	COUNCIL POLICY	
	Revenue Council Policy	
	Policy Number	CP031
	Directorate	Organisational Services
	Owner	Executive Manager Financial Services
	Last Approved	28/06/2023
	Review Due	Budget 2024/25

1. PURPOSE

This purpose of this Policy is to provide a framework for how Council levy rates and charges in the local government area for the current financial year.

2. SCOPE

This Policy applies to all properties in the local government area.

3. HEAD OF POWER

Local Government Act 2009

Local Government Regulation 2012

4. DEFINITIONS

Not applicable.

5. POLICY STATEMENT

In accordance with the *Local Government Regulation 2012* s.193, this policy will state:

- (a) the principles that Council intends to apply in the financial year for:
 - (i) levying rates and charges; and
 - (ii) granting concessions for rates and charges; and
 - (iii) recovering overdue rates and charges; and
 - (iv) cost-recovery methods; and
- (b) the purpose for the concessions that Council intends to grant for rates and charges; and
- (c) the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

A. PRINCIPLES

Council intends to apply the following principles to the levying of rates and charges, granting of concessions for rates and charges, recovering overdue rates and charges, and cost-recovery methods:

- *equity* - ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations;
- *transparency* - openness in the processes involved;

- *simplicity* – making processes which are simple and cost effective to administer;
- *consistency* - by treating Ratepayers with similar circumstances in the same manner;
- *fiscal responsibility* – ensuring Council meets its budgetary responsibilities;
- *clarity* - by providing meaningful information to enable Ratepayers to clearly understand their responsibilities;
- *compliance* - in setting its cost-recovery fees, Council will be conscious of the legislative requirement that such a fee must not be more than the cost to Council of providing the service or taking the action to which the fee applies;
- *flexibility* - responding where possible to unforeseen changes in the local economy and providing a wide range of payment options;
- *sustainability* - revenue decisions support the financial strategies for the delivery of infrastructure and services identified in Council's long term plan and corporate plan; and
- *compassion* - having regard to individual's circumstances, particularly if experiencing hardship.

B. PURPOSE FOR CONCESSIONS

In accordance with the *Local Government Regulation 2012* s.193(1)(b), the purposes for the concessions that Council will apply are outlined below:

(a) Concessions for pensioners;

Council recognises that certain classes of pensioners have contributed rates over a period of time and/or are restricted by a fixed income and should be afforded a concession in respect of rates and charges. The purpose of the concession is to support pensioners' ability to reside in the Fraser Coast and provide some cost of living relief.

(b) Concessions for religious entities, community & welfare, care facilities for aged persons and persons with disabilities and emergency services;

Council recognises that certain organisations that are non-profit and operate for the general benefit of the community, rely mainly on volunteer labour, often with limited financial resources and should be afforded a concession in respect of rates and charges. It is expected that by allowing a concession for these groups, more of their financial resources will be available to assist members of the community.

(c) Concessions for conservation area;

Council has committed to providing assistance for the preservation, restoration, and protection of environmentally significant land. Owners of conservation Land are provided a rate concession to recognize and support their efforts in maintaining the conservation Land.

(d) Financial Hardship;

Council has committed to providing assistance to Ratepayers where payment of rates and charges, due to their financial circumstances, will cause hardship as determined in accordance with the Financial Hardship policy principles. Council acknowledges that over time, competing financial pressures may create social and personal impacts. The purpose of concessions is to assist in alleviating those impacts on individuals and therefore the region.

(e) Economic Development;

Council may provide assistance to Ratepayers to encourage the economic development of all or part of the region.

(f) Refurbishment;

Council may provide assistance to Ratepayers who experience hardship through business closure due to significant site refurbishment.

(g) Limit Increases in Water and Wastewater Charges

Council has committed to providing assistance to Ratepayers by limiting increases in the combined water and wastewater utility charges levied on those Ratepayers in the previous financial year.

C. PHYSICAL AND SOCIAL INFRASTRUCTURE COSTS FOR NEW DEVELOPMENT

Council has prepared a Local Government Infrastructure Plan in accordance with the *Planning Act* 2016.

The Local Government Infrastructure Plan (LGIP) must, among other things, include:

- a statement of the desired standard of service for the item (e.g. engineering standards); and
- a schedule of trunk infrastructure works and timing of these works.

Council's LGIP forms part of the Fraser Coast Planning Scheme which commenced on 28 January 2014.


Council's Adopted Infrastructure Charges Resolution (pursuant to section 113 of the Planning Act 2016 and the State Planning Regulatory Provision (adopted charges)) forms the basis for Council's practice of collecting infrastructure charges.

Council endeavours to recover the costs of new development from infrastructure charges to the greatest extent permissible under relevant Acts and Regulations.

6. ASSOCIATED DOCUMENTS

7. REVIEW

This Policy will be reviewed when related legislation/documents are amended or replaced, other circumstances as determined from time to time by Council or at intervals of no more than one year.

	COUNCIL POLICY	
	Revenue Statement – Schedule of Rates and Charges	
	Policy Number	CP031
	Directorate	Organisational Services
	Owner	Executive Manager Financial Services
	Last Approved	28/06/2023
	Review Due	Budget 2024/2025

8. PURPOSE

This purpose of this Policy is to provide an outline and explanation of the measures that Council have adopted for raising revenue.

9. SCOPE

This Policy applies to all properties in the local government area.

10. HEAD OF POWER

Local Government Act 2009

Local Government Regulation 2012

11. DEFINITIONS

To assist in the interpretation of this Policy the following definitions apply:

“Accredited Nursing Care” means premises that has obtained the required State/Federal accreditation to care for aged persons in a nursing care type environment. Accommodation is by way of beds in wards or shared rooms with nursing care available at all times.

“Bed and Breakfast” means where designated rooms of an owner-occupied dwelling are made available for paid short term accommodation as approved by Council.

“Car Parking Facility” means a cleared area designated by markings or signage for the parking of vehicles.

“Caravan Park” means premises used to provide facilities for the overnight provision of parking or camping for caravan, campervan, motorhome, camper trailer and any other RV or camping product on a commercial basis.

“Combined Waste Service” has the meaning given in Council’s Waste Management Policy.

“Consumption” means the usage recorded by the meter attached to the property.

“Council’s Property Type Code” means a code included in the system of codes adopted and assigned by Council to identify the type of Land to which a given rateable parcel belongs.

“Declared Service Area” means, for a given Council utility service, the area, within the Fraser Coast Regional Council local government area, that Council resolves from time to time as being the “declared service area”.

“Defined Waste Collection Area” means the area, within the Fraser Coast Regional Council boundary, that Council resolves from time to time as being the “defined waste collection area” as referenced within Council’s Waste Management Policy.

“Flats” means Land with independent living units which may provide a mix of both short-term and permanent accommodation.

“Flood Prone Land” means Land where Council has determined that no residence can be built due to flooding potential.

“Group/Strata-titled” means a form of ownership devised for multi-level apartment blocks and horizontal subdivisions with shared areas.

“Hotel” means property used primarily to sell liquor for consumption on and off the premises. It may include accommodation for travellers and tourists, dining, entertainment activities and facilities, and other services.

“Home-based Business” means low impact home based businesses or not-for-profit or nominal-entry-fee-tourism businesses as approved by Council.

“Independent Living Units (ILUs)” means self-contained residential accommodation designed to be occupied on a permanent or semi-permanent nature (irrespective of actual occupancy).

“Land” means a single surveyed allotment or multiple surveyed allotments having a single rateable valuation as assessed by the Queensland Department of Resources.

“Land Area” means the total land area of a single surveyed allotment or multiple surveyed allotments having a single rateable valuation as assessed by the Queensland Department of Resources.

“Large Shopping Centre” means Land used as a large Retail development (including a single, stand-alone store) with 70 or more Car Parking Facilities.

“Major Industry” means Land determined solely by Council used for commercial/industrial activities that include but not limited to the manufacturing, producing, processing, repairing, altering, recycling, storing, distributing, transferring, treating of products and may have one or more of the following attributes:

1. Places greater demand on the water infrastructure network in the event of fire, explosion or toxic release including aerosol, fume, particle, smoke and odour than the residential and commercial/industrial;
2. Requires greater demand on water storage, water treatment, water mains, pumps, and storage in the context of the water infrastructure network;
3. Requires on demand capacity including peak load capacity on water infrastructure owing to one or more of the following:
 - a street frontage of greater than 40 metres that is double that of an average residential property;
 - a Land Area of greater than 2000m²;
 - a floor area of greater than 500m²;
 - a service water pipe size 50mm or greater;
 - a combination of service water pipes sizes 50mm or greater servicing the property; or
 - places demand on the system greater than other water access categories for firefighting capacity.

“Manufactured Home” has the meaning given in the Manufactured Homes (Residential Parks) Act 2003

“Motel” means property used to provide accommodation in serviced rooms for travellers or tourists away from their normal place of residence, and where provision is made for parking directly outside their respective room.

“Multi-residential Bed and Breakfast” means two or more dwellings are situated on a single separately valued parcel of Land and one of the dwellings is owner-occupied, and the remaining dwelling/s is/are wholly available for paid short term accommodation as approved by Council.

“Primary Land Use Code” means a code included in the system of codes adopted and assigned by the Queensland Department of Resources to identify the use of Land.

“Principal Place of Residence” means:

- (a) a Single Residential Dwelling or Home Unit where:
 - i. at least one natural person who owns the dwelling or home unit who resides and intends to reside there for at least 245 days per year; or
 - ii. at least one natural person who is a life tenant of the dwelling or home unit who resides and intends to reside there for at least 245 days per year; or
- (b) a Single Residential Dwelling or Home Unit:
 - i. in which the natural person owner or a life tenant predominantly lived immediately before being admitted to a nursing or convalescence institution; and
 - ii. at which the natural person owner or the life tenant will resume living upon being discharged from the nursing or convalescence institution; and
 - iii. that remains unoccupied throughout the period of the natural person owner’s or the life tenant’s residence at the nursing or convalescent institution.

Principal place of residence does not include a single residential dwelling or home unit that is wholly:

- (a) owned by an entity other than a natural person (e.g. a company or an incorporated association);*
- or*
- (b) owned by a person as trustee of a trust.*

Note: In establishing Principal Place of Residence, Council may consider any relevant material including nominated address according to the electoral roll, or whether services such as telephone and electricity are connected to the property in the owner’s name.

“Rateable Property” means Land that has a rateable value as defined under Sections 72 & 74 of the *Local Government Regulation 2012*.

“Ratepayer” means a person who is liable to pay rates and charges as defined under Schedule 8 and Section 127 of the *Local Government Regulation 2012*.

“Residential Resort” means Land that provides independent living as part of a complex that also includes common facilities and amenities. The complex may also provide shops and restaurants which service occupants and also the general public.

The Independent Living Units in these complexes may provide a mix of both short-term and permanent accommodation.

“Residential Park” means:

- (a) premises comprising a residential park for the *Manufactured Homes (Residential Parks) Act 2003 (Qld)* (manufactured home sites must account for 40% or greater of the total site numbers); and
- (b) premises recorded on the Qld Department of Communities, Housing and Digital Economy’s *Residential Parks (Manufactured Homes) Register* at the beginning of a billing (rate levy) cycle.

“Residential Service” means:

A registered residential service for the *Residential Services (Accreditation) Act 2002 (Qld)*:

- (a) recorded as such on the Qld Department of Communities, Housing and Digital Economy’s *Register of Residential Services*;
- (b) where the accommodation provided is comprised solely of independent living units.

“Retail” means the sale of goods or services to consumers.

“Retirement Village” means premises:

- (a) comprising a *retirement village* for the *Retirement Villages Act 1999* (Qld);
- (b) recorded on the Qld Department of Communities, Housing and Digital Economy's *Retirement Villages Register* at the beginning of a billing (rate levy) cycle.

“Separate Occupation” means that a rate and or charge will apply to Land and or to each separate business premises within the Land or building that can be individually occupied.

“Single Residential Dwelling or Home Unit” means properties used solely for a single residential dwelling - consists of a single dwelling built as a single living unit on only one allotment or built over the common boundary of two contiguous allotments used solely for domestic accommodation. A home unit is a lot in a community titles scheme under the *Body Corporate and Community Management Act 1997* or cognate legislation, used solely for residential accommodation.

“Standard Waste Service”: has the meaning given in Council’s Waste Management Policy.

“Structure Over Boundary” means where a certified permanent building structure is built over the boundary of more than one contiguous allotment.

“Tenancy” (of premises) means exclusive possession or occupancy the entitlement to which is conferred by or derived from an agreement, or that otherwise arises by operation of law.

Irrespective of whether a relevant agreement is called a lease, a tenancy agreement, a rental agreement, or suchlike, it creates a tenancy if it confers the entitlement to exclusive possession or occupancy. The entitlement may be for a fixed term; it may be periodic: for example, continuing from week to week or from month to month. It may be an entitlement that continues at the will of the person who granted it.

In determining whether premises are tenanted, Council will have regard to factors such as occupancy by a person other than the owner, length of occupation, premises design/configuration/services, existence of an occupancy or usage agreement, and other criteria that Council considers relevant.

“Unit - Residential” means attached or detached premises, a separate permanent residential occupation, Bed and Breakfast or any other type of residential premises.

“Unit - Commercial” means separate commercial or industrial occupancy and/or tenancy of a commercial or industrial premises, Motel, Caravan Park, backpacker accommodation, multiple accommodation property/resort or any other type of commercial premises on a registered plan.

“Vacant Land” means Land upon which no building or other structure (excluding fences) exists or Land upon which there is no structure (excluding fences) other than a garage/shed used for a non-commercial purpose.

“Wastewater Service Area” means all Land within the Declared Service Area for wastewater, and Land outside of that Declared Service Area from which Council is prepared to accept wastewater.

“Water Service Area” means all Land within the Declared Service Area, and Land outside of the Declared Service Area to which Council is prepared to supply water.

12. REVENUE STATEMENT

In accordance with the *Local Government Regulation 2012* s.172, this revenue statement states;

- (a) the rating categories for rateable Land and a description of each rating category;
- (b) the criteria used to decide the amount of a cost-recovery fee;
- (c) the criteria used to decide the amount of the charges for the goods and services provided by Council’s commercial business activities;
- (d) the outline and explanation of the rates and charges to be levied;
- (e) the outline and explanation of the concessions for rates and charges; and

- (f) the outline and explanation of the limitation on increase of rates and charges.

D. RATING CATEGORIES FOR RATEABLE LAND AND A DESCRIPTION OF EACH RATING CATEGORY

RESIDENTIAL

Category: Category 1a – Residential Owner Occupier – Urban

Description: Land used solely for a Single Residential Dwelling or Home Unit, which is the Principal Place of Residence of the owner/s. The Single Residential Dwelling or Home Unit may also be used as a Home-based Business or Bed and Breakfast.

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

Category: Category 1b – Residential Owner Occupier – Non-Urban

Description: Land used solely for a Single Residential Dwelling or Home Unit, which is the Principal Place of Residence of the owner/s. The Single Residential Dwelling or Home Unit may also be used as a Home-based Business or Bed and Breakfast.

The Land must either be outside of the water area or be within the State Government Emergency Management Levy district class E.

Category: Category 2a – Residential Non-Owner Occupier – Urban

Description: Land used solely for a Single Residential Dwelling or Home Unit, which is not the Principal Place of Residence of the owner/s. The Single Residential Dwelling or Home Unit may also be used as a Home-based Business or Bed and Breakfast.

Where more than one property is owned by the same person/s, residing in the Fraser Coast Regional Council boundary, only one (1) property can have the Principal Place of Residence status.

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

Category: Category 2b – Residential Non-Owner Occupier – Non-Urban

Description: Land used solely for a Single Residential Dwelling or Home Unit, which is not the Principal Place of Residence of the owner/s. The Single Residential Dwelling or Home Unit may also be used as a Home-based Business or Bed and Breakfast.

Where more than one property is owned by the same person/s, residing in the Fraser Coast Regional Council boundary, only one (1) property can have the Principal Place of Residence status.

The Land must either be outside of the water area or be within the State Government Emergency Management Levy district class E.

VACANT LAND

Category: Category 3a – Residential Vacant Land/Other – Urban

Description: Vacant Land and other Land other than the Land as defined in Category 1a to 2b or 3b to 9s.

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

Category: Category 3b – Residential Vacant Land/Other – Non-Urban

Description: Vacant Land and other Land other than the Land as defined in Category 1a to 3a or 3c to 9s.

The Land must either be outside of the water area or be within the State Government Emergency Management Levy district class E.

Category: Category 3c – Limited Development (Constrained Land) Vacant Land - Urban

Description: Vacant Land zoned Limited Development (Constrained Land) in Council's Planning Scheme 2014. The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

Category: Category 3d – Limited Development (Constrained Land) Vacant Land – Non-Urban

Description: Vacant Land zoned Limited Development (Constrained Land) in Council's Planning Scheme 2014.

The Land must either be outside of the water area or be within the State Government Emergency Management Levy district class E.

Category: Category 4a – Concessional Subdivided Land – Urban

Description: Vacant Land receiving a subdivider discounted valuation for the discounted valuation period, denoted by the Primary Land Use Code 72 as Subdivided land – (LG rates valuation discount).

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

Category: Category 4b – Concessional Subdivided Land – Non-Urban

Description: Vacant Land receiving a subdivider discounted valuation for the discounted valuation period, denoted by the Primary Land Use Code 72 as Subdivided land – (LG rates valuation discount).

The Land must either be outside of the water area or be within the State Government Emergency Management Levy district class E.

Category: Category 5a – Commercial Vacant Land – Urban

Description: Vacant Land zoned high impact industry, medium impact industry, low impact industry, principal centre, district centre or specialised centre in Council's planning scheme.

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

Category: Category 5b – Commercial Vacant Land – Non-Urban

Description: Vacant Land zoned high impact industry, medium impact industry, low impact industry, principal centre, district centre or specialised centre in Council's planning scheme.

The Land must either be outside of the water area or be within the State Government Emergency Management Levy district class E.

COMMERCIAL/INDUSTRIAL

Category: Category 6a – Commercial/Industrial – Urban

Description: Land used for commercial, business, or industrial purposes, Accredited Nursing Care facilities that do not provide independent living as part of the complex, or other similar purposes not included in any other category. The Land may also contain a single residential dwelling.

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

Category: Category 6b – Commercial/Industrial – Non-Urban

Description: Land used for commercial, business, or industrial purposes, Accredited Nursing Care facilities that do not provide independent living as part of the complex, or other similar purposes not included in any other category. The Land may also contain a single residential dwelling.

The Land must either be outside of the water area or be within the State Government Emergency Management Levy district class E.

Category: Category 6c – Commercial - Large Retail – Urban

Description: Land used as a Large Shopping Centre with a minimum land area of 2.5 hectares.

The Land must be within the water area and also be within the State Government Emergency Management Levy district class A.

PRIMARY PRODUCTION

Category: Category 7a – Primary Production

Description: Land being used for primary production purposes denoted by Primary Land Use Codes 60 to 71 inclusive, 73 to 89 inclusive or 93.

MULTI-RESIDENTIAL – FLATS/RESIDENTIAL RESORTS/OTHER

Category: Category 8a – 2-10 ILUs

Description: Land used for Flats, Residential Resorts, or other similar purposes not included in any other category.

The Land in this category contains 2 to 10 Independent Living Units.

Category: Category 8b – 11-19 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 11 to 19 Independent Living Units.

Category: Category 8c – 20-39 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 20 to 39 Independent Living Units.

Category: Category 8d – 40-59 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 40 to 59 Independent Living Units.

Category: Category 8e— 60-79 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 60 to 79 Independent Living Units.

Category: Category 8f – 80-99 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 80 to 99 Independent Living Units.

Category: Category 8g – 100-119 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 100 to 119 Independent Living Units.

Category: Category 8h – 120-139 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 120 to 139 Independent Living Units.

Category: Category 8i – 140-159 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 140 to 159 Independent Living Units.

Category: Category 8j – 160-179 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 160 to 179 Independent Living Units.

Category: Category 8k – 180-199 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 180 to 199 Independent Living Units.

Category: Category 8l – 200-219 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 200 to 219 Independent Living Units.

Category: Category 8m – 220-239 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 220 to 239 Independent Living Units.

Category: Category 8n – 240-259 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 240 to 259 Independent Living Units.

Category: Category 8o – 260-279 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 260 to 279 Independent Living Units.

Category: Category 8p – 280-299 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 280 to 299 Independent Living Units.

Category: Category 8q – 300-319 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 300 to 319 Independent Living Units.

Category: Category 8r – 320-339 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 320 to 339 Independent Living Units.

Category: Category 8s – 340-359 ILUs

Description: Land used for Flats, Residential Resorts or other similar purposes not included in any other category.

The Land in this category contains 340 to 359 Independent Living Units.

MULTI-RESIDENTIAL – RETIREMENT VILLAGES/RESIDENTIAL PARKS/RESIDENTIAL SERVICES

Category: Category 9a – 2-10 ILUs

Description: Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 2 to 10 Independent Living Units.

Category: Category 9b – 11-19 ILUs

Description: Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 11 to 19 Independent Living Units.

Category: Category 9c – 20-39 ILUs

Description: Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 20 to 39 Independent Living Units.

Category: Category 9d – 40-59 ILUs

Description: Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 40 to 59 Independent Living Units.

Category: Category 9e– 60-79 ILUs

Description: Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 60 to 79 Independent Living Units.

Category: Category 9f – 80-99 ILUs

Description: Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 80 to 99 Independent Living Units.

Category: Category 9g – 100-119 ILUs

Description: Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 100 to 119 Independent Living Units.

Category: Category 9h – 120-139 ILUs

Description: Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 120 to 139 Independent Living Units.

Category: Category 9i – 140-159 ILUs

Description: Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 140 to 159 Independent Living Units.

Category: Category 9j – 160-179 ILUs

Description: Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 160 to 179 Independent Living Units.

Category: Category 9k – 180-199 ILUs

Description: Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 180 to 199 Independent Living Units.

Category: Category 9l – 200-219 ILUs

Description: Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 200 to 219 Independent Living Units.

Category: Category 9m – 220-239 ILUs

Description: Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 220 to 239 Independent Living Units.

Category: Category 9n – 240-259 ILUs

Description: Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 240 to 259 Independent Living Units.

Category: Category 9o – 260-279 ILUs

Description: Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 260 to 279 Independent Living Units.

Category: Category 9p – 280-299 ILUs

Description: Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 280 to 299 Independent Living Units.

Category: Category 9q – 300-319 ILUs

Description: Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 300 to 319 Independent Living Units.

Category: Category 9r – 320-339 ILUs

Description: Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 320 to 339 Independent Living Units.

Category: Category 9s – 340-359 ILUs

Description: Land used for Retirement Villages, Residential Parks, or Residential Services.

The Land in this category contains 340 to 359 Independent Living Units.

E. CRITERIA USED TO DECIDE THE AMOUNT OF A COST-RECOVERY FEE

In accordance with *the Local Government Act 2009* s.97, Council will fix by resolution cost recovery fees for services and facilities including (without limitation):

- applications for issue or renewal of approvals, consents, licences, permissions, registrations or other approvals under a Local Government Act;¹ or
- recording transfer of ownership of land; or
- giving information kept under a Local Government Act; or
- seizing property or animals under a Local Government Act; or
- the performance of another responsibility under the *Building Act 1975* or *Plumbing and Drainage Act 2018*.

In accordance with section 97(4), the cost-recovery fee will be no more than the cost to Council of providing the service or taking the action for which the fee is charged.

F. CRITERIA USED TO DECIDE THE AMOUNT OF THE CHARGES FOR THE GOODS AND SERVICES PROVIDED BY COUNCIL'S COMMERCIAL BUSINESS ACTIVITIES

Local Government Regulation 2012 subsection 41(1)(d) obliges Council to apply full cost recovery to its water and sewerage services. Council considers that in almost all instances it is appropriate and in the community interest also to apply full cost recovery to its waste management services.

Council applies full cost recovery for a service if the estimated total revenue for the financial year is more than the estimated total costs of providing the service in the financial year (*Regulation* subsection 41(2)).

¹ The *Local Government Act* defines a Local Government Act as a law under which a local government performs the local government's responsibilities.

Full cost recovery charging will only be applied where permissible under the *Local Government Act 2009* or *Local Government Regulation 2012*.

In relation to other business activities conducted by Council on a commercial basis, Council has the power to conduct these business activities and make business activity fees for services and facilities it provides on this basis. These business activity fees are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

Business activity fees include but are not confined to rents, plant hire, private works and hire of facilities.

By imposing charges that accurately reflect the full cost of the provision of services, Council will promote efficiency in both provision and use of the services.

G. OUTLINE AND EXPLANATION OF THE RATES AND CHARGES TO BE LEVIED

1. GENERAL RATES

Council uses a system of differential general rates to raise an amount of revenue appropriate to maintain assets and provide services to the community in general of its local government area. Council provides a range of services including roads and drainage, parks, libraries and cultural facilities, street lighting, coastal management, economic development and major projects, with these services designed to benefit the entire region.

In deciding how general rates are calculated, a number of factors are taken into account, including:

- the rateable value of the Land;
- the use of the Land;
- the level of services provided to the region and the cost of providing the services; and
- the location and access to services.

2. SPECIAL CHARGES

Special charges are levied under the *Local Government Regulation 2012* s.94.

Special charges are for services, facilities and activities that have a special association with particular land because—

- (a) the land or its occupier –
 - (i) specially benefits from the service, facility or activity; or
 - (ii) has or will have special access to the service, facility or activity; or
- (b) the land is or will be used in a way that specially contributes to the need for the service, facility or activity; or
- (c) the occupier of the land specially contributes to the need for the service, facility or activity.

The following special charge will be levied in 2023/24 pursuant to a 10-year overall plan (1 July, 2014 to 30 June, 2024) and 2023/2024 annual implementation plan;

- Kingfisher Parade Toogoom Revetment Seawall Levy – upon the rateable land on Kingfisher Parade, Toogoom, between and including property No. 48 and property No. 80 - for the purposes of funding the cost to Council of construction and maintenance of the seawall protecting the levied properties from seawater overflow/inundation.

Special charges will only be levied to a property which, in Council's opinion, receives a special benefit from those activities.

3. UTILITY CHARGES

Utility charges are levied under the *Local Government Regulation 2012* s.99.

Utility and commercial charges are assessed where applicable on full cost pricing principles so that total income received, will fund the full cost of provision of local government services to the community and the effective administration of these services.

Utility charges are levied for water, wastewater, and waste (including the waste utility charges and the Fraser Island Garbage Charge, the latter to meet the cost of providing waste collection services on Fraser Island and mainland landfill sites for disposal of the collected waste).

Utility charges will be levied to all land which either utilises, or is able to utilise, these services.

4. SEPARATE CHARGES

Separate charges are levied under the *Local Government Regulation 2012* s.103.

Separate charges are for a services, facilities or activities the cost of which is not recovered via general or special rates or charges, or utility charges.

Separate rates or charges must be levied equally upon all rateable Land in Council's local government area.

The following separate charges will be levied in 2023/24;

- Disaster Management Levy – for the purposes of raising revenue in accordance with Council's Disaster Management Levy Policy.

H. OUTLINE AND EXPLANATION OF THE CONCESSIONS FOR RATES AND CHARGES

In accordance with the *Local Government Regulation 2012*, sections 119-126 Council will allow concessions or assistance as follows:

5. Concessions for pensioners

Concession on the basis set out in Council's Pensioner Concession Policy.

It is Council's policy to provide assistance by way of a concession on the general rate to Ratepayers who are in receipt of a pension from the Commonwealth Government, and who comply with the guidelines established by the Queensland Department of Communities, Housing and Digital Economy for the State Government Rate Subsidy Scheme.

Council recognises that certain classes of pensioners have contributed rates over a period of time and/or are restricted by a fixed income and should be afforded a concession in respect of rates and charges. The purpose of the concession is to support pensioners' ability to reside in the Fraser Coast and provide some cost of living relief.

6. Concessions for religious entities, community & welfare, care facilities for aged persons and persons with disabilities and emergency services

Concession on the basis set out in Council's Community Groups Concession Policy.

Council recognises that certain organisations that are non-profit operate for the general benefit of the community, rely on volunteer labour, often with limited financial resources, and should be afforded a concession in respect of rates and charges. It is expected that by allowing a concession for these groups, more of their financial resources will be available to assist members of the community.

7. Conservation areas concession

Concession on the basis set out in Council's Conservations Areas Rates Rebate Policy.

Council has committed to providing assistance for the preservation, restoration, and protection of environmentally significant land. Owners of conservation Land receive a rate concession to recognize and support their efforts in maintaining the conservation Land.

8. Financial Hardship

Concession on the basis set out in Council's Financial Hardship Policy.

Council has committed to providing assistance to Ratepayers where, due to their financial circumstances, payment of rates and charges, will cause hardship as determined in accordance with the Financial Hardship policy principles. Acknowledging that over time, competing financial pressures may create social and personal impacts, the purpose of concessions provided is to assist in alleviating those impacts on individuals and therefore the region.

9. Economic Development

Concession on a case-by-case basis as adopted by Council resolution.

Council may grant a concession to Ratepayers to encourage the economic development of all or part of the region.

10. Refurbishment

Concession on the basis set out in Council's Refurbishment Concession Policy.

Council may grant a concession to Ratepayers who experience hardship through business closure due to significant site refurbishment.

11. Limit Increases in Water and Wastewater Charges

Concession on the basis as adopted by Council resolution.

Council has committed to providing assistance to Ratepayers by limiting increases in the combined water and wastewater utility charges, other than water Consumption and trade waste charges, over those levied on those Ratepayers in the previous financial year.

For land to which this limitation applies, the limitation will cease to apply effective from the start of the billing period following;

1. the transfer of ownership of the Land, or
2. the change to the characteristics of the Land which results in a change to the water or wastewater category or services applicable to the land, or
3. increases resulting from a property inspection or internal audit.

I. OUTLINE AND EXPLANATION OF THE LIMITATION ON INCREASE OF RATES AND CHARGES

In accordance with the *Local Government Regulation 2012* s.116, Council will limit increases in differential general rates over those levied in the previous financial year, to a maximum stated percentage for those differential rating categories adopted by Council resolution.

For land to which this limitation applies, the limitation will cease to apply effective from the start of the billing period following;

- a) the transfer of ownership of the Land, or
- b) the change to the characteristics of the Land which results in a change to the differential general rate category applicable to the Land, or
- c) increases resulting from a property inspection or internal audit, or
- d) changes relating to Principal Place of Residence status, or
- e) changes to the configuration of the Land Area which results in an increase to the valuation.

Except as specified above in relation to water and wastewater charges (at item E7), increases in other rates or charges will not be subject to limitation in this way.

J. OTHER

Adjustments to levies

Adjustments to rates and charges as a result of property inspections and/or internal property audits that have identified increases to the charges for a property will be adjusted from the start of the billing period following discovery. All other errors identified in the charging of levies will be adjusted back to the latter of either the start of the current billing period or from the day when the decision is made.

All other adjustments in respect of rates and charges may be made from the date of effect of any such change, including adjustments made under the Principal Place of Residence Policy.

Collection of overdue rates and charges

Council shall collect rates and charges in accordance with Council's Revenue Policy, Council's Debt Recovery Policy and the provisions of the *Local Government Act 2009*.

Payments in advance

Council accepts payments in advance. Interest will not be paid on any credit balances held.

Interest will not be paid on overpayments resulting from incorrect rates and charges levied.

13. ASSOCIATED DOCUMENTS

Revenue Policy
Debt Recovery Policy
Financial Hardship Policy
Community Groups Concession Policy
Conservation Areas Concession Policy
Refurbishment Concession Policy
Principal Place of Residence Policy
Waste Management Policy

14. REVIEW

This Policy will be reviewed when related legislation/documents are amended or replaced, other circumstances as determined from time to time by Council or at intervals of no more than one year.

Version Control Version Number	Key Changes	Approval Authority	Approval Date	Document Number
1	New Policy	Council	16/07/2008	876741
2	Amendment – Adoption of 2009/10 Budget	Council	26/06/2009	876741
3	Amendment – Adoption of 2010/11 Budget	Council	21/06/2010	876741
4	Amendment – Adoption of 2011/12 Budget	Council	01/06/2011	876741
5	Amendment – Adoption of 2012/13 Budget	Council	12/07/2012	876741
6	Amendment – Adoption of 2013/14 Budget	Council	03/07/2013	876741
7	Amendment – Adoption of 2014/15 Budget	Council	11/06/2014	876741
8	Amendment – Adoption of 2015/16 Budget	Council	17/06/2015	876741
9	Amendment – Adoption of 2016/17 Budget	Council	19/07/2016	876741
10	Amendment – Adoption of 2016/17 Budget (dup)	Council	19/07/2016	876741
11	Amendment – Adoption of 2017/18 Budget	Council	19/07/2017	876741
12	Amendment – Adoption of 2018/19 Budget	Council	27/06/2018	876741
13	Amendment – Risk Assessment & Dates	Council	18/07/2018	876741
14	Amendment – Adoption of 2019/20 Budget	Council	24/06/2019	876741
15	Amendment – Adoption of 2020/21 Budget	Council	23/06/2020	876741
16	Amendment – Adoption of 2022/23 Budget	Council	14/06/2022	876741
17	Amendment – Adoption of 2023/24 Budget	Council	28/06/2023	876741
18				