

HEAD OF POWER

- *Local Government Regulation 2012, sections 169(2)(b) and 172; and*
- *Corporate Plan, Outcome 3.1 - A sustainable financial position*

INTENT

The purpose of the Revenue Statement is to achieve compliance with sections 169(b) and 172 of the Local Government Regulation 2012 and to provide an explanation of the rates and charges, cost recovery fees, and concessions adopted by Council.

SCOPE

The Revenue Statement applies to all staff and Councillors.

POLICY STATEMENT

Pursuant to sections 169(2)(b) and 172 of the *Local Government Regulation 2012*, Council is required to incorporate a Revenue Statement within its budget for each financial year that outlines the rates and charges, cost recovery fees, and concessions that the Council intends to apply as detailed below.

1. **The measures adopted for revenue raising:**

Bundaberg Regional Council (Council) for any financial year will, as properly planned to meet requirements, make and levy:

- Differential General Rates;
- Minimum General Rates;
- Separate Rates and Charges (for a specific purpose benefitting the Region);
- Special Rates and Charges (generally across specific benefited or serviced areas of the Region);
- Utility Charges.

In respect of utility charges, Council will, as properly planned to meet requirements, make and levy such charges for supplying:

- Water services;
- Sewerage services;
- Waste and recycling collection services; and
- Trade waste processing services.

Council's rate-setting and charging structures will be based on the principles outlined in its Revenue Policy including equity, transparency, simplicity, consistency, fiscal responsibility, clarity, flexibility and sustainability.

2. Definitions

'Rateable land' is defined by Section 93(2) of the *Local Government Act 2009* as any land or building unit, in the local government area, that is not exempted from rates.

'Primary Council land use code' shall mean a code recorded in Council's rating files as a Council code which identifies the principal use of the land or the potential predominant use by virtue of its improvements or activities conducted upon the land.

'Secondary Council land use code' shall mean a code used in conjunction with the primary Council land use code to indicate a particular land use or the potential predominant use by virtue of its improvements or activities conducted upon the land.

'Strata title residential and commercial property' and 'Strata title residential and commercial use' shall mean – Lots, which have a primary Council land use code of 1008 or 1009, created under the provisions of the *Building Units and Group Titles Act 1980* or the *Body Corporate and Community Management Act 1997*.

'Subdivided land' is defined in Chapter 2, Part 2, Subdivision 3, Sections 49-51 of the *Land Valuation Act 2010* as follows:

Subdivision applies to a parcel (the relevant parcel) if:

- a) the relevant parcel is one of the parts into which land has been subdivided; and
- b) the person who subdivided the land (the "subdivider") is the owner of the parcel; and
- c) the relevant parcel is not developed land.

3. General Rates / Differential General Rates:

General rates are levied on all rateable properties in the regional area, and are calculated on the basis of the value of land. The value of land is determined by the Department of Natural Resources, Mines & Energy according to:

- in the case of rural land, its unimproved capital value; and
- in all other cases, its site value.

Council will make and levy differential general rates for the financial year ending 30 June 2020, on all rateable land in the Local Government area.

Where Council makes a determination that a parcel of land is intended to be used for a particular purpose, or has the potential to be used for such a purpose, it will have regard to, amongst other things, any improvements to, or activities being undertaken on, the land.

Further, Council delegates to the Chief Executive Officer the power (contained in Section 81(4) and (5) of the *Local Government Regulation 2012*) to identify the rating category to which each parcel of rateable land in Council's area belongs.

In accordance with Sections 88 and 90 of the *Local Government Regulation 2012*, owners of rateable land will be informed of the general rating category in which their land has been

included and that they have the right of objection to the category to which their land is allocated. All objections shall be submitted to the Chief Executive Officer, Bundaberg Regional Council, and the only basis for objection shall be that at the date of issue of the rate notice, having regard to the descriptions adopted by Council, the land should be in another rating category.

4. Council will adopt a Minimum General Rate for each of the aforementioned rating categories. The purpose of adopting a Minimum General Rate is to:
- set a minimum contribution to be made from all properties situated within the region; and
 - ensure that general rate revenue from lower valued properties within the region results in a more equitable contribution from such properties towards the cost of services funded from general rates.

In accordance with Section 77(3) of the *Local Government Regulation 2012*, Minimum General Rates do not apply to subdivided land with a land use code of 1072.

5. In accordance with Sections 92 and 94 of the *Local Government Act 2009* and Section 77 to 82 of the *Local Government Regulation 2012*, Council makes and levies differential general rates and corresponding Minimum General Rates for the year ending 30 June 2020, against rateable land categories as follows:

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
1	Urban Residential Land – Land that is used, or has the potential to be used, for urban residential purposes, other than land included in Category 5	1001 - Vacant Land 1002 - Single Use Dwelling 1003 - Multi Unit Dwellings – Flats/Dual Occupancy 1006 - Outbuilding 1009 - Strata Title Residential Use 1021 - Residential Institution Non-Medical 1072 - Section 49-51 Valuation	1.3167	\$1,127
2	Rural Residential Land – Land that is used, or has the potential to be used, for rural residential purposes	1003 - Multi Unit Dwellings – Flats/Dual Occupancy 1004 - Vacant Large Homesite 1005 - Dwelling Large Homesite 1006 - Outbuilding 1009 - Strata Title Residential Use 1021 - Residential Institution Non-Medical 1072 - Section 49-51 Valuation 1094 - Other Rural Land	1.1327	\$1,131
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Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
5	<p>Coastal Towns - Land that is used, or has the potential to be used, for residential purposes and is located within the townships or areas of Bargara, Burnett Heads, Buxton, Coonarr, Coral Cove, Elliott Heads, Innes Park, Moore Park Beach, Walkers Point, Winfield and Woodgate Beach, and does not have frontage to the Pacific Ocean or frontage to a road which, in turn, has frontage to the Pacific Ocean.</p> <p><i>* Refer Differential Rating Maps 1-10</i></p>	1001 - Vacant Land 1002 - Single Unit Dwelling 1003 - Multi-Unit Dwelling, Flats, Dual Occupancy 1004 - Vacant Large Homesite 1005 - Dwelling Large Homesite 1006 - Outbuildings 1009 - Strata Title Residential Use 1021 - Residential Institution Non-Medical 1072 - Section 49-51 Valuation	1.0742	\$1,251
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7	<p>Urban Oceanfront – Land that is used, for residential purposes and is located within the townships or areas of Bargara, Burnett Heads, Coonarr, Coral Cove, Elliott Heads, Innes Park, Moore Park Beach, Winfield and Woodgate Beach, and has frontage to the Pacific Ocean, or has frontage to a road which, in turn, has frontage to the Pacific Ocean</p> <p><i>* Refer Differential Rating Maps 1-10</i></p>	1001 - Vacant Land 1002 - Single Unit Dwelling 1003 - Multi Unit Dwelling, Flats, Dual Occupancy 1004 - Vacant Large Homesite 1005 - Dwelling Large Homesite 1006 - Outbuildings 1009 - Strata Title Residential Use 1021 - Residential Non-Medical 1072 - Section 49-51 Valuation	1.0121	\$1,418
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Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
9	Agricultural Land - Land that is used, or has the potential to be used, for agricultural purposes.	1060 - Sheep Grazing 1061 - Sheep Breeding 1064 - Cattle Grazing & Breeding 1065 - Cattle Breeding & Fattening 1066 - Cattle Fattening 1067 - Goats 1068 - Milk Quota 1069 - Milk No Quota 1070 - Cream 1071 - Oil Seeds 1073 - Grains 1074 - Turf Farms 1075 - Sugar Cane 1076 - Tobacco 1077 - Cotton 1078 - Rice 1079 - Orchards 1080 - Tropical Fruits 1081 - Pineapple 1082 - Vineyards 1083 - Small Crops & Fodder Irrigation 1084 - Small Crops & Fodder Non Irrigation 1085 - Pigs 1086 - Horses 1087 - Poultry 1088 - Forestry & Logs 1089 - Animals – Special 1090 - Stratum	1.5492	\$1,251
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Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
12	Bundaberg Commercial Land – Land located within the area of Bundaberg City that is used, or has the potential to be used, for commercial purposes, other than land included in Category 15.	1007 - Guest House/Private Hotel 1008 - Strata Title Non Residential Use 1010 - Combines Multi Dwelling & Shops 1011 - Shop Single 1012 - Shop Group (more than 6 shops) 1013 - Shopping Group (2 to 6 shops) 1014 - Shopping Main Retail (CBD) 1015 - Shopping Secondary (Fringe CBD) 1016 - Drive in Shopping Centre 1017 - Restaurant 1018 - Tourist Attraction 1020 - Marina 1022-1 - Car Park Commercial 1023 - Retail Warehouse 1024 - Sales Area (Outdoor) 1025 - Offices 1026 - Funeral Parlour 1027 - Private Hospital/Convalescent Home (Medical Private) 1028-1 - Warehouse & Bulk Stores 1030 - Service Station 1038 - Advertising Hoarding 1041 - Child Care excluding Kindergarten 1042 - Tavern/Hotel 1043 - Motel 1044 - Nursery (Plants) 1045 - Theatres and Cinemas 1046 - Drive-In Theatre 1047 - Club – Sport (run as a business) 1049 - Caravan Park 1053 - Employment Agency/Training 1054 - Marketplace	2.4655	\$1,488
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Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
14	Other Commercial Land – Land located outside the area of Bundaberg City that is used, or has the potential to be used, for commercial purposes.	1007 - Guest House/Private Hotel 1008 - Strata Title Non Residential Use 1010 - Combines Multi Dwelling & Shops 1011 - Shop Single 1012 - Shop Group (more than 6 shops) 1013 - Shopping Group (2 to 6 shops) 1014 - Shopping Main Retail (CBD) 1015 - Shopping Secondary (Fringe CBD) 1016 - Drive in Shopping Centre 1017 - Restaurant 1018 - Tourist Attraction 1020 - Marina 1022-1 - Car Park Commercial 1023 - Retail Warehouse 1024 - Sales Area (Outdoor) 1025 - Offices 1026 - Funeral Parlour 1027 - Private Hospital/Convalescent Home (Medical Private) 1028-1 - Warehouse & Bulk Stores 1030 - Service Station 1038 - Advertising Hoarding 1041 - Child Care excluding Kindergarten 1042 - Tavern/Hotel 1043 - Motel 1044 - Nursery (Plants) 1045 - Theatres and Cinemas 1046 - Drive-In Theatre 1047 - Club – Sport (run as a business) 1049 - Caravan Park 1053 - Employment Agency/Training 1054 - Marketplace	1.5963	\$1,488
15	Major Shopping Centre – Land that is used, or has the potential to be used for the purposes of a shopping centre with a gross floor area of more than 20,000m ²	1016-16 - Drive In Shopping Centre with more than 20,000 m ² gross floor area.	4.2217	\$604,574

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Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
16	Industrial Land – Land that is used, or has the potential to be used for industrial purposes and which is not included in Category 18 or 19.	1028-2 - Warehouse & Bulk Stores 1029 - Transport Terminal 1031 - Oil/Fuel Depot and Refinery 1032 - Wharves, Jetties, Barge Landing 1033 - Outdoor Service Area 1034 - Cold Stores – Iceworks 1035 - General Industry 1036 - Light Industry 1037 - Noxious/Offence Industry 1039 - Harbour Industry 1091 - Transformers and Substations 1200 - Solar Farm	1.8845	\$1,807
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18	Extractive Industry - Land that is used, or has the potential to be used, for extractive industry	1040 - Extractive Industry	2.5258	\$2,833
19	Heavy Industry – Land that is used, or has the potential to be used, for a sugar mill, co-generation plant or any heavy industrial purpose.	1251 - Co-generation plant 1252 - Sugar Cane/Sugar Mill 1253 - Heavy Industry Purpose	2.1762	\$121,035
20	Other Land – Land that is not included in any other rating category	1019 - Walkway 1022-2 - Car Parks – Ancillary Use 1050 - Other Clubs (NonBusiness) 1051 - Religious 1052 - Cemetery 1055 - Library 1056 - Showgrounds, Racecourse, Airfield 1057 - Parks, Gardens 1058 - Educational – including Kindergarten 1059 - Local Authority (secondary use only) 1092 - Defence Force Establishments 1095 - Reservoirs, Dams, Bores, Channels 1097 - Welfare Homes/ Institutions 1099 - Community Purposes 1100 - Driver Education Centre	1.2160	\$1,131

Where the rateability of any land alters during the year, adjustment to the differential general rate shall be made from the date such changes become effective.

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Subdivisions have a primary land use code of 1072 and will be placed into the general rating category in which they would normally be situated. The value of subdivisions will be discounted by 40% for rating purposes in accordance with Section 50(2) of the *Land Valuation Act 2010*.

6. Separate Rates and Charges:

6.1 Community & Environment Charge

Pursuant to Section 103 of the *Local Government Regulation 2012*, Council will make and levy a separate charge in the sum of \$50 per rateable assessment for the purposes of assisting with the maintenance and improvements of community facilities, upgrades and enhancements of parks, reserves and natural areas within the Region.

Council discount is not applicable to Separate Rates and Charges.

7. Special Rates and Charges:

7.1 Rural Fire Levy

For the 2019/2020 financial year, Council shall levy a special charge for Rural Fire Services.

Council thereby resolves that:

- (1) Pursuant to Section 94 of the *Local Government Regulation 2012* and Section 128A of the *Fire and Emergency Services Act 1990* it shall make and levy a special charge to be known as the "Special (Rural Fire Services) Charge" of \$30 on each rateable assessment in the local government area which is situated within a Class E Levy Area under the *Fire and Emergency Services Regulation 2011*. Multiple charges will apply on one (1) rateable assessment if it comprises multiple rural fire brigade areas, with one (1) charge of \$30 per rural fire brigade area.
- (2) The special charge shall fund the ongoing provision and maintenance of rural firefighting equipment for the rural fire brigades that operate throughout Class E Levy areas under the *Fire and Emergency Services Regulation 2011*.
- (3) Land within the local government area which is situated within a Class E Levy area under the *Fire and Emergency Services Regulation 2011* is not serviced by urban firefighting services and, as such, specially benefits from the fire emergency response capability that is provided by the rural fire brigades.
- (4) The overall plan for the special charge will be as follows:
 - a) The rateable land to which the plan applies is each rateable assessment in the local government area which is situated within a Class E Levy area under the *Fire and Emergency Services Regulation 2011*.
 - b) The service, facility or activity for which the plan is made is the ongoing provision and maintenance of rural firefighting equipment for the rural fire brigades that

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operate throughout Class E Levy areas under the *Fire and Emergency Services Regulation 2011*.

- c) The time for implementing the overall plan is one (1) year.
- d) The estimated cost of implementing the overall plan is \$391,500.

Council discount is not applicable to Special Rates and Charges.

8. State Emergency Management Levy

In accordance with the *Fire and Emergency Services Act 1990*, Council is required to collect a State Emergency Management Levy on all rateable properties on behalf of the Queensland Fire and Emergency Services. The Levy is not a Council charge and the funds collected are remitted to the Queensland Fire and Emergency Services. However, Council is entitled to an administration fee for collecting this Levy, as prescribed by the *Fire and Emergency Services Regulation 2011*. Rate assessments with multiple properties are levied per parcel, in accordance with the State's legislation, excluding contiguous agricultural parcels in the same ownership.

Council discount is not applicable to the State Emergency Management Levy.

9. Utility Charges:

In setting Utility Charges, Council will take into consideration factors such as:

- Legislative requirements including National Competition Policy.
- Council policy objectives.
- Recovery of sufficient revenue to cover costs and a return on assets.
- Other sources of revenue where appropriate.
- Future capital investment planning.

Council discount is not applicable to Utility Charges.

9.1 Water:

9.1.1 Declared service area – water

For the financial year 1 July 2019 to 30 June 2020, the declared service areas (water) to which water charges apply, shall be as per the declared service area (water) maps which, in accordance with Section 163 of the *Water Supply (Safety & Reliability) Act 2008*, are available for inspection at Council offices or on Council's website at www.bundaberg.qld.gov.au.

9.1.2 Service provider (water)

The service provider within the declared service area/s (water) shall be Bundaberg Regional Council.

9.1.3 Water charges

Council levies water rates on properties in the defined water supply areas to recover the full costs of the water supply operation including a return to the community on the assets employed.

Pursuant to Sections 92(4) and 94 of the *Local Government Act 2009* and Sections 99 to 102 the *Local Government Regulation 2012*, the following water charges shall be made and levied for the financial year 1 July 2019 to 30 June 2020:

- a) Water access charge: A common access charge, for same sized meters, applies in all areas receiving a potable and non-potable water supply.

Vacant lands situated in the water area and not serviced with a water connection are charged 100% of the 20mm charge. The reason for this is that the major portion of Council's costs associated with providing a water service is in the provision and maintenance of capital infrastructure (pipes, treatment plant etc.) and these costs must be financed whether or not a property is actually connected to the water system.

Single residential properties are levied a 100% charge based on the size of the water meter serving the property, since the meter size determines the potential volume of water used.

Where multiple lots are included on one (1) assessment, Council does not levy a water access charge for each allotment, e.g.:

- house and vacant lot together – only one (1) water access charge equal to 100% based on the size of the water meter servicing the property is levied; or
- multiple vacant lots on the one (1) assessment – only one (1) water access charge equal to 100% is levied.

Non Strata Flats/Separate Dwellings/Dual Occupancy

Where water consumption is not separately metered for each unit, will be levied with a single water access charge based on the size of the meter/s servicing the property.

Where water consumption is separately metered for each unit, will be levied with a water access charge for each of the sub metered units, based on the size of each meter.

Properties with multiple connections

Properties with multiple connections are levied a water access charge for each connection.

Community Title Schemes with a shared water meter(s)

Land in a community titles scheme, where water consumption is not separately metered for each lot, will be levied a percentage of a 20mm service charge as per the following table:

<i>Number of Units not separately metered</i>	<i>Percentage of 20mm Charge (\$416)</i>	<i>Annual Charges</i>
1 to 5	95%	\$395
6 to 10	90%	\$374
11 to 20	85%	\$354
21 to 30	80%	\$333
31 to 40	75%	\$312
41 to 50	70%	\$291
51 to 60	65%	\$270
Above 60	60%	\$250

Land in a community titles scheme, where water consumption is separately metered for each lot, will be levied a single water access charge based on the size of the meter connected to that lot.

Concessional situations

A concessional water access charge equal to a 20mm service is levied for each registered dedicated fire service connection even though the actual size of the connection is usually larger.

Council will charge unlicensed/restricted licensed sporting clubs a water access charge for their largest connection on each assessment and no access charge will be levied for additional meters.

Section 95 of the *Housing Act 2003* provides that all government portfolio properties are deemed to be non-rateable in accordance with Section 93 of the *Local Government Act 2009*. Services to State land that are capped are deemed to be disconnected and will not attract the relevant vacant service charges.

For the reduced water service areas of Burnett Downs and Sylvan Woods the following special arrangements will apply:

- Burnett Downs – Council identifies Burnett Downs Yard water supply properties as a separate class of consumers, where consumers are provided with water and services at an amount below full cost as per the declared service area (water) map which, in accordance with Section 163 of the *Water Supply (Safety and Reliability) Act 2008*, is available for inspection at Council offices or on Council’s website.
- Sylvan Woods – Council identifies Sylvan Woods non-potable constant flow water supply properties as a separate class of consumers, where consumers are provided with water and services which are restricted in volume and pressure of supply as per the declared service area (water) map which, in accordance with Section 163 of the *Water Supply (Safety and Reliability) Act 2008*, is available for inspection at Council offices or on Council’s website.

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An Access Charge shall apply to all premises or metered connection for the period 1 July 2019 to 30 June 2020, according to the water meter size/s serving the premises in accordance with the following, unless otherwise specified:

Water Access Charge Description	Potable Water Unrestricted flow	Non-potable Water / Restricted Flow
Vacant and non-metered	\$416	\$333
20mm meter connection	\$416	\$333
25mm meter connection	\$650	\$520
32mm meter connection	\$1,065	\$852
40mm meter connection	\$1,664	\$1,331
50mm meter connection	\$2,600	\$2,080
80mm meter connection	\$6,656	\$5,325
100mm meter connection	\$10,400	\$8,320
150mm meter connection	\$23,400	\$18,720

- b) **Water consumption charge:** Water consumption is levied half-yearly for the readings undertaken prior to the 31 December 2019, and prior to the 30 June 2020. Generally, the consumption within each six (6) month reading period will be levied on a two (2) tiered charging system (Steps 1 and 2) as set out hereunder:
- (i) Charge per Kilolitre
 - Step 1: \$1.16 per kilolitre – for the first 150 kilolitres of consumption per half year;
 - Step 2: \$1.90 per kilolitre – for each kilolitre of consumption thereafter per half year.
 - (ii) Charge per kilolitre for the Burnett Downs Yard water supply reticulation group or service area, Sylvan Woods non-potable supply:
 - Step 1: \$0.93 per kilolitre – for the first 150 kilolitres of consumption per half year;
 - Step 2: \$1.52 per kilolitre – for each kilolitre of consumption thereafter per half year.

For land, other than land in a community titles scheme, which has multiple water meters, the consumption charge shall be determined as follows:

- where the land is being used for a single use, the consumption recorded by each of the meters shall be totalised and the applicable tariff for that use shall be applied;
- where the land is being used for two (2) or more discrete uses, and the water is separately metered for each use, the applicable tariff for each use shall be applied.

For land in a community titles scheme, Council will charge for water consumption as per the provisions of the *Body Corporate and Community Management Act 1997*.

For measurement of water use for charging purposes for the period 1 July 2019 to 30 June 2020, Section 102 of the *Local Government Regulation 2012* shall apply to the reading of meters based on the nominal initial meter reading date of 30 June 2019 and nominal final reading date of 30 June 2020.

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Council reserves the right to read and levy water consumption at intervals other than six-monthly for specific connections as required.

9.1.4 Dedicated fire services

Water from registered dedicated fire services is for fire emergencies and testing purposes only and no charge will be levied for the first 10 kilolitres in each six (6) month reading period.

However to prevent misuse of these services, Council will impose a penalty charge per kilolitre for consumption greater than 10 kilolitres in each six (6) month reading period of ten (10) times the step 2 charge per kilolitre applicable to its area, unless evidence is provided proving that the water was used in a fire emergency, in which case charges will be at the normal level.

9.1.5 Community service obligations

Pursuant to Sections 120 to 122 of the *Local Government Regulation 2012*, Council will grant concessions for water charges in the circumstances set out below.

a) Restricted sporting clubs

Pursuant to Section 120(1)(b)(i) of the *Local Government Regulation 2012*, Council grants the following rating concessions to not-for-profit sporting clubs, which either have no liquor license or a restricted Community Other Liquor License in terms of Section 80 of the Liquor Act 1992:

- (i) A water access charge for its largest connection on each assessment and no access charge will be levied for additional meters. For water meters above 20mm, or restricted license sporting clubs reduce their current largest water meter size to a smaller size, their Water Access Charge will be reduced accordingly to the Water Access Charge applicable to the revised water meter size. Where it is impractical to do so, Council will charge the equivalent of 40% of the 40mm Water Access Charge.
- (ii) 4,000 kilolitres of water per annum per hectare of playing surface, free of consumption charges. The Water Consumption concession is over the playing area, therefore if a club only used the playing area for seasonal sport they will receive a concession equal to 75% of the calculation per hectare. However if there is more than one club sharing the playing area they will receive no more than the 100% combined concession based on the playing area.
- (iii) Those restricted Sporting clubs that do not have playing fields (e.g. indoor facility, tracks) shall receive a concession for water consumption charges of up to the equivalent of the cost of 350 Kilolitres per annum.
- (iv) Council may require eligible organisations to develop and implement a Water Efficiency Management Plan to ensure the efficient and safe use of water.
- (v) Where an eligible organisation is requested to implement a Water Efficiency Management Plan and fails to do so to Council's satisfaction, the Council may resolve to reduce or remove the water charge concessions granted to that organisation.

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- (vi) Water consumption per assessment in excess of these entitlements be levied for the first 300 kilolitres at the 1st tier rate, and any consumption in excess of 300 kilolitres will be levied at the 2nd tier rate.
- (vii) Unused entitlements are not carried forward into the following financial year.

b) The Gin Gin Agricultural, Pastoral and Industrial Society

The Gin Gin Agricultural, Pastoral and Industrial Society will be entitled to 4,800 kilolitres of water per annum, free of consumption charges, with the expectation that the allowance be used only on the main arena.

Water consumption per assessment in excess of these entitlements be levied for the first 300 kilolitres at the 1st tier rate, and any consumption in excess of 300 kilolitres will be levied at the 2nd tier rate. Unused entitlements are not carried forward into the following financial year.

c) Moore Park Rural Fire Brigade

Council recognises the Moore Park Rural Fire Brigade as providing a community service in protecting the community against fire and related hazards. As such, Council will charge the Moore Park Rural Fire Brigade the equivalent of a 20mm Water Access Charge for its largest meter connection regardless of the size of the Brigade's water meter connection.

9.1.6 Water meters registering inaccurately

If Council is satisfied that a water meter ceases to register, or is reported to be out of order or registering inaccurately (through no fault of the ratepayer), or Council is unable to read the meter, Council will apply a water consumption charge equal to the quantity of water used during the immediately prior corresponding accurate period of water use measurement and, if applicable, remit the difference between the actual charge and the charge based on the prior water consumption.

Council grants this concession on the basis that, to require the ratepayer to pay full charges for consumption in circumstances where a water meter ceases to register or registers inaccurately (through no fault of the ratepayer), would result in hardship.

9.1.7 Extended area of application of charges

These charges apply to the declared service areas (water) maps and also to:

- All new lots created under a development approval for which all approval conditions have been completed, and which as part of their conditions of approval included a requirement for connection to a reticulated water supply;
- Any other lot which is connected to a reticulated water supply; and
- Any other lot, where Council resolves that the lot becomes capable, by reason of extension of the water supply system, of being connected to a reticulated water supply; i.e. to all lots within any extension of any of the areas serviced by reticulated water supply where such areas are approved by Council. The charges apply in every case where service is provided or available, regardless of whether or not, or the time at which, formal amendment is made to the declared service area.

9.1.8 Service connections outside declared service areas (water)

Any approved water service connections, which are located outside the declared service area (water), will have access and use charges applied in the same manner and at equivalent charges to the use as would apply were they to be situated within the declared service area to which they are connected.

Council discount is not applicable to water charges.

9.2 Sewerage:

9.2.1 Declared service area – sewerage

For the financial year 1 July 2019 to 30 June 2020, the declared service areas (sewerage) to which sewerage charges apply, shall be as per declared service area (sewerage) maps which, in accordance with Section 163 of the Water Supply (Safety and Reliability) Act 2008, are available for inspection at Council offices or on Council's website at www.bundaberg.qld.gov.au.

9.2.2 Service Provider (Sewerage)

The service provider within the declared service area/s (sewerage) shall be Bundaberg Regional Council.

9.2.3 Sewerage Charges

Sewerage charges are levied on all properties within the defined sewerage area to cover the cost of:

- Sewage collection and treatment; and
- The disposal of effluent and bio-solids.

The same sewerage charge is levied to connected properties and non-connected properties within the defined sewerage area. The reason for this is that the major portion of Council's costs associated with providing a sewerage service is in the provision and maintenance of capital infrastructure (pipes, processing plant etc.) and these costs must be financed whether or not a property is actually connected to the sewerage system.

Where there is more than one (1) structure on land capable of separate occupation, a charge will be made for each structure.

Pursuant to Sections 99 and 100 of the *Local Government Regulation 2012*, the following sewerage charges shall be made and levied for the financial year 1 July 2019 to 30 June 2020:

- Single residential properties are levied \$763 for the first pedestal only. No additional charges apply for extra pedestals.
- Residential flats, units, granny flats, dual occupancy, separate dwellings and residential strata title properties are levied \$763 per flat, unit, granny flat or dual occupancy, separate dwelling or strata title unit, for the first pedestal only. No additional charges apply for extra residential pedestals.

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- Where multiple lots are included on the one (1) rate assessment, Council does not levy a sewerage charge for each allotment, e.g.:
 - house and vacant lot together – only one (1) sewerage charge of \$763 is levied; or
 - multiple vacant lots on the one (1) rate assessment – only one (1) sewerage charge of \$763 is levied.
- Non-residential properties that are not body corporate/strata title entities will be charged \$763 per pedestal.
- Non-residential body corporate/strata title properties are levied a minimum of one (1) sewerage charge of \$763 to each strata unit, regardless of whether or not they have an individual sewer connection. Where units have more than one (1) pedestal, a sewerage charge will be levied for each pedestal serving the unit. Each unit owner is levied separately for sewerage charges.
- Where a non-residential property incorporates a residential dwelling used to manage a business run from that property, the residential dwelling will be levied \$763 for the first pedestal only and no additional charges will apply for extra pedestals within the residence.
- Waste dump points at caravan parks are charged \$763 per dump point.

9.2.4 Multi accommodation self-contained residential units for the aged under the control of charitable/church organisations:

Pursuant to Sections 120 to 122 of the *Local Government Regulation 2012*, multi accommodation self-contained residential units for the aged under the control of charitable/church organisations (excluding care centres); and pedestals installed in Department of Housing & Public Works units for the aged, including those identified in the table below, be granted a remission of 60% of the sewerage rates.

<i>Property Owner and Location</i>
The State Of Queensland (Represented by Department of Housing & Public Works), 11 Mulgrave Street, Bundaberg West
The State Of Queensland (Represented by Department of Housing & Public Works), 30 Sugden Street, Bundaberg South
East Haven, 1 Ann Street, Bundaberg East
East Haven, 47-49 Victoria Street, Bundaberg East
East Haven, 51 Victoria Street, Bundaberg East
The Corporation of The Synod of The Diocese of Brisbane, 4 Mezger Street, Kalkie
The Baptist Union of Queensland, 9 Kepnock Road, Kepnock
Churches of Christ Care, 71 & 83 Dr Mays Road, Svensson Heights
The State of Queensland (Represented by the Department of Housing & Public Works), 9 Griffith Street, Bundaberg South
The Uniting Church in Australia Property Trust (Q), (balance) 341 Bourbong Street, Millbank
The Uniting Church in Australia Property Trust (Q), (part) 1 River Terrace, Millbank

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<i>Property Owner and Location</i>
The State of Queensland (Represented by Department of Housing & Public Works), 181 Barolin Street, Avenell Heights
The State Of Queensland (Represented by Department of Housing & Public Works), 147 Barolin Street, Avenell Heights
Forest View Childers Inc., 3 Morgan Street, Childers
Forest View Childers Inc., 4 Morgan Street, Childers
Kolan Centenary Seniors Village, 3 Tirroan Road, Gin Gin

Council grants this remission on the basis that multi accommodation self-contained residential units for the aged, under the control of charitable/church organisations, are entities whose objects do not include the making of a profit.

Council delegates to the Chief Executive Officer the power, pursuant to Part 5, Chapter 7 of the *Local Government Act 2009*, to determine applications made for this remission.

9.2.5 Restricted sporting clubs and Gin Gin Agricultural Pastoral and Industrial Society

Pursuant to Section 120(1)(b)(i) of the *Local Government Regulation 2012*, Council grants a 50% concession on sewerage pedestal charges to not-for-profit sporting clubs and to the Gin Gin Agricultural Pastoral and Industrial Society, which either have no liquor license or hold a restricted Community Other Liquor License in terms of Section 80 of the *Liquor Act 1992*.

9.2.6 Extended area of application of charges

These charges apply to the declared service areas (sewerage) maps and also to:

- All new lots created under a development approval for which all approval conditions have been completed and which, as part of their conditions of approval, included a requirement for connection to the reticulated sewerage system;
- Any other lot which is connected to the reticulated sewerage system;
- Any other lot, where Council resolves that the lot becomes able, by reason of extension of the sewerage system, to be connected to the reticulated sewerage system.

That is, to all lots within any extension of any of the areas serviced by reticulated sewerage system where such areas are approved by Council. The charges apply in every case where service is provided or available, regardless of whether or not, or the time at which, formal amendment is made to the declared service area.

Council discount is not applicable to sewerage charges.

9.3 Trade Waste Charge

Pursuant to Section 99 of the *Local Government Regulation 2012*, trade waste charge/s be

made and levied by the Council upon all non-residential ratepayers discharging trade waste to Council's sewer.

The following be adopted as the basis for making and levying the trade waste charge:

- (i) The volume of trade waste effluent discharged into Council's sewerage system;
- (ii) The content/strength of the trade waste; and
- (iii) The type or capacity of the pre-treatment device required by the ratepayer to treat trade waste before it is discharged into Council's sewerage system.

The content/strength level of the trade waste will be based on the level of Biochemical Oxygen Demand (BOD₅), Chemical Oxygen Demand (COD), Fats Oils and Grease (FOG) and Suspended Solids which are defined in Appendix 2 – sewer admission limits - of Council's Trade Waste Management Plan. The level of BOD₅, COD, FOG and Suspended Solids determines, in accordance with Section 5.3 of Council's Trade Waste Management Plan, if the trade waste discharge is a Category 1, 2, 3, 4 or 5 in terms of concentration and volume.

Discharge category criteria is determined by level and strength of content of trade waste, as shown below along with the associated charge for 2019/2020:

Category	Description	Base Charge	Tier Charge (in addition to the Base Charge)*
Category 1	Minor discharge with no pre-treatment or monitoring required.	\$243	N/A
Category 2	Compliant pre-treatment, or pre-treatment not required. Low risk with annual discharge generally less than 100kL.	\$414	N/A
Category 3	Low Strength/Risk discharge with pre-treatment, or pre-treatment not required. Annual discharge generally less than 500kL.	\$693	N/A
Category 4	Medium Strength/Risk discharge with pre-treatment required. Annual discharge generally less than 500kL.	\$1,205	Tier A \$513 Tier B \$1,025 Tier C \$1,538
Category 5	High Strength/Risk discharge with pre-treatment required, and/or annual discharge generally greater than 500kL.	\$3,097	Tier A \$1,025 Tier B \$2,050 Tier C \$3,075

** At the Chief Executive Officer's discretion for Categories 4 and 5, a Tier Charge loading may be applied in addition to the base charge to reflect the actual or perceived load on the sewerage network, based on volume, risk, or strength.*

Trade Waste Equivalent Arrestor Charges 2019/20* # are shown below:

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Category	Description	Annual Charge
EAC 1	500 - 999L	\$1,128
EAC 2	1000 - 1999L	\$1,845
EAC 3	2000 - 3999L	\$3,075

* Where Council require that a pre-treatment device be installed, but cannot be installed due to site specific or other constraints, charges will apply to cover additional treatment costs.

Equivalent Arrestor Charges are applied in addition to other applicable trade waste charges.

Council discount is not applicable to trade waste charges.

9.4 Waste:

9.4.1 Declared service area – waste

The declared service areas (waste) to which Waste Collection Charges apply, shall be as per the declared service area (waste) maps which are available for inspection at Council offices or on Council's website at www.bundaberg.qld.gov.au.

9.4.2 Service provider (waste)

The service provider within the declared service area/s (waste) shall be Bundaberg Regional Council.

Council makes and levies utility charges for the provision of waste management services, which are calculated to recover the full cost of providing the service. Waste management utility charges incorporate the cost of providing and maintaining refuse tips and transfer stations and the cost of implementing waste management and environment protection strategies. The type or level of service to be supplied to each property in the waste area will be determined by Council as is appropriate to the premises, and in accordance, where relevant, with the *Environmental Protection Act 1994*, *Environmental Protection Regulation 2008*, *Waste Reduction & Recycling Regulation 2011*, *Waste Reduction & Recycling (Waste Levy) Amendment Regulation 2019*, Bundaberg Regional Council's Planning Scheme and Planning Scheme Policies and Bundaberg Regional Council *Local Law No 8 (Waste Management) 2017*.

Council will levy a waste and recycling collection charge of \$349 per annum to the owner of residential property and/or structure within the waste collection areas, regardless of whether ratepayers choose to use the domestic general waste collection and/or recycling services provided by Council. Council will refer to the Building Classification Code for determination, if required. The service is available to non-residential properties on application. Requests for services to a body corporate common area will need to comprise a written agreement

between the service provider (Council) and the body corporate as per the *Body Corporate & Community Management Act 1997*.

Where there is more than one (1) structure on land capable of separate occupation a charge of \$349 will be made for each structure. A waste collection charge of \$349 will apply to each house, strata titled unit, granny flat, flat, secondary dwelling, dual occupancy or other dwelling designed for separate residential occupation, whether it is occupied or not.

Waste collections for Non-Residential Properties attract the State Government Waste Levy applicable under the *Waste Reduction and Recycling (Waste Levy) Amendment Act 2009*. Council will recover this levy on behalf of the State through its waste charges for Non-Residential Properties.

Retirement Villages may be residential or non-residential enterprises and as such waste services requirements will be reviewed on an individual basis by Council's Waste & Recycling Section.

A summary of the waste and recycling services/levies is as follows:

Service level – Removal, transport and disposal of waste	2019/2020 Levy
Residential Properties	
240 litre refuse weekly/240 litre recycling fortnightly (minimum service)	\$349
Additional Services	
240 litre refuse weekly/240 litre recycling fortnightly	\$349
240 litre refuse weekly – only available if in receipt of a minimum service	\$252
240 litre recycling fortnightly – only available if in receipt of a minimum service	\$51
Non-Residential Properties	
240 litre refuse/240 litre recycling (minimum service)	\$409
240 litre refuse weekly service	\$312
240 litre recycling fortnightly service	\$97

Note: The bin sizes mentioned above may be substituted by Council however the service and levy will remain the same as a 240 litre refuse/240 litre recycling bin service.

Where insufficient space is available for the storage of multiple bins at strata titled properties, these properties may apply to Council for approval to make private arrangements to receive an alternative service, in which case a Council waste collection charge will not apply.

The charges for the service are annual charges and credits cannot be allowed for periods of time when the premises are unoccupied. These charges apply if Council approves an

extension to the Waste Declared Area regardless of if, or the time at which, formal amendment is made to the declared service area.

Council discount is not applicable to waste charges.

10. Concessions and Rebates

Part 10 of the *Local Government Regulation 2012* empowers Council to grant a concession in certain circumstances.

10.1 Pensioners

Council's Pensioner Rate Remission Policy provides an annual rate rebate to approved pensioners. A copy of this policy, together with the necessary application forms, are available from Council offices or www.bundaberg.qld.gov.au. The definition of pensioner is an 'approved pensioner' as provided under the State Government Pensioner Rebate Subsidy Scheme, that is a pensioner who is either a registered owner or life tenant of their principal place of residence and who holds a Queensland Pensioner Concession Card or a DVA Health Card (All Conditions within Australia) or a DVA Health Card (Totally & Permanently Incapacitated) issued by either Centrelink or the Department of Veteran Affairs.

For the 2019/2020 financial year, Council grants a total rebate of up to \$165 per annum (\$82.50 per half year levy) on rates and charges for approved pensioners. This remission is provided in addition to any Pension Subsidy Scheme operated by the Queensland Government.

Where the property is in joint ownership, a pro rata remission shall be granted in proportion to the share of ownership, except where the co-owners are an approved pensioner and his/her spouse, (including de facto relationships as recognised by Commonwealth Legislation), in which case a full remission will apply. However, in the case where the pensioner/s has/have rights to exclusive occupancy (life tenancy by way of a will which must be provided to Council by way of proof) a full remission will be granted.

The State Government Pensioner Rate Subsidy is not a Council remission. This subsidy is provided by the State Government and does not affect the rates and charges determination. The subsidy is a 20% rebate of Council rates and charges up to a maximum of \$200 per annum, calculated at \$100 per half year, plus 20% rebate of the State Emergency Management Levy.

10.2 Community Service Obligations

On 7 June 2016 Council resolved to grant a rebate of up to a maximum \$1,700 per annum for the financial year 2019/2020, towards the payment of rates and charges, with the exception of water consumption charges, for the following:

- Apple Tree Creek Memorial Hall
- Bucca Hall
- Bullyard Hall
- Drinan Hall
- Gin Gin & District Historical Society Hall

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- Pine Creek Hall
- Sharon Hall
- Tegege Hall
- Avenell Heights Progress Association Hall
- Burnett Heads Progress Hall
- Kepnock Progress Association Hall
- North Bundaberg Progress Association Hall
- Pacifique Surfriders Club
- CWA Hall Bundaberg
- CWA Hall Yandaran
- CWA Hall Childers
- CWA Oakwood
- CWA Wallaville
- Bundaberg Kindergarten, Electra Street
- Burnett Heads Kindergarten
- Childers Kindergarten, Pizzey Street
- Forestview Community Kindergarten
- Gin Gin Kindergarten
- South Kolan Kindergarten
- Wallaville Kindergarten
- Trustees Booyal Memorial Hall
- Bundaberg & District Air Sea Rescue
- Sandy Hook Ski Club
- Tegege Combined Sport & Recreation Club
- Bundaberg Railway Historical Society

Council will grant a full concession for all rates and charges, except water consumption charges, for the following properties:

- Bundaberg Surf Life Saving Club
- Elliott Heads Surf Life Saving Club
- Moore Park Surf Life Saving Club

On 21 May 2019 Council resolved to grant a rebate of \$1,700 per annum for the financial year 2019/2020, towards the payment of rates and charges, to the Bundaberg Players Inc.

Council will grant a rebate of up to a maximum \$1,700 per annum for the financial year 2019/2020, towards the payment of rates and charges, with the exception of water consumption charges, for the following:

- Bundaberg Central Men's Shed Association Incorporated
- Childers District Men's Shed Association
- Woodgate Men's Shed Incorporated

Council will grant a full concession, for all rates and charges, to all Rural Fire Brigade properties.

These community service obligations are applicable to the 2019/2020 financial year, to be reviewed prior to the formulation of the 2020/2021 Budget.

10.3 Hardship

Council's adopted Hardship Policy (available at www.bundaberg.qld.gov.au) has been prepared to assist residential ratepayers who own their property as their principal place of residence, and who experience difficulty in paying their rates due to personal or financial circumstances, pursuant to Section 120(1)(c) of the *Local Government Regulation 2012*. A concession by way of an agreement to defer payment for rates and charges, and / or interest

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charges for a period may be granted where Council is satisfied that payment of the rates and charges will cause them hardship.

11. Cost-Recovery Fees:

Council fixes cost-recovery fees for services and facilities supplied by Council in accordance with Section 97 of the *Local Government Act 2009*.

The criteria, used to determine the amount of cost-recovery fees, are the costs of the service or facility being provided, which comprise labour, material, equipment, and overhead costs. In determining the level of all cost-recovery fees, Council places a major emphasis on user-pays principles.

12. Limitation of increase in rates and charges levied:

In the 2019/2020 financial year, Council will not, pursuant to Section 116 of the *Local Government Regulation 2012*, be limiting any increases to proposed rates or charges.

13. Discount:

A discount of 10% of the current year's Council general rates is conditional on the payment of current rates, service charges and all arrears by the due date stated on the rate notice within 35 days from the issue date stated on the rate notice. Discount is granted for prompt payment. Council's pension remission is not a payment and is therefore deducted from the general rate before discount is applied.

For the sake of clarity, the discount for the prompt payment of rates applies only to general rates levied by Council. No discount shall apply for any other rate or charge levied by Council, including special and separate rates and charges and utility charges.

14. Recovery of Overdue Rates:

Council's adopted Rates Recovery Policy (available at www.bundaberg.qld.gov.au) has been prepared in respect of the recovery of overdue rates, to reinforce Council's practice and intentions in this regard. Council will actively pursue all available options under the *Local Government Act 2009*, including the sale of land for arrears of rates, to ensure that overdue rates are not a burden on the region's ratepayers.

15. Interest on Overdue Rates:

Council reviews the Interest Rate as part of the Budget deliberations and determines the rate to apply in accord with the provisions of Section 133 of the *Local Government Regulation 2012*. For the financial year 1 July 2019 to 30 June 2020 Council will charge compound interest at 9.83% per annum on overdue rates and charges, calculated on daily rests as from the seventh day following the due date stated on the rate notice.

16. Levying and payment of Rates and Charges:

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Council currently levies rates twice in each financial year. The first rates levy is issued as soon as possible after the annual budget has been approved by Council. The second rates levy is issued as soon as possible in the second half of the financial year after 1 January. Rates are due and payable by the due date stated on the rate notice.

17. Payment in Advance:

Ratepayers can prepay their rates at any time. Interest is not paid by Council to ratepayers on any credit balances.

ASSOCIATED DOCUMENTS

- *Body Corporate and Community Management Act 1997*
- *Environmental Protection Act 1994*
- *Environmental Protection Regulation 2008*
- *Fire and Emergency Services Act 1990*
- *Fire and Emergency Services Regulation 2011*
- *Housing Act 2003*
- *Land Valuation Act 2010*
- *Local Government Act 2009*
- Revenue Policy
- Rate Recovery Policy
- Trade Waste Management Plan
- Declared Service Area Map(Water)
- Reduced Service Area Map(Water)
- Declared Service Area Map(Sewerage)
- Declared Service Area Map(Waste)
- *Waste Reduction and Recycling Regulation 2011*
- *Waste Reduction & Recycling (Waste Levy) Amendment Regulation 2019*
- *Water Supply (Safety and Reliability) Act 2008*

DOCUMENTS CONTROLS

Pursuant to sections 169(b) and 172 of the *Local Government Regulation 2012*, Council will review the Revenue Statement on an annual basis as part of its annual budget preparation to be adopted for the next financial year.

POLICY OWNER

The Chief Financial Officer, Financial Services is the responsible person for this policy.

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