

Revenue Statement



2021-2022

REVENUE STATEMENT

1. INTRODUCTION

1.1 Revenue Statement adoption

Sections 169 and 170 of the *Local Government Regulation 2012* require a local government to prepare and adopt a Revenue Statement each financial year as part of its budget.

Section 172 of the *Local Government Regulation 2012* specifies what a Revenue Statement must state.

Pursuant to sections 169, 170 and 172 of the *Local Government Regulation 2012*, Council resolves to adopt the following Revenue Statement for the 2021/2022 financial year, which provides details of the following:

- Administration:
 - Issue of rate notices;
 - Time within which rates and charges must be paid;
 - Early payment discount on rates and charges;
 - Allowance of early payment discount for late payments;
 - Interest on overdue rates and charges;
 - Council's pensioner rate concession/rebate;
 - Queensland State Government Pensioner Rate Subsidy Scheme;
 - Other concessions on rates and charges;
 - The recovery of overdue rates and charges; and
 - The criteria used by Council to decide the amount of cost-recovery fees and the amount of the charges for goods and services of each business activity the Council conducts on a commercial basis.
- General rates (made and levied on all rateable land).
- Utility charges:
 - Waste and Recycling Collection Charge
 - Waste Management Charge.
- Special charge (a charge made and levied on some, but not all, rateable land):
 - Rural Fire Levy.
- Separate charges (each a charge made and levied equally on all rateable land):
 - Emergency Preparedness Levy;
 - Environmental Levy; and
 - Resilient Rivers Initiative Levy.
- Whether Council has made any resolution limiting an increase of rates and charges.
- Definitions.

1.2 *Brief explanation of the measures adopted for raising revenue*

Council has developed this Revenue Statement in accordance with its Revenue Policy, which aims to raise sufficient revenue to enable it to maintain assets and the provide services to the community at a level that the Council considers appropriate for both current and future community requirements.

Council applies the following criteria to structuring its adopted revenue raising measures:

- 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 into account changes in the local economy.
- Clarity in terms of responsibilities (Council's and property owner's) in regard to the rating process; and
- National Competition Policy legislation where applicable.

In levying rates and charges, Council will have regard to:

- *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, caused by circumstances beyond their control, 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.
- *Clarity* by providing meaningful information on rate notices to enable property owners to clearly understand their responsibilities.

1.3 *Interpretation*

Section 7 of this Revenue Statement sets out definitions specific to this Revenue Statement. Other words within this Revenue Statement shall be as defined under the *Local Government Act 2009* and 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 2021/2022

2. ADMINISTRATION

2.1 Issue of rate notices

Pursuant to section 104(1) of the *Local Government Regulation 2012*, a local government may levy rates or charges only by a rate notice. Section 104(2) of the *Local Government Regulation 2012* provides as follows:

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.

Council will issue rate notices in the first six months of the financial year (July to December 2021) for the rating period 1 July 2021 to 31 December 2021; and in the second six months of the financial year (January to June 2022) for the rating period 1 January 2022 to 30 June 2022.

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 rate notice, may be given electronically to a person who has provided written consent to Council. Where a ratepayer gives written consent to the receipt of rate notices and the accompanying rating category statements electronically, they forgo receiving the rate notices and the accompanying rating category statements via post.

2.2. Time within which rates and charges must be paid

Pursuant to section 118 of the *Local Government Regulation 2012*, Council resolves that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, must be paid within thirty one (31) days of the date of the issue of the rates notice.

The property owner will be liable to pay the amount of the rates and charges levied by a rate notice even if the owner properly objects to the rating category for the property and/or makes any enquiries to Council relating to or not relating to the property.

Notwithstanding any such objection or enquiries, the rate notice remains due and payable by the due date stated in the rate notice.

2.3 Early payment discount on rates and charges

Pursuant to section 130 of the *Local Government Regulation 2012*, Council resolves that Differential General Rates (Section 3.1 below) and Waste Collection and Recycling Utility Charges (Section 4.1 below) made and levied in the twelve months ending 30 June 2022, shall be subject to a discount 5% if paid within the discount period of 31 days of the date of issue of the rate notice, provided that:

- all of the aforementioned rates and charges are paid within 30 days of the date of issue of the rate notice;
- all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 30 days after the date of issue of the rate notice; and
- all other overdue rates and charges relating to the rateable assessment are paid within 30 days of the date of issue of the rate notice.

Payments must be made at a Council Customer Service Centre, an approved agency, or by electronic funds transfer.

Where payments are made by electronic funds transfer, to be eligible for the discount, the payments must all be received by Council within three (3) business days of the due date stated in the rate notice.

No discount is allowable on the following rates or charges which may appear on any rate notice issued for a property in respect of the period of twelve months ending 30 June 2022:

- Special rates and charges.
- Separate rates and charges not listed above.
- Utility charges other than Waste Collection and Recycling Charges.
- 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.

2.4 Allowance of early payment discount for late payments

Pursuant to section 130(10) of the *Local Government Regulation 2012*, if the Council is satisfied that a ratepayer has been prevented, by circumstances beyond their control, from paying the rates or charges in time to get a discount, the Council may still allow the discount.

Events, the proof of which, may satisfy Council that a ratepayer has been prevented, by circumstances beyond their control, from paying the rates or charges in time to get a discount, include:

- 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.).

All applications for an early payment discount for late payments must be made in writing accompanied by all material relied upon by the ratepayer to satisfy Council that they were prevented, by circumstances beyond their control, from paying the rates or charges in time to get an early payment discount.

Payment of all rates and charges levied on the property (including any overdue rates) must be paid in full before Council will consider any allowance of the early payment discount for late payments.

The property owner's prior rates and charges payment history may be taken into account when considering whether to allow the early payment discount for late payments. The property owner will be notified of the outcome in writing and Council's decision will be final.

The early payment discount for late payments will **NOT** be allowed by Council due to the following events:

- 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; or
- 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.

2.5 Interest on overdue rates and charges

Pursuant to Section 133 of the *Local Government Regulation 2012*, Council resolves that compound interest on daily rests at the rate of eight point zero three percent (8.03%) per annum is to be charged on all overdue rates or charges from the day the rates or charges become overdue.

2.6 Council's pensioner rate concession/rebate – Lockyer Valley Regional Council Pension Subsidy

The aim of the Council's pensioner rate concession/rebate – Lockyer Valley Regional Council Pension Subsidy, is to help eligible pensioner property owners to remain in their own homes by reducing the financial impact of rates and charges levied.

Council's pensioner rate concession/rebate – Lockyer Valley Regional Council Pension Subsidy, will be allowed by way of a rebate to eligible pensioners under Chapter 4, Part 10 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.

2.6.1 Eligibility criteria

To be eligible the ratepayer **must** meet **all** of the following eligibility criteria:

- Complete and submit a written application form to Council (Pensioner Application- Rates Remission).
- Be a pensioner as defined in the *Local Government Regulation 2012*.
- Possess a current, valid, qualifying concession card, namely:
 - Queensland 'Pensioner Concession Card' issued by Centrelink; or
 - Veterans' Affairs Gold card; or
 - Veterans' Affairs Pensioner Concession card; or
 - Repatriation Health card for all conditions.
- Be the owner (either solely or jointly), or be an eligible life tenant, in accordance with the guidelines for the Queensland State Government Rate Subsidy Scheme, of a property within the Council's local government area, which is their Principal Place of Residence, and must have (either solely or jointly with a co-owner/s), the legal responsibility for payment of rates and charges which are levied in respect of the property; and

In the case of life tenancy, to be eligible the applicant ratepayer must meet the above criteria and in addition 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.

The following cards do not satisfy the concession eligibility criteria:

- Seniors Cards;
- Health Care Cards; or
- Health Benefit Cards.

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/property per half year.

2.6.2 Method of calculation – per assessment/ property

A pensioner may be eligible for a **full** concession by way of a rebate on the rates and charges 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.

A pensioner may be eligible for a **partial** concession by way of rebate on the rates and charges 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.

Pension Rate	Maximum Council Pensioner Concession/Rebate, per property
Maximum level of the pension (full pension entitlement)	\$60.00 p.a. \$30.00 per half year
Not maximum level of the pension (partial pension entitlement)	\$30.00 p.a. \$15.00 per half year

2.7 Queensland State Government Pensioner Rate Subsidy Scheme

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.

2.8 Other concessions for rates and charges

2.8.1 Concession for Non-Profit or Arts /Cultural Development Entities

Council may grant a differential general rates concession to a stated ratepayer where it is satisfied in terms of section 120(1)(b) of the *Local Government Regulation 2012*, that land is owned by:

- an entity whose objects do not include making a profit; or
- an entity that provides assistance or encouragement for arts or cultural development.

The purpose of these concessions is to encourage and support non-profit or arts/cultural development entities as they contribute to the health and well-being of the community and to the social cohesion of the region.

In exercising its power to grant such a concession 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

To be eligible the ratepayer **must** meet **all** of the following eligibility criteria:

- Complete and submit a written application form to Council.
- Satisfy Council that the Council in terms of section 120(1)(b) of the *Local Government Regulation 2012*, that the relevant land is owned by an entity whose objects do not include making a profit; or that provides assistance or encouragement for arts or cultural development.
- 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.
- A Liquor Licence (allowing trading on more than three days per week) must not be held by the owner or occupier organisation or any affiliate relating to the land subject to the application.

Where differential 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 differential general rates rebate of 100% for a property to approved applicants.

Council will not approve requests for financial contributions to reimburse rate payments unless proof of hardship in terms of section 120(1)(b) of the *Local Government Regulation 2012* can be demonstrated in writing to the satisfaction of Council.

Applications for such a concession to a stated ratepayer will be for assessment and resolution by elected members at a Council meeting pursuant to section 122(1)(a) of the *Local Government Regulation 2012*.

2.8.2 Concession for land that is subject to mining tenures

Council may grant a concession to a stated ratepayer where it is satisfied in terms of section 120(1)(g) of the *Local Government Regulation 2012*, that the land is subject to a GHG tenure, mining tenement or petroleum lease.

Council may grant such concession in respect of any (or all) of the following particular rates and charges:

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

In considering whether to grant any such concession to an eligible applicant Council may have regard to the extent to which the land over which the GHG tenure, mining tenement or petroleum lease is granted is already subject to these particular rates and charges.

Applications for such a concession to a stated ratepayer will be for assessment and resolution by elected members at a Council meeting pursuant to section 122(1)(a) of the *Local Government Regulation 2012*.

2.8.3 Concession for hardship

Council may grant a concession to a stated ratepayer for land used for a permit to occupy, water storage or as a pump site, where it is satisfied in terms of section 120(1)(c) of the *Local Government Regulation 2012*, that 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/or
- Emergency Preparedness Levy.

Applications for such a concession to a stated ratepayer will be for assessment and resolution by elected members at a Council meeting pursuant to section 122(1)(a) of the *Local Government Regulation 2012*.

2.9 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 overdue 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 overdue rates and charges across the region in accordance with the parameters and requirements of *the Local Government Regulation 2012*.

Council has adopted a Hardship Policy for those property owners experiencing financial hardship. The objective of that policy is to set out Council guidelines for the assessment of applications for rates and charges relief due to financial hardship in terms of section 120(1)(c) of the *Local Government Regulation 2012*.

Council does not verbally contact property owners who are in arrears via telephone. If Council has a current mobile number of a property owner, Council will contact via text message, utilising a bulk distribution method. Council will not use the text message contact if the property owner opts out to receiving the text message reminders.

Council will have regard to the following principles in management of and recovery of overdue rates and charges:

- *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.

2.9.1 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 so that 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.

2.10 Criteria used to decide cost-recovery fees and commercial business activity charges

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 20 May 2020 and as 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 *Planning Act 2016*. Infrastructure agreements are sometimes used to negotiate outcomes between Council and the developer.

3. GENERAL RATES

Section 92(2) of the *Local Government Act 2009* provides that general rates are for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person).

Pursuant to section 94(1) of the *Local Government Act 2009*, Council must levy general rates on all rateable land within its local government area.

Pursuant to section 74 of the *Local Government Regulation 2012*, Council must calculate the rates for the land by using the rateable value of the land.

3.1 Differential general rates

Pursuant to chapter 4, part 5 of the *Local Government Regulation 2012*, Council will use a system of differential rating for the 2021/2022 financial year.

3.2 Categorisation of land and minimum general rates for land

Pursuant to section 81 of the *Local Government Regulation 2012*, the Council has decided that for the 2021/2022 financial year the rating categories into which rateable land is to be categorised and the description of each of those rating categories, shall be as set out in **Table 1**.

Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, Council has decided that for the 2021/2022 financial year, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each different rating category, shall be as set out in **Table 1**.

For sections 81(4) and 81(5) of the *Local Government Regulation 2012*, Council has decided to delegate to the Chief Executive Officer, the power to identify the rating category to which each parcel of rateable land in the Region belongs. For section 82(2) of the *Local Government Regulation 2012*, Council has decided to delegate to the Chief Executive Officer power to decide what rating category any land as referred to in Section 82(1) should be in.

The Council has made a Rating Category Identification Policy as a guide only to the identification the rating category to which each parcel of rateable land in the Region should belong.

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 Number	Category Name	Description	RiD	Min
101a	Rural Residential </>=\$250,000	Land, with a rateable value of less than or equal to \$250,000, located within the Rural Fire Service Boundaries, which is: (a) used for residential purposes as the Principal Place of Residence of at least one of the owners, other than land in categories 105 and 110; and (b) not otherwise categorised.	0.010755	\$1,108.00
101b	Rural Residential >\$250,000	Land, with a rateable value of greater than \$250,000, located within the Rural Fire Service Boundaries, which is: (a) used for residential purposes as the Principal Place of Residence of at least one of the owners, other than land in categories 105 and 110; and (b) not otherwise categorised.	0.007694	\$2,685.00
102a	Urban Residential </>=\$200,000	Land, with a rateable value less than or equal to \$200,000, not located within the Rural Fire Service Boundaries, which is: (a) used for residential purposes as the Principal Place of Residence of at least one of the owners, other than land in categories 105 and 110; and (b) not otherwise categorised.	0.012013	\$1,115.00
102b	Urban Residential >\$200,000	Land, with a rateable value of greater than \$200,000, not located within the Rural Fire Service Boundaries, which is: (a) used for residential purposes as the Principal Place of Residence of at least one of the owners, other than land in categories 105 and 110; and (b) not otherwise categorised.	0.008100	\$2,406.00
103a	Non-Principal Place of Residence Urban Residential </>=\$200,000	Land, with a rateable value of less than or equal to \$200,000, not located within the Rural Fire Services Boundaries, which is: (a) used for residential purposes other than as the Principal Place of Residence of at least one of the owners, other than land in categories 101a, 101b, 102a, 102b, 105, 110 or 121; and (b) not otherwise categorised.	0.014025	\$1,339.00
103b	Non-Principal Place of Residence Urban Residential >\$200,000	Land, with a rateable value of greater than \$200,000, not located within the Rural Fire Services Boundaries, which is: (a) used for residential purposes other than as the Principal Place of Residence of at least one of the owners, other than land in categories 101a, 101b, 102a, 102b, 105, 110 and 121; and (b) not otherwise categorised.	0.012389	\$2,805.00
103c	Non-Principal Place of Residence Rural Residential </>=\$250,000	Land, with a rateable value of less than or equal to \$250,000, located within the Rural Fire Services Boundaries, which is: (a) used for residential purposes other than as the Principal Place of Residence of at least one of the owners, other than land in categories 101a, 101b, 102a, 102b, 105, 110 and 121; and	0.013499	\$1,336.00

		(b) not otherwise categorised.		
103d	Non-Principal Place of Residence Rural Residential >\$250,000	Land, with a rateable value of greater than \$250,000, located within the Rural Fire Services Boundaries, which is: (a) used for residential purposes other than as the Principal Place of Residence of at least one of the owners, other than land in categories 101a, 101b, 102a, 102b, 105, 110 and 121; and (b) not otherwise categorised.	0.012219	\$3,375.00
104a	Urban Vacant <=\$200,000	Land, with a rateable value of less than or equal to \$200,000, not located within the Rural Fire Services Boundaries, which is: (a) Vacant Land; and (b) not included in Category 121 or otherwise categorised.	0.011988	\$1,150.00
104b	Urban Vacant >\$200,000	Land, with a rateable value of greater than \$200,000, not located within the Rural Fire Services Boundaries, which is: (a) Vacant Land; and (b) not included in Category 121 or otherwise categorised.	0.010488	\$2,398.00
104c	Rural Vacant <=\$250,000	Land, with a rateable value of less than or equal to \$250,000, located within the Rural Fire Services Boundaries, which is: (a) Vacant Land; and (b) not included in Category 121 or otherwise categorised.	0.011318	\$1,128.00
104d	Rural Vacant >\$250,000	Land, with a rateable value of greater than \$250,000, located within the Rural Fire Services Boundaries, which is: (a) Vacant Land; and (b) not included in Category 121 or otherwise categorised.	0.010198	\$2,830.00
105	Multiple Dwellings	Land used for residential purposes on which there is 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.	0.014772	\$1,395.00
106a	Commercial <=\$1.5M	Land, with a rateable value of less than or equal to \$1.5 Million, which is: (a) used or intended to be used, in whole or in part for commercial purposes, other than Primary Production; and (b) not included in category 104a, 104b, 104c, 104d, 107a, 107b, 107c, 108a, 108b, 109a, 109b, 110, 115a, 115b, 115c, 116a, 116b, 116c, 117 or 118.	0.011123	\$2,084.00
106b	Commercial >\$1.5M	Land, with a rateable value of greater than \$1.5 million, which is: (a) used or intended to be used, in whole or in part for commercial purposes, other than Primary Production; and (b) not included in category 104a, 104b, 104c, 104d, 107a, 107b, 107c, 108a, 108b, 109a, 109b, 110, 115a, 115b, 115c, 116a, 116b, 116c, 117 or 118.	0.006451	\$16,350.00

107a	Supermarkets and Retail Warehouses </>=\$375,000	Land used or intended to be used, in whole or in part for a Supermarket or Retail Warehouse, with a rateable value of less than or equal to \$375,000.	0.013993	\$3,500.00
107b	Supermarkets and Retail Warehouses >/>=\$375,001 & </>=\$1M	Land used or intended to be used, in whole or in part for a Supermarket or Retail Warehouse, with a rateable value of equal to or greater than \$375,001 and less than or equal to \$1 million.	0.014730	\$9,000.00
107c	Supermarkets and Retail Warehouses >\$1M	Land used or intended to be used, in whole or in part for a Supermarket or Retail Warehouse, with a rateable value greater than \$1 million.	0.017199	\$17,200.00
108a	Shopping Centres </>=7000sqm	Land used or intended to be used, in whole or in part for a Shopping Centre, which has: (a) a property land area of less than or equal to 7000 square metres; or (b) less than or equal to 120 onsite car parking spaces.	0.040911	\$56,961.00
108b	Shopping Centres >7000 sqm	Land used or intended to be used, in whole or in part for a Shopping Centre which has: (a) a property land area of greater than 7000 square metres, or (b) greater than 120 onsite car parking spaces.	0.025827	\$170,882.00
109a	Service Stations/Garages </>=\$500,000	Land used or intended to be used, in whole or in part for fuel retailing, with a rateable value of less than or equal to \$500,000.	0.022397	\$5,612.00
109b	Service Stations/Garages >\$500,000	Land used or intended to be used, in whole or in part for fuel retailing, with a rateable value of greater than \$500,000.	0.028013	\$15,000.00
110	Accommodation	Land used or intended to be used, in whole or in part for accommodation purposes such as motel, caravan park, workers accommodation, aged care nursing or as a retirement village.	0.024711	\$2,063.00
111a	Animal Farming </>=\$200,000	Land used or intended to be used, in whole or in part for animal farming purposes with a rateable value less than or equal to \$200,000, except land included in categories 113a, 113b, 113c, 113d and 114. Properties in this category receive a concessional value for primary production.	0.007960	\$1,439.00
111b	Animal Farming >/>=\$200,001 & </>=\$380,000	Land used or intended to be used, in whole or in part for animal farming purposes with a rateable value of equal to or greater than \$200,001 and less than or equal to \$380,000, except land included in categories 113a, 113b, 113c, 113d and 114. Properties in this category receive a concessional value for primary production.	0.008594	\$1,719.00
111c	Animal Farming >/>=\$380,001 & </>=\$610,000	Land used or intended to be used, in whole or in part for animal farming purposes with a rateable value of equal to or greater than \$380,001 and less than or equal to \$610,000, except land included in categories 113a, 113b, 113c, 113d and 114. Properties in this category receive a concessional value for primary production.	0.008735	\$3,266.00

111d	Animal Farming \geq \$610,001	Land used or intended to be used, in whole or in part for animal farming purposes with a rateable value of equal to or greater than \$610,001, except land included in categories 113a, 113b, 113c, 114d and 114. Properties in this category receive a concessional value for primary production.	0.009899	\$6,039.00
112a	Crop Farming \leq \$200,000	Land used or intended to be used, in whole or in part for crop farming purposes with a rateable value less than or equal to \$200,000, except land included in categories 113a, 113b, 113c, 113d and 114. Properties in this category receive a concessional value for primary production.	0.007998	\$1,453.00
112b	Crop Farming \geq \$200,001 & \leq \$380,000	Land used or intended to be used, in whole or in part for crop farming purposes with a rateable value equal to or greater than \$200,001 and less than or equal to \$380,000, except land included in categories 113a, 113b, 113c, 113d and 114. Properties in this category receive a concessional value for primary production.	0.008678	\$1,736.00
112c	Crop Farming \geq \$380,001 & \leq \$610,000	Land used or intended to be used, in whole or in part for crop farming purposes with a rateable value equal to or greater than \$380,001 and less than or equal to \$610,000, except land included in categories 113a, 113b, 113c, 113d and 114. Properties in this category receive a concessional value for primary production.	0.008820	\$3,352.00
112d	Crop Farming $>$ \$610,000	Land used or intended to be used, in whole or in part for crop farming purposes with a rateable value of greater than \$610,000, except land included in categories 113a, 113b, 113c, 113d and 114. Properties in this category receive a concessional value for primary production.	0.009996	\$6,098.00
113a	Intensive Agriculture Poultry \leq 200,000 Birds	Land used or intended to be used, in whole or in part for intensive poultry farming requiring approval by Council or requiring licensing as an Environmentally Relevant Activity with a capacity of less than or equal to 200,000 birds.	0.017407	\$6,172.00
113b	Intensive Agriculture Poultry \geq 200,001 Birds	Land used or intended to be used, in whole or in part for intensive poultry farming requiring approval by Council or requiring licensing as an Environmentally Relevant Activity with a capacity of equal to or greater than 200,001 birds.	0.033633	\$7,408.00
113c	Intensive Agriculture Piggeries \geq 3001 SPU	Land used or intended to be used, in whole or in part for intensive pig farming requiring approval by Council or requiring licensing as an Environmentally Relevant Activity with a capacity of equal to and greater than 3,001 SPU.	0.059493	\$7,408.00
113d	Intensive Agriculture Piggeries \leq 3000 SPU	Land used or intended to be used, in whole or in part for intensive pig farming requiring approval by Council or requiring licensing as an Environmentally Relevant Activity with a capacity of less than or equal to 3,000 SPU.	0.058626	\$7,300.00
114	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.	0.011003	\$9,494.00
115a	Extractive & Mining $>$ 100,000 tonne	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 tonne of material is removed per annum.	0.083276	\$43,894.00
115b	Extractive & Mining \geq 5,001 & \leq 100,000 tonne	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 tonne of material is removed per annum.	0.029800	\$22,574.00
115c	Extractive & Mining up to 5,000 tonne	Land used or intended to be used, in whole or in part for extractive industry and land which is a mining lease, where no more than 5,000 tonne of material is removed per annum.	0.025232	\$9,783.00

116a	Noxious/Offensive Industry - Explosive Factory	Land used or intended to be used, in whole or in part for the manufacture of explosives.	0.020673	\$32,320.00
116b	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 rateable value of greater than \$500,000.	0.031927	\$32,320.00
116c	Noxious/Offensive Industry - Other	Land used or intended to be used, in whole or in part for the purpose of a sawmill, tannery, storage of explosives or any other industrial purpose or any use associated or connected with an industrial purpose, other than land included in categories 116a or 116b.	0.024086	\$5,540.00
117	Power Stations	Land used or intended to be used, in whole or in part for: (a) the generation of electricity from a coal and/or gas fired power station; or (b) any other purpose ancillary to, associated with, or connected with (a).	0.025710	\$ 53,467.00
118	Transmission & Gas Compressor Sites	Land used or intended to be used, in whole or in part for: (a) the transmission or distribution of electricity from a coal and/or gas fired power station/plant, including, but not limited to, a substation; or (b) the transportation of gas under compression; or (c) any other purpose ancillary to, associated with, or connected with (a) or (b).	0.025934	\$11,374.00
119a	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 119b.	0.008728	\$1,226.00
119b	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.	0.010165	\$3,615.00
120	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.	0.016344	\$234.00
121	Land which is subject to Chapter 2 Part 2	Land which is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i> .	0.012889	NA

4. UTILITY CHARGES

4.1 WASTE RECYCLING AND COLLECTION UTILITY CHARGE

Pursuant to section 94(1)(b)(ii) of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council has decided for the 2021/2022 financial year, to make and levy waste recycling and collection utility charges for the supply of waste management services by Council, as set out below.

Waste recycling and collection utility charges shall apply to all rateable lands and/or premises within Council's Serviced Area (where waste services are made available) and all non-rateable land where the owner or occupier has requested that a waste collection service be provided.

Waste recycling and collection utility charges 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: \$289.00 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 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: \$289.00 per annum.
- Additional Waste Bin collected weekly: \$180.00 per annum.
- Additional Recycling Bin collected fortnightly: \$108.00 per annum.

4.1.2 Commercial:

First service: Waste Commercial Service (240L) Dual - \$493.00 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.

4.1.3 Additional services

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 - \$335.00 per annum.
- Waste Commercial Service (240L) Recycle only - \$156.00 per annum.

4.1.4 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:

- For non-rateable land the service has not been requested or
- 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* and section 99 of the *Local Government Regulation 2012*, Council has decided for the 2021/2022 financial year, to make and levy a waste management utility charge of \$149.00 per annum per assessment 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 where the owner or occupier has requested that a waste collection service be provided and to which Council's waste collection service is provided.

The waste management utility charge shall be applied to defray the cost of operating, maintaining and managing 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* and section 94 of the *Local Government Regulation 2012*, Council has decided for the 2021/2022 financial year, to make and levy a special charge (to be known as the **Rural Fire Levy**) of \$29.00 per assessment on all rateable land to which the overall plan applies, to contribute to the maintenance of rural fire trails and the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for rural fire brigades operating in the area to which the overall plan applies.

5.1.1 Rateable land to which the special charge applies

The rateable land to which the Rural Fire Levy applies is all land within the Rural Fire Service Boundaries of the Council's local government area.

5.1.2 Overall plan

The overall plan for the Rural Fire Levy is as follows:

- The service, facility or activity for which the plan is made is funding the costs of the maintenance of rural fire trails and the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for rural fire brigades operating in the area to which the overall plan applies (the benefited area). The properties within the benefited area are specially benefited by the maintenance of rural

fire trails and maintenance of rural fire fighting services provided by rural fire brigades as they are not serviced by urban firefighting services.

- The rateable land to which the Rural Fire Levy applies is all land within the Rural Fire Service Boundaries of the Council's local government area as shown, as shown on the map available from Queensland Fire and Emergency Services:

<https://publicsafetyqld.maps.arcgis.com/apps/PanelsLegend/index.html?appid=c50813e4c4f9421d99ebfedf3c447123>

- The estimated cost of the overall plan is \$274,630.
- The estimated time for implementing the overall plan is one year ending on 30 June 2022.

For each property levied the Rural Fire Levy, Council will retain an administration charge of \$1.50 per assessment to cover administration of the plan.

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

6. SEPARATE CHARGES

Section 94(1)(b)(iii) of the *Local Government Act 2009* permits the levy of separate rates and charges. A separate rate or charge must be, and will be, levied equally upon all rateable land in the Council's local government area.

6.1 Emergency Preparedness Levy

Pursuant to Section 94(1)(b)(iii) of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council has decided for the 2021/2022 financial year to make and levy a separate charge (to be known as the Emergency Preparedness Levy), in the sum of \$104.00 per rateable assessment, equally on all rateable land within the Council's local government area.

The Emergency Preparedness Levy 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* and section 103 of the *Local Government Regulation 2012*, Council has decided for the 2021/2022 financial year, to make and levy a separate charge (to be known as the Environmental Levy) in the sum of \$16.00 per rateable assessment, equally on all rateable land within the region.

The Environmental Levy 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* and section 103 of the *Local Government Regulation 2012*, Council has decided for the 2021/2022 financial year, to make and levy a separate charge (to be known as the Resilient Rivers Initiative Levy) in the sum of \$2.00 per assessment, equally on all rateable land within the region.

The Resilient Rivers Initiative Levy 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 of the rates or charges stated in a 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

Extractive Industry: includes the dredging, excavating, quarrying, sluicing or winning of materials from the ground.

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: a facility 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:

<https://publicsafetyqld.maps.arcgis.com/apps/PanelsLegend/index.html?appid=c50813e4c4f9421d99ebfedf3c447123>

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 for or used for human habitation or occupation. Excluded is land that is used for car parking or in conjunction with any commercial activity, e.g. heavy vehicle or machinery parking, outdoor storage, assembly, or rural activities such as cultivation, grazing or agistment.

Retail warehouses: land which is used or intended to be used, in whole or in part for retail activities operating from large showrooms, sheds, or warehouse used for retail purposes.

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.