

Revenue Statement

REVENUE STATEMENT

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1. INTRODUCTION

Section 169(2) of the *Local Government Regulation 2012* requires council to prepare and adopt a revenue statement each financial year as part of the local government's budget. Section 172 of the *Local Government Regulation 2012* specifies the content to be included in the revenue statement.

Pursuant to Sections 169(2) and 172 of the *Local Government Regulation 2012*, council hereby resolves at the Special Meeting on 26 June 2014 to adopt the following revenue statement, which provides details of the following:

- General Rate
- Separate Charges (a charge made and levied equally on all rateable land)
 - Environment Levy
 - Transport Levy
 - Heritage Levy
- Special Rates (a rate made and levied on the rateable value of some, but not all, rateable land in the region)
 - Montville Beautification Levy
 - Tourism and Major Events Levy
- Special Charges (a charge made and levied on some, but not all, rateable land in the region).
 - Rural Fire Charge
 - Brightwater Estate Landscaping Charge
 - Twin Waters Maintenance Charge
 - Sunshine Cove Maintenance Charge
 - Mooloolah Island Maintenance Charge
- Waste Management Charges
- Holding Tank Charges
- Administration which covers Pensioner Concessions, Discounts, Arrangements, General Rate Deferments, General Rate Concessions and Interest
- The criteria used to decide the amount of cost-recovery fees and
- The criteria used to decide the amount of charges for a commercial business activity's goods and services.

2. ADMINISTRATION

2.1 Issue of Rates Notices

Separate rates notices shall be issued in the first six months of the financial year (July to December), and in the second half of the financial year (January to June), for the billing periods 1 July 2014 to the 31 December 2014, and 1 January 2015 to the 30 June 2015 respectively. Each notice includes one half of the annual rates and charges levied.

2.2 Adjustment of Rates and Charges

Supplementary rates notices for variations in rates and charges may be issued as required during the financial year. It is the owner's responsibility to check that all rates and charges are correct at the time of the issue of the rate notice. Adjustments to rates and charges levied in prior financial years will only be done in exceptional circumstances. Adjustment for rates and charges levied in prior financial years will not be done where:

- (a) a property has been categorised in Differential General Rate Categories 16,17,18,19, 27 or 29 (i.e. not principal place of residence) and the owner/s have not provided a declaration that the property is his/ her/ their principal place of residence per section 3.2.3 of this revenue statement.
- (b) a property has been categorised as Transitory Accommodation – Urban or Transitory Accommodation – Rural for the purposes of levying the Tourism and Major Events Levy and the owner/s have not provided a Tourism and Major Events Levy declaration form advising council that the property is not offered for short term residential rental.

2.3 Early Payment Discount

Discounts for prompt payments shall be allowed on the rates and charges stipulated in council's revenue statement as having discount applying to them. Such discounts are allowed pursuant to Section 130 of the *Local Government Regulation 2012*.

2.3.1 Method of Calculation

Subject to section 2.3.2 of this revenue statement the following discount will be allowed on general rates where the net amount shown on the rate notice is paid by the designated due date:

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

whichever is the lesser amount.

In the case of pensioners complying with the eligibility criteria contained in the Queensland Government's Rate Subsidy Scheme and Retirement Villages as per differential general rate category 23, the half yearly discount offered will be 5% of the general rates. No maximum will apply.

No Discount is allowable on the following charges which may appear on the rates notice:

- Emergency Management Levy
- All Special Rates
- All Special Charges
- All Separate Charges
- Waste Management Charges
- Change of Ownership Fee
- Backflow Device Registration Fee
- Valuation Fee
- Holding Tanks
- Any property charge relating to the provision of temporary services or the carrying out of council works on or in connection with the property
- Any non-rate item included on the rate notice
- Legal costs incurred by council in rate collection

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- Interest charges on overdue rates
- Any other rate, charge or amount unless a discount is specifically permitted by this revenue statement.

2.3.2 Payments Made Before the Due Date

A discount shall be allowed where full payment of the current period rates and charges, plus any overdue rates and charges and interest thereon, is received before the first working day following the due date. This shall apply to all payments made at a council office, an approved agency, or by electronic means. For payments made through an approved agent or by electronic means the payment is deemed to be received on the transaction date provided by the approved agent or relevant financial institution.

2.3.3 Allowance of Early Payment Discount for Late Payments

There are occasions when payment by the due date is not achieved through circumstances beyond the control of the ratepayer and the Section 130(10) of the *Local Government Regulation 2012* provides council with a discretionary power to allow discount in such circumstances.

2.3.3.1 Payments made after the Due Date

Discount will be allowed if the full payment of the overdue rates and charges is made within a period specified by council AND the applicant provides proof satisfactory to council of any of the following:

- Illness involving hospitalisation and/ or incapacitation of the ratepayer at or around the due date for payment
- The death or major trauma (accident/ life threatening illness/ emergency operation) of the ratepayer and/ or associated persons (Spouse/ Children/ Parents) at or around the due date for payment
- The loss of records resulting from factors beyond the ratepayer's control (Fire/ Flood etc.)

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

2.3.3.2 Late payments Due to Delivery Difficulties

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

- a written statement from the ratepayer detailing non receipt of the rates notice provided discount has not been allowed on a previous late payment in similar circumstances in the last five (5) years; or
- other evidence that payment of the rates was made by the ratepayer at the time, but did not reach council due to circumstances beyond the control of the ratepayer; or
- where an administrative error occurred at the Department of Natural Resources and Mines which resulted in the rates notice being incorrectly addressed by council.

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

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

- as a result of the failure of the ratepayer to ensure that council was given correct notification of the postal address for service of notices prior to the issue of the rate notices; or
- as a result of the failure of the ratepayer to ensure that council was given the correct notification of the email address for service of the notices prior to the issue of the rate notices where the option for delivery by electronic means has been selected; or
- as a result of a change of ownership, where council received notification of the change of ownership after the issue of the rates notice.

2.3.3.3 Administrative Errors

An extended discount period will be allowed if council has failed to correctly issue the rates notice in sufficient time to permit the ratepayer to make payment before the expiration of the discount

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period. The extended discount period will be equivalent to that period provided to other ratepayers and will commence from the date council specifies.

2.3.3.4 Payment Errors

Where there is an apparent accidental short payment of the rates resulting from a miscalculation of the net amount due, arising from the payment of a number of rate notices at one time (i.e. addition error) OR the tendering of an incorrect amount for a single rate notice (i.e. transposition error) THEN discount will be allowed in the following manner:

- WHERE THE AMOUNT OF THE ERROR IS \$50.00 OR LESS

Full discount will be allowed and the underpaid amount will be treated as 'Arrears of Rates'.

- WHERE THE AMOUNT OF THE ERROR EXCEEDS \$50.00

The Ratepayer will be advised in writing of the error and given 14 days to pay the shortfall. If the shortfall is paid by the extended due date so advised full discount will be allowed at that time.

Allowance of discount in these circumstances will **NOT** be allowed if any transposition error or addition error exceeds 20% of the total net rates payable on the single rate notice or the number of rate notices paid at one time.

2.4 Pensioner Concessions

Council's pensioner rate concession to eligible pensioners shall be allowed under *Chapter 4, Part 10 of the Local Government Regulation 2012*.

2.4.1 Eligibility Criteria

The pensioner:

1. Must comply with eligibility criteria contained in the Queensland Government's Rate Subsidy Scheme and must possess a current, valid qualifying concession card, namely:
 - Pensioner Concession Card issued by Centrelink or the Department of Veteran Affairs **OR**
 - Repatriation Health (Gold) Card - (for all Conditions) issued by the Department of Veteran Affairs; and
2. Must be the owner (either solely or jointly), or be an eligible life tenant, in accordance with the guidelines for the State Government Rate Subsidy Scheme, of property within the region which is their principal place of residence, **AND** must have (either solely or jointly) with a co-owner, the legal responsibility for payment of rates and charges which are levied in respect of the said property by the council. In the case of joint ownership, the concession will apply only to the approved pensioner's proportionate share of the applicable rates and charges, except where the co-owners are an approved pensioner and his/ her spouse. In this situation the concession will apply to the full amount of applicable rates and charges; and
3. Must, if a 'first time' applicant, lodge and complete the prescribed application to be entitled to a rate concession. The information on this application form will be used by council to verify the eligibility of all pensioners (Centrelink and Veteran Affairs pension recipients). Upon proof of eligibility, the entitlement to a concession will commence from either the card start date shown on the Pensioner Concession Card or the date of occupation of their principal place of residence or the start of the current rating period, whichever is the latter date. Such entitlement shall continue until the sale of that property or until the entitlement to a pension ceases to exist; and
4. Must, if an 'existing' applicant, lodge another application if required by council **OR** on the acquisition of a replacement property within the region. Entitlements to a concession will continue without interruption if such application is received within a month of the request for a new application or of the property settlement; and
5. Must have owned, or otherwise paid rates on, property within the region for the preceding 3 years. Pensioner concession may be allowed where the applicant has paid rates on property within the region for 5 of the last 10 years, so long as the "gap" between ownerships in this period does not exceed 12 months. Discretion may be applied in relation to contribution to the region regarding continuous residency, consistent with pensioner concession arrangements as

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listed above. For holders of the Repatriation Health (Gold) card issued by the Department of Veteran Affairs who have been classified as Totally and Permanently Incapacitated the three year ownership provision is waived.

2.4.2 Method of Calculation

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

2.4.2.1 Single Owner on the Maximum Rate of Pension

Where the pensioner is in receipt of the maximum level of pension and has sole title to the property that is their principal place of residence the concession shall be 25% of the general rate up to a maximum amount of \$230.00 per annum.

2.4.2.2 Joint Owner on the Maximum Rate of Pension

Where the pensioner is in receipt of the maximum level of pension and owns the property jointly with one or more people per eligibility criteria in section 2.4.1, the concession shall be 25% of the general rate up to a maximum amount of \$180.00 per annum.

2.4.2.3 Single Owner not on the Maximum Rate of Pension

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

2.4.2.4 Joint Owner not on the Maximum Rate of Pension

Where the pensioner is not in receipt of the maximum level of pension and owns the property jointly with one or more people per eligibility criteria in section 2.4.1, the concession shall be 25% of the general rate up to a maximum amount of \$65.00 per annum.

2.5 Outstanding Rates and Charges

2.5.1 Interest Charges

Interest Charges shall be applied to all *Overdue Rates or Charges* under Section 133 of the *Local Government Regulation 2012*. The interest shall be compound interest, calculated on daily rests. The interest rate shall be 11% per annum.

2.5.2 Arrangements to Pay

Arrangements to pay pursuant to Section 129 of the *Local Government Regulation 2012*, will be entered into where there are no overdue rates and charges from previous rating periods and the ratepayer and council agree that such arrangements will allow the outstanding rates or charges payable to be paid by the end of the current half - financial year. No recovery action will be taken on any instalment payment that is not overdue.

Where a ratepayer defaults on an arrangement to pay, the arrangement will be cancelled, and interest will be charged on the overdue rates and charges in accordance with section 2.5.1 of this revenue statement. Additionally council will not enter into any further arrangements during the rating period covered by the initial arrangement request.

2.5.3 Rates and Charges Balances Outstanding

Where the rates and charges remain unpaid, a reminder notice will be issued.

Where rates and charges remain unpaid after the reminder notice period, further recovery action will be commenced, which may include being referred to an external Debt Recovery Agent. Council may also undertake Court proceedings to recover overdue rates and charges in accordance with Section 134 of the *Local Government Regulation 2012*.

As per Sections 138 - 144 of the *Local Government Regulation 2012*, council has the power to sell the property for the recovery of outstanding rates and charges, which are overdue for 3 years or more. Vacant land and commercial properties can be sold after 1 year where judgment has been filed.

2.6 Deferment of General Rates

Chapter 4 Part 10 of the *Local Government Regulation 2012* allows council to enter into an agreement with certain ratepayers to defer the payment of their general rates.

Council's pensioner rate deferment concession for eligible pensioners shall be allowed under Chapter 4, Part 10 of the *Local Government Regulation 2012*, Section 120(1)(a) and council's business and enterprise rate deferment concession to eligible businesses or enterprises shall be allowed under Chapter 4, Part 10 of the *Local Government Regulation 2012*, Section 120(1)(d).

2.6.1 Deferment for Pensioners

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

The deferment of general rates applies only to ratepayers categorised in Differential General Rates Categories 1, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 28 & 30.

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

- own and occupy the property; and
- have no overdue rates and charges on the said property; and
- be the holder of a Pension Concession Card issued by Centrelink or the Department of Veteran Affairs; **OR**
- a Repatriation Health (Gold) Card issued by the Department of Veteran Affairs; **OR**
- a Commonwealth Seniors Health Card; **OR**
- a Queensland Seniors Card issued by the Queensland State Government.

Note that automatic eligibility applies to those ratepayers currently receiving a Pension Concession on their rate notice. Eligibility for those ratepayers with a Seniors Card will be assessed accordingly.

2.6.2 Deferment for Businesses or Enterprises

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

2.6.3 Interest Charges

Interest Charges, or the payment of an additional charge, shall be applied to all deferred general rates under Section 122(5) of the *Local Government Regulation 2012*. The interest shall be compound interest, calculated in daily rests. The interest rate shall be set at the 90 day bank bill rate as at the adoption of the 2014/15 Budget.

2.6.4 Application to Defer

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

2.7 General Rate Exemptions and Concessions

Section 93 (3) of the *Local Government Act 2009* states that certain land is exempt from general rates. Section 73 of the *Local Government Regulation 2012* further details land that is exempt from rating in accordance with Section 93(3)(j)(ii) of the *Local Government Act 2009*.

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

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Section 73 of the *Local Government Regulation 2012* states that for Section 93(3)(j)(ii) of the Act, the following land is exempted from rating:

- (a) land owned by a religious entity if the land is less than 20ha and is used for 1 or more of the following purposes:
 - (i) religious purposes, including, for example, public worship;
 - (ii) the provision of education, health or community services, including facilities for aged persons and persons with disabilities;
 - (iii) the administration of the religious entity;
 - (iv) housing incidental to a purpose mentioned in paragraph (i), (ii) or (iii);
- (b) land vested in, or placed under the management and control of, a person under an Act for:
 - (i) a public purpose that is a recreational or sporting purpose; or
 - (ii) a charitable purpose;
- (c) land used for purposes of a public hospital if:
 - (i) the public hospital is
 - (A) part of a private hospital complex; or
 - (B) a private and public hospital complex; and
 - (ii) the land used for the purposes is more than 2ha and is separated from the rest of the complex;
- (d) land owned by a community organisation if the land is less than 20ha and is used for providing the following:
 - (i) accommodation associated with the protection of children;
 - (ii) accommodation for students;
 - (iii) educational, training or information services aimed at improving labour market participation or leisure opportunities;
- (e) land used for a cemetery.

In addition to those classes of land granted a general rate exemption under Section 93(3) of the *Local Government Act 2009* and Section 73 of the *Local Government Regulation 2012* council grants a general rates concession to land identified in Section 120(1)(b) of the *Local Government Regulation 2012* to the extent council is satisfied the land is owned by an entity whose objects do not include making a profit or an entity that provides assistance or encouragement for arts or cultural development and is one of the following:

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

The concession shall be 100% of the general rate. Applications received during the 2014/15 year that fall within the categories above will be granted a general rate concession for the year. If a property has previously been granted a general rate concession in the 2013/14 year the owner will not be required to re-apply to obtain the concession for the 2014/15 financial year, however they may be required to provide proof of their ongoing eligibility if requested to do so. Property owners must immediately notify council if there is a substantive change of land use for a property in receipt of a general rate concession.

2.8 Fees and Charges

Section 97 of the *Local Government Act 2009* allows a local government to fix a cost recovery fee and Section 172(1)(c) of the *Local Government Regulation 2012* provides that the revenue statement must state the criteria used to decide the amount of any cost recovery fees.

All fees and charges will be set with reference to full cost pricing. Cost-recovery fees will be charged up to a maximum of full cost. Commercial charges will be at commercial rates. Council acknowledges the community benefit associated with not-for-profit organisations conducting activities on the Sunshine Coast, and therefore all not-for-profit organisations are exempt from cost recovery fees for applications to conduct activities requiring an approval on public and private land within the region.

Section 172(1)(d) of the *Local Government Regulation 2012* provides that if the local government conducts a business activity on a commercial basis the revenue statement must state the criteria used to decide the amount of the charges for the activity's goods and services. Commercial charges will be charged at commercial rates for a business activity conducted by council on a commercial basis and all commercial charges for the 2014/15 financial year are set out in the Register of General Cost-recovery Fees and Commercial Charges 2014/15 as previously adopted.

2.9 Definitions

Community Title Scheme: premises situated on land in respect of which a Community Title Scheme has been and remains registered pursuant to the *Body Corporate and Community Management Act 1997*.

Differential General Rates Table: means Table 1 (page 17) and Table 2 (page 24) in this revenue statement.

due date: is the due date for payment as shown on the rate notice.

dwelling house: a separate building that is used or is adapted to be used for *principal residential purposes*.

dwelling unit: a room or group of rooms that is used or is adapted to be used for *principal residential purposes*.

full payment: shall be the amount of the most recently issued rates notice less any applicable discount. These payments are also cleared on the transaction date. 'Cleared' payment means money which can be transferred to council's bank accounts at the time of the transaction or at the end of the day.

group title multi dwelling: land with 09 Land Use Code which contains multiple dwellings.

group title single dwelling: land with 09 Land Use Code which contains a single dwelling house only.

group title vacant land: land with 09 Land Use Code which does not contain any improvements.

high-rise unit: all *strata units* within a complex as defined under the *Body Corporate and Community Management Act 1997* containing greater than 4 stories above the ground.

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

land use codes those land use codes approved by the Sunshine Coast Regional Council effective from 1 July 2014.

low-rise unit: all *strata units* within a complex defined under the *Body Corporate and Community Management Act 1997* containing a maximum of 4 stories above the ground.

non-residential purposes: is classified as all land that does not conform to the definition of *residential purposes*.

overdue rates: has the meaning assigned to that term by Section 132 of the *Local Government Regulation 2012*. Without limiting that definition, Overdue Rates shall generally mean those rates and charges remaining unpaid after the *due date* for payment, as prescribed in a rate notice

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issued to ratepayers. Overdue rates shall exclude all rates, charges and premiums of any current arrangement to pay.

owner: for purposes of the differential general rates table and associated provisions means;

- (a) the 'registered proprietor';
- (b) a resident Life Tenant, nominated as such by the terms of a will or Family/ Supreme Court Order, and having been specifically given responsibility for payment of all Rates and Charges;
- (c) a resident lessee of an Auction Perpetual Lease, the terms of any such lease must provide for the lessee to be responsible for the payment of rates and charges and the lessee must be granted title to the land in fee simple at the conclusion of the lease.

predominant use: is the single use, or in the case of multiple usages, the predominant use, for which in the opinion of the council the **property** is being used or could potentially be used by virtue of improvements or activities conducted upon the **property**.

primary production purposes: land available for the business or industry of grazing, dairying, pig farming, poultry farming, viticulture, orcharding, apiculture, horticulture, aquaculture, vegetable growing, the growing of crops of any kind, forestry; or any other business or industry involving the cultivation of soils, the gathering in of crops or the rearing of livestock; and where a farming concession is granted by the Department of Natural Resources and Mines in accordance with Chapter 2, Part 2, Division 5, Subdivision 2 of the *Land Valuation Act 2010*.

premises: includes:

- (a) the whole or any part of any building, structure, or land; and
- (b) any construction works whether on private land, Crown land, council land or any public place.

principal place of residence: a single **dwelling house** or **dwelling unit** that is the place of residence at which at least one natural person who constitutes the **owner's** of the land predominantly resides, or a multi **dwelling house** or multi **dwelling unit** where at least one owner is a pensioner who complies with the eligibility criteria contained in the Queensland Government's Rate Subsidy Scheme. In establishing **principal place of residence** council may consider, but not be limited to, the **owner's** declared address for electoral, taxation, government social security or national health registration purposes, or any other form of evidence deemed acceptable by the council.

The following cases do not comply with the definition of a **principal place of residence** namely a single **dwelling house** or a single **dwelling unit** that is;

- (a) not occupied by at least one person/s who constitutes the **owner's**, but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the **owner's** family; or
- (b) not occupied, whether permanently or temporarily (for more than 120 days of the **financial year**), including for the purposes of renovation or redevelopment, except in the case where:
 - (i) a **premises** being renovated remains the registered **principal place of residence** for the purposes specified above and that the **owner's** do not own any other **property** which they claim to be their **principal place of residence**; and
 - (ii) a **property** is vacant for a period longer than 120 continuous days of the **financial year** due to the **owner's** absence on an extended holiday, provided that the **property** remains vacant for the entire period of their absence.
 - (iii) a **property** is occupied by the owner/s less than 120 days of the **financial year** due to the **owner's** absence due to work commitments, provided that the absence is confirmed by the employer and the **property** remains vacant or is occupied by immediate family members only during the period of their absence.
 - (iv) The owner is absent due to medical reasons of the owner or a close relative and this is confirmed by a health professional or a Commonwealth Carer's Pension.
- (c) not owned by a natural person e.g. owned by a company, excepting where the ratepayer resides at the property as their principal place of residence.

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principal residential purpose(s): means the purpose of a use of a **dwelling house** or **dwelling unit** where that purpose is solely for a **principal place of residence** not containing any improvements of a non-residential nature nor comprising any non-residential or commercial activity unless such improvements or activity is limited to;

- (a) the **owner/s** working from home being either self-employed or working for their employer either permanently or temporarily, provided any such activity conforms with and does not exceed the conditions set 2014/15, and/or;
- (b) engaging in a hobby or past-time that involves the sale, manufacture or provision of goods or services and/or the reception of customers to view, purchase or consult on any such goods or services on site, including low-key, kerb-side sales and stalls, provided any such activity conforms with and does not exceed the conditions set out in the **Differential General Rates Table** included in council's Revenue Statement 2014/15.

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

rateable property: that are not exempted in accordance with Section 93 of the *Local Government Act 2009*.

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

residential purpose(s): land that is in, or if it were categorised would be in, Differential Rating Categories 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 27, 28, 29 or 30 as set out in the **Differential General Rates Table** included in council's Revenue Statement 2014/15. Any residential **premises** that exceeds the "Assessment Criteria" for Differential Rating Categories 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 27, 28, 29 or 30 as set out in the **Differential General Rates Table** included in council's Revenue Statement 2014/15, is deemed to be **non-residential purposes**.

retirement village: is a registered premise where older members of the community or retired persons reside, or are to reside, in independent living units or serviced units in accordance with the *Retirement Villages Act 1999*.

shopping centre purposes: land which has a **predominant use** of major retail activities or retail warehouses.

short term residential/transitory accommodation: is temporary accommodation provided for periods of 28 days or less during any part of the current financial year.

single residential dwelling: land which contains a single dwelling house or a single dwelling unit only.

strata unit: is scheme land as defined under the *Body Corporate and Community Management Act 1997*, *Mixed Use Development Act 1993*, or similar strata title legislation.

vacant land: land devoid of buildings or structures with the exception of outbuildings or other minor structures not designed or used for human habitation or occupation. It does not apply to land that is used for car parking or in conjunction with any commercial activity, e.g. heavy vehicle or machinery parking, outdoor storage areas, assembly areas or rural activities such as cultivation, grazing or agistment.

Any terms not defined in this revenue statement shall be as defined under the *Local Government Act 2009* and supporting regulations and if not defined there the term will be given the meaning determined by council.

Revenue Statement

MAP 1 – SCC Region



3. GENERAL RATES

3.1 Basis of Rates

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

The Sunshine Coast Regional Council will use a system of differential general rating for 2014/15. A differential system of rates provides equity through recognising the use of the property and the financial impact on ratepayers. These factors, along with the rateable value of the land, have been considered in determining the differential general rate. Sunshine Coast Regional Council will not make a resolution limiting the increases in general rates for the 2014/15 financial year.

3.2 Rates to Apply

The applicable rates for the financial year ending 30 June 2015 are identified in *Table 2 Schedule of Rates*, as adopted in the 2014/15 council budget. The rate shall apply to the rateable value of lands which are within the Sunshine Coast Regional Council area as provided by the Department of Natural Resources and Mines.

3.2.1 Differential General Rates

There will be 30 differential general rating categories in 2014/15. The categories and the relevant criteria are outlined in *Table 1 Differential General Rates*. An explanation of the land use codes is contained in the document "*Sunshine Coast Regional Council Land Use Codes 1st July 2014*".

For the purpose of making and levying differential general rates for the financial year on all rateable land in the regional council area, the council determines that:

- (i) the categories into which the rateable land in the regional council area is to be categorised are:
 - 1 Rural & Agricultural
 - 2 Commercial & Industrial with a rateable value from \$0 to \$175,000
 - 3 Commercial & Industrial with a rateable value from \$175,001 to \$400,000
 - 4 Commercial & Industrial with a rateable value greater than \$400,000
 - 5 Extractive Industries
 - 6 Residential/Other with a rateable value from \$0 to \$280,000
 - 7 Residential/Other with a rateable value from \$280,001 to \$450,000
 - 8 Residential/Other with a rateable value from \$450,001 to \$550,000
 - 9 Residential/Other with a rateable value from \$550,001 to \$700,000
 - 10 Residential/Other with a rateable value from \$700,001 to \$800,000
 - 11 Residential/Other with a rateable value from \$800,001 to \$920,000
 - 12 Residential/Other with a rateable value from \$920,001 to \$1,100,000
 - 13 Residential/Other with a rateable value from \$1,100,001 to \$1,400,000
 - 14 Residential/Other with a rateable value from \$1,400,001 to \$2,500,000
 - 15 Residential/Other with a rateable value over \$2,500,000
 - 16 Residential - not principal place of residence - with a rateable value from \$0 to \$420,000
 - 17 Residential - not principal place of residence - with a rateable value from \$420,001 to \$500,000
 - 18 Residential - not principal place of residence - with a rateable value from \$500,001 to \$750,000
 - 19 Residential - not principal place of residence - with a rateable value over \$750,000

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- 20 Vacant Land with a rateable value over \$1,000,000 and total area greater than 1500 square meters.
- 21 Lots < 20m², Pump Stations, Stock Grazing Permit, Strata Garage
- 22 Land Subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the *Land Valuation Act 2010*
- 23 Retirement Villages & Nursing Homes
- 24 Shopping Centres with a rateable value from \$3,000,000 to \$10,000,000
- 25 Shopping Centres with a rateable value over \$10,000,000 not in Category 26
- 26 Shopping Centres in Maroochydore with a rateable value over \$30,000,000
- 27 High-rise Units – not principal place of residence
- 28 High-rise Units – principal place of residence
- 29 Low-rise Units – not principal place of residence
- 30 Low-rise Units – principal place of residence

- (ii) the criteria by which land is to be categorised as being in a particular one of those categories are specified in the 'General Criteria' and 'Specific Criteria' columns of the Differential General Rates Table opposite the identification of the particular category.

3.2.2 Minimum General Rates

Council has applied the rate in the dollar and minimum general rate levy as indicated in *Schedule of Rates Table 2* (page 24). Minimum General Rates are levied pursuant to Section 77 of the *Local Government Regulation 2012*.

3.2.3 Objecting to a Differential General Rate Category

In accordance with Section 90(2) of the *Local Government Regulation 2012* the only ground for objecting is that the owner considers the land should belong to a different rate category.

In accordance with Section 90(3) of the *Local Government Regulation 2012* the owner may object by giving the local government an objection notice. Section 90(4) of the *Local Government Regulation 2012* details the form an objection notice should take.

Section 90(5) of the *Local Government Regulation 2012* specifies that the owner must give the objection notice within:

- (a) 30 days after the day when the rate notice was issued; or
- (b) a longer period that the local government allows.

Sunshine Regional Coast Council will only accept objections to rates category within the current financial year in which the rates were levied.

In accordance with Section 91(5) of the *Local Government Regulation 2012* if the Chief Executive Officer decides to change the rating category of the land, the rating category is taken to have been changed from the start of the period of the rate notice.

No objections for rates levied in previous financial years will be accepted; consequently no adjustments for rates levied in previous financial years will be made on the basis of incorrectly categorised land.

3.2.4 Hardship

Where a landowner:

- (a) has a property that would, but for the provisions of this paragraph, be categorised in Differential General Rate Category 16, 17, 18, 19, 27 or 29; and
- (b) is using the property to provide accommodation to a member of their immediate family, and
- (c) the family member being housed has special circumstances such as a physical or mental disability or safety and privacy concerns that preclude ownership of the property in their name as a viable option

Revenue Statement

the Sunshine Coast Regional Council may treat the property as their principal place of residence for the purposes of determining the Differential General Rate Category.

3.3 Discounts and Concessions

An early payment discount as mentioned in section 2.3 and council pensioner concessions as mentioned in section 2.4 shall be applied to this rate.

3.4 Notices

Section 2.1 of this revenue statement sets out the council billing frequency and method that will be applied to this rate.

Table 1 - Differential General Rates

Category	General Criteria	Specific Criteria
1.	<p>This criteria will apply where the land is:</p> <p>a. used for primary production purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of primary production purposes; and</p> <p>b. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>c. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.</p>	<p>Subject to meeting the General Criteria, land where a primary production concession is granted by the Department of Natural Resources and Mines in accordance with Chapter 2, Part 2, Division 5, Subdivision 2 of the <i>Land Valuation Act 2010</i> and to which the following land use codes apply:</p> <p>44 nursery/garden centre 60 sheep grazing 61 sheep breeding 64 livestock grazing – breeding 65 livestock grazing – breeding and fattening 66 livestock grazing – fattening 67 goats 68 dairy cattle – quota milk 69 dairy cattle – non-quota milk 70 cream 71 oilseeds 73 grains 74 turf farm 75 sugar cane 76 tobacco 77 cotton 78 rice 79 orchard 80 tropical fruit 81 pineapple 82 vineyard 83 small crops and fodder irrigated 84 small crops & fodder non-irrigated 85 pigs 86 horses 87 poultry 88 forestry and logs, or 89 animals (special), boarding kennels / cattery 93 peanuts.</p>
2.	<p>This criterion will apply where the land is:</p> <p>a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.</p>	<p>Subject to meeting the General Criteria, land, with a rateable value from \$0 to \$175,000, to which the following land use codes apply:</p> <p>07 guest house / private hotel / hostel / bed and breakfast 08 community title scheme unit(s), not used for residential purposes or vacant land 09 group title multi dwelling not used for residential purposes or vacant land 10 combined multiple dwelling and shop 11 shop (single) 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops)</p>

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Table 1 - Differential General Rates

Category	General Criteria	Specific Criteria
		14 shops CBD 15 shop (secondary retail) 16 drive-in shopping center 17 restaurant/ fast food outlet 18 special tourist attraction 19 walkway/ ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 hospital / convalescent home (medical care, private) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/ contractor's yard 34 cold store/ ice works 35 general industry 36 light industry 37 noxious/ offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/ tavern 43 motel 44 nursery/ garden centre 45 theatres/ cinemas 46 drive-in theatres 47 licensed club 48 sports club/ facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers, utility installation
3.	This criterion will apply where the land is: a. used for non-residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land, with a rateable value from \$175,001 to \$400,000 to which the following land use codes apply: 07 guest house / private hotel / hostel / bed and breakfast 08 community title scheme unit(s), not used for residential purposes or vacant land 09 group title multi dwelling not used for residential purposes or vacant land 10 combined multiple dwelling and shop 11 shop (single) 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops CBD 15 shop (secondary retail) 16 drive-in shopping center 17 restaurant/ fast food outlet 18 special tourist attraction 19 walkway/ ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s)

Revenue Statement

Table 1 - Differential General Rates

Category	General Criteria	Specific Criteria
		26 funeral parlour 27 hospital / convalescent home (medical care, private) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/ contractor's yard 34 cold store/ ice works 35 general industry 36 light industry 37 noxious/ offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/ tavern 43 motel 44 nursery/ garden centre 45 theatres/ cinemas 46 drive-in theatres 47 licensed club 48 sports club/ facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers, utility installation
4.	This criterion will apply where the land is: a. used for non-residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land, with a rateable value greater than \$400,000 to which the following land use codes apply: 07 guest house / private hotel / hostel / bed and breakfast 08 community title scheme unit(s), not used for residential purposes or vacant land 09 group title multi dwelling not used for residential purposes or vacant land 10 combined multiple dwelling and shop 11 shop (single) 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops CBD (where the rateable value is less than \$4 million) 15 shop (secondary retail) - (where the rateable value is less than \$4 million) 16 drive-in shopping center (where the rateable value is less than \$4 million) 17 restaurant/ fast food outlet 18 special tourist attraction 19 walkway/ ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 hospital / convalescent home (medical care, private) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf

Revenue Statement

Table 1 - Differential General Rates

Category	General Criteria	Specific Criteria
		33 builder's yard/ contractor's yard 34 cold store/ ice works 35 general industry 36 light industry 37 noxious/ offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/ tavern 43 motel 44 nursery/ garden centre 45 theatres/ cinemas 46 drive-in theatres 47 licensed club 48 sports club/ facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers, utility installation
5.	This criterion will apply where the land is: a. used for <i>non-residential purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>non-residential purposes</i> ; and b. characterised by one of the <i>land use codes</i> in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following <i>land use codes</i> apply: 40 extractive industry.
6.	Applies only where land does not fall within categories: 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a rateable value from \$0 to \$280,000 has been included in this category.
7.	Applies only where land does not fall within categories: 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a rateable value from \$280,001 to \$450,000, has been included in this category.
8.	Applies only where land does not fall within categories: 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a rateable value from \$450,001 to \$550,000, has been included in this category.
9.	Applies only where land does not fall within categories: 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a rateable value from \$550,001 to \$700,000, has been included in this category.
10.	Applies only where land does not fall within categories: 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a rateable value from \$700,001 to \$800,000, has been included in this category.
11.	Applies only where land does not fall within categories: 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a rateable value from \$800,001 to \$920,000, has been included in this category.
12.	Applies only where land does not fall within categories: 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a rateable value from \$920,001 to \$1,100,000, has been included in this category.
13.	Applies only where land does not fall within categories:	Subject to meeting the General Criteria, land with a rateable value from \$1,100,001 to \$1,400,000, has

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Table 1 - Differential General Rates

Category	General Criteria	Specific Criteria
	1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	been included in this category.
14.	Applies only where land does not fall within categories: 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a rateable value from \$1,400,001 to \$2,500,000, has been included in this category.
15.	Applies only where land does not fall within categories: 1, 2, 3, 4, 5, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 or 30	Subject to meeting the General Criteria, land with a rateable value over \$2,500,000 has been included in this category.
16.	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land with a rateable value from \$0 to \$420,000 to which the following land use codes apply: 02 Single Dwelling, not used as a principal place of residence 03 Multi Dwelling (Flats) 05 Large Homesite - Dwelling, not used as a principal place of residence 09 Group title single dwelling, not used as a principal place of residence
17.	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land with a rateable value from \$420,001 to \$500,000 to which the following land use codes apply: 02 Single Dwelling, not used as a principal place of residence 03 Multi Dwelling (Flats) 05 Large Homesite - Dwelling, not used as a principal place of residence 09 Group title single dwelling, not used as a principal place of residence
18.	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land with a rateable value from \$500,001 to \$750,000 to which the following land use codes apply: 02 Single Dwelling, not used as a principal place of residence 03 Multi Dwelling (Flats) 05 Large Homesite - Dwelling, not used as a principal place of residence 09 Group title single dwelling, not used as a principal place of residence
19.	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land with a rateable value over \$750,000 to which the following land use codes apply: 02 Single Dwelling, not used as a principal place of residence 03 Multi Dwelling (Flats) 05 Large Homesite - Dwelling, not used as a principal place of residence 09 Group title single dwelling, not used as a principal place of residence
20.	This criterion will apply where one or more parcels of land that is valued together and is vacant land with a total area greater than 1500 square meters.	Subject to meeting the General Criteria, land, where a rateable value is greater than \$1 million, to which the following land use codes apply: 01 vacant urban land 04 vacant large homesite 06 Outbuildings
21.	This criterion will apply where the land is: a. classified by council to be subject to a	

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Table 1 - Differential General Rates

Category	General Criteria	Specific Criteria
	Stock Grazing Permit; b. classified by council to be a Pump Station; and c. classified by council to be a small lot or strata garage less than 20 square meters	
22.	This criterion will apply where the land is: a. subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the Land Valuation Act 2010; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following land use codes apply: 72 vacant land – valuation discounted subdivided land.
23.	This criterion will apply where the land is: a. used for retirement village purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following land use codes apply: 21 retirement village, aged people home (non-medical care).
24.	This criterion will apply where the land is: a. used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land, where the rateable value is from \$3,000,000 to \$10,000,000 to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
25.	This criterion will apply where the land is: a. used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land, where the rateable value is over \$10,000,000 to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse which does not fall into category 26.
26.	This criterion will apply where the land is: a. used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land in Maroochydore where the rateable value is over \$30,000,000 to which the following land use codes apply: 16 drive-in shopping centre
27.	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following land use codes apply: 08 community title scheme with a High-rise unit not used as a principal place of residence . 09 group title multi dwelling With a High-rise unit not used as a principal place of residence.

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Table 1 - Differential General Rates

Category	General Criteria	Specific Criteria
28.	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following land use codes apply: 08 community title scheme with a High-rise unit used as a principal place of residence . 09 group title multi dwelling with a High-rise unit used as a principal place of residence .
29.	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following land use codes apply: 08 community title scheme With a Low-rise unit not used as a principal place of residence . 09 group title multi dwelling with a Low-rise unit not used as a principal place of residence .
30.	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent specific criteria attributable to this category.	Subject to meeting the General Criteria, land to which the following land use codes apply: 08 community title scheme with a Low-rise unit used as a principal place of residence . 09 group title multi dwelling with a Low-rise unit used as a principal place of residence .

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Table 2 - Schedule of Rates

Category		General Rate cents in \$	Minimum General Rate
1	Rural & Agricultural	0.5474	\$1,078
2	Commercial & Industrial - \$0 to \$175,000 RV	0.7741	\$1,078
3	Commercial & Industrial \$175,001 to \$400,000 RV	0.7347	\$1,355
4	Commercial & Industrial over \$400,000 RV	0.7311	\$2,939
5	Extractive Industries	0.7202	\$1,490
6	Residential/Other - \$0 to \$280,000 RV	0.4514	\$1,078
7	Residential/Other - \$280,001 to \$450,000 RV	0.4301	\$1,264
8	Residential/Other - \$450,001 to \$550,000 RV	0.4293	\$1,935
9	Residential/Other - \$550,001 to \$700,000 RV	0.4237	\$2,361
10	Residential/Other - \$700,001 to \$800,000 RV	0.4011	\$2,966
11	Residential/Other - \$800,001 to \$920,000 RV	0.3885	\$3,209
12	Residential/Other - \$920,001 to \$1,100,000 RV	0.3792	\$3,574
13	Residential/Other - \$1,100,001 to \$1,400,000 RV	0.3404	\$4,171
14	Residential/Other - \$1,400,001 to \$2,500,000 RV	0.3395	\$4,766
15	Residential/Other over \$2,500,000 RV	0.3169	\$8,487
16	Residential - Not Principal Place of Residence \$0 to \$420,000 RV	0.5313	\$1,295
17	Residential - Not Principal Place of Residence \$420,001 to \$500,000 RV	0.5276	\$2,231
18	Residential - Not Principal Place of Residence \$500,001 to \$750,000 RV	0.5224	\$2,639
19	Residential - not Principal Place of Residence over \$750,000 RV	0.5195	\$3,918
20	Vacant Land with a rateable value over \$1,000,000 and total area greater than 1500 square meters.	0.9057	\$8,299
21	Stock Grazing Permits, Pump Stations and small lots less than 20 square metres	0.5737	\$160
22	Land which is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i>	0.2708	No minimum
23	Retirement Villages & Nursing Homes	0.7298	\$1,078
24	Shopping Centres- \$3 million to \$10 million RV	1.0144	\$36,127
25	Shopping Centres – over \$10 million RV not in Category 26	1.3917	\$111,359
26	Shopping Centres - Maroochydore over \$30 million RV	2.5228	\$1,430,610
27	High-rise Units – not principal place of residence	1.0583	\$1,995
28	High-rise Units – principal place of residence	0.9862	\$1,662
29	Low-rise Units – not principal place of residence	0.7773	\$1,295
30	Low-rise Units – principal place of residence	0.6826	\$1,078

Where two or more concurrent valuations have been issued affecting a property which consists of one block of land, and, as a result, two or more rate assessments will apply to the subject property, such assessments will be levied in such a manner that the minimum general rate will apply only to the combined total of the rateable valuations for the subject property.

Revenue Statement

4. SPECIAL RATES AND CHARGES

4.1 Montville Beautification Levy

4.1.1 Basis of Rate

Special rates and charges may be levied under Section 94(1)(b)(i) of the *Local Government Act 2009*. The *Montville Beautification Overall Plan* is included in *Appendix 1*.

4.1.2 Rate to Apply

The applicable rate for the financial year ended 30 June 2015 shall be 0.1140 cents in the \$ of rateable valuation with a minimum of \$248 per annum as adopted in the 2014/15 budget. The rate so made shall be applied to all rateable properties within the benefited area delineated on the map in Appendix 1, being properties on Main Street between Western Avenue and Hoffman Close, Montville. These properties are in the Montville Town Centre Improvement Project.

4.1.3 Basis of Charge Calculation

Council considers that the rateable land described above has benefited or will benefit:

- from the provision of the works for, and/or works for access to; and
- the managing, cleaning, operating, promoting and developing of the Montville Town Centre Improvement Project undertaken or proposed to be undertaken by the council.

4.1.4 Discounts and Concessions

An early payment discount as mentioned in section 2.3 and council pensioner concessions as mentioned in section 2.4 shall NOT be applied to this rate.

4.1.5 Notices

Section 2.1 of this revenue statement sets out the council billing frequency and method that will be applied to this rate.

4.2 Twin Waters Maintenance Charge

4.2.1 Basis of Charge

Special rates and charges may be levied under Section 94(1)(b)(i) of the *Local Government Act 2009*. The *Twin Waters Maintenance Overall Plan* is included as *Appendix 2*.

4.2.2 Charge to Apply

The applicable charges for the financial year ended 30 June 2015 shall be as follows:

Living Choice Twin Waters Retirement Village (Property number 89200)	\$1,099.00
All other properties	\$115.00

The charges so made shall be applied to all rateable properties within the benefited area delineated on the map in Appendix 2, including lots created pursuant to the *Body Corporate and Community Management Act 1997*, the *Mixed Use Development Act 1993* or similar strata legislation.

4.2.3 Basis of Charge Calculation

Council considers that the rateable land described above has benefited or will benefit through the provision of landscaping and maintenance services in the *Twin Waters Maintenance Benefit Area*.

4.2.4 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 shall NOT be applied to this charge.

4.2.5 Notices

Section 2.1 of this revenue statement sets out the council billing frequency and method that will be applied to this charge.

Revenue Statement

4.3 Tourism and Major Events Levy

4.3.1 Basis Of Rate

Special rates and charges may be levied under Section 94(1)(b)(i) of the *Local Government Act 2009*. The *Tourism and Major Events Levy Overall Plan* is included as *Appendix 3*.

4.3.2 Rates to Apply

Description of Land	Special Rate - Cents per dollar of Rateable Value	Minimum
A. Transitory Accommodation - Urban	0.2499	\$75.00
B. Transitory Accommodation - Rural	0.1874	\$75.00
C. Commercial and Industrial - Urban	0.1250	\$75.00
D. Commercial and Industrial - Rural	0.0937	\$75.00
E. Iconic Tourism	0.2499	\$75.00

The rates so made shall be applied to all rateable properties in the region which have been categorised as Transitory Accommodation – Urban, Transitory Accommodation - Rural, Commercial and Industrial - Urban, Commercial and Industrial - Rural, and Iconic Tourism. The boundary between coastal and non-coastal districts is predominantly defined as the Bruce Highway and is shown on the map contained in *Appendix 3*. No minimum shall apply to strata titled mini storage units.

4.3.3 Basis of Charge Calculation

Council considers that the rateable land described above has benefited, or will benefit, either directly or indirectly, from promotion of the tourism industry strategies carried out by council or approved external agencies, at differential levels reflecting the degree to which the land or occupier is considered to derive benefit.

4.3.4 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 shall NOT be applied to this rate.

4.3.5 Notices

Section 2.1 of this revenue statement sets out the council billing frequency and method that will be applied to this rate.

4.4 Rural Fire Charge

Subject to any change necessitated by the change in State government legislation the following shall apply.

4.4.1 Basis of Charge

Special rates and charges may be levied under Section 94(1)(b)(i) of the *Local Government Act 2009*. The Rural Fire Charge is levied for the purpose of assisting the Rural Fire Boards in the areas where the charge is applied with the operations, maintenance and provision of buildings, land and/or equipment for those Rural Fire Boards. The *Rural Fire Charge Overall Plan* is included as *Appendix 4*. All funds raised from this special charge are forwarded to the Rural Fire Brigade Group.

4.4.2 Charge to Apply

The land to which this charge is to be applied is identified by the Gazetted Rural Fire Board area maps for each particular Rural Fire Board area. All such lands are deemed to benefit from this charge as a result of the Rural Fire Board operating in the area. Properties which fall within the boundaries of two Rural Fire Boards will only be levied a charge for one Rural Fire Board. Such charges shall apply to all rateable properties within the Rural Fire Board areas which are listed in the Table of Charges of this policy except for the exclusions as listed below.

Revenue Statement

4.4.3 Exclusions

That land which is:

- owned or otherwise under the control of the council but not leased; OR that land which is specifically excluded from the provision of such a service by council; and
- within the Emergency Management Levy Classes A or D (as per Schedule 1 - *Fire and Rescue Service Regulation 2011*).

4.4.4 Basis of Charge Calculation

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

Rural Fire Charge

Rural Fire Board Area	Annual Charge
Belli Park	\$25.00
Bli Bli & District	\$25.00
Conondale	\$25.00
Coochin Creek	\$25.00
Crystal Waters Village	\$25.00
Doonan	\$25.00
Eudlo	\$25.00
Eumundi	\$25.00
Glasshouse Mountains	\$25.00
Ilkley & District	\$25.00
Image Flat Cooloolabin	\$25.00
Keils Mountain	\$25.00
Kenilworth	\$25.00
Kureelpa	\$25.00
Landsborough	\$25.00
Maleny & District	\$25.00
Mapleton	\$25.00
Maroochy River	\$25.00
Montville	\$25.00
Obi Obi	\$25.00
Palmwoods	\$25.00
Peachester	\$25.00
Starlight	\$25.00
Valdora Yandina Creek	\$25.00
Verrierdale	\$25.00
West Woombye	\$25.00
Yandina North Arm	\$25.00

4.4.5 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in Section 2.4 shall NOT be applied to this charge.

4.4.6 Notices

Section 2.1 of this revenue statement sets out the council billing frequency and method that will be applied to this charge.

4.5 Emergency Management Levy

4.5.1 Basis of Charge

The council is required to collect the Emergency Management Levy in accordance with the *Fire and Emergency Services Act 1990*. All funds raised from this levy are forwarded to the Queensland Fire and Emergency Services.

For the financial year 2014/15, the rates are those as prescribed by the *Fire and Rescue Service Regulation 2011*, which is subject to alteration from time to time and are therefore outside the Sunshine Coast Regional Council's discretion.

4.5.2 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 shall NOT be applied to this charge.

4.5.3 Notices

Section 2.1 of this revenue statement sets out the council billing frequency and method that will be applied to this charge.

4.6 Brightwater Estate Landscaping Charge

4.6.1 Basis of Charge

Special rates and charges may be levied under Section 94(1)(b)(i) of the *Local Government Act 2009*. The *Brightwater Estate Landscaping Overall Plan* is included as *Appendix 5*.

4.6.2 Charge to Apply

The applicable charge for the full financial year ended 30 June 2015 shall be \$168.00 per rateable property. The charges so made shall be applied to all rateable properties within the benefited area delineated on the map in Appendix 5, pro-rated and commencing two years after the lot was registered.

4.6.3 Basis of Charge Calculation

Council considers that the rateable land described above has benefited or will benefit through the provision of landscaping and maintenance services in the *Brightwater Estate Benefit Area*.

4.6.4 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 shall NOT be applied to this charge.

4.6.5 Notices

Section 2.1 of this revenue statement sets out the council billing frequency and method that will be applied to this charge.

4.7 Sunshine Cove Maintenance Charge

4.7.1 Basis of Charge

Special rates and charges may be levied under Section 94(1)(b)(i) of the *Local Government Act 2009*. The *Sunshine Cove Maintenance Overall Plan* is included as *Appendix 6*.

4.7.2 Charge to Apply

The applicable charges for the financial year ended 30 June 2015 shall be as follows:

Sunshine Cove Retirement Village (future)	\$1,062.00
All other properties	\$118.00

The charges so made shall be applied to all rateable properties within the benefited area delineated on the map in Appendix 6, including lots created pursuant to the *Body Corporate and Community Management Act 1997*, the *Mixed Use Development Act 1993* and similar strata title legislation.

Revenue Statement

4.7.3 Basis of Charge Calculation

Council considers that the rateable land described above has benefited or will benefit through the provision of landscaping and maintenance services in the *Sunshine Cove Benefit Area*.

4.7.4 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 shall NOT be applied to this charge.

4.7.5 Notices

Section 2.1 of this revenue statement sets out the council billing frequency and method that will be applied to this charge.

4.8 Mooloolah Island Maintenance Charge

4.8.1 Basis of Charge

Special rates and charges may be levied under Section 94(1)(b)(i) of the *Local Government Act 2009*. The *Mooloolah Island Maintenance Overall Plan* is included as *Appendix 7*.

4.8.2 Charge to Apply

The applicable charge for the full financial year ended 30 June 2015 shall be \$154.00 per rateable property. The charges so made shall be applied to all rateable properties within the benefited area delineated on the map in *Appendix 7*, including lots created pursuant to the *Body Corporate and Community Management Act 1997*, the *Mixed Use Development Act 1993* and similar strata title legislation.

4.8.3 Basis of Charge Calculation

Council considers that the rateable land described above has benefited or will benefit through the provision of above normal standard maintenance of streetscapes in the *Mooloolah Island Maintenance Benefit Area*.

4.8.4 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 shall NOT be applied to this charge.

4.8.5 Notices

Section 2.1 of this revenue statement sets out the council billing frequency and method that will be applied to this charge.

5. UTILITY CHARGES

5.1 Waste Management Charge

5.1.1 Basis of Charge

Utility Charges - Cleansing – Waste Removal charges are to be levied pursuant to Section 94(1)(b)(ii) of the *Local Government Act 2009* for the purpose of defraying the costs of operating, maintaining and managing the disposal of waste in respect of all lands and premises.

5.1.2 Charge to Apply

Charges shall apply to all lands and/ or premises within the council area where waste services are, or can be made available. Services shall be provided in all cases sufficient to cater for the quantity and types of wastes generated at each premises.

5.1.3 Inclusions

Council has determined, on application, to make available at no additional charge a 240 litre or a 360 litre recycling bin, collected fortnightly, for each 140, or 240 litre Waste Bin at the premises.

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

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

Where additional bulk recycling services are requested above the 'no charge entitlement', the additional bulk recycling or cardboard service will incur a charge in accordance with Section 5.1.8.

Compactor Bulk waste services greater than 4.5 cubic metres shall be entitled to a recycling or cardboard service equivalent to 4.5 cubic metres of recycling capacity at no additional charge.

A maximum weight of 200 kilograms per cubic metre applies to all bulk waste, bulk recycling and bulk cardboard container services.

Each property may have an optional garden waste bin in accordance with section 5.1.8.

5.1.4 Exclusions

That land which is owned or otherwise under the control of the council but not leased; OR that land which is specifically excluded from the provision of such a service by council.

5.1.5 Cancellations or Change of Service

Service cancellations and/or suspensions are not permitted for premises that are intermittently occupied such as holiday homes, or temporarily vacant premises awaiting sale or rental occupancy. Such premises, which are intermittently occupied for a portion of the year, are required to pay the full annual charge.

Service cancellations are permitted in the following circumstances:

- Following demolition of premises – pro-rata adjustments allowed, and
- Premises that will be vacant for a full year and will not be intermittently occupied, or offered for sale or rent. Cancellation must be made in the form required by council (Note: If services are cancelled and occupancy subsequently occurs during the financial year, the full annual charge shall apply.)

Where 80 litre waste bins are currently in service, a program of phase out to replace with 140 litre waste bin services over the budget year will be implemented. The 80 litre service is no longer available to new customers.

Optional Garden Waste Bin:

Service cancellations may be requested at any time; however a pro rata refund will not be made (No refund applies for service cancelled within a rating period).

Revenue Statement

5.1.6 Waste Management Facility Charge

The Waste Management Facility Charge assists in meeting the costs associated in providing waste management services as a whole to the overall community.

The Waste Management Facility Charge of \$118 per annum shall apply to all rateable properties within the Council Area not currently receiving a collection service and not incurring a charge in accordance with 5.1.8. The Waste Management Facility Charge will not be charged to vacant land, as shown in section 2.9 or recorded under the differential general rate categories 20, 21 and 22, as shown in section 3.

5.1.7 Minimum Charges

A charge of \$176.00 per annum shall as a minimum apply to all properties in Strata / Group Titled units sharing a waste service.

For example, where a shared service is used in Strata / Group Titled units instead of individual waste bins and the individual units apportioned total charge is less than \$176.00, the Waste Management Base Charge of \$176.00 per unit per annum shall be applied.

5.1.8 Calculation of Charge

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

Once Weekly Service (except otherwise stated)	Total Charge
Waste Bin - 80 litre + Recycling Bin fortnightly service – 240 litre	\$206.00
Waste Bin -140 litre + Recycling Bin fortnightly service – 240 litre	\$229.00
Waste Bin - 240 litre + Recycling Bin fortnightly service – 240 litre	\$264.50
On Property - 80 Litre + Recycling Bin fortnightly service – 240 litre	\$248.00
On Property - 140 Litre + Recycling Bin fortnightly service – 240 litre	\$286.00
On Property - 240 Litre + Recycling Bin fortnightly service – 240 litre	\$331.00
Additional / Alternative Recycling Bin – 240 litre or 360 litre (fortnightly)*	No charge
Garden Waste Bin - 240 litre**	\$140.00
Garden Waste Bulk Bin - 660 litre low noise	\$315.00
Garden Waste Bulk Bin - 1100 litre low noise	\$420.00
Bulk Waste Bin - 660 litre low noise	\$1,160.00
Bulk Waste Bin - 1100 litre low noise	\$1,934.00
Bulk Waste Bin - 1 cubic metre	\$1,598.00
Bulk Waste Bin - 1.5 cubic metre	\$2,397.00
Bulk Waste Bin - 2 cubic metre	\$3,196.00
Bulk Waste Bin - 3 cubic metre	\$4,794.00
Bulk Waste Bin - 4.5 cubic metre	\$6,512.00
Compactor Bulk Waste Bin - 17 cubic metre	\$39,390.00
Compactor Bulk Waste Bin - 19 cubic metre	\$44,150.00
Compactor Bulk Waste Bin - 23 cubic metre	\$48,400.00
Compactor Bulk Waste Bin - 50 cubic metre	\$125,950.00
Additional Bulk Recycling Bin - 660 litre low noise	\$315.00
Additional Bulk Recycling Bin - 1100 litre low noise	\$420.00
Additional Bulk Recycling Bin - 1 cubic metre	\$345.00

Revenue Statement

5.1.8 Calculation of Charge continued

Once Weekly Service (except otherwise stated)	Total Charge
Additional Bulk Recycling Bin – 1.5 cubic metre	\$515.00
Additional Bulk Recycling Bin - 2 cubic metre	\$680.00
Additional Bulk Recycling Bin - 3 cubic metre	\$1,015.00
Additional Bulk Recycling Bin – 4.5 cubic metre	\$1,515.00
Additional Bulk Cardboard Bin - 1 cubic metre	\$345.00
Additional Bulk Cardboard Bin – 1.5 cubic metre	\$515.00
Additional Bulk Cardboard Bin – 3 cubic metre	\$1,015.00
Additional Bulk Cardboard Bin – 4.5 cubic metre	\$1,515.00
Additional Bulk Cardboard Bin - 8 cubic metre	\$2,685.00
Waste Management Facility Charge – (Section 5.1.6)	\$118.00
*Additional / Alternative Recycling Bin - 240 litre or 360 litre - must be authorised by Waste and Resource Management	
**240 litre Garden waste bins are serviced fortnightly therefore only 50% of annual charge applies	

5.1.9 Discounts and Concessions

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

5.1.10 Notices

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

5.2 Holding Tank Charge

5.2.1 Basis of Charge

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

5.2.2 Charge to Apply

Charges shall apply to all lands and/or premises within the council area where waste services are, or can be made available. Services shall be provided in all cases sufficient to cater for the quantity and types of wastes generated at each premises. Such charges shall apply to all lands and/or premises with a holding tank.

Holding Tank pump out charges are based on a maximum litreage of 6000 litres per service. Quantities in excess of 6000 litres are charged at a per litre rate in accordance with council's Fees and Charges.

Additional services outside of a lands and/or premises set service frequency (e.g. fortnightly) are available and are charged in accordance with Council's Fees and Charges.

5.2.3 Exclusions

Service cancellations and/or suspensions are not permitted for premises that are intermittently occupied such as holiday homes, or temporarily vacant premises awaiting sale or rental occupancy unless due to exceptional circumstances as evaluated and authorised by Waste and Resources Management. Such premises, which are intermittently occupied for a portion of the year, are required to pay the full annual charge. Service frequency reductions are available through a Cyclic Service frequency and are charged in accordance with council's Fees and Charges.

Revenue Statement

5.2.4 Calculation of Charge

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

Holding Tank Services	Service Charge (annual)
52 services (weekly)	\$5,288.00
26 services (fortnightly)	\$2,644.00
13 services (4 weekly)	\$1,322.00

5.2.5 Discounts and Concessions

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

5.2.6 Notices

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

6. SEPARATE CHARGES

6.1 Environment Levy

6.1.1 Basis of Charge

Separate charges may be levied under Section 94(1)(b)(iii) of the *Local Government Act 2009*. The Environment Levy, a separate charge, shall be made and levied for the 2014/15 financial year on all rateable land in the Sunshine Coast Regional Council area to fund the costs of a range of strategic environmental management initiatives including:

- The acquisition, protection and management of environmentally significant land;
- Environmental projects that assist in the protection and management of our biodiversity, waterways and foreshores; and
- Engagement and support for the community that is involved in the protection and enhancement of the Sunshine Coast environment.

All expenditure of money raised by this levy will be in accordance with council's Environment Levy Policy.

6.1.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2015 shall be \$60.00. The charge shall apply to all rateable land within the Sunshine Coast Regional Council area.

6.1.3 Exclusions

That land which is owned or otherwise under the control of the council but not leased; OR that land which is specifically excluded from the provision of such a service by Council.

6.1.4 Basis of Charge Calculation

Council considers that the benefit to any particular rateable land from the range of strategic environmental management initiatives listed in 6.1.1 cannot be distinguished from the benefit to any other particular rateable land. Accordingly a separate charge of \$60.00 per annum is to be levied equally on all rateable land in the region.

All rateable land in the region will benefit from the range of strategic environmental management initiatives listed in 6.1.1 that are funded by the charge.

6.1.5 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 shall NOT apply to this charge.

6.1.6 Notices

Section 2.1 of this revenue statement sets out the council billing frequency and method that will be applied to this charge.

6.2 Transport Levy

6.2.1 Basis of Charge

Separate charges may be levied under Section 94(1)(b)(iii) of the *Local Government Act 2009*. The Transport Levy, a separate charge, shall be made and levied for the 2014/15 financial year on all rateable land in the Sunshine Coast Regional Council area to fund strategic transport infrastructure, services and initiatives, including major initiatives in the region in accordance with council's Transport Levy Policy, to achieve outcomes and undertake activities including but not limited to:

- Utilising transport levy revenue to fund or leverage selected eligible transport infrastructure for public transport or multi-modal outcomes that have priority but cannot be provided in a timely manner through existing funding mechanisms;
- Allowing Council to influence State and Federal Government transport network investments, or bringing forward of investments, to attract State and Federal funding;
- Enabling council to enter into partnerships with the State Government, and potentially third party interests, to jointly fund selected eligible transport infrastructure and services;

Revenue Statement

- Enabling council to fund selected eligible initiatives, projects and services for community benefit;
- Enabling council to raise awareness within the community of travel choices, leading to a change of travel behaviour, to increase the use of sustainable transport and related network operation;
- An increased level of community awareness on the current and future transport issues facing the Sunshine Coast;
- Supporting public transport services through improvements to kerbside infrastructure and public transport infrastructure;
- Investing in works that have a genuine multi modal outcome, with significant benefit/s to public transport capability, including bus and transit priority measures on council roads and green links to provide penetration through developed areas;
- Generally, investments to improve public transport use and access on the Sunshine Coast; and
- Building a transport futures fund directed at achieving long term multi-modal transport infrastructure outcomes and key projects.

6.2.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2015 shall be \$20.00 per rateable property. The charge shall apply to all rateable land within the Sunshine Coast Regional Council

6.2.3 Basis of Charge Calculation

Council considers that the benefit to any particular rateable land from the funding transport initiatives, in accordance with council's Transport Levy Policy cannot be distinguished from the benefit to any other particular rateable land. Accordingly a separate charge of \$20.00 per annum is to be levied equally on all rateable land in the region.

All rateable land in the region will benefit from the range of projects, activities, services and initiatives that are funded by the charge.

6.2.4 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 shall NOT apply to this charge.

6.2.5 Notices

Section 2.1 of this revenue statement sets out the council billing frequency and method that will be applied to this charge.

6.3 Heritage Levy

6.3.1 Basis of Charge

Separate charges may be levied under Section 94(1) (b) (iii) of the *Local Government Act 2009*. The Heritage Levy, a separate charge, shall be made and levied for the 2014/15 financial year on all rateable land in the Sunshine Coast Regional Council area to fund a cultural heritage program for the management, protection and improvement of the heritage of the region. Revenue from the Heritage Levy will be expended on a range of emerging priorities and key projects, as decided by council with advice from the Cultural Heritage Reference Group, as described below:

- Capital Works Programs: Includes heritage infrastructure building works, major conservation/preservation projects on council-owned heritage properties/places/objects;
- Major Projects and Initiatives: Includes major projects, place management plans, Aboriginal cultural heritage initiatives, interpretive studies, cultural tourism, and interpretive exhibitions;
- Partnerships and Incentives: Includes Community Partnerships Funding Program, community heritage sector development, Sunshine Coast Heritage Reference Group (SCHR) Heritage Advisory Service (HAS);
- Cultural Heritage Levy Management: Resourcing costs associated directly with the administration of the Cultural Heritage Levy.

Revenue Statement

6.3.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2015 shall be \$5.00. The charge shall apply to all rateable land within the Sunshine Coast Regional Council.

6.3.3 Basis of Charge Calculation

Council considers that the benefit to any particular rateable land from the establishment of a heritage program for the management, protection and improvement of the region's heritage, which includes initiatives listed in 6.3.1, cannot be distinguished from the benefit to any other particular rateable land. Accordingly a separate charge of \$5.00 per annum is to be levied equally on all rateable land in the region.

All rateable land in the region will benefit from the implementation of council's heritage program and from the implementation of the initiatives listed in 6.3.1 that are funded by the charge.

6.3.4 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 shall NOT apply to this charge.

6.3.5 Notices

Section 2.1 of this revenue statement sets out the council billing frequency and method that will be applied to this charge.

Appendix 1

APPENDIX 1 - OVERALL PLAN

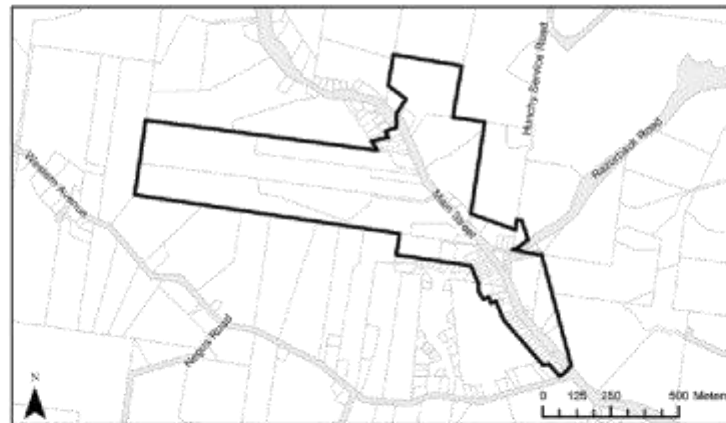
Montville Beautification Levy

1. Special Rate for the Improvement of the Montville Town Centre

During the 2014/15 financial year council will undertake works aimed at managing, cleaning, operating, promoting and developing the Montville Town Centre Improvement Project, including works for access to the Montville Town Centre.

2. The Rateable Land to Which the Special Rate Charge Applies

Council has formed the opinion that all rateable properties on Main Street, Montville, between Western Avenue and Hoffman Close, Montville, will gain special benefit from this project and has resolved to levy a special rate to recover the cost.



Legend

□ Montville Beautification Levy

3. The Service to be Provided

Sunshine Coast Regional Council will undertake works for, and/ or works for access to, the managing, cleaning, operation, promotion and development of the Montville Town Centre Improvements Project.

4. The Estimated Cost of Implementing the Overall Plan

The levy will raise approximately \$31,550 in the 2014/15 financial year. A special rate of point one one four zero (0.1140) cents per dollar rateable valuation will be levied on each property within the benefited area, including strata titled units. However, in accordance with Section 94(10) of the *Local Government Regulation 2012* council has imposed a minimum amount of the special rate. For the 2014/15 financial year the minimum is set at \$248.00 per property per annum.

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with the beautification of the Montville Town Centre for the 2014/15 financial year.

Appendix 2

APPENDIX 2 - OVERALL PLAN

Twin Waters Maintenance Charge

1. Special Charge for Twin Waters Maintenance

The responsibilities for the maintenance of a number of stages of the Twin Waters Development were transferred to council prior to 2014/15. The previous Maroochy Shire Council, Lend Lease Developments (LLD) and representatives of the Twin Waters Future Maintenance Committee (FMC) determined how the maintenance for the Twin Waters Residential Community would be carried out into the future. The work undertaken has given the stakeholders a clear understanding of the asset types, service levels and issues surrounding the ongoing maintenance of the Twin Waters Residential Community.

2. The Rateable Land to Which the Special Charge Applies

The special charge for Twin Waters Maintenance applies to all rateable land within the Sunshine Coast Regional Council local government area which will, in the council's opinion, specially benefit from this service. Properties subject to the special charge fall within the area delineated on the attached plan – Twin Waters Maintenance Benefit Area.

The special charge will be levied on all properties within the defined benefited area at differential levels according to the degree of benefit to which the occupier of the land is deemed to derive. The charge will be levied on the following basis:

Living Choice Twin Waters Retirement Village	\$1,099.00
All other properties	\$115.00

3. The Service to be Provided

Sunshine Coast Regional Council will provide a landscaping and maintenance service to the Twin Waters Residential Community over and above the standard level of service applied by the regional council.

4. The Estimated Cost of Implementing the Overall Plan

The overall operational costs associated with the provision of the additional Twin Waters Maintenance service for the 2014/15 financial year has been determined to be approximately \$122,042. The special charge levied on the rateable land will yield a sum of approximately \$116,590 for the 2014/15 financial year.

5. Estimated Time for Implementing the Overall Plan


The Overall Plan provides for the costs associated with contributing towards the operation of Twin Waters Maintenance service for the 2014/15 financial year.

Appendix 2

Twin Waters Maintenance Benefit Area



Legend

 Twin Waters Maintenance Charge

APPENDIX 3 - OVERALL PLAN

Tourism and Major Events Levy

1. Special Rate for Tourism Promotion in the Sunshine Coast Region

As tourism is a Sunshine Coast key economic driver the Sunshine Coast Regional Council, together with representatives of tourism, business and community organisations have been collaborating to reform the tourism industry to ensure its long term sustainability. These reforms are designed to give the industry stronger influence and council's role will be confined to one of banker, collecting funds but allowing the industry to determine how the money should be invested to best develop the industry in the region. Council will invest in a range of emerging priorities and key strategies that will bring about its vision of becoming Australia's most sustainable region. This will include investing in regional tourism destination and tactical marketing, major events of economic significance - sponsorship, research, visitor information centres and product and industry skills development. Council will also consider funding key projects identified in the regional economic development strategy.

2. The Rateable Land to Which the Special Rate Applies

Sunshine Coast Regional Council has agreed to fund the promotion of tourism and related activities through the levying of a special rate for the 2014/15 financial year upon all rateable land within the Sunshine Coast Regional Council area which has been categorised as Transitory Accommodation – Urban, Transitory Accommodation - Rural, Commercial and Industrial - Urban, Commercial and Industrial - Rural, and Iconic Tourism which will, in council's opinion, receive a benefit from tourism, either directly or indirectly, and as either a primary beneficiary or a beneficiary of lesser order. However, in accordance with Section 94(10) of the *Local Government Regulation 2012* council has imposed a minimum amount for each category of the special rate. No Minimum will apply to strata titled mini storage units.

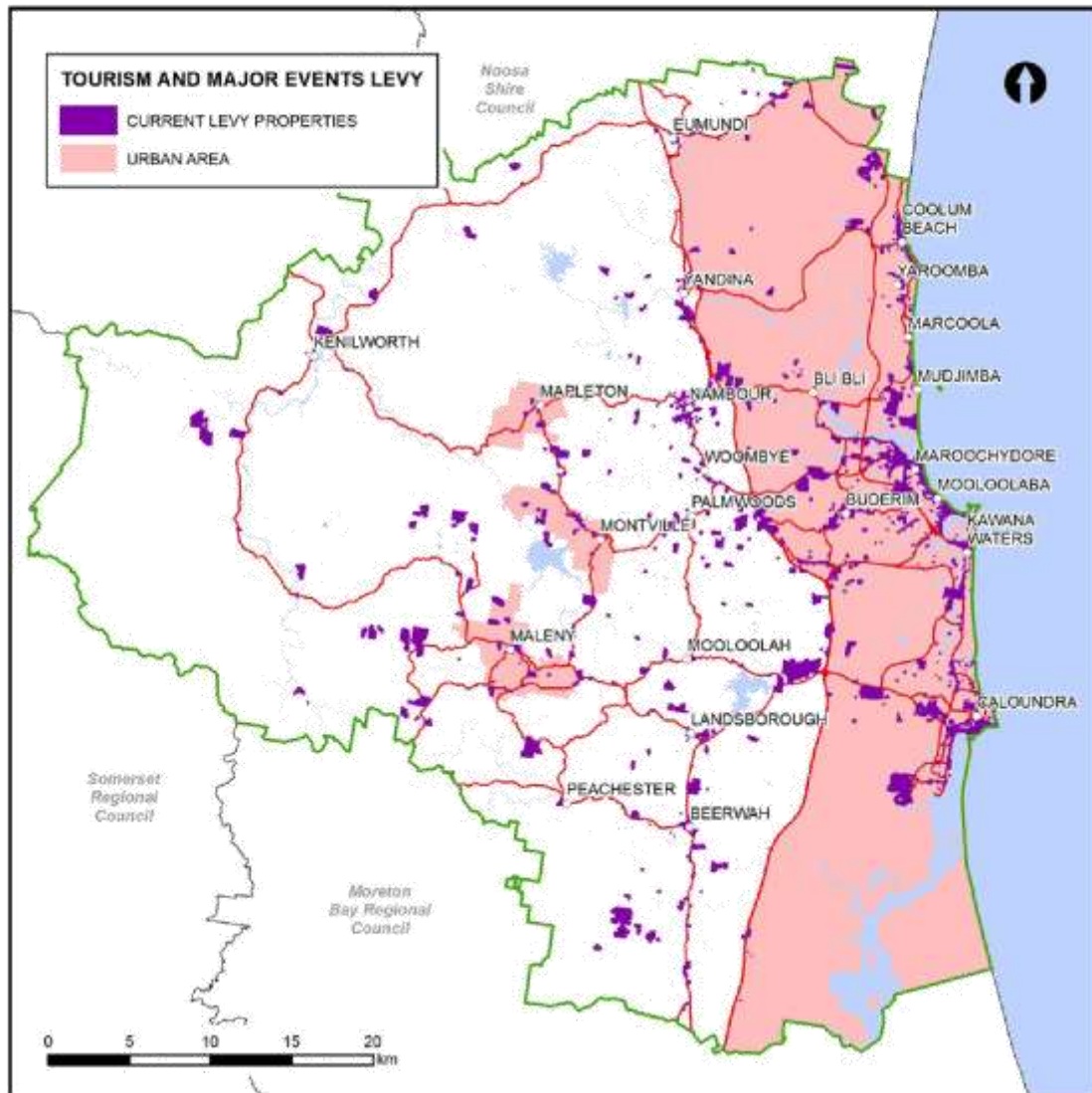
Description of Land	Special Rate - Cents per dollar of Rateable Value	Minimum
A. Transitory Accommodation - Urban	0.2499	\$75.00
B. Transitory Accommodation - Rural	0.1874	\$75.00
C. Commercial and Industrial - Urban	0.1250	\$75.00
D. Commercial and Industrial - Rural	0.0937	\$75.00
E. Iconic Tourism	0.2499	\$75.00

Iconic Tourism includes those parcels of rateable land that are used wholly or partly for Australia Zoo, Big Kart Track, Corbould Park Racetrack, Ettamogah Pub and Aussieworld, Pelican Waters Golf Club, Tranquil Park, Caloundra RSL Club, Nambour RSL Club, Maroochy RSL Club, Sunshine Plaza, Palmer Coolum Resort, Twin Waters Resort, Ginger Factory, Underwater World, The Big Pineapple and any new development completed during the 2014/15 financial year that council considers to be an iconic tourist attraction.

Transitory accommodation is defined as properties which are offered for short term residential rental, being rental for a period of less than 28 days, at any time during the 2014/15 financial year. The properties to be included in the urban areas for the purpose of determining both transitory accommodation and commercial and industrial categories is shown on the attached map. All properties not falling within the urban area as shown will be designated as rural.

Appendix 3

Tourism and Major Events Levy



3. The Service to be Provided

Council has formed the opinion that businesses and accommodation properties offered for short term rental in the region will gain benefit from increased visitation resulting from tourism promotion activities funded by Council and carried out by approved agencies, and that benefits will accrue both directly from expenditures by tourists and tourism service businesses, and indirectly through incomes generated by the community from employment in the tourism industry.

Appendix 3

4. The Estimated Cost of Implementing the Overall Plan

It is anticipated that the special rate will raise a total of approximately \$4,700,000 in the 2014/15 financial year.

A prerequisite of a three year funding deed between council and Sunshine Coast Destination Ltd (SCDL), the Sunshine Coast's regional tourism body, requires SCDL to submit an annual business plan (2014/15) seeking funding support to council for consideration. Council will also receive funding requests for major events from external groups or boards, as well as allocating funds to key council priorities.

Levy funds will be allocated by council throughout the 2014/15 financial year and any unexpended funds remaining at the end of the year may be transferred to a subsequent similar plan, if any.

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with contributing towards the operation of the tourism service for the 2014/15 financial year.

Appendix 4

APPENDIX 4 - OVERALL PLAN

Rural Fire Charge

1. Special Charge for Assistance to Sunshine Coast Rural Fire Brigades

Sunshine Coast Regional Council recognises that it is beyond the fundraising ability of the volunteers that staff the rural fire brigades within Sunshine Coast Regional Council local government area to raise the funds to meet their operational costs and to acquire and maintain the necessary equipment to conduct their activities. Therefore, to provide financial assistance to Sunshine Coast Rural Fire Brigade Groups and their constituent Rural Fire Brigades, council has resolved to make and levy a special charge for the 2014/15 financial year upon all rateable land within Sunshine Coast Regional Council area which will, in the council's opinion, specially benefit from the services provided by the Rural Fire Brigades listed below.

2. The Rateable Land to Which the Special Charges Applies

The special charge for the Rural Fire Charge applies to all rateable land within the Sunshine Coast Regional Council area not included within the Urban Fire Service Area and which falls within the Gazetted Rural Fire Brigade area maps for the Rural Fire Brigades listed below.

Rural Fire Charge

Rural Fire Board Area	Annual Charge
Belli Park	\$25.00
Bli Bli & District	\$25.00
Conondale	\$25.00
Coochin Creek	\$25.00
Crystal Waters Village	\$25.00
Doonan	\$25.00
Eudlo	\$25.00
Eumundi	\$25.00
Glasshouse Mountains	\$25.00
Ilkley & District	\$25.00
Image Flat Cooloolabin	\$25.00
Keils Mountain	\$25.00
Kenilworth	\$25.00
Kureelpa	\$25.00
Landsborough	\$25.00
Maleny & District	\$25.00
Mapleton	\$25.00
Maroochy River	\$25.00
Montville	\$25.00
Obi Obi	\$25.00
Palmwoods	\$25.00
Peachester	\$25.00
Starlight	\$25.00
Valdora Yandina Creek	\$25.00
Verrierdale	\$25.00
West Woombye	\$25.00
Yandina North Arm	\$25.00

Appendix 4

The Service to be Provided

The funds raised by the special charge will assist the Brigades within the Sunshine Coast Regional Council local government area by providing funding for the purchase of equipment and operational costs and training initiatives required by the Queensland Fire and Emergency Services. This will enable the Brigades to direct more time toward:

- (a) prevention of rural fires;
- (b) education of residents; and
- (c) training of volunteers.

3. The Estimated Cost of Implementing the Overall Plan

The special charge will raise a total of approximately \$382,450. Council will distribute these funds to the various Rural Fire Brigade Groups in accordance with the following procedures:

- 3.1 Each Rural Fire Brigade Group (listed below at section 4.4 of this plan) is to determine the proposed distribution calculation of Levy Funds in consultation with the Sunshine Coast Rural Fire Brigade Finance Committee;
- 3.2 The council makes two rate runs per financial year. Following the first rate run of the year the rural fire levy funds collected by the council shall be available for payment to each Rural Fire Brigade Group; and
- 3.3 To obtain the full amount of the moneys levied by the Sunshine Coast Regional Council by way of the special charge, the full amount being available following the second rate run of the year, each Rural Fire Brigade must submit to the Queensland Fire and Emergency Services (Caloundra Office) Area Director Rural Operations and their Rural Fire Brigade Group (listed below at section 4.4) the following:
 - (a) audited statements of expenditure and receipts from the Rural Fire Brigade for the 2013/14 financial year's operations;
 - (b) estimates (budget) of the 2014/15 financial year's operations for the Rural Fire Brigade, being part of a three year rolling plan;
 - (c) details of the composition of the Brigade;
 - (d) minutes of the annual meeting of the Rural Fire Brigade; and
 - (e) details of outstanding equipment requisitioned from the State Government and the anticipated time frame (if applicable).

When the Queensland Fire and Emergency Services (Caloundra Office) Area Director Rural Operations is satisfied that the documentation submitted meets the requirements set out at section 3.3 of this plan, the Area Director will then submit a recommendation by March 2015 to the Manager Finance of the council to distribute all of the funds raised by the special charge.

Upon receipt of the above recommendation, the Manager Finance of the council is authorised to consider and approve the forwarding of all of the funds raised by the special charge to the Rural Fire Brigade Group.

- 3.4 The Rural Fire Brigade Groups within the Sunshine Coast Regional Council area are:
 - Maroochy North Rural Fire Brigade Group
 - Maroochy South Rural Fire Brigade Group
 - Caloundra Rural Fire Brigade Group

The amount of levy funds to be distributed to each of the Rural Fire Brigade Groups is to be the amount of the funds raised by the special charge from the designated service area of the brigades that make up each Rural Fire Brigade Group.

4. Estimated Time for Implementing the Overall Plan

This Overall Plan provides for the costs associated with contributing towards the purchase of equipment, for operational costs and training initiatives by the Rural Fire Brigades and Rural Fire Brigade Groups for the 2014/15 financial year.

Appendix 5

APPENDIX 5 - OVERALL PLAN

Brightwater Estate Landscaping Charge

1. Special Charge for Brightwater Estate Landscaping

Additional responsibility for the maintenance of the Brightwater Estate is being transferred to Council progressively through the 2014/15 financial year. Sunshine Coast Regional Council and the developer, Stockland determined how the maintenance for the Brightwater Estate would be carried out into the future. The work undertaken has given the stakeholders a clear understanding of the asset types, service levels and issues surrounding the ongoing maintenance of the Brightwater Estate.

2. The Rateable Land to Which the Special Charge Applies

The special charge for Brightwater Estate Landscaping applies to all rateable land within the Sunshine Coast Regional Council local government area which will, in the council's opinion, specially benefit from this service. Charges will commence progressively on each registered plan comprising the Brightwater Estate two years after the date of registration of the plan with the Registrar of Titles. All rateable lots on the registered plans within the area delineated on the attached plan of the Brightwater Estate are subject to this charge.



3. The Service to be Provided

Sunshine Coast Regional Council will provide a landscaping and maintenance service to the Brightwater Estate over and above the standard level of service applied by the regional council.

4. The Estimated Cost of Implementing the Overall Plan

The overall operational costs associated with the provision of the additional Brightwater Estate landscaping service for the 2014/15 financial year has been determined to be approximately \$178,711 once council is fully responsible for maintenance of the estate.

A special charge of one hundred and sixty eight dollars (\$168.00) for the financial year ended 30 June 2015 for Brightwater Estate Landscaping Charge applies to all rateable properties which will, in the council's opinion, specially benefit from this service. The charges so made shall be applied to all rateable properties as described in section 2, pro-rated and commencing two years after each lot was registered.

For the 2014/15 financial year the special charge levied on the rateable land will yield a sum of approximately \$134,870.

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with contributing towards the operation of Brightwater Estate Landscaping service for the 2014/15 financial year.

APPENDIX 6 - OVERALL PLAN

Sunshine Cove Maintenance Charge

1. Special Charge for Sunshine Cove Maintenance

The responsibilities for the maintenance of a number of stages of the Sunshine Cove Development were transferred to council on 17 March 2011. Sunshine Coast Council and Felix Hill Pty Ltd (as trustee for The Sunshine Unit Trust) determined how the maintenance for the Sunshine Cove Residential Community would be carried out into the future.

2. The Rateable Land to Which the Special Charge Applies

The special charge for Sunshine Cove Maintenance applies to all rateable land within the Sunshine Coast Regional Council local government area which will, in the council's opinion, specially benefit from this service. Properties subject to the special charge fall within the area delineated on the attached map. As new lots are registered within the Sunshine Cove Development they will be subject to the charge in this financial year if they fall within the area delineated on the attached plan of the Sunshine Cove Development. The annual charge will be pro-rated and commence from the date of registration of the lot.



The special charge will be levied on all properties within the defined benefited area at differential levels according to the degree of benefit to which the occupier of the land is deemed to derive. The charge will be levied on the following basis:

Sunshine Cove Retirement Village (future)	\$1,062.00
All other properties	\$118.00

3. The Service to be Provided

Sunshine Coast Regional Council will provide a landscaping and maintenance service to the Sunshine Cove Residential community over and above the standard level of service applied by the regional council.

4. The Estimated Cost of Implementing the Overall Plan

The overall operational costs associated with the provision of the additional Sunshine Cove maintenance service for the 2014/15 financial year has been determined to be approximately \$69,944.

Appendix 6

Total Maintenance Cost 2014/15	\$171,268
Cost for Above Normal Service	\$ 69,944
BAL Charge Revenue (240 Properties)	\$ 28,320

For the 2014/15 financial year the special charge levied on the rateable land will yield a sum of approximately \$28,320.

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with contributing towards the operation of Sunshine Cove Maintenance service for the 2014/15 financial year.

Appendix 7

APPENDIX 7 - OVERALL PLAN

Mooloolah Island Maintenance Charge

1. Special Charge for Mooloolah Island Maintenance

A request was made to council from members of Mooloolah Island residents, that council investigate the opportunity to implement a special charge for an above normal standard maintenance to streetscapes. A survey was posted to all 34 rateable properties on 23 February 2013, with 28 responses received by council. Of those responses, 24 residents voted YES which is 85.7% majority in favour of the levy. The survey letter stated a 75% acceptance level would be required for the levy to be initiated. The council and Mooloolah Island Residential Community decided on the scope of works to be delivered into the future which provides a higher service standard to lawn areas.

2. The Rateable Land to Which the Special Charge Applies

The special charge for Mooloolah Island Maintenance applies to all rateable land within the Sunshine Coast Regional Council local government area which will, in the council's opinion, specially benefit from this service. Properties subject to the special charge fall within the area delineated on the attached map.



A special charge of one hundred and fifty four dollars (\$154.00) for the financial year ended 30 June 2015 for Mooloolah Island Maintenance Charge applies to all rateable properties which will, in the council's opinion, specially benefit from this service.

3. The Service to be Provided

Sunshine Coast Regional Council will provide a landscaping and maintenance service to the Mooloolah Island residents over and above the standard level of service applied by the regional council.

4. The Estimated Cost of Implementing the Overall Plan

The overall operational cost associated with landscape maintenance is estimated at \$10,381 and of this \$5,100 is contributed to the above standard Mooloolah Island maintenance service. The special charge levied on the rateable land will yield a sum of approximately \$5,236 and is based on 34 rateable properties:

Total Maintenance Cost 2014/15	\$ 10,381
Cost for Above Normal Service	\$ 5,145
BAL Charge Revenue (34 Properties)	\$ 5,236

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with contributing towards the operation of Mooloolah Island maintenance service for the 2014/15 financial year.