

LOCKYER VALLEY REGIONAL COUNCIL

2018/2019 - REVENUE STATEMENT

1. INTRODUCTION

Section 169 of the *Local Government Regulation 2012* requires Council to prepare and adopt each financial year a Revenue Statement as part of its Annual Budget. Section 172 of the *Local Government Regulation 2012* specifies the content to be included in the Revenue Statement.

Pursuant to Sections 169 and 172 of the *Local Government Regulation 2012*, Council adopts the following Revenue Statement, which provides details of:

- General Rates;
- Separate Charges (a charge made and levied equally on all rateable land, subject to stated exclusions);
 - Emergency Preparedness Levy
 - Environmental Levy
 - Resilient Rivers Initiative Levy
- Special Charges (a charge made and levied on some, but not all, rateable land in the region);
 - Rural Fire Levy
- Utility charges including Waste Management Levy and Waste Collection and Recycling Charges;
- Administration which covers Pensioner Concessions, Early Payment Discounts, Payment Commitments, General Rate Concessions and Interest;
- The criteria used to decide the amount of cost-recovery fees;
- The criteria used to decide the amount of charges for any business activity conducted on a commercial basis;
- Any resolution limiting an increase of Rates and Charges; and
- Levies Council may charge on behalf of the Queensland State Government.

Guiding Principles

Council is required to prepare and adopt Financial Policies under Chapter 5 Part 4 of the *Local Government Regulation 2012* that comprise of an Investment Policy, a Debt Policy and a Revenue Policy. These Financial Policies must be consistent with Council's five year corporate plan and annual operational plan.

Accordingly, the principles contained within the Revenue Policy are applied in the determination of the Revenue Statement; rates, fees and charges; rating concessions and recovery of overdue rates and charges.

Roles and Responsibilities

All Council officers are bound by the principles outlined in this statement in determining the level of rates, fees and charges, in the application of rebates and concessions relating to those fees, and in the recovery of overdue rates and charges.

Interpretation

Section 7 of this Revenue Statement sets out definitions specific to this statement. Other words within this statement should be given the meaning assigned, if any, under the *Local Government Regulation 2012*.

Related Policies and Legislation

Local Government Act 2009

Local Government Regulation 2012
Lockyer Valley Regional Council Rates and Charges Debt Collection and Recovery Policy
Rating Category Identification Policy for Financial Year 2018/2019

2. ADMINISTRATION

2.1 Issue of rate notices

Under Section 104 of the *Local Government Regulation 2012* Council may only levy rates and charges by the issue of a rate notice.

A **rate notice** is a document stating—

- (a) the date when the rate notice is issued; and
- (b) the due date for payment of the rates or charges; and
- (c) if the local government has decided a discount applies to the rates or charges—
 - (i) the terms of the discount; and
 - (ii) the last day of the discount period; and
- (d) if the local government has decided rates or charges may be paid by instalments—the requirements for paying by instalments; and
- (e) the ways in which the rates or charges may be paid.

Separate rate notices shall be issued in the first six months of the financial year (July to December) and in the second (January to June) halves of the financial year, for the billing periods 1 July 2018 to 31 December 2018 and 1 January 2019 to 30 June 2019 respectively. Each notice will include one half of the annual Rates and Charges to be levied.

Supplementary rate notices for variations in rates and charges payable may be issued as required during the year.

A rate notice, including a rating category statement contained in or accompanying the notice, may be given electronically to a person who has provided written consent to Council.

2.2 The Levying of Rates and Charges

2.2.1 General

Rates and charges are defined in the *Local Government Regulation 2012* as including differential general rates, minimum general rate levies, separate rates and charges, special rates and charges, utility charges and accrued interest on outstanding balances.

Council levies rates and charges to fund the provision of valuable services to our community. When adopting its annual budget Council will set rates and charges at a level that will provide for both current and future community requirements. Council will apply the principle of transparency in making rates and charges.

In levying rates and charges, Council will apply the principles of:

- *consistency* in timing the levy of rates in a predictable way to enable property owners to plan for their rating obligations by the issue of rate notices on a half yearly basis;
- *flexibility* by providing short-term payment commitment plans to property owners in financial difficulty, along with a wide array of payment options;
- *communication* by clearly setting out the Council's and each property owner's obligations in relation to rates and charges by advising property owners about rate notice issue dates and discount dates; and
- *clarity* by providing meaningful information on rate notices to enable property owners to clearly understand their responsibilities.

In making and levying rates and charges, Council will be guided by the principles of:

- efficiency through having a rating regime that is efficient to administer;
- full cost pricing and user pays where appropriate;
- equitable distribution of the general rates burden as broadly as possible;
- transparency in the making and levying of rates;
- flexibility, to take account of changes in the local economy;
- clarity in terms of responsibilities (Council's and property owners') in regard to the rating process; and
- National Competition Policy legislation where applicable.

2.2.2 Time Within Which Rates Must be Paid

For the twelve months ending 30 June 2019, Council resolves under Section 118 of the *Local Government Regulation 2012* that rates and charges are due to be paid within thirty days of the issue date shown on the rates notice.

The land owner is liable to pay the amount on the rate notice even if the owner lodges a Notice of Objection and/or any enquiries relating to or not relating to the assessment. The rate notice remains due and payable by the due date.

2.2.3 Early payment discount on Rates and Charges

In accordance with Section 130 of the *Local Government Regulation 2012*, Council resolves that a discount shall be allowed where full payment of the current period rates and charges, plus any overdue rates and charges and interest thereon, is received on or before the due date (30 (thirty) days from the date of issue shown on the rate notice) at a Council customer service centre, an approved agency, or by electronic means, and this payment is recorded on Council's accounts on or before the due date.

For the twelve months ending 30 June 2019, Council will allow an early payment discount of five percent (5%) subject to the terms above on the below listed Rates and Charges:

- Differential General Rates (Section 3.1 below); and
- Waste Collection and Recycling Charges (Section 4.1 below).

No discount is allowable on the following charges which may appear on the rate notice:-

- Special Charges;
- Separate Charges not listed above;
- Utility Charges not listed above;
- Any property charge relating to the carrying out of Council works on or in connection with the property;
- Any non-rate item included on rate notice;
- Legal costs incurred by Council in rate collection;
- Interest charges on overdue rates;
- Overdue rates or charges;
- Any other rate, charge or amount unless a discount is specifically permitted by this Revenue Statement.

2.2.4 Allowance of early payment discount for late payments.

There are limited occasions when payment by the due date is not achieved through circumstances beyond the control of the property owner. The *Local Government Act 2009* provides Council with a discretionary power to allow the discount to an individual in such circumstances. All applications must be made in writing for consideration by Council's duly appointed officer.

Payment of rates and charges in full must be paid before Council will consider any allowance of early discount for late payments and the property owner's prior payment history may also

be taken into account when considering to allow the discount. The property owner will be notified of the outcome in writing and Council's decision will be final.

A discount may be allowed if the full payment of the overdue rates and charges is made within the period specified by Council AND the applicant provides **proof satisfactory** to Council of any of the following:

- Illness involving hospitalisation and/or incapacitation of the property owner at or around the time of the rates being due for payment;
- The death or major trauma (accident/life threatening illness/emergency operation) of the property owner and/or associated persons (Spouse/Children/Parents) at or around the time of the rates being due for payment; or
- The loss of records or failure of mail delivery resulting from factors beyond the property owner's control (Fire/Flood etc),

and Council is satisfied that the event was the cause of the property owner's failure to make full payment by the due date.

Discount will **NOT** be allowed due to:

- the failure of the property owner to ensure that Council was given correct notification of its postal address prior to the issue of the Rate Notices;
- the failure of the property owner to ensure that Council was given the correct notification of the email address for notices prior to the issue of the Rate Notices where the option for delivery by electronic means has been selected; or
- a change of ownership, where Council received notification of the change of ownership after the issue of the Rates Notice.

Property owners are obliged to notify Council of their change of address in writing. A mail re-direction or verbal communication with Council is not sufficient notice to Council.

2.2.5 Interest on Overdue Rates and Charges

In accordance with Section 133 of the *Local Government Regulation 2012*, Council resolves that for the twelve months ending 30 June 2019, interest will be charged at the rate of 11.0% per annum calculated and compounded on daily balances on all rates and charges which remain unpaid after the expiration of the discount period and on any arrears of rates and charges.

2.3 General Rates

General rates revenue provides essential whole of community services not funded through trading income, subsidies, grants, contributions or donations received from other entities and not provided for by other levies or charges. Council will consider all full cost recovery options before calculating the general rate.

Council is required to raise an amount of revenue it sees as being appropriate to maintain assets and provide services to the region as a whole. In deciding how that revenue is raised, Council has formed the opinion that a differential general rating scheme, as provided for in Section 80 of the *Local Government Regulation 2012*, based primarily on land use categories, provides the most equitable basis for the distribution of the general rate burden.

The rateable value for each property is the basis for determining the amount of the general rate levied. The value of land for a financial year is its value under the *Land Valuation Act 2010* when a liability for payment of rates or charges for the land arises for the financial year.

The *Local Government Regulation 2012* allows Council, in accordance with Section 77(1), to fix a minimum amount of general rates.

2.4 Separate and Special Rates and Charges

Where appropriate, Council will fund certain services, facilities or activities by means of separate or special rates or charges.

2.5 Separate rates

In accordance with Section 103 of the *Local Government Regulation 2012* Council will levy a separate rate or charge on all rateable land, subject to stated exceptions, in the region to fund a particular service, facility or activity.

2.6 Special rates

In accordance with Section 94 of the *Local Government Regulation 2012* Council will levy special rates and charges on properties that are considered to be specially benefited by, or contribute to the need for, the provision of a specific service, facility or activity.

Special rates are charged on the rateable value of the land and special charges are a flat charge per assessment.

2.7 Concessions on rates and charges

2.7.1 Council Pension Subsidy

The Lockyer Valley Regional Council Pension Subsidy and the Queensland State Government Pension Subsidy scheme aim to help pensioner property owners to remain in their own homes by reducing the financial impact of rates and charges levied.

Council has determined that pensioners as defined by the *Local Government Regulation 2012* are entitled to receive concessions on rates and charges levied by Council. Council may grant a concession for land that is owned by a pensioner under Section 120(1)(a) of the *Local Government Regulation 2012*.

In exercising these concession powers Council will be guided by the principles of:

- *transparency* by making clear the requirements necessary to receive concessions; and
- *equity* by ensuring that all applicants of the same type receive the same concession.

General Eligibility

Upon written application to Council, a pensioner may be eligible for a pension concession. To be eligible under the Council Pension Subsidy Scheme for a full or part remission of rates, the applicant must be an approved pensioner who meets **all** of the criteria below:

- The applicant is the sole owner, joint owner, part owner or life tenant of a property;
- The property is the principal place of residence of the pensioner or life tenant;
- The applicant has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges as defined herein, which are levied by Council in respect of the property; and
- The applicant must be a current holder of one of the following cards:
 - Queensland 'Pensioner Concession Card' issued by Centrelink;
 - a Veterans' Affairs Gold card;
 - a Veterans' Affairs Pensioner Concession card; or
 - Repatriation Health card for all conditions.

The following cards do not satisfy the concession criteria: Seniors cards, Health Care Card and Health Benefit cards.

In the case of life tenancy, the applicant must meet the above criteria and provide:

- a certified copy of the will, stating the applicant is a life tenant and responsible for paying the rates; **OR**
- a court order and a duly signed copy of death certificate.

Where eligibility for the rebate in relation to a property is established by more than one applicant, only one rebate (of the higher amount) will be applied to the rateable assessment per half year.

Accounts in arrears

If a pensioner's rates account goes into arrears at any time for any rate notice issued, Council will cease to apply the Council Pensioner Subsidy concession. When all arrears are paid in full, the concession will be reinstated from the beginning of the following half yearly rating period.

The Queensland State Government component of the pension subsidy will continue even if the rates account is in arrears.

Additional Concession eligibility

A pensioner may be eligible for a **full** concession on rates payable if the pensioner receives the **full pension entitlement** under one of these Government pensions:

- Age pension;
- Carer payment;
- Disability Support pension;
- Wife pension;
- Widow pension;
- Parenting Payment Single and Service pension;
- War Widow/Widower pensions with full Income Support Supplement; or
- Veterans' Affairs' Disability/TPI pension.

Council may grant a concession by way of rebate on rates up to a maximum of \$30 per half year per rateable assessment.

A pensioner may be eligible for a **partial** concession by way of rebate on rates payable if the pensioner receives the **part pension entitlement** under one of these Government pensions:

- Age pension;
- Carer payment;
- Disability Support pension;
- Wife pension;
- Widow pension;
- Parenting Payment Single and Service pension;
- War Widow/Widower pensions with partial or no Income Support Supplement; or
- Veterans' Affairs' Disability/TPI pension.

Council may grant a concession by way of rebate on rates up to a maximum of \$15 per half year per rateable assessment.

2.7.2 Queensland State Government Pension Subsidy

Upon written application, a concession by way of rebate on rates will be granted to all pensioners who are eligible in accordance with the Administrative Guidelines of the Queensland State Government Pensioner Rate Subsidy Scheme. The Queensland State Government currently grants a 20% remission on rates up to a maximum of \$100 per half year (\$200 per year).

Council adheres to the Administrative Guidelines of the Queensland State Government Pension Rate and Subsidy Scheme when determining the proportional eligibility of the applicant in terms of ownership.

This Subsidy concession will only be granted for a particular half year where the application is received by Council prior to the commencement of the period. No pro-rata adjustments will be applied.

2.7.3 Non Profit Community, Cultural and Sporting Groups

In accordance with Section 120 of the *Local Government Regulation 2012* non-profit community, sporting and cultural groups may be eligible for rates concessions.

The purpose of these concessions is to encourage and support non-profit community, sporting and cultural groups as they contribute to the health and well-being of the community and to the social cohesion of the region.

In exercising these concession powers Council will be guided by the principles of:

- *transparency* by making clear the requirements necessary to receive concessions; and
- *equity* by ensuring that all applicants of the same type receive the same concession.

Eligibility Criteria for Community Group Rate Remissions

Under Council's Community Grants and Assistance Policy, Council may consider an application for concession on rates in the following circumstances:

- The organisation must be a non-profit community based organization;
- The applicant organisation must be the owner or lessee of the land and be able to demonstrate that they are required to pay the rates levied;
- The land or any part of the land must not be rented or leased to a third party on a commercial basis; and
- A Liquor Licence (allowing trading on more than three days per week) must not be held by the organisation or any affiliate relating to the property subject to the application.

Where General Rates do not apply to a property by virtue of a condition contained in a lease of a reserve from Council, no further relief will be available.

Council may grant a maximum rebate of 100% of the General Levy to approved applicants.

Council will not approve requests for financial contributions to reimburse rate payments unless hardship under the *Local Government Act 2009* can be demonstrated in writing.

Applications for Community Group Rate Rebates must be made to Council in writing for assessment and resolution by elected members at a Council meeting.

2.7.4 Mining Leases

In accordance with Section 120(1)(g) and Section 122(1)(a) of the *Local Government Regulation 2012*, Council may grant a concession for separately rateable mining leases for the following rates and charges:-

- Rural Fire Levy;
- Waste Management Charge;
- Environmental Levy;
- Resilient Rivers Initiative Levy; and
- Emergency Preparedness Levy.

The concession may be granted because the land over which the mining leases are granted is already subject to these charges, such that Council considers that it would be unfair or inequitable to levy the charges twice over the same area of land.

2.7.5 Other Land

In accordance with Section 120(1)(c) and Section 122(1)(a) of the *Local Government Regulation 2012*, Council may grant a concession for land used for a permit to occupy, water storage or as a pump site where the payment of rates or charges would cause hardship to the property owner for the following rates and charges:-

- Rural Fire Levy;
- Waste Management Charge;
- Environmental Levy;
- Resilient Rivers Initiative Levy; and
- Emergency Preparedness Levy.

The concession may be granted in circumstances where Council is satisfied that the payment of the aforementioned levies would cause a property owner hardship.

2.8 The Recovery of Overdue Rates and Charges

Council will exercise its rate recovery powers pursuant to the provisions of Chapter 4 Part 12 of the *Local Government Regulation 2012* in order to reduce the overall rate burden on property owners.

Council has adopted a Rates and Charges Debt Collection and Recovery Policy for the recovery of outstanding rates and charges. The objective of this policy is to set out Council's principles in regard to the management of debt, and to provide consistent and ethical recovery of outstanding rates and charges across the region in accordance with the parameters and requirements of *the Local Government Regulation 2012*.

The principles that will apply in the management of and recovery of debt are as follows:-

- *communication* by making clear the obligations of property owners and the processes used by Council in assisting them meet their financial obligations;
- *transparency* by making the processes used to recover overdue rates and charges simple to administer and cost effective;
- *equity* by treating all property owners in similar circumstances in the same manner; and
- *flexibility* by responding where necessary to changes in the local economy.

Payment Commitments

As a general guide a periodic payment commitment may be agreed between Council and the property owner. To avoid recovery action being taken, requests are to be made to Council in writing before the last date on the legal action letter at which time the relevant Council officer or Council delegate will consider the offer on a case by case basis. The property owner must begin payments on the date they have supplied to Council. If approved, the Council officer or Council delegate will document the commitment and a copy will be provided in writing to the property owner. Council's preferred payment method with regards to payment commitments is direct debit.

Regular reviews will be undertaken by Council officers of all payment commitments.

An agreed periodic payment commitment should ensure all current rates and charges are paid as issued to ensure the account does not fall further into arrears. An appropriate periodic payment commitment will generally result in all overdue rates and charges being paid in full by the end of the half year period in which the payment commitment is made.

Council reserves the right to renegotiate or cancel a payment commitment should circumstances change where the debt will not be paid within Council's current policy time frame. In these circumstances, Council will not initiate further recovery action without reference to the property owner concerned.

Council will not pursue further recovery action against a property owner who has an agreed written periodic payment commitment, while the commitment is current and the property owner adheres to the agreed repayment schedule. In the event that a payment commitment is not maintained within the agreed terms, the following action will occur:

The first payment default - A Payment Commitment First Notice of Default letter will be issued to the property owner advising that the commitment has been dishonoured and stating the overdue amount and the next payment commitment due date.

The second and final default - The payment commitment will be removed from Council's rate assessment and the debt forwarded to Council's external debt recovery agency with written notice to the property owner.

All payment commitments are removed from Council's rating system at the end of the six (6) month rating period. The property owner will be required to enter into a new approved payment commitment once the new rates are issued.

2.9 Fees and Charges (including cost-recovery fees)

In general, Council will be guided by the principle of user pays in making all other charges. This includes cost-recovery fees as defined under Section 97(2) of the *Local Government Act 2009* (Qld). For a significant business activity, all fees and charges will be set with reference to full cost pricing.

When determining Commercial Charges for Council services and facilities that are not defined as a cost-recovery fee but relate to a business activity Council conducts on a commercial basis, Council takes into account "user pays" principles and market conditions.

When determining Regulatory Fees which are defined as cost-recovery fees, Council takes into account as the criteria for deciding the amount of the cost-recovery fee "user pays" principles and sets regulatory fees at a level sufficient to recover no more than the full cost of providing the service or taking the action for which the fee is charged.

All fees set by Council are included in a Register of Fees and Charges as originally adopted by Council at the meeting held on 16 May 2018 and amended from time to time.

New Development Costs

Developer contributions for infrastructure are determined each year in accordance with the philosophy that a developer should pay reasonable and relevant contributions towards the capital cost of the provision of infrastructure to meet past and future augmentation costs associated with this new development. Council assesses the level of contribution towards physical and social infrastructure in respect of new developments during the development application approval process to ensure an equitable contribution is made by developments which increase the demand on Council infrastructure. Infrastructure charges are determined with reference to Council's charges resolution made under the *Sustainable Planning Act 2009* (Qld). Infrastructure agreements are sometimes used to negotiate outcomes between council and the developer.

3. 2018-2019 RATES AND CHARGES

Pursuant to Section 94 of the *Local Government Act 2009*, Council will make and levy the rates and charges for the twelve months ended 30 June 2019 as set out in this section of the Revenue Statement.

3.1 Differential General Rates

Pursuant to Section 94(1)(a) of the *Local Government Act 2009* and Section 80 of the *Local Government Regulation 2012*, for the twelve months ending 30 June 2019, Council resolves to levy differential general rates on all rateable land in the Region.

3.2 Categorisation of Land and Minimum General Rates

Pursuant to Section 81 of the *Local Government Regulation 2012*, the different categories of rateable land in the Region, and a description of each of those rating categories, are set out in **Table 1**.

Pursuant to Section 80 of the *Local Government Regulation 2012*, the differential general rate which will be levied for each category of land is set out in **Table 1**.

Pursuant to Section 77 of the *Local Government Regulation 2012*, the minimum general rate for each category of rateable land is set out in **Table 1**.

Council has delegated its power under Section 81(4) of the *Local Government Regulation 2012* to identify the rating category to which each parcel of rateable land in the Region belongs, to the Chief Executive Officer (Resolution Number 4565 on 9 March 2016).

Further, Council has delegated its power under Section 82(2) of the *Local Government Regulation 2012* to decide what rating category the land referred to in Section 82(1) should be in, to the Chief Executive Officer (Resolution Number 4565 on 9 March 2016).

The Council has made the Rating Category Identification Policy as a guide to correct identification.

3.3 Limiting increase in rates and charges

Council has not resolved to limit any increase in rates and charges relative to the previous financial year.

Table 1 - Differential General Rates Table

Category No	Category Name	Description	Rate in \$ 2018/19	Minimum General Rate 2018/19
1	Commercial <= \$200,000	Land used or intended to be used, in whole or in part for commercial purposes, other than primary production, with a rateable value less than or equal to \$200,000, other than land included in category 5 to 11, or 17 to 23, or 37 to 47.	\$0.009919	\$ 1,978.00
2	Commercial \$200,001 & <= \$700,000	Land used or intended to be used, in whole or in part for commercial purposes, other than primary production, with a rateable value greater than \$200,000 and up to or equal to \$700,000, other than land included in category 5 to 11, or 17 to 23, or 37 to 47.	\$0.010901	\$ 2,533.00
3	Commercial > \$700,000 & <= \$2Million	Land used or intended to be used, in whole or in part for commercial purposes, other than primary production, with a rateable value greater than \$700,000 and less than or equal to \$2M, other than land included in category 5 to 11, or 17 to 23, or 37 to 47.	\$0.010962	\$ 9,348.00
4	Commercial > \$2Million	Land used or intended to be used, in whole or in part for commercial purposes, other than primary production, with a rateable value greater than \$2M, other than land included in category 5 to 11, or 17 to 23, or 37 to 47.	\$0.010961	\$ 25,708.00
5	Supermarkets <= \$1Million	Land used or intended to be used, in whole or in part for a Supermarket, with a rateable value of less than or equal to \$1 million.	\$0.011403	\$ 8,668.00
6	Supermarkets > \$1Million	Land used or intended to be used, in whole or in part for a Supermarket, with a rateable value greater than \$1million.	\$0.013314	\$ 28,681.00
7	Shopping Centres <= 7000 sq m	Land used or intended to be used, in whole or in part for a Shopping Centre that has a property land area of up to or equal to 7000 sq metres, or less than or equal to 120 onsite carparking spaces.	\$0.039388	\$ 54,858.00

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Category No	Category Name	Description	Rate in \$ 2018/19	Minimum General Rate 2018/19
8	Shopping Centres >7000 sq m	Land used or intended to be used, in whole or in part for a Shopping Centre that has a property land area greater than 7000 sq metres, or more than 120 onsite carparking spaces.	\$0.041625	\$ 164,572.00
9	Motels <= 25 Rooms	Land used or intended to be used, in whole or in part for a motel with no more than 25 rooms.	\$0.024225	\$ 1,921.00
10	Motels 26 - 50 Rooms	Land used or intended to be used, in whole or in part for a motel with 26 to 50 rooms.	\$0.028219	\$ 8,029.00
11	Motels >= 51 Rooms	Land used or intended to be used, in whole or in part as a motel with 51 or more rooms.	\$0.031041	\$ 26,760.00
12	Farming/Agriculture <=\$200,000	Land used or intended to be used, in whole or in part for farming or agricultural purposes with a rateable value of less than or equal to \$200,000, except land included in categories 25-29. Properties in this category receive a concessional value for primary production.	\$0.008978	\$ 1,380.00
13	Farming/Agriculture \$200,001-\$380,000	Land used or intended to be used, in whole or in part for farming or agricultural purposes with a rateable value between \$200,001 and \$380,000, except land included in categories 25-29. Properties in this category receive a concessional value for primary production.	\$0.009741	\$ 1,958.00
14	Farming/Agriculture \$380,001-\$610,000	Land used or intended to be used, in whole or in part for farming or agricultural purposes with a rateable value between \$380,001 and \$610,000, except land included in categories 25-29. Properties in this category receive a concessional value for primary production.	\$0.009901	\$ 3,762.00
15	Farming/Agriculture >=\$610,001	Land used or intended to be used, in whole or in part for farming or agricultural purposes with a rateable value of \$610,001 or greater, except land included in categories 25-29. Properties in this category receive a concessional value for primary production.	\$0.011221	\$ 6,847.00

Category No	Category Name	Description	Rate in \$ 2018/19	Minimum General Rate 2018/19
16	Rural Residential – Owner Occupied	Residential land with a dwelling used or intended to be used, in whole or in part for residential purposes that is a Principal Place of Residence owned by a natural person that is within the Rural Fire Service boundaries.	\$0.012440	\$ 1,068.00
17	Service Stations/Garages <=100,000 litres	Land used or intended to be used, in whole or in part for fuel retailing where there is or is not an associated shop and/or fuel outlet and approved onsite bulk fuel storage of up to and including 100,000 litres. In addition, the category includes any land used for a fuelling area, fuel storage area, retail shop or parking area associated with land used for fuel retailing.	\$0.036678	\$ 5,486.00
18	Service Stations/Garages 100,001 to 200,000 litres	Land used or intended to be used, in whole or in part for fuel retailing where there is or is not an associated shop and/or fuel outlet and approved onsite bulk fuel storage of between 100,001 and up to and including 200,000 litres.	\$0.036754	\$ 27,429.00
19	Service Stations/Garages Over 200,000 litres	Land used or intended to be used, in whole or in part for fuel retailing where there is an associated shop and/or fuel outlet and approved onsite bulk fuel storage of more than 200,000 litres.	\$0.024852	\$ 82,286.00

Category No	Category Name	Description	Rate in \$ 2018/19	Minimum General Rate 2018/19
20	Services Stations & Garages without Shops or Food Outlets >200,000 litres	Land used or intended to be used, in whole or in part for fuel retailing where there is not any associated shop and/or fuel outlet and approved onsite bulk fuel storage of more than 200,000 litres.	\$0.026770	\$ 5,486.00
21	Transmission Sites	Land used or intended to be used, in whole or in part for the transmission or distribution of electricity from a coal or gas-fired power plant including, but not limited to, a substation.	\$0.025132	\$ 10,955.00
22	Gas Compressor Sites	Land used or intended to be used, in whole or in part for the transportation of gas under compression and/or any purpose associated or connected with the transportation of gas under compression.	\$0.044388	\$ 10,955.00
23	Workers Accommodation	Land used or intended to be used, in whole or in part for the provision of intensive accommodation for more than 50 persons (other than the ordinary travelling public) in rooms, suites, dongas, caravan sites, or a combination of these specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village", or "barracks".	\$0.031041	\$ 26,760.00
24	Urban Residential – Owner Occupied	Residential land with a dwelling used or intended to be used, in whole or in part for residential purposes that is a Principal Place of Residence owned by a natural person that is not within the Rural Fire Service boundaries.	\$0.012630	\$ 1,075.00

Category No	Category Name	Description	Rate in \$ 2018/19	Minimum General Rate 2018/19
25	Farming/Agriculture On Farm Packing Operation	Land used or intended to be used, in whole or in part for farming or agricultural purposes containing an on farm packing operation. An on farm packing operation: shall mean land containing a facility where fruit and/or vegetables are received and/or processed prior to distribution to market. Operations may include but are not limited to sorting, trimming, washing, drying, waxing, curing, chemical treatment, packaging, pre-cooling, storage, and transportation.	\$0.012365	\$ 9,010.00
26	Intensive Agriculture Poultry </=200,000 birds	Land used or intended to be used, in whole or in part for intensive poultry farming with an approved capacity of up to or equal to 200,000 birds.	\$0.018612	\$ 5,859.00
27	Intensive Agriculture Poultry 200,001 birds and over	Land used or intended to be used, in whole or in part for intensive poultry farming with an approved capacity of over 200,000 birds.	\$0.036545	\$ 7,032.00
28	Intensive Agriculture Piggeries </=3,000 SPU	Land used or intended to be used, in whole or in part for intensive pig farming with an approved capacity of up to or equal to 3,000 SPU.	\$0.043710	\$ 5,859.00
29	Intensive Agriculture Piggeries 3,001 SPU and over	Land used or intended to be used, in whole or in part for intensive pig farming with an approved capacity of over 3,000 SPU.	\$0.066863	\$ 7,032.00

Category No	Category Name	Description	Rate in \$ 2018/19	Minimum General Rate 2018/19
30	Multiple Dwelling	Residential land used for a multi-unit residential building, which does not form part of a community title scheme or residential group title consisting of 2 or more flats or units or a duplex. This also includes properties with 2 or more residential dwellings.	\$0.015788	\$ 1,344.00
31	Land which is Subject to Chapter 2, Part 2, Subdivision 3 of the Land Valuation Act 2010	Land which is subject to chapter 2, part 2 subdivision 3 of the Land Valuation Act 2010.	\$0.013754	N/A
32	Nursing Homes/Retirement Villages	Land used or intended to be used, in whole or in part for the provision private medical care, the provision of aged care nursing or as a Retirement Village.	\$0.014705	\$ 6,177.00
33	Sporting Clubs & Facilities	Land used or intended to be used, in whole or in part for sporting clubs and facilities associated with a sporting club where the operator does not hold a liquor and/or gaming licence, except land included in category 34.	\$0.010047	\$ 1,181.00
34	Licensed Clubs & Sporting Clubs	Land used or intended to be used, in whole or in part for the operation of a sporting club and facilities associated with a sporting club where the land is subject to a liquor and/or gaming licence.	\$0.010656	\$ 3,482.00
35	Non-Principal Place of Residence	Land with a dwelling used or intended to be used, in whole or in part for a residential purpose, including rural residential land, that is not a Principal Place of Residence and not included in Category 16, 24, 30, or 31.	\$0.015156	\$ 1,290.00

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Category No	Category Name	Description	Rate in \$ 2018/19	Minimum General Rate 2018/19
36	Sundry Purposes	Land used or intended to be used, in whole or in part for a permit to occupy, water storage, or a pump site and land which is not otherwise categorized.	\$0.015964	\$ 226.00
37	Extractive & Mining Lease > 100,000 tonnes.	Land used or intended to be used, in whole or in part for extractive industry and land which is a mining lease, where more than 100,000 tonnes of material is removed per annum.	\$0.080217	\$ 42,273.00
38	Extractive & Mining Lease 5,001 tonnes – 100,000 tonnes.	Land used or intended to be used, in whole or in part for extractive industry and land which is a mining lease, where between 5,001 and 100,000 tonnes of material is removed per annum.	\$0.028725	\$ 21,740.00
39	Extractive & Mining Lease up to 5,000 tonnes.	Land used or intended to be used, in whole or in part for extractive industry and land which is a mining lease, where up to 5,000 tonnes of material is removed per annum.	\$0.024330	\$ 9,422.00
40	Noxious/Offensive Industry – Explosive Factories	Land used or intended to be used, in whole or in part for the manufacture and/or storage of explosives.	\$0.022422	\$ 30,674.00
41	Noxious/offensive Industry – Abattoirs	Land used or intended to be used, in whole or in part as an abattoir having more than 20 employees and a valuation greater than \$500,000.	\$0.030279	\$ 30,674.00

REVENUE STATEMENT

Category No	Category Name	Description	Rate in \$ 2018/19	Minimum General Rate 2018/19
42	Noxious/offensive Industry – Other	Land used or intended to be used, in whole or in part for the purpose of a sawmill, tannery or any other industrial purpose or any use associated or connected with an industrial purpose, other than land included in categories 40 or 41.	\$0.026348	\$ 5,259.00
43	Caravan Parks & Camping Grounds <= \$300,000	Land used or intended to be used, in whole or in part as a Caravan Park with a rateable value of less than or equal to \$300,000.	\$0.024925	\$ 2,744.00
44	Caravan Parks and Camping Grounds \$300,001 to \$600,000	Land used or intended to be used, in whole or in part as a Caravan Park with a rateable value of between \$300,001 up to and including \$600,000.	\$0.028219	\$ 8,029.00
45	Caravan Parks and Camping Grounds > \$600,000	Land used or intended to be used, in whole or in part as a Caravan Park with a rateable value of greater than \$600,000.	\$0.031041	\$ 26,760.00
46	Power Stations <= 50MW	Land used or intended to be used, in whole or in part for ancillary to the generation of electricity from a coal and/or gas fired power station with an output capacity of no more than 50MW.	\$0.025132	\$ 52,265.00
47	Power Stations >=51MW	Land used or intended to be used, in whole or in part for ancillary to the generation of electricity from a coal and/or gas fired power station with an output capacity of 51MW or more.	\$0.027645	\$ 104,530.00
48	Residential Vacant Land	Vacant Land used, or capable of being used, for residential purposes not included in Category 31.	\$0.012440	\$ 1,068.00

4. WASTE MANAGEMENT

4.1 WASTE RECYCLING AND COLLECTION CHARGES

Pursuant to Section 94(1)(b)(ii) of the *Local Government Act 2009*, for the twelve months ending 30 June 2019, a utility charge for waste and recycling collection charges will be made and levied in accordance with the following provisions.

Charges shall apply to all lands and/or premises within Council's Serviced Area (where waste services are made available).

The charge will be levied on a pro-rata basis from the date of commencement for additional services or new first services.

4.1.1 Residential:

First service: \$277.00 per annum. The First Service consists of one x 240 litre waste bin collected on a weekly basis and one x 240 litre recycle bin collected fortnightly and applies to all Residential properties serviced by Council's waste collection contractor in accordance with their contract with the Lockyer Valley Regional Council.

Additional services: Additional Services may be made available upon application to Council. Additional services consist only of additional bins which will be collected on the normal service day of the property concerned. Council will not provide additional services to the property on any other day.

Charges for additional services:

Dual bins: \$277.00 per annum
Additional Waste Bin collected weekly: \$173.00 per annum
Additional Recycling Bin collected fortnightly: \$104.00 per annum

4.1.2 Commercial:

First service: Waste Commercial Service (240L) Dual - \$472.00 per annum. The First Service consists of one x 240 litre waste bin collected on a weekly basis and one x 240 litre recycle bin collected fortnightly and applies to all commercial properties serviced by Council's waste collection contractor in accordance with their contract with the Lockyer Valley Regional Council.

Additional services: Additional services may be made available on application to Council. Additional services consist only of additional bins which will be collected on the normal service day of the property concerned. Council will not provide additional services to the property on any other day.

Charges for additional services:

Waste Commercial Service (240L) Waste only - \$322.00 per annum
Waste Commercial Service (240L) Recycle only - \$150.00 per annum

4.1.3 Service Cancellations and Suspensions

Council has resolved that the whole of the Lockyer Valley Region is in the 'Serviced Area'.

As such, the waste recycling and collection charge shall be levied for the First Service on every parcel of land in the Region where waste services are made available except where:-

- there is a demolition of premises, as certified by an approved person; or

- land is vacant for a full year, as established by a Statutory Declaration.

Permitted cancellations as above or cancellation of additional services must be made in the form required by Council and a pro rata adjustment from the date of service cancellation or suspension will be allowed.

Bins remain the property of Lockyer Valley Regional Council's waste collection contractor and are provided to be used specifically for the storage of waste and recycling materials only.

4.2 WASTE MANAGEMENT CHARGE

Pursuant to Section 94(1)(b)(ii) of the *Local Government Act 2009*, for the twelve months ending 30 June 2019, a utility charge of \$157.00 per annum per assessment will be levied on all rateable land in the Region for the services and activities detailed herein.

This utility charge will also be levied to all non-rateable land to which a waste collection service is provided.

The proceeds from the charge shall be applied to fund recurrent and capital expenditure and the administration costs associated with the provision, improvement and management of Council's waste management facilities throughout the region. Waste management facilities include landfill sites, transfer stations, weighbridge and waste bins located throughout the Region.

A pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year.

5. SPECIAL CHARGES

5.1 Special Charge – Rural Fire Levy

Pursuant to Section 94(1)(b)(i) of the *Local Government Act 2009*, for the twelve months ending 30 June 2019 a special charge of \$30.00 per annum per assessment will be made and levied on all rateable properties which are in an area serviced by a Rural Fire Brigade.

All such lands are deemed to benefit from this charge as a result of the Rural Fire Brigade Group operating in the area. This special charge shall continue to apply for the 2018/2019 year regardless of any levies that may be introduced by State or Federal Governments.

The proceeds from the Special Charge collected shall be distributed as follows:

- \$50,000 will be retained by Lockyer Valley Regional Council for the maintenance of fire trails within the Lockyer Valley Council Region; and
- The balance will be remitted to the Lockyer Local Area Finance Committee which acts for the rural fire brigade groups within the Lockyer Valley Regional Council area.

This Special Charge is levied for the maintenance of fire trails within the Lockyer Valley Council Region and to provide for the operations, maintenance and provision of buildings, land and/or equipment for Rural Fire Brigade groups in accordance with agreements between Council and the Lockyer Local Area Finance Committee.

For each property attracting this Special Charge, Council retains an administration charge of \$1.50 per assessment to cover administration of the plan.

Overall Plan

The overall plan for the Rural Fire special charge is as follows:-

1. The service, facility or activity is described above.

2. The rateable land to which the charge shall be applied is all land in areas serviced by a Rural Fire Brigade.
3. The estimated cost of the overall plan is \$305,000.
4. The time for implementing the overall plan is one year ending on 30 June 2019.

A pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year.

6. SEPARATE CHARGES

6.1 Emergency Preparedness Levy

Pursuant to Section 94(1)(b)(iii) of the *Local Government Act 2009*, for the twelve months ending 30 June 2019 a separate charge of \$104.00 per assessment will be made and levied on all rateable land within the Region.

This separate charge is levied to fund infrastructure restoration projects (such as bridges, roads) funding shortfalls, interest and redemption payments on loans associated with recovery work and community resilience recovery through agreed community recovery programs.

The proceeds from the separate charge shall also be applied to fund expenditure on the disaster management initiatives associated with improving the region's preparedness for and response to future natural disasters including the implementation of the recommendations of the Queensland Floods Commission of Inquiry.

Furthermore, the proceeds from the separate charge shall be applied to fund recurrent and capital expenditure for the Volunteer State Emergency Services Units operating within the Lockyer Valley Regional Council area together with the provision of disaster planning and management support for the units

A pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year.

6.2 Environmental Levy

Pursuant to Section 94(1)(b)(iii) of the *Local Government Act 2009*, for the twelve months ending 30 June 2019 a separate charge of \$16.00 per assessment will be made and levied on all rateable land within the Region.

This separate charge is levied to fund expenditure on the implementation of physical/biological, cultural, social and economic environmental initiatives throughout the Region.

A pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year.

6.3 Resilient Rivers Initiative Levy

Pursuant to Section 94(1)(b)(iii) of the *Local Government Act 2009*, for the twelve months ending 30 June 2019 a separate charge of \$2.00 per assessment will be made and levied on all rateable land within the Region.

This separate charge is levied to fund Council's contribution for the Council of Mayors South East Queensland's (COMSEQ's) Resilient Rivers Initiative, which will deliver projects to keep soil on the land, protect water security, promote partnerships and improve climate resilience.

A pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year.

7. DEFINITIONS

Differential General Rates Table: means Table 1 in this Revenue Statement.

Due date: is the due date for payment as shown on the rate notice.

Dwelling: a self-contained unit of approved residential accommodation that is not a caravan or mobile home and is internally or externally provided with:

- a) a kitchen sink and facilities for the preparation of food; and
- b) a bath or shower; and
- c) clothes washing facilities, comprising at least one wash-tub and space for a clothes washing machine; and
- d) a toilet; and
- e) a wash basin.

Full payment: shall be the amount of the most recently issued rates notice less any applicable discount. These payments are also cleared on the transaction date. 'Cleared' payment means money which can be transferred to Council's bank accounts at the time of the transaction or at the end of the day.

Land parcel: any parcel which is registered with the Titles Office as a separate subdivision, re-subdivision, allotment, lot, section or portion and which is capable of being occupied separately regardless of whether a separate title is held for such parcel.

On Farm Packing Operation: land containing a facility where fruit and/or vegetables are received and/or processed prior to distribution to market. Operations may include but are not limited to sorting, trimming, washing, drying, waxing, curing, chemical treatment, packaging, pre-cooling, storage, and transportation.

Premises: includes –

- (a) the whole or any part of any building, structure, or land, and;
- (b) any construction works whether on private land, Crown land, Council land or any public place.

Primary production purposes: land available for the business or industry of grazing, dairying, pig farming, poultry farming, viticulture, orcharding, apiculture, horticulture, aquiculture, vegetable growing, the growing of crops of any kind, forestry; or any other business or industry involving the cultivation of soils, the gathering in of crops or the rearing of livestock; and where a farming concession is granted by the Department of Natural Resources and Mines in accordance with Chapter 2, Part 2, Subdivision 2 of the *Land Valuation Act 2010*.

Principal Place of Residence: a "principal place of residence" is defined as a single approved dwelling house or approved dwelling unit, owned by one or more natural person(s) at least one of whom predominately reside there. In establishing principal place of residence, Council may consider, but not be limited to, the owner's declared address for electoral, taxation, government social security or national health registration purposes, driver's licencing or any other form of evidence deemed acceptable by Council.

Residential premises which are owned by a pensioner who is residing in alternative accommodation for health and care reasons may still be considered a principal place of residence if Council is satisfied that the pensioner is still solely responsible for the payment of rates and the property is not occupied on a paid tenancy basis.

Residential premises that have not met these criteria will be deemed a non-principal place of residence.

Other than the exception for pensioners outlined above, premises which are vacant for more than 6 months of the year will not be considered a principal place of residence.

Property: a parcel or parcels of land recorded together within Council's systems for rating and charging purposes.

Retirement Village: is a registered premise where older members of the community or retired persons reside, or are to reside, in independent living units or serviced units in accordance with the *Retirement Villages Act 1999*.

Rural Fire Service boundaries: means the boundaries of those parts of the local government area within which the Rural Fire Service operates and subject to the State Government Emergency Management Levy Class E, as shown on the map available from Queensland Fire and Emergency Services:
(www.fire.qld.gov.au/about/EmergencyManagementFireandRescue-Levy.asp)

Shopping Centre: land which is used or intended to be used, in whole or in part for retail activities comprising multiple shops or retail warehouses (including a combination of both).

Supermarket: land which is used or intended to be used, in whole or in part for a detached supermarket purpose typically involving a self-service retail store or market selling food and other domestic goods but not forming part of a Shopping Centre.

Vacant land: land devoid of buildings or structures with the exception of outbuildings or other minor structures not designed or used for human habitation or occupation. It does not apply to land that is used for car parking or in conjunction with any commercial activity, e.g. heavy vehicle or machinery parking, outdoor storage areas, assembly areas or rural activities such as cultivation, grazing or agistment.

Any terms not defined in this Revenue Statement shall be as defined under the *Local Government Act 2009* and *Local Government Regulation 2012* and if not there defined the term will be given the meaning determined by Council.