

## Schedule B

South Burnett Regional Council

Revenue Statement 2008/2009

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## **1. Introduction**

In accordance with the *Local Government Act 1993* and the Local Government Finance Standard 2005, Council must develop a Revenue Statement. The legislation requires that the Council's Revenue Statement include the following matters: -

- How rates and charges are determined
- Details on all rebates and concessions;
- Details on any limitations in increases on rates and charges;
- The extent physical and social infrastructure costs for new development are to be funded by charges for the development;
- Whether it is intended to maintain, decrease or increase the operating capability of the local government and the extent to which it may be decreased or increased;
- Whether depreciation, and other non-cash expenses, are to be fully funded.

Generally, this statement does not deal with specific dollar amounts. The Statement deals with the reasoning applied by Council in fixing rates and charges and if applicable, how the Council applies user pays principles to utility and general charges.

This Revenue Statement specifically addresses the legislative requirements in respect of those matters detailed above. The Statement provides reasons why Council levies its rates and charges, why and how rebates and concessions are provided, and any limitations on these matters. Where appropriate, the basis for calculation of the various rates and charges may be shown.

## **2. Revenue Raising Matters Adopted in the Budget Concerning the Making and Levying of Rates and Charges**

### **2.1 Rates and Charges**

#### **2.1.1 General Principle**

The general principle adopted by Council in determining rates and charges for the financial year 2008/2009 shall be that wherever possible, charges shall relate directly to the services provided, eg Water Supply, Water, Refuse Collection, etc. Costs which are not able to be recovered by regulatory fees, commercial fees or utility charges shall be met by the levying of a differential general rate as hereinafter described.

#### **2.1.2 Differential General Rates**

##### **(a) Reasons**

Council recognises that:

- different classes of land may receive differing levels or require different types of service; & .
- similar classes of land in different parts of the newly created local government area have historically different levels of general rating in place.

Accordingly, it is considered that differential rating should form the basis of Councils general revenue raising. For differential rating purposes it is proposed that rateable lands be divided into five broad categories – these categories are:

- Residential Lands
- Commercial Lands
- Industrial Lands
- Rural Lands
- Other Lands.

The commercial, industrial and residential categories are further subdivided to reflect differing classes of land within those broader categories. This will allow a more equitable distribution of the cost of operations given that the unimproved value of the land does not fully reflect operational demands and service levels in various sectors of the community.

Where necessary each area has also been further divided by former local government area to allow for the transition to an equitable rating system for all rateable lands following the local government reform process. The subdivision of categories by former Local Government area also ensures compliance with the Local Government Act, Local Government Finance Standard 2005 and the Regulation 2005 governing rating following the reform process.

In respect of criteria and evidence set out hereunder '*Primary Council Land Use Code*' shall mean:

- A two-character code recorded in Council's rating files as Local Government Code which identifies the principal use of the land.

Differential Rating Categories for 2008 2009 are:

CATEGORY DESCRIPTION	CRITERIA
Urban Residential (Kingaroy)	<p><b>Criteria</b> - all Rateable land</p> <p>(i) within the former Kingaroy Shire area; &amp;</p> <p>(ii) used for residential purposes; &amp;</p> <p>(iii) not included in any other category.</p> <p><b>Evidence</b> –</p> <p>(i) Rate Assessments have a Primary Land Use Code of 1, 2, 3, 6, 7, 8 or 9; &amp;</p> <p>(ii) Mapping for the former Kingaroy Shire Council area.</p>
Urban Residential (Murgon)	<p><b>Criteria</b> - all Rateable land</p> <p>(i) within the former Murgon Shire area; &amp;</p> <p>(ii) used for residential purposes; &amp;</p> <p>(iii) not included in any other category.</p> <p><b>Evidence</b> –</p> <p>(i) Rate Assessments have a Primary Land Use Code of 1, 2, 3, 6, 7, 8 or 9; &amp;</p> <p>(ii) Mapping for the former Murgon Shire Council area.</p>
Urban Residential (Nanango)	<p><b>Criteria</b> - all Rateable land</p> <p>(i) within the former Nanango Shire area; &amp;</p> <p>(ii) used for residential purposes; &amp;</p> <p>(iii) not included in any other category.</p> <p><b>Evidence</b> –</p> <p>(i) Rate Assessments have a Primary Land Use code of 1, 2, 3, 6, 7, 8 or 9; &amp;</p> <p>(ii) Mapping for the former Nanango Shire Council area.</p>
Urban Residential (Wondai)	<p><b>Criteria</b> - all Rateable land</p> <p>(i) within the former Wondai Shire area; &amp;</p> <p>(ii) used for residential purposes; &amp;</p> <p>(iii) not included in any other category.</p> <p><b>Evidence</b> –</p> <p>(i) Rate Assessments have a Primary Land Use Code of 1, 2, 3, 6, 7,8 or 9; &amp;</p> <p>(ii) Mapping for the former Wondai Shire Council area.</p>

CATEGORY DESCRIPTION	CRITERIA
Rural Residential (Murgon)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Murgon Shire area; &amp;</li> <li>(ii) used for rural residential purposes; &amp;</li> <li>(iii) not included in any other category.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) Rate Assessments have a Primary Land Use code of 4 or 5; &amp;</li> <li>(ii) Mapping for the former Murgon Shire Council area.</li> </ul>
Rural Residential (Nanango)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Nanango Shire area; &amp;</li> <li>(ii) used for rural residential purposes; &amp;</li> <li>(iii) not included in any other category.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) Rate Assessments have a Primary Land Use code of 4 or 5; &amp;</li> <li>(ii) Mapping for the former Nanango Shire Council area.</li> </ul>
Rural Residential (Wondai)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Wondai Shire area; &amp;</li> <li>(ii) used for rural residential purposes; &amp;</li> <li>(iii) not included in any other category.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) Rate Assessments have a Primary Land Use code of 4 or 5; &amp;</li> <li>(ii) Mapping for the former Wondai Shire Council area.</li> </ul>
Rural Residential - Rural (Kingaroy)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Kingaroy Shire area; &amp;</li> <li>(ii) used for rural residential purposes; &amp;</li> <li>(iii) not included in any other category.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) Rate Assessment have a Primary Land Use code of 4 or 5; &amp;</li> <li>(ii) Mapping for the former Kingaroy Shire Council area.</li> </ul>
Rural Residential - Urban (Kingaroy)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Kingaroy Shire area; &amp;</li> <li>(ii) used for rural residential purposes; &amp;</li> <li>(iii) connected to, or capable of connection to, an urban water supply; &amp;</li> <li>(iv) not included in any other category.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) Rateable Assessments having a Primary Land Use code of 4 or 5; &amp;</li> <li>(ii) Land is connected to or capable of connection to an urban water supply; &amp;</li> <li>(iii) Mapping for the former Kingaroy Shire Council area.</li> </ul>
Boondooma Dam SDA (Wondai)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Wondai Shire Area; &amp;</li> <li>(ii) used for residential purposes; &amp;</li> <li>(iii) not included in any other category</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) contained within the Boondooma Dam Special Development Area under IPA Planning Scheme for the former Wondai Shire Area.</li> </ul>

CATEGORY DESCRIPTION	CRITERIA
Village (Kingaroy)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Kingaroy Shire Area; &amp;</li> <li>(ii) used for residential purposes; &amp;</li> <li>(iii) located in the villages of Kumbia, Wooroolin, Memerambi, Crawford and Coolabunia; &amp;</li> <li>(iv) not included in any other category.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) All residential properties contained within the boundaries designated on the relevant village maps</li> </ul>
Village (Nanango)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) with the former Nanango Shire Area; &amp;</li> <li>(ii) used for residential purposes; &amp;</li> <li>(iii) located in the villages of Maidenwell, Brooklands and Dandabah; &amp;</li> <li>(iv) not included in any other category</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) The township designations in the Administration Local Law for the former Nanango Shire.</li> </ul>
Group Titles (Nanango)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) with the former Nanango Shire Area; &amp;</li> <li>(ii) used for or intended to comprise dwelling units where each unit is located upon an allotment shown on a standard format plan for a community title scheme under the Body Corporate and Community Management Act 1997.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) standard format plans for a community title scheme under the Body Corporate and Community Management Act 1997; &amp;</li> <li>(ii) Mapping for the former Nanango Shire Council area.</li> </ul>
Commercial (Kingaroy)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Kingaroy Shire area; &amp;</li> <li>(ii) used for commercial purposes; &amp;</li> <li>(iii) not included in any other category.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) having a primary land use code between 10 and 15 or a primary land use code between 17 &amp; 27 or a primary land use code between 41 &amp; 49; &amp;</li> <li>(ii) Mapping for the former Kingaroy Shire Council area.</li> </ul>
Commercial (Murgon)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Murgon Shire area; &amp;</li> <li>(ii) used for commercial purposes; &amp;</li> <li>(iii) not included in any other category.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) having a primary land use code between 10 and 27 or a primary land use code between 41 &amp; 49; &amp;</li> <li>(ii) Mapping for the former Murgon Shire Council area.</li> </ul>
Commercial (Nanango)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Nanango Shire area; &amp;</li> <li>(ii) used for commercial purposes; &amp;</li> <li>(iii) not included in any other category.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) having a primary land use code between 10 and 27 or a primary land use code between 41 &amp; 49; &amp;</li> <li>(ii) Mapping for the former Nanango Shire Council area.</li> </ul>

CATEGORY DESCRIPTION	CRITERIA
Commercial (Wondai)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Wondai Shire area; &amp;</li> <li>(ii) used for commercial purposes; &amp;</li> <li>(iii) not included in any other category.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) having a primary land use code between 10 and 27 or a primary land use code between 41 &amp; 49; &amp;</li> <li>(ii) Mapping for the former Wondai Shire Council area.</li> </ul>
Drive Shopping Centre (Kingaroy) in	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Kingaroy Shire area; &amp;</li> <li>(ii) used for Drive-in shopping centre purposes; &amp;</li> <li>(iii) not included in any other category.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) having a primary land use code equal to 16; &amp;</li> <li>(ii) Mapping for the former Kingaroy Shire Council area.</li> </ul>
Industrial (Kingaroy)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Kingaroy Shire area; &amp;</li> <li>(ii) used for industrial purposes; &amp;</li> <li>(iii) not included in any other category.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) having a primary land use code between 28 and 40; &amp;</li> <li>(ii) Mapping for the former Kingaroy Shire Council area.</li> </ul>
Industrial (Murgon)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Murgon Shire area; &amp;</li> <li>(ii) used for industrial purposes; &amp;</li> <li>(iii) not included in any other category.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) having a primary land use code between 28 and 40; &amp;</li> <li>(ii) Mapping for the former Murgon Shire Council area.</li> </ul>
Industrial (Nanango)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Nanango Shire area; &amp;</li> <li>(ii) used for industrial purposes; &amp;</li> <li>(iii) not included in any other category.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) having a primary land use code between 28 and 39; &amp;</li> <li>(ii) Mapping for the former Nanango Shire Council area.</li> </ul>
Industrial (Wondai)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Wondai Shire area; &amp;</li> <li>(ii) used for industrial purposes; &amp;</li> <li>(iii) not included in any other category.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) having a primary land use code between 28 and 39; &amp;</li> <li>(ii) Mapping for the former Wondai Shire Council area.</li> </ul>
Extractive (Nanango) A	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Nanango Shire area; &amp;</li> <li>(ii) primarily used, or intended for use, for industries of an extractive nature; &amp;</li> <li>(iii) having an employee base up to and including 50 employees.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) having a primary land use code equal to 40; &amp;</li> <li>(ii) mapping for the former Nanango Shire Council area; &amp;</li> <li>(iii) number of employees engaged in the conduct of the enterprise.</li> </ul>

CATEGORY DESCRIPTION	CRITERIA
Extractive B (Nanango)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Nanango Shire area; &amp;</li> <li>(ii) primarily used, or intended for use, for industries of an extractive nature; &amp;</li> <li>(iii) having an employee base over 50 employees.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) having a primary land use code equal to 40; &amp;</li> <li>(ii) mapping for the former Nanango Shire Council area; &amp;</li> <li>(iii) number of employees engaged in the conduct of the enterprise.</li> </ul>
Extractive C (Wondai)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Wondai Shire area;</li> <li>(ii) primarily used or intended for use, for industries of an extractive nature.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) having a primary land use code equal to 40; &amp;</li> <li>(ii) mapping for the former Wondai Shire Council area.</li> </ul>
Power Generation (Nanango)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Nanango Shire area; &amp;</li> <li>(ii) primarily used or intended for use, for the purpose of electricity generation by way of coal fired power stations.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) mapping for the former Nanango Shire Council area; &amp;</li> <li>(ii) properties determined by the Chief Executive Officer as being primarily used for coal fired power stations.</li> </ul>
Pumpsites (Wondai)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Wondai Shire area; &amp;</li> <li>(ii) used for irrigation, stock and urban water pump sites.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) having a primary land use code equal to 95; &amp;</li> <li>(ii) mapping for the former Wondai Shire Council area.</li> </ul>
Rural (Kingaroy)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Kingaroy Shire area; &amp;</li> <li>(ii) used for rural purposes; &amp;</li> <li>(iii) not included in any other category.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) having a primary land use code between 73 and 95; &amp;</li> <li>(ii) mapping for the former Kingaroy Shire Council area.</li> </ul>
Rural (Murgon)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Murgon Shire area; &amp;</li> <li>(ii) used for rural purposes; &amp;</li> <li>(iii) not included in any other category.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) having a primary land use code between 73 and 95; &amp;</li> <li>(ii) mapping for the former Murgon Shire Council area.</li> </ul>
Rural (Nanango)	<p><b>Criteria</b> - all Rateable land</p> <ul style="list-style-type: none"> <li>(i) within the former Nanango Shire area; &amp;</li> <li>(ii) used for rural purposes; &amp;</li> <li>(iii) not included in any other category.</li> </ul> <p><b>Evidence</b> –</p> <ul style="list-style-type: none"> <li>(i) having a primary land use code between 73 and 95; &amp;</li> <li>(ii) mapping for the former Nanango Shire Council area.</li> </ul>



CATEGORY DESCRIPTION	CRITERIA
Rural (Wondai)	<b>Criteria</b> - all Rateable land (i) within the former Wondai Shire area; & (ii) used for rural purposes; & (iii) not included in any other category. <b>Evidence</b> – (i) having a primary land use code between 73 and 94; & (ii) mapping for the former Wondai Shire Council area.
Stock Health Control (Wondai)	<b>Criteria</b> - all Rateable land (i) within the former Wondai Shire area; & (ii) held for stock dip purposes. <b>Evidence</b> – (i) former Wondai Shire “Register of stock dips sites”.
Other (Kingaroy)	<b>Criteria</b> - all Rateable land (i) within the former Kingaroy Shire area; & (ii) not included in any other category. <b>Evidence</b> – (i) mapping for the former Kingaroy Shire Council area.
Other (Murgon)	<b>Criteria</b> - all Rateable land (i) within the former Murgon Shire area; & (ii) not included in any other category. <b>Evidence</b> – (i) mapping for the former Murgon Shire Council area.
Other (Nanango)	<b>Criteria</b> - all Rateable land (i) within the former Nanango Shire area; & (ii) not included in any other category. <b>Evidence</b> – (i) mapping for the former Nanango Shire Council area.
Other (Wondai)	<b>Criteria</b> - all Rateable land (i) within the former Wondai Shire area; & (ii) not included in any other category. <b>Evidence</b> – (i) mapping for the former Wondai Shire Council area.

## **(b) Basis on Which Amounts Calculated**

General Rates are principally allocated to rateable properties in the Shire area based on the Unimproved Capital Value (UCV) as supplied by the Lands Division of the Department of Natural Resources. General Rates are used to fund the general operations of Council after allowing for the income from all other rates and charges and grants and subsidies. The term “rateable land” is defined by Section 957(1) of the Local Government Act 1993.

### **2.1.3 Minimum General Rate**

#### **(a) Reason**

The Council recognises that all parcels of land will receive a benefit from services provided and that, in some instances, the levying of a rate based on the valuation will result in some lands not contributing to the cost of such services in proportion to the benefit received.

**(b) *Basis on which Minimum General Rate Calculated***

Minimum general rates will be determined in each year based on the level of services provided in the budget for that year.

**2.1.4 Special Rural Fire Charge**

**(a) *Reason***

Subsequent to the amendment to the Fire Service Act 1990, allowing Local Governments to make and levy a charge on all parcels of rateable land serviced by a Rural Fire Brigade, the Council decided to impose such a charge for those Brigades which so requested.

**(b) *Basis on which Special Rural Fire Charge Calculated***

A special charge will be levied in respect of all parcels of rateable land defined in the Queensland Fire Service Rural Division maps of Rural Fire Boundaries and will be levied equally on each rateable assessment in that particular Brigade's area.

**2.1.5 Special Charges**

**2.1.5.1 Swickers Upgraded Water Supply**

**(a) *Reason***

Swickers Kingaroy Bacon Factory Pty Ltd operate an abattoir from property situated at Barkers Creek Road, Kingaroy. The operators have completed an upgrade of the facilities to obtain an export licence and plan further improvements/extensions to the works to expand their operations.

The site currently receives supply from the Kingaroy Water Scheme. However, the current supply did not provide sufficient flow to meet the requirements for fire safety installations installed in the building. The Council have reached agreement with Swickers Kingaroy Bacon Factory Pty Ltd on a proposal to upgrade the water supply service to enable the required fire safety installations to be met.

**(b) *Basis on which Swickers Special Charge Calculated***

The total estimated cost of providing the service was \$160,804.00. Agreement was reached with Swickers Kingaroy Bacon Factory Pty Ltd that an amount of seventy thousand dollars (\$70,000) be drawn down from the Queensland Treasury Corporation (QTC) during the 2000/2001 financial year over a ten (10) year term and form part of Council's long term debt pool with QTC.

A special charge will be levied on the benefited land to repay interest and redemption on the loan. This charge commenced in the Financial Year 2001/2002 and will conclude in the Financial Year 2010/2011.

**2.1.5.2 Special Loan Rate {Blackbutt Water}**

**(a) *Reason***

Council will set a special rate to defray the cost of interest and redemption on any loan borrowed for upgrade of the town water supply for the defined town area of Blackbutt.

**(b) *Basis on which Special Loan Rate Calculated***

The rate will be determined by dividing total debt service costs by the total number of connections or services available.

**2.1.5.3 Special Loan Rate {Blackbutt Sewerage}**

**(a) *Reason***

Council will set a special rate to defray the cost of interest and redemption on any loan borrowed for sewerage treatment plant upgrade for the defined town area of Blackbutt.

**(b) *Basis on which Special Loan Rate Calculated***

The rate will be determined by dividing the total debt service costs by the total number of connections or services available.

**2.1.6 Separate Rates**

**2.1.6.1 Environmental Charge**

**(a) *Reason***

The Council has determined that a separate charge will be levied equally on all rateable lands in the Shire to enable Council to fund issues specifically for the protection of the environment. .

**(b) *Basis on which special environmental charge calculated***

Revenue raised from this charge will only be used to fund either all or part of the costs associated with issues specifically for the protection of the environment. It is considered to be more appropriate to raise funds by a separate charge rather than from general funds to ensure the community is aware of the Council's commitment to the long-term sustainability of our environment. It also considers the benefit is shared equally by all parcels of land regardless of their value. Full particulars of the environmental initiatives funded by the levy are set out in Council's budget papers

**2.1.7 Utility Charges**

**2.1.7.1 Sewerage Charges**

**(a) *Reason***

Council determines that the net cost of providing sewerage services to lands, including operating and maintenance costs, capital costs and debt servicing charges will be fully funded by a charge on those lands receiving the service or to which the service is deemed to be available.

**(b) *Basis on which sewerage charges calculated***

Until otherwise determined by the Council the basis and principles of assessing charges to be levied under Section 973 of the Local Government Act 1993 for the purpose of defraying the interest and redemption charges to loan liability incurred by the Council for Sewerage services and the cost of operating and maintaining sewerage systems in declared sewerage areas set out in Schedule A shall in respect of all land and premises in the area, whether the land on which any structure, building or place is situated, is or is not rateable under the Local Government Act, shall be as follows:-

- i. In respect of all lands and premises which are connected with Council's Sewerage System:
  - a charge to be fixed by the Council, for each pedestal connected to the sewerage system, other than extra pedestals installed in a private residence for the sole use of the occupier and their family.
- ii. In respect of each allotment of Vacant Land rateable under the Local Government Act 1993 situated within 100 metres of a sewer of the Council's system:
  - a charge to be fixed by the Council.
- iii. Where any premises not connected to the Council's sewerage system, become connected during the year, the charges under Clause 1(A) shall become operative from date of connection, with proportionate rebate from that date, of those made under Clause (i).

#### **2.1.7.2 Refuse Collection Charges – Residential and Commercial**

##### **(a) Reason**

Council determines that the net cost of providing refuse collection services including operation and maintenance costs, capital costs and debt servicing costs will be fully funded by those lands receiving the service. Details of the areas receiving a refuse service are set out in Schedule B.

##### **(b) Basis on which Refuse Collection Charges Calculated**

Until otherwise determined by the Council the bases and principles of assessing charges to be levied under Section 973 of the Local Government Act 1993, for the purpose of defraying the cost of supplying a cleansing service for the removal of garbage or refuse in respect of all lands and premises as defined in the schedule of declared refuse areas (Schedule B) and those lands and premises outside the declared refuse areas where an optional cleansing service is requested shall be as follows: -

- i. In respect of all lands and premises contained within the declared refuse area
  - a charge to be fixed by the Council for each domestic refuse service for the declared refuse collection area.
- ii. In respect of all lands and premises outside the declared refuse areas where an optional cleansing service is requested.
  - a charge to be fixed pursuant to section (i).
- iii. In respect of all lands and premises either contained within a declared refuse area or outside a declared refuse area where garbage and refuse are removed other than in accordance with Clause (i) and (ii) (ie Trade Waste Collection).
  - a charge pursuant to section (i)
  - a charge to be fixed by the Council for each 1m<sup>3</sup> container commercial refuse service within the declared refuse area.
  - a charge to be fixed by the Council for each 1.5m<sup>3</sup> container commercial refuse service within the declared refuse area.
  - a charge to be fixed by the Council for each 2m<sup>3</sup> container commercial refuse service within the declared refuse area.
- iv. The size of container and frequency of service pursuant to clause (iii) shall be determined by the Chief Executive Officer.

### **2.1.7.3 Water Supply Charges**

#### **(a) Reason**

The Council operates the separate water supply schemes set out in Schedule C, and determines that the net cost of providing a water supply in each scheme area including operation and maintenance costs, capital costs and debt servicing costs will be fully funded by charges on those lands receiving a supply or to which a supply is deemed to be available.

#### **(b) Basis on which Water Supply Charges Calculated**

- (i) *Base Charge*: The fixed cost including administration and depreciation will be fully funded by a charge on those lands receiving the service or to which the service is deemed to be available in each scheme; and
- (ii) *Usage Charge*: The variable cost of operating and maintaining a water supply in each scheme will be fully funded by a per kilolitre charge for every kilolitre of water used as measured by a meter or estimated in accordance with Council's Local Laws. Meters shall be read as near as practicable to June 30 and December 31 each year. Water Consumption charges will be included on the rate notice to be issued in August and February each year.
- (iii) *Major Industry*  
A Water Access and Usage Charge of \$1.20 per kilolitre to be made and levied on land for the provision of infrastructure and delivery of water and for water used and metered from the Murgon Town reticulated water supply for connections to the following premises, defined by the Council for the purpose of water charges to be major industry:
  - Meatworks – Mikan Street, Murgon; and
  - Tannery – Gesslers Road, Murgon

### **2.1.8 Discount and Other Benefits for Prompt Payment of Rates**

#### **(a) Reason**

To encourage early payment of rates, Council will offer ratepayers a discount on payments received during the nominated discount period. To qualify for discount, all rates and charges including overdue rates must be paid in full by the close of business on the due date. The discount period will be a period of at least thirty (30) clear days commencing from the issue date shown on the Rate Notice and concluding on the due date shown on the Rate Notice. Discount will apply to most rates and charges, however discount will be excluded from Interest, Charges for Water Used, Rural Fire Levy, State Government Fire Levy, Separate Charges and Special Charges.

#### **(b) Basis on which Discount Calculated**

For payments made during the discount period – a period of at least thirty (30) clear days commencing from the issue date shown on the Rate Notice and concluding on the due date shown on the Rate Notice. Discount will be calculated at the rate of 10% per annum of total rates and charges (excluding Interest, Charges for Water Used, Rural Fire Levy, State Government Fire Levy; Separate Charges and Special Charges).

## **2.1.9 Interest on Overdue Rates**

### **(a) Reason**

The Council has determined that all rates and charges will be determined as overdue for the charging of interest if they remain unpaid after thirty (30) days from the due date of the relevant notice.

### **(b) Basis on which Interest Calculated**

Interest will be charged on all overdue rates at the rate of 11% per annum compound, calculated on daily rests.

## **2.1.10 Collection of Outstanding Rates and Charges**

Council requires payment of rates and charges within the specified period and it is Council's policy to diligently pursue the collection of overdue rates and charges. However, Council will take into account individual circumstances or the financial hardships faced by relevant ratepayers.

To cater for this, Council has established balanced administrative processes that allow flexibility in ratepayer payment options including payment by regular instalments. At the same time, these processes include a variety of options, including legal action, that allow the effective recovery of overdue rates, depending on the level of resistance experienced.

## **2.1.11 Payment Methods**

Council offers ratepayers a wide and varied range of payment methods to pay rates (not all methods are currently available to all residents). This includes Cash, Cheque or Money Order; Credit and Debit Card via EFTPOS at Council's Administration Offices; Credit Card or Debit Card over the telephone or internet via BPAY; payment at any Bank in Australia (transfer fees may apply), or payment by cash, cheque, Credit Card or Debit Card at any Australia Post outlet in Australia, or payment by Credit Card or Debit Card via Telephone or Internet via Australia Post BillPay.

For house bound or frail ratepayers, Council does offer Credit Card payments over the telephone by contacting Council's Rates Staff.

### **2.1.11.1 Payments in advance**

Council does accept payments in advance – either the estimated amount of future rate levies or smaller amounts paid by instalments. Interest is not payable on any credit balances held.

### **2.1.11.2 Issue of Rate Notices**

Council will issue rate notices for general rates and charges half-yearly, generally in August and February each year. The half-yearly notice will also include water consumption usage charges.

Supplementary rate notices will generally be issued simultaneously with the half-yearly notices. For selected large consumers, monthly water usage notices may be issued.

## **2.2 Regulatory Fees**

Council imposes regulatory fees for services and facilities supplied by it under the Local Government Act and Local Laws for things such as applications, approvals, consents, licenses, permission, registration, information given, admission to certain structures or places or inspection made.

These Regulatory Fees are based as far and accurately as possible on the actual cost of the particular service to which the fee relates. All regulatory fees are listed in Council's Register of Charges.

## **2.3 Rebates and Concessions on Rates and Charges**

### **2.3.1 Pensioner Concession**

It is Council's policy to provide assistance by way of a remission of rates to pensioners who meet the administrative guidelines for the Queensland Government pensioner rate subsidy scheme. The Council rebate is in addition to the State Government approved pensioner rate subsidy. For 2008 2009 the remission has been set at 10% of the rate levy to a maximum of \$100 (excluding Interest, Charges for Water Used, Rural Fire Levy, State Government Fire Levy, Separate Charges and Special Charges). Exemption is granted pursuant to section 1033 (2) (a) (i) of the Local Government Act.

### **2.3.2 Exemption from General Rating**

In addition to those properties exempted from General Rates by the Provisions of the Local Government Act 1993, and the Local Government Regulations 1994, the Council has, pursuant to section 1033 (2) (a) (ii) of the Local Government Act, exempted the properties or classes of properties listed in Schedule "D" from general rates.

### **2.3.3 Exemption from Minimum General Rate**

The Council has determined that rateable land:

- i Held in the ownership of organisations, which perform a public service, will be exempted from the requirement to pay the minimum general rate levy but if rateable will pay a valuation based rate which will be less than the minimum. Organisations qualifying for exemption from the minimum rate are listed in Schedule "E". Exemptions are granted pursuant to sections 1033 (2) (a) (ii) and 1033 (2) (b) of the Local Government Act.

### **2.3.4 Exemption from Utility Charges**

The Council has determined that certain rateable land held in the ownership of organisations, which perform a public service, will be exempted from the requirement to pay certain utility charges. Organisations qualifying for exemption from utility charges are listed in Schedule "F". The exemption is granted pursuant to section 1033 (2) (a) (ii) of the Local Government Act.

### **2.3.5 Remission on Water Usage for Haemodialysis machine**

Council allow a remission of 40kL on the water usage to any patient who has been supplied with a Haemodialysis machine from Queensland Health

## **2.4 Limitations on Increases in Rates and Charges**

Council will limit rate increases for all differential rating categories as follows:

- (i) for land on which the rate levied for the previous financial year was for the full year the amount of the rate levied for the previous financial year plus 20%; or
- (ii) for land on which the rate levied for the previous financial year was for a period less than the full year the corresponding annual amount for the rate levied for the previous financial year plus 20%

## **2.5 The Extent Physical and Social Infrastructure Costs for New Development are Funded**

The Integrated Planning Act 1997 requires Council to produce infrastructure charges plans.

Under the Act, an infrastructure charges plan must –

- (i) Explain why an infrastructure charge is intended for the items; and
- (ii) State the estimated proportion of the capital cost of the items to be funded by the charge; and
- (iii) Include a schedule stating the estimated timing for, and estimated capital cost of, the items; and
- (iv) State the method or methods by which the charge must be calculated; and
- (v) State each area in which the charge applies; and
- (vi) Identify each type of lot, work or use, in respect of which, the charge applies; and
- (vii) For each type of lot, work or use in an area stated under paragraph (e) – calculate the rate at which the charge applies using a method stated under paragraph (d); and
- (viii) If the charge is payable by a person other than an applicant for a development approval – state when the charge is payable.

The Council is in the process of developing a new planning scheme and associated infrastructure charges plans for the whole of the new local government area. These will be developed progressively in line with legislative requirements.

Until such time as these plans come into force, the existing Planning Scheme Policies for each of the former local government areas will continue to be the basis for Council's charging practices.

## **2.6 Operating Capability**

The budget for 2008/2009 has been prepared on the basis of maintaining Council's operating capability.

## **2.7 Funding of Depreciation**

In order to produce a balanced budget for 2008/2009 Council has been unable to fully fund depreciation of assets. It is recognised for the long term sustainability of Council's infrastructure that this situation needs to be addressed. Over the next two years council will be developing its asset management systems and adopting uniform depreciation schedules for all assets. Council will review the situation in relation to unfunded depreciation once these projects are completed.

<b>SCHEDULE A – DEFINED SEWERAGE AREAS</b>	
<b>SCHEME</b>	<b>EVIDENCE</b>
<b>Nanango</b>	Each parcel of land: <ul style="list-style-type: none"><li>i) within 100 metres of a sewerage main in the township of Nanango; or</li><li>ii) determined by Council resolution from time to time as being within the defined sewerage area for Nanango.</li></ul>
<b>Blackbutt</b>	Each parcel of land: <ul style="list-style-type: none"><li>i) within 100 metres of a sewerage main in the township of Blackbutt; or</li><li>ii) determined by Council resolution from time to time as being within the defined sewerage area for Blackbutt.</li></ul>
<b>Kingaroy</b>	Each parcel of land: <ul style="list-style-type: none"><li>i) within 100 metres of a sewerage main in the township of Kingaroy; or</li><li>ii) determined by Council resolution from time to time as being within the defined sewerage area for Kingaroy.</li></ul>



<b>SCHEDULE A – DEFINED SEWERAGE AREAS</b>	
<b>SCHEME</b>	<b>EVIDENCE</b>
<b>Wondai</b>	Each parcel of land: i) within 100 metres of a sewerage main in the township of Wondai; or ii) determined by Council resolution from time to time as being within the defined sewerage area for Wondai.
<b>Proston CED</b>	Each parcel of land: i) within 100 metres of a CED main in the township of Proston; or ii) determined by Council resolution from time to time as being within the defined CED area for Proston.
<b>Murgon</b>	Each parcel of land: i) within 100 metres of a CED main in the township of Murgon; or ii) determined by Council resolution from time to time as being within the defined CED area for Murgon.

<b>SCHEDULE B – DEFINED REFUSE COLLECTION AREAS</b>	
<b>AREA</b>	<b>EVIDENCE</b>
<b>Nanango</b>	Each parcel of occupied land or a structure within the Town of Nanango and such other allotments as nominated by Council.
<b>Blackbutt</b>	Each parcel of occupied land or a structure within the Township of Blackbutt and such other allotments as nominated by Council..
<b>Bunya Mountains</b>	Each parcel of occupied land or a structure within the Bunya Mountains Collection Area and such other allotments as nominated by Council..
<b>Kingaroy</b>	<p>1. <b>Township of Crawford</b> As delineated on map of Town of Crawford, with the exception of all premises that exceed 3 hectares in area, drawn and published by the Department of Mapping and Surveying, Brisbane, 1980.</p> <p>2. <b>Township of Kingaroy</b> Commencing at the north-west corner of Lot 1 on RP 179281, by the west boundaries of Lot 1 on RP 179281 and Lot 121 on RP 850245, by the north and west boundaries of Lot 2 on RP 136698, by the west boundary of Lot 1 on RP 116484, by the west boundaries of Lot 2 on RP 136698 and Lot 22 on Plan FY 2137, by the north and east boundaries of Lot 21 on RP 7933, by the north and north-east boundaries of Lot 2 on RP 173656, by the north and east boundary of Lot 1 on RP 173656, by the north boundaries of Lot 391 on Plan FY 2962 and Lot 2 on RP 117546 and Lot 1 on RP 126072, by the north boundaries of Lot 4 on RP 170315 and Lot 3 on RP 170315 and Lot 2 on RP 7904 and Lot 1 on RP 7903 and Lot 50 on Plan FTZ 37361, by the west and north boundary of Lot 2 on Plan FY 2134, by the west boundaries of Lot 489 on Plan FY 2776 and Lot 20 on RP 205802 and Lot 21 on RP 205802, by the west and north boundaries of Lot 130 on Plan FTZ 37444, by the east boundaries of Lot 28 RP 862333 and Lot 26 on RP 857308 and Lot 19 on RP 178868 and Lot 18 on RP 178868 and Lot 8 on RP 169417 and Lot 7 on RP 169417, by the east and north boundaries of Lot 6 on RP 169417, by the north boundaries of Lot 16 on RP 200533 and Lot 4 on RP 169417 and Lot 3 on RP 169417, by the south boundaries of Lot 1 on RP 172514 and Lot 2</p>

<b>SCHEDULE B – DEFINED REFUSE COLLECTION AREAS</b>	
<b>AREA</b>	<b>EVIDENCE</b>
	<p>on RP 172514 and Lot 3 on RP 172514 and Lot 2 on RP 164390 and Lot 3 on RP 176917 and Lot 4 on RP 176917 and Lot 2 on RP 807382 and Lot 2 on RP 807381 and Lot 215 on Plan FY 195 and Lot 349 on Plan FY 195, by the north and west boundaries of Lot 1 on RP 36985, by the west boundary of Lot 2 on RP 36985, by the west boundary of Lot 2 on RP 146360; and thence by the north boundaries of Lot 2 on RP 146360 and Lot 5 on RP 180621 and Lot 4 on RP 180621 and Lot 3 on RP 180621 and Lot 2 on RP 180621 and Lot 1 on RP 180621 to the point of commencement, with the exception of all premises that exceed 3 hectares in area.</p> <p><b>3. Township of Kumbia</b> Commencing at the south-west corner of Lot 1 on RP 148723, by the west and north boundary of that lot, thence by the north boundary of Lot 2 on RP 148723 and Lot 3 on RP 148723 and Lot 189 on Plan FY 887, and Lots 27 and 28 on RP 31888, by the north boundary of Lots 21 to 24 inclusive on RP 31888 and Lots 9 to 16 inclusive on RP 31888, thence by Stuart Street to the north-west boundary of Lot 16 on RP 31886, by the north boundary of that lot and Lots 17 to 19 inclusive on RP 31886, and Lot 10 on RP 145220, and Lots 31 to 28 inclusive on RP 31886, by the east boundary of Lots 28 and 27 on RP 31886, and Lots 38 and 37 on RP 31886 to the south-east corner of Lot 37 on RP 31886, thence by Brook Street to the north-west corner of Lot 217 on Plan FY 800284, thence by Stuart, Enderby and Baker Streets, back to point of commencement.</p> <p><b>4. Township of Memerambi</b> As delineated on the map of Town of Memerambi, with the exception of all premises that exceed 3 hectares in area, drawn and published by the Department of Mapping and Surveying, Brisbane, April 1979.</p> <p><b>5. Township of Taabinga</b> As delineated on the map of Town of Taabinga, with the exception of all premises that exceed 3 hectares in area, drawn and published by the Department of Mapping and Surveying, Brisbane, June 1977.</p> <p><b>6. Township of Wooroolin</b> As delineated on map of Town of Wooroolin, with the exception of all premises that exceed 3 hectares in area, drawn and published by the Department of Mapping and Surveying, Brisbane, May 1978.</p> <p><b>7. Kingaroy Heights Estate</b> Commencing at the north-west corner of Lot 21 on RP 205802, by the west boundary of that lot, by the west boundaries of Lot 20 on RP 205802 and Lot 489 on Plan FY 2776 to Harris Road, thence by Harris Road to the south-east corner of Lot 13 on RP 190276, thence by Allen and Redmans Road to the north-east corner of Lot 1 on RP 205799, by the north boundaries of that lot, and Lot 13 on RP 205801 and Lot 25 on RP 205801 and Lots 24 to 21 on RP 205802 inclusive to the point of commencement.</p>
<b>Murgon</b>	Each parcel of occupied land or a structure within the Township of Murgon and such other allotments as nominated by Council.
<b>Wondai</b>	Each parcel of occupied land or a structure within the Township of Wondai, Proston, Tingoora, Hivesville, Mondure, Proston Gardens Estate, Boondooma Dam Special Development Area and such other allotments as nominated by Council.

<b>Schedule C – Defined Water Area</b>	
<b>Water Area</b>	<b>Evidence</b>
<b>Nanango</b>	Each parcel of land: i) within 100 metres of a water main in the township of Nanango; or ii) determined by Council resolution from time to time as being within the defined water area for Nanango.
<b>Blackbutt</b>	Each parcel of land: i) within 100 metres of a water main in the township of Blackbutt; or ii) determined by Council resolution from time to time as being within the defined water area for Blackbutt.
<b>Kingaroy</b>	Each parcel of land: i) within 100 metres of a water main in the township of Kingaroy; or ii) determined by Council resolution from time to time as being within the defined water area for Kingaroy.
<b>Kumbia</b>	Each parcel of land: i) within 100 metres of a water main in the township of Kumbia; or ii) determined by Council resolution from time to time as being within the defined water area for Kumbia.
<b>Wooroolin</b>	Each parcel of land: i) within 100 metres of a water main in the township of Wooroolin; or ii) determined by Council resolution from time to time as being within the defined water area for Wooroolin.
<b>Wondai/ Tingoora</b>	Each parcel of land: i) within 100 metres of a water main in the township of Wondai/Tingoora; or ii) determined by Council resolution from time to time as being within the defined water area for Wondai/Tingoora.
<b>Proston</b>	Each parcel of land: i) within 100 metres of a water main in the township of Proston; or ii) determined by Council resolution from time to time as being within the defined water area for Proston.
<b>Proston Rural</b>	Each parcel of land: (i) connected to the water supply
<b>Boondooma Dam</b>	Each parcel of land: i) within 100 metres of a water main in the Boondooma Dam Special Development Area; or ii) determined by Council resolution from time to time as being within the defined water area for Boondooma Dam.
<b>Murgon</b>	Each parcel of land: i) within 100 metres of a water main in the township of Murgon; or ii) determined by Council resolution from time to time as being within the defined water area for Murgon.

## **Schedule D – Exemptions from General Rating**

The Local Government Act and Local Government Regulation exempt certain classes of land from being charged General Rates. In addition to those properties, Council has exempted the following pursuant to section 1033 of the Local Government Act.-

1. Land owned by the South Burnett National Show Society Kingaroy Inc and used primarily for Showgrounds purposes be exempted as rateable land under Section 957(f) of the Local

Government Act 1993 and Regulation 36(2)(h) of the Local Government Regulations 1994.

2. Land described as Lot 13 on RP 7914 and Lot 1 on RP 69512 owned by the Board of Benevolence and Aged Masons Widows and Orphans Fund and used for charitable purposes be exempted as rateable land under Section 957(f) of the Local Government Act 1993 and Regulation 36(2)(g) of the Local Government Regulations 1994.
3. Land described as Lot 3 on RP 7914 owned by the Kingaroy Masonic Lodge and used for charitable purposes be exempted as rateable land under Section 957(f) of the Local Government Act 1993 and Regulation 36(2)(g) of the Local Government Regulations 1994.
4. Lands within the former Murgon, Nanango and Wondai Shires described hereunder:

ASSESS No	OWNER	PROPERTY DESCRIPTION & LOCATION
4/-	QCWA	QCWA, Cloyna
248/-	Uniting Church	55 Gore Street, Murgon
256/-	Catholic Church	22-44 Angel Avenue, Murgon
289	QCWA	QCWA Hall, Macalister St, Murgon
293/-	Girl Guides	Girl Guides Hall, Macalister St, Murgon
300/-	Salvation Army	166 Macalister St, Murgon
301/-	Salvation Army	164 Macalister St, Murgon
320/-	Baptist Church	94 Macalister St, Murgon
417/-	Seventh Day Adventist Church	50 Perkins Street, Murgon
472/-	Anglican Church	29-31 Taylor Street East, Murgon
488/1	Uniting Church	52 Taylor Street West, Murgon
767/-	Lutheran Church	17 Thorn Street, Murgon
768/-	Lutheran Church	21 Thorn Street, Murgon
775/-	Church of Christ	20 Thorn Street, Murgon
787/-	Boys Scouts	Scouts Hall, Rose Street, Murgon
840/-	Baptist Church	4 Leitch Street, Murgon
1100/38/-	Assemblies of God	8 Retschlag Street, Murgon
1303/-	Tableland Public Hall Assoc	Tableland Hall, Crownthorpe
1104/-	Qld Dairy & Heritage Museum	2 Sommerville Street, Murgon
24961/-	Janice D Otto	Lot 155 on FY 2699, Parish of Neumgna
41944/-	Queensland Rifle Association (Wondai Rifle Club Inc)	Rifle Range Road, Wondai

#### **Schedule E \_ Exemptions from Minimum Rating**

1. All Rateable land, other than rateable land in the former Wondai and Murgon Shires, held as a Permit to Occupy for water facility purposes, namely bore and pump site and associated purposes only, will be exempted from the requirement to pay the minimum differential general rate levy but will pay a valuation based differential general rate which will be less than the minimum.

2. Properties within the former Murgon Shire described hereunder:

- (a) properties that are small parcels of land worked in conjunction with properties held in the same ownership and being as follows

Assess No	Owner	Property Description & Location
9/-	Est W F Green Decd	5 Main Street, Cloyna
1177/9/-	D & R Parker	Silverleaf Road, Silverleaf
1384/-	S Silburn	Boundary Road, Tablelands
1590/3/-	B & P Markwell	Roses Road, Moffatdale
1598/1/-	A Bradley & C Ewart & J & I Hinricks	Bradleys Road, Wooroonden
1632/-	M Woolrych, J Pennell, E Innes	A Pearson Morgans, Windera

- (b) properties that are owned by sporting clubs

Assess No	Owner	Property Description & Location
5/-	D Rewald, A Harm, B Routledge, Trustee for the Cloyna Tennis Club	49 Cloyna Road West, Cloyna

#### **Schedule F – Lands Exempted from Utility Charges**

A) Non-licensed club's that generally need to provide services and infrastructure to cater for significant numbers of patrons. However, as the activities or events associated with the non-licensed club are seasonal and intermittent, the facilities are utilised on just a few occasions throughout the year.

The concession will take the form of "capping" the amount of sewerage charges to be levied each year, regardless of the number of sewerage pedestals that the community organisation has installed at its premises.

For the purpose of this policy such lands are described as: -

1. Part Lot 4 RP 814988, Parish of Boonenne – (Kingaroy Rugby League Football Club Inc.)
2. Lot 75 RP 53924 and Lot 8 RP 122271 and Lot 1 FY 520 and Lot 2 FY 2635 and Lot 2 FY 840999, Parish of Boonenne (South Burnett National Show Society Kingaroy Inc.)

B) Lands within the former Murgon Shire Described hereunder shall be exempted from Refuse Utility Charges and Water Access Charges as they are non-profit community based organisations.

Assess No	Owner	Property Description & Location
293/-	Girl Guides	Girl Guides Hall, Macalister St, Murgon
787/-	Boy Scouts	Scout Hall, Rose Street, Murgon