

REVENUE STATEMENT

2012/2013

| | | |
|-------|--|----|
| 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 | 4 |
| 2.2.3 | Allowance of Early Payment Discount for Late Payments..... | 4 |
| 2.3 | PENSIONER CONCESSIONS | 5 |
| 2.3.1 | Eligibility Criteria..... | 5 |
| 2.3.2 | Method of Calculation | 6 |
| 2.4 | OUTSTANDING RATES AND CHARGES | 7 |
| 2.4.1 | Interest Charges | 7 |
| 2.4.2 | Arrangements to Pay..... | 7 |
| 2.4.3 | Waiver of Interest Charges | 7 |
| 2.5 | DEFERMENT OF GENERAL RATES | 8 |
| 2.5.1 | Deferment for Pensioners | 8 |
| 2.5.2 | Deferment for Businesses or Enterprises..... | 8 |
| 2.5.3 | Interest Charges | 9 |
| 2.5.4 | Application to defer | 9 |
| 2.6 | GENERAL RATE EXEMPTIONS AND CONCESSIONS | 9 |
| 2.7 | FEES AND CHARGES..... | 10 |
| 2.8 | DEFINITIONS | 10 |
| 3. | GENERAL RATES..... | 15 |
| 3.1 | BASIS OF RATES | 15 |
| 3.2 | RATES TO APPLY..... | 15 |
| 3.2.1 | Differential General Rates | 15 |
| 3.2.2 | Minimum General Rates..... | 16 |
| 3.2.3 | Hardship | 16 |
| 3.3 | DISCOUNTS..... | 16 |
| 3.4 | NOTICES | 16 |
| | <i>Table 1</i> | 17 |
| | <i>Differential General Rates</i> | 17 |
| | <i>Table 2</i> | 23 |
| | <i>Schedule Of Rates</i> | 23 |
| | <i>Table 2 cont</i> | 24 |
| | <i>Schedule Of Rates</i> | 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..... | 26 |
| 4.3.4 | Discounts | 27 |
| 4.3.5 | Notices..... | 27 |
| 4.4 | NOOSA WATERS LOCK AND WEIR MAINTENANCE LEVY | 27 |
| 4.4.1 | Basis Of Rate..... | 27 |
| 4.4.2 | Rate To Apply | 27 |
| 4.4.3 | Basis Of Charge Calculation..... | 27 |
| 4.4.4 | Discounts | 27 |
| 4.4.5 | Notices..... | 27 |
| 4.5 | NOOSA MAIN BEACH PRECINCT STREETSCAPE LEVY..... | 27 |

**REVENUE STATEMENT
2012/2013**

| | | |
|--------|---|-----------|
| 4.5.1 | Basis Of Rate | 27 |
| 4.5.2 | Rates To Apply | 28 |
| 4.5.3 | Basis Of Charge Calculation..... | 28 |
| 4.5.4 | Discounts | 28 |
| 4.5.5 | Notices | 28 |
| 4.6 | RURAL FIRE CHARGE..... | 28 |
| 4.6.1 | Basis Of Charge..... | 28 |
| 4.6.2 | Charge to Apply..... | 28 |
| 4.6.3 | Exclusions..... | 29 |
| 4.6.4 | Basis Of Charge Calculation..... | 29 |
| 4.6.5 | Discounts | 30 |
| 4.6.6 | Notices | 30 |
| 4.7 | HASTINGS STREET COMMUNITY SAFETY PROGRAM CHARGE..... | 30 |
| 4.7.1 | Basis Of Charge..... | 30 |
| 4.7.2 | Charges To Apply..... | 30 |
| 4.7.3 | Basis Of Charge Calculation..... | 30 |
| 4.7.4 | Discounts | 30 |
| 4.7.5 | Notices | 31 |
| 4.8 | LOWER NOOSA NORTH SHORE ELECTRICITY 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 | NOOSA JUNCTION LEVY | 31 |
| 4.9.1 | Basis Of Charge..... | 31 |
| 4.9.2 | Charge To Apply | 32 |
| 4.9.3 | Basis Of Charge Calculation..... | 32 |
| 4.9.4 | Discounts | 32 |
| 4.9.5 | Notices | 32 |
| 4.10 | BRIGHTWATER ESTATE LANDSCAPING CHARGE..... | 32 |
| 4.10.1 | Basis Of Charge..... | 32 |
| 4.10.2 | Charge To Apply | 32 |
| 4.10.3 | Basis Of Charge Calculation..... | 32 |
| 4.10.4 | Discounts | 32 |
| 4.10.5 | Notices | 32 |
| 5. | UTILITY CHARGES..... | 33 |
| 5.1 | WASTE MANAGEMENT CHARGE | 33 |
| 5.1.1 | Basis Of Charge..... | 33 |
| 5.1.2 | Charge To Apply | 33 |
| 5.1.3 | Inclusions..... | 33 |
| 5.1.4 | Exclusions..... | 34 |
| 5.1.5 | Minimum / Additional Charges | 34 |
| 5.1.6 | Calculation Of Charge | 35 |
| 5.1.7 | Discounts | 36 |
| 5.1.8 | Notices | 36 |
| 5.2 | HOLDING TANK CHARGE..... | 36 |
| 5.2.1 | Basis Of Charge..... | 36 |
| 5.2.2 | Charge To Apply | 36 |
| 5.2.3 | Calculation Of Charge | 36 |
| 5.2.4 | Discounts | 36 |
| 5.2.5 | Notices | 37 |
| 6. | SEPARATE CHARGES | 38 |
| 6.1 | ENVIRONMENT LEVY | 38 |
| 6.1.1 | Basis Of Charge..... | 38 |
| 6.1.2 | Charge To Apply | 38 |
| 6.1.3 | Exclusions..... | 38 |
| 6.1.4 | Basis Of Charge Calculation..... | 38 |
| 6.1.5 | Discounts | 38 |
| 6.1.6 | Notices | 38 |
| 6.2 | PUBLIC TRANSPORT LEVY | 39 |
| 6.2.1 | Basis Of Charge..... | 39 |

**REVENUE STATEMENT
2012/2013**

| | | |
|-------|----------------------------------|----|
| 6.2.2 | Charge To Apply | 39 |
| 6.2.3 | Basis Of Charge Calculation..... | 39 |
| 6.2.4 | Discounts | 39 |
| 6.2.5 | Notices | 39 |
| 6.3 | HERITAGE LEVY..... | 40 |
| 6.3.1 | Basis Of Charge..... | 40 |
| 6.3.2 | Charge To Apply | 40 |
| 6.3.3 | Basis Of Charge Calculation..... | 40 |
| 6.3.4 | Discounts | 40 |
| 6.3.5 | Notices | 40 |

1. INTRODUCTION

Section 106 of the Local Government (Finance, Plan and Reporting) Regulation 2010 requires Council to prepare and adopt a Revenue Statement each financial year. Section 107 of the Local Government (Finance, Plan and Reporting) Regulation 2010 specifies the content to be included in the Revenue Statement.

Pursuant to Sections 106 & 107 of the Local Government (Finance, Plan and Reporting) Regulation 2010, Council hereby resolves at the Special Meeting on 27 June 2012 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 rateable value of some, but not all, rateable land in the region)
 - Montville Beautification Levy
 - Tourism 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 Charge
 - Brightwater Estate Landscaping Charge
 - Twin Waters Maintenance Charge
 - Hastings Street Community Safety Charge
 - Lower Noosa North Shore Electricity Charge
- Waste Management Charges
- Holding Tank Charges
- Administration which covers Pensioner Concessions, Discounts, Arrangements, General Rate Deferments, General Rate Concessions and Interest.
- The criteria used to decide the amount of cost-recovery fees, and
- The fees received for any business activity conducted on a commercial basis.

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 2012 to the 31 December 2012, and 1 January 2013 to the 30 June 2013 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 64 of the Local Government (Finance, Plan and Reporting) Regulation 2010.

2.2.1 METHOD OF CALCULATION

The following discount will be allowed on general rates where the net amount shown on the rate notice is paid by the designated Due Date:

- (a) 5% of the general rate; or
- (b) \$200.00 per annum (i.e. \$100.00 for each half yearly rate period)

whichever is the lesser amount.

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
- Backflow Device Registration 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
- Any other rate, charge or amount unless a discount is specifically permitted by this Revenue Statement.

REVENUE STATEMENT 2012/2013

2.2.2 PAYMENTS MADE BEFORE THE DUE DATE

A discount shall be allowed where full payment of the current period rates and charges, plus any overdue rates and charges and interest thereon, is received on or before the due date 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. Discount will not be allowed when payments are made by electronic means on the due date but after the designated cut-off time of the ratepayers' financial institution and processed by that financial institution after the due date.

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 is made within the period specified by Council AND the applicant provides proof satisfactory to Council of any of the following:-

- Illness involving hospitalisation and/or incapacitation of the 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 the ratepayer's control (Fire/Flood etc).

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

2.2.3.2 Late payments due to Delivery Difficulties

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

- a written statement from the ratepayer detailing non receipt of the rates notice provided discount has not been allowed on a previous late payment in similar circumstances in the last five (5) years, 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 Natural Resources and Mines which resulted in the rates notice being incorrectly addressed by Council.

Discount may also be allowed if substantiated by evidence that the return of the rate notice to Council although correctly addressed is through no fault or instigation of the ratepayer and beyond the ratepayer's reasonable control.

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

REVENUE STATEMENT 2012/2013

- as a result of the failure of the ratepayer to ensure that Council was given correct notification of the postal address for service of notices prior to the issue of the Rate Notices, or
- as a result of the failure of the ratepayer to ensure that Council was given the correct notification of the email address for service of the notices prior to the issue of the Rate Notices where the option for delivery by electronic means has been selected, 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.

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 CONCESSIONS

Council's pensioner rate concession to eligible pensioners shall be allowed under Chapter 2, Part 10 of the Local Government (Finance, Plan and Reporting) Regulation 2010.

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 Centrelink or the Department of Veteran Affairs **OR**

REVENUE STATEMENT 2012/2013

- Repatriation Health (Gold) Card - (for all Conditions) issued by the Department of Veteran Affairs.
2. Must be the owner (either solely or jointly), or be an eligible life tenant, in accordance with the guidelines for the State Government Rate 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. In the case of joint ownership, the concession 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 concession will apply to the full amount of applicable rates and charges.
 3. Must, if a 'first time' applicant, lodge and complete the prescribed application to be entitled to a rate concession. 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 concession will commence from either the card start date shown on the Pensioner Concession Card or the date of occupation of their principal place residence 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.
 4. 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 concession will continue without interruption if such application is received within a month of the request for a new application or of the property settlement.
 5. Must have owned, or otherwise paid rates on, property within the region for the preceding 3 years. Pensioner concession 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. Discretion may be applied in relation to contribution to the region regarding continuous residency, consistent with pensioner concession arrangements as listed above. For holders of the Repatriation Health (Gold) card issued by the Department of Veteran Affairs who have been classified as Totally and Permanently Incapacitated the three year ownership provision is waived.

2.3.2 METHOD OF CALCULATION

| Pension Rate | Sole title to the property | Joint title to the property |
|-------------------------------------|-----------------------------------|------------------------------------|
| Maximum level of pension | \$230 p.a. maximum | \$180 p.a. maximum |
| Not Maximum level of pension | \$115 p.a. maximum | \$65 p.a. maximum |

2.3.2.1 Single Owner on the Maximum Rate of Pension

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 concession shall be 25% of the general rate up to a maximum amount of \$230.00 per annum

**REVENUE STATEMENT
2012/2013**

2.3.2.2 Joint Owner on the Maximum Rate of Pension

Where the pensioner is in receipt of the maximum level of pension and owns the property jointly with one or more people the concession shall be 25% of the general rate up to a maximum amount of \$180.00 per annum.

2.3.2.3 Single Owner not on the Maximum Rate of Pension

Where the pensioner is not in receipt of the maximum level of pension and has sole title to the property that is their principal place of residence the concession shall be 25% of the general rate up to a maximum amount of \$115.00 per annum.

2.3.2.4 Joint Owner not on the Maximum Rate of Pension

Where the pensioner is not in receipt of the maximum level of pension and owns the property jointly with one or more people the concession shall be 25% of the general rate up to a maximum amount of \$65.00 per annum.

2.4 OUTSTANDING RATES AND CHARGES

2.4.1 INTEREST CHARGES

Interest Charges shall be applied to all *Overdue Rates or Charges* under Section 67 of the Local Government (Finance, Plan and Reporting) Regulation 2010. The interest shall be compound interest, calculated on daily rests. The interest rate shall be 11% per annum.

2.4.2 ARRANGEMENTS TO PAY

Arrangements to pay pursuant to Section 63 of the Local Government (Finance, Plans and Reporting) Regulation 2010 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 2012 or 31 January 2013. 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

REVENUE STATEMENT 2012/2013

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 55(b) of the Local Government (Finance, Plan and Reporting) Regulation 2010 allows Council to enter into an agreement with certain ratepayers to defer payment of their rates and charges.

Council's pensioner rate deferment concession to eligible pensioners shall be allowed under Chapter 2, Part 10 of the Local Government (Finance, Plan and Reporting) Regulation 2010, section 54(1)(a) and Council's business and enterprise rate deferment concession to eligible businesses or enterprises shall be allowed under Chapter 2, Part 10 of the Local Government (Finance, Plan and Reporting) Regulation 2010, section 54(1)(d).

2.5.1 DEFERMENT FOR PENSIONERS

To assist eligible pensioners who have experienced large increases in the value of their property as determined by the Department of Natural Resources and Mines or have experienced financial hardship Council will allow deferment of up to 50% of the general rate. The deferred rates will accumulate as a debt against the property until it is sold or until the death of the ratepayer.

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.

To be eligible to defer up to 50% of the general rate the applicant must:

- own and occupy the property;
- have no overdue rates and charges on the said property;
- be the holder of a Pension Concession Card issued by 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.

2.5.2 DEFERMENT FOR BUSINESSES OR ENTERPRISES

To assist businesses and enterprises in accordance with the Business Investment Policy Council will allow deferment of the general rate to approved applicants under the Sunshine Coast Investment Incentive Scheme. The deferred rates will accumulate as a debt against the property until it is sold or until the payment is required in accordance with the provisions of the Sunshine Coast Investment Incentive Scheme.

REVENUE STATEMENT 2012/2013

2.5.3 INTEREST CHARGES

Interest Charges, or the payment of an additional charge, shall be applied to all deferred general rates under Section 59(3) of the Local Government (Finance, Plan and Reporting) Regulation 2010. 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 2012/2013 Budget.

2.5.4 APPLICATION TO DEFER

Ratepayers will be required to apply for a deferment of the general rate. Upon approval of the application the deferment agreement will continue until Council is notified in writing to cease the agreement, or until such time as the property is sold, or upon the death of the ratepayer, or until the due date for payment as specified in the provisions of the deferment agreement

2.6 GENERAL RATE EXEMPTIONS AND CONCESSIONS

Section 93(3) of the *Local Government Act 2009* states that certain land is exempt from general rates. Section 7 of the Local Government (Finance, Plan and Reporting) Regulation 2010 further details land that is exempt from rating in accordance with section 93(3)(j)(ii) of the *Local Government Act 2009*.

In applying these sections of the *Local Government Act 2009* and supporting regulation Council will be guided by the principle of communication by raising the awareness of target groups that may qualify for these exemptions.

Section 7 of the Local Government (Finance, Plan and Reporting) Regulation 2010 state that For section 93(3) (j) (ii) of the Act, the following land is exempted from rating-

- a) 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)
- b) land vested in, or placed under the management and control of, a person under an Act for
 - (i) a public purpose that is a recreational or sporting purpose; or
 - (ii) a charitable purpose;
- c) land used for purposes of a public hospital if
 - (i) the public hospital is
 - (A) part of a private hospital complex; or
 - (B) a private and public hospital complex; and
 - (ii) the land used for the purposes is more than 2ha and is separated from the rest of the complex;
- d) land owned by a community organisation if the land is less than 20ha and is used for providing the following—
 - (i) accommodation associated with the protection of children;
 - (ii) accommodation for students;
 - (iii) educational, training or information services aimed at improving labour market participation or leisure opportunities;
- e) land used for a cemetery.

REVENUE STATEMENT 2012/2013

In addition to those classes of land granted a general rate exemption under Section 93(3) of the *Local Government Act 2009* and Section 7 of the Local Government (Finance, Plan and Reporting) Regulation 2010 Council grants a general rates concession to land identified in Section 54(1)(b) of the Local Government (Finance, Plan and Reporting) Regulation 2010 to the extent Council is satisfied the land is owned by an entity whose objects do not include making a profit or an entity that provides assistance or encouragement for arts or cultural development and is one of the following:

- Boy Scout and Girl Guide Associations
- Community Sporting Organisation – Not for profit organisations without a commercial liquor licence or a community club liquor licence.
- Community Cultural or Arts Organisation – Not for profit organisations without a commercial liquor licence or a community club liquor licence.
- Charitable Organisations
 - a. Not for profit organisation, and
 - b. Registered as a charity institution or a public benevolent institution, and
 - c. Providing benefits directly to the community, and
 - d. Endorsed by the Australian Tax Office – Charity Tax Concession

The concession shall be 100% of the general rate. Applications received during the 2012/2013 year that fall within the categories above will be granted a general rate concession for the year. If a property has previously been granted a general rate concession in the 2011/2012 year the owner will not be required to re-apply to obtain the concession for the 2012/2013 financial year, however they may be required to provide proof of their ongoing eligibility if requested to do so. Property owners must immediately notify Council if there is a substantive change of land use for a property in receipt of a general rate concession.

2.7 FEES AND CHARGES

Section 97 of the *Local Government Act 2009* allows a local government to fix a cost recovery fee and Section 107(1) (c) of the relevant regulation provides that the revenue statement must include the criteria used to decide the amount of any cost recovery fees. All fees and charges will be set with reference to full cost pricing. Cost recovery fees will be charged up to a maximum of full cost. Section 107(1) (d) provides that if the local government conducts a business activity on a commercial basis the revenue statement must include the fees the local government receives for this activity. Commercial charges will be charged at commercial rates for a business activity conducted by Council on a commercial basis and all commercial charges for the 2012/2013 financial year are set out in the Register of General Cost-recovery Fees and Commercial Charges 2012/2013 as adopted by Council at the meeting held on 13th June 2012.

2.8 DEFINITIONS

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

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

REVENUE STATEMENT 2012/2013

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 farming concession is granted by the Department of Natural Resources and Mines in accordance with Chapter 2, Part 2, Subdivision 2 of the *Land Valuation Act 2010*.

land use codes those land use codes approved by the Sunshine Coast Regional Council effective from 1 July 2012.

Community Title 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

REVENUE STATEMENT 2012/2013

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, or a multi **dwelling house** or multi **dwelling unit** where at least one owner is a pensioner who complies with the eligibility criteria contained in the Queensland Government's Rate Subsidy Scheme. 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 constitutes 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.
- (c) not owned by a natural person e.g. owned by a company, excepting where the ratepayer resides at the property as their principal place of residence.

Differential General Rates Table: means Table 1 and Table 2 in this Revenue Statement.

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) the **owner/s** working from home being either self-employed or working for their employer either permanently or temporarily, 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 2012/2013, and/or;
- (b) 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 2012/2013.

residential purpose(s): land that is in, or if it were categorised would be in, Differential

REVENUE STATEMENT 2012/2013

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 2012-2013. 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 2012-2013, 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 or 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 66 of the Local Government (Finance, Plans and Reporting) Regulation 2010. 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.

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 1, being the former Maroochy Shire Council area.

Northern area: all land parcels within the area delineated on Map 1, being the former Noosa Shire Council area.

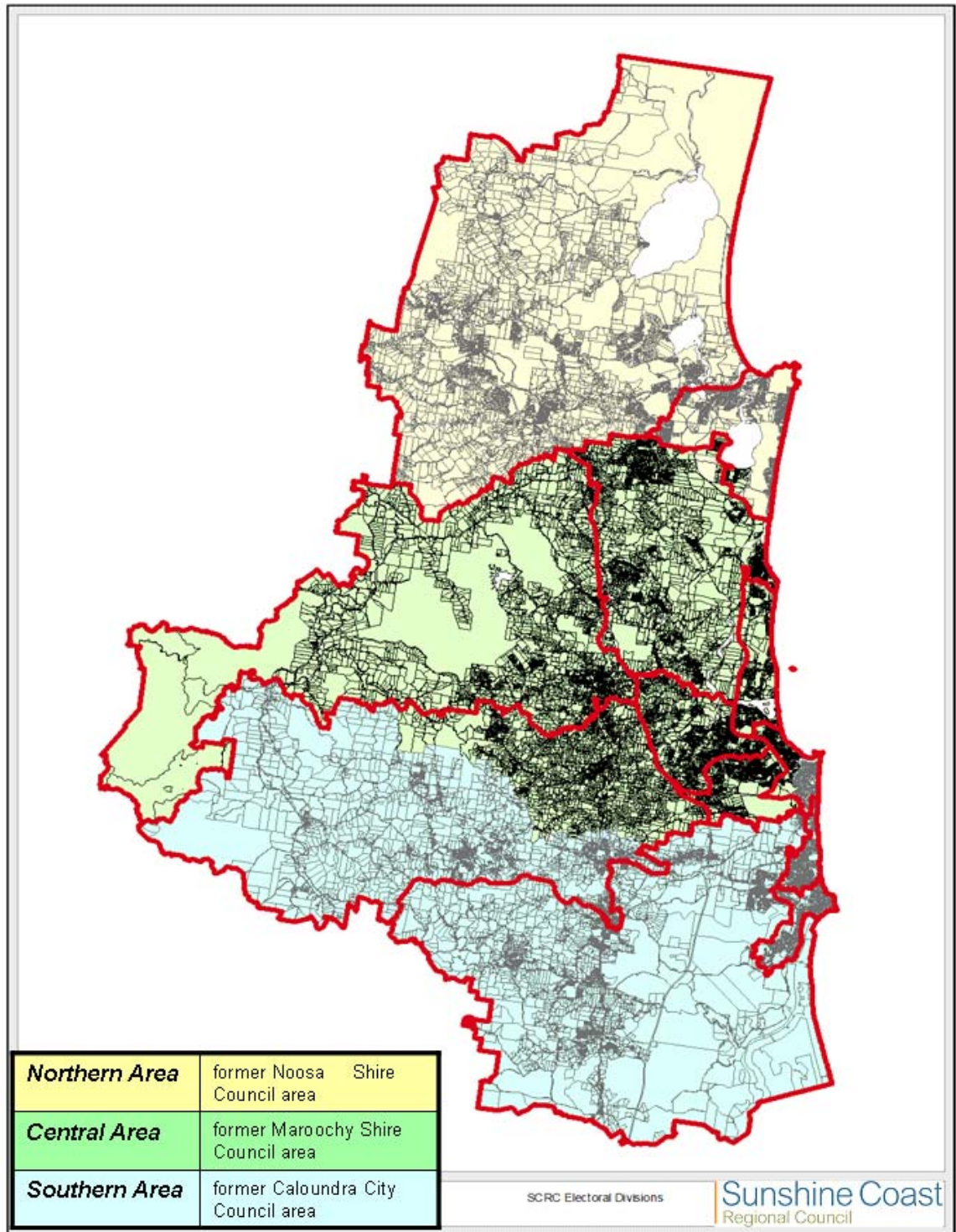
Southern area: all land parcels within the area delineated on Map 1, being the former Caloundra City Council area.

Rateable value is the value of land for the financial year as issued by the Department of Natural Resources and Mines in accordance with the *Land Valuation Act 2010*.

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

**REVENUE STATEMENT
2012/2013**

MAP 1



3. GENERAL RATES

3.1 BASIS OF RATES

General Rates are to be levied under Section 94 of the *Local Government Act 2009*. The rate so made shall be applied to the rateable value of properties.

The Sunshine Coast Regional Council will use a system of differential general rating for 2012/2013. A differential system of rates provides equity through recognising the 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 2012/2013 financial year.

3.2 RATES TO APPLY

The applicable rates for the financial year ending 30 June 2013 are identified in *Table 2 Schedule of Rates*, as adopted in the 2012/2013 Council budget. The rate shall apply to the rateable value of lands which are within the Sunshine Coast Regional Council area as provided by the Department of Natural Resources and Mines.

3.2.1 DIFFERENTIAL GENERAL RATES

There will be 30 Differential general rating categories in 2012/013. 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 2012*".

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 a rateable value from \$0 to \$175,000
- 3 Commercial & Industrial with a rateable value from \$175,001 to \$400,000
- 4 Commercial & Industrial with a rateable value greater than \$400,000
- 5 Extractive Industries
- 6 Residential/Other with a rateable value from \$0 to \$280,000
- 7 Residential/Other with a rateable value from \$280,001 to \$450,000
- 8 Residential/Other with a rateable value from \$450,001 to \$550,000
- 9 Residential/Other with a rateable value from \$550,001 to \$700,000
- 10 Residential/Other with a rateable value from \$700,001 to \$800,000
- 11 Residential/Other with a rateable value from \$800,001 to \$920,000
- 12 Residential/Other with a rateable value from \$920,001 to \$1,100,000
- 13 Residential/Other with a rateable value from \$1,100,001 to \$1,400,000
- 14 Residential/Other with a rateable value from \$1,400,001 to \$2,500,000
- 15 Residential/Other with a rateable value over \$2,500,000
- 16 Residential - not principal place of residence - with a rateable value from \$0 to \$420,000

REVENUE STATEMENT 2012/2013

- 17 Residential - not principal place of residence - with a rateable value from \$420,001 to \$500,000
- 18 Residential - not principal place of residence - with a rateable value from \$500,001 to \$750,000
- 19 Residential - not principal place of residence - with a rateable value over \$750,000
- 20 Vacant Land with a rateable value over \$1,000,000
- 21 Lots < 20m², Pump Stations, Stock Grazing Permit, Strata Garage
- 22 Land Subject to Chapter 2, Part 2, Subdivision 3 of the *Land Valuation Act 2010*
- 23 Retirement Villages & Nursing Homes
- 24 Shopping Centres with a rateable value from \$3,000,000 to \$10,000,000
- 25 Shopping Centres with a rateable value over \$10,000,000 not in Category 26
- 26 Shopping Centres in Maroochydore with a rateable value 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.

3.2.2 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 11 of the Local Government (Finance, Plans and Reporting) Regulation 2010.

3.2.3 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.

3.3 DISCOUNTS

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

3.4 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
2012/2013

| <i>Table 1</i> | | |
|-----------------------------------|---|--|
| Differential General Rates | | |
| 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 Natural Resources and Mines in accordance with Chapter 2, Part 2, Subdivision 2 of the Land Valuation Act 2010. 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 rateable value 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
2012/2013

| <i>Table 1</i> | | |
|-----------------------------------|--|---|
| Differential General Rates | | |
| 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 <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 rateable value from \$175,001 to \$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 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, 35 general industry, |

REVENUE STATEMENT
2012/2013

| <i>Table 1</i> | | |
|-----------------------------------|--|---|
| <i>Differential General Rates</i> | | |
| Category | General Criteria | Specific Criteria |
| | | 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 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 rateable value greater than \$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 (where the rateable value is less than \$4 million) 15 shop (secondary retail) - (where the rateable value is less than \$4 million) 16 drive-in shopping center (where the rateable value 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, 42 hotel/tavern, 43 motel, |

REVENUE STATEMENT
2012/2013

| <i>Table 1</i> | | |
|-----------------------------------|--|--|
| <i>Differential General Rates</i> | | |
| Category | General Criteria | Specific Criteria |
| | | 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 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 to which the following land use codes 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 rateable value from \$0 to \$280,000 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 rateable value from \$280,001 to \$450,000, 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 rateable value from \$450,001 to \$550,000, 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 rateable value from \$550,001 to \$700,000, 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 rateable value from \$700,001 to \$800,000, 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 rateable value from \$800,001 to \$920,000, 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 rateable value from \$920,001 to \$1,100,000, 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 rateable value from \$1,100,001 to \$1,400,000, 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 rateable value from \$1,400,001 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 rateable value over \$2,500,000 has been included in this category. |
| 16. | This criterion will apply where the land is; a. used for residential purposes , or has the | Subject to meeting the General Criteria, land to which the following land use codes apply |

REVENUE STATEMENT
2012/2013

| <i>Table 1</i> | | |
|-----------------------------------|--|--|
| <i>Differential General Rates</i> | | |
| Category | General Criteria | Specific Criteria |
| | 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. | 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 rateable value 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 <i>land use codes</i> 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 rateable value 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 <i>land use codes</i> 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 rateable value 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 <i>land use codes</i> 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 rateable value over \$750,000. |
| 20. | This criterion will apply where one or more parcels of land that is valued together and is vacant land with a total area greater than 1500 square meters. | Subject to meeting the General Criteria, land, where a rateable value is greater than \$1 million , to which the following <i>land use codes</i> 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 meters | |
| 22. | This criterion will apply where the land is; a. subject to Chapter 2, Part 2, Subdivision 3 of the Land Valuation Act 2010, 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 – 72 <i>vacant land</i> – 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 <i>land use codes</i> 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 the rateable value is from \$3,000,000 to \$10,000,000, to which the following <i>land use codes</i> apply |

REVENUE STATEMENT
2012/2013

| Table 1 | | |
|-----------------------------------|--|--|
| Differential General Rates | | |
| 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. | – 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 rateable value 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 rateable value 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 community title scheme with a High-rise unit not used as a principal place of residence. 09 group title multi dwelling With a High-rise unit not used as a principal place of residence. |
| 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 community title scheme with a High-rise unit used as a principal place of residence. 09 group title multi dwelling with a High-rise unit used as a principal place of residence. |
| 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 community title scheme With a Low-rise unit not used as a principal place of residence. 09 group title multi dwelling with a Low-rise unit not used as a principal place of residence. |
| 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 community title scheme with a Low-rise unit used as a principal place of residence. 09 group title multi dwelling with a Low-rise unit used as a principal place of residence. |

**REVENUE STATEMENT
2012/2013**

| <i>Table 2</i> | | <i>Schedule of Rates</i> | |
|-----------------|--|-------------------------------------|---------------------------------|
| Category | | General Rate cents in \$ | Minimum General Rate |
| 1 | Rural & Agricultural | 0.4960 | \$978 |
| 2 | Commercial & Industrial - \$0 to \$175,000 RV | 0.6636 | \$978 |
| 3 | Commercial & Industrial \$175,001 to \$400,000 RV | 0.6305 | \$1,161 |
| 4 | Commercial & Industrial over \$400,000 RV | 0.6193 | \$2,522 |
| 5 | Extractive Industries | 0.6074 | \$1,351 |
| 6 | Residential/Other - \$0 to \$280,000 RV | 0.4010 | \$978 |
| 7 | Residential/Other - \$280,001 to \$450,000 RV | 0.3825 | \$1,123 |
| 8 | Residential/Other - \$450,001 to \$550,000 RV | 0.3702 | \$1,721 |
| 9 | Residential/Other - \$550,001 to \$700,000 RV | 0.3648 | \$2,036 |
| 10 | Residential/Other - \$700,001 to \$800,000 RV | 0.3562 | \$2,554 |
| 11 | Residential/Other - \$800,001 to \$920,000 RV | 0.3387 | \$2,850 |
| 12 | Residential/Other - \$920,001 to \$1,100,000 RV | 0.3307 | \$3,116 |
| 13 | Residential/Other - \$1,100,001 to \$1,400,000 RV | 0.2959 | \$3,638 |
| 14 | Residential/Other - \$1,400,001 to \$2,500,000 RV | 0.2857 | \$4,143 |
| 15 | Residential/Other over \$2,500,000 RV | 0.2601 | \$7,143 |
| 16 | Residential - not principal place of residence \$0 to \$420,000 RV | 0.4562 | \$1,174 |
| 17 | Residential - not principal place of residence \$420,001 to \$500,000 RV | 0.4511 | \$1,916 |
| 18 | Residential - not principal place of residence \$500,001 to \$750,000 RV | 0.4483 | \$2,256 |
| 19 | Residential - not principal place of residence over \$750,000 RV | 0.4317 | \$3,362 |
| 20 | Vacant Land over \$1,000,000 RV | 0.7528 | \$7,528 |
| 21 | Stock Grazing Permits, Pump Stations and small lots less than 20 square metres | 0.5204 | \$145 |
| 22 | Land which is subject to Chapter 2, Part 2, Subdivision 3 of the <i>Land Valuation Act 2010</i> | 0.2406 | No minimum |
| 23 | Retirement Villages & Nursing Homes | 0.6106 | \$978 |
| 24 | Shopping Centres- \$3 million to \$10 million RV | 0.8773 | \$32,769 |
| 25 | Shopping Centres – over \$10 million RV not in category 26 | 1.2313 | \$101,006 |

**REVENUE STATEMENT
2012/2013**

| <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 RV | 2.2773 | \$1,297,606 |
| 27 | High-rise Units – not principal place of residence | 0.8532 | \$1,810 |
| 28 | High-rise Units – principal place of residence | 0.7969 | \$1,508 |
| 29 | Low-rise Units – not principal place of residence | 0.6319 | \$1,174 |
| 30 | Low-rise Units – principal place of residence | 0.5592 | \$978 |

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.

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 94(1) (b) (i) of the Local Government Act 2009. 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 2013 shall be 0.1022 cents in the \$ of rateable valuation with a minimum of \$248 per annum as adopted in the 2012/2013 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 concessions 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 94(1) (b) (i) of the Local Government Act 2009. The *Twin Waters Maintenance Overall Plan* is included as *Appendix 2*.

4.2.2 CHARGE TO APPLY

The applicable charges for the financial year ended 30 June 2013 shall be as follows:-

| | |
|--|------------|
| Living Choice Twin Waters Retirement Village (Property number 89200) | \$1,035.00 |
| All other properties | \$108.00 |

REVENUE STATEMENT 2012/2013

The charges so made shall be applied to all rateable properties identified in the *Twin Waters Maintenance Benefit Area* included in Appendix 2.

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 Maintenance Benefit Area*.

4.2.4 DISCOUNTS

An early payment discount as shown in Section 2.2 and Council pensioner concessions 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 94(1) (b) (i) of the Local Government Act 2009. The *Tourism Levy Overall Plan* is included as Appendix 3.

4.3.2 RATES TO APPLY –

| Description of Land | Special Rate - Cents per dollar of Rateable Value | Minimum |
|--------------------------------------|---|---------|
| A. Transitory Accommodation – Urban | 0.2068 | \$60.00 |
| B. Transitory Accommodation - Rural | 0.1552 | \$60.00 |
| C. Commercial and Industrial - Urban | 0.1034 | \$60.00 |
| D. Commercial and Industrial - Rural | 0.0775 | \$60.00 |
| E. Iconic Tourism | 0.2068 | \$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 Bruce Highway and is shown on the map contained in Appendix 3. No Minimum to apply to strata titled mini storage units.

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.

REVENUE STATEMENT 2012/2013

4.3.4 DISCOUNTS

An early payment discount as shown in Section 2.2 and Council pensioner concessions 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 WATERS LOCK AND WEIR MAINTENANCE LEVY

4.4.1 BASIS OF RATE

Special Rates and Charges may be levied under Section 94(1) (b) (i) of the Local Government Act 2009. The *Noosa Waters Lock and Weir Maintenance Overall Plan* is included as *Appendix 4*.

4.4.2 RATE TO APPLY

The applicable rate for the financial year ended 30 June 2013 shall be 0.0139 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 \$60.00 per annum as adopted in the 2012/2013 budget.

4.4.3 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.

4.4.4 DISCOUNTS

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

4.4.5 NOTICES

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

4.5 NOOSA MAIN BEACH PRECINCT STREETSCAPE LEVY

4.5.1 BASIS OF RATE

Special Rates and Charges may be levied under Section 94(1) (b) (i) of the Local Government Act 2009. The *Noosa Main Beach Precinct Streetscape Overall Plan* is included as *Appendix 5*.

REVENUE STATEMENT 2012/2013

4.5.2 RATES TO APPLY

The applicable rates for the financial year ended 30 June 2013 shall be 0.2979 cents in the \$ of rateable valuation for all rateable properties within the benefited area delineated on the map Plan No. GIS 0071202A, and 0.1033 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 Main Beach Precinct Streetscape Overall Plan*)

4.5.3 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.

4.5.4 DISCOUNTS

An early payment discount as shown in Section 2.2 and Council pensioner concessions 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 RURAL FIRE CHARGE

4.6.1 BASIS OF CHARGE

Special Rates and Charges may be levied under Section 94(1) (b) (i) of the Local Government Act 2009. The Rural Fire Charge is levied 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 Charge Overall Plan* is included as *Appendix.6*.

4.6.2 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 charge 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 a charge 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.

**REVENUE STATEMENT
2012/2013**

4.6.3 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.

4.6.4 BASIS OF CHARGE CALCULATION

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

| Rural Fire Board Area | Annual Charge |
|-------------------------|---------------|
| 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 |
| Kureelpa | \$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 |

**REVENUE STATEMENT
2012/2013**

| Rural Fire Board Area | Annual Charge |
|-----------------------|---------------|
| Teewah | \$25.00 |
| Doonan | \$25.00 |
| | |

4.6.5 DISCOUNTS

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

4.6.6 NOTICES

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

4.7 HASTINGS STREET COMMUNITY SAFETY PROGRAM CHARGE

4.7.1 BASIS OF CHARGE

Special Rates and Charges may be levied under Section 94(1) (b) (i) of the Local Government Act 2009. The *Hastings Street Community Safety Overall Plan* is included as *Appendix 7*.

4.7.2 CHARGES TO APPLY

The applicable charges for the financial year ended 30 June 2013 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 Community Safety Overall Plan*).

4.7.3 BASIS OF CHARGE CALCULATION

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

4.7.4 DISCOUNTS

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

**REVENUE STATEMENT
2012/2013**

4.7.5 NOTICES

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

4.8 LOWER NOOSA NORTH SHORE ELECTRICITY CHARGE

4.8.1 BASIS OF CHARGE

Special Rates and Charges may be levied under Section 94(1) (b) (i) of the Local Government Act 2009. The *Lower Noosa North Shore Electricity Overall Plan* is included as *Appendix 8*.

4.8.2 CHARGES TO APPLY

The applicable charges for the financial year ended 30 June 2013 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*).

4.8.3 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.

4.8.4 DISCOUNTS

An early payment discount as shown in Section 2.2 and Council pensioner concessions 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.

4.9 NOOSA JUNCTION LEVY

4.9.1 BASIS OF CHARGE

Special Rates and Charges may be levied under Section 94(1) (b) (i) of the Local Government Act 2009. The *Noosa Junction Overall Plan* is included as *Appendix 9*.

REVENUE STATEMENT 2012/2013

4.9.2 CHARGE TO APPLY

The applicable rate for the financial year ended 30 June 2013 shall be 0.2055 cents in the dollar of rateable valuation for all rateable properties within the benefited area delineated on 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.

4.9.3 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.

4.9.4 DISCOUNTS

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

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 rate.

4.10 BRIGHTWATER ESTATE LANDSCAPING CHARGE

4.10.1 BASIS OF CHARGE

Special Rates and Charges may be levied under Section 94(1) (b) (i) of the Local Government Act 2009. The *Brightwater Estate Landscaping Overall Plan* is included as *Appendix 10*.

4.10.2 CHARGE TO APPLY

The applicable charge for the full financial year ended 30 June 2013 shall be \$158.00 per rateable property. The charges so made shall be applied to all rateable properties within the area as shown in Appendix 11 (*Included in the Brightwater Estate Landscaping Overall Plan*), pro rated and commencing two years after the lot was registered.

4.10.3 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*.

4.10.4 DISCOUNTS

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

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 charge.

5. UTILITY CHARGES

5.1 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 94(1)(b)(ii) of the Local Government Act 2009 for the purpose of defraying the costs of operating, maintaining and managing the disposal of waste in respect of all lands and premises.

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.

Council may, at its discretion, provide a bulk bin recycling service of equivalent capacity to the entitled recycling wheelie bin capacity.

For the region Council has determined, on application, for each bulk waste service provided to the premises, Council will make available a recycling service of the same or similar capacity to the bulk waste bin service at no additional charge. Council may, at its discretion, provide this recycling service 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 5.1.6.

Bulk waste services greater than 3 cubic metres shall be entitled to a recycling service equivalent to 3 cubic metres of recycling capacity at no additional charge.

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

REVENUE STATEMENT 2012/2013

An annual charge of \$150.00 applies to weekly servicing of Green Waste Bins - 240 litre, however the 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.)

Residents paying for a green waste bin are entitled to one cubic metre of free mulch each half year by production of an original rate notice. The total entitlement for green waste bin owners is two cubic metres per annum for each green waste bin service paid for by the resident.

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 Sunshine Coast Regional Council area. A specific notation has been shown against the service type in Section 5.1.6 to indicate area of coverage. e.g. 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 an 80 litre waste bin shall apply to all properties receiving a waste 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 an 80 Litre Waste Bin shall be applied.

There shall be a one off charge of Fifty Dollars (\$50.00) 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
2012/2013**

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 2012-2013 |
|---|----------------------------|--|
| Waste Bin - 80 litre + Recycling Bin – 240 litre* | <i>South</i> | \$150.60 |
| Waste Bin -140 litre + Recycling Bin – 240 litre* | <i>All</i> | \$173.30 |
| Waste Bin - 240 litre + Recycling Bin – 240 litre* | <i>All</i> | \$229.00 |
| On Property - 80 Litre + Recycling Bin – 240 litre* | <i>South</i> | \$192.40 |
| On Property - 140 Litre + Recycling Bin – 240 litre* | <i>South</i> | \$221.40 |
| On Property - 240 Litre + Recycling Bin – 240 litre* | <i>South</i> | \$292.60 |
| Green Waste Bin - 240 litre (fortnightly, 50% of annual charge applies) | <i>All</i> | \$150.00 |
| Additional Recycling Bin – 240 litre (fortnightly)** | <i>All</i> | No charge |
| Bulk Waste Bin - 660 litre low noise | <i>Central</i> | \$927.40 |
| Bulk Waste Bin - 1100 litre low noise | <i>North, Central</i> | \$1,545.70 |
| Bulk Waste Bin - 1 cubic metre | <i>All</i> | \$1,277.40 |
| Bulk Waste Bin - 1.5 cubic metre | <i>All</i> | \$1,916.10 |
| Bulk Waste Bin - 2 cubic metre | <i>All</i> | \$2,554.80 |
| Bulk Waste Bin - 3 cubic metre | <i>All</i> | \$3,832.10 |
| Compactor Bulk Waste Bin - 3 cubic metre | <i>North, Central</i> | \$6,640.60 |
| Compactor Bulk Waste Bin - 17 cubic metre | <i>North, Central</i> | \$28,535.80 |
| Compactor Bulk Waste Bin - 19 cubic metre | <i>All</i> | \$31,892.90 |
| Compactor Bulk Waste Bin - 23/30 cubic metre | <i>All</i> | \$38,508.60 |
| Compactor Bulk Waste Bin - 50 cubic metre | <i>Central</i> | \$85,154.40 |
| Additional Bulk Recycling Bin - 1100 litre | <i>North, Central</i> | \$1,345.20 |
| Additional Bulk Recycling Bin - 1 cubic metre | <i>South, Central</i> | \$574.90 |
| Additional Bulk Recycling Bin – 1.5 cubic metre | <i>South</i> | \$846.10 |
| Additional Bulk Recycling Bin - 2 cubic metre | <i>South, Central</i> | \$1,088.80 |
| Additional Bulk Recycling Bin - 3 cubic metre | <i>South, Central</i> | \$1,567.80 |
| Cardboard Compactor Bin - 19 cubic metre | <i>Central</i> | \$7,270.06 |
| Cardboard Compactor Bin - 23/30 cubic metre | <i>Central</i> | \$7,995.54 |
| Cardboard Compactor Bin - 35/60 cubic metre | <i>Central</i> | \$15,727.80 |
| * 240 Recycling Bins Serviced Fortnightly | | |
| ** Additional Recycling Bin - 240 litre - must be authorised by Waste and Resource Management | | |

**REVENUE STATEMENT
2012/2013**

5.1.7 DISCOUNTS

An early payment discount as shown in Section 2.2 and Council pensioner concessions as shown in Section 2.3 shall NOT 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.

5.2 HOLDING TANK CHARGE

5.2.1 BASIS OF CHARGE

Utility Charges - Cleansing - Holding Tank Pump Out Charges are to be levied pursuant to Section 94(1)(b)(ii) of the Local Government Act 2009 for the purpose of defraying the costs of providing the service.

5.2.2 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.

Holding Tank pump out charges are based on a maximum litreage of 5000 litres per service. Quantities in excess of 5000 litres are charged at a per litre rate in accordance with Councils Fees and Charges.

5.2.3 CALCULATION OF CHARGE

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

| HOLDING TANK SERVICES | PERMANENT SERVICE ANNUAL CHARGE 2012-2013 |
|--|--|
| Weekly | \$4,775.90 |
| Fortnightly | \$2,388.00 |
| 4 Weekly | \$1,194.00 |
| 8 Weekly, 12 Weekly and Casual Holding Tank Service (per Service) | \$111.00 |

5.2.4 DISCOUNTS

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

**REVENUE STATEMENT
2012/2013**

5.2.5 NOTICES

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

6. SEPARATE CHARGES

6.1 ENVIRONMENT LEVY

6.1.1 BASIS OF CHARGE

Separate Charges may be levied under Section 94(1)(b)(iii) of the Local Government Act 2009. The Environment Levy, a separate charge, shall be made and levied for the 2012-2013 financial year on all rateable land in the Sunshine Coast Regional Council area to fund 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.

6.1.2 CHARGE TO APPLY

The applicable charge for the financial year ended 30th June 2013 shall be \$60.00. The charge shall apply to all rateable land within the Sunshine Coast Regional Council area.

6.1.3 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.

6.1.4 BASIS OF CHARGE CALCULATION

Council considers that the benefit to any particular rateable land from the range of strategic environmental management initiatives listed in 6.1.1 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 6.1.1 that are funded by the charge.

6.1.5 DISCOUNTS

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

6.1.6 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 2012/2013

6.2 PUBLIC TRANSPORT LEVY

6.2.1 BASIS OF CHARGE

Separate Charges may be levied under Section 94(1)(b)(iii) of the Local Government Act 2009. The Public Transport Levy, a separate charge, shall be made and levied for the 2012-2013 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:

- 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;
- Entering into partnerships with the Department of Transport and Main Roads to fund public transport services outside the TransLink contract area;
- Provision of flexible public transport services to meet community needs;
- Supporting the Department of Transport and Main Roads and TransLink public transport services through improvements to kerbside infrastructure and public transport interchanges infrastructure;
- 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;
- Advancing investigations to bring forward beneficial public transport outcomes on the Sunshine Coast;
- Take advantage of other public transport benefited activities by supporting issues such as roll out of real time information, education materials, etc;
- Generally, investments in operational or capital projects and programs to improve public transport on the Sunshine Coast.

6.2.2 CHARGE TO APPLY

The applicable charge for the financial year ended 30th June 2013 shall be \$20.00. The charge shall apply to all rateable land within the Sunshine Coast Regional Council

6.2.3 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 Public Transport Levy Policy 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 that are funded by the charge.

6.2.4 DISCOUNTS

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

6.2.5 NOTICES

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

6.3 HERITAGE LEVY

6.3.1 BASIS OF CHARGE

Separate Charges may be levied under Section 94(1)(b)(iii) of the Local Government Act 2009. The Heritage Levy, a separate charge, shall be made and levied for the 2012-2013 financial year on all rateable land in the Sunshine Coast Regional Council area 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: -

- Implementation of heritage programs and projects across the region; and
- 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; and
- Promotion of heritage values and strategies across the region; and
- Costs associated with the administration of the levy.

6.3.2 CHARGE TO APPLY

The applicable charge for the financial year ended 30th June 2013 shall be \$5.00. The charge shall apply to all rateable land within the Sunshine Coast Regional Council.

6.3.3 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 6.3.1, 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 6.3.1 that are funded by the charge.

6.3.4 DISCOUNTS

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

6.3.5 NOTICES

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