

# Revenue Statement

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2016-17



# North Burnett Regional Council

## CONTENTS

Purpose.....	4
Legislative Requirements for Revenue Statement .....	4
Revenue Raising Measures .....	5
Differential General Rates .....	5
Minimum Differential General Rates .....	7
Residential Categories.....	8
Commercial Categories .....	9
Industrial Categories .....	10
Rural Categories .....	11
Intensive Rural Categories.....	12
Intensive Businesses and Industries.....	14
Levy of Differential Rates.....	16
Utility Charges.....	18
Sewerage Schemes.....	18
Water Supply Schemes.....	20
Kerbside Garbage Bin Collection & Disposal Charges .....	21
Special Rates and Charges .....	22
Local Disaster Management Levy .....	27
Special Charge – Road and Drainage Works Shand Street Subdivision, Mt Perry (Shand, Hunter & Mason Streets) .	22
Separate Rates and Charges .....	27
Natural Resource Management Levy .....	27
Landfill Management levy .....	27
Rebates and Concessions.....	27
Remission For Occupancy/Ownership By Pensioners .....	27
Discount For Prompt Payment (Sec 104 (Reg)) .....	28
Issue Dates and Due Dates .....	28
Interest On Overdue Rates (Sec 132 (Reg)).....	29

## North Burnett Regional Council

---

Payment of Overdue Rate by Instalments.....	29
Payment in advance .....	29
Pro Rata Rates and Charges .....	29
Concessions from water consumption charges .....	29
Concessions from General Rates (Sec 120 (Reg)).....	29
Concessions FOR subdivider (Sec 120 (Reg)).....	29
Regulatory Fees .....	31
Commercial Charges .....	31
Developer Contributions .....	31

# North Burnett Regional Council

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## Introduction

North Burnett Regional Council was created on the 15<sup>th</sup> March 2008 following the amalgamation of Monto, Eidsvold, Mundubbera, Gayndah, Perry and Biggenden Shire Councils. The North Burnett Region covers approximately 19,700 square kilometres with the topography of the region being diverse from fertile farmland to rugged geographical formations.

This Revenue Statement is a requirement of S104 (5)(a) of the *Local Government Act 2009* (ACT). Reference to sections means sections of the LGA 2009 or *Local Government Regulation 2012*.

## PURPOSE

The purpose of this Revenue Statement is:

- To enunciate the methods used to achieve Council's objectives set out in the Revenue Policy;
- to explain material matters that guide the development and implementation of revenue practices within the Council; and
- to comply in all respects with legislative requirements.

## LEGISLATIVE REQUIREMENTS FOR REVENUE STATEMENT

In outlining its Revenue Statement, the Council will adhere to specific legislative requirements for the content of the Revenue Statement.

The Revenue Statement must comply with the following requirements of the *Local Government Act 2009*:-

### **Sec 104 Financial management systems**

(5) *The system of financial management established by a local government must include—*

(a) *the following financial planning documents prepared for the local government—*

- (i) *a 5 year corporate plan that incorporates community engagement;*
- (ii) *a long-term asset management plan;*
- (iii) *a long-term financial forecast;*
- (iv) *an annual budget including revenue statement;*
- (v) *an annual operational plan; and*

(b) *the following financial accountability documents prepared for the local government—*

- (i) *general purpose financial statements;*
- (ii) *asset registers;*
- (iii) *an annual report;*
- (iv) *a report on the results of an annual review of the implementation of the annual operation plan; and*

(c) *the following financial policies of the local government—*

- (i) *investment policy*
- (ii) *debt policy*
- (iii) *revenue policy*

(6) *A local government must ensure the financial policies of the local government are regularly reviewed and updated as necessary*

(7) *A local government must carry out a review of the implementation of the annual operational plan annually.*

# North Burnett Regional Council

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## REVENUE RAISING MEASURES

Revenue in the 2016-17 budget is comprised of rates and charges imposed by the Council; Commonwealth and State Government grants and subsidies for operational work and capital projects; developer contributions for operational work and capital projects; external works reimbursement and other miscellaneous income.

Council's estimated revenue for the forthcoming year is:

- Set at a level which considers Council's Corporate Objectives; and
- set at a level which considers the current economic climate; and
- set at a level which considers the services which are to be provided to the community; and
- set at a level which is considered fair and equitable.

From the changes to the estimated revenue from Rates and Utility charges council expects to receive an additional \$995,682 from the amount received within the 2015-16 financial year.

## DIFFERENTIAL GENERAL RATES

Differential General Rates are levied to contribute toward the provision of all local government services excluding sewerage collection and disposal, water supply, treatment and distribution and refuse collection and disposal provided that any shortfalls in funds for the excluded services may also be covered by the differential general rates.

The rationale for the differing categories is to recognise the different levels of facilities and services provided to the differing classes of land and the occupiers of these classes of land.

A greater variety of services are provided within Urban areas however services for Rural Land may be at an increased cost on a per premises basis due to the long distances involved with provision of these services. Rural Residential Land being generally located in the vicinity of Urban areas and having a higher population density than Rural land places a higher demand on urban facilities along with higher expectations of services.

The Council has determined that the basis for applying differential general rates will be on one or more of the following criteria:

- The unimproved capital valuation (UCV),
- the land use code (LUC);
- assessment land area;
- animal numbers;
- tonnes of material extracted;
- number of people employed.

## North Burnett Regional Council

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This approach provides the best available equitable basis of distributing the differential rating burden within the Urban, Rural, Rural lifestyle, Commercial and Industrial categories incorporating the twin aspects of area of land utilised by the ratepayer and the relative ability of land to generate revenue sufficient to pay for services provided.

Petroleum, Mining and Electricity generation uses are also separately categorised as they are generally over rural land and, by their nature, may result in much higher returns than rural land and generally exist for a shorter period. They place a much higher demand on existing urban and rural facilities and create a demand for new and improved services by nature of the increased number of persons employed directly and indirectly and expectations that facilities and services are available at a high standard at all times irrespective of weather or other circumstances.

Intensive Accommodation uses are also separately categorised as they also place a much higher demand on existing facilities and create a demand for new and improved services by nature of the increased number of persons resident, whether permanently or temporarily, and their expectations that facilities and services are available at a high standard at all times irrespective of weather or other circumstances.

So far as mining and mining related activities are concerned, the Council, aware of impacts on other Councils affected by mining and mining related facilities, has paid particular attention to the need to carefully consider the impacts that these particular land uses are having on the ability of Council to deliver desired levels of service to the community.

These impacts include:-

- 1 The increase in Council's wage costs in an endeavour to compete (in a limited labour market) with high mine incomes;
- 2 Increased staff turnover;
- 3 Accommodation difficulties in terms of both availability and affordability;
- 4 Increased use leading to more rapid deterioration of public infrastructure;
- 5 The need for additional health, environmental, planning and community development services.

In addition, not only do the mines generate additional full-time equivalent resident population through the mine workforce, they also generate other visitors to the area such as contractors servicing machinery and equipment. Further, significant mining activity (and higher personal incomes) results in reduced Federal Assistance Grants because of the assumed additional revenue capacity of the Region (which only exists in reality if a significant rate levy is applied to mining activity).

In arriving at the different rating categories for mining (and mining related activities), petroleum (and petroleum related activities) and electricity generation, Council has considered the following issues:-

- There is no consistency in the unimproved valuation of total parcels involved in a mine, gas field or power station operation and size of the operation (and impact on the Council). This makes it very difficult to rely solely on valuation to spread the general rate burden in an equitable manner. Valuations (for mining, in particular) tend to reflect the primary industry nature of the land holding (eg whether in good cattle country or not) and the historic nature of the subdivision size in the area.

## North Burnett Regional Council

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- The number of rateable parcels making up one mining operation varies significantly. In some cases a large mine may have only one rateable assessment while in other cases there may be four or more separate parcels under the one mine operation and associated activity.

Accordingly, so far as mining activities are concerned, Council will adopt a system of categorisation using mine employment figures to split mines into a number of categories. Council will reference the Department of Natural Resources and Mines publication as an independent verification of the applicable employment levels used. Mine related accommodation facilities will also be particularly categorised, based on the number of accommodation units provided.

For petroleum activities, the Council will adopt a system of categorisation using the area of the petroleum lease or parcel of land to separate petroleum leases and other petroleum use land into a number of categories. So far as electricity generation activities are concerned, Council will adopt a system of categorisation using the type of power station (coal, gas or other) and the output capacity of the power station to separate power stations into a number of categories.

### MINIMUM DIFFERENTIAL GENERAL RATES

A minimum general rate is applied to each category to recognise that there is a base level of services applicable to each rateable parcel of land within each category.

A subjective measure of this level is used to determine the minimum rate for each category of differential general rate.

In determining if a minimum differential general rate is to be applied, the applicable rate in the \$ for the category is to be applied to the UCV of the rateable property and the result of the calculation is to be compared to the applicable minimum rate for that category. The effective rate charged will be the higher of the two amounts.

Differential General rates will be levied for the North Burnett Regional Council in the following ways:-

## North Burnett Regional Council

### RESIDENTIAL CATEGORIES

The following differential rating categories and criteria apply for the 2016-17 financial year:-

Differential Category	Description	Criteria
1	Vacant Land < 1ha,	All land, which is not otherwise categorised and is less than 1 Ha in size, to which the following primary land use codes apply: 01 – Vacant Urban Land 04 – Large Home site-vac 72 – Section 25 Valn
2	Large Vacant Land 1 – 100Ha,	All land, which is not otherwise categorised and is 1 Ha or greater but less than 100 Ha in size and to which the following primary land use codes apply: 01 – Vacant Urban Land 04 – Large Home site-vac 72 – Section 25 Valn
3	Residential < 1ha,	All land, which is not otherwise categorised and is less than 1 Ha in size, to which the following primary land use codes apply: 02 – Single Unit Dwelling 05 – Large Home site-dwg 06 – Outbuildings
4	Large Residential, Rural Lifestyle 1 – 100Ha,	All land, which is not otherwise categorised and is 1 Ha or greater but less than 100 Ha in size and to which the following primary land use codes apply: 02 – Single Unit Dwelling 05 – Large Home site-dwg 06 – Outbuildings
5	Multi Residential	All Land, which is not otherwise categorised, which the following primary land use codes apply: 03 – Multi unit dwelling (flats) 07 - 09 – Guest house/private hotel, Building Units, Group Title 21 – Residential Institutions (Non Medical Care)

## North Burnett Regional Council

### COMMERCIAL CATEGORIES

The following differential rating categories and criteria apply for the 2016-17 financial year:-

Differential Category	Description	Criteria
6	Commercial	All land, which is not otherwise categorised and to which the following primary land use code apply or should apply: 10 – 27 – Retail Business/Comm (Excluding 21-Res Inst (non-medical care) 41 – 49 – Special Uses (excluding 48-Sports clubs/Facilities) 96 – 99 – General Uses
7	Motel < 15 Units	All land, which is not otherwise categorised, incorporates less than 15 motel units and to which the following primary land use code apply or should apply: 43 – Motel
8	Motels > 15 Units	All land, which is not otherwise categorised, incorporates 15 or more motel units and to which the following primary land use code apply or should apply: 43 – Motel
9	Hotels < 15 Units	All land, which is not otherwise categorised, incorporates less than 15 accommodation units and to which the following primary land use code apply or should apply: 42 – Hotel
10	Hotels > 15 Units	All land, which is not otherwise categorised, incorporates 15 or more accommodation units and to which the following primary land use code apply or should apply: 42 – Hotel
11	Caravan Park < 15 Units	All land, which is not otherwise categorised, incorporates less than 15 accommodation units and to which the following primary land use code apply or should apply: 49 – Caravan Park
12	Caravan Park >15 Units	All land, which is not otherwise categorised, incorporates 15 or more accommodation units and to which the following primary land use code apply or should apply: 49 – Caravan Park
13	Commercial Non-Profit	All land, which is not otherwise categorised, to which the following primary land use codes apply or should apply: 48 – 59 (excluding 49 – Caravan Park)

## North Burnett Regional Council

### INDUSTRIAL CATEGORIES

The following differential rating categories and criteria apply for the 2016-17 financial year:-

Differential Category	Description	Criteria
14	Industrial	All land, which is not otherwise categorised and to which the following primary land use code apply or should apply: 28 -36 – Transport & Storage, Industrial
15	Electrical, Reticulation and Telecommunication Infrastructure	All land, which is not otherwise categorised, whose predominate land use is for Commercial Electrical, Reticulation or Telecommunication purposes or to which the following primary land use code apply or should apply: 91 – Transformers
16	Abattoirs	All land, which is not otherwise categorised and to which the following primary land use code apply or should apply: 37 – Noxious Industry (including Abattoirs)
17	Industrial – Saw Mill <10Ha	All land, which is not otherwise categorised, is less than 10 Ha in size and is approved or should be approved for the use as a saw mill and associated purposes.
18	Industrial – Saw Mill >10Ha	All land, which is not otherwise categorised, is 10 Ha or more in size and is approved or should be approved for the use as a saw mill and associated purposes.

## North Burnett Regional Council

### RURAL CATEGORIES

The following differential rating categories and criteria apply for the 2016-17 financial year:-

Differential Category	Description	Criteria
21	Small Rural <100Ha	All land, which is not otherwise categorised, is less than 100 Ha and to which the following primary land use code apply or should apply: 60 – 70 – Sheep & Cattle Grazing, Dairy 85 – 94 – Other Rural Uses (Excludes 91 - Transformers)
22	Rural Grazing >100Ha	All land, which is not otherwise categorised, and to which the following primary land use code apply or should apply: 60 – 67 – Sheep & Cattle Grazing
23	Rural Cropping	All land, which is not otherwise categorised, and to which the following primary land use code apply or should apply: 68 – 78 – Dairy, Agricultural 80 – 94 – Other Rural Uses (Excludes 91 - Transformers)
24	Rural Orchards	All land, which is not otherwise categorised, and to which the following primary land use code apply or should apply: 79 – Orchards
25	Commercial Water	All land, which is not otherwise categorised and is used for the purposes of, and incidental to commercial water storage, delivery and drainage, including associated recreational purposes to which the following primary land use code applies or should apply: 95 – Reservoir, dam, bores
26	Rural Exclusions	All land, which is not otherwise categorised and is used for the following purposes: <ul style="list-style-type: none"> <li>• Pump Sites and Stock Grazing Permits;</li> <li>• Road Licences;</li> <li>• Co-operative dips;</li> <li>• Land not exceeding 0.5ha in area used exclusively for a bore site.</li> </ul>

## North Burnett Regional Council

### INTENSIVE RURAL CATEGORIES

The following differential rating categories and criteria apply for the 2016-17 financial year:-

Differential Category	Description	Criteria
31	Cattle Feedlot - 501 to 1,000	All land used for Cattle Feedlot intensive animal industry of 501 SCU or greater with, an approved capacity of no more than 1,000 SCU.
32	Cattle Feedlot – 1,001 to 2,000	All land used for Cattle Feedlot intensive animal industry of 1,001 SCU or greater, with an approved capacity of no more than 2,000 SCU
33	Cattle Feedlot – 2,001 to 3,000	All land used for Cattle Feedlot intensive animal industry of 2,001 SCU or greater, with an approved capacity of no more than 3,000 SCU.
34	Cattle Feedlot – 3,001 to 4,000	All land used for Cattle Feedlot intensive animal industry of 3,001 SCU or greater, with an approved capacity of no more than 4,000 SCU.
35	Cattle Feedlot – 4,001 to 5,000	All land used for Cattle Feedlot intensive animal industry of 4,001 SCU or greater, with an approved capacity of no more than 5,000 SCU.
36	Cattle Feedlot – 5,001 to 7,500	All land used for Cattle Feedlot intensive animal industry of 5,001 SCU or greater, with an approved capacity of no more than 7,500 SCU.
37	Cattle Feedlot 7,501 SCU-10,000 SCU	All land used for Cattle Feedlot intensive animal industry of 7,501 SCU or greater, with an approved capacity of no more than 10,000 SCU.
38	Cattle Feedlot 10,001 SCU-15,000 SCU	All land used for Cattle Feedlot intensive animal industry of 10,001 SCU or greater, with an approved capacity of no more than 15,000 SCU.
39	Cattle Feedlot 15,001 SCU-20,000 SCU	All land used for Cattle Feedlot intensive animal industry of 15,001 SCU or greater, with an approved capacity of no more than 20,000 SCU.
40	Cattle Feedlot 20,001 SCU or greater	All land used for Cattle Feedlot intensive animal industry of 20,001 SCU or greater.

## North Burnett Regional Council

Differential Category	Description	Criteria
41	Intensive Animal Industry piggery 2,501 -5,000 SPU	All land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant and has an approved capacity of 2,501 SPU or greater, but no more than 5,000 SPU.
42	Intensive Animal Industry piggery 5,001 -10,000 SPU	All land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant and has an approved capacity of 5,001 SPU or greater, but no more than 10,000 SPU.
43	Intensive Animal Industry piggery 10,001 -15,000 SPU	All land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant and has an approved capacity of 10,001 SPU or greater, but no more than 15,000 SPU.
44	Intensive Animal Industry piggery 15,001 -20,000 SPU	All land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant and has an approved capacity of 15,001 SPU or greater, but no more than 20,000 SPU.
45	Intensive Animal Industry piggery 20,001 -25,000 SPU	All land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant and has an approved capacity of 20,001 SPU or greater, but no more than 25,000 SPU.
46	Intensive Animal Industry piggery 25,001 -37,500 SPU	All land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant and has an approved capacity of 25,001 SPU or greater, but no more than 37,500 SPU.
47	Intensive Animal Industry piggery 37,501 -50,000 SPU	All land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant and has an approved capacity of 37,501 SPU or greater, but no more than 50,000 SPU.
48	Intensive Animal Industry piggery 50,001 -75,000 SPU	All land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant and has an approved capacity of 50,001 SPU or greater, but no more than 75,000 SPU.
49	Intensive Animal Industry piggery 75,001 -100,000 SPU	All land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant and has an approved capacity of 75,001 SPU or greater, but no more than 100,000 SPU.
50	Intensive Animal Industry piggery 100,001 + SPU	Land used whole or part for a piggery requiring approval by Council or requiring licensing as an Environmentally Relevant and has an approved capacity of 100,001 SPU or greater.

## North Burnett Regional Council

### INTENSIVE BUSINESSES AND INDUSTRIES

The following differential rating categories and criteria apply for the 2016-17 financial year:-

Differential Category	Description	Criteria
<b>Power Stations</b>		
51	Power Station <50 MW	Land, within the Regional Council, used or intended to be used for or ancillary to the generation and transmission of electricity from a power station with an output capacity of less than 50 MW.
52	Power Station 50 – 250 MW	Land, within the Regional Council, used or intended to be used for or ancillary to the generation and transmission of electricity from a power station with an output capacity of 50 MW or more, but no more than 250 MW.
53	Power Station >250 MW	Land, within the Regional Council, used or intended to be used for or ancillary to the generation and transmission of electricity from a power station with an output capacity of 251 MW and greater.
<b>Extractive</b>		
55	Extractive Industry < 5,000 tonnes	Land, which is not otherwise categorised, used for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing or other mode of winning materials from the earth classified under Schedule 2 of the Environmental Protection Regulation 2008 for less than 5,000 tonnes production
56	Extractive Industry 5,000 -100,000 tonnes	Land, which is not otherwise categorised, used for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing or other mode of winning materials from the earth classified under Schedule 2 of the Environmental Protection Regulation 2008 for 5,001 to 100,000 tonnes production
57	Extractive Industry 100,000 + tonnes	Land, which is not otherwise categorised, used for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing or other mode of winning materials from the earth classified under Schedule 2 of the Environmental Protection Regulation 2008 for 100,001 tonnes of production or greater
<b>Mining Leases</b>		
58	Mining Lease <15 employees and <200Ha	Mining Leases issued within the Council area that are less than 200Ha and have less than 15 employees.
59	Mining Lease <15 employees and 200Ha+	Mining Leases issued within the Council area that are greater than 200Ha and have less than 15 employees.
60	Mining Leases >15<100 employees	Mining Leases issued within the Council area that have between 15 and 100 employees.
61	Mining Leases <200 employees	Mining Leases issued within the Council area that have from 101 to 200 employees.
62	Mining Leases <300 employees	Mining Leases issued within the Council area that have from 201 to 300 employees.
63	Mining Leases <400 employees	Mining Leases issued within the Council area that have from 301 to 400 employees.
64	Mining Leases <500 employees	Mining Leases issued within the Council area that have from 401 to 500 employees.
65	Mining 500+ employees	Mining Leases issued within the Council area that have 501 or more employees.

## North Burnett Regional Council

Differential Category	Description	Criteria
<b>Intensive Accommodation</b>		
71	Intensive Accommodation 15 – 50 person	Land used for providing intensive accommodation for more than 15 but less than 50 people (other than the ordinary travelling public or itinerant farm workers housed on farm) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
72	Intensive Accommodation 51 – 100 person	Land used for providing intensive accommodation for more than 50 people but less than or equal to 100 people as described in Rate Category 71.
73	Intensive Accommodation 101 – 300 person	Land used for providing intensive accommodation for more than 100 people but less than or equal to 300 people as described in Rate Category 71.
74	Intensive Accommodation 301 – 500 person	Land used for providing intensive accommodation for more than 300 people but less than or equal to 500 people as described in Rate Category 71.
75	Intensive Accommodation 501 + persons	Land used for providing intensive accommodation for more than 500 people (as described in Rate Category 71).
<b>Petroleum</b>		
81	Petroleum Lease – Gas < 1,000 ha	Petroleum Leases issued within the Regional Council area with an area of less than 1,000 hectares.
82	Petroleum Lease – Gas 1,000 ha to 9,999 ha	Petroleum Leases issued within the Regional Council area with an area of 1,000 hectares or more but less than 10,000 hectares.
83	Petroleum Lease – Gas 10,000 ha to 29,999 ha	Petroleum Leases issued within the Regional Council area with an area of 10,000 hectares or more but less than 30,000 hectares.
84	Petroleum Lease- Gas 30,000 + ha	Petroleum Leases issued within the Regional Council area with an area of 30,000 hectares or more.
85	Petroleum Lease – Shale Oil < 10 wells	Petroleum Leases issued within the Regional Council area for the extraction of shale oil that have less than 10 wells.
86	Petroleum Lease – Shale Oil 10 – 20 wells	Petroleum Leases issued within the Regional Council area for the extraction of shale oil that have 10 wells or more but less than 30 wells.
87	Petroleum Lease- Shale Oil 30+ Wells	Petroleum Leases issued within the Regional Council area for the extraction of shale oil that have 30 wells or more.
88	Petroleum Other <400ha	Land, within the Regional Council, used or intended to be used primarily for gas and/or oil extraction and/or processing (or for purposes ancillary or associated with gas and/or oil extraction/processing such as water storage, pipelines), excluding petroleum leases, with an area of less than 400 hectares.
89	Petroleum Other 400 + ha	Land, within the Regional Council, used or intended to be used primarily for gas and/or oil extraction and/or processing (or for purposes ancillary or associated with gas and/or oil extraction/processing such as water storage, pipelines), excluding petroleum leases, with an area of 400 hectares or more.

## North Burnett Regional Council

### LEVY OF DIFFERENTIAL RATES

In accordance with Sections 92 and 94 of the *Local Government Act 2009* and Section 172(1) of the *Local Government Regulation 2012*, North Burnett Regional Council will make and levy differential general rates on rateable land. Further, Council considers that there should be a minimum charge for all rate categories. The following general rates will be made and levied for the categories as listed:-

Category	Description	Cent in Dollar	Minimum
1	Vacant Land < 1ha,	1.1339	709
2	Large Vacant Land 1 – 100Ha,	1.2661	726
3	Residential < 1ha,	1.1339	709
4	Large Residential, Rural Lifestyle 1 – 100Ha,	1.2661	726
5	Multi Residential	1.3488	955
6	Commercial	1.4743	955
7	Motel < 15 Units	1.4743	1,125
8	Motels > 15 Units	1.4743	1,408
9	Hotels < 15 Units	1.4743	1,125
10	Hotels > 15 Units	1.4743	1,408
11	Caravan Park < 15 Units	1.4743	1,125
12	Caravan Park >15 Units	1.4743	1,408
13	Commercial Non-Profit	0.4983	272
14	Industrial	1.4947	955
15	Electrical, Reticulation and Telecommunication Infrastructure	1.8404	1,704
16	Abattoirs	1.5097	1,081
17	Industrial – Saw Mill <10Ha	1.5097	1,422
18	Industrial – Saw Mills >10Ha	1.5097	1,704
21	Small Rural <100Ha	1.0873	749
22	Rural Grazing	0.997	957
23	Rural Cropping	1.1798	955
24	Rural Orchards	1.2237	1,053
25	Commercial Water	20.4755	3,408
26	Rural Exclusions	1.5898	73
31	Cattle Feedlot - 501 to 1,000	1.0955	787
32	Cattle Feedlot – 1,001 to 2,000	1.0955	1,574
33	Cattle Feedlot – 2,001 to 3,000	1.0955	3,152
34	Cattle Feedlot – 3,001 to 4,000	1.0955	4,949
35	Cattle Feedlot – 4,001 to 5,000	1.0955	6,527
36	Cattle Feedlot – 5,001 to 7,500	1.0955	8,102
37	Cattle Feedlot 7,501 SCU-10,000 SCU	1.0955	9,680
38	Cattle Feedlot 10,001 SCU-15,000 SCU	1.0955	11,254
39	Cattle Feedlot 15,001 SCU-20,000 SCU	1.0955	12,826
40	Cattle Feedlot 20,001 SCU or greater	1.0955	14,405
41	Piggery 2,501 -5,000 SPU	1.0955	787
42	Piggery 5,001 -10,000 SPU	1.0955	1,574
43	Piggery 10,001 -15,000 SPU	1.0955	3,152
44	Piggery 15,001 -20,000 SPU	1.0955	4,949
45	Piggery 20,001 -25,000 SPU	1.0955	6,527

## North Burnett Regional Council

Category	Description	Cent in Dollar	Minimum
46	Piggery 25,001 -37,500 SPU	1.0955	8,102
47	Piggery 37,501 -50,000 SPU	1.0955	9,680
48	Piggery 50,001 -75,000 SPU	1.0955	11,254
49	Piggery 75,001 -100,000 SPU	1.0955	12,826
50	Piggery 100,001 + SPU	1.0955	14,405
51	Power Station <50 MW	2.875	14,346
52	Power Station 50 – 250 MW	4.8575	28,692
53	Power Station >250 MW	3.6055	57,382
55	Extractive Industry < 5,000 tonnes	2.9038	1,146
56	Extractive Industry 5,000 -100,000 tonnes	2.9038	8,034
57	Extractive Industry 100,000 + tonnes	2.9038	29,839
58	Mining Lease <15 employees and <200Ha	4.9061	1,895
59	Mining Lease <15 employees and 200Ha+	3.6415	8,035
60	Mining Leases >15<100 employees	12.2267	29,839
61	Mining Leases <200 employees	26.4546	86,072
62	Mining Leases <300 employees	26.4546	143,450
63	Mining Leases <400 employees	26.4546	200,832
64	Mining Leases <500 employees	26.4546	258,212
65	Mining 500+ employees	26.4546	315,592
71	Intensive Accommodation 15 – 50 person	9.9774	17,214
72	Intensive Accommodation 51 – 100 person	9.9774	34,429
73	Intensive Accommodation 101 – 300 person	9.9774	68,858
74	Intensive Accommodation 301 – 500 person	9.9774	103,284
75	Intensive Accommodation 501 + persons	9.9774	137,713
81	Petroleum Lease – Gas < 1,000 ha	4.9888	14,346
82	Petroleum Lease – Gas 1,000 ha to 9,999 ha	4.9888	28,692
83	Petroleum Lease – Gas 10,000 ha to 29,999 ha	4.9888	86,072
84	Petroleum Lease- Gas 30,000 + ha	4.9888	172,142
85	Petroleum Lease – Shale Oil < 10 wells	4.9888	14,346
86	Petroleum Lease – Shale Oil 10 – 20 wells	4.9888	28,692
87	Petroleum Lease- Shale Oil 30+ Wells	4.9888	172,142
88	Petroleum Other <400ha	4.9888	8,607
89	Petroleum Other 400 + ha	4.9888	17,214

# North Burnett Regional Council

## UTILITY CHARGES

Council operates the following undertakings, which will be funded by a utility charge for each service provided:

- Landfill Management and Kerbside Collection Service
- Sewerage Schemes
- Water Supply Schemes

## SEWERAGE SCHEMES

Subject to the qualification and exceptions in the following paragraphs, Council will levy on every individual parcel in its land record a utility charge for sewerage, if the parcel is located within Council's declared sewer area and where Council is prepared to supply sewerage, together with any land already connected to the Council sewerage supply system.

The charge may be levied in those areas where construction of the service infrastructure has commenced but access is not yet available to the sewerage system.

Exemptions (Applies to contiguous parcel properties only)

- Where a single residential building or a single commercial building is situated across two or more adjoining parcels, Council will treat those parcels as if they were amalgamated into a single parcel, and will levy accordingly a single-parcel sewerage charge.
- Council may elect to not levy sewerage charges against a parcel used for a charitable purpose, or an educational or religious purpose, or another purpose beneficial to the community, which is identified in Council's differential rating category or the Department Natural Resources and Mines land use code for the parcel, or which is identified through Council's own enquiries.
- Council also will not levy sewerage charges against land:
  - i. that is effectively incapable of development (if vacant) by the erection of residential premises; or
  - ii. that is effectively incapable of development (if residential premises are situated upon it) by the erection of additional residential premises.
- The owner of a parcel bears the onus of demonstrating to Council it is entitled to the benefit of a qualification or exception in any of paragraphs 1 to 3. Such onus will be taken to be limited to that of reasonable effort having regard to the value of the exemption and Council's obligation to other ratepayers.

A system of full cost recovery will apply to the sewerage scheme, comprising an access charge to cover the fixed items within the sewerage scheme, such as capital expenditure, interest and redemption, and operating charges based on pedestals and covering ongoing maintenance and operation of the schemes.

The sewerage utility charges will be levied in accordance with the following principle:

- Access Charge - Each non-contiguous parcel within the sewered area that has the potential to be connected to the sewerage scheme will contribute towards the capital costs of the scheme.
- Operating Charge – Each pedestal (including urinal cistern) connected to the sewerage scheme will contribute to the annual operating costs associated with the scheme.

## North Burnett Regional Council

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- A standard residential dwelling will be charged for one 1<sup>st</sup> Pedestal (Access + Operating Charge), whereas multi-unit dwellings or flats will be charged a 1<sup>st</sup> Pedestal for each dwelling.

The sewerage scheme charges shall be:

Sewerage Charge	Description	Charge
1 <sup>st</sup> Pedestal Charge	Charge applied to a single unit dwelling, each unit of a multi-unit dwelling and for the 1 <sup>st</sup> pedestal at all other connected allotments.	\$552
Access Charge (un-connected or vacant)	Charge applied to each non-contiguous parcel of land in the seweraged area that has the potential to be connected to the sewerage scheme, whether connected or not.	\$420
Additional Pedestal (non-residential)	After the 1 <sup>st</sup> Pedestal Charge, the Charge applied to each additional non-residential pedestal (including urinal cistern) that is connected to the sewerage scheme.	\$447
Access Charge Additional Contiguous Parcels	Charge applied to each additional contiguous parcel of land in the seweraged area that has the potential to be connected to the sewerage scheme, whether connected or not.	\$189
Septic Charge	Charge applied to Assessments 60156-00000-000, 60157-00000-000, 60424-00000-000 and 60425-00000-000, these assessments are within the designated Mundubbera Sewerage Area but are unable to be connected.	\$420

# North Burnett Regional Council

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## WATER SUPPLY SCHEMES

Subject to the qualification and exceptions in the following paragraphs, Council will levy on every individual parcel in its land record a utility charge for water, if the parcel is located within Council's declared water area and where Council is prepared to supply water, together with any land already connected to the Council water supply system.

The charge may be levied in those areas where construction of the service infrastructure has commenced but access is not yet available to the water service.

Exemptions (Applies to contiguous parcel properties only)

- Where a single residential building or a single commercial building is situated across two or more adjoining parcels, Council will treat those parcels as if they were amalgamated into a single parcel, and will levy accordingly a single-parcel water charge.
- Council may elect to not levy water charges against a parcel used for a charitable purpose, or an educational or religious purpose, or another purpose beneficial to the community, which is identified in Council's differential rating category or the Department of Natural Resources and Mines land use code for the parcel, or which is identified through Council's own enquiries.
- Council also will not levy water charges against land:
  - i. that is effectively incapable of development (if vacant) by the erection of residential premises; or
  - ii. that is effectively incapable of development (if residential premises are situated upon it) by the erection of additional residential premises.
- The owner of a parcel bears the onus of demonstrating to Council it is entitled to the benefit of a qualification or exception in any of paragraphs 1 to 3. Such onus will be taken to be limited to that of reasonable effort having regard to the value of the exemption and Council's obligation to other ratepayers.

A system of full cost recovery on the supply of water, comprising an access charge to cover the fixed items within the water fund, such as capital expenditure and interest and redemption, and a consumption charge based on units of consumption covering the ongoing maintenance and operation of the schemes.

The water supply utility charges will be levied in accordance with the following principle:

- Access (Connection) Charge - Each parcel within the water area that has the potential to be connected to the water scheme and those rural properties that are connected to the water scheme will contribute towards the capital costs of the scheme.
- Consumption Charge – Each connection will contribute to the annual operating costs associated with the scheme based on kilolitre consumption measured through water meter readings.

## North Burnett Regional Council

The Water Scheme charges shall be:

Water Charge	Description	Charge
Access Charge	Charge applied to each parcel of land in the water area that has the potential to be connected to the water scheme, whether connected or not.	\$563
Consumption Charge	Charge for each kilolitre of consumption through water meter reads.	\$1.69
Access Charge Additional Contiguous Parcels	Charge applied to each additional contiguous parcel of land in the water area that has the potential to be connected to the water scheme, whether connected or not.	\$254

### KERBSIDE GARBAGE BIN COLLECTION & DISPOSAL CHARGES

The Kerbside Garbage Bin Collection and Disposal charge shall apply to the defined Waste collection areas, however Council has resolved that where a service has been established and on occasions the waste contractor determines that it cannot and should not traverse a particular road the service will not be delivered and that options available to the property effected are to leave the bin until the next available collection, take the bin to a Council landfill where the effected residents will not be charged or take the bin to a serviced sealed road where the truck can service it without danger or impact on roads.

The purpose of the Kerbside Garbage Bin Collection & Disposal charging system is to fund the collection, operation and maintenance of the Kerbside Garbage Collection Service performed within the Regional Council.

The objects of the Kerbside Garbage Bin Collection & Disposal charging system are:-

- To provide residents and staff with details of applicable charges associated with the Kerbside Garbage Bin Collection & Disposal service.
- To distribute costs equitably, where practical, by ensuring that individual customers pay for the cost of the service they use.
- To generate sufficient and stable income for the complete operation of the Garbage Function.

The annual Kerbside Garbage Bin Collection & Disposal charge will be set by resolution of Council when adopting its annual budget. The regular service provided shall be on the basis of one 240 litre wheelie bin service per week. Each service shall be equal to one (1) unit and each additional service equal to one (1) unit. The charges are annual charges and credits cannot be allowed for periods of time when premises are unoccupied. The Service will be charged on the number of services provided as follows:

- Residential - Differential Rate Categories 1-5
- Commercial - Differential Rate Categories 6-18
- Premium – Opt in Service (Application must be made)
- Infirm – Opt in Service (Application must be made)

## North Burnett Regional Council

Garbage Charge	Description	Charge
Residential Garbage	Charge applied to each bin serviced for properties in Differential Rate Categories Other than 6,7,8,9,10,11,12 and 13	\$265
Commercial Garbage	Charge applied to each bin serviced for properties in Differential Rate Categories 6,7,8,9,10,11,12 and 13	\$318
Premium Garbage	Charge applies to each bin serviced. Application must be made for this service	\$532
Infirm Garbage	Charge applies to each bin serviced. Application must be made for this service	\$265

### SPECIAL RATES AND CHARGES

#### SPECIAL CHARGE – ROAD AND DRAINAGE WORKS SHAND STREET SUBDIVISION, MT PERRY (SHAND, HUNTER & MASON STREETS)

**(a) Reason**

The matter of pursuing the establishment of the uncompleted infrastructure within the unfinished Shand Street Subdivision Mt Perry was considered by Council at its General Meeting Gayndah 15<sup>th</sup> March 2016 and a resolution was carried 7-0 as follows;

*Cr KS Wendt OAM BEM moved and Cr PW Lobegeier seconded: That Council receive and note the contents of the report and commence the implementation of the proposed benefitted area.*

The benefitted parcels and the special charges are shown in this report at:

Schedule 1 – Properties and breakdown of costs in relation to the Special Levy for the Shand, Hunter & Mason Street Benefitted Area Roads and Drainage upgrades.

The special charge will be levied on the benefitted parcels commencing for the Levy Period 1 January to 30 June 2017 and all forward periods as outlined in Schedule 2.

**(b) Basis on which Special Charge – Road and Drainage Works Shand Street Subdivision, Mt Perry**

In accordance with Section 92(3) of the *Local Government Act 2009* and Chapter 4 Part 6 of the *Local Government Regulation 2012* Council will make and levy a special charge on each parcel of land contained in Schedule 1 to recoup the cost of finalisation of drainage and road works.

The respective plans are detailed below:

**Internal Roadworks**

**Overall Plan**

The Overall Plan is as follows:

(a) Schedule 1 identifies the rateable land that will especially benefit from the service, facilities, and activities the subject of the plan.

(b) The service, facilities, and activities the subject of the plan comprises: Performance of the work (including provision of materials) to fund and construct:

- Shand Street
- Hunter Street

## North Burnett Regional Council

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- Mason Street

Associated works involved in administering, project managing and consulting regarding the Benefitted Area Project.

(c) The estimated cost of implementing the overall plan is \$366,200. Break down for each respective property is in Schedule 1

(d) Estimated time for implementing the infrastructure plan is 6 months, commencing in or about July 2016.

(e) Reimbursement of work cost by affected properties is based on the following:

In setting the special levy it is necessary to consider the extent to which each property specially benefits from the works.

The term “benefit” also includes “the extent to which the land specially contributes to the need for the service or activity”. Thus the “benefit” may relate to the cost of providing the service to the particular parcel of land.

The works are identified as;

Hunter Street from Mason street to end

- Mason Street from Hunter Street to Shand Street
- Shand Street

There is also The intersection (which it is proposed should be funded from Council’s general funds and not part of the special charge scheme).

The direct beneficiaries are those properties fronting the streets it is proposed to construct. Properties fronting the part of Mason St not to be constructed and the unnamed road beyond that will receive some benefit. It is assumed they will have benefit over the constructed road length as other properties, even though the sealed road will not extend all the way.

The benefit is access to the property using a constructed road.

It could be argued that the benefit to each property is equal (one access). It could also be argued that the benefit to each property (or the cost of providing that benefit) varies as

follows:

- a) The cost of providing access to each property is a share based on the length of road required to access that property. Thus a property facing Shand Street will benefit from the construction of Mason St and the part of Shand Street up to the property entrance. The property does not benefit from the part of Shand Street beyond its boundary towards the closed end. Included in setting the Special Levy
- b) The works will provide potential constructed road access to all the frontage of the property so the property will also benefit from the length of road running across its frontage. Included in setting the Special Levy

## North Burnett Regional Council

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Council will make and levy for the 2016-17 financial year a special levy upon each of the benefited lots, to recoup the work cost and the associated borrowing costs it incurs.

Each benefited parcel will share with each other benefited parcel the Council borrowing costs (including interest) and work costs. For Land in Sales Processes the special levy will be noted by Council as part of these sales procedures so that future purchasers will understand rates liability of appropriate land parcels.

Full Cost Breakdown is in Schedule 2

**TO PAY FOR THIS LANDOWNERS WILL HAVE TWO OPTIONS AS FOLLOWS;**

1. Option 1 – Land Owner Paying the costs up front.
2. Option 2 – Land Owners Paying Over a 10 Year Period

**Details of the**

**Annual Implementation Plan**

It should be noted that over the period of between 2014-2016 Council has invested in excess of \$120,000 of its own funds in road formation and civil works.

For the 2016-17 financial year, the annual implementation plan is as follows:

Council will:

- (a) from its own funding sources will fund the Mason and Hunter Street Intersection;
- (b) utilize money borrowed to fund the road construction and upgrade work in Mason, Hunter and Shand Streets;
- (c) perform the work; and
- (d) apply the borrowed money to fund the cost of the work.



## North Burnett Regional Council

### SCHEDULE 2 – LEVY PERIODS/YEARS FOR FUTURE CHARGES IF THE RATE PAYER CHOOSES OPTION 2 REPAYMENT SCHEDULE.

Finance Year	Period Start	Period End	Charge Amount
2016-17	1/01/2017	30/06/2017	Half Yearly Charge
2017-18	1/07/2017	31/12/2017	Half Yearly Charge
2017-18	1/01/2018	30/06/2018	Half Yearly Charge
2018-19	1/07/2018	31/12/2018	Half Yearly Charge
2018-19	1/01/2019	30/06/2019	Half Yearly Charge
2019-20	1/07/2019	31/12/2019	Half Yearly Charge
2019-20	1/01/2020	30/06/2020	Half Yearly Charge
2020-21	1/07/2020	31/12/2020	Half Yearly Charge
2020-21	1/01/2021	30/06/2021	Half Yearly Charge
2021-22	1/07/2021	31/12/2021	Half Yearly Charge
2021-22	1/01/2022	30/06/2022	Half Yearly Charge
2022-23	1/07/2022	31/12/2022	Half Yearly Charge
2022-23	1/01/2023	30/06/2023	Half Yearly Charge
2023-24	1/07/2023	31/12/2023	Half Yearly Charge
2023-24	1/01/2024	30/06/2024	Half Yearly Charge
2024-25	1/07/2024	31/12/2024	Half Yearly Charge
2024-25	1/01/2025	30/06/2025	Half Yearly Charge
2025-26	1/07/2025	31/12/2025	Half Yearly Charge
2025-26	1/01/2026	30/06/2026	Half Yearly Charge
2026-27	1/07/2026	31/12/2026	Half Yearly Charge

These charges are above all other rates and charges applicable

# North Burnett Regional Council

## SEPARATE RATES AND CHARGES

### LOCAL DISASTER MANAGEMENT LEVY

A Separate Charge, Local Disaster Management Levy (LDML), will be raised on all assessments within the North Burnett Region to assist in Councils capability to meet its obligations in times of a disaster and contribute toward the ongoing operation of disaster preparedness facilities. Refer to Policy 261. Local Disaster Management Levy for further details.

Rural Fire Service	Description	Charge
Local Disaster Levy	Charge applied on all assessments. No Discount to apply to this Levy	\$5

### NATURAL RESOURCE MANAGEMENT LEVY

The Natural Resource Management Levy will be raised from all ratepayers on an assessment basis with the rate determined by Council on an annual basis.

The Levy will be used to offset the weed and animal pest control measures combined with other Natural Resource functions within the regions.

Natural Resource Management Levy	Description	Charge
Natural Resource Management Levy	The levy applies to all assessments within the North Burnett Regional Council.	\$50

### LANDFILL MANAGEMENT LEVY

The Landfill Management Levy will be raised from all ratepayers on an assessment basis with the rate determined by Council on an annual basis.

The Levy will be used to offset the costs of Landfill Management, compliance and future close out provisions.

Waste Levy	Description	Charge
Landfill Management Levy	The levy applies to all assessments within the North Burnett Regional Council.	\$85

## REBATES AND CONCESSIONS

### REMISSION FOR OCCUPANCY/OWNERSHIP BY PENSIONERS

The Council will provide administrative support to the State Government Pensioner Rate Subsidy Scheme which currently provides a subsidy as follows:-

## North Burnett Regional Council

- The State Pensioner Rate Subsidy Scheme (PRSS) provides a subsidy on some Council rates and charges to pensioners who are in receipt of a pension from the Commonwealth Government, and who comply with the guidelines established by the Queensland Department of Communities. The State Government subsidy is currently set at **twenty percent (20%) of the applicable rates and charges up to a maximum of \$200.00 per annum.**

### DISCOUNT FOR PROMPT PAYMENT (SEC 104 (REG))

It is the policy of the Council that one (1) discount period will apply for each 6 month levy period. The discount period will commence on the date of notice and extend for a period of no less than 30 days.

In accordance with *Local Government Regulation 2012 Section 104*, the following Discount rates were adopted by the Council at its 2016-17 Budget Meeting:-

Rate/Charge	Discount Rate Applicable
General Rates (including Minimum General Rates);	10%
Water Charges (Excluding Water Consumption Charges)	10%
Water Consumption Charges	0%
Sewerage Charges	10%
Kerbside Garbage Bin Collection & Disposal Charge	10%
Land Fill Management Levy	10%
Natural Resource Management Levy	10%
Local Disaster Management Levy	0%
Special Charge – Road and Drainage Works Shand Street Subdivision Mt Perry	0%

Payments received by the Council or its appointed agents prior to close of business on the due date specified on the Rate Notice for each 6 month period will attract the percentage discount specified above.

Discount, on late payment of Rates and Charges, can only be allowed under Council's General Policy, *Rates – Discount for Late Payments*.

Discount disallowed on the levy for the first 6 month period is not eligible for allowance even if payment is made by the close of business on the specified due date of the levy for the second 6 month period.

No discount will be allowed if, after payment of current rates/charges, overdue rates remain on the land.

### ISSUE DATES AND DUE DATES

Rates issue dates and due dates will be as follows:

Rate Period	Issue Date	Due Date
1 July 2016 to 31 December 2016	17 August 2016	16 September 2016

# North Burnett Regional Council

1 January 2017 to 30 June 2017	15 February 2017	17 March 2017
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## INTEREST ON OVERDUE RATES (SEC 132 (REG))

Pursuant to the provision of *Local Government Regulation 2012 Sec 132* and to promote prompt payment of rates and charges, Council will charge interest on all overdue rates and charges, including special rates, at the maximum rate provided for by Local Government Regulations.

For the 2016-17 financial year, any balances outstanding at the close of the discount period will incur interest at the rate of 11% per annum compounding daily, from that date.

## PAYMENT OF OVERDUE RATE BY INSTALMENTS

To assist ratepayers in meeting their rate responsibilities, Council may accept applications for payment of overdue rates and utility charges by instalments from property owners who can demonstrate a genuine financial hardship. Each application will be assessed on its merits.

Interest will continue to be charged on overdue rates and utility charges which are subject to an instalment payment plan. The applicant must comply with the terms of the instalment plan agreed to, as default will result in Council requiring immediate full payment of future instalments.

## PAYMENT IN ADVANCE

Council accepts payments in advance by lump sum or by instalments. Interest is not paid to ratepayers on any credit balances.

## PRO RATA RATES AND CHARGES

In respect of any rates that are applicable in respect to part only of the year ending June 30 2017, the amount payable in respect thereof shall be assessed and charged on a pro-rate basis, with the pro-rata rate or charge to be set out in a supplementary notice with discount where applicable.

## CONCESSIONS FROM WATER CONSUMPTION CHARGES

Concessions for Partial Relief from Water Consumption Charges will only be allowed in accordance with Council's General Policy 211 – *Partial Relief from Water Charges*.

## CONCESSIONS FROM GENERAL RATES (SEC 120 (REG))

Council will upon written application, consider the remission of whole or part of the general rate levied upon entities or organisations who meet the criteria detailed in Section 120 of the *Local Government Regulation 2012*. Further details are included in Council's General Policy, *Rates – Not for Profit Organisations*.

## CONCESSIONS FOR SUBDIVIDER (SEC 120 (REG))

## North Burnett Regional Council

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That, where a subdivider is required to contribute to reticulated water and sewerage to a subdivision, the subdivider/developer be granted a concession of 100% of the water access charge and sewerage vacant land charges subject to the following conditions:-

1. The concession is for a maximum period of 3 years from the registration date of the plan;
2. The person who subdivided the parcel is the owner of the land;
3. The land is not developed land;
4. The ratepayer applies in writing for the concession; and

This provision is NOT retrospective beyond 2015-16 financial year.

If the land still satisfies the above conditions after the three year period noted above the subdivided/developer is entitled to an additional 2 years at the contiguous water & sewerage charge on the said land

### **Transitional Provisions for Subdivider**

Where a subdivider has a subdivided block that plan was registered beyond 3 years and is therefore not entitled to the above full concessions, however was required to contribute towards reticulated water and sewerage to a subdivision then a the contiguous water & sewerage charge will apply subject to the following conditions:-

- A. The concession is for a period of 2 years from 1 July 2014;
- B. The person who subdivided the parcel is the owner of the land;
- C. The land is not developed land;
- D. The ratepayer applies in writing for the concession.

# North Burnett Regional Council

## REGULATORY FEES

Section 97 of the *Local Government Act, 2009* empowers the Council to fix, by local law or resolution, a fee for any of the following:-

- (a) an application for, or the issue of an approval, consent, licence, permission, registration or other authority under a local government Act;
- (b) recording a change of ownership of land;
- (c) giving information kept under a local government Act;
- (d) seizing property or animals under a local government Act;
- (e) the performance of a function, other than a function mentioned in paragraphs (1) to (d), imposed on the local government under *Building Act 1975* or the *Plumbing and Drainage Act 2002*.

Such regulatory fee must not be more than the cost of providing the service or taking the action for which the fee is charged. Information about the fee must be recorded in the Council's Register of Regulatory Fees. Fees have been determined as recovering the cost of wages necessary to take action plus appropriate oncosts and overhead charges plus any external charges.

## COMMERCIAL CHARGES

Section 262(3)(c) of the *Local Government Act, 2009* provides the Council, as a legal entity, with powers to charge for services and facilities it supplies other than a service or facility for which a regulatory fee may be fixed. Such commercial charges are for transactions where the Council is prepared to provide a service and the other party to the transaction can choose whether or not to avail itself of the service. The making of commercial charges may be delegated by the Council (recorded in the Delegations Register). Commercial Charges are subject to the Goods and Services Tax.

Such charges may be reviewed by the Council at any time and will be recorded with the Register of Regulatory Fees as a listing of Commercial Charges. The nature, level and standard of the entitlement, facility or service is considered by the Council in the setting of commercial charges. Central to deliberations on these matters is the Council's community service obligation and the principle of social equity.

The principle of "user pays" is considered only where the provision of a service, entitlement or facility may be in direct competition with private enterprise.

## DEVELOPER CONTRIBUTIONS

In all cases, physical and social infrastructure costs for new development are to be funded by charges (developer contributions) for that development. The unexpended balance of developer contributions shall be appropriated to a constrained works reserve or liability account at the close of each financial year.

Such constrained works reserve shall indicate the nature of the works to be undertaken using the developer contribution.

A developer contribution shall be expended only on works for which the contribution was made.