



F.04 Revenue Statement

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1 OBJECTIVE

Council's Revenue Statement for 2024/25 inclusive of Appendix 1, has been prepared in accordance with section 172 of the *Local Government Regulation 2012*, to outline:

- the measures Council has adopted for raising revenue;
- the rates and charges to be levied in the financial year;
- the concessions for rates and charges to be granted;
- the limit on increases to rates and charges;
- the differential general rating categories which will be levied;
- a description of each rating category;
- special rates and charges that will be applied;
- the criteria used to decide cost recovery fees; and
- the criteria used to determine charges for business activities (where applicable).

The Revenue Statement is part of Council's financial management system and forms part of the annual budget adopted by Council – in accordance with section 104 (5)(a)(iv) of the *Local Government Act 2009* and section 169(2)(b) of the *Local Government Regulation 2012*.

This document should be read in conjunction with Council's Revenue Policy. Council will apply the principles set out in the Revenue Policy when making and levying rates and charges, granting concessions and recovering unpaid amounts.

It is not intended that this Revenue Statement reproduce all related policies. Related policies will be referred to where applicable and will take precedence if clarification is required.

2 BACKGROUND

Council is required to raise an appropriate amount of revenue to maintain assets and provide services to the Quilpie Shire as a whole. In deciding how revenue is raised Council has had regard to the principles set out in Council's Revenue Policy.

3 SCOPE

This Revenue Statement, adopted as part of the Budget at the Special Meeting of Council held on 16 July 2024, applies to the financial year from 1 July 2024 to 30 June 2025.

4 LEGISLATIVE CONTEXT

Section 170 of the *Local Government Regulation 2012* provides:

1) *A local government must adopt its budget for a financial year.*

a) *after 31 May in the year before the financial year; but*

b) *before –*

i) *1 August in the financial year; or*

ii) *a later day decided by the Minister.*

2) *If the budget does not comply with section 169 when it is adopted, the adoption of the budget is of no effect.*

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3) *The local government may, by resolution, amend the budget for a financial year at any time before the end of the financial year.*

4) *If the budget does not comply with the following when it is amended, the amendment of the budget is of no effect –*

a) section 169;

b) the local government's decision about the rates and charges to be levied for the financial year made at the budget meeting for the financial year.

Section 172 of the Local Government Regulation 2012 provides:

1) *The revenue statement for a local government must state –*

a) if the local government levies differential general rates –

i) the rating categories for rateable land in the local government area; and

ii) a description of each rating category; and

b) if the local government levies special rates or charges for a joint government activity - a summary of the terms of the joint government activity; and

c) if the local government fixes a cost-recovery fee - the criteria used to decide the amount of the cost-recovery fee; and

d) if the local government conducts a business activity on a commercial basis - the criteria used to decide the amount of the charges for the activity's goods and services.

2) *Also, the revenue statement for a financial year must include the following information for the financial year –*

a) an outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of –

i) the rates and charges to be levied in the financial year; and

ii) the concessions for rates and charges to be granted in the financial year;

b) whether the local government has made a resolution limiting an increase of rates and charges.

5 REVENUE RAISING MEASURES ADOPTED IN THE BUDGET CONCERNING THE MAKING AND LEVYING OF RATES AND CHARGES

5.1 OVERVIEW

Council identifies certain services in respect of which the consumer of the service will be expected to meet all or the greater part of the total cost of providing the specific service. In such cases, the cost of providing the service will include the cost of acquiring the commodity or service, the cost of providing the infrastructure or organisation to process and/or deliver the commodity or service and any overheads associated with these cost components.

However, it is acknowledged that individual consumers of a commodity or service cannot always be separately identified. For this reason there is a need for specific user charges to be supplemented by other general revenue sources.

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The relevant components of Council's Revenue Statement are therefore based on a combination of specific user charges, separate charges, a special charge and differential general rates (made and levied on the value of land) to provide the most equitable and rational basis for raising revenue.

In summary, rates and charges are determined after due consideration of the foregoing and the following:

- i) Council's legislative obligations;
- ii) the needs and expectations of the general community;
- iii) the expected cost of providing services; and
- iv) equity - namely, ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

5.2 MAKING AND LEVYING OF GENERAL RATES RATIONALE

General rates are for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person). Council is required to raise an appropriate amount of revenue to maintain assets and provide services to the shire as a whole.

Under State legislation, land valuation is used as the basis for levying general rates in Queensland. The general rate could be determined by dividing the income needed from general rates by the rateable valuation of lands, however that would be inequitable because of the considerable diversity in the Quilpie shire in terms of land use and location, land values, access to, and actual and potential demands for, services and facilities.

To provide a more equitable and reasonable basis for its revenue raising, Council has adopted a rating system that takes into account a combination of differential general rates, specific user charges and special rates.

In summary, rates and charges are determined after consideration of:

- i) Council's legislative obligations;
- ii) The needs and expectations of the general community;
- iii) The expected cost of providing services; and
- iv) Equity – that is, ensuring the fair and consistent approach of lawful rating and charging principles, taking account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

5.3 DIFFERENTIAL GENERAL RATING CATEGORIES

The differential rating categories have been determined having regard to:

- Land use as determined by Council and the Department of Resources "Land Use Codes";
- Carbon Credit Units;
- Location;
- Availability of services;
- Consumption of and demand for services; and

- Whether any attribute of the land (including the status of the land under the Planning Scheme) gives rise to, or is likely to give rise to, increased costs for the council, whether at that land or elsewhere.

Pursuant to Chapter 4 of the *Local Government Regulation 2012*, Council has decided that:

- a) There will be 15 categories of rateable land for 2024/25 as stated and described in **Table 1**;
- b) The description of each of the rating categories of rateable land in the local government area is set out in **Table 1**;
- c) The differential general rate, limitation on increase and minimum general rate to be levied for each of the 15 differential general rating categories are detailed in **Table 2**.

Pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, Council had delegated to the Chief Executive Officer the power to identify the rating category to which each parcel of rateable land belongs.

TABLE 1 – DIFFERENTIAL GENERAL RATING CATEGORIES

Category	Category Name	Category Description
1	Town of Quilpie - Residential <1Ha	Land within the township of Quilpie, which is: <ul style="list-style-type: none"> (a) less than 1 Hectare in size; (b) primarily used, or capable of being used, for residential purposes; (c) serviced, or can be serviced, with urban infrastructure; and (d) not included in any other category.
2	Town of Quilpie - Residential 1 to 10Ha	Land within the township of Quilpie, which is: <ul style="list-style-type: none"> (a) 1 Hectare or more, but less than 10 Hectares, in size; (b) primarily used, or capable of being used, for residential purposes; (c) serviced, or can be serviced, with urban infrastructure; and (d) not included in any other category.
3	Commercial	Land within the townships of Quilpie, Eromanga, Adavale or Toompine, which is: <ul style="list-style-type: none"> (a) used, or capable of being used, in whole or in part, and whether predominantly or not, for commercial purposes; and (b) serviced, or can be serviced, with urban infrastructure.
4	Industrial	Land within the townships of Quilpie, Eromanga, Adavale or Toompine, which is: <ul style="list-style-type: none"> (a) used, or capable of being used, in whole or in part, and whether predominantly or not, for industrial purposes; and (b) serviced, or can be serviced, with urban infrastructure.

Category	Category Name	Category Description
5	Township of Eromanga - Residential	Land within the township of Eromanga, which is: (a) primarily used, or capable of being used, for residential purposes; (b) serviced, or can be serviced, with urban infrastructure; and (c) not included in any other category.
6	Other Rural Towns - Residential	Land within the townships of Adavale, Toompine or Cheepie, which is: (a) primarily used, or capable of being used for residential purposes; (b) serviced, or can be serviced, with urban infrastructure; and (c) not included in any other category.
7	Opal Mines	Land held under the <i>Mineral Resources Act 1989</i> used either for the purpose of extracting opals or for the purposes of extracting other precious metals and / or gemstones on a non-industrial scale.
8	Other	Land not included in any other category.
9	Rural - Pumps and Bore Sites	Land primarily used for the purposes of operating pumps or bore sites.
10	Rural and Residential Land - 10 to 100Ha	Land, 10Ha or more, but less than 100Ha in size, used, or capable of being used, in whole or in part, for residential, grazing, agriculture and not included in any other category.
11	Rural - Grazing and Agriculture ≥100Ha	Land, 100Ha or greater in size, used, or capable of being used, in whole or in part, for rural purposes, including grazing and agriculture and not included in any other category.
12	Rural - Carbon Credits	Rural land, used, or capable of being used, in whole or in part, for rural purposes, including grazing and agriculture that has been issued with Carbon Credit Units.
13	Transformer Sites	Land primarily used for the purposes of transformer or communication facility.
14	Mining and Oil Production	All land held under the <i>Mineral Resources Act 1989</i> , the <i>Petroleum Act 1923</i> or the <i>Petroleum and Gas (Production and Safety) Act 2004</i> , other than land included in category 7.
15	Oil Distillation / Refining	Land primarily used for, or used in association or connection with the: - distillation of crude oil or natural gas; or - storage or transport of crude oil or natural gas.

5.4 DIFFERENTIAL GENERAL RATE AND MINIMUM GENERAL RATE

Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum differential general rate to be made and levied for each differential general rate category is as detailed in **Table 2**.

TABLE 2 – MINIMUM AND GENERAL RATE (cents in the dollar)

Category	Description	Minimum	General Rate (cents in the dollar)	Limitation (cap)
1	Town of Quilpie - Residential <1Ha	\$536.00	3.3050	Does not apply
2	Town of Quilpie - Residential 1 to 10Ha	\$536.00	2.2492	Does not apply
3	Commercial	\$646.00	3.8942	Does not apply
4	Industrial	\$646.00	3.5202	Does not apply
5	Town of Eromanga - Residential	\$536.00	7.2582	Does not apply
6	Other Rural Towns - Residential	\$486.00	89.3438	Does not apply
7	Opal Mines	\$442.00	46.9190	Does not apply
8	Other	\$724.00	55.0652	Does not apply
9	Rural - Pumps and Bore Sites	\$376.00	50.4766	Does not apply
10	Rural and Residential Land - 10 to 100Ha	\$368.00	2.5120	Does not apply
11	Rural – Grazing and Agriculture ≥100Ha	\$646.00	1.6618	Does not apply
12	Rural - Carbon Credits	\$1,292.00	1.6618	Does not apply
13	Transformer Sites	\$446.00	3.9524	Does not apply
14	Mining and Oil Production	\$56,364.00	194.0400	Does not apply
15	Oil Distillation / Refining	\$39,786.00	192.0370	Does not apply

5.5 OBJECTION AGAINST CATEGORISATION

Pursuant to section 90 of the *Local Government Regulation 2012*, owners of rateable land will be informed that they have the right to object to the category their land is included in. All objections shall be in writing to the Chief Executive Officer and the only basis for objection shall be that at the date of issue of the rate notice the land should belong to a different rating category.

5.6 RATEABLE VALUE OF LAND

To determine the rateable value of land, Council uses the unimproved value or site value as advised by the Department of Resources. The last valuation of the Quilpie shire was carried out in 2021 with the valuation being effective from 30 June 2021.

5.7 LIMITATION OF INCREASE IN RATES

Under the provision of section 116 of the *Local Government Regulation 2012* Council has resolved to apply limitations of increases to general rates (capping) to the following differential rate categories for the 2024/25 financial year in the percentages listed below:

- Nil categories

For the avoidance of doubt, the limitation of increase in the differential general rate will not apply to land where:

- there has been a change in the differential general rating category during the 2024/25 financial year;
- the differential general rating category of the land in 2023/24 financial year, changes in the 2024/25 financial year;
- the rateable assessment is levied the minimum differential general rate for the 2024/25 financial year;
- there has been a change in the area of the lot/s comprising the rateable assessment during the current or previous financial year (including, for example, by way of amalgamation or separation of rateable assessments);
- the general rate was calculated on a valuation to which section 50 of the *Land Valuation Act 2010* applied (i.e. developers' concession);
- the general rate was calculated on a valuation issued pursuant to section 274 of the *Land Valuation Act 2010* (i.e. offset valuation); or
- there has been a change in the valuation of the rateable assessment, (other than the revaluation of the whole of the region) during the current or previous financial year.

5.8 GENERAL RATES EXEMPTION

Section 93 of the *Local Government Act 2009* and section 73 of the *Local Government Regulation 2012* detail land which is exempt from rating. In applying these exemptions Council will be guided by the principles outlined in the Revenue Policy and shall raise awareness of the exemptions with target groups that may qualify for these exemptions.

5.9 SEPARATE RATES AND CHARGES

Separate rates and charges are for any other service, facility or activity that is not funded through other rates and charges.

For the 2024/25 financial year, Council does not intend to levy separate rates and charges.

5.10 SPECIAL RATES AND CHARGES

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

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

For the 2024/25 financial year, Council intends to levy the following special rate:

5.10.1 Wild Dog Control Special Rate

Pursuant to section 94 of the *Local Government Regulation 2012*, Council will make and levy a special rate to be known as the 'Wild Dog Control Special Rate' on all rateable rural land outlined the Table 3 below. The special rate will fund the cost of one coordinated wild dog baiting program across the Quilpie shire.

The special rate to be made and levied for each differential rate category, and the minimum amount of the special rate to be fixed, is as follows:

TABLE 3 – WILD DOG CONTROL SPECIAL RATE – MINIMUM AND CENTS IN THE DOLLAR

Category	Description	Minimum	Wild Dog Control Special Rate (cents in the dollar)
11	Rural Land ≥ 100Ha	\$115.50	0.0924
12	Rural - Carbon Credits	\$115.50	0.0924

5.11 UTILITY CHARGES

Council levies utility charges for the provision of waste management, sewerage and water services on each assessment to which these services are supplied or are capable of being supplied. In accordance with section 99 of the *Local Government Regulation 2012* the following utility charges be made and levied for the year ending 30 June 2025.

5.11.1 Water and Sewerage

For water and sewerage, a specific number of "charging units" is assessed for each category of land use (Table 5 and Table 6) and a dollar charge per unit (Table 4) is set by the Council annually at its budget meeting.

Pursuant to section 101(1)(a) and section 101(2) of the *Local Government Regulation 2012*, Council levies water charges wholly according to the water used by each ratepayer. Council has estimated each ratepayer's likely water usage by determining the average amount of water used for each different land use referred to below.

For the 2024/25 financial year, the applicable charging units are as follows:

TABLE 4 – WATER AND SEWERAGE CHARGE PER UNIT

Utility Charge	Charge per Unit
Sewerage	\$17.48
Water	\$18.28

TABLE 5 – WATER CHARGING UNIT SCHEDULE

Description (Land Use Category)	Water Charging Units
Vacant land – infrastructure	15
Occupied residential land (includes one pedestal)	30
▪ For each extra pedestal	5
Occupied residential land – Cheepie	40
Flat, unit, aged persons home (each unit)	20
Motel (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Hotel, hotel/motel, club (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Fire Brigade/SES	150
Church and residence (includes one pedestal/cistern)	30
▪ For each extra pedestal/cistern	5
Other businesses (includes one pedestal/cistern)	25
▪ For each extra pedestal/cistern	5
Other businesses with attached dwelling	30
School (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
CWA, cultural society, non-profit	20
Convent, church and residence (includes one pedestal/cistern)	30
▪ For each extra pedestal/cistern	5
Railway station yards	100
Trucking yards	100
Swimming pool	200
John Waugh Park	600
Bulloo Park	600

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Description (Land Use Category)	Water Charging Units
Shire Office, Depot and Council owned Facilities – including library, public toilets, sport or recreation grounds, halls and museums (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Median strips	600
Washdown Bay – Quilpie	300
Industrial land	30
Rural and Residential land with no sewerage or waste management service and outside the service area	30
Bowling Green	100
Caravan Park (includes one pedestal/cistern)	20
▪ For each extra pedestal/cistern	10
Refinery (includes one pedestal/cistern)	450
Washdown – Eromanga	120
Visitor Accommodation (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Hospital - (including Multi-Purpose Health Services, GP Medical Practice, nurse accommodation units, Director of Nursing house)	240
Motel and Caravan Park (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Commercial Stock Yards	200
Rural - Grazing and Agriculture ≥100Ha	200

Water charging:

Where multiple lots are included on one Rate Assessment, a water charge will apply for each lot according to the applicable land use category in Table 5.

For example - a house and vacant lot together; the relevant 'occupied residential land' land use category is levied for the lot with the house (plus the extra pedestal/cistern if applicable) and the 'vacant land – infrastructure' land use category is levied for the vacant lot.

Where a single dwelling is situated across two or more adjoining lots and are included on one Rate Assessment, Council will treat those lots on which the footprint of the building sits as if they were a single lot and will levy one water charge according to the relevant land use category in Table 5.

TABLE 6 – SEWERAGE CHARGING UNIT SCHEDULE

Description (Land Use Category)	Sewerage Charging Units
Vacant land – infrastructure	15
Occupied residential land (includes one pedestal)	30
▪ For each extra pedestal	5
Occupied residential land – Cheepie	-
Flat, unit, aged persons home (each unit)	20
Motel (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	5
Hotel, hotel/motel, club (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Fire Brigade/SES	15
Church and residence (includes one pedestal/cistern)	30
▪ For each extra pedestal/cistern	5
Other businesses (includes one pedestal/cistern)	25
▪ For each extra pedestal/cistern	5
Other businesses with attached dwelling	30
School (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
CWA, cultural society, non-profit	20
Convent, church and residence (includes one pedestal/cistern)	30
▪ For each extra pedestal/cistern	5
Railway station yards	-
Trucking yards	-
Swimming pool	200
John Waugh Park	300
Bulloo Park	300
Shire Office, Depot and Council owned Facilities – including library, public toilets, sport or recreation grounds, halls and museums (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Median strips	-
Washdown Bay – Quilpie	-
Industrial land	-

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Description (Land Use Category)	Sewerage Charging Units
Rural and Residential land with no sewerage or waste management service and outside the service area	-
Bowling Green	-
Caravan Park	300
Refinery (includes one pedestal/cistern)	30
▪ For each extra pedestal/cistern	5
Washdown – Eromanga	-
Visitor Accommodation (includes two pedestals/cisterns)	-
▪ For each extra pedestal/cistern	-
Hospital - (including Multi-Purpose Health Services, GP Medical Practice, nurse accommodation units, Director of Nursing house)	240
Motel and Caravan Park (includes two pedestals/cisterns)	20
▪ For each extra pedestal/cistern	10
Commercial Stock Yards	-
Rural - Grazing and Agriculture ≥100Ha	-

Sewerage charging:

Where multiple lots are included on one Rate Assessment, a sewerage charge will apply for each lot according to the applicable land use category in Table 6.

For example - a house and vacant lot together; the ‘occupied residential land’ land use category is levied for the lot with the house (plus the extra pedestal/cistern if applicable) and the ‘vacant land – infrastructure’ land use category is levied for the vacant lot.

Where a single dwelling is situated across two or more adjoining lots and are included on one Rate Assessment, Council will treat those lots on which the footprint of the building sits as if they were a single lot and will levy one sewerage charge according to the relevant land use category in Table 6.

A separate charge for trade waste shall be applied to those properties with a Trade Waste License/Approval – refer to Council’s Register of Cost-Recovery Fees and Commercial Charges.

5.11.2 Waste Management

5.11.2.1 REFUSE REMOVAL AND DISPOSAL SERVICE CHARGE

Council shall levy a waste management utility charge for the 2024/25 financial year for the removal and disposal of kerbside refuse (approved waste that can be disposed in a 240L Council supplied bin), which shall be called the Refuse Removal and Disposal Service Charge.

The Refuse Removal and Disposal Service Charge shall be levied on:

- (a) Each rateable assessment comprising a house, unit or other residential dwelling, designed for separate residential occupation and whether occupied or not;
- (b) Each rateable assessment comprising a commercial or industrial use receiving, or capable of receiving, Council’s kerbside waste collection service;
- (c) Any other rateable assessment receiving Council’s kerbside waste collection service; and
- (d) All other properties receiving a receiving Council’s kerbside waste collection service where the owner or occupier has requested that service.

Council’s base kerbside waste collection service consists of one 240L general waste bin collected once per week. An owner of rateable land in or around the township of Quilpie may request up to three collections (generally Monday, Wednesday & Friday) per week as approved by the Chief Executive Officer. Each additional collection shall attract an additional charge as per Table 7 below. An owner of rateable land in or around the township of Eromanga may request one collection (generally Tuesday) per week.

Additional bins may be requested by a person or entity levied a Refuse Removal and Disposal Service Charge. Additional Bins will have the same number of collections charged as the First Bin and shall attract an additional charge as per Table 7 below.

Refuse Removal and Disposal Service Charges for 2024/25 are:

TABLE 7 – ANNUAL CHARGE

		First Bin Charge	Additional Bin Charge (Per Bin)
Number of Collections (Days Per Week)	1	\$688	\$328
	2	\$1,016	\$656
	3	\$1,344	\$984

5.11.2.2 WASTE MANAGEMENT LEVY

Pursuant to section 99 of the Regulation, Council will make and levy a utility charge for the 2024/25 financial year (to be known as the “Waste Management Levy”) in the sum of \$299 per rateable assessment on all rateable land in the Shire that is not charged a Refuse Removal and Disposal Service Charge.

This utility charge will fund:

- (a) the residual cost of waste facilities and services which are not met from the Refuse Removal and Disposal Service Charge and other related fees and charges collected on a user pays basis; and
- (b) meeting public expectations in matters of disposal of refuse that affect public health and the visual amenity of the area.

5.12 ISSUE OF RATES

Rates and charges will be levied half yearly by a rate notice generally issued in August or September and February or March this financial year.

5.13 PAYMENT PERIOD

All rates and charges referred to in this policy shall be levied and payable within thirty-one (31) calendar days after the notice has been issued, except when otherwise determined by Council.

5.14 INTEREST ON ARREARS

Council has decided that, pursuant to section 133 of the *Local Government Regulation 2012*, interest is payable on overdue rates and charges from the day rates and charges become overdue. Interest will be at a rate of eight percent (8%) per annum compounding on daily balances.

5.15 PROMPT PAYMENT DISCOUNT

Council has decided that in accordance with section 130 of the *Local Government Regulation 2012*, a discount of ten percent (10%) will be allowed on the non-overdue General Rates, Water and Sewerage Utility Charges, Refuse Removal and Disposal Service Charge and the Waste Management Levy, provided that:

- (a) all of the aforementioned rates and charges are paid within 31 days of the date of issue of the rate notice; and
- (b) all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 31 days after the date of issue of the rate notice; and
- (c) all other overdue rates and charges relating to the rateable assessment are paid within 31 days of the date of issue of the rate notice.

5.16 PAYMENT IN ADVANCE

Council offers ratepayers the opportunity to pre-pay rates as a lump sum or through a regular payment plan. The latter has the effect of breaking up an estimate of the annual rates amount into smaller amounts. The aim is to pay all of the rates off before the end of the discount period. Interest is not payable on any credit balances held.

5.17 RECOVERY OF OUTSTANDING RATES AND CHARGES

Council requires payment of rates and charges within thirty-one (31) calendar days from date of issue and has an obligation to diligently recover overdue rates and charges. In exercising its recovery powers, Council will be guided by the principles as set out in the Revenue Policy and shall apply the rates and charges recovery process as outlined in the Recovery of Overdue Rates & Charges Policy (as amended from time to time).

5.18 CONCESSIONS**5.18.1 Pensioners**

Council has decided, pursuant to section 119 and section 120 of the *Local Government Regulation 2012*, to grant a rebate of general rates and utility charges, up to a total of \$600 per annum for land which is owned and occupied by a pensioner, in accordance with Council's Rates and Utility Charges - Pensioner Rebate and Concession Policy.

5.18.2 Waste Management Levy

The following two concessions in relation to the waste management levy are granted on the basis that requiring the owner to pay the waste management levy, in circumstances where none of Council's waste transfer or landfill facilities are utilised by the land in question, will cause the owner hardship (see section 120(1)(c) of the *Local Government Regulation 2012*)

5.18.2.1 WASTE MANAGEMENT LEVY CLASS CONCESSION

A concession, comprising a 100% rebate of the waste management levy, will be applied to the assessments identified in Table 8 below, on the basis that Council is satisfied that none of Council's waste transfer or landfill facilities are utilised by the owners or occupiers of these assessments, and all waste generated or handled on these assessments is disposed of in a compliant alternative manner.

TABLE 8 – ASSESSMENTS INCLUDED IN CLASS CONCESSION

Assessment Number	Assessment Number	Assessment Number	Assessment Number
00004-10000-000	00527-00000-000	00674-00000-000	00845-91000-000
00005-00000-000	00528-00000-000	00675-00000-000	00845-91600-000
00006-00000-000	00528-50000-000	00676-00000-000	00846-10000-000
00007-55000-000	00529-00000-000	00682-00000-000	00848-10000-000
00008-00000-000	00529-30000-000	00684-10000-000	00849-00000-000
00009-00000-000	00530-10000-000	00687-00000-000	00850-00000-000
00012-00000-000	00530-10010-000	00691-00000-000	00852-00000-000
00016-00000-000	00531-00000-000	00691-30000-000	00852-10000-000
00017-00000-000	00531-00060-000	00691-41000-000	00853-00000-000
00018-00000-000	00531-10000-000	00691-60000-000	00854-00000-000
00019-10000-000	00531-20000-000	00692-00000-000	00854-10000-000
00021-40000-000	00531-21000-000	00695-00000-000	00855-00000-000
00026-00000-000	00532-00000-000	00695-50000-000	00856-10000-000
00027-00000-000	00532-32000-000	00696-00000-000	00858-00000-000
00028-00000-000	00532-33000-000	00697-00000-000	00858-00002-000
00031-00000-000	00534-10000-000	00698-10000-000	00858-10000-000
00032-00000-000	00535-01000-000	00698-30000-000	00858-13000-000
00033-00000-000	00535-10000-000	00698-40000-000	00863-00000-000
00039-00000-000	00536-11100-000	00698-50000-000	00872-00000-000
00047-00000-000	00536-20000-000	00698-55000-000	00872-50000-000
00050-10000-000	00536-30000-000	00699-10000-000	00874-10000-000
00052-00000-000	00540-00000-000	00700-00000-000	00875-00000-000
00052-50000-000	00546-00000-000	00702-00000-000	00875-10000-000
00054-00000-000	00547-00000-000	00702-50000-000	00875-50000-000
00054-50000-000	00548-00000-000	00703-00000-000	00876-00000-000
00056-00000-000	00552-00000-000	00704-20000-000	00878-10000-000
00057-10000-000	00553-00000-000	00707-00000-000	00879-00000-000
00060-00000-000	00553-61300-000	00711-00000-000	00879-00500-000
00063-00000-000	00553-61500-000	00724-50000-000	00879-00600-000
00064-00000-000	00553-70000-000	00726-00000-000	00882-00000-000

Responsible Officer: Manager Finance & Administration

Policy Owner: Council

Policy No: F.04 **Version:** 12

Council Resolution Number: QSC-101-07-24

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Assessment Number	Assessment Number	Assessment Number	Assessment Number
00065-00000-000	00555-10000-000	00727-00000-000	00882-00040-000
00071-10000-000	00557-10000-000	00728-60000-000	00883-00000-000
00071-50000-000	00560-10000-000	00730-15000-000	00884-00000-000
00073-00000-000	00562-00000-000	00731-00000-000	00885-00000-000
00074-00000-000	00564-10000-000	00732-00000-000	00886-00220-000
00076-60000-000	00564-10001-000	00732-20000-000	00886-00265-000
00084-00000-000	00565-10000-000	00732-50000-000	00886-00280-000
00093-10000-000	00566-00000-000	00736-00000-000	00886-00290-000
00096-10000-000	00569-10000-000	00738-00000-000	00886-00300-000
00097-20000-000	00569-11000-000	00738-10000-000	00886-00310-000
00100-00000-000	00570-00000-000	00742-00000-000	00886-00320-000
00101-00000-000	00573-00000-000	00745-00000-000	00886-00330-000
00102-10000-000	00573-20000-000	00748-10000-000	00886-00400-000
00107-00000-000	00573-30000-000	00750-00000-000	00886-00500-000
00108-00000-000	00573-40000-000	00755-00000-000	00886-00610-000
00109-00000-000	00574-50000-000	00757-11000-000	00886-00620-000
00110-00000-000	00576-10000-000	00757-14000-000	00886-00630-000
00111-00000-000	00576-12000-000	00757-16000-000	00886-00640-000
00112-00000-000	00576-13000-000	00757-20000-000	00886-00700-000
00113-00000-000	00576-20000-000	00763-10000-000	00886-10000-000
00113-50000-000	00576-50000-000	00763-11000-000	00886-20000-000
00114-00000-000	00581-14000-000	00764-00000-000	01008-20000-000
00115-00000-000	00581-17200-000	00764-20000-000	01009-20000-000
00115-50000-000	00581-50000-000	00764-40000-000	01010-00000-000
00117-00000-000	00583-10000-000	00764-41000-000	01011-00000-000
00123-00000-000	00591-10000-000	00765-00000-000	01015-00000-000
00124-00000-000	00592-10000-000	00774-10000-000	01064-50000-000
00125-10000-000	00599-50000-000	00775-00000-000	01064-60000-000
00125-50000-000	00600-00000-000	00775-20000-000	01103-00000-000
00127-00000-000	00601-00000-000	00775-40000-000	01178-00000-000
00128-00000-000	00605-00000-000	00775-60001-000	01179-00000-000
00129-00000-000	00605-10000-000	00775-80000-000	01184-00000-000
00133-00000-000	00605-20000-000	00777-00000-000	01185-00000-000
00134-00000-000	00606-00500-000	00777-05000-000	01187-00000-000
00149-92000-000	00606-50000-000	00777-50000-000	01188-00000-000
00158-20000-000	00606-50200-000	00777-55000-000	01195-00000-000
00158-30000-000	00607-10000-000	00777-55500-000	01198-00000-000
00158-40000-000	00607-13000-000	00780-10000-000	01202-10000-000
00158-50000-000	00609-10000-000	00780-50000-000	01203-10000-000
00167-00000-000	00614-10000-000	00787-00000-000	01203-20000-000
00168-00000-000	00614-10099-000	00788-00000-000	11020-00000-000
00168-05000-000	00614-20000-000	00789-00000-000	11022-00000-000
00168-50000-000	00614-50000-000	00790-00000-000	11022-10000-000

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Assessment Number	Assessment Number	Assessment Number	Assessment Number
00169-00000-000	00615-00000-000	00793-00000-000	11024-10000-000
00174-10000-000	00618-00000-000	00793-50000-000	11025-00000-000
00204-00000-000	00619-00000-000	00795-00000-000	11028-00000-000
00215-00000-000	00621-10000-000	00795-01000-000	11029-00000-000
00233-00000-000	00625-00000-000	00802-00000-000	11030-00000-000
00234-00001-000	00626-00000-000	00806-00000-000	11035-00000-000
00337-30000-000	00627-00000-000	00806-00050-000	11036-00000-000
00337-70000-000	00627-50000-000	00806-00100-000	11037-00000-000
00386-47000-000	00628-50000-000	00806-20000-000	11038-00000-000
00398-50000-000	00628-55000-000	00809-00000-000	11039-00000-000
00448-00000-000	00633-00000-000	00809-50000-000	11041-00000-000
00448-20000-000	00639-10000-000	00810-00000-200	11042-00000-000
00469-00000-000	00640-22000-000	00813-10000-000	11043-00000-000
00484-00000-000	00647-10000-000	00815-00000-000	11044-00000-000
00485-30000-000	00648-00000-000	00816-00000-000	11045-00000-000
00485-40000-000	00648-10000-000	00816-50000-000	11046-00000-000
00486-00000-000	00648-20000-000	00817-00000-000	11047-00000-000
00488-00000-000	00648-50000-000	00818-00000-000	11048-00000-000
00489-00000-000	00648-70000-000	00828-10000-000	11049-00000-000
00496-00000-000	00649-00000-000	00828-20000-000	11051-00000-000
00497-00000-000	00649-50000-000	00831-10000-000	11052-00000-000
00498-00000-000	00650-10000-000	00832-00000-000	11053-00000-000
00500-00000-000	00652-00000-000	00834-00000-000	11054-00000-000
00501-00000-000	00652-10000-000	00834-20000-000	11055-00000-000
00502-00000-000	00653-10000-000	00834-50000-000	11056-00000-000
00503-00000-000	00654-10000-000	00834-60000-000	11059-00000-000
00504-00000-000	00654-30000-000	00835-00000-000	11060-00000-000
00505-00000-000	00654-50000-000	00835-50000-000	11061-00000-000
00506-00000-000	00655-10000-000	00836-00000-000	11063-00000-000
00507-00000-000	00657-00000-000	00840-30000-000	11065-00000-000
00514-00000-000	00658-00000-000	00844-10000-000	11066-00000-000
00515-00000-000	00659-10000-000	00844-11000-000	11068-00000-000
00516-00000-000	00661-63000-000	00845-00000-000	11069-00000-000
00517-00000-000	00662-00000-000	00845-01500-000	11070-00000-000
00518-00000-000	00663-10000-000	00845-02300-000	11071-00000-000
00523-50000-000	00663-50000-000	00845-02400-000	11072-00000-000
00525-20000-000	00667-10000-000	00845-02900-000	11073-00000-000
00526-00000-000	00673-00000-000	00845-03500-000	

WASTE MANAGEMENT LEVY CONCESSION ON APPLICATION

A concession, comprising a 100% rebate of the waste management levy, may be applied to assessments which fall within the general rate categories listed in Table 9 below (excluding those assessments that qualify for the Waste Management Levy Class Concession), if the owner can provide sufficient supporting evidence, to the satisfaction of Council’s Chief Executive Officer, that none of Council’s waste transfer or landfill facilities are utilised and all waste generated or handled on their assessment can be disposed of in a compliant alternative manner.

TABLE 9 – GENERAL RATE CATEGORIES – CONCESSION ON APPLICATION

Category	Description
7	Opal Mines
8	Other
9	Rural-Pumps and Bore Sites
10	Rural and Residential Land 10 to 100Ha
11	Rural Land ≥100Ha
12	Rural - Carbon Credits
13	Transformer Sites
14	Mining and Oil Production

5.18.3 Not for Profit Community Organisation Concession

A concession, comprising a 100% rebate of the differential general rates, will be applied to the assessments identified in Table 10 below, on the basis that Council is satisfied that the land is used for community purposes and is operated on a not-for-profit basis.

TABLE 10 – ASSESSMENTS CONCESSION WILL APPLY TO

Assessment Number
00137-00000-000
00066-10000-000
00777-10000-000

5.18.4 Other Concessions

Council is empowered by sections 119 to 126 of the *Local Government Regulation 2012* to grant concessions (e.g. a rebate of all or part of rates or charges or an agreement to defer payment of rates or charges) if one or more criteria identified in section 120(1) of the Regulation are satisfied. Council will consider all applications for concessions on their individual merits, having regard to these sections of the Regulation.

6 COST RECOVERY FEES AND COMMERCIAL CHARGES

It is Council's intention that each service, facility or activity provided are on a full cost recovery basis however consideration may, where appropriate, be given to the broad community impact that certain fees and charges may have. Council may decide to provide services, facilities or activities that are not fully cost recoverable but are deemed to be provided as a community service obligation by cross subsidising.

In setting cost recovery and other fees and charges, Council will apply the following criteria:

1. Cost recovery (regulatory) services – the fee will be set at no more than the full cost of providing the service or taking the action for which the fee is charge. Council may wish to subsidise the fee from other sources (i.e. general rate revenue) where Council considers that it would not be reasonable to charge the full cost; and
2. Charges for commercial services will be set to recover the full cost of providing the service.

Cost-recovery fees and commercial charges may be adopted by Council as required during the financial year.

7 BUSINESS ACTIVITY FEES

Council has the power to conduct business activities and make business activity fees for services and facilities it provides on this basis. Business activity fees are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service.

Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

8 STATE GOVERNMENT SUBSIDIES AND LEVIES

8.1 STATE GOVERNMENT PENSIONER RATE SUBSIDY SCHEME

In addition to Council's Pensioner Concession, the Queensland Government provides a subsidy to approved pensioners. This is equivalent to 20% of the gross rates and charges levied by Council up to a maximum amount as determined by the relevant state government department.

The subsidy is paid by the Queensland Government to Council to be passed on to approved pensioners.

Under no circumstances is an approved pensioner to receive a subsidy for more than one property designated as his/her principal place of residence.

8.2 EMERGENCY MANAGEMENT LEVY

The Emergency Management Levy is a Queensland Government levy. Council is required to collect the levy on behalf of the state government in accordance with the *Fire and Emergency Services Act 1990*.

8.3 OTHER LEVIES

Council will, if required, collect other levies during the 2024/25 financial year on behalf of the Queensland Government.

9 HUMAN RIGHTS COMPATIBILITY STATEMENT

This statement has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*.

10 DEFINITIONS

Nil

11 RELATED POLICIES | LEGISLATION | OTHER DOCUMENTS

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Land Valuation Act 2010*
- *Fire and Emergency Services Act 1990*

IX #	Details
248915	F.03 Revenue Policy
252069	F.11 Rates and Utility Charges – Pensioner Rebate and Concession Policy
252084	F.10 Recovery of Overdue Rates & Charges Policy

12 VERSION CONTROL

Version 1	01-Jul-13	Developed and adopted
Version 2	10-Jun-14	Reviewed and adopted
Version 3	16-Jun-15	Reviewed and adopted
Version 4	08-Jul-16	Reviewed and adopted
Version 5	14-Jul-17	Reviewed and adopted
Version 6	22-Jun-19	Reviewed and adopted
Version 7	12-Jun-20	Reviewed and adopted
Version 8	16-Jul- 21	Reviewed, updated and adopted
Version 9	06-Jul-22	Reviewed and adopted
Version 10	18-Jul- 23	Reviewed, updated, and adopted
Version 11	15-Sep-23	New Format only
Version 12	16-Jul-24	Reviewed and adopted

APPENDIX 1- WILD DOG CONTROL SPECIAL RATE – OVERALL PLAN

Council has made a special rate, to be known as the *Wild Dog Control Special Rate*, to fund the cost of one coordinated wild dog baiting program across the Quilpie shire.

The Overall Plan for the Wild Dog Control Special Rate is as follows:

1. Service, facility or activity to which the Overall Plan applies

The service, facility or activity for which the plan is made is the cost of one coordinated wild dog baiting program across the Quilpie shire, including bait meat, areophane hire, staff and Avgas.

2. Rateable land to which the special rate applies

The rateable land to which the special rate applies is all rateable land categorised as:

- Category 11 - Rural Land \geq 100Ha; and
- Category 12 - Rural Land - Carbon Credits
-

3. Estimated cost of carrying out the overall plan

The estimated cost of carrying out the activity the subject of the overall plan is \$160,000. The Wild Dog Control Special Rate will levy an estimated \$104,500 towards the total estimated cost of carrying out the activity.

4. Estimated time for carrying out the overall plan

The estimated time for carrying out the overall plan is 1 year ending on 30 June 2025.

The rateable land or its occupier specially benefits from the service, facility or activity funded by the special rate because it will provide management of wild dogs, so as to improve the agricultural activities on the land which will increase productivity for landholders.

It is anticipated that a levy will be made in future years as the service, facility and activities are likely to be on-going programs.