

1.	INTRODUCTION	2
2.	ADMINISTRATION.....	3
2.1	ISSUE OF RATES NOTICES.....	3
2.2	EARLY PAYMENT DISCOUNT	3
2.2.1	Method of Calculation	3
2.2.2	Payments made before the Due Date	3
2.2.3	Allowance of Early Payment Discount for Late Payments.....	4
2.3	PENSIONER REMISSIONS.....	5
2.3.1	Eligibility Criteria.....	6
2.3.2	Method of Calculation	7
2.4	OUTSTANDING RATES AND CHARGES.....	8
2.4.1	Interest Charges	8
2.4.2	Arrangements to Pay.....	8
2.4.3	Waiver of Interest Charges	8
2.5	DEFERMENT OF GENERAL RATES	8
2.5.1	Interest Charges	9
2.5.2	Application to defer	9
2.6	GENERAL RATES CONCESSION	9
2.7	FEES AND CHARGES.....	11
2.8	DEFINITIONS	11
3.	GENERAL RATES.....	15
3.1.1	Basis Of Rate.....	15
3.1.2	Rate To Apply	15
3.1.3	Differential General Rates	15
3.1.4	Minimum General Rates.....	16
3.1.5	Hardship	16
3.2	DISCOUNTS.....	16
3.3	NOTICES	16
	Table 1	17
	Differential General Rates.....	17
	Table 2.....	23
	Schedule Of Rates.....	23
	Table 2 cont.....	24
	Schedule Of Rates.....	24
4.	SPECIAL RATES AND CHARGES	25
4.1	MONTVILLE BEAUTIFICATION LEVY	25
4.1.1	Basis Of Rate.....	25
4.1.2	Rate To Apply	25
4.1.3	Basis Of Charge Calculation.....	25
4.1.4	Discounts	25
4.1.5	Notices.....	25
4.2	TWIN WATERS MAINTENANCE CHARGE.....	25
4.2.1	Basis Of Charge.....	25
4.2.2	Charge To Apply	25
4.2.3	Basis Of Charge Calculation.....	26
4.2.4	Discounts	26
4.2.5	Notices.....	26
4.3	TOURISM LEVY.....	26
4.3.1	Basis Of Rate	26
4.3.2	Rates To Apply.....	26
4.3.3	Basis Of Charge Calculation.....	27
4.3.4	Discounts	27
4.3.5	Notices.....	27
4.4	NOOSA HEADS BEACH RESTORATION LEVY.....	27
4.4.1	Basis Of Rate.....	27
4.4.2	Rates To Apply.....	27
4.4.3	Basis Of Charge Calculation.....	27
4.4.4	Discounts	27
4.4.5	Notices.....	27
4.5	NOOSA WATERS LOCK AND WEIR MAINTENANCE LEVY	28
4.5.1	Basis Of Rate.....	28

REVENUE STATEMENT

2010-2011

4.5.2	Rate To Apply	28
4.5.3	Basis Of Charge Calculation.....	28
4.5.4	Discounts	28
4.5.5	Notices	28
4.6	NOOSA MAIN BEACH PRECINCT STREETSCAPE LEVY.....	28
4.6.1	Basis Of Rate	28
4.6.2	Rates To Apply.....	28
4.6.3	Basis Of Charge Calculation.....	29
4.6.4	Discounts	29
4.6.5	Notices	29
4.7	RURAL FIRE LEVY	29
4.7.1	Basis Of Charge.....	29
4.7.2	Charge to Apply.....	29
4.7.3	Exclusions.....	29
4.7.4	Basis Of Charge Calculation.....	30
4.7.5	Discounts	30
4.7.6	Notices	31
4.8	HASTINGS STREET SECURITY PATROLS CHARGE	31
4.8.1	Basis Of Charge.....	31
4.8.2	Charges To Apply.....	31
4.8.3	Basis Of Charge Calculation.....	31
4.8.4	Discounts	31
4.8.5	Notices	31
4.9	LOWER NOOSA NORTH SHORE ELECTRICITY CHARGE.....	32
4.9.1	Basis Of Charge.....	32
4.9.2	Charges To Apply.....	32
4.9.3	Basis Of Charge Calculation.....	32
4.9.4	Discounts	32
4.9.5	Notices	32
4.10	NOOSA JUNCTION LEVY	32
4.10.1	Basis Of Charge.....	32
4.10.2	Charge To Apply	32
4.10.3	Basis Of Charge Calculation.....	33
4.10.4	Discounts	33
4.10.5	Notices	33
4.11	BRIGHTWATER ESTATE LANDSCAPING CHARGE	33
4.11.1	Basis Of Charge.....	33
4.11.2	Charge To Apply	33
4.11.3	Basis Of Charge Calculation.....	33
4.11.4	Discounts	33
4.11.5	Notices	33
5.	WASTE MANAGEMENT CHARGE	34
5.1.1	Basis Of Charge.....	34
5.1.2	Charge To Apply	34
5.1.3	Inclusions.....	34
5.1.4	Exclusions.....	35
5.1.5	Minimum / Additional Charges	35
5.1.6	Calculation Of Charge	36
5.1.7	Discounts	37
5.1.8	Notices	37
6.	HOLDING TANK CHARGE.....	38
6.1.1	Basis Of Charge.....	38
6.1.2	Charge To Apply	38
6.1.3	Calculation Of Charge	38
6.1.4	Discounts	38
6.1.5	Notices	38
7.	ENVIRONMENT LEVY	39
7.1.1	Basis Of Charge.....	39
7.1.2	Charge To Apply	39
7.1.3	Exclusions.....	39
7.1.4	Basis Of Charge Calculation.....	39
7.1.5	Discounts	39
7.1.6	Notices	39

REVENUE STATEMENT
2010-2011

8.	PUBLIC TRANSPORT LEVY	40
8.1.1	Basis Of Charge.....	40
8.1.2	Charge To Apply	40
8.1.3	Basis Of Charge Calculation.....	40
8.1.4	Discounts	40
8.1.5	Notices.....	40
9.	HERITAGE LEVY	41
9.1.1	Basis Of Charge.....	41
9.1.2	Charge To Apply	41
9.1.3	Basis Of Charge Calculation.....	41
9.1.4	Discounts	41
9.1.5	Notices.....	41
10.	OTHER MATTERS	42

REVENUE STATEMENT 2010-2011

1. INTRODUCTION

Section 520A of the Local Government Act 1993 requires Council to have a Revenue Statement which is to be included as part of its Budget adoption. Section 520A(2) of the Local Government Act 1993 and Section 56 of the Local Government Finance Standard 2005 specify the content to be included within the Revenue Statement.

Pursuant to Section 520A of the Local Government Act 1993 and Section 56 of the Local Government Finance Standard 2005, Council hereby resolves at the Special Meeting on 29 June 2010 to adopt the following Revenue Statement, which provides details of the following:-

- General Rate
- Separate Charges (a charge made and levied equally on all rateable land)
 - Environment Levy
 - Public Transport Levy
 - Heritage Levy
- Special Rates (a rate made and levied on the unimproved value of some, but not all, rateable land in the region)
 - Montville Beautification Levy
 - Tourism Levy
 - Noosa Heads Beach Restoration Levy
 - Noosa Waters Lock and Weir Maintenance Levy
 - Noosa Junction Levy
 - Noosa Main Beach Precinct Streetscape Levy
- Special Charges (a charge made and levied on some, but not all, rateable land in the region.)
 - Rural Fire Levy
 - Brightwater Estate Landscaping Charge
 - Twin Waters Maintenance Charge
 - Hastings Street Security Patrols Charge
 - Lower Noosa North Shore Electricity Charge
- Waste Management Charges
- Holding Tank Charges and
- Administration which covers Pensioner Remissions, Discounts, Arrangements, Deferments, Concessions and Interest.

REVENUE STATEMENT 2010-2011

2. ADMINISTRATION

2.1 ISSUE OF RATES NOTICES

Separate rates notices shall be issued in the first six months of the financial year (July to December), and in the second half of the financial year (January to June), for the billing periods 1 July 2010 to the 31 December 2010, and 1 January 2011 to the 30 June 2011 respectively. Each notice includes one half of the annual Rates and Charges levied.

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

2.2 EARLY PAYMENT DISCOUNT

Discounts for prompt payments shall be allowed on the Rates and Charges stipulated in Council's revenue statement as having discount applying to them. Such discounts are allowed pursuant to Section 1019 of the Local Government Act 1993.

2.2.1 METHOD OF CALCULATION

Discount of 5% will be allowed on general rates charges, to a maximum of \$200.00 per annum (\$100.00 for each half yearly rate period) where the net amount shown on the rate notice is paid by the designated Due Date.

In the case of pensioners complying with the eligibility criteria contained in the Queensland Government's Rate Subsidy Scheme and Retirement Villages as per differential general rate category 23, the half yearly discount offered will be 5% of the general rates. No maximum will apply.

No Discount is allowable on the following charges which may appear on the rates notice:-

- State Urban Fire Charges
- All Special Rates
- All Special Charges
- All Separate Charges
- Waste Management Charges
- Change of Ownership Fee
- Valuation Fee
- Holding Tanks
- Any property charge relating to the provision of temporary services or 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.

2.2.2 PAYMENTS MADE BEFORE THE DUE DATE

A discount shall be allowed where full payment of current period rates and charges, plus any overdue rates and charges or interest thereon, is received on or before the due date at a Council office, an approved agency, or by electronic means, and this payment is recorded on Council's accounts on or before the due date.

REVENUE STATEMENT 2010-2011

2.2.3 ALLOWANCE OF EARLY PAYMENT DISCOUNT FOR LATE PAYMENTS

There are occasions when payment by the due date is not achieved through circumstances beyond the control of the ratepayer and the Local Government Act provides Council with a discretionary power to allow discount in such circumstances.

2.2.3.1 Payments made after the Due Date

Discount will be allowed if the full payment of the overdue rates and charges has been made or will be made within the period specified by Council AND the applicant provides proof of any of the following:-

- Illness involving hospitalisation and/or incapacitation of the ratepayer at or around the time of the rates being due for discount.
- The death or major trauma (accident/life threatening illness/emergency operation) of the ratepayer and/or associated persons (Spouse/Children/Parents) at or around the time of the rates being due for discount.
- The loss of records resulting from factors beyond their control (Fire/Flood etc).

and Council is satisfied that the event was the cause of the applicants failure to make full payment by the due date.

2.2.3.2 Late payments due to Postal Difficulties

Discount will be allowed if the non-receipt of the rates notice or rate payment or late receipt of the payment by Council where the reason for such non-receipt or late receipt is separately substantiated by:-

- Written concurrence of the applicable mail carrier that problems existed with the mail deliveries, or
- written evidence that a mail re-direction was current at that location at the time of the rate notice issue or due date for payment, or
- the return of the rate notice to Council although correctly addressed, or
- other evidence that payment of the rates was made by the Ratepayer at the time, but did not reach Council due to circumstances beyond the control of the Ratepayer, or
- where an administrative error occurred at the Department of Environment and Resource Management which resulted in the rates notice being incorrectly addressed by Council.

Discount will **NOT** be allowed if the circumstances above are:-

- as a result of the failure of the Ratepayer to ensure that Council was given correct notification of the address for service of notices prior to the issue of the Rate Notices, or
- as a result of a change of ownership, where Council received notification of the change of ownership after the issue of the Rates Notice.

REVENUE STATEMENT 2010-2011

2.2.3.3 Administrative Errors

An extended discount period will be allowed if Council has failed to correctly issue the rates notice in sufficient time to permit the ratepayer to make payment before the expiration of the discount period. The extended discount period will be equivalent to that period provided to other ratepayers and will commence from the date Council specifies.

2.2.3.4 Payment Errors

Where there is an apparent accidental short payment of the rates resulting from a miscalculation of the net amount due, arising from the payment of a number of Rate Notices at one time (i.e. addition error) OR the tendering of an incorrect amount for a single Rate Notice (i.e. transposition error) THEN discount will be allowed in the following manner:-

- WHERE THE AMOUNT OF THE ERROR IS \$50.00 OR LESS

Full discount will be allowed and the underpaid amount will be treated as 'Arrears of Rates'.

- WHERE THE AMOUNT OF THE ERROR EXCEEDS \$50.00

The Ratepayer will be advised in writing of the error and given 14 days to pay the shortfall. If the shortfall is paid by the extended due date so advised full discount will be allowed at that time.

Allowance of discount in these circumstances will **NOT** be allowed if any transposition error or addition error exceeds 20% of the total net rates payable on the single Rate Notice or the number of Rate Notices paid at one time

2.3 PENSIONER REMISSIONS

After considering input from the 2008 Rating Reference Group on the topic of unifying the three pensioner policies for the southern, central and northern areas of the region, Council resolved to introduce a new standard remission policy for the region for the 2009-2010 financial year. In recognition of the fact that there were significant differences in the three former remission policies, Council also decided to enact a grandfather clause i.e. to not disadvantage any pensioners receiving a Council pensioner remission as at 30 June 2009, by allowing them to retain a remission if that amount was greater than the new standard remission or if they did not qualify for the new standard remission, provided they continue to meet the eligibility criteria contained in the former, separate remission policies for the southern, central and northern areas of the region.

This standard remission policy will continue to apply for the 2010-2011 financial year, as will the protection for pensioners under the grandfather clause. However the amount of remission offered by Council for the current financial year has been adjusted in response to the transfer of water and sewerage charges from Sunshine Coast Regional Council to Unitywater. For many properties these charges formed a substantial component of the applicable rates and charges on which the remission calculation was based.

Council's pensioner rate remission to eligible pensioners shall be allowed under Section 1033 of the Local Government Act 1993.

REVENUE STATEMENT 2010-2011

2.3.1 ELIGIBILITY CRITERIA

The pensioner:-

1. Must comply with eligibility criteria contained in the Queensland Government's Rate Subsidy Scheme and must possess a current, valid qualifying concession card, namely-
 - Pensioner Concession Card issued by the Centrelink or the Department of Veteran Affairs **OR**
 - Repatriation Health (Gold) Card - (for all Conditions) issued by the Department of Veteran Affairs.
2. (a) Must be in receipt of the maximum level pension, as verified by Centrelink **OR**
(b) must have received a pensioner rate remission from Council during the 2008-2009 financial year, must have still been eligible for this rebate as at 30 June 2009, and must continue to meet the eligibility criteria as set out in the former pensioner remission policy under which the 2008-2009 remission was granted during the 2010-2011 financial year.
3. Must be the owner (either solely or jointly), or be an eligible life tenant, in accordance with the guidelines for the State Government Subsidy Scheme, of property within the region which is their principal place of residence, AND must have (either solely or jointly) with a co-owner, the legal responsibility for payment of rates and charges which are levied in respect of the said property by the Council.
4. Must, if a 'first time' applicant, lodge and complete the prescribed application to be entitled to a rate remission. The information on this application form will be used by Council to verify the eligibility of all pensioners (Centrelink and Veteran Affairs pension recipients). Upon proof of eligibility, the entitlement to a remission will commence from either the card start day shown on the Pensioner Concession Card or the start of the current rating period, whichever is the latter date. Such entitlement shall continue until the sale of that property or until the entitlement to a pension ceases to exist.
5. Must, if an 'existing' applicant, lodge another application if required by Council **OR** on the acquisition of a replacement property within the region. Entitlements to a remission will continue without interruption if such application is received within a month of the request for a new application or of the property settlement.
6. Must have owned, or otherwise paid rates on, property within the region for the preceding 3 years. Pensioner remission may be allowed where the applicant has paid rates on property within the region for 5 of the last 10 years, so long as the "gap" between ownerships in this period does not exceed 12 months
7. Discretion may be applied in relation to contribution to the region regarding continuous residency, consistent with Pensioner Remission arrangements as listed above.
8. Must have paid all rates and charges levied on the said property during the 2009/2010 financial year, and, where the pensioner has outstanding rates and charges from financial years prior to 2009/2010, must have entered into an arrangement with Council to clear these arrears, in order for the remission to be allowed for the 2010/2011 financial year.

REVENUE STATEMENT 2010-2011

9. In the case of joint ownership, the remission will apply only to the approved pensioner's proportionate share of the applicable rates and charges, except where the co-owners are an approved pensioner and his/her spouse. In this situation the remission will apply to the full amount of applicable rates and charges.

2.3.2 METHOD OF CALCULATION

Where the pensioner is in receipt of the maximum level of pension and has sole title to the property that is their principal place of residence the remission shall be either **(a)** 20% of all applicable rates and charges, as stated through the Revenue Statement, up to a maximum amount of \$220.00 per annum, **OR (b)** equal to an amount of remission calculated in accordance with the relevant section of 2.3.2.1, whichever is the higher amount.

Where the pensioner is in receipt of the maximum level of pension and owns the property jointly with one or more people the remission shall be **(a)** 20% of all applicable rates and charges, as stated through the Revenue Statement, up to a maximum amount of \$170.00 per annum, **OR (b)** equal to an amount of remission calculated in accordance with the relevant section of 2.3.2.1, whichever is the higher amount.

Where the pensioner is not in receipt of the maximum level of pension but did receive a pensioner rate remission from Council during the 2008-2009 financial year and is still eligible for this remission on 30 June 2010, the remission for the 2010-2011 shall be calculated in accordance with the relevant section of 2.3.2.1

2.3.2.1 Method of Calculation - Remission granted under former policy

For the purpose of determining the remission the applicant is entitled to during the 2010-2011 financial year it is noted that per section 91D of the Local Government Amendment Regulation (No. 3) 2008 a new local government can, for a relevant financial year, and for a relevant merged area for the new local government, make and levy rates and charges under chapter 14 of the Act in the same way that the merging local government could have made and levied rates if the reform matters had not taken effect.

In accordance with these provisions the Pensioner Remission Policy for Sunshine Coast Regional Council has three separate sections for those pensioners in receipt of a remission granted under the grandfather clause (i.e. those pensioners who are granted a remission, or a remission higher than the standard remission, based on their pensioner status as at 30 June 2009), one applying to the Southern area, one applying to the Central area and one applying to the Northern area.

2.3.2.1.1 Method of Calculation - Entitlement granted under former Southern policy

The pensioner remission is 15% of the Differential General Rate or the Minimum General Rate up to a maximum amount of \$120.00 per annum.

2.3.2.1.2 Method of Calculation - Entitlement granted under former Central policy

The pensioner remission is 20% of all applicable rates and charges, as stated through the Revenue Statement, up to a maximum amount of \$170.00 per annum.

2.3.2.1.3 Method of Calculation - Entitlement granted under former Northern policy

To qualify for the Council's rate pension remission for the Northern area, applicants must be in receipt of the maximum level pension.

REVENUE STATEMENT 2010-2011

Where the pensioner has sole title to the property that is their principal place of residence the remission is 20% of all applicable rates and charges, as stated through the Revenue Statement, up to a maximum amount of \$260.00 per annum.

Where the pensioner owns the property jointly with one or more people the remission was 20% of all applicable rates and charges, as stated through the Revenue Statement, up to a maximum of \$210.00 per annum.

2.4 OUTSTANDING RATES AND CHARGES

2.4.1 INTEREST CHARGES

Interest Charges shall be applied to all *Overdue Rates* under Section 1018 of the Local Government Act 1993. The interest shall be compound interest, calculated in daily rests. The interest rate shall be 11% per annum.

2.4.2 ARRANGEMENTS TO PAY

Arrangements to pay will be entered into where there are no outstanding rates and charges from previous rating periods and the Ratepayer and Council agree that such arrangements will allow the outstanding rates or charges payable to be paid by the end of the current half - financial year.

While a ratepayer maintains an arrangement to pay, Council will accept a request from the ratepayer to extend the terms of that arrangement over the subsequent period. An application to extend an arrangement should be received by Council prior to 31 July 2010 or 31 January 2011. Under this extended arrangement, no discount will be provided for rates which are due in the next period. Repayments will be calculated as at the time of extending the arrangement and will not include interest.

Where a ratepayer defaults on an arrangement to pay, the arrangement will be cancelled. Council will not enter into any further arrangements to pay until all outstanding rates and charges are paid in full.

2.4.3 WAIVER OF INTEREST CHARGES

Where arrangements to pay are entered into with a ratepayer, AND such arrangements allow for periodic weekly, fortnightly or monthly payments sufficient to clear the rate arrears within the current rating period, AND such arrangements are adhered to, THEN interest charges on overdue rates and charges may be waived from the date of the arrangement to pay.

2.5 DEFERMENT OF GENERAL RATES

Section 1032 of the Local Government Act 1993 allows Council to provide ratepayers with the opportunity to apply for a deferment of their general rates. The deferment of general rates applies only to ratepayers categorised in Differential General Rates Categories 1, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 28, & 30.

REVENUE STATEMENT 2010-2011

Eligible ratepayers may defer up to 50% of their general rate. For example, a ratepayer with a general rate bill of \$1,068 per annum would be entitled to defer up to \$534 per annum.

The deferment will assist those eligible pensioners who have experienced large increases in the Unimproved Capital Value of their property. The deferred rates will accumulate as a debt against the property until it is sold or until the death of the ratepayer.

To be eligible to defer payment of part of your general rate the following apply:

- you must own & occupy the property;
- there must be no overdue rates and charges on the said property;
- you must be the holder of a Pension Concession Card issued by the Centrelink or the Department of Veteran Affairs ; **OR**
- a Repatriation Health (Gold) Card issued by the Department of Veteran Affairs; **OR**
- a Commonwealth Seniors Health Card; **OR**
- a Queensland Seniors Card issued by the Queensland State Government.

Note that automatic eligibility applies to those ratepayers currently receiving a Pension Concession on their rate notice. Eligibility for those ratepayers with a Seniors Card will be assessed accordingly.

2.5.1 INTEREST CHARGES

Interest Charges, or the payment of a premium, shall be applied to all deferred general rates under Section 1032 (3) of the Local Government Act 1993. The interest shall be compound interest, calculated in daily rests. The interest rate shall be set at the 90 day bank bill rate as at the adoption of the 2010-2011 Budget.

2.5.2 APPLICATION TO DEFER

Ratepayers will be required to apply for a deferment of the general rate up to a maximum of 50%. Upon approval of the application the deferment agreement will continue until Council is notified in writing to cease the agreement, or until such time when the property is sold, or upon the death of the ratepayer.

2.6 GENERAL RATES CONCESSION

Section 1035A of the Local Government Act 1993 states that a local government may grant concessions to classes of landowners. Section 957 of the *Local Government Act 1993* states that certain land is exempt from general rates.

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

- transparency by making clear the requirements necessary to receive concessions; and
- communication by raising the awareness of target groups that may qualify for these concessions

REVENUE STATEMENT 2010-2011

Charitable organisations and community groups may be entitled to a general rate concession. Service charges will be based on user pays philosophy. Concessions will be targeted to those organisations identified as supporting Council's priorities in community development.

Section 957 of the *Local Government Act 1993* states that certain land is exempt from general rates. Section 41 of the *Local Government Regulations 2005* identifies the classes of land exempt from general rates as:

- land vested in, or placed under the management and control of a person under an Act for recreation, sporting or charitable purposes
- land used for purposes of a public hospital
- land owned or held by a local government unless the land is leased by the local government to someone other than another local government
- land owned by a religious entity if the land is less than 20ha and is used for 1 or more of the following purposes—
 - (i) religious purposes, including, for example, public worship;
 - (ii) the provision of education, health or community services, including facilities for aged persons and persons with disabilities;
 - (iii) the administration of the religious entity;
 - (iv) housing incidental to a purpose mentioned in paragraph (i), (ii) or (iii)
- land owned by a community entity, including, for example, the Queensland Country Women's Association, if the land is less than 20ha and is used for providing the following—
 - (a) accommodation associated with the protection of children;
 - (b) accommodation for students;
 - (c) educational, training or information services aimed at improving labour market participation or leisure opportunities
- land used for a cemetery
- land used primarily for showgrounds or horseracing - other than land vested in, or placed under the management and control of a person under an Act for recreation, sporting or charitable purposes - if the relevant local government has, by resolution, decided the land should be exempt
- land used for charitable purposes if the relevant local government has, by resolution, decided the land should be exempt

In addition to those classes of land granted a general rate exemption under Section 957 of the *Local Government Act 1993*, the following categories are granted a general rate concession:

- Hospice and Nursing Care
- Crisis/emergency accommodation
- Youth accommodation
- Boy Scout and Girl Guide Associations
- Community Sporting Organisation – Not for profit organisations without a full liquor license.
- Charitable Organisations
 - a. Not for profit organisation, and
 - b. Registered as a charity or benevolent institution, and
 - c. Providing benefits directly to the community, and
 - d. Endorsed by the Australian Tax Office – Charity Tax Concession

Applications received during the year that fall within the categories above will be granted a general rate concession for the year.

REVENUE STATEMENT 2010-2011

2.7 FEES AND CHARGES

The Local Government Act 1993 section 1071A provides for a local government to fix a regulatory fee and section 1071E provides for a Register of Regulatory Fees.

Section 36(2)(c) provides for a local government to charge for services and facilities it supplies, other than a service or facility for which a regulatory fee may be fixed. Regulatory fees are based on full cost pricing principles.

Various non-local government legislation fixes fees for a local government or provides a specific head of power for a local government to set fees/charges in relation to a function imposed on the local government.

2.8 DEFINITIONS

land parcel: shall mean any parcel which is registered in 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.

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

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

owner: for purposes of the differential general rates table and associated provisions means;

- (a) the 'registered proprietor';
- (b) a resident Life Tenant, nominated as such by the terms of a will or Family/Supreme Court Order, and having been specifically given responsibility for payment of all Rates and Charges;
- (c) a resident lessee of an Auction Perpetual Lease, the terms of any such lease must provide for the lessee to be responsible for the payment of rates and charges and the lessee must be granted title to the land in fee simple at the conclusion of the lease.

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.

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 primary production concessional is granted by the Department of Environment and Resource Management in accordance with section 17 of the Valuation of Land Act 1944.

land use codes those land use codes approved by the Sunshine Coast Regional Council effective from 1 July 2010.

REVENUE STATEMENT 2010-2011

Community Titled Scheme: premises situated on land in respect of which a Community Title Scheme has been and remains registered pursuant to the *Body Corporate and Community Management Act 1997*.

strata unit: is scheme land as defined under the *Body Corporate and Community Management Act 1997*, *Mixed Use Development Act 1993*, or similar strata title legislation.

dwelling house: a separate building that is used or is adapted to be used for **principal residential purposes**.

dwelling unit: a room or group of rooms that is used or is adapted to be used for **principal residential purposes**.

single residential dwelling: land which contains a single **dwelling house** or a single **dwelling unit** only

group title multi dwelling: land with 09 Land Use Code which contains multiple dwellings

group title single dwelling: land with 09 Land Use Code which contains a single dwelling house only

group title vacant land: land with 09 Land Use Code which does not contain any improvements

predominant use: is the single use, or in the case of multiple usages, the predominant use, for which in the opinion of the Council the **property** is being used or could potentially be used by virtue of improvements or activities conducted upon the **property**.

principal place of residence: a single **dwelling house** or **dwelling unit** that is the place of residence at which at least one natural person who constitutes the **owner/s** of the land predominantly resides. 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, or any other form of evidence deemed acceptable by the Council.

The following cases do **not** comply with the definition of a **principal place of residence** namely a single **dwelling house** or a single **dwelling unit** that is;

(a) not occupied by at least one person/s who constitute the **owner/s**, but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the **owner's** family, or;

(b) not occupied, whether permanently or temporarily (for more than 120 days of the **financial year**), including for the purposes of renovation or redevelopment, except in the case where;

(i) a **premises** being renovated remains the registered **principal place of residence** for the purposes specified above and that the **owner/s** do not own any other **property** which they claim to be their **principal place of residence**, and;

(ii) a **property** is vacant for a period longer than 120 continuous days of the **financial year** due to the **owner/s** absence on an extended holiday, provided that the **property** remains vacant for the entire period of their absence.

(iii) a **property** is occupied by the owner/s less than 120 days of the **financial year** due to the **owner/s** absence due to work commitments, provided that the absence is confirmed by the employer and the **property** remains vacant or is occupied by immediate family members only during the period of their absence.

(iv) The owner is absent due to medical reasons of the owner or a close relative and this is confirmed by a health professional or a Commonwealth Carer's Pension.

REVENUE STATEMENT 2010-2011

(c) not owned by a natural person e.g. company

principal residential purpose(s): means the purpose of a use of a *dwelling house* or *dwelling unit* where that purpose is solely for a *principal place of residence* not containing any improvements of a non-residential nature nor comprising any non-residential or commercial activity unless such improvements or activity is limited to;

(a) self-contained accommodation, either detached, semi-detached or integrated, for the care and shelter of an aged or infirm family member of the occupant/s. The gross floor area of any such self-contained accommodation is not to exceed 70 square meters, and/or;

(b) the *owner/s* working from home being either self-employed or working for their employer either permanently or temporarily, unless any such activity conforms with and does not exceed the conditions set out in the *Differential General Rates Table* included in Council's Revenue Statement 2010-2011, and/or;

(c) engaging in a hobby or past-time that involves the sale, manufacture or provision of goods or services and/or the reception of customers to view, purchase or consult on any such goods or services on site, including low-key, kerb-side sales and stalls, provided any such activity conforms with and does not exceed the conditions set out in the *Differential General Rates Table* included in Council's Revenue Statement 2010-2011.

residential purpose(s): land that is in, or if it were categorised would be in, Differential Rating Categories 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 27, 28, 29, or 30 as set out in the *Differential General Rates Table* included in Council's Revenue Statement 2010-2011. Any residential *premises* that exceeds the "Assessment Criteria" for Differential Rating Categories 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 27, 28, 29, or 30 as set out in the *Differential General Rates Table* included in Council's Revenue Statement 2010-2011, is deemed to be *non-residential purposes*.

non-residential purposes: is classified as all land that does not conform to the definition of *principal residential purposes*.

short term residential/transitory accommodation: is temporary accommodation provided for periods of 28 days or less during any part of the current financial year.

shopping centre purposes: land which has a *predominant use* of major retail activities (including retail warehouses).

low-rise unit: all *strata units* within a complex defined under the *Body Corporate and Community Management Act 1997* containing a maximum of 4 stories above the ground.

high-rise unit: all *strata units* within a complex as defined under the *Body Corporate and Community Management Act 1997* containing greater than 4 stories above the ground.

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*.

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

overdue Rates: has the meaning assigned to that term by Section 1016 of the Local Government Act 1993. Without limiting that definition, Overdue Rates shall generally mean those rates and charges remaining unpaid after the *due date* for payment, as prescribed in a rate notice issued to ratepayers. Overdue rates shall exclude all rates, charges and premiums of any current arrangement to pay.

REVENUE STATEMENT 2010-2011

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.

Central area: all land parcels within the area delineated on Map 5, being the former Maroochy Shire Council area.

Northern area: all land parcels within the area delineated on Map 5, being the former Noosa Shire Council area.

Southern area: all land parcels within the area delineated on Map 5, being the former Caloundra City Council area.

Grandfather clause: From 1 July 2009 only pensioners on a full pension receive Council's Pensioner Rate Remission. The Grandfather Clause provision allows ratepayers receiving a Council pensioner remission as at 30 June 2009 to retain their entitlement to a remission if they do not qualify for the new standard Council remission or if the new standard Council remission is less than the remission currently offered under section 2.3.2.1 of this Revenue Statement.

UCV: unimproved capital value

Any terms not defined in this Revenue Statement shall be as defined under the Local Government Act 1993.

REVENUE STATEMENT 2010-2011

3. GENERAL RATES

3.1.1 BASIS OF RATE

General Rates are to be levied under Section 963 of The Local Government Act 1993. The rate so made shall be applied to the rateable valuation of properties.

The Sunshine Coast Regional Council will use a system of differential general rating for 2010-2011. A differential system of rates provides equity through recognising capacity to pay, level of services required, use of the property and the financial impact on ratepayers. These factors, along with the rateable value of the land, have been considered in determining the differential general rate. Sunshine Coast Regional Council will not make a resolution limiting the increases in general rates for the 2010-2011 financial year.

3.1.2 RATE TO APPLY

The applicable rates for the financial year ended 30 June 2011 are identified in *Table 2 Schedule of Rates*, as adopted in the 2010-2011 Council budget. The rate shall apply to the rateable valuation of lands which are within the Sunshine Coast Regional Council area as provided by the Department of Environment and Resource Management.

3.1.3 DIFFERENTIAL GENERAL RATES

There will be 30 Differential general rating categories in 2010-2011. The categories and the relevant criteria are outlined in *Table 1 Differential General Rates*. An explanation of the land use codes is contained in the document "*Sunshine Coast Regional Council Land Use Codes 1st July 2010*".

For the purpose of making and levying differential general rates for the financial year on all rateable land in the Regional Council area, the Council determines that –

(i) the categories into which the rateable land in the Regional Council area is to be categorised are –

- 1 Rural & Agricultural
- 2 Commercial & Industrial with UCV from \$0 to \$175,000
- 3 Commercial & Industrial with UCV from \$175,001 to \$400,000
- 4 Commercial & Industrial with UCV greater than \$400,000
- 5 Extractive Industries
- 6 Residential/Other with UCV from \$0 to \$250,000
- 7 Residential/Other with UCV from \$250,001 to \$420,000
- 8 Residential/Other with UCV from \$420,001 to \$500,000
- 9 Residential/Other with UCV from \$500,001 to \$650,000
- 10 Residential/Other with UCV from \$650,001 to \$750,000
- 11 Residential/Other with UCV from \$750,001 to \$900,000
- 12 Residential/Other with UCV from \$900,001 to \$1,000,000
- 13 Residential/Other with UCV from \$1,000,001 to \$1,250,000
- 14 Residential/Other with UCV from \$1,250,001 to \$2,500,000
- 15 Residential/Other with UCV over \$2,500,000
- 16 Residential - not principal place of residence - with UCV from \$0 to \$420,000
- 17 Residential - not principal place of residence - with UCV from \$420,001 to \$500,000
- 18 Residential - not principal place of residence - with UCV from \$500,001 to \$750,000

REVENUE STATEMENT 2010-2011

- 19 Residential - not principal place of residence - with UCV over \$750,000
- 20 Vacant Land with a UCV over \$1,000,000
- 21 Lots < 20m², Pump Stations, Stock Grazing Permit, Strata Garage
- 22 Land Subject to Section 25 of the *Valuation of Land Act*
- 23 Retirement Villages & Nursing Homes
- 24 Shopping Centres with UCV from \$4,000,000 to \$10,000,000
- 25 Shopping Centres with UCV over \$10,000,000 not in Category 26
- 26 Shopping Centres in Maroochydore with a UCV over \$30,000,000
- 27 High-rise Units – not principal place of residence
- 28 High-rise Units – principal place of residence
- 29 Low-rise Units – not principal place of residence
- 30 Low-rise Units – principal place of residence

(ii) the criteria by which land is to be categorised as being in a particular one of those categories are specified in the 'General Criteria' and 'Specific Criteria' columns of the Differential General Rates Table opposite the identification of the particular category.

3.1.4 MINIMUM GENERAL RATES

Council has applied the rate in the dollar and minimum general rate levy as indicated in *Schedule of Rates* Table 2. Minimum General Rates are levied pursuant to Section 967 (1) of the Local Government Act 1993.

3.1.5 HARDSHIP

Where a landowner

- (a) has a property that would, but for the provisions of this paragraph, be categorised in Differential General Rate Category 16, 17, 18, 19, 27 or 29, and
- (b) is using the property to provide accommodation to a member of their immediate family, and
- (c) the family member being housed has special circumstances such as a physical or mental disability or safety and privacy concerns that preclude ownership of the property in their name as a viable option

the Sunshine Coast Regional Council may treat the property as their principal place of residence for the purposes of determining the Differential General Rate Category.

3.2 DISCOUNTS

An early payment discount as mentioned in Section 2.2 and pensioner remissions as mentioned in Section 2.3 shall be applied to this rate.

3.3 NOTICES

Section 2.1 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this rate.

REVENUE STATEMENT 2010-2011

<i>Table 1</i>		
<i>Differential General Rates</i>		
Category	General Criteria	Specific Criteria
1.	<p>This criteria will apply where the land is;</p> <p>a. used for <i>primary production purposes</i>, or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>primary production purposes</i>, and;</p> <p>b. used for <i>non-residential purposes</i>, or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>non-residential purposes</i>, and;</p> <p>c. characterised by one of the <i>land use codes</i> in the adjacent specific criteria attributable to this category.</p>	<p>Subject to meeting the General Criteria, Land where a primary production concession is granted by the Department of Environment and Resource Management in accordance with section 17 of the Valuation of Land Act 1944 and to which the following <i>land use codes</i> apply –</p> <p>44 nursery/garden centre, 60 sheep grazing 61 sheep breeding 64 livestock grazing – breeding, 65 livestock grazing – breeding and fattening, 66 livestock grazing – fattening, 67 goats, 68 dairy cattle – quota milk, 69 dairy cattle – non-quota milk, 70 cream 71 oilseeds 73 grains 74 turf farm, 75 sugar cane, 76 tobacco 77 cotton 78 rice 79 orchard, 80 tropical fruit, 81 pineapple, 82 vineyard, 83 small crops and fodder irrigated, 84 small crops & fodder non-irrigated, 85 pigs, 86 horses, 87 poultry, 88 forestry and logs, or 89 animals (special), boarding kennels / cattery 93 peanuts.</p>
2.	<p>This criterion will apply where the land is;</p> <p>a. used for <i>non-residential purposes</i>, or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>non-residential purposes</i>, and;</p> <p>b. characterised by one of the <i>land use codes</i> in the adjacent specific criteria attributable to this category.</p>	<p>Subject to meeting the General Criteria, Land, with a UCV from \$0 to \$175,000, to which the following <i>land use codes</i> apply –</p> <p>07 guest house / private hotel / hostel / bed and breakfast, 08 <i>community title scheme</i> unit(s), not used for <i>residential purposes</i> or <i>vacant land</i>. 09 <i>group title multi dwelling</i> not used for <i>residential purposes</i> or <i>vacant land</i>. 10 combined multiple dwelling and shop, 11 shop (single), 12 shops – shopping group (more than 6 shops), 13 shops – shopping group (2 to 6 shops), 14 shops CBD 15 shop (secondary retail) 16 drive-in shopping center 17 restaurant/fast food outlet, 18 special tourist attraction, 19 walkway/ramp, 20 marina, 22 car park, 23 retail warehouse, 24 sales area, 25 office(s), 26 funeral parlour,</p>

REVENUE STATEMENT
2010-2011

<i>Table 1</i>		
<i>Differential General Rates</i>		
Category	General Criteria	Specific Criteria
		27 hospital / convalescent home (medical care, private), 28 warehouse and bulk store, 29 transport terminal, 30 service station, 31 oil depot, 32 wharf, 33 builder's yard/contractor's yard, 34 cold store/ice works, 35 general industry, 36 light industry, 37 noxious/offensive industry, 38 advertising – hoarding, 39 harbour industry, 41 child care centre, 42 hotel/tavern, 43 motel, 44 nursery/garden centre, 45 theatres/cinemas, 46 drive-in theatres, 47 licensed club, 48 sports club/facilities, 49 caravan park, 50 other club (non business), 52 cemetery, 91 transformers, utility installation.
3.	This criterion will apply where the land is; a. used for non-residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes , and; b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, Land, with a UCV from \$175,001 to \$400,000, to which the following land use codes apply – 07 guest house / private hotel / hostel / bed and breakfast, 08 community title scheme unit(s), not used for residential purposes or vacant land . 09 group title multi dwelling not used for residential purposes or vacant land . 10 combined multiple dwelling and shop, 11 shop (single), 12 shops – shopping group (more than 6 shops), 13 shops – shopping group (2 to 6 shops), 14 shops CBD 15 shop (secondary retail) 16 drive-in shopping center 17 restaurant/fast food outlet, 18 special tourist attraction, 19 walkway/ramp, 20 marina, 22 car park, 23 retail warehouse, 24 sales area, 25 office(s), 26 funeral parlour, 27 hospital / convalescent home (medical care, private), 28 warehouse and bulk store, 29 transport terminal, 30 service station, 31 oil depot, 32 wharf, 33 builder's yard/contractor's yard, 34 cold store/ice works,

REVENUE STATEMENT
2010-2011

<i>Table 1</i>		
<i>Differential General Rates</i>		
Category	General Criteria	Specific Criteria
		35 general industry, 36 light industry, 37 noxious/offensive industry, 38 advertising – hoarding, 39 harbour industry, 41 child care centre, 42 hotel/tavern, 43 motel, 44 nursery/garden centre, 45 theatres/cinemas, 46 drive-in theatres, 47 licensed club, 48 sports club/facilities, 49 caravan park, 50 other club (non business), 52 cemetery, 91 transformers, utility installation.
4.	This criterion will apply where the land is; a. used for <i>non-residential purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>non-residential purposes</i> , and; b. characterised by one of the <i>land use codes</i> in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, Land, with a UCV greater than \$400,000 to which the following <i>land use codes</i> apply – 07 guest house / private hotel / hostel / bed and breakfast, 08 <i>community title scheme</i> unit(s), not used for <i>residential purposes</i> or <i>vacant land</i> . 09 <i>group title multi dwelling</i> not used for <i>residential purposes</i> or <i>vacant land</i> . 10 combined multiple dwelling and shop, 11 shop (single), 12 shops – shopping group (more than 6 shops), 13 shops – shopping group (2 to 6 shops), 14 shops CBD (where the UCV is less than \$4 million) 15 shop (secondary retail) - (where the UCV is less than \$4 million) 16 drive-in shopping center (where the UCV is less than \$4 million) 17 restaurant/fast food outlet, 18 special tourist attraction, 19 walkway/ramp, 20 marina, 22 car park, 23 retail warehouse, 24 sales area, 25 office(s), 26 funeral parlour, 27 hospital / convalescent home (medical care, private), 28 warehouse and bulk store, 29 transport terminal, 30 service station, 31 oil depot, 32 wharf, 33 builder's yard/contractor's yard, 34 cold store/ice works, 35 general industry, 36 light industry, 37 noxious/offensive industry, 38 advertising – hoarding, 39 harbour industry, 41 child care centre,

REVENUE STATEMENT
2010-2011

Table 1		
Differential General Rates		
Category	General Criteria	Specific Criteria
		42 hotel/tavern, 43 motel, 44 nursery/garden centre, 45 theatres/cinemas, 46 drive-in theatres, 47 licensed club, 48 sports club/facilities, 49 caravan park, 50 other club (non business), 52 cemetery, 91 transformers, utility installation.
5.	This criterion will apply where the land is; a. used for <i>non-residential purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>non-residential purposes</i> , and; b. characterised by one of the <i>land use codes</i> in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following <i>land use codes</i> apply – 40 extractive industry
6.	Applies only where land does not fall within categories 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a UCV from \$0 to \$250,000 has been included in this category.
7.	Applies only where land does not fall within categories 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a UCV from \$250,001 to \$420,000, has been included in this category.
8.	Applies only where land does not fall within categories 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a UCV from \$420,001 to \$500,000, has been included in this category.
9.	Applies only where land does not fall within categories 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a UCV from \$500,001 to \$650,000, has been included in this category.
10.	Applies only where land does not fall within categories 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a UCV from \$650,001 to \$750,000, has been included in this category.
11.	Applies only where land does not fall within categories 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a UCV from \$750,001 to \$900,000, has been included in this category.
12.	Applies only where land does not fall within categories 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a UCV from \$900,001 to \$1,000,000, has been included in this category.
13.	Applies only where land does not fall within categories 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a UCV from \$1,000,001 to \$1,250,000, has been included in this category.
14.	Applies only where land does not fall within categories 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a UCV from \$1,250,001 to \$2,500,000, has been included in this category.
15.	Applies only where land does not fall within categories 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a UCV over \$2,500,000 has been included in this category.
16.	This criterion will apply where the land is;	Subject to meeting the General Criteria, land to

REVENUE STATEMENT 2010-2011

<i>Differential General Rates</i>		
<i>Table 1</i>		
Category	General Criteria	Specific Criteria
	a. used for <i>residential purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>residential purposes</i> , and; b. characterised by one of the <i>land use codes</i> in the adjacent specific criteria attributable to this category.	which the following land use codes apply 02 Single Dwelling, not used as a principal place of residence 03 Multi Dwelling (Flats) 05 Large Homesite - Dwelling, not used as a principal place of residence with a UCV from \$0 to \$420,000.
17.	This criterion will apply where the land is; a. used for <i>residential purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>residential purposes</i> , and; b. characterised by one of the <i>land use codes</i> in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following land use codes apply 02 Single Dwelling, not used as a principal place of residence 03 Multi Dwelling (Flats) 05 Large Homesite - Dwelling, not used as a principal place of residence with a UCV from \$420,001 to \$500,000.
18.	This criterion will apply where the land is; a. used for <i>residential purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>residential purposes</i> , and; b. characterised by one of the <i>land use codes</i> in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following land use codes apply 02 Single Dwelling, not used as a principal place of residence 03 Multi Dwelling (Flats) 05 Large Homesite - Dwelling, not used as a principal place of residence with a UCV from \$500,001 to \$750,000.
19.	This criterion will apply where the land is; a. used for <i>residential purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>residential purposes</i> , and; b. characterised by one of the <i>land use codes</i> in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following land use codes apply 02 Single Dwelling, not used as a principal place of residence 03 Multi Dwelling (Flats) 05 Large Homesite - Dwelling, not used as a principal place of residence with a UCV over \$750,000.
20.	This criterion will apply where the land is vacant land.	Subject to meeting the General Criteria, land, where UCV is greater than \$1 million , to which the following land use codes apply – 01 vacant urban land 04 vacant large homesite 06 Outbuildings
21.	This criterion will apply where the land is; a. classified by Council to be subject to a Stock Grazing Permit; b. classified by Council to be a Pump Station c. classified by Council to be a small lot or strata garage less than 20 square metres	
22.	This criterion will apply where the land is; a. subject to Section 25 of the Valuation of Land Act 1944, and; b. characterised by one of the <i>land use codes</i> in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following land use codes apply – 72 vacant land – valuation discounted subdivided land.
23.	This criterion will apply where the land is; a. used for <i>retirement village purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land, and; b. characterised by one of the <i>land use codes</i> in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following land use codes apply – 21 retirement village, aged people home (non-medical care),
24.	This criterion will apply where the land is; a. used for <i>shopping centre purposes</i> , or has the potential <i>predominant use</i> by virtue of its	Subject to meeting the General Criteria, land, where UCV is from \$4,000,000 to \$10,000,000, to which the following land use

REVENUE STATEMENT 2010-2011

<i>Table 1</i>	<i>Differential General Rates</i>	
Category	General Criteria	Specific Criteria
	improvements or activities conducted upon the land of <i>shopping centre purposes</i> , and; b. characterised by one of the <i>land use codes</i> in the adjacent specific criteria attributable to this category.	<i>codes</i> apply – 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
25.	This criterion will apply where the land is; a. used for <i>shopping centre purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>shopping centre purposes</i> , and; b. characterised by one of the <i>land use codes</i> in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land, where the UCV is over \$10,000,000 to which the following <i>land use codes</i> apply – 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse which does not fall into category 26.
26.	This criterion will apply where the land is; a. used for <i>shopping centre purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>shopping centre purposes</i> , and; b. characterised by one of the <i>land use codes</i> in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, Land in Maroochydore where the UCV is over \$30,000,000 to which the following <i>land use codes</i> apply – 16 drive-in shopping centre
27.	This criterion will apply where the land is; a. used for <i>residential purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>residential purposes</i> , and; b. characterised by one of the <i>land use codes</i> in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following <i>land use codes</i> apply – 08 <i>community title scheme with a High-rise</i> unit not used as a principal <i>place of residence</i> . 09 <i>group title multi dwelling with a High-rise</i> unit not used as a principal <i>place of residence</i> .
28.	This criterion will apply where the land is; a. used for <i>residential purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>residential purposes</i> , and; b. characterised by one of the <i>land use codes</i> in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following <i>land use codes</i> apply – 08 <i>community title scheme with a High-rise</i> unit used as a principal <i>place of residence</i> . 09 <i>group title multi dwelling with a High-rise</i> unit used as a principal <i>place of residence</i> .
29.	This criterion will apply where the land is; a. used for <i>residential purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>residential purposes</i> , and; b. characterised by one of the <i>land use codes</i> in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following <i>land use codes</i> apply – 08 <i>community title scheme With a Low-rise</i> unit not used as a principal <i>place of residence</i> . 09 <i>group title multi dwelling with a Low-rise</i> unit not used as a principal <i>place of residence</i> .
30.	This criterion will apply where the land is; a. used for <i>residential purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>residential purposes</i> , and; b. characterised by one of the <i>land use codes</i> in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following <i>land use codes</i> apply – 08 <i>community title scheme with a Low-rise</i> unit used as a principal <i>place of residence</i> . 09 <i>group title multi dwelling with a Low-rise</i> unit used as a principal <i>place of residence</i> .

**REVENUE STATEMENT
2010-2011**

<i>Table 2</i>		<i>Schedule Of Rates</i>	
Category		General Rate cents in \$	Minimum General Rate
1	Rural & Agricultural	0.5705	\$912
2	Commercial & Industrial - \$0 to \$175,000 UCV	0.5830	\$912
3	Commercial & Industrial \$175,001 to \$400,000 UCV	0.5583	\$1,021
4	Commercial & Industrial over \$400,000 UCV	0.5289	\$2,234
5	Extractive Industries	0.6022	\$1,260
6	Residential/Other - \$0 to \$250,000 UCV	0.3827	\$912
7	Residential/Other - \$250,001 to \$420,000 UCV	0.3544	\$958
8	Residential/Other - \$420,001 to \$500,000 UCV	0.3475	\$1,489
9	Residential/Other - \$500,001 to \$650,000 UCV	0.3284	\$1,738
10	Residential/Other - \$650,001 to \$750,000 UCV	0.3156	\$2,136
11	Residential/Other - \$750,001 to \$900,000 UCV	0.3057	\$2,367
12	Residential/Other - \$900,001 to \$1,000,000 UCV	0.2943	\$2,752
13	Residential/Other - \$1,000,001 to \$1,250,000 UCV	0.2808	\$2,943
14	Residential/Other - \$1,250,001 to \$2,500,000 UCV	0.2475	\$3,510
15	Residential/Other over \$2,500,000 UCV	0.2466	\$6,188
16	Residential - not principal place of residence \$0 to \$420,000 UCV	0.4253	\$1,093
17	Residential - not principal place of residence \$420,001 to \$500,000 UCV	0.4169	\$1,787
18	Residential - not principal place of residence \$500,001 to \$750,000 UCV	0.3940	\$2,084
19	Residential - not principal place of residence over \$750,000 UCV	0.3669	\$2,956
20	Vacant Land over \$1,000,000 UCV	0.5795	\$5,795
21	Stock Grazing Permits, Pump Stations and small lots less than 20 square metres	0.5756	\$135
22	Land which is subject to Section 25 of the Valuation of Land Act 1944	0.2296	No minimum
23	Retirement Villages & Nursing Homes	0.5299	\$912
24	Shopping Centres- \$4 million to \$10 million UCV	0.7640	\$30,560
25	Shopping Centres – over \$10 million UCV not in category 26	0.9419	\$94,199

**REVENUE STATEMENT
2010-2011**

<i>Table 2 cont</i>		<i>Schedule Of Rates</i>	
Category		General Rate cents in \$	Minimum General Rate
26	Shopping Centres - Maroochydore over \$30 million UCV	2.0027	\$1,116,531
27	High-rise Units – not principal place of residence	0.7243	\$1,688
28	High-rise Units – principal place of residence	0.6558	\$1,407
29	Low-rise Units – not principal place of residence	0.5434	\$1,093
30	Low-rise Units – principal place of residence	0.4786	\$912

Where two or more concurrent valuations have been issued affecting a property which consists of one block of land, and, as a result, two or more rate assessments will apply to the subject property, such assessments will be levied in such a manner that the minimum general rate will apply only to the combined total of the rateable valuations for the subject property.

REVENUE STATEMENT 2010-2011

4. SPECIAL RATES AND CHARGES

4.1 MONTVILLE BEAUTIFICATION LEVY

4.1.1 BASIS OF RATE

Special Rates and Charges may be levied under Section 971 of the Local Government Act 1993 for the purposes of a service, facility or activity. The *Montville Beautification Overall Plan* is included in *Appendix 1*.

4.1.2 RATE TO APPLY

The applicable rate for the financial year ended 30 June 2011 shall be 0.0893 cents in the \$ of rateable valuation with a minimum of \$248 per annum as adopted in the 2010-2011 budget. The rate so made shall be applied to all rateable properties on Main Street between Western Avenue and Hoffman Close, Montville. These properties are in the Montville Town Centre Improvement Project.

4.1.3 BASIS OF CHARGE CALCULATION

Council considers that the rateable land described above has benefited or will benefit

- from the provision of the works for, and/or works for access to; and
- the managing, cleaning, operating, promoting and developing of the Montville Town Centre Improvement Project undertaken or proposed to be undertaken by the Council.

4.1.4 DISCOUNTS

An early payment discount as mentioned in Section 2.2 and Council pensioner remissions as mentioned in Section 2.3 shall NOT be applied to this rate.

4.1.5 NOTICES

Section 2.1 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this rate.

4.2 TWIN WATERS MAINTENANCE CHARGE

4.2.1 BASIS OF CHARGE

Special Rates and Charges may be levied under Section 971 of the Local Government Act 1993 for the purposes of a service, facility or activity. The *Twin Waters Maintenance Overall Plan* is included in *Appendix 2*.

4.2.2 CHARGE TO APPLY

REVENUE STATEMENT 2010-2011

The applicable charges for the financial year ended 30 June 2011 shall be as follows:-

Living Choice Twin Waters Retirement Village (Property number 89200)	\$1,000.00
All other properties	\$104.00

The charges so made shall be applied to all rateable properties identified in the *Twin Waters Maintenance Benefit Area (Appendix 3)*.

4.2.3 BASIS OF CHARGE CALCULATION

Council considers that the rateable land described above has benefited or will benefit through the provision of landscaping and maintenance services in the *Twin Waters Benefit Area*.

4.2.4 DISCOUNTS

An early payment discount as shown in Section 2.2 and Council pensioner remissions as shown in Section 2.3 shall NOT be applied to this charge.

4.2.5 NOTICES

Section 2.1 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this charge.

4.3 TOURISM LEVY

4.3.1 BASIS OF RATE

Special Rates and Charges may be levied under Section 971 of the Local Government Act 1993 for the purposes of a service, facility or activity. The *Tourism Levy Overall Plan* is included in *Appendix 4*.

4.3.2 RATES TO APPLY

Description of Land	Special Rate - Cents per dollar of UCV	Minimum
A. Transitory Accommodation - Urban	0.1830	\$60.00
B. Transitory Accommodation - Rural	0.1373	\$60.00
C. Commercial and Industrial - Urban	0.0915	\$60.00
D. Commercial and Industrial - Rural	0.0686	\$60.00
E. Iconic Tourism	0.1830	\$60.00

The rates so made shall be applied to all rateable properties in the region which have been categorised as transitory accommodation - Urban, transitory accommodation - Rural, Commercial and Industrial - Urban, Commercial and Industrial - Rural, and Iconic Tourism. The boundary between coastal and non-coastal districts is predominantly defined as the motorway. No Minimum to apply to strata titled mini storage units.

REVENUE STATEMENT 2010-2011

4.3.3 BASIS OF CHARGE CALCULATION

Council considers that the rateable land described above has benefited, or will benefit, either directly or indirectly, from promotion of the tourism industry strategies carried out by Council or approved external agencies, at differential levels reflecting the degree to which the land or occupier is considered to derive benefit.

4.3.4 DISCOUNTS

An early payment discount as shown in Section 2.2 and Council pensioner remissions as shown in Section 2.3 shall NOT be applied to this rate.

4.3.5 NOTICES

Section 2.1 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this rate.

4.4 NOOSA HEADS BEACH RESTORATION LEVY

4.4.1 BASIS OF RATE

Special Rates and Charges may be levied under Section 971 of the Local Government Act 1993 for the purposes of a service, facility or activity. The *Noosa Heads Beach Restoration Overall Plan* is included in *Appendix 5*.

4.4.2 RATES TO APPLY

The applicable rates for the financial year ended 30 June 2011 shall be 0.1091 cents in the \$ of rateable valuation for all rateable properties within the benefited area delineated on the map Plan No. GIS 0071202A, and 0.0358 cents in the \$ of rateable valuations for all rateable properties within the benefited areas delineated on the maps Plan No. GIS 00071202B, GIS 00071204 & GIS 00071205. (*included in the Noosa Heads Beach Restoration Overall Plan.*)

4.4.3 BASIS OF CHARGE CALCULATION

Council considers that the rateable land delineated on the map Plan No. GIS 0071202A, and all rateable land delineated on maps Plan No. GIS 00071202B, GIS 00071204 & GIS 00071205 that is deemed to gain benefit from tourist visitation (i.e. occupiers of properties used for commercial and industrial purposes, and short-term rental accommodation), has benefited or will benefit through the beach restoration investigations and work undertaken at Noosa Heads Beach, at differing levels reflecting the degree to which the land or occupier is considered to derive benefit.

4.4.4 DISCOUNTS

An early payment discount as shown in Section 2.2 and Council pensioner remissions as shown in Section 2.3 shall NOT be applied to this rate.

4.4.5 NOTICES

REVENUE STATEMENT 2010-2011

Section 2.1 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this rate.

4.5 NOOSA WATERS LOCK AND WEIR MAINTENANCE LEVY

4.5.1 BASIS OF RATE

Special Rates and Charges may be levied under Section 971 of the Local Government Act 1993 for the purposes of a service, facility or activity. The *Noosa Waters Lock and Weir Maintenance Overall Plan* is included in *Appendix 6*.

4.5.2 RATE TO APPLY

The applicable rate for the financial year ended 30 June 2011 shall be 0.019 cents in the \$ of rateable valuation for all rateable properties within the benefited area delineated on the map Plan No. GIS 0071201, including lots created pursuant to the *Body Corporate and Community Management Act 1997*, *Mixed Use Development Act 1993* or similar strata title legislation, with a minimum of \$120.00 per annum as adopted in the 2010-2011 budget.

4.5.3 BASIS OF CHARGE CALCULATION

Council considers that the rateable land delineated on the map Plan No. GIS 0071201 has benefited or will benefit through a long-term program for the maintenance of the lock and weir servicing the Noosa Waters Estate.

4.5.4 DISCOUNTS

An early payment discount as shown in Section 2.2 and Council pensioner remissions as shown in Section 2.3 shall NOT be applied to this rate.

4.5.5 NOTICES

Section 2.1 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this rate.

4.6 NOOSA MAIN BEACH PRECINCT STREETSCAPE LEVY

4.6.1 BASIS OF RATE

Special Rates and Charges may be levied under Section 971 of the Local Government Act 1993 for the purposes of funding a service, facility or activity. The *Noosa Main Beach Precinct Streetscape Overall Plan* is included in *Appendix 7*.

4.6.2 RATES TO APPLY

The applicable rates for the financial year ended 30 June 2011 shall be 0.2839 cents in the \$ of rateable valuation for all rateable properties within the benefited area delineated on the map Plan No. GIS 0071202A, and 0.0950 cents in the \$ of rateable valuations for all rateable

REVENUE STATEMENT 2010-2011

properties within the benefited areas delineated on the maps Plan No. GIS 00071202B, GIS 00071204 & GIS 00071205. (Included in the Noosa Main Beach Precinct Streetscape Overall Plan)

4.6.3 BASIS OF CHARGE CALCULATION

Council considers that the rateable land delineated on the map Plan No. GIS 0071202A, and all rateable land delineated on maps Plan No. GIS 00071202B, GIS 00071204 & GIS 00071205 that is deemed to gain benefit from tourist visitation (i.e. occupiers of properties used for commercial and industrial purposes, and short-term rental accommodation), has benefited or will benefit by street scaping of the Main Beach precinct, at differing levels reflecting the degree to which the land or occupier is considered to derive benefit.

4.6.4 DISCOUNTS

An early payment discount as shown in Section 2.2 and Council pensioner remissions as shown in Section 2.3 shall NOT be applied to this rate.

4.6.5 NOTICES

Section 2.1 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this rate.

4.7 RURAL FIRE LEVY

4.7.1 BASIS OF CHARGE

Special Rates and Charges - Rural Fire Levy Charges are to be levied under Section 971 of The Local Government Act 1993 for the purpose of assisting the Rural Fire Boards in the areas, where the charge is applied, with the operations, maintenance and provision of buildings, land and/or equipment for those Rural Fire Boards. The *Rural Fire Levy Overall Plan* is included in *Appendix.8*.

4.7.2 CHARGE TO APPLY

The land to which this charge is to be applied is identified by the Gazetted Rural Fire Board area maps for each particular Rural Fire Board area. All such lands are deemed to benefit from this levy as a result of the Rural Fire Board operating in the area. Properties which fall within the boundaries of two Rural Fire Boards will only be levied charges for one Rural Fire Board. Such charges shall apply to all rateable properties within the Rural Fire Board areas which are listed in the Table of Charges of this policy except for the exclusions as listed below.

4.7.3 EXCLUSIONS

That land which is owned or otherwise under the control of the Council but not leased; OR
That land which is specifically excluded from the provision of such a service by Council.

**REVENUE STATEMENT
2010-2011**

4.7.4 BASIS OF CHARGE CALCULATION

The charge shall be a set charge per rateable property within the Rural Fire Board area.

Rural Fire Board Area	Charge Rate Annual
Belli Park	\$25.00
Booroobin	\$25.00
Conondale	\$25.00
Coochin Creek	\$25.00
Crystal Waters Village	\$25.00
Eudlo	\$25.00
Eumundi	\$25.00
Glasshouse Mountains	\$25.00
Ilkley	\$25.00
Image Flat Cooloolabin	\$25.00
Keils Mountain	\$25.00
Kenilworth	\$25.00
Kureelipa	\$25.00
Landsborough	\$25.00
Mapleton	\$25.00
Maleny & District	\$25.00
Bli Bli & District	\$25.00
Montville	\$25.00
Maroochy River	\$25.00
Obi Obi	\$25.00
Kidamen	\$25.00
Palmwoods	\$25.00
Peachester	\$25.00
Starlight	\$25.00
Stanmore & District	\$25.00
Tanawha	\$25.00
Valdora - Yandina Creek	\$25.00
Verrierdale	\$25.00
West Woombye	\$25.00
Yandina North Arm	\$25.00
Kin Kin	\$25.00
Federal	\$25.00
Ridgewood	\$25.00
Black Mountain	\$25.00
Tinbeerwah	\$25.00
Boreen Point	\$25.00
Cooroibah	\$25.00
North Shore	\$25.00
Teewah	\$25.00
Doonan	\$25.00

4.7.5 DISCOUNTS

An early payment discount as shown in Section 2.2 and Council pensioner remissions as shown in Section 2.3 shall NOT be applied to this charge.

REVENUE STATEMENT 2010-2011

4.7.6 NOTICES

Section 2.1 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this charge.

4.8 HASTINGS STREET SECURITY PATROLS CHARGE

4.8.1 BASIS OF CHARGE

Special Rates and Charges may be levied under Section 971 of the Local Government Act 1993 for the purposes of a service, facility or activity. The *Hastings Street Security Patrols Overall Plan* is included in *Appendix 9*.

4.8.2 CHARGES TO APPLY

The applicable charges for the financial year ended 30 June 2011 shall be as follows:-

Category A All lots in a Community Titles Scheme under the provisions of the <i>Body Corporate and Community Management Act 1997</i> , <i>Mixed Use Development Act 1993</i> or similar strata title legislation and all other properties with a site area of up to 600 square meters.	\$125.00
Category B All other properties with a site area between 601 and 1000 square metres	\$786.00
Category C Part Seahaven complex (Rate property number 131308)	\$1,297.00
Category D Sheraton Resort (Rate property number 127470)	\$3,652.00

The charges so made shall be applied to all rateable properties within the area delineated on Plan No.GIS 00071202A (*Included in the Hastings Street Security Patrols Overall Plan*).

4.8.3 BASIS OF CHARGE CALCULATION

Council considers that the rateable land described above has benefited or will benefit by the provision of security patrols within the Hastings Street precinct.

4.8.4 DISCOUNTS

An early payment discount as shown in Section 2.2 and Council pensioner remissions as shown in Section 2.3 shall NOT be applied to this charge.

4.8.5 NOTICES

Section 2.1 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this charge.

REVENUE STATEMENT 2010-2011

4.9 LOWER NOOSA NORTH SHORE ELECTRICITY CHARGE

4.9.1 BASIS OF CHARGE

Special Rates and Charges may be levied under Section 971 of the Local Government Act 1993 for the purposes of a service, facility or activity. The *Lower Noosa North Shore Electricity Overall Plan* is included in *Appendix 10*.

4.9.2 CHARGES TO APPLY

The applicable charges for the financial year ended 30 June 2011 shall be as follows:-

Area A of Plan GIS 0004242	\$1,399.00
Area B of Plan GIS 0004242	\$1,996.00

The charges so made shall be applied to all rateable properties within the area delineated on Plan GIS 0004242 (*Included in the Lower Noosa North Shore Electricity Overall Plan*).

4.9.3 BASIS OF CHARGE CALCULATION

Council considers that the rateable land described above has benefited from the provision of power to the area. Council has made financial contribution to facilitate this project, funded by loan, and the special charge will repay interest and redemption on this loan over a twenty year period, commencing from the 2004/2005 financial year.

4.9.4 DISCOUNTS

An early payment discount as shown in Section 2.2 and Council pensioner remissions as shown in Section 2.3 shall NOT be applied to this charge.

4.9.5 NOTICES

Section 2.1 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this charge.

4.10 NOOSA JUNCTION LEVY

4.10.1 BASIS OF CHARGE

Special Rates and Charges may be levied under Section 971 of the Local Government Act 1993 for the purposes of a service, facility or activity. The *Noosa Junction Overall Plan* is included in *Appendix 11*.

4.10.2 CHARGE TO APPLY

The applicable rate for the financial year ended 30 June 2011 shall be 0.1806 cents in the dollar of rateable valuation for all rateable properties within the benefited area delineated on

REVENUE STATEMENT 2010-2011

Plan IT 96034, including lots created pursuant to the *Body Corporate and Community Management Act 1997*, *Mixed Use Development Act 1993* or similar strata title legislation.

4.10.3 BASIS OF CHARGE CALCULATION

Council considers that the rateable land delineated on Plan IT 96034 has benefited or will benefit through the implementation of select recommendations of the Noosa Junction Commercial & Economic Planning Strategy, in consultation with the Noosa Junction Traders Association.

4.10.4 DISCOUNTS

An early payment discount as shown in Section 2.2 and Council pensioner remissions as shown in Section 2.3 shall NOT be applied to this rate.

4.10.5 NOTICES

Section 2.1 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this rate.

4.11 BRIGHTWATER ESTATE LANDSCAPING CHARGE

4.11.1 BASIS OF CHARGE

Special Rates and Charges may be levied under Section 971 of the Local Government Act 1993 for the purposes of a service, facility or activity. The *Brightwater Estate Landscaping Overall Plan* is included in *Appendix 12*.

4.11.2 CHARGE TO APPLY

The applicable charge for the full financial year ended 30 June 2011 shall be \$154.00 per rateable property. The charges so made shall be applied to all rateable properties within the area as shown in Appendix 13 (*Included in the Brightwater Estate Landscaping Overall Plan.*, pro rated and commencing two years after the lot was registered.

4.11.3 BASIS OF CHARGE CALCULATION

Council considers that the rateable land described above has benefited or will benefit through the provision of landscaping and maintenance services in the *Brightwater Estate Benefit Area*.

4.11.4 DISCOUNTS

An early payment discount as shown in Section 2.2 and Council pensioner remissions as shown in Section 2.3 shall NOT be applied to this charge.

4.11.5 NOTICES

Section 2.1 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this charge.

REVENUE STATEMENT 2010-2011

5. WASTE MANAGEMENT CHARGE

5.1.1 BASIS OF CHARGE

For the purpose of this part of the statement and to accommodate an understanding of the merging of the former Local Government areas into the new Sunshine Coast Regional Council, the former Maroochy Council area is referred to as the Central area, the former Noosa Council area is referred to as the Northern area, and the former Caloundra Council area is referred to as the Southern area.

Utility Charges - Cleansing – Waste Removal charges are to be levied pursuant to Section 973 of the Local Government Act 1993 for the purpose of defraying the costs of operating, maintaining and managing the disposal of waste in respect of all lands and premises.

Section 91D of the Local Government Amendment Regulation (No. 3) 2008 allows a new local government, for a relevant financial year, and for a relevant merged area for the new local government, to make and levy rates and charges under chapter 14 of the Act in the same way that the merging local government could have made and levied rates if the reform matters had not taken effect.

5.1.2 CHARGE TO APPLY

Charges shall apply to all lands and/or premises within the Council Area where waste services are, or can be made available. Services shall be provided in all cases sufficient to cater for the quantity and types of wastes generated at each premises.

Council will levy the charges on properties presently serviced or in the defined service area and on new properties as Council extends the defined service area.

5.1.3 INCLUSIONS

For the region Council has determined, on application, to make available a 240 litre recycling bin, collected fortnightly at no charge, for each 80, 140, or 240 litre Waste Bin at the premises.

For the region Council has determined, on application, for each bulk waste service provided to the premises, Council will make available a bulk recycling service of the same or similar capacity to the bulk waste bin service at no additional charge. Council may at its discretion service a Bulk Recycling bin at no additional charge either weekly or fortnightly.

Where additional bulk recycling services are requested above the 'no charge entitlement' the additional bulk recycling service will incur a charge in accordance with Section 5.4.

Bulk waste services greater than 3 cubic metres, shall be entitled to a single 3 cubic metre bulk recycling service at no additional charge.

A maximum load limit of 2,500 kilograms applies to all bulk waste and bulk recycling container services.

REVENUE STATEMENT 2010-2011

Annual charge of \$144.00 applies to weekly servicing of Green Waste Bins - 240 litre, however service is currently only offered on a fortnightly basis therefore 50% of this cost is incurred.

Service cancellations are permitted in the following circumstances:-

- Following demolition of premises – pro-rata adjustments allowed, and
- Premises that will be vacant for a full year and will not be intermittently occupied, or offered for sale or rent. Cancellation must be made in the form required by Council. (Note: If services are cancelled and occupancy subsequently occurs during the financial year, the full annual charge shall apply.)

Service cancellations for the optional green waste recycling service may be requested at any time; however a pro rata refund will not be made. (No refund applies for service cancelled when paying a Rate Notice.)

5.1.4 EXCLUSIONS

That land which is owned or otherwise under the control of the Council but not leased; OR That land which is specifically excluded from the provision of such a service by Council.

Service cancellations are not permitted for premises that are intermittently occupied such as holiday homes, or temporarily vacant premises awaiting sale or rental occupancy. Such premises, which are intermittently occupied for a portion of the year, are required to pay the full annual charge.

Not *all* services and conditions are yet provided in all of the new Sunshine Coast Regional Council area. A specific notation has been shown against the service type in Section 5.4 to indicate area of coverage. eg where the service is provided across all the three former Council areas a notation 'All' has been shown. Where a service is provided in only part of the new Council area the notation will show, 'North, Central, South' to indicate where the service is available.

5.1.5 MINIMUM / ADDITIONAL CHARGES

All charges are for a minimum weekly service with the exception of:

- Optional Green Waste Bins, which is provided fortnightly.
- 240 litre recycling bins provided for no charge are serviced fortnightly.

A minimum charge equivalent to a 140 litre waste bin shall apply to all properties receiving a waste service, unless provided with a 80 litre waste bin service. Minimum charges do not apply to Green Waste Bin services.

For example, where a bulk waste service is used in Strata / Group Titled units instead of individual waste bins, a minimum charge per unit equivalent to the charge for a 140 Litre Waste Bin shall be applied.

There shall be a one off charge of Seventy Dollars (\$70.00) for each bin where there is a change in Waste bin size to or from a 80 litre, 140 litre or 240 litre Waste bin to or from a 80 litre, 140 litre or 240 litre Waste bin to meet the costs associated with the change.

REVENUE STATEMENT 2010-2011

5.1.6 CALCULATION OF CHARGE

All charges shall be in accordance with the Charge table details as listed below.

ONCE WEEKLY SERVICE (except otherwise stated)	AREA OF SERVICE	PERMANENT SERVICE ANNUAL CHARGE 2010-2011
Waste Bin - 80 litre + Recycling Bin – 240 litre*	<i>South</i>	\$131.50
Waste Bin -140 litre + Recycling Bin – 240 litre*	<i>All</i>	\$151.30
Waste Bin - 240 litre + Recycling Bin – 240 litre*	<i>All</i>	\$199.90
On Property - 80 Litre + Recycling Bin – 240 litre*	<i>South</i>	\$167.50
On Property - 140 Litre + Recycling Bin – 240 litre*	<i>South</i>	\$193.30
On Property - 240 Litre + Recycling Bin – 240 litre*	<i>South</i>	\$257.70
Green Waste Bin - 240 litre (fortnightly, 50% of annual charge applies)	<i>All</i>	\$144.00
Additional Recycling Bin – 240 litre (fortnightly)**	<i>All</i>	No charge
Bulk Waste Bin - 660 litre low noise	<i>Central</i>	\$783.90
Bulk Waste Bin - 1100 litre low noise	<i>North, Central</i>	\$1,306.50
Bulk Waste Bin - 1 cubic metre	<i>All</i>	\$1,079.70
Bulk Waste Bin - 1.5 cubic metre	<i>All</i>	\$1,619.60
Bulk Waste Bin - 2 cubic metre	<i>All</i>	\$2,159.50
Bulk Waste Bin - 3 cubic metre	<i>All</i>	\$3,239.20
Compactor Bulk Waste Bin - 3 cubic metre	<i>North, Central</i>	\$4,812.00
Compactor Bulk Waste Bin - 17 cubic metre	<i>All</i>	\$20,678.10
Compactor Bulk Waste Bin - 19 cubic metre	<i>All</i>	\$23,110.80
Compactor Bulk Waste Bin - 23/30 cubic metre	<i>All</i>	\$27,904.80
Compactor Bulk Waste Bin - 50 cubic metre	<i>Central</i>	\$65,509.10
Additional Bulk Recycling Bin - 1100 litre	<i>North, Central</i>	\$1,284.90
Additional Bulk Recycling Bin - 1 cubic metre	<i>South, Central</i>	\$554.90
Additional Bulk Recycling Bin – 1.5 cubic metre	<i>South</i>	\$835.40
Additional Bulk Recycling Bin - 2 cubic metre	<i>South, Central</i>	\$1,055.50
Additional Bulk Recycling Bin - 3 cubic metre	<i>South, Central</i>	\$1,483.40
Cardboard Compactor Bin - 19 cubic metre	<i>Central</i>	\$14,262.20
Cardboard Compactor Bin - 23/30 cubic metre	<i>Central</i>	\$17,827.70
Cardboard Compactor Bin - 35/60 cubic metre	<i>Central</i>	\$23,769.60
* 240 Recycling Bins Serviced Fortnightly		
** Additional Recycling Bin - 240 litre - must be authorised by Waste and Resource Management		

REVENUE STATEMENT
2010-2011

5.1.7 DISCOUNTS

An early payment discount as shown in Section 2.2 shall NOT be applied to these charges. Pensioner remissions as shown in Section 2.3 shall be applied to these charges.

5.1.8 NOTICES

Section 2.1 of this Revenue Statement sets out the Council billing frequency and method that will be applied to these charges.

**REVENUE STATEMENT
2010-2011**

6. HOLDING TANK CHARGE

6.1.1 BASIS OF CHARGE

Utility Charges - Cleansing - Holding Tank Pump Out Charges are to be levied pursuant to Section 973 of the Local Government Act 1993 for the purpose of defraying the costs of providing the service.

6.1.2 CHARGE TO APPLY

Charges shall apply to all lands and/or premises within the Regional Council area where waste services are, or can be made available. Services shall be provided in all cases sufficient to cater for the quantity and types of wastes generated at each premises. Such charges shall apply to all lands and/or premises which are required under the Health Act and Regulations and Sewerage and Water Supply Act to receive a holding tank pump-out.

6.1.3 CALCULATION OF CHARGE

All charges shall be in accordance with the Charge table details as listed below.

HOLDING TANK SERVICES	PERMANENT SERVICE ANNUAL CHARGE 2010-2011
Weekly Weekly Service	\$4,146.00
Fortnightly 2 Weekly Service - 50% of annual charge applies	\$2,073.00
Monthly 4 Weekly Service - 25% of annual charge applies	\$1,036.50
All Holding Tanks – per litre in excess of 5,000 litres	\$0.01

6.1.4 DISCOUNTS

An early payment discount as shown in Section 2.2 and Council pensioner remissions as shown in Section 2.3 shall NOT be applied to these charges.

6.1.5 NOTICES

Section 2.1 of this Revenue Statement sets out the Council billing frequency and method that will be applied to these charges.

REVENUE STATEMENT 2010-2011

7. ENVIRONMENT LEVY

7.1.1 BASIS OF CHARGE

A separate charge be made and levied for the financial year on all rateable land in the Sunshine Coast Regional Council region for or towards meeting the costs of a range of strategic environmental management initiatives including:

- Land acquisition (including the covenanting and on-selling of free-hold land) and management in order to preserve its environmental properties;
- Major environmental initiatives and projects that respond to significant environmental issues and trends and address Council's vision to be Australia's most sustainable region; and
- Grants, incentives and partnerships which improve the protection, restoration and/or management of the regions environment.

All expenditure of money raised by this levy will be in accordance with Council's Environment Levy Policy.

7.1.2 CHARGE TO APPLY

The applicable charge for the financial year ended 30th June 2011 shall be \$60.00. The charge shall apply to all rateable land within the Sunshine Coast Regional Council area.

7.1.3 EXCLUSIONS

That land which is owned or otherwise under the control of the Council but not leased; OR
That land which is specifically excluded from the provision of such a service by Council.

7.1.4 BASIS OF CHARGE CALCULATION

Council considers that the benefit to any particular rateable land from the range of strategic environmental management initiatives listed in 7.1 cannot be distinguished from the benefit to any other particular rateable land. Accordingly a separate charge of \$60.00 per annum is to be levied equally on all rateable land in the Region.

All rateable land in the Region will benefit from the range of strategic environmental management initiatives listed in 7.1 that are funded by the charge.

7.1.5 DISCOUNTS

An early payment discount as shown in Section 2.2, and Council pensioner remissions as shown in Section 2.3 shall NOT apply to this charge.

7.1.6 NOTICES

Section 2.1 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this charge.

REVENUE STATEMENT 2010-2011

8. PUBLIC TRANSPORT LEVY

8.1.1 BASIS OF CHARGE

A separate charge be made and levied for the financial year on all rateable land in the Sunshine Coast Regional Council area to fund Public Transport in the region in accordance with Council's Public Transport Levy Policy, and to meet the costs of a range of services and initiatives including but not limited to:

- Supporting Queensland Transport and TransLink public transport services through improvements to kerbside infrastructure and public transport interchanges infrastructure;
- Entering into partnerships with TransLink to bring forward service improvements, trial possible services or provide services in areas not planned to be covered by funding;
- Provision of flexible Public Transport services to meet community needs;
- Entering into partnerships with Queensland Transport Passenger Transport to fund public transport services outside the TransLink contract area;
- Investing in works that have a genuine multi modal outcome, with significant benefit/s to public transport capability, including bus and transit priority measures on Council roads and green links to provide penetration through developed areas;
- Strategies and actions to improve public transport for specific events;
- Take advantage of other public transport benefited activities by supporting issues such as roll out of real time information, education materials, etc;
- Advancing investigations to bring forward beneficial public transport outcomes on the Sunshine Coast;
- Generally, investments in public transport operational or capital projects and programs to improve public transport on the Sunshine Coast.

8.1.2 CHARGE TO APPLY

The applicable charge for the financial year ended 30th June 2011 shall be \$20.00. The charge shall apply to all rateable land within the Sunshine Coast Regional Council

8.1.3 BASIS OF CHARGE CALCULATION

Council considers that the benefit to any particular rateable land from the funding of Public Transport services and initiatives, in accordance with Council's Transport Levy Policy, which includes initiatives listed in 8.1, cannot be distinguished from the benefit to any other particular rateable land. Accordingly a separate charge of \$20.00 per annum is to be levied equally on all rateable land in the Region.

All rateable land in the Region will benefit from the range of services and initiatives listed in 8.1 that are funded by the charge.

8.1.4 DISCOUNTS

An early payment discount as shown in Section 2.2, and Council pensioner remissions as shown in Section 2.3 shall NOT apply to this charge.

8.1.5 NOTICES

Section 2.1 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this charge.

REVENUE STATEMENT 2010-2011

9. HERITAGE LEVY

9.1.1 BASIS OF CHARGE

A separate charge be made and levied for the financial year on all rateable land in the Region to fund a cultural heritage program for the management, protection and improvement of the heritage of the Region. Revenue from the heritage levy will be expended on a range of emerging priorities and key projects, as decided by Council with advice from the Cultural Heritage Reference Group, and may include the following: -

- Promotion of heritage values and strategies across the Region;
- Implementation of heritage programs and projects across Region;
- Recording and preserving the history of the Region including its oral and social history; and
- Establishing partnerships that have the capacity to enhance the preservation of heritage facilities and resources; and
- Identification, recording and protection of cultural heritage including Aboriginal heritage, landscape heritage, historical heritage and collections.

9.1.2 CHARGE TO APPLY

The applicable charge for the financial year ended 30th June 2011 shall be \$5.00. The charge shall apply to all rateable land within the Sunshine Coast Regional Council.

9.1.3 BASIS OF CHARGE CALCULATION

Council considers that the benefit to any particular rateable land from the establishment of a heritage program for the management, protection and improvement of the Region's heritage, which includes initiatives listed in 9.1, cannot be distinguished from the benefit to any other particular rateable land. Accordingly a separate charge of \$5.00 per annum is to be levied equally on all rateable land in the Region.

All rateable land in the Region will benefit from the implementation of Council's heritage program and from the implementation of the initiatives listed in 9.1 that are funded by the charge.

9.1.4 DISCOUNTS

An early payment discount as shown in Section 2.2, and Council pensioner remissions as shown in Section 2.3 shall NOT apply to this charge.

9.1.5 NOTICES

Section 2.1 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this charge.

REVENUE STATEMENT
2010-2011

10. OTHER MATTERS

- 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. Details of contributions are shown in the budgeted financial statements.
- Council intends to maintain its operating capability to provide a high level of services to an expanding population.
- All non-cash expenses are fully funded by revenue to maintain the operating capability of Council.