

HEAD OF POWER

- *Local Government Regulation 2012*, sections 169(2)(b) and 172

INTENT

The purpose of the Revenue Statement is to achieve compliance with above head of power and to provide an explanation of the rates and charges, fees and charges, and concessions adopted by Council.

SCOPE

The policy applies to all employees, Councillors and Councillor Advisor.

DEFINITIONS

Employee means a local government employee as defined in the *Local Government Act 2009*.

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 means 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 means 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 means 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 sections 49 to 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.

POLICY STATEMENT

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.

1. The Measures Adopted for Revenue Raising

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 purpose benefitting the Region); and
- 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 and clarity, simplicity, consistency, fiscal responsibility, flexibility and sustainability.

2. 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 Resources according to:

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

Council will make and levy differential general rates for the financial year ending 30 June 2024, on all rateable land in Council's area.

Where Council decides 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 sections 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 must be submitted to Council's Chief Executive Officer, and the only basis for objection will 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.

3. Minimum General Rate

A Minimum General Rate will be set for each rating category for the purpose of:

- setting a minimum contribution to be made from all properties situated within the region; and
- ensure that general rate revenue from lower valued properties 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.

4. Differential General Rates

In accordance with sections 92 and 94 of the *Local Government Act 2009* and sections 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 2024, 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 <i>Land that is used, or has the potential to be used, for urban residential purposes, other than land included in category 5 or 7.</i>	1001 - Vacant Land 1002 - Single Use Dwelling 1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1006 - Outbuilding 1009 - Strata Title Residential Use 1021 - Residential Institution Non-Medical 1072 - Section 49 to 51 Valuation	0.011487	\$1,084
2	Rural Residential Land <i>Land that is used, or has the potential to be used, for rural residential purposes.</i>	1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1004 - Vacant Large Homesite 1005 - Dwelling Large Homesite 1006 - Outbuilding 1009 - Strata Title Residential Use 1021 - Residential Institution Non-Medical 1072 - Section 49 to 51 Valuation 1094 - Other Rural Land	0.009439	\$1,089
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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	Coastal Towns <i>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.</i> <i>* Refer Differential Rating Maps 1-10</i>	1001 - Vacant Land 1002 - Single Unit Dwelling 1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1004 - Vacant Large Homesite 1005 - Dwelling Large Homesite 1006 - Outbuildings 1009 - Strata Title Residential Use 1021 - Residential Institution Non-Medical 1072 - Section 49 to 51 Valuation	0.008747	\$1,204
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7	Urban Oceanfront <i>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, 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.</i> <i>* Refer Differential Rating Maps 1-10</i>	1001 - Vacant Land 1002 - Single Unit Dwelling 1003 - Multi Unit Dwellings, Flats, Dual Occupancy, Secondary Dwellings 1004 - Vacant Large Homesite 1005 - Dwelling Large Homesite 1006 - Outbuildings 1009 - Strata Title Residential Use 1021 - Residential Non-Medical 1072 - Section 49 to 51 Valuation	0.008139	\$1,363
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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 <i>Land that is used, or has the potential to be used, for agricultural purposes.</i>	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	0.014703	\$1,188
10	<i>Intentionally left blank</i>			
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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 <i>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.</i> <i>*Refer Differential Rating Map 11</i>	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	0.021603	\$1,432
13	<i>Intentionally left blank</i>			

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 <i>Land located outside the area of Bundaberg City that is used, or has the potential to be used, for commercial purposes.</i>	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	0.013505	\$1,432
15	Major Shopping Centre <i>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 20,000m².</i>	1016-16 - Drive In Shopping Centre with more than 20,000m ² gross floor area.	0.040616	\$582,140
16	Industrial Land <i>Land that is used, or has the potential to be used for industrial purposes and which is not included in category 18 or 19.</i>	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	0.016470	\$1,739

Category	Description	Identification (Land to which the Primary Land use Codes apply)	Rate in the Dollar of Property Value	Minimum General Rate
17	<i>Intentionally left blank</i>			
18	Extractive Industry <i>Land that is used, or has the potential to be used, for extractive industry.</i>	1040 - Extractive Industry	0.021901	\$2,727
19	Heavy Industry <i>Land that is used, or has the potential to be used, for a sugar mill, co-generation plant or any heavy industrial purpose.</i>	1251 - Co-generation plant 1252 - Sugar Cane/Sugar Mill 1253 - Heavy Industry Purpose	0.013659	\$116,540
20	Other Land <i>Land that is not included in any other rating category.</i>	1019 - Walkway 1022-2 - Car Parks – Ancillary Use 1050 - Other Clubs (Non Business) 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	0.010756	\$1,089
21	Renewable Energy Facility <i>Land that is used or has the potential to be used, in whole or in part, for the production of electricity from renewable energy sources such as solar, wind and water and which is not included in category 18 or 19.</i>	1200 - Solar Farm	0.016449	\$2,175

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

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*.

5. Separate Rates and Charges

5.1 Community Wellbeing & Environment Charge

Pursuant to section 103 of the *Local Government Regulation 2012*, Council will make and levy a separate charge, the sum as outlined in the following table, for the purposes of funding initiatives that ensure public safety, enhance natural areas and promote community wellbeing.

Community Wellbeing & Environment Initiatives	Support	Allocation Estimate
Public Safety		
State Emergency Services	Full	2,977,784
Rural Fire Brigades	Full	
Surf Life Saving	Full	
Public Space CCTV	Full	
Disaster Management	Partial	
Branyan Drive, Branyan - School Safety Improvements	Partial	
Lifeflight	Full	
Royal Flying Doctor Service	Full	
Duckpond Road, Monduran - Flood Access Improvements	Partial	
Water safety and boating	Full	
Disaster Coordination Centre	Partial	
Community Wellbeing		
Healthy and Active Initiatives	Partial	1,243,463
Illegal Dumping and Vector Control	Partial	
Disability Compliance Installations (Community Halls)	Full	
Additional shade structures throughout the region	Full	
Swimming Pool Upgrades and Enhancements	Full	
Baldwin Swamp Environment Park - Bridge	Partial	
Playground Fencing	Full	
Natural Areas Enhancement		
1 Million Trees Program	Partial	482,753
Woodgate SEMP Sea Wall and Sand Nourishment	Partial	
Rubbish removal from waterways	Full	
Dunal Management	Full	
Washpool Creek Naturalisation Stage 2	Partial	
		4,704,000

Charge Name	Annual Charge Amount
Community Wellbeing & Environment Charge	\$100 per assessment

6. 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 prescribed 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.

7. 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;
- Return on assets;
- Other sources of revenue where appropriate; and
- Future capital investment planning.

7.1 Water

7.1.1 Declared service area – water

For the financial year 1 July 2023 to 30 June 2024, the declared service areas (water) to which water charges apply, will be as per the declared service area (water) maps which, in accordance with section 163 of the *Water Supply (Safety and Reliability) Act 2008*, are available on Council's website at bundaberg.qld.gov.au.

7.1.2 Service provider (water)

The service provider within the declared service areas (water) will be Bundaberg Regional Council.

7.1.3 Water charges

Council levies water charges 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 of the *Local Government Regulation 2012*, the following water charges will be made and levied for the financial year 1 July 2023 to 30 June 2024:

a) Water access charge

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

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

Vacant lands situated in the water area and not serviced with a water connection are charged a Vacant or Non-Metered Access 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 and these costs must be financed whether or not a property is actually connected to the water system.

Where multiple lots are included on one assessment, Council will levy a water access charge for:

- house and vacant lot together – based on the size of the water meters servicing the property;
- multiple vacant lots on the one assessment without a water connection, a Vacant or Non-metered Access charge; and
- multiple vacant lots on the one assessment with a water connection, based on the size of the water meters servicing the property.

Non Strata Flats/Separate Dwellings/Dual Occupancy

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

Where water consumption is separately metered for each unit, a water access charge will be levied 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 based on the size of the water meters servicing the property.

Community Title Schemes with a shared water meter(s)

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

Number of Lots not separately metered	Percentage of 20mm Access Charge	Annual Charge per Lot
1 to 5	95%	\$432
6 to 10	90%	\$410
11 to 20	85%	\$387
21 to 30	80%	\$364
31 to 40	75%	\$341
41 to 50	70%	\$319
51 to 60	65%	\$296
Above 60	60%	\$273

Lots 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 access 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, which either have no liquor license or a restricted Community Other Liquor License in terms of section 80 of the *Liquor Act 1992*, and do not utilise gaming machines to raise revenue, a water access charge for their largest connection on each assessment and no access charge will be levied for additional meters.

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 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 on Council's website at bundaberg.qld.gov.au.
- 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 on Council's website at bundaberg.qld.gov.au.

An Access Charge will apply to all premises or metered connection for the period 1 July 2023 to 30 June 2024, 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	Non-potable Water / Restricted Flow
Vacant and non-metered	\$455	\$364
20mm meter connection	\$455	\$364
25mm meter connection	\$711	\$569
32mm meter connection	\$1,165	\$932
40mm meter connection	\$1,820	\$1,456
50mm meter connection	\$2,844	\$2,275
80mm meter connection	\$7,280	\$5,824
100mm meter connection	\$11,375	\$9,100
150mm meter connection	\$25,594	\$20,475
200mm meter connection	\$45,500	\$36,400

b) **Water consumption charge**

Water consumption is levied half-yearly for the readings undertaken prior to the 31 December 2023, and prior to the 30 June 2024. Generally, the consumption within each 6 month reading period will be levied on a two tiered charging system as set out hereunder:

- (i) Charge per kilolitre for locations that are within the declared water supply areas and not areas defined in 7.1.3(b)(ii):

Tier	Description	Charge per kilolitre
1 st	For the first 150 kilolitres of consumption per half year	\$1.27
2 nd	For each kilolitre of consumption over 150 kilolitres per half year	\$2.08

- (ii) Charge per kilolitre for the Burnett Downs Yard water supply reticulation group or service area, and Sylvan Woods non-potable supply:

Tier	Description	Charge per kilolitre
1 st	For the first 150 kilolitres of consumption per half year	\$1.02
2 nd	For each kilolitre of consumption over 150 kilolitres per half year	\$1.66

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

- where the land is being used for a single use, the consumption recorded by each of the meters will be totalised and the applicable tariff for that use will be applied; and
- where the land is being used for two or more discrete uses, and the water is separately metered for each use, the applicable tariff for each use will 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 2023 to 30 June 2024, section 102 of the *Local Government Regulation 2012* will apply to the reading of meters based on the nominal initial meter reading date of period ending 30 June 2023 and nominal final reading date of period ending 30 June 2024.

Council reserves the right to read and levy water consumption at intervals other than 6 monthly for specific connections as required.

7.1.4 **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 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 6 month reading period of 10 times the 2nd Tier 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.

Water Service Area	Description	Charge per kilolitre
Potable Water Unrestricted	Per kilolitre of consumption greater than 10 kilolitres per half year	\$20.81
Non-potable Water/Restricted Flow	Per kilolitre of consumption greater than 10 kilolitres per half year	\$16.69

7.1.5 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*, and do not utilise gaming machines to raise revenue:

- (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 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) will 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, Council may resolve to reduce or remove the water charge concessions granted to that organisation;
- (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; and
- (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 per annum will be levied at the 2nd tier rate. Unused entitlements are not carried forward into the following financial year.

Tier	Description	Charge per kilolitre
1 st	For the first 300 kilolitres of consumption per half year	\$1.27
2 nd	For each kilolitre of consumption over 300 kilolitres per half year	\$2.08

7.1.6 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, no additional charges will apply.

If Council is unable to read the meter or the meter has been vandalised or maliciously damaged, Council will apply a water consumption charge at a calculated rate. In the first instance, the calculated rate will be equal to the quantity of water used during the period immediately prior. If the immediately prior accurate period cannot be determined, Council will use the daily average for the same period.

In the event that Council is able to access and read the water meter, Council will remit the difference between the actual charge and the charge based on the prior water consumption.

7.1.7 Extended area of application of charges

These charges apply to the declared service areas (water) maps and 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 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 the time at which, formal amendment is made to the declared service area.

7.1.8 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.

7.2 Sewerage

7.2.1 Declared service area – sewerage

For the financial year 1 July 2023 to 30 June 2024, the declared service areas (sewerage) to which sewerage charges apply, will 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 on Council's website at bundaberg.qld.gov.au.

7.2.2 Service Provider (Sewerage)

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

7.2.3 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 and these costs must be financed whether or not a property is actually connected to the sewerage system.

Where there is more than one 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*, Council will make and levy a Sewerage Charge for the financial year 1 July 2023 to 30 June 2024 as set out below:

Description	Sewerage Charge	Charge Applied
Residential Properties	\$843	per property
Vacant Land	\$843	per property

- Single residential properties are levied one sewerage charge. No additional charges apply for extra pedestals.
- Each residential flat, unit, granny flat, dual occupancy dwelling, separate dwelling or strata title unit is levied one sewerage charge. No additional charges apply for extra pedestals.
- Where multiple residential lots are included on the one rate assessment, Council will levy one sewerage charge for:
 - house and vacant lot together; and
 - multiple vacant lots on the one rate assessment.

Description	Sewerage Charge	Charge Applied
Non-residential properties	\$843	per pedestal
Waste dump points at caravan parks	\$843	per pedestal

- Non-residential properties that are not body corporate/strata title entities will be charged one sewerage charge per pedestal.
- Non-residential body corporate/strata title properties are levied a minimum of one sewerage charge to each strata unit, regardless of whether they have an individual sewer connection. Where units have more than one 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 one sewerage charge and no additional charges will apply for extra pedestals within the residence; and
- Waste dump points at caravan parks are levied one sewerage charged per dump point.

7.2.4 Multi accommodation residential aged care facilities under the control of charitable/church organisations

Pursuant to sections 120 to 122 of the *Local Government Regulation 2012*, multi accommodation residential aged care facilities under the control of charitable/church organisations; and pedestals installed in Department of Communities, Housing and Digital Economy units for the aged, as identified in the table below, be granted a rebate of 30% of the sewerage charges.

Property Owner and Location
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, 28 Jocumsen Street, Kepnock
Churches of Christ Care, 71 & 83 Dr Mays Road, Svensson Heights
The Uniting Church in Australia Property Trust (Q), (part) 1 River Terrace, Millbank
Forest View Childers Inc., 3 Morgan Street, Childers
Forest View Childers Inc., 4 Morgan Street, Childers

Council grants this concession on the basis that multi accommodation Residential Aged Care facilities, 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 chapter 7, part 5 of the *Local Government Act 2009*, to determine applications made for this concession.

7.2.5 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 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*, and do not utilise gaming machines to raise revenue.

7.2.6 Extended area of application of charges

These charges apply to the declared service areas (sewerage) maps and 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; and
- 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 the time at which, formal amendment is made to the declared service area.

7.3 Trade Waste Charge

Pursuant to section 99 of the *Local Government Regulation 2012*, trade waste charges may be made and levied by Council upon all non-residential ratepayers discharging trade waste to Council's sewer.

Trade Waste charges are broken down into Categories 1-5 which are levied and determined by the:

- volume of trade waste effluent discharged into Council's sewerage system;
- content/strength of the trade waste; and
- 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 will be determined by general guideline limits and characteristics as set out below:

- Temperature
- Discharge Rate
- pH
- Biochemical Oxygen Demand (BODs)
- Chemical Oxygen Demand (COD)
- Fats, Oils and Grease (FOGS)
- Suspended Solids, and
- Total Dissolved Solids

These limits are found in Council's Trade Waste Management Plan – Appendix 2, as available on Council's website at bundaberg.qld.gov.au.

Categories 1 (Minor) through to 5 (High strength/volume) are charged a base rate as set out below:

Category	Description	Base Charge	Tier Charge (in addition to the Base Charge) *
1	Minor discharge with no pre-treatment or monitoring required.	\$271	N/A
2	Compliant pre-treatment, or pre-treatment not required. Low risk with annual discharge generally less than 100kL.	\$457	N/A
3	Low Strength/Risk discharge with pre-treatment, or pre-treatment not required. Annual discharge generally less than 500kL.	\$765	N/A
4	Medium Strength/Risk discharge with pre-treatment required. Annual discharge generally less than 500kL.	\$1,331	Tier A \$566
			Tier B \$1,131
			Tier C \$1,696
5	High Strength/Risk discharge with pre-treatment required, and/or annual discharge generally greater than 500kL.	\$3,417	Tier A \$1,132
			Tier B \$2,264
			Tier C \$3,395

* 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 (EAC) 2023/24#:

Where Council requires 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.

Category	Description	Annual Charge
EAC 1	500 - 999L	\$1,245
EAC 2	1000 - 1999L	\$2,037
EAC 3	2000 - 3999L	\$3,395

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

7.4 Waste

7.4.1 Declared service area (waste)

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

7.4.2 Service provider (waste)

The service provider within the declared service area/s (waste) will 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 waste management facilities 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 2019*, *Waste Reduction and Recycling Regulation 2011*, Council's Planning Scheme and Planning Scheme Policies and Council's *Local Law No 8 (Waste Management) 2018*.

Council will levy a waste and recycling collection charge 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 Council and the body corporate as per the *Body Corporate and Community Management Act 1997*.

Where there is more than one structure on land capable of separate occupation, a charge will be made for each structure. A waste collection charge 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.

Where the owner of the property requests an Assisted Waste Collection service and Council is unable to provide the service, the property owner may apply to Council for approval to make private arrangements. If the application is approved a Council waste collection charge will not apply. If the property changes ownership the exemption will be removed, and a waste collection service will be reinstated.

Waste collections for properties attract the State Government Waste Levy applicable under the *Waste Reduction and Recycling Act 2011*. Council will recover this levy on behalf of the State through its waste charges.

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

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 are not reduced 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 may substitute a minimum service with a Food and Garden Organics (FOGO) trial service and such service will be compulsory.

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

Service level – Removal, transport and disposal of waste	2023/2024 Levy
Residential Properties	
240 litre refuse weekly/240 litre recycling fortnightly (minimum service)	\$383
240 litre refuse fortnightly/240 litre recycling fortnightly/240 litre food and garden organics weekly (FOGO) trial service	\$383
Additional Services	
240 litre refuse weekly/240 litre recycling fortnightly	\$383
240 litre refuse weekly – only available if in receipt of a minimum service	\$278
240 litre recycling fortnightly – only available if in receipt of a minimum service	\$57
240 litre refuse fortnightly on the same day as the normal refuse service – only available if in receipt of a FOGO trial service	\$150
240 litre FOGO weekly – only available if in receipt of a FOGO trial service	\$125
240 litre refuse weekly (FOGO area using existing waste bin) – only available if in receipt of a FOGO trial service and with special approval from Council due to medical or other exceptional reasons	\$350
Non-Residential Properties	
240 litre refuse/240 litre recycling (minimum service)	\$454
240 litre refuse weekly service	\$351
240 litre recycling fortnightly service	\$105

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.

8. Concessions and Rebates

Chapter 4, part 10 of the *Local Government Regulation 2012* empowers Council to grant a concession in certain circumstances.

In addition to the specific concessions mentioned at paragraphs 7.1.3(a) (“Concessional situations”) 7.1.5, 7.2.4 and 7.2.5 above, Council grants the following concessions.

8.1 Pensioners

Council’s Pensioner Rate Concession Policy provides an annual rate rebate to approved pensioners. The policy and application forms are available from Council offices or 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.

The pensioner concession will only apply to freehold land owned and occupied by the pensioner.

For the 2023/2024 financial year, Council grants a rebate on rates and charges for approved pensioners as outlined in the following table.

Council's Pensioner Rate Concession	Per half year	Per annum
Approved pensioners	\$165	\$330

This rebate is provided in addition to any Pension Subsidy Scheme operated by the Queensland Government.

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

The State Government Pensioner Rate Subsidy is not a Council rebate. 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.

8.2 Community Service Obligations

The following community service obligations are applicable to the 2023/2024 financial year.

8.2.1 Community Group Concessions

Council will grant a rebate of up to a maximum \$1,700 per annum for the financial year 2023/2024, towards the payment of rates and charges, except for water consumption charges, for the following:

Property	Property
Bucca Hall	Burnett Heads Kindergarten
Bullyard Hall	Isis Community Preschool & Kindergarten
Drinan Hall	Forestview Community Kindergarten
Gin Gin & District Historical Society Hall	Gin Gin Kindergarten
Pine Creek Hall	South Kolan Kindergarten
Sharon Social Club Inc	Wallaville Kindergarten
Tegege Hall	Trustees Booyal Memorial Hall
Avenell Heights Progress Association Hall	Bundaberg & District Air Sea Rescue
Burnett Heads Progress Hall	Sandy Hook Ski Club
Kepnock Progress Association Hall	Tegege Combined Sport & Recreation Club
North Bundaberg Progress Association Hall	Bundaberg Railway Historical Society
Pacificque Surfriders Club	Bundaberg Central Men's Shed Association Incorporated
CWA Hall Bundaberg	Childers District Men's Shed Association
CWA Hall Yandaran	Woodgate Men's Shed Incorporated
CWA Hall Childers	Bundaberg Players Incorporated
CWA Oakwood	Peirson Memorial Trust
CWA Wallaville	Legacy Inc. (Lot 2 RP 94171)
Bundaberg Kindergarten, Electra Street	

8.2.2 Surf Life Saving Club Concession

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

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

8.2.3 Rural Fire Brigade Concession

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

Property	Property
Branyan Rural Fire Brigade	Goodwood Rural Fire Brigade
Bingera Weir Rural Fire Brigade	Moore Park Beach Rural Fire Brigade
Booyan Rural Fire Brigade	Perry River Rural Fire Brigade
Bungadoo Rural Fire Brigade	South Kolan Rural Fire Brigade
Burnett Heads Rural Fire Brigade	Tirroan Rural Fire Brigade - Tirroan
Buxton Rural Fire Brigade	Tirroan Rural Fire Brigade – Horse Camp
Coonarr Rural Fire Brigade	Wallaville Rural Fire Brigade
Elliott Heads Rural Fire Brigade	Winfield Rural Fire Brigade
Gin Gin Rural Fire Brigade	Yandaran Rural Fire Brigade

8.3 Hardship

Council's Hardship Policy (available at bundaberg.qld.gov.au) is available to assist residential ratepayers who own their property and it is their principal place of residence, 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 time to make payment, free of interest charges, and free from active debt recovery action may be granted where Council is satisfied that payment of the rates and charges will cause them hardship.

9. Cost-Recovery Fees

Cost-recovery fees are applied in accordance with section 97 of the *Local Government Act 2009*, and can include any of the following:

- an application for the issue or renewal of a licence, permit, registration or other approval under a local government act;
- recording a change of ownership of land;
- giving information kept under a local government act;
- seizing property or animals under a local government act;
- the performance of another responsibility imposed on the local government under the *Building Act 1975* or the *Plumbing and Drainage Act 2018*.

A cost-recovery fee must not be more than the cost to Council of taking the action for which the fee is charged.

The criteria used to determine the amount set for a cost-recovery fee makes considerations to the following:

- cost of the service or facility being provided which comprises:
 - labour
 - material
 - equipment
 - overhead costs
- amounts prescribed by legislation.

Council's cost-recovery fees are included in the Register of Fees and Charges which is available on Council's website: bundaberg.qld.gov.au.

10. Limitation of Increase in Rates and Charges Levied

In the 2023/2024 financial year, Council will not, pursuant to section 116 of the *Local Government Regulation 2012*, be limiting any increases to proposed rates or charges.

11. Recovery of Overdue Rates

Council's Rates Recovery Policy (available at bundaberg.qld.gov.au) details the process for recovery of overdue rates. Council will actively pursue all available options under the *Local Government Act 2009*, to ensure overdue rates are not a burden on the region's ratepayers. The sale of land for arrears of rates process may commence at any time during the financial year.

12. Interest on Overdue Rates

Council reviews the interest rate as part of the budget deliberations and determines the rate to apply pursuant to section 133 of the *Local Government Regulation 2012*. For the financial year 1 July 2023 to 30 June 2024, Council will charge compound interest at 11.64% per annum on overdue rates and charges from 1 July 2023, calculated on daily rests as from the seventh day following the due date stated on the rate notice.

13. Levying and payment of Rates and Charges

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 adopted 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, within 35 days from the issue date stated on the rate notice.

14. Payment in Advance

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

15. Commercial Fees

Commercial charges, applied in accordance with section 262(3)(c) of the *Local Government Act 2009*, are generally set to generate a commercial return for providing the service and include revenues from the sale of goods and services or rent of properties or facilities. These fees are reviewed to ensure they are suitable for the service provided and that an appropriate margin is achieved. Examples include holiday park fees, waste disposal fees and community hall hire.

Commercial Fees are usually subject to the Commonwealth's Goods and Services Tax.

Council's commercial fees are included in the Register of Fees and Charges which is available on Council's website: bundaberg.qld.gov.au.

ASSOCIATED DOCUMENTS

- *Body Corporate and Community Management Act 1997*
- *Building Act 1975*
- *Environmental Protection Act 1994*
- *Environmental Protection Regulation 2019*
- Fees and Charges Register
- *Fire and Emergency Services Act 1990*
- *Fire and Emergency Services Regulation 2011*
- Hardship Policy
- *Housing Act 2003*
- *Land Valuation Act 2010*
- *Local Government Act 2009*
- *Plumbing and Drainage Act 2018*
- Revenue Policy
- Trade Waste Management Plan
- Water Leak Relief Policy
- *Waste Reduction and Recycling Act 2011*
- *Waste Reduction and Recycling Regulation 2011*
- *Local Law No 8 (Waste Management) 2018*
- *Water Supply (Safety and Reliability) Act 2008*
- Declared Service Area Map (Water)
- Reduced Service Area Map (Water)
- Declared Service Area Map (Sewerage)
- Declared Service Area Map (Waste)

DOCUMENTS CONTROLS

Council will review this document pursuant to sections 169(2)(b) and 172 of the *Local Government Regulation 2012*, as part of its annual budget preparation to be adopted for the next financial year.

POLICY OWNER

Chief Financial Officer.