

Sunshine Coast Council 2025-26 Revenue Statement

2025-26 REVENUE STATEMENT

1. INTRODUCTION	6
2. ADMINISTRATION	6
2.1 Issue of Rates Notices	6
2.2 Adjustment of Rates and Charges	6
2.3 Pensioner Concession	7
2.3.1 Eligibility Criteria	7
2.3.2 Method of Calculation – Per Property	8
2.3.3 Pensioner Rate Concession and/or Queensland Government Pensioner Rate Subsidy adjustment for previous rating periods	8
2.4 Concessions for Rates & Charges	9
2.4.1 Rates and Charges Debt Concession	9
2.4.2 Deferment of Differential General Rates	9
2.4.3 Concessions for Non-profit or Arts/Cultural Development Organisations	10
2.5 Differential General Rate Exemptions	11
2.6 Outstanding Rates and Charges	12
2.6.1 Interest Charges	12
2.6.2 Arrangements to Pay	12
2.6.3 Overdue Rates and Charges	12
2.6.4 Sale of Land for Arrears of Rates & Charges	12
2.7 Fees and Charges	13
2.8 Definitions	13
3. DIFFERENTIAL GENERAL RATES	21
3.1 Basis of Rates	21
3.1.1 Outline	21
3.1.2 Differential General Rates	21
3.2 Rates to Apply	21
3.2.1 Explanation	21
3.2.2 Differential General Rates	21
3.2.3 Minimum Differential General Rates	23
3.2.4 Objecting to a Differential General Rate Category	23
3.2.5 Principal Place of Residence Exceptions	23
3.3 Concessions	24
3.4 Notices	24
Table 1 – Differential General Rates	24
Table 2 – Schedule of Rates	49
4. SPECIAL RATES AND CHARGES	51
4.1 Montville Beautification Levy	51
4.1.1 Basis of Rate	51
4.1.2 Rate to Apply	51
4.1.3 Basis of Charge Calculation	51
4.1.4 Concessions	51
4.1.5 Notices	51

4.2	Twin Waters Maintenance Charge	51
4.2.1	Basis of Charge	51
4.2.2	Charge to Apply.....	51
4.2.3	Basis of Charge Calculation.....	52
4.2.4	Concessions.....	52
4.2.5	Notices	52
4.3	Rural Fire Charge.....	52
4.3.1	Basis of Charge	52
4.3.2	Charge to Apply.....	52
4.3.3	Exclusions	52
4.3.4	Basis of Charge Calculation.....	52
4.3.5	Concessions.....	53
4.3.6	Notices	53
4.4	Brightwater Estate Landscaping Charge	53
4.4.1	Basis of Charge	53
4.4.2	Charge to Apply.....	54
4.4.3	Basis of Charge Calculation.....	54
4.5	Sunshine Cove Maintenance Charge.....	54
4.5.1	Basis of Charge	54
4.5.2	Charge to Apply.....	54
4.5.3	Basis of Charge Calculation.....	54
4.5.4	Concessions.....	55
4.5.5	Notices	55
4.6	Mooloolah Island Maintenance Charge	55
4.6.1	Basis of Charge	55
4.6.2	Charge to Apply.....	55
4.6.3	Basis of Charge Calculation.....	55
4.6.4	Concessions.....	55
4.6.5	Notices	55
5.	UTILITY CHARGES	56
5.1	Waste Management Charge.....	56
5.1.1	Basis of utility charge.....	56
5.1.2	Charge to apply	56
5.1.3	Garden Organics.....	57
5.1.4	Inclusions.....	57
5.1.5	Exclusions	61
5.1.6	Cancellations or change of service.....	61
5.1.7	Waste Management Facility Charge for domestic premises	61
5.1.8	Waste Management Service Availability Charge for commercial premises.....	62
5.1.9	Minimum charges for domestic services listed in Table 3 in section 5.1.11	62
5.1.10	Minimum charges for commercial services listed in Table 4 in section 5.1.12.....	62
5.1.11	Calculation of waste management utility charge for domestic premises	62
5.1.12	Calculation of waste management utility charge for commercial premises	64

5.1.13	Additional charges.....	65
5.1.14	Concessions.....	65
5.1.15	Notices	66
5.2	Maroochydore City Centre Priority Development Area - Waste Management Utility Charge.....	66
5.2.1	Basis of charge	66
5.2.2	Charge to apply (general).....	66
5.2.3	Charge to apply (specific).....	66
5.2.4	Development types	66
5.2.5	Exclusions.....	67
5.2.6	Cancellation of service	67
5.2.7	Calculation of Maroochydore City Centre Priority Development Area Waste Management Utility Charge for domestic premises.....	67
5.2.8	Calculation of Maroochydore City Centre Priority Development Area Waste Management Utility Charge for commercial premises.....	67
5.2.9	Minimum charges.....	68
5.2.10	Additional charges.....	68
5.2.11	Concessions.....	68
5.2.12	Notices	68
5.2.13	Maroochydore City Centre Priority Development Area – Waste Management Utility Charge - Map	69
5.3	Definitions.....	70
6.	SEPARATE CHARGES	73
6.1	Environment Levy	73
6.1.1	Basis of Charge	73
6.1.2	Charge to Apply.....	73
6.1.3	Basis of Charge Calculation.....	73
6.1.4	Concessions.....	73
6.1.5	Notices	73
6.2	Transport Levy.....	73
6.2.1	Basis of Charge	73
6.2.2	Charge to Apply.....	74
6.2.3	Basis of Charge Calculation.....	74
6.2.4	Concessions.....	74
6.2.5	Notices	74
6.3	Arts and Heritage Levy.....	74
6.3.1	Basis of Charge	74
6.3.2	Charge to Apply.....	75
6.3.3	Basis of Charge Calculation.....	75
6.3.4	Concessions.....	76
6.3.5	Notices	76
7.	PRESCRIBED SERVICES CHARGE	77
7.1	Basis of charge	77
7.2	Notices.....	77

7.3	Interest.....	77
7.4	Concessions	77

APPENDIX LISTING

APPENDIX 1 - Overall Plan, Montville Beautification Levy	78
APPENDIX 2 - Overall Plan and Annual Implementation Plan, Twin Waters Maintenance Charge	80
APPENDIX 3 - Overall Plan, Rural Fire Charge.....	82
APPENDIX 4 - Overall Plan and Annual Implementation Plan, Brightwater Estate Landscaping Charge.....	84
APPENDIX 5 - Overall Plan and Annual Implementation Plan, Sunshine Cove Maintenance Charge.....	86
APPENDIX 6 - Overall Plan, Mooloolah Island Maintenance Charge	88
APPENDIX 7 - 2025-26 Land Use Codes	90
APPENDIX 8 - Development Types – Maroochydore City Centre Priority Development Area - Waste Management Utility Charge.....	93

1. INTRODUCTION

The Revenue Statement provides an explanation of the revenue raising measures. Section 169(2)(b) 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.

The 2025-26 Revenue Statement applies for the period 1 July 2025 to 30 June 2026.

2. ADMINISTRATION

2.1 Issue of Rates Notices

Separate rate notices will 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 2025 to the 31 December 2025, and 1 January 2026 to the 30 June 2026, respectively. Each rate notice includes one half of the annual rates and charges levied for the financial year. Sunshine Coast Regional Council will not make a resolution limiting the increase in rates and charges for the 2025-26 financial year.

In accordance with section 118 of the *Local Government Regulation 2012*, and section 152P of the *Fire Services Act 1990* all rates and charges and the State Government's Emergency Management Levy are to be paid by the due date shown on the rate notice.

The Council is required to collect the Emergency Management Levy in accordance with the *Fire Services Act 1990* and this levy is included on the rate notice. The Council billing frequency and method noted above will be applied to the Emergency Management Levy. All funds raised from this levy are forwarded to the Queensland Fire Department. For the financial year 2025-26, the levy is as prescribed by the *Fire Services Regulation 2011*, which is subject to alteration from time to time and is therefore outside the Sunshine Coast Regional Council's discretion. Council pensioner concessions as shown in section 2.3 will not be applied to the Emergency Management Levy.

2.2 Adjustment of Rates and Charges

Supplementary rates notices for variations in rates and charges will 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.

Adjustment to rates and charges will only be made for up to a maximum of twelve months prior to the current rating period in accordance with the provisions of section 3.2.4, excluding adjustments arising from accepted objection notices relating to owner use of non-domiciled property for 28 days or more per 6-month rating period for properties categorised in Differential General Rate Categories 16UT, 16RT, 17UT, 17RT, 18UT, 18RT, 19UT, 19RT, 27T or 29T (which are detailed further below).

Adjustment for rates and charges levied in the prior twelve months where a principal place of residence adjustment is sought, will **not** be made where; a property has been categorised in Differential General Rate Categories 16, 16UT, 16RT, 17, 17UT, 17RT, 18, 18UT, 18RT, 19, 19UT, 19RT, 27, 27T, 29 or 29T, and the owner/s have not provided a completed differential general rate objection notice **and** sufficient supporting documents for each relevant rating period advising that the property is their principal place of residence per section 3.2.4 of this Revenue Statement.

For rates notices issued after 1 July 2025, an owner of non-domiciled property categorised in 16UT, 16RT, 17UT, 17RT, 18UT, 18RT, 19UT, 19RT, 27T or 29T may submit a completed Differential General Rate Objection Form – Transitory Accommodation non-domiciled property owner use (TA Objection Form), with the required supporting information, where the non-domiciled property

owner has exclusively used the property for 28 days or more in a 6-month rating period. Council will accept one TA Objection Form per 6-month rating period and if accepted, adjustments will only be made from the start of the 6-month rating period to which the objection relates in the current financial year.

2.3 Pensioner Concession

Council's Pensioner Rate Concession to eligible pensioners will be allowed under Chapter 4, Part 10 of the *Local Government Regulation 2012*.

To qualify for Council's Pensioner Rate Concession the ratepayer must meet the following eligibility criteria.

2.3.1 Eligibility Criteria

To qualify for Council's Pensioner Rate Concession, the ratepayer must qualify for the Queensland Government Pensioner Rate Subsidy.

The pensioner:

- (a) Must possess a current, valid qualifying concession card, namely:
 - (i) Pensioner Concession Card issued by Centrelink or the Department of Veteran Affairs,
OR,
 - (ii) Veteran Gold Card (also known as a Gold Card or Repatriation Health Card) issued by the Department of Veteran Affairs, and
- (b) Must be the owner (either solely or jointly), or be an eligible life tenant, in accordance with the guidelines for Queensland Government Pensioner Rate Subsidy, of property within the Sunshine Coast Regional Council local government area, which is their principal place of residence, AND must have (either solely or jointly with a co-owner/s), 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 subsidy will only apply to the applicable rates and charges proportionate to the share of property ownership of the approved pensioners. Where a co-owner is a declared dependant displayed on the applicant's pension card the declared dependant's proportionate share of property ownership is incorporated when assessing the proportionate share of property ownership of the applicant. For holders of the Repatriation Health (Gold) card issued by the Department of Veteran Affairs the name of the co-owner de facto/spouse, is not listed on cards and therefore when assessing the proportionate share of property ownership of the applicant the co-owner de facto/spouse portion is consequently incorporated, and
- (c) Must, if a 'first time' applicant, lodge and complete the prescribed application to be entitled to a Queensland Government Pensioner Rate Subsidy. 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 subsidy 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 later date. Such entitlement will continue until the sale of that property or until the entitlement to a pension ceases to exist, and
- (d) Must, if an 'existing' applicant, lodge another application on the acquisition of a replacement property within the Sunshine Coast Regional Council local government area, OR if required by Council, and
- (e) Pensioner Rate Subsidy will only be allowed where there is an approved habitable residence on the land which complies with the *Building Act 1975*.

Should the eligibility criteria for the Queensland Government Pensioner Rate Subsidy be revised, the updated criteria will apply.

2.3.2 Method of Calculation – Per Property

Method of calculation - per property*		
*25% of the Differential General Rate subject to the following maximum amounts		
Pension Rate	Sole title to the property	Joint title to the property
Maximum level of pension (full pension)	\$326.60 per annum maximum	\$255.60 per annum maximum
Not Maximum level of pension (part pension)	\$163.30 per annum maximum	\$93.40 per annum maximum

2.3.2.1 Single Owner on the Maximum Rate of Pension

Where the *pensioner* is in receipt of the maximum level of pension and is the sole owner of the property that is their principal place of residence the concession will be 25% of the differential general rate up to a maximum amount of \$326.60 per annum.

2.3.2.2 Joint Owner on the Maximum Rate of Pension

Where the *pensioner* is in receipt of the maximum level of pension and the property is their principal place of residence and owns the property jointly with one or more people who meet the eligibility criteria in section 2.3.1, the concession will be 25% of the differential general rate up to a maximum amount of \$255.60 per annum.

2.3.2.3 Single Owner not on the Maximum Rate of Pension

Where the *pensioner* is not in receipt of the maximum level of pension and is the sole owner of the property that is their principal place of residence the concession will be 25% of the differential general rate up to a maximum amount of \$163.30 per annum.

2.3.2.4 Joint Owner not on the Maximum Rate of Pension

Where the *pensioner* is not in receipt of the maximum level of pension and the property is their principal place of residence and owns the property jointly with one or more people who meet the eligibility criteria in section 2.3.1, the concession will be 25% of the differential general rate up to a maximum amount of \$93.40 per annum.

2.3.3 Pensioner Rate Concession and/or Queensland Government Pensioner Rate Subsidy adjustment for previous rating periods

Where a pensioner requests a Pensioner Rate Concession is applied to a previous rating period, requests must be submitted to Council in writing with supporting evidence to Council's satisfaction, in addition an Application for Pension Rate/Subsidy Concession form and a copy of the Pensioner Concession Card must be submitted. Council, in its sole discretion, may determine whether to grant the request in relation to the Council Pensioner Rate Concession.

Requests will be considered that meet one of the following criteria:

- (a) The applicant's pension has been granted and backdated, or their pensioner status restored retrospectively as a result of a proper appeal process with Centrelink or Department of Veteran Affairs, thereby preventing them from applying at the date of grant, or,

- (b) a person's failure to be granted the Queensland Government Pensioner Rate Subsidy and/or the Sunshine Coast Regional Council Pensioner Concession has resulted from an acknowledged error on the part of Council or the Department of Families, Seniors, Disability Services and Child Safety, or a person professionally advising the pensioner, such as a solicitor or financial adviser.

All written backdate requests will be forwarded to State Government Concession Services by Council for review and to determine if a Queensland Government Pensioner Rate Subsidy will be granted. If the Subsidy will not be granted, Council will not grant the concession.

2.4 Concessions for Rates & Charges

2.4.1 Rates and Charges Debt Concession

In accordance with section 120 of the *Local Government Regulation 2012*, a concession by way of an agreement to defer payment of rates and charges may be granted to landowners that satisfy Council that payment of the rates and charges for their Principal Place of Residence will cause them hardship. The overdue rates and charges must be discharged in full by the end of the period granted under this concession which may be up to a maximum of 12 months as determined by Council. The granting of this concession will be subject to conditions as included in Council resolutions, policy and procedural documents prepared from time to time.

2.4.1.1 Additional Charges

In accordance with section 125(3) of the *Local Government Regulation 2012* an additional charge can accrue on all rates and charges in arrears in return for Council agreeing to defer the payment. The additional charge will be equivalent to compound interest, calculated in daily rests from the due date stated in the rate notice until paid in full and will be set at the *90-day Bank Bill Yield Rate*.

2.4.2 Deferment of Differential 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 differential general rates.

The deferment of the differential general rate will apply to:

- Eligible Pensioners
- Eligible Business/Enterprises.

2.4.2.1 Deferment for Eligible Pensioners

To assist eligible *pensioners* who Council is satisfied have experienced large increases in the value of their property as determined by the Department of Resources or have experienced financial hardship Council may allow deferment of up to 50% of the differential general rate under section 120(1)(a) of the *Local Government Regulation 2012*. The deferred rates will accumulate as a debt against the property until it is sold, or until the death of the ratepayer, or until the property is transferred from the ownership of the concession applicant, or until such time as determined by Council and detailed in Council's conditions of acceptance of the deferral application, whichever is the sooner. If the property is sold or transferred, the deferred rates are payable in full upon settlement of the sale or transfer. If the ratepayer dies, the deferred rates are payable in full within 30 days of the death of the ratepayer.

The deferment of differential general rates applies only to properties owned by eligible pensioners categorised in Differential General Rates Categories 1, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 28 & 30 (principal place of residence rate categories).

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

- complete, lodge and have accepted by Council the prescribed application form, and

- own no less than 50% of the property and occupy the property as their principal place of residence, and
- have no overdue rates and charges on the said property at the time of application, and
 - be the holder of either:
 - (a) a Pension Concession Card issued by Centrelink or the Department of Veteran Affairs,
or
 - (b) a Veteran Gold Card (also known as a Gold Card or Repatriation Health Card) issued by the Department of Veteran Affairs.

2.4.2.2 Deferment for Businesses or Enterprises

Eligible businesses or enterprises may be allowed to defer payment of up to 50% of the differential general rates under Chapter 4, Part 10 of the *Local Government Regulation 2012*, section 120(1)(d).

To assist eligible businesses and enterprises, Council may allow deferment of up to 50% of the differential general rate to approved applicants under the Sunshine Coast Regional Council Investment Incentive Scheme. The deferred rates will accumulate as a debt against the property until it is sold or transferred or until the payment is required in accordance with the conditions of Council's approval of the deferment application, whichever is sooner.

2.4.2.3 Additional Charges

Additional charges may be applied to all deferred differential general rates under section 125(3) of the *Local Government Regulation 2012*. The additional charges will be equivalent to compound interest, calculated in daily rests from the due date stated in the rate notice until paid in full and will be set at the *90-day Bank Bill Yield Rate*.

2.4.2.4 Application to Defer

Ratepayers will be required to apply for a deferment of the differential general rate.

2.4.3 Concessions for Non-profit or Arts/Cultural Development Organisations

Council may grant a differential general rate 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 and directly used by an entity whose objects do not include making a profit, or owned and directly used by 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 will be a rebate of 100% of the differential general rate. Council must be satisfied that the land for which the concession is sought is used directly for not-for-profit activities or services being delivered directly by the eligible organisation who is the landowner. Applications

received during the current year that fall within the categories above may be granted a differential general rate concession for the year if Council is satisfied the eligibility criteria have been met. The granting of this concession will be subject to conditions as included in Council resolutions, procedural and application documents prepared from time to time.

If a property has previously been granted a differential general rate concession in the previous financial year, the owner will not be required to re-apply to obtain the concession for the current 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 change of land use for a property in receipt of a differential general rate concession or if they no longer meet the eligibility criteria for the concession.

2.5 Differential General Rate Exemptions

Section 93 (3) of the *Local Government Act 2009* states that certain land is exempt from differential general rates. Additionally, section 73 of the *Local Government Regulation 2012* provides details of 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.

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 subparagraph (i), to (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 one of 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.

2.6 Outstanding Rates and Charges

2.6.1 Interest Charges

Interest Charges will be applied to all overdue rates or charges under section 133 of the *Local Government Regulation 2012* from the day the rates or charges become overdue. The interest will be compound interest, calculated on daily rests. For a day on or after 1 July 2025 the interest rate will be 8% per annum.

2.6.2 Arrangements to Pay

Pursuant to section 129 of the *Local Government Regulation 2012*, Council will allow ratepayers to enter into an arrangement to pay rates and charges for a particular six-month rating period, by either fortnightly or monthly instalments. The arrangement will allow the full payment of rates and charges by the end of the current six-month rating period within which the arrangement is established. A separate arrangement is required for each six-month rating period and arrangements may not be entered into where there are overdue rates and charges from prior rating periods. Where a ratepayer defaults on an arrangement to pay, the arrangement will be cancelled, and interest applied from the date of default in accordance with section 2.6.1 of this Revenue Statement. The establishment of arrangements to pay will be subject to the requirements included in procedural and application documents prepared from time to time.

2.6.3 Overdue Rates and Charges

Where the rates and charges remain unpaid and an arrangement to pay has not been made, a reminder notice will be issued. Where rates and charges remain unpaid after the reminder notice period, further recovery action may commence, 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 to 146 of the *Local Government Regulation 2012*, Council has the power to sell the property for the recovery of outstanding rates and charges, which have been overdue for at least three years. Vacant land and commercial properties can be sold after one year where judgment has been entered.

2.6.4 Sale of Land for Arrears of Rates & Charges

In order for the Council to exercise its powers to sell or acquire land for overdue rates or charges, it must comply with the requirements set out in the *Local Government Act 2009* and *Local Government Regulation 2012*, including but not limited to the following:

- Some or all of the overdue rates and charges have been overdue for at least,
 - generally three years, or
 - if the rates or charges were levied on vacant land or land used for commercial properties and the local government have obtained judgment – one year, or
 - if the rates or charges were levied for a mining claim – three months.
- The Council may, by resolution, decide to sell the land.
- The Council must as soon as practicable give all interested parties a Notice of Intention to Sell the land.
- Procedures for selling the land must be commenced generally three months after the Notice of Intention to Sell the land is issued and notice of auction issued within six months after the Notice of Intention to Sell the land is issued.
- The Council must end the procedures if the overdue rates and charges and all expenses the Council incurs in attempting to sell the land are paid in full.

The Chief Executive Officer has the authority to remove a property from the Sale of Land list or defer the sale of the property and reschedule the auction to a later date within the timeframes prescribed by the *Local Government Regulation 2012*.

2.7 Fees and Charges

Section 97 of the *Local Government Act 2009* allows a local government to fix a cost recovery fee.

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 and reflect as far as possible the actual cost of providing services and facilities. Commercial charges will be at commercial rates. Council acknowledges the community benefit associated with not-for-profit organisations and Traditional Owners conducting activities on the Sunshine Coast. 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 Sunshine Coast Regional Council local government area. All applications from Traditional Owners of the Kabi Kabi and Jinibara people are exempt from cost-recovery application fees in relation to tourism and cultural business activities occurring on community land within the Sunshine Coast Regional Council local government area.

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 2025-26 financial year are set out in the Register of General Cost-Recovery Fees and Commercial Charges 2025-26 as adopted.

Land valuation fees issued by the Department of Resources will be passed on to landowners via the rate notice.

2.8 Definitions

In this Revenue Statement, with the exception of section 5, the following definitions apply:

Terms Used	Explanation
<i>90-day Bank Bill Yield Rate</i>	the monthly average yield of 90-day bank accepted bills published by the Reserve Bank of Australia for the month of March in the financial year immediately before the financial year to which this Revenue Statement refers, rounded to 2 decimal places. For 2025-26 this is 4.12%.
<i>Community Title Scheme</i>	a community titles scheme under the <i>Body Corporate and Community Management Act 1997</i> .
<i>Differential General Rates Table</i>	Table 1 and Table 2 in this Revenue Statement.
<i>due date</i>	the due date for payment as shown on the rate notice.
<i>dual occupancy</i>	a property containing two dwelling houses or dwelling units on the same rateable lot (one valuation), whether or not attached, capable of being used by separate households.
<i>dwelling house</i>	a separate building that is used or is adapted to be used for principal residential purposes .

<i>dwelling unit</i>	a room or group of rooms that is used or is adapted to be used for principal residential purposes .
<i>full payment</i>	cleared payment of the amount of the most recently issued rates notice. 'Cleared' payment means money which Council can immediately withdraw from its bank accounts or be used at the time of the transaction or at the end of the day.
<i>group title multi dwelling</i>	land with 09 Land Use Code which contains multiple dwellings.
<i>group title single dwelling</i>	land with 09 Land Use Code which contains a single dwelling house only.
<i>group title vacant land</i>	land with 09 Land Use Code which does not contain any improvements.
<i>high-rise unit</i>	strata lots within a complex containing greater than four stories above the ground.
<i>land parcel or parcel of land</i>	a lot or any part of a lot which is registered with the Department of Resources, and which is capable of being occupied separately regardless of whether a separate title is held for such lot or part of a lot.
<i>land use codes</i>	the land use codes used by Council, derived from the Department of Resources detailed at Appendix 7.
<i>low-rise unit</i>	strata lots within a complex containing no more than four stories above the ground.
<i>multi dwelling</i>	dual occupancy, secondary dwelling or flats, on the same rateable lot (one valuation), categorised under land use code 03 or for dwelling units on the same rateable lot (one valuation) categorised under land use code 08 or 09.
<i>non-residential purposes</i>	all purposes other than residential purposes .
<i>non-domiciled property</i>	property that is <u>not</u> the owner's declared residential address for electoral, taxation, driving, government social security or national health registration purposes, or any other form of evidence deemed acceptable by the Council <u>and</u> is categorised within rating categories 16RT, 16UT, 17RT, 17UT, 18RT, 18UT, 19RT, 19UT, 27T, 29T.
<i>overdue rates</i>	has the meaning assigned to that term by section 132 of the <i>Local Government Regulation 2012</i> . Without limiting that definition, overdue rates generally means those rates and charges remaining unpaid after the due date for payment, as prescribed in a rate notice issued to ratepayers. Overdue rates excludes those rates and charges covered by an approved arrangement to pay where payments are being maintained in accordance with the approved arrangement.
<i>owner</i>	has the meaning given in the <i>Local Government Act 2009</i> for the term owner of land.
<i>predominant use</i>	the single use, or in the case of multiple usages, the main use, for which in the opinion of the Council the property is being used or could potentially

	be used by virtue of the improvements or activities conducted upon the property .
<i>pensioner</i>	in accordance with the <i>Local Government Regulation 2012</i> , a person who is the holder of a pensioner concession card issued by the department of the Commonwealth responsible for administering the <i>Social Security Act 1991 (Cwlth)</i> or the <i>Veterans' Entitlements Act 1986 (Cwlth)</i> .
<i>primary production purposes</i>	land used or available for the business or industry of grazing, dairying, pig farming, poultry farming, viticulture, orchard, 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 harvesting of crops or the rearing of livestock; <u>and</u> where a farming concession is granted by the Department of Resources in accordance with Chapter 2, Part 2, Division 5, Subdivision 2 of the <i>Land Valuation Act 2010</i> .
<i>premises</i>	includes: (a) the whole or any part of any building, structure, or land (b) any construction works whether on private land, Crown land, Council land or any public place.
<i>principal place of residence</i>	<p>(A) a <u>single</u> dwelling house, or <u>single</u> 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</p> <p>(B) a multi dwelling house or multi dwelling unit that is the place of residence where at least one owner being a pensioner who complies with the eligibility criteria contained in the Queensland Government's Rate Subsidy Scheme predominantly resides.</p> <p>(C) rateable land within a community title scheme that is identified by land use code 08 community title scheme unit within a Retirement Village <u>and</u> the community title scheme unit is owned by the Retirement Village operator <u>and</u> occupied under a current lease of 90 years or more which specifies the unit occupant is responsible for payment of the general rate.</p> <p>In establishing principal place of residence Council may consider, but not be limited to, the owner's declared address for electoral, taxation, driving, government social security or national health registration purposes, or any other form of evidence deemed acceptable by the Council.</p> <p>Without limiting the above meaning the following cases do not comply with the definition of a principal place of residence, namely a <u>single</u> dwelling house, a <u>single</u> dwelling unit, or a multi dwelling house or a multi dwelling unit that is:</p> <p>(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, unless the specific criteria (C) above applies, or</p> <p>(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 where:</p>

	<ul style="list-style-type: none"> (i) a premises being renovated remains the registered principal place of residence of the owner for electoral, taxation, driving, government social security or national health registration purposes and that the owner/s do not own any other property which they claim to be their principal place of residence, or (ii) a property is vacant due to the owner/s absence on an extended holiday, provided that the property remains vacant for the entire period of their absence, or (iii) a property is vacant due to the owner/s absence due to work commitments, provided that the absence is confirmed in writing by the owner's employer to Council's satisfaction and the property remains vacant or is occupied by immediate family members only during the period of the owner's absence, or (iv) the owner is absent due to medical reasons of the owner or a close relative and this is confirmed in writing by a health professional to Council's satisfaction. <p>(c) not owned by a natural person, e.g. owned by a company, excepting where the ratepayer residing at the property as their principal place of residence is the company owner, or</p> <p>(d) multi dwelling (dual occupancy or a secondary dwelling) on the same rateable lot (one valuation) whether or not the properties are attached (except as outlined in (B) above), or</p> <p>(e) a property categorised as transitory accommodation within rating categories 16RT, 16UT, 17RT, 17UT, 18RT, 18UT, 19RT, 19UT, 27T, 29T.</p>
<i>principal residential purpose(s)</i>	<p>a dwelling house or dwelling unit used solely for a principal place of residence, not used as transitory accommodation, not including a dwelling house or dwelling unit that is part of a multi-dwelling, 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:</p> <ul style="list-style-type: none"> (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 Description and Identification set out in the Differential General Rates Table included in Council's 2025-26 Revenue Statement, and/or (b) engaging in a hobby or pastime 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/single, kerb-side sales and stalls, provided any such activity conforms with and does not exceed the Description and Identification set out in the Differential General Rates Table included in Council's 2025-26 Revenue Statement.
<i>property</i>	a parcel or parcels of land recorded together within Council's systems for rating and charging purposes.
<i>rateable land</i>	has the meaning given in section 93(2) of the <i>Local Government Act 2009</i> .

<i>rateable value</i>	the value of land for the financial year as issued by the Department of Resources in accordance with the <i>Land Valuation Act 2010</i> .
<i>residential purpose(s)</i>	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, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 27, 27T, 28, 29, 29T or 30 as set out in the Differential General Rates Table included in Council's 2025-26 Revenue Statement. Any residential premises that does not comply with the Description and Identification for Differential Rating Categories 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 27, 27T, 28, 29, 29T or 30 as set out in the Differential General Rates Table (Table 1) included in Council's 2025-26 Revenue Statement, is deemed to be non-residential purposes .
<i>retirement lifestyle village</i>	land that is a single lot and not subject to a community title scheme , or is a group title multi dwelling , and that is used to accommodate older members of the community or retired persons who are at least 50 years of age, and all persons occupy the land for a principal place of residence purpose and hold a long term licence/lease to occupy the land, and own the dwelling house/dwelling unit upon the land to which they hold a licence/lease to occupy. Excludes caravan parks and mixed uses i.e. only applicable to the single use of principal place of residence .
<i>retirement village</i>	a registered premise where older members of the community or retired persons reside, or are to reside, in independent living units or serviced units under a retirement village scheme in accordance with the <i>Retirement Villages Act 1999</i> .
<i>rural</i>	the rural area shown on Map 2 (unshaded white areas), within the Sunshine Coast Regional Council local government area delineated on Map 2.
<i>secondary dwelling</i>	a dwelling used in conjunction with a dwelling house or dwelling unit on the same rateable lot (one valuation). For example, may be constructed under a dwelling house, be attached or freestanding from the dwelling house, may be a separate self-contained part of a dwelling house or dwelling unit . Note: A dwelling house or dwelling unit with a secondary dwelling on the same rateable lot is a multi-dwelling for rating purposes.
<i>shopping centre purposes</i>	land which has a predominant use of major retail activities or retail warehouses.
<i>single dwelling</i>	land which contains a single dwelling house or a single dwelling unit only.
<i>strata lot</i>	a lot created pursuant to the <i>Body Corporate and Community Management Act 1997</i> , <i>Mixed Use Development Act 1993</i> , or similar strata title legislation.
<i>Sunshine Coast Airport and Sunshine Coast Airport Precinct</i>	land which is located within either the Sunshine Coast Airport or Sunshine Coast Airport Precinct, as identified in Council's Planning Scheme, and is for activities associated, related or connected with the provision, management and operation of an airport facility, including passenger terminal, freight, car parking facilities, storage and industrial facilities. The

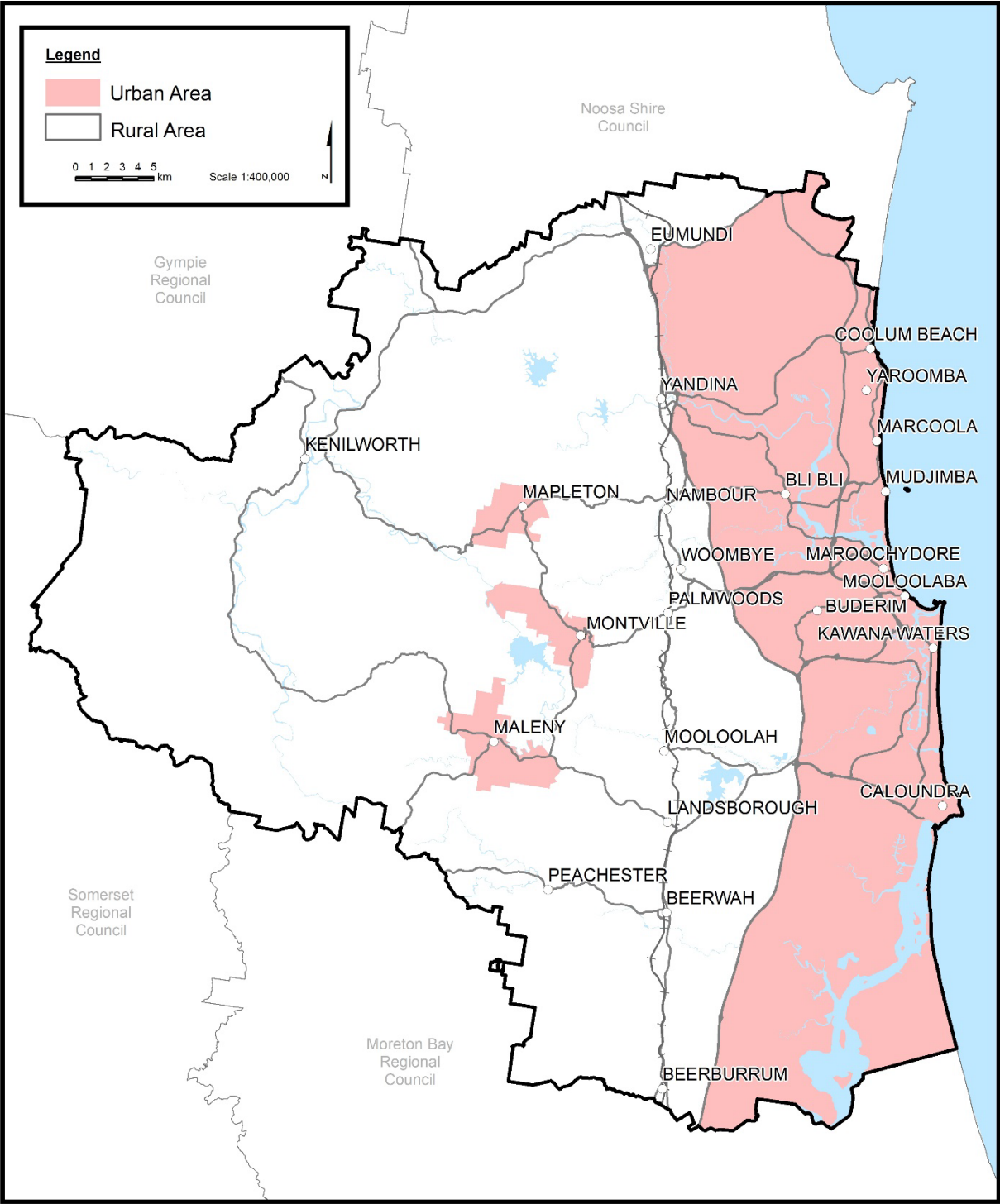
	intention of this description is to cover all properties used for a range of purposes located within the footprint of the Sunshine Coast Airport and Sunshine Coast Airport Precinct, an area as identified in Council's Planning Scheme.
<i>transitory accommodation</i>	<p>where a property is offered or available, or used, for rental in a temporary manner, generally associated with, but not limited to, holiday rental letting, typically for a rental period or rental periods of less than 42 consecutive days at any one time. (Note: Transitory Accommodation listings or advertising/marketing, for example, such as on publicly available websites and/or with real estate agents, will constitute evidence of the property being offered or available).</p> <p>Despite the above, the following is not transitory accommodation:</p> <ul style="list-style-type: none"> (a) a room in a property that is offered or available, or used, for holiday rental letting within a principal place of residence <u>and</u> the owner/s reside at the property when the room is offered, available or used for holiday rental letting, or (b) a property with a documented tenancy agreement in place that meets the requirements of the <i>Residential Tenancies and Rooming Accommodation Act 2008</i>, <u>and</u> the agreement is for a period of 42 consecutive days or more, or (c) the specific time period detailed on a Differential General Rate Objection Form – Transitory Accommodation non-domiciled property owner use for 28 days or more (TA Objection Form) <u>and</u> the TA Objection Form has been accepted by Council as meeting the criteria for non-domiciled property owner use for 28 days or more in accordance with section 2.2, and section 3.2.4, and the conditions detailed on the TA Objection Form. <p>For the purposes of clarity, where a multi dwelling is used to provide transitory accommodation the predominant use definition is applied. Without limiting the meaning, the following is a predominant use of transitory accommodation: where 50% or more of a multi dwelling is offered or available or used as transitory accommodation.</p>
<i>urban</i>	the urban areas shown on Map 2 (shaded pink areas), within the Sunshine Coast Regional Council local government area delineated on Map 2.
<i>vacant land</i>	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 excludes land that is used for car parking or in conjunction with any commercial activity or commercial land use, examples of which include but are not limited to, heavy vehicle or machinery parking, outdoor storage areas, assembly areas or land used for primary production purposes . Commercial activities are rated within commercial & industrial rate categories 2RN, 2UN, 2R, 2U, 3R, 3U, 4U, 4R, 5, 25, 25A, 25B, 26 or for primary production purposes rate category 1 applies.

Any terms not defined in this Revenue Statement will be as defined under the *Local Government Act 2009*, the *Local Government Regulation 2012* and supporting regulations and if not defined there the term will be given the meaning determined by Council.

MAP 1 – Sunshine Coast Council Region



MAP 2 – Urban and Rural Areas



3. DIFFERENTIAL GENERAL RATES

3.1 Basis of Rates

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

3.1.1 Outline

The Sunshine Coast Regional Council will use a system of differential general rating for the 2025-26 financial year.

3.1.2 Limitation of Increase in Rates and Charges Levied

Pursuant to section 116 of the Local Government Regulation 2012, Sunshine Coast Regional Council has not make a resolution limiting the increases in rates or charges for the 2025-26 financial year.

3.2 Rates to Apply

3.2.1 Explanation

The applicable Differential General Rates for the financial year ending 30 June 2026 are identified in *Table 2 Schedule of Rates*, as adopted in the 2025-26 Council budget. The rate will apply to the rateable value of lands which are within the Sunshine Coast Regional Council area as provided by the Department of Resources.

3.2.2 Differential General Rates

There will be 49 differential general rating categories in 2025-26. The categories and the relevant description and identification of those categories are outlined in *Table 1 Differential General Rates*.

For the purpose of making and levying differential general rates for the financial year on all rateable land in the regional Council area, pursuant to section 81 of the *Local Government Regulation 2012* the Council determines that:

- (a) the categories into which the rateable land in the regional Council area is to be categorised are:

- 1** Agricultural
- 2RN** Rural Commercial & Industrial with a rateable value from \$0 to \$195,700
- 2UN** Urban Commercial & Industrial with a rateable value from \$0 to \$195,700
- 2R** Rural Commercial & Industrial with a rateable value from \$195,701 to \$399,000
- 2U** Urban Commercial & Industrial with a rateable value from \$195,701 to \$399,000
- 3R** Rural Commercial & Industrial with a rateable value from \$399,001 to \$950,000
- 3U** Urban Commercial & Industrial with a rateable value from \$399,001 to \$950,000
- 4R** Rural Commercial & Industrial with a rateable value greater than \$950,000
- 4U** Urban Commercial & Industrial with a rateable value greater than \$950,000
- 4I** Iconic Tourism, Entertainment/Leisure or Tourism Attraction related industry
- 5** Extractive Industries
- 6** Residential/Vacant Land/Other with a rateable value from \$0 to \$560,500
- 7** Residential/Vacant Land/Other with a rateable value from \$560,501 to \$850,000
- 8** Residential/Vacant Land/Other with a rateable value from \$850,001 to \$1,085,400
- 9** Residential/Vacant Land/Other with a rateable value from \$1,085,401 to \$1,246,200
- 10** Residential/Vacant Land/Other with a rateable value from \$1,246,201 to \$1,447,200

- 11** Residential/Vacant Land/Other with a rateable value from \$1,447,201 to \$1,608,000
- 12** Residential/Vacant Land/Other with a rateable value from \$1,608,001 to \$1,943,000
- 13** Residential/Vacant Land/Other with a rateable value from \$1,943,001 to \$2,362,500
- 14** Residential/Vacant Land/Other with a rateable value from \$2,362,501 to \$4,300,000
- 15** Residential/Vacant Land/Other with a rateable value over \$4,300,000
- 16** Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$0 to \$810,000
- 16RT** Residential - Rural Transitory Accommodation with a rateable value from \$0 to \$810,000
- 16UT** Residential - Urban Transitory Accommodation with a rateable value from \$0 to \$810,000
- 17** Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$810,001 to \$1,010,000
- 17RT** Residential - Rural Transitory Accommodation with a rateable value from \$810,001 to \$999,385
- 17UT** Residential - Urban Transitory Accommodation with a rateable value from \$810,001 to \$999,385
- 18** Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$1,010,001 to \$1,485,200
- 18RT** Residential - Rural Transitory Accommodation with a rateable value from \$999,386 to \$1,485,200
- 18UT** Residential - Urban Transitory Accommodation with a rateable value from \$999,386 to \$1,485,200
- 19** Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value over \$1,485,200
- 19RT** Residential - Rural Transitory Accommodation with a rateable value over \$1,485,200
- 19UT** Residential - Urban Transitory Accommodation with a rateable value over \$1,485,200
- 20** Vacant Land with a rateable value over \$1,300,000 and total area greater than 1500 square metres.
- 21** Lots less than 20 square metres, 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 \$6,750,000
- 25** Shopping Centres with a rateable value from \$6,750,001 to \$10,999,998
- 25A** Shopping Centres with a rateable value from \$10,999,999 to \$22,500,000
- 25B** Shopping Centres with a rateable value from \$22,500,001 to \$45 million
- 26** Shopping Centres with a rateable value over \$45 million
- 27** High-rise Units - Not Principal Place of Residence/Multi Dwelling
- 27T** High-rise Units - Transitory Accommodation
- 28** High-rise Units - Principal Place of Residence

- 29** Low-rise Units - Not Principal Place of Residence/Multi Dwelling
- 29T** Low-rise Units - Transitory Accommodation
- 30** Low-rise Units - Principal Place of Residence
- 31** Other Significant Commercial & Industrial

- (b) the description of the categories into which land is to be categorised are specified in the 'Description' and 'Identification' columns of Table 1 Differential General Rates.

3.2.3 Minimum Differential General Rates

Council has applied the rate in the dollar and minimum differential general rate levy as indicated in *Schedule of Rates* Table 2. Minimum Differential General Rates are levied pursuant to section 77 of the *Local Government Regulation 2012*.

3.2.4 Objecting to a Differential General Rate Category

In accordance with section 90(2) of the *Local Government Regulation 2012* the only ground for objecting to the rating category for the land is that the owner considers the land should belong to a different rating 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. Sunshine Coast Regional Council will assess differential general rate objections submitted on an approved form with the required supporting documentation.

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

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

Sunshine Coast Regional Council will only accept a differential general rate objection notice in the financial year for which the rates have been levied. However, for objections relating to owner use of non-domiciled property for 28 days or more in a 6-month rating period for properties categorised in Differential General Rate Categories 16UT, 16RT, 17UT, 17RT, 18UT, 18RT, 19UT, 19RT, 27T or 29T, objections will be accepted for the January to June rating period up until 31 August of that year.

In accordance with section 2.2, adjustment to rates and charges as a result of a differential general rate objection notice will only be made for up to a maximum of twelve months prior to the current rating period, **except** for accepted objection notices arising from owner use of non-domiciled property used for 28 days or more in a 6-month rating period for properties categorised in Differential General Rate Categories 16UT, 16RT, 17UT, 17RT, 18UT, 18RT, 19UT, 19RT, 27T or 29T. For such objections, adjustments will only be made from the start of the 6-month rating period to which the objection relates.

3.2.5 Principal Place of Residence Exceptions

Where a landowner who owns a property categorised in Differential General Rate Category 16, 17, 18, 19, 27 or 29, makes an objection under section 90 of the *Local Government Regulation 2012*, and either of the following apply:

- (a) the owner is using the *dual-occupancy* or *secondary dwelling* on the property to provide accommodation to a member of their immediate family and the family member being housed has special circumstances such as a physical or mental disability or safety and privacy concerns, or

- (b) in the case of a *dual-occupancy* or *secondary dwelling* only, all dwelling components (i.e. the main dwelling and the secondary dwelling) are verified as being occupied by the registered owners of the property who live in the dwelling components on a separate and independent basis,

the Council may, in its discretion, treat the property as their principal place of residence for the purposes of determining the Differential General Rate Category.

3.3 Concessions

Council pensioner concessions as mentioned in section 2.3 will be applied to this rate for qualifying ratepayers.

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

Pursuant to section 81 of the *Local Government Regulation 2012*, the categories into which rateable land is categorised, the description of those categories and, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified and included in the appropriate category is detailed within Table 1 below. Council delegates to the Chief Executive Officer the power, pursuant to subsections (4) and (5) of section 81 of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs. In doing so, the Chief Executive Officer may have regard to, but is not necessarily bound by, the identification data appearing in Column 3 - Identification* below.

Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
1. Agricultural		
1	<p>This category 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.</p>	<p>Land to which the following land use codes apply:</p> <p>44 nursery garden centre</p> <p>60 sheep grazing</p> <p>61 sheep breeding</p> <p>64 livestock grazing – breeding</p> <p>65 livestock grazing – breeding and fattening</p> <p>66 livestock grazing – fattening</p> <p>67 goats</p> <p>68 dairy cattle – quota milk</p> <p>69 dairy cattle – non-quota milk</p> <p>70 cream</p> <p>71 oilseeds</p> <p>73 grains</p> <p>74 turf farm</p> <p>75 sugar cane</p>

Table 1 – Differential General Rates

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
		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 89 animals (special) 93 peanuts
2RN. Rural Commercial & Industrial with a rateable value from \$0 to \$195,700		
2RN	<p>This category will apply where the land has a rateable value from \$0 to \$195,700 and 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. not included in category 4I, and</p> <p>c. located in a rural area as delineated on Map 2.</p>	<p>Land to which the following land use codes apply:</p> <p>07 guest house/private hotel/hostel/bed and breakfast</p> <p>08 community title scheme unit(s)</p> <p>09 group title multi dwelling or group title vacant land</p> <p>10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet</p> <p>11 shop/office (single) with or without accommodation</p> <p>12 shops – shopping group (more than 6 shops)</p> <p>13 shops – shopping group (2 to 6 shops)</p> <p>14 shops main retail</p> <p>15 shop secondary retail</p> <p>16 drive-in shopping centre</p> <p>17 restaurant/fast food outlet</p> <p>18 special tourist attraction</p> <p>19 walkway/ramp</p> <p>20 marina</p> <p>22 car park</p> <p>23 retail warehouse</p>

Table 1 – Differential General Rates

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
		24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 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 childcare 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 58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
2UN. Urban Commercial & Industrial with a rateable value from \$0 to \$195,700		
2UN	<p>This category will apply where the land has a rateable value from \$0 to \$195,700 and 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. not included in category 4I, and</p>	<p>Land to which the following land use codes apply:</p> <p>07 guest house/private hotel/hostel/bed and breakfast</p> <p>08 community title scheme unit(s)</p> <p>09 group title multi dwelling or group title vacant land</p> <p>10 combination of single or multiple dwellings/residential with single or multiple</p>

Table 1 – Differential General Rates

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	c. located in an urban area as delineated on Map 2.	commercial/shop/office/food outlet 11 shop/office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping centre 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 private hospital/convalescent home (medical care) 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 childcare 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)

Table 1 – Differential General Rates

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
		52 cemetery 58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
2R. Rural Commercial & Industrial with a rateable value from \$195,701 to \$399,000		
2R	<p>This category will apply where the land has a rateable value from \$195,701 to \$399,000 and 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. not included in category 4I, and</p> <p>c. located in a rural area as delineated on Map 2.</p>	<p>Land to which the following land use codes apply:</p> 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 11 shop/office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping centre 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 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf

Table 1 – Differential General Rates

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
		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 childcare 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 58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
2U. Urban Commercial & Industrial with a rateable value from \$195,701 to \$399,000		
2U	<p>This category will apply where the land has a rateable value from \$195,701 to \$399,000 and 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. not included in category 4I, and</p> <p>c. located in an urban area as delineated on Map 2.</p>	<p>Land to which the following land use codes apply:</p> <p>07 guest house/private hotel/hostel/bed and breakfast</p> <p>08 community title scheme unit(s)</p> <p>09 group title multi dwelling or group title vacant land</p> <p>10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet</p> <p>11 shop/office (single) with or without accommodation</p> <p>12 shops – shopping group (more than 6 shops)</p> <p>13 shops – shopping group (2 to 6 shops)</p> <p>14 shops main retail</p> <p>15 shop secondary retail</p>

Table 1 – Differential General Rates

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
		16 drive-in shopping centre 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 private hospital/convalescent home (medical care) 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 childcare 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 58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation

Table 1 – Differential General Rates

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
3R. Rural Commercial & Industrial with a rateable value from \$399,001 to \$950,000		
3R	<p>This category will apply where the land has a rateable value from \$399,001 to \$950,000 and 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. not included in category 4I, and</p> <p>c. located in a rural area as delineated on Map 2.</p>	<p>Land to which the following land use codes apply:</p> <p>07 guest house/private hotel/hostel/bed and breakfast</p> <p>08 community title scheme unit(s)</p> <p>09 group title multi dwelling or group title vacant land</p> <p>10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet</p> <p>11 shop/office (single) with or without accommodation</p> <p>12 shops – shopping group (more than 6 shops)</p> <p>13 shops – shopping group (2 to 6 shops)</p> <p>14 shops main retail</p> <p>15 shop secondary retail</p> <p>16 drive-in shopping centre</p> <p>17 restaurant/fast food outlet</p> <p>18 special tourist attraction</p> <p>19 walkway/ramp</p> <p>20 marina</p> <p>22 car park</p> <p>23 retail warehouse</p> <p>24 sales area</p> <p>25 office(s)</p> <p>26 funeral parlour</p> <p>27 private hospital/convalescent home (medical care)</p> <p>28 warehouse and bulk store</p> <p>29 transport terminal</p> <p>30 service station</p> <p>31 oil depot</p> <p>32 wharf</p> <p>33 builder's yard/contractor's yard</p> <p>34 cold store/ice works</p> <p>35 general industry</p> <p>36 light industry</p> <p>37 noxious/offensive industry</p>

Table 1 – Differential General Rates

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
		38 advertising – hoarding 39 harbour industry 41 childcare 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 58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
3U. Urban Commercial & Industrial with a rateable value from \$399,001 to \$950,000		
3U	<p>This category will apply where the land has a rateable value from \$399,001 to \$950,000 and 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. not included in category 4I, and</p> <p>c. located in an urban area as delineated on Map 2.</p>	<p>Land to which the following land use codes apply:</p> 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 11 shop /office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping centre 17 restaurant/ fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina

Table 1 – Differential General Rates

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
		22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 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 childcare 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 58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
4R. Rural Commercial & Industrial with a rateable value greater than \$950,000		
4R	This category will apply where the land has a rateable value greater than \$950,000; or, for land used for shops main retail, shop secondary retail, drive in shopping centre or retail warehouse (land use codes 14, 15, 16, 23 refer) where the land has a rateable value greater than \$950,000 and less than \$3,000,000; and is:	Land to which the following land use codes apply: 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s) 09 group title multi dwelling or group title vacant land

Table 1 – Differential General Rates

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	<p>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</p> <p>b. not included in category 1, 4I, 24, 25, 25A, 25B, 26; and</p> <p>c. located in a <i>rural</i> area as delineated on Map 2.</p>	<p>10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet</p> <p>11 shop/office (single) with or without accommodation</p> <p>12 shops – shopping group (more than 6 shops)</p> <p>13 shops – shopping group (2 to 6 shops)</p> <p>14 shops main retail</p> <p>15 shop secondary retail</p> <p>16 drive-in shopping centre</p> <p>17 restaurant/ fast food outlet</p> <p>18 special tourist attraction</p> <p>19 walkway/ramp</p> <p>20 marina</p> <p>22 car park</p> <p>23 retail warehouse</p> <p>24 sales area</p> <p>25 office(s)</p> <p>26 funeral parlour</p> <p>27 private hospital/convalescent home (medical care)</p> <p>28 warehouse and bulk store</p> <p>29 transport terminal</p> <p>30 service station</p> <p>31 oil depot</p> <p>32 wharf</p> <p>33 builder's yard/contractor's yard</p> <p>34 cold store/ice works</p> <p>35 general industry</p> <p>36 light industry</p> <p>37 noxious/offensive industry</p> <p>38 advertising – hoarding</p> <p>39 harbour industry</p> <p>41 childcare centre</p> <p>42 hotel/tavern</p> <p>43 motel</p> <p>44 nursery/garden centre</p> <p>45 theatres/cinemas</p> <p>46 drive-in theatres</p> <p>47 licensed club</p>

Table 1 – Differential General Rates

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
		48 sports club/facilities 49 caravan park 50 other club (non-business) 52 cemetery 58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
4U. Urban Commercial & Industrial with a rateable value greater than \$950,000		
4U	<p>This category will apply where the land has a rateable value greater than \$950,000; or, for land used for shops main retail, shop secondary retail, drive in shopping centre or retail warehouse (land use codes 14, 15, 16, 23 refer) where the land has a rateable value greater than \$950,000 and less than \$3,000,000; and 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. not included in category 1, 4I, 24, 25, 25A, 25B, 26; and</p> <p>c. located in an urban area as delineated on Map 2.</p>	<p>Land to which the following land use codes apply:</p> 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 11 shop/office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping centre 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 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal

Table 1 – Differential General Rates

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
		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 childcare 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 58 educational 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
4I. Iconic Tourism, Entertainment / Leisure or Tourism Attraction related industry		
4I	<p>This category will apply where the land is; used for special tourism attraction purposes (land use code 18 refers) and has a rateable value greater than \$850,000; used for sports club/facility purposes (land use code 48 refers) and has a rateable value greater than \$4,900,000; used for racecourse purposes (land use code 56 refers) with a rateable value over \$3,200,000; and 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>Land to which one of the following land use codes apply</p> <p>18 special tourist attraction 48 sports club/facilities 56 racecourse</p> <p>and one of the following property numbers apply; property number 166386 Big Kart Track, property number 239029 The Big Pineapple, property number 43000 Sea Life Sunshine Coast, property number 29377 The Ginger Factory, property number 221819 Sunshine Coast Turf Club, property number 171510 Aussie World and The Pub, property number 233443 Australia Zoo, property</p>

Table 1 – Differential General Rates

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	b. used for iconic tourism activities or entertainment/leisure activities, or tourism attraction activities or tourism related industry purposes or entertainment/leisure related industry purposes or tourism attraction related industry purposes.	number 14232 Palmer Coolum Resort and property number 122307 Twin Waters Resort.
5. Extractive Industries		
5	<p>a. This category will apply where the land is 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</p> <p>b. is used for extractive industry purposes.</p>	<p>Land to which the following <i>land use codes</i> apply:</p> <p>40 extractive industry</p>
6. Residential/Vacant Land/Other with a rateable value from \$0 to \$560,500		
6	<p>Applies to land with a rateable value from \$0 to \$560,500, not otherwise included in the following categories:</p> <p>1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.</p>	
7. Residential/Vacant Land/Other with a rateable value from \$560,501 to \$850,000		
7	<p>Applies to land with a rateable value from \$560,501 to \$850,000, not otherwise included in the following categories:</p> <p>1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.</p>	

Table 1 – Differential General Rates

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
8. Residential/Vacant Land/Other with a rateable value from \$850,001 to \$1,085,400		
8	Applies to land with a rateable value from \$850,001 to \$1,085,400, not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
9. Residential/Vacant Land/Other with a rateable value from \$1,085,401 to \$1,246,200		
9	Applies to land with a rateable value from \$1,085,401 to \$1,246,200 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
10. Residential/Vacant Land/Other with a rateable value from \$1,246,201 to \$1,447,200		
10	Applies to land with a rateable value from \$1,246,201 to \$1,447,200 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
11. Residential/Vacant Land/Other with a rateable value from \$1,447,201 to \$1,608,000		
11	Applies to land with a rateable value from \$1,447,201 to \$1,608,000 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	

Table 1 – Differential General Rates

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
12. Residential/Vacant Land/Other with a rateable value from \$1,608,001 to \$1,943,000		
12	Applies to land with a rateable value from \$1,608,001 to \$1,943,000 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	.
13. Residential/Vacant Land/Other with a rateable value from \$1,943,001 to \$2,362,500		
13	Applies to land with a rateable value from \$1,943,001 to \$2,362,500 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
14. Residential/Vacant Land/Other with a rateable value from \$2,362,501 to \$4,300,000		
14	Applies to land with a rateable value from \$2,362,501 to \$4,300,000 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	
15. Residential/Vacant Land/Other with a rateable value over \$4,300,000		
15	Applies to land with a rateable value over \$4,300,000 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 25A, 25B, 26, 27, 27T, 28, 29, 29T, 30 or 31.	

Table 1 – Differential General Rates

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
16. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$0 to \$810,000		
16	<p>This category will apply where the land has a rateable value from \$0 to \$810,000 and is:</p> <ul style="list-style-type: none"> 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. not used as a principal place of residence and; c. does not fall into category 16RT or 16UT. 	<p>Land, to which the following land use codes apply:</p> <ul style="list-style-type: none"> 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling.
16RT. Residential - Rural Transitory Accommodation with a rateable value from \$0 to \$810,000		
16RT	<p>This category will apply where the land has a rateable value from \$0 to \$810,000 and is:</p> <ul style="list-style-type: none"> 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. is defined as transitory accommodation; and c. located in a rural area as delineated on Map 2. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling.
16UT. Residential - Urban Transitory Accommodation with a rateable value from \$0 to \$810,000		
16UT	<p>This category will apply where the land has a rateable value from \$0 to \$810,000 and is:</p> <ul style="list-style-type: none"> 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 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling.

Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	b. is defined as transitory accommodation ; and c. located in an urban area as delineated on Map 2.	
17. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$810,001 to \$1,010,000		
17	This category will apply where the land has a rateable value from \$810,001 to \$1,010,000 and 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. not used as a principal place of residence and; c. does not fall into category 17RT or 17UT.	Land to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling .
17RT. Residential - Rural Transitory Accommodation with a rateable value from \$810,001 to \$999,385		
17RT	This category will apply where the land has a rateable value from \$810,001 to \$999,385 and 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. is defined as transitory accommodation ; and c. located in a rural area as delineated on Map 2.	Land to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling .
17UT. Residential - Urban Transitory Accommodation with a rateable value from \$810,001 to \$999,385		
17UT	This category will apply where the land has a rateable value from \$810,001 to \$999,385 and is:	Land to which the following land use codes apply: 02 single dwelling

Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	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. is defined as transitory accommodation ; and c. located in an urban area as delineated on Map 2.	03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling .
18. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$1,010,001 to \$1,485,200		
18	This category will apply where the land has a rateable value from \$1,010,001 to \$1,485,200 and 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. not used as a principal place of residence and; c. does not fall into category 18RT or 18UT.	Land to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling .
18RT. Residential - Rural Transitory Accommodation with a rateable value from \$999,386 to \$1,485,200		
18RT	This category will apply where the land has a rateable value from \$999,386 to \$1,485,200 and 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. is defined as transitory accommodation ; and c. located in a rural area as delineated on Map 2.	Land to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling

Table 1 – Differential General Rates

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
18UT. Residential - Urban Transitory Accommodation with a rateable value from \$999,386 to \$1,485,200		
18UT	<p>This category will apply where the land has a rateable value from \$999,386 to \$1,485,200 and is:</p> <ul style="list-style-type: none"> 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. is defined as transitory accommodation; and c. located in an urban area as defined in Map 2. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
19. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value over \$1,485,200		
19	<p>This category will apply where the land has a rateable value over \$1,485,200 and is:</p> <ul style="list-style-type: none"> 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. not used as a principal place of residence and; c. does not fall into category 19RT or 19UT. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
19RT. Residential - Rural Transitory Accommodation with a rateable value over \$1,485,200		
19RT	<p>This category will apply where the land has a rateable value over \$1,485,200 and is:</p> <ul style="list-style-type: none"> 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. is defined as transitory accommodation; and 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling

Table 1 – Differential General Rates

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	c. located in a rural area as delineated on Map 2.	
19UT. Residential - Urban Transitory Accommodation with a rateable value over \$1,485,200		
19UT	<p>This category will apply where the land has a rateable value over \$1,485,200 and is:</p> <ul style="list-style-type: none"> 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 is defined as transitory accommodation; and c. located in an urban area as delineated on Map 2. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
20. Vacant Land with a rateable value over \$1,300,000 and total area greater than 1,500 square metres		
20	<p>This category will apply where one or more parcels of land that is valued together and is vacant land with a total area greater than 1,500 square metres and the rateable value is greater than \$1,300,000.</p>	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 01 vacant land 04 large homesite - vacant 06 outbuildings
21. Lots less than 20 square metres, Pump Stations, Stock Grazing Permit, Strata Garage		
21	<p>This category will apply where the land is:</p> <ul style="list-style-type: none"> a. subject to a Stock Grazing Permit b. a Pump Station or c. a small lot or strata garage less than 20 square metres. 	
22. Land subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i>		
22	<p>This category will apply where the land is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i>.</p>	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 72 vacant land – valuation discounted subdivided land.

Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
23. Retirement Villages & Nursing Homes		
23	This category will apply where the land is used for retirement village purposes or retirement lifestyle village purposes or nursing home purposes or has the potential predominant use by virtue of its improvements or activities conducted upon the land.	Land to which the following land use codes apply: 21 retirement village , aged people home (non-medical care or mixed medical and non-medical care). 211 retirement lifestyle village
24. Shopping Centres with a rateable value from \$3,000,000 to \$6,750,000		
24	This category will apply where the land has a rateable value from \$3,000,000 to \$6,750,000 and is 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 .	Land 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. Shopping Centres with a rateable value from \$6,750,001 to \$10,999,998		
25	This category will apply where the land has a rateable value from \$6,750,001 to \$10,999,998 and is 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 .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
25A. Shopping Centres with a rateable value from \$10,999,999 to \$22,500,000		
25A	This category will apply where the land has a rateable value from \$10,999,999 to \$22,500,000 and is 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 .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse

Table 1 – Differential General Rates

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
25B. Shopping Centres with a rateable value from \$22,500,001 to \$45 million		
25B	This category will apply where the land has a rateable value from \$22,500,001 to \$45 million and is 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 .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
26. Shopping Centres with a rateable value over \$45 million		
26	This category will apply where the land has a rateable value over \$45 million and is 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 .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
27. High-rise Units - Not Principal Place of Residence/Multi Dwelling		
27	This category 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. part of a community title scheme with a high-rise unit or group title multi dwelling with a high rise unit ; and c. not used as a principal place of residence ; and d. does not fall into category 27T.	Land to which the following land use codes apply: 08 community title scheme unit(s) 09 group title multi dwelling unit
27T. High-rise Units - Transitory Accommodation		
27T	This category 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	Land to which the following land use codes apply: 08 community title scheme unit(s) 09 group title multi dwelling unit

Table 1 – Differential General Rates

Column 1 - Category	Column 2 - Description	Column 3 - Identification*
	b. part of a community title scheme with a high-rise unit or group title multi dwelling with a high-rise unit ; and c. is defined as transitory accommodation .	
28. High-rise Units - Principal Place of Residence		
28	This category 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. part of a community title scheme with a high-rise unit or group title multi dwelling with a high-rise unit ; and c. used as a principal place of residence .	Land to which the following land use codes apply: 08 community title scheme unit(s) 09 group title multi dwelling unit
29. Low-rise Units - Not Principal Place of Residence/Multi Dwelling		
29	This category 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. part of a community title scheme with a low-rise unit or group title multi dwelling with a low-rise unit ; and c. not used as a principal place of residence ; and d. does not fall into category 29T.	Land to which the following land use codes apply: 08 community title scheme unit(s) 09 group title multi dwelling unit

Table 1 – Differential General Rates		
Column 1 - Category	Column 2 - Description	Column 3 - Identification*
29T. Low-rise Units - Transitory Accommodation		
29T	<p>This category will apply where the land is:</p> <ul style="list-style-type: none"> 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. part of a community title scheme with a low-rise unit or group title multi dwelling with a low-rise unit; and c. is defined as transitory accommodation. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 08 community title scheme unit(s) 09 group title multi dwelling unit
30. Low-rise Units - Principal Place of Residence		
30	<p>This category will apply where the land is:</p> <ul style="list-style-type: none"> 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. part of a community title scheme with a low-rise unit or group title multi dwelling with a low-rise unit; and c. used as a principal place of residence. 	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 08 community title scheme unit(s) 09 group title multi dwelling unit
31. Other Significant Commercial & Industrial		
31	<p>This category will apply where the land is located within the Sunshine Coast Airport Precinct and is used for an airport or other significant industry or non-residential purposes.</p>	<p>Land to which the following land use codes apply:</p> <ul style="list-style-type: none"> 100 Sunshine Coast Airport, Sunshine Coast Airport Precinct

Table 2 – Schedule of Rates

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

Table 2 - Schedule of Rates

Category		Differential General Rate cents in dollar	Minimum Differential General Rate
1	Agricultural	0.2249	\$1,586.30
2RN	Rural Commercial & Industrial - \$0 to \$195,700 RV*	1.0493	\$1,723.00
2UN	Urban Commercial & Industrial - \$0 to \$195,700 RV	1.0595	\$1,726.00
2R	Rural Commercial & Industrial - \$195,701 to \$399,000 RV	0.7578	\$2,054.00
2U	Urban Commercial & Industrial - \$195,701 to \$399,000 RV	0.7579	\$2,074.00
3R	Rural Commercial & Industrial - \$399,001 to \$950,000 RV	0.7065	\$3,024.00
3U	Urban Commercial & Industrial - \$399,001 to \$950,000 RV	0.7387	\$3,025.00
4R	Rural Commercial & Industrial - over \$950,000 RV	0.6327	\$6,712.00
4U	Urban Commercial & Industrial - over \$950,000 RV	0.7139	\$7,018.00
4I	Iconic Tourism, Entertainment / Leisure or Tourism Attraction related industry	0.9399	\$12,377.00
5	Extractive Industries	0.5170	\$2,323.00
6	Residential/Vacant Land/Other - \$0 to \$560,500 RV	0.3140	\$1,586.30
7	Residential/Vacant Land/Other - \$560,501 to \$850,000 RV	0.2602	\$1,760.00
8	Residential/Vacant Land/Other - \$850,001 to \$1,085,400 RV	0.2476	\$2,212.00
9	Residential/Vacant Land/Other - \$1,085,401 to \$1,246,200 RV	0.2435	\$2,688.00
10	Residential/Vacant Land/Other - \$1,246,201 to \$1,447,200 RV	0.2396	\$3,035.00
11	Residential/Vacant Land/Other - \$1,447,201 to \$1,608,000 RV	0.2327	\$3,468.00
12	Residential/Vacant Land/Other - \$1,608,001 to \$1,943,000 RV	0.2169	\$3,742.00
13	Residential/Vacant Land/Other - \$1,943,001 to \$2,362,500 RV	0.1907	\$4,215.00
14	Residential/Vacant Land/Other - \$2,362,501 to \$4,300,000 RV	0.1841	\$4,506.00
15	Residential/Vacant Land/Other - over \$4,300,000 RV	0.0903	\$7,917.00
16	Residential - Not Principal Place of Residence/Multi Dwelling - \$0 to \$810,000 RV	0.3482	\$1,904.00
16RT	Residential - Rural Transitory Accommodation - \$0 to \$810,000 RV	0.8232	\$3,465.00
16UT	Residential - Urban Transitory Accommodation - \$0 to \$810,000 RV	0.8711	\$3,810.00

17	Residential - Not Principal Place of Residence/Multi Dwelling - \$810,001 to \$1,010,000 RV	0.2967	\$2,821.00
17RT	Residential - Rural Transitory Accommodation - \$810,001 to \$999,385 RV	0.7701	\$6,668.00
17UT	Residential - Urban Transitory Accommodation - \$810,001 to \$999,385 RV	0.7731	\$7,056.00
18	Residential - Not Principal Place of Residence/Multi Dwelling - \$1,010,001 to \$1,485,200 RV	0.2966	\$2,997.00
18RT	Residential - Rural Transitory Accommodation - \$999,386 to \$1,485,200 RV	0.7700	\$7,697.00
18UT	Residential - Urban Transitory Accommodation - \$999,386 to \$1,485,200 RV	0.7458	\$7,727.00
19	Residential - Not Principal Place of Residence/Multi Dwelling - over \$1,485,200 RV	0.2623	\$4,406.00
19RT	Residential - Rural Transitory Accommodation - over \$1,485,200 RV	0.7696	\$11,437.00
19UT	Residential - Urban Transitory Accommodation - over \$1,485,200 RV	0.6558	\$11,077.00
20	Vacant Land with a rateable value over \$1,300,000 and total area greater than 1500 square metres	0.5557	\$10,415.00
21	Stock Grazing Permits, Pump Stations and small lots less than 20 square metres	0.7423	\$234.00
22	Land which is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i>	0.1884	No Minimum
23	Retirement Villages & Nursing Homes	0.6027	\$1,586.30
24	Shopping Centres - \$3,000,000 to \$6,750,000 RV	1.5878	\$62,445.00
25	Shopping Centres - \$6,750,001 to \$10,999,998 RV	1.5732	\$107,178.00
25A	Shopping Centres - \$10,999,999 to \$22,500,000 RV	2.0751	\$228,261.00
25B	Shopping Centres - \$22,500,001 to \$45 million RV	2.0784	\$530,097.00
26	Shopping Centres - over \$45 million RV	3.5699	\$2,479,739.00
27	High-rise Units - Not Principal Place of Residence/Multi Dwelling	0.9355	\$2,937.00
27T	High-rise Units - Transitory Accommodation	1.9785	\$4,865.00
28	High-rise Units - Principal Place of Residence	0.8402	\$2,433.00
29	Low-rise Units - Not Principal Place of Residence/Multi Dwelling	0.5295	\$1,904.00
29T	Low-rise Units - Transitory Accommodation	1.2913	\$3,173.00
30	Low-rise Units - Principal Place of Residence	0.4459	\$1,586.30
31	Other Significant Commercial & Industrial	0.2797	No Minimum
*RV = Rateable Valuation			

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 differential general rate will apply only to the combined total of the rateable valuations for the subject property.

4. SPECIAL RATES AND CHARGES

4.1 Montville Beautification Levy

4.1.1 Basis of Rate

The Montville Beautification Levy is a special rate to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*. The Overall Plan and Annual Implementation Plan for the Montville Beautification Levy is included as *Appendix 1*.

4.1.2 Rate to Apply

The applicable rate for the financial year ended 30 June 2026 will be 0.0851 cents in the dollar of rateable valuation with a minimum of \$292 per annum as adopted in the 2025-26 budget. The rate so made will be applied to all rateable land including *strata lots* within the benefited area delineated on Map A in *Appendix 1*, being properties on Main Street between Western Avenue and Hoffman Close, Montville. These properties are in the Montville Town Centre Beautification and Improvement Project benefit area.

4.1.3 Basis of Charge Calculation

Council considers that the rateable land described above, or its occupier specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided through:

- the design, development, and provision of the works for, and/or works for access to, the Montville Town Centre, including beautification and improvements over and above the standard level of service applied by Council;
- managing, operating, and developing the Montville Town Centre Beautification and Improvement Project undertaken or proposed to be undertaken by the Council, which provides increased accessibility and amenity over and above the standard level of service applied by Council.

4.1.4 Concessions

Council pensioner concessions as mentioned in section 2.3 will NOT be applied to this rate.

4.1.5 Notices

Sections 2.1 and 2.2 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

The Twin Waters Maintenance Charge is a special charge to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*. The Overall Plan and Annual Implementation Plan for the Twin Waters Maintenance Charge is included as *Appendix 2*.

4.2.2 Charge to Apply

The applicable charges for the financial year ended 30 June 2026 will be as follows:

Details	Amount
Living Choice Twin Waters Retirement Village (property number 89200)	\$1,344
Twin Waters Aged Care Home (property number 247510)	\$647
All other properties	\$130

The charges so made will be applied to all rateable land including *strata lots* within the benefited area delineated on Map B in *Appendix 2*.

4.2.3 Basis of Charge Calculation

Council considers that the rateable land described above, or its occupier specially benefits or will specially benefit from, or has or will have special access to, the service, facility or activity supplied or provided through the provision of landscaping and maintenance services in the *Twin Waters Maintenance Charge Benefit Area* over and above the standard level of service applied by Council. Further, due to their size and number of residents, the amount of the special charge applicable to the Twin Waters Aged Care Home (property number 247510) and the Living Choice Twin Waters Retirement Village (property number 89200) is larger than the special charge payable by other rateable land to which the Overall Plan applies.

4.2.4 Concessions

Council pensioner concessions as shown in section 2.3 will NOT be applied to this charge.

4.2.5 Notices

Sections 2.1 and 2.2 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this charge.

4.3 Rural Fire Charge

4.3.1 Basis of Charge

The Rural Fire Charge is a special charge to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*. The Rural Fire Charge is levied for the purpose of assisting the Rural Fire Brigades in the areas where the charge is applied with the operations, maintenance and provision of buildings, land, and/or equipment for those Rural Fire Brigades. The Overall Plan for the Rural Fire Charge is included as *Appendix 3*. All funds raised from this special charge are forwarded to the Rural Fire Brigade Group. Council considers that in the areas where the charge is applied, detailed below, the rateable land or its occupier, specially benefits from the fire emergency response capability that is provided by the Rural Fire Brigades, whose capability would be substantially or completely diminished if the Rural Fire Brigades did not receive the funding provided by Council as a direct consequence of the levying of the special charge.

4.3.2 Charge to Apply

The land to which this charge is to be applied is identified by the Gazetted Rural Fire Brigade area maps for each particular Rural Fire Brigade area. All such lands are deemed to benefit from this charge as a result of the Rural Fire Brigade operating in the area. Properties which fall within the boundaries of two Rural Fire Brigades will only be levied a charge for one Rural Fire Brigade. Such charges will apply to all rateable land within the Rural Fire Brigade areas which are listed in the table at 4.3.4 except for the exclusions as listed below.

4.3.3 Exclusions

The Rural Fire Charge does not apply to that land which is both:

- 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 to D (as per Schedule 1 - *Fire Services Regulation 2011*).

4.3.4 Basis of Charge Calculation

The charge will be a set charge specified below per rateable land within the Rural Fire Brigade area.

Rural Fire Charge

Rural Fire Brigade Area	Annual Charge
Belli Park	\$25
Bli Bli & District	\$25
Conondale	\$25
Beerwah & District	\$25
Crystal Waters Village	\$25
Doonan	\$25
Eudlo	\$25
Eumundi	\$25
Glasshouse Mountains	\$25
Ilkley & District	\$25
Image Flat/Cooloolabin	\$25
Kiels Mountain	\$25
Kenilworth	\$25
Kureelpa	\$25
Landsborough	\$25
Maleny & District	\$25
Mapleton	\$25
Maroochy River	\$25
Montville	\$25
Obi Obi	\$25
Palmwoods	\$25
Peachester	\$25
Starlight	\$25
Valdora/Yandina Creek	\$25
Verrierdale	\$25
West Woombye	\$25
Yandina/North Arm	\$25

4.3.5 Concessions

Council pensioner concessions as shown in section 2.3 will NOT be applied to this charge.

4.3.6 Notices

Sections 2.1 and 2.2 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this charge.

4.4 Brightwater Estate Landscaping Charge

4.4.1 Basis of Charge

The Brightwater Estate Landscaping Charge is a special charge to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*. The

Overall Plan and Annual Implementation Plan for the Brightwater Estate Landscaping Charge is included as *Appendix 4*.

4.4.2 Charge to Apply

The applicable charge for the full financial year ended 30 June 2026 will be as follows:

Details	Amount
Brightwater Shopping Centre (property number 232054)	\$2496
Brightwater Hotel (property number 232595)	\$1248
All other properties	\$96

The charges so made will be applied to all rateable land including *strata lots* within the benefited area delineated on Map C in *Appendix 4*, pro-rata and commencing two years after the lot was registered with the Department of Resources.

4.4.3 Basis of Charge Calculation

Council considers that the rateable land described above, or its occupier specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided through the provision of landscaping and maintenance services in the *Brightwater Estate Landscaping Charge Benefit Area* over and above the standard level of service applied by Council. Further, due to their size and patronage, the amount of the special charge applicable to the Brightwater Shopping Centre (Property number 232054) and the Brightwater Hotel (Property number 232595) is larger than the special charge payable by other rateable land to which the Overall Plan applies.

4.5 Sunshine Cove Maintenance Charge

4.5.1 Basis of Charge

The Sunshine Cove Maintenance Charge is a special charge to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*. The Overall Plan for the Sunshine Cove Maintenance Charge is included as *Appendix 5*.

4.5.2 Charge to Apply

The applicable charges for the financial year ended 30 June 2026 will be as follows:

Details	Amount
Sunshine Cove Retirement Village (future)	\$1359
Aged Care Home located at Sunshine Cove (property number 232868)	\$679
All other properties	\$156

The charges so made will be applied to all rateable land including *strata lot* within the benefited area delineated on Map D in *Appendix 5*.

4.5.3 Basis of Charge Calculation

Council considers that the rateable land described above, or its occupier specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided through the provision of landscaping and maintenance services in the *Sunshine Cove Maintenance Charge Benefit Area* over and above the standard level of service applied by Council. Further, due to their size and number of residents, the amount of the special charge applicable to the Sunshine Cove Retirement Village (future) and the Aged Care Home (property number 232868)

located at Sunshine Cove is larger than the special charge payable by other rateable land to which the Overall Plan applies.

4.5.4 Concessions

Council pensioner concessions as shown in section 2.3 will NOT be applied to this charge.

4.5.5 Notices

Sections 2.1 and 2.2 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this charge.

4.6 Mooloolah Island Maintenance Charge

4.6.1 Basis of Charge

The Mooloolah Island Maintenance Charge is a special charge to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*. The Overall Plan for the Mooloolah Island Maintenance Charge is included as *Appendix 6*.

4.6.2 Charge to Apply

The applicable charge for the full financial year ended 30 June 2026 will be \$154 per rateable land. The charges so made will be applied to all rateable land including *strata lots* within the benefited area delineated on Map E in *Appendix 6*.

4.6.3 Basis of Charge Calculation

Council considers that the rateable land described above, or its occupier specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided through the provision of above normal standard maintenance of streetscapes in the *Mooloolah Island Maintenance Charge Benefit Area*.

4.6.4 Concessions

Council pensioner concessions as shown in section 2.3 will NOT be applied to this charge.

4.6.5 Notices

Sections 2.1 and 2.2 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 utility charge

Utility charges for waste management, including cleansing and waste removal activities, are levied pursuant to section 94(1)(b)(ii) of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012* for the purpose of defraying the costs of operating, maintaining, and managing the collection and disposal of waste from all lands and premises in Council's local government area.

5.1.2 Charge to apply

Charges, in accordance with this section 5.1 shall apply to all lands and/or premises within the local government area of Council where waste collection services are, or can be, made available.

If premises are in an area designated by Council as an area in which Council will conduct general waste collection, Council will determine, having regard to the nature and volume of the general waste produced as a result of the ordinary use or occupation of the premises:

- (a) the number of standard general waste containers to be supplied to the premises, and
- (b) the size and type of each standard general waste container, and
- (c) the nature of the general waste to be stored in each standard general waste container, for example, whether the standard general waste container is to be set aside for the storage of:
 - (i) commercial waste, or
 - (ii) domestic waste, or
 - (iii) recyclable waste, or
 - (iv) garden organics, and
- (d) how often Council will arrange for the collection of general waste from each standard general waste container supplied to the premises.

For the avoidance of doubt, in making a determination, from time to time, Council is not obliged to have regard to:

- (e) the extent to which the owner or occupier of the premises elects to utilise, for the storage of general waste, 1 or more of the standard general waste containers supplied to the premises for, or on behalf of, Council, or
- (f) the extent to which the owner or occupier of the premises elects to utilise, for the storage of general waste, 1 or more containers, other than standard general waste containers supplied to the premises for, or on behalf of, Council.

Council delegates, to the Chief Executive Officer, the power to make a determination, having regard to the nature and volume of general waste produced as a result of the ordinary use or occupation of premises, about each of the following:

- (a) the number of standard general waste containers to be supplied to the premises, and
- (b) the size and type of each standard general waste container to be supplied to the premises, and
- (c) the nature of the general waste to be stored in each standard general waste container supplied to the premises, and

- (d) how often Council will arrange for the collection of general waste from each standard general waste container supplied to the premises.

5.1.3 Garden Organics

A minimum of a 240 litre waste container for the collection of garden organics serviced fortnightly applies to all domestic premises within the local government area of Council where waste collection services are, or can be, made available and where the land size is between 300m³ and 5000m³ subject to approved exemptions.

Domestic premises, for the minimum of a 240 litre waste container for the collection of garden organics, is land that is recorded under one of the differential general rate categories 1, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT or 23 as shown in section 3 or land used for domestic purposes that is not rateable land and where Council has been requested to provide the service.

All garden organics utility charges for domestic premises shall be calculated in accordance with the utility charge details listed in Table 3.

5.1.4 Inclusions

Domestic premises

If domestic premises are in an area designated by Council as an area in which Council will conduct general waste collection, Council may, having regard to the nature and volume of the domestic waste, recyclable waste or garden organics produced as a result of the ordinary use or occupation of the domestic premises:

- (a) require the supply and servicing of waste containers, at a frequency considered necessary by Council, but in any event not less frequently than the following:
 - (i) one 140 litre waste container for the collection of domestic waste from the domestic premises serviced weekly and one 240 litre waste container for the collection of recyclable waste from the domestic premises serviced fortnightly, or
 - (ii) one 140 litre waste container for the collection of domestic waste from the domestic premises serviced weekly and one 360 litre waste container for the collection of recyclable waste from the domestic premises serviced fortnightly, or
 - (iii) one 240 litre waste container for the collection of domestic waste from the domestic premises serviced weekly and one 240 litre waste container for the collection of recyclable waste from the domestic premises serviced fortnightly, or
 - (iv) one 240 litre waste container for the collection of domestic waste from the domestic premises serviced weekly and one 360 litre waste container for the collection of recyclable waste from the domestic premises serviced fortnightly, or
- (b) if more than two domestic premises are located on land, for example, domestic premises located on a community title scheme, and the place set aside for the keeping of waste containers for the domestic premises on the land is not adequate to accommodate waste containers for the collection of domestic waste and recyclable waste in the number specified in paragraph (a), (i), (ii), (iii) or (iv), require the supply and servicing of waste containers as follows:
 - (i) 1, or multiple, 660 litre low noise waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 660 litre low noise waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly, or

- (ii) 1, or multiple, 1100 litre low noise waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 1100 litre low noise waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly, or
 - (iii) 1, or multiple, 1m³ waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 1m³ waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly, or
 - (iv) 1, or multiple, 1.5m³ waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 1.5m³ waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly, or
 - (v) 1, or multiple, 2m³ waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 2m³ waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly, or
 - (vi) 1, or multiple, 3m³ waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 3m³ waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly, and
- (c) charge waste management utility charges for each collection of waste from the domestic premises in accordance with section 5.1.11.

Commercial premises

If commercial premises are in an area designated by Council as an area in which Council will conduct general waste collection, Council may, having regard to the nature and volume of the commercial waste and the recyclable waste produced as a result of the ordinary use or occupation of the commercial premises:

- (a) require the supply and servicing of waste containers, at a frequency considered necessary by Council, but in any event not less frequently than the following:
 - (i) one 240 litre waste container for the collection of commercial waste from the commercial premises serviced weekly and one 240 litre waste container for the collection of recyclable waste from the commercial premises serviced weekly, or
 - (ii) one 240 litre waste container for the collection of commercial waste from the commercial premises serviced weekly and one 360 litre waste container for the collection of recyclable waste from the commercial premises serviced weekly, and
- (b) charge waste management utility charges for each collection of waste from the commercial premises in accordance with section 5.1.12.

Also, if commercial premises are in an area designated by Council as an area in which Council will conduct general waste collection and Council determines, having regard to the nature and volume of the commercial waste produced as a result of the ordinary use or occupation of the commercial premises, that the supply and servicing of one 240 litre waste container for the collection of commercial waste from the commercial premises, is not adequate, then Council may:

- (a) require the supply and servicing, for the collection of commercial waste from the commercial premises (each an “other commercial waste service”), of waste containers, at a

frequency considered necessary by Council, but in any event not less frequently than the following:

- (i) a second 240 litre waste container, or multiple 240 litre waste containers, serviced weekly, or
 - (ii) 1, or multiple, low noise waste containers having a capacity of 660 litres or 1100 litres, serviced weekly, or
 - (iii) 1, or multiple, bulk waste containers having a capacity of 1m³, 1.5m³, 2m³, 3m³ or 4.5m³ serviced weekly, or
 - (iv) 1, or multiple, compactor waste containers having a capacity of 17m³, 19m³ or 23m³ serviced weekly, and
- (b) charge waste management utility charges for each other commercial waste service in accordance with section 5.1.12.

If Council determines, having regard to the nature and volume of the recyclable waste produced as a result of the ordinary use or occupation of commercial premises, that the supply and servicing of one 240 litre waste container for the collection of recyclable waste serviced weekly, or one 360 litre waste container for the collection of recyclable waste serviced weekly, is not adequate, then Council may:

- (a) require the supply and servicing, for the collection of recyclable waste from the commercial premises (each an "other recyclable waste service"), of waste containers, at a frequency considered necessary by Council, but in any event not less frequently than the following:
- (i) a second 240 litre waste container, or multiple 240 litre waste containers, serviced weekly, or
 - (ii) a second 360 litre waste container, or multiple 360 litre waste containers, serviced weekly, or
 - (iii) 1, or multiple, low noise waste containers having a capacity of 660 litres or 1100 litres, serviced weekly, or
 - (iv) 1, or multiple, bulk waste containers having a capacity of 1m³, 1.5m³, 2m³, 3m³ or 4.5m³ serviced weekly, or
 - (v) 1, or multiple, compactor waste containers having a capacity of 23m³ serviced weekly, or
 - (vi) 1, or multiple, bulk waste containers for recyclable waste (but limited to cardboard) having a capacity of 1m³, 1.5m³, 2m³, 3m³ or 4.5m³ serviced weekly, or
 - (vii) 1, or multiple, compactor waste containers for recyclable waste (but limited to cardboard) having a capacity of 38m³ serviced weekly, and
- (b) charge waste management utility charges for each other recyclable waste service in accordance with section 5.1.12.

If:

- (a) the premises which comprise a community titles scheme include both domestic premises and commercial premises, and
- (b) the domestic premises and commercial premises which comprise the community titles scheme share waste containers because that part of the land on which the community titles scheme is situated which is set aside for the storage of waste containers is not adequate to

accommodate both standalone waste containers for the storage of commercial waste and standalone waste containers for the storage of domestic waste,

Council may:

- (c) require, having regard to the nature and volume of the general waste produced as a result of the ordinary use or occupation of the premises comprising the community titles scheme, the supply and servicing of waste containers, at a frequency considered necessary by Council, but in any event not less frequently than the following:
 - (i) multiple 240 litre waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and multiple 240 litre waste containers for the collection of recyclable waste from the premises serviced fortnightly, or
 - (ii) 1, or multiple, 660 litre low noise waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 660 litre low noise waste containers for the collection of recyclable waste from the premises serviced fortnightly, or
 - (iii) 1, or multiple, 1100 litre low noise waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 1100 litre low noise waste containers for the collection of recyclable waste from the premises serviced fortnightly, or
 - (iv) 1, or multiple, 1m³ bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 1m³ bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly, or
 - (v) 1, or multiple, 1.5m³ bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 1.5m³ bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly, or
 - (vi) 1, or multiple, 2m³ bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 2m³ bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly, or
 - (vii) 1, or multiple, 3m³ bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 3m³ bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly, or
 - (viii) 1, or multiple, 4.5m³ bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 4.5m³ bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly, and
- (d) charge the premises which comprise the community titles scheme, including both commercial premises and domestic premises, waste management utility charges for the collection of commercial waste, domestic waste, recyclable waste and garden organics calculated in accordance with section 5.1.11 except that, for the purposes of the calculation, each reference in section 5.1.11 to domestic waste shall be deemed to be a reference to commercial waste and domestic waste.

A maximum weight of 80kg will apply for each waste container if the waste container is any of the following:

- (a) a 140 litre waste container
- (b) a 240 litre waste container
- (c) a 360 litre waste container.

The maximum weight of 80kg applies regardless of whether the waste container is for the storage of domestic waste, commercial waste, recyclable waste, or garden organics.

A maximum weight of 200kg per cubic metre or per 1000 litres applies to:

- (a) each waste container which is a bulk waste container, and
- (b) each waste container which is a low noise waste container.

The maximum weight of 200kg applies regardless of whether the waste stored in the waste container is domestic waste, commercial waste, recyclable waste, or garden organics.

5.1.5 Exclusions

Waste management utility charges will not be levied in respect of either of the following:

- (a) land which is owned or otherwise under the control of Council, unless the land is leased by Council
- (b) land which is specifically excluded from the provision of a waste collection service by Council.

5.1.6 Cancellations or change of service

Waste collection service cancellations and/or suspensions are not permitted for premises that are intermittently occupied, for example, holiday homes and premises which are temporarily vacant, awaiting sale or rental occupancy or commercial premises temporarily closed. Such premises, which are intermittently occupied for a portion of the year are required to pay waste management utility charges for the entire year.

Waste collection service cancellations are permitted in the following circumstances:

- (a) following demolition of premises, a pro rata adjustment will be allowed
- (b) premises that will be vacant for a full year and will not be intermittently occupied or offered for sale or rent.

An application for cancellation and/or suspension must be made in the form required by Council. The Waste Management Facility Charge specified in section 5.1.7, and/or the Waste Management Service Availability Charge in section 5.1.8, is payable in respect of premises which are the subject of a cancellation or suspension approved by Council regardless of the duration of the cancellation or suspension.

5.1.7 Waste Management Facility Charge for domestic premises

The Waste Management Facility Charge assists in meeting the costs associated in providing broader waste management services that benefit the whole community.

A Waste Management Facility Charge of \$201.60 per annum shall apply to all rateable land within the local government area of Council if the land is used for domestic premises and:

- (a) does not currently receive a waste management collection service, and
- (b) is not levied with a waste management utility charge in accordance with section 5.1.11, or section 5.2.7.

However, the Waste Management Facility Charge will not be levied in respect of vacant land, as defined in section 2.8, or rateable land recorded under the differential general rate categories 20, 21 or 22 as shown in section 3.

5.1.8 Waste Management Service Availability Charge for commercial premises

The Waste Management Service Availability Charge assists in meeting the costs associated in providing broader waste management services that benefit the whole community.

A Waste Management Service Availability Charge of \$501 per annum shall apply to all rateable land within the local government area of Council if the land is used for commercial premises and:

- (a) does not currently receive an available general waste collection service, and
- (b) is not levied with a waste management utility charge in accordance with section 5.1.12, section or section 5.2.8.

However, the Waste Management Service Availability Charge will not be levied in respect of vacant land, as defined in section 2.8, or rateable land recorded under the differential general rate categories 20, 21 or 22 as shown in section 3.

5.1.9 Minimum charges for domestic services listed in Table 3 in section 5.1.11

A minimum charge of \$471 per annum per premises will apply if:

- (a) the premises form part of a community titles scheme, and
- (b) the premises which comprise the community titles scheme share waste containers which are allocated for the storage, collection and disposal of waste.

For example, where a shared waste collection service is used in a community titles scheme for the premises comprising the scheme, instead of each premises utilising an individual waste container, and the individual premises apportioned total charges less than \$471, the minimum charge of \$471 per premises per annum shall be applied.

Minimum charges for domestic services listed in Table 3 in section 5.1.11 shall not apply to properties within the Maroochydore City Centre Priority Development Area.

5.1.10 Minimum charges for commercial services listed in Table 4 in section 5.1.12

A minimum charge of \$618.20 per annum per commercial premises will apply if:

- (a) the premises form part of a community titles scheme, and
- (b) the premises which comprise the community titles scheme share waste containers which are allocated for the storage, collection and disposal of waste.

For example, where a shared waste collection service is used in a community titles scheme for the premises comprising the scheme, instead of each premises utilising an individual waste container, and the individual premises apportioned total charges less than \$618.20, the minimum charge of \$618.20 per premises per annum shall be applied.

Minimum charges for commercial services listed in Table 4 in section 5.1.12 shall not apply to properties within the Maroochydore City Centre Priority Development Area.

5.1.11 Calculation of waste management utility charge for domestic premises

Domestic premises, for the calculation of waste management utility charges, is land that is recorded under one of the differential general rate categories 1, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 23, 27, 27T, 28, 29, 29T, or 30 as shown in section 3 or land used for domestic purposes that is not rateable land and where Council has been requested to provide the service.

All waste management utility charges for domestic premises, other than those located within the Maroochydore City Centre Priority Development Area, shall be calculated in accordance with the utility charge details listed below in Table 3.

Table 3

Waste management utility charge for each waste container per service	Total Annual Charge
140 litre waste container for domestic waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly*	\$471.00
240 litre waste container for domestic waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly*	\$501.00
140 litre waste container for domestic waste (infirm) serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly (infirm)*	\$471.00
240 litre waste container for domestic waste (infirm) serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly (infirm)*	\$501.00
140 litre waste container for domestic waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly (on property)*	\$593.80
240 litre waste container for domestic waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly (on property)*	\$623.80
660 litre low noise waste container for domestic waste serviced weekly + 660 litre waste container for recyclable waste serviced fortnightly*	\$1,950.10
1100 litre low noise waste container for domestic waste serviced weekly + 1100 litre waste container for recyclable waste serviced fortnightly*	\$2,988.50
1m ³ waste container for domestic waste serviced weekly + 1m ³ waste container for recyclable waste serviced fortnightly*	\$2,484.90
1.5m ³ waste container for domestic waste serviced weekly + 1.5m ³ waste container for recyclable waste serviced fortnightly*	\$3,693.00
2m ³ waste container for domestic waste serviced weekly + 2m ³ waste container for recyclable waste serviced fortnightly*	\$4,898.70
3m ³ waste container for domestic waste serviced weekly + 3m ³ waste container for recyclable waste serviced fortnightly*	\$7,312.50
*Waste services to which section 5.1.7 and 5.1.9 applies.	
240 litre waste container for garden organics serviced weekly	\$96.00**
240 litre waste container for garden organics (on property) serviced weekly	\$126.00**
660 litre low noise waste container for garden organics serviced weekly***	\$258.00**
1100 litre low noise waste container for garden organics serviced weekly*** (current services only)	\$426.00**
**Waste containers for the collection of garden organics are serviced fortnightly therefore only 50% of annual charge applies.	
***Low noise waste containers for garden organics not available to premises with 140 litre or 240 litre waste container for domestic waste.	

5.1.12 Calculation of waste management utility charge for commercial premises

Commercial premises, for the calculation of waste management utility charges, is land that is recorded under one of the differential general rate categories 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 24, 25, 25A, 25B, 26 or 31 as shown in section 3 or land used for commercial purposes that is not rateable land and where Council has been requested to provide the service.

All waste management utility charges for commercial premises, other than those located within the Maroochydore City Centre Priority Development Area, shall be calculated in accordance with the utility charge details listed as follows in Table 4.

Table 4

Waste management utility charge for each waste container per service	Total Annual Charge
140 litre waste container for commercial waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste* (current services only)	\$588.20
240 litre waste container for commercial waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste*	\$618.20
140 litre waste container for commercial waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste (on property)* (current services only)	\$710.20
240 litre waste container for commercial waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste (on property)*	\$740.20
660 litre low noise waste container for commercial waste serviced weekly*	\$1,819.10
1100 litre low noise waste container for commercial waste serviced weekly*	\$2,865.30
1m ³ waste container for commercial waste serviced weekly*	\$2,608.70
1.5m ³ waste container for commercial waste serviced weekly*	\$3,809.00
2m ³ waste container for commercial waste serviced weekly*	\$5,080.20
3m ³ waste container for commercial waste serviced weekly*	\$7,621.20
4.5m ³ waste container for commercial waste serviced weekly* (current services only)	\$11,315.40
17m ³ compactor waste container for commercial waste serviced weekly*	\$93,517.30
19m ³ compactor waste container for commercial waste serviced weekly*	\$104,284.30
23m ³ compactor waste container for commercial waste serviced weekly*	\$125,139.10
*Waste services to which section 5.1.8 and 5.1.10 applies.	
240 litre waste container for garden organics serviced weekly**	\$96.00**
240 litre waste container for garden organics serviced weekly (on property)**	\$126.00**
660 litre low noise waste container for garden organics serviced weekly**	\$258.00**
1100 litre low noise waste container for garden organics serviced weekly** (current services only)	\$426.00**
**Waste containers for garden organics are serviced fortnightly therefore only 50% of annual charge applies.	
240 litre waste container for recyclable waste serviced weekly	\$62.00

240 litre waste container for recyclable waste (on property) serviced weekly	\$77.50
360 litre waste container for recyclable waste serviced weekly	\$85.20
360 litre waste container for recyclable waste (on property) serviced weekly	\$105.30
660 litre low noise waste container for recyclable waste serviced weekly	\$483.30
1100 litre low noise waste container for recyclable waste serviced weekly	\$644.10
1m ³ waste container for recyclable waste serviced weekly	\$526.60
1.5m ³ waste container for recyclable waste serviced weekly	\$782.60
2m ³ waste container for recyclable waste serviced weekly	\$1,038.50
3m ³ waste container for recyclable waste serviced weekly	\$1,551.30
4.5m ³ waste container for recyclable waste serviced weekly (current services only)	\$2,271.70
23m ³ compactor waste container for recyclable waste serviced weekly	\$23,834.80
1m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$279.40
1.5m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$410.60
2m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$542.90
3m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$820.30
4.5m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly *** (current services only)	\$1,230.50
38m ³ compactor waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$18,577.00
***Each collection service for the collection of recyclable waste (but limited to cardboard) must be authorised by Waste and Resource Management (of Sunshine Coast Regional Council).	

5.1.13 Additional charges

Waste Management charges for extra services of a domestic or commercial waste container are issued via a Sundry Debtor Invoice. These charges are outlined in Council's Register of General Cost-Recovery Fees and Commercial Charges.

Council may charge Waste Management charges for extra services in circumstances where a missed service has been reported due to the waste container not being presented for collection prior to the service vehicle attending, necessitating the service vehicle to return to collect the waste. Council will issue a Sundry Debtor Invoice equivalent to an extra service charge as outlined in Council's Register of General Cost-Recovery Fees and Commercial Charges.

Charges which remain outstanding for a period greater than 90 days after the due date for payment will be transferred to the associated rate account and included on a supplementary rate notice.

5.1.14 Concessions

Council pensioner concessions as shown in section 2.3 will not be applied to the waste management utility charges specified in sections 5.1.7, 5.1.8, 5.1.9, 5.1.11 or 5.1.12.

5.1.15 Notices

Sections 2.1 and 2.2 of this Revenue Statement set out the Council billing frequency and method that will be applied to the collection of these utility charges.

5.2 Maroochydore City Centre Priority Development Area - Waste Management Utility Charge

5.2.1 Basis of charge

Utility charges for waste management, including waste removal activities, are levied pursuant to section 94(1)(b)(ii) of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012* for the purpose of defraying the costs of operating, maintaining and managing the collection and disposal of waste from all lands and premises in Council's local government area, including the Maroochydore City Centre Priority Development Area.

5.2.2 Charge to apply (general)

Waste management utility charges, in accordance with sections 5.2.7, 5.2.8 and 5.2.9, as applicable, shall apply to all commercial premises and domestic premises within the Maroochydore City Centre Priority Development Area which are directly or indirectly connected to the Automated Waste Collection Service (AWCS) of Council. The commercial premises and domestic premises subject to the Waste Management Utility Charge fall within the area delineated on the map shown at section 5.2.12 below.

The waste management utility charges, calculated in accordance with sections 5.2.7, 5.2.8 and 5.2.9, apply to commercial premises and domestic premises within the Maroochydore City Centre Priority Development Area in lieu of waste management utility charges calculated in accordance with sections 5.1.9, 5.1.10, 5.1.11 and 5.1.12.

5.2.3 Charge to apply (specific)

However, and despite section 5.2.2, Council may determine, having regard to the nature and volume of the general waste produced as a result of the use or occupation of specific premises, or a specific category of premises within the Maroochydore City Centre Priority Development Area, that:

- (a) waste management utility charges, calculated in accordance with sections 5.2.7, 5.2.8 and 5.2.9, do not apply to the premises, but waste management utility charges, calculated in accordance with sections 5.1.9, 5.1.10, 5.1.11 and 5.1.12, apply to the premises, or
- (b) waste management utility charges, calculated in accordance with sections 5.1.9, 5.1.10, 5.1.11 and 5.1.12, and waste management utility charges, calculated in accordance with sections 5.2.7, 5.2.8 and 5.2.9, apply to the premises.

5.2.4 Development types

Under this section 5.2, the Waste Management Utility Charge for domestic premises is calculated by reference to the number of bedrooms within the domestic premises. For the purposes of the calculation of the waste management utility charge, a bedroom is an area of a building or structure which:

- (a) is designated or intended for use for sleeping, or
- (b) can be used for sleeping such as a den, library, study, loft, media or home entertainment room, family or rumpus room or other similar space.

The Waste Management Utility Charge for commercial premises is calculated by reference to the gross floor area (GFA) of the commercial premises. For the purposes of the calculation of the Waste Management Utility Charge, the gross floor area of commercial premises means the total floor area

of all floors of the commercial premises measured from the outside of the external walls of the commercial premises or, if the commercial premises share a common wall—the centre of the common wall.

The Table at *Appendix 8* identifies the relationship between the defined use of commercial premises and its development type for the calculation of waste management utility charges in accordance with 5.2.8. If commercial premises do not fit within a defined use listed in the table at *Appendix 8*, the development type, for the calculation of charges, will be determined by Council.

5.2.5 Exclusions

Waste management utility charges will not be levied in respect of either of the following:

- (a) land which is owned or otherwise under the control of Council, unless the land is leased by Council, or
- (b) land which is specifically excluded from the provision of a waste collection service by Council.

5.2.6 Cancellation of service

Waste Management Utility Charge cancellations and/or suspensions are not permitted for premises that are intermittently occupied, for example, holiday homes and premises which are temporarily vacant awaiting sale or rental occupancy. Such premises, which are intermittently occupied for a portion of the year, are required to pay waste management utility charges for the entire year.

Waste Management Utility Charge cancellations are permitted in the following circumstances:

- (a) following demolition of premises, a pro rata adjustment will be allowed
- (b) premises that will be vacant for a full year and will not be intermittently occupied or offered for sale or rent.

An application for cancellation and/or suspension must be made in the form required by Council. The Waste Management Facility Charge specified in section 5.1.7 and the Waste Management Service Availability Charge specified in section 5.1.8 are payable (as relevant) in respect of premises which are the subject of a cancellation or suspension approved by Council regardless of the duration of the cancellation or suspension.

5.2.7 Calculation of Maroochydore City Centre Priority Development Area Waste Management Utility Charge for domestic premises

Under this section 5.2, all waste management utility charges for domestic premises in the Maroochydore City Centre Priority Development Area shall be calculated in accordance with the utility charge table details as listed below.

Particulars of Premises	Criteria for Charge	Total Annual Charge
Domestic premises	1 bedroom	\$201.60
	2 or more bedrooms	\$201.60

5.2.8 Calculation of Maroochydore City Centre Priority Development Area Waste Management Utility Charge for commercial premises

Under this section 5.2, all waste management utility charges for commercial premises in the Maroochydore City Centre Priority Development Area shall be, subject to section 5.2.9, calculated in

accordance with the utility charge table details as listed below and are inclusive of servicing the State Government waste disposal levy.

Development Type	Criteria for Charge	Total Annual Charge
Commercial Type 1	Per 100m ² gross floor area (GFA) (pro-rata)	\$964.60
Commercial Type 2	Per 100m ² gross floor area (GFA) (pro-rata)	\$297.40

5.2.9 Minimum charges

A minimum charge of \$964.60 per annum per premises will apply if the premises are commercial premises Type 1.

A minimum charge of \$297.40 per annum per premises will apply if the premises are commercial premises Type 2.

5.2.10 Additional charges

In addition to a waste management utility charge, certain premises in the Maroochydore City Centre Priority Development Area are required to pay the Prescribed Services Charge as further explained in section 7 of this Revenue Statement.

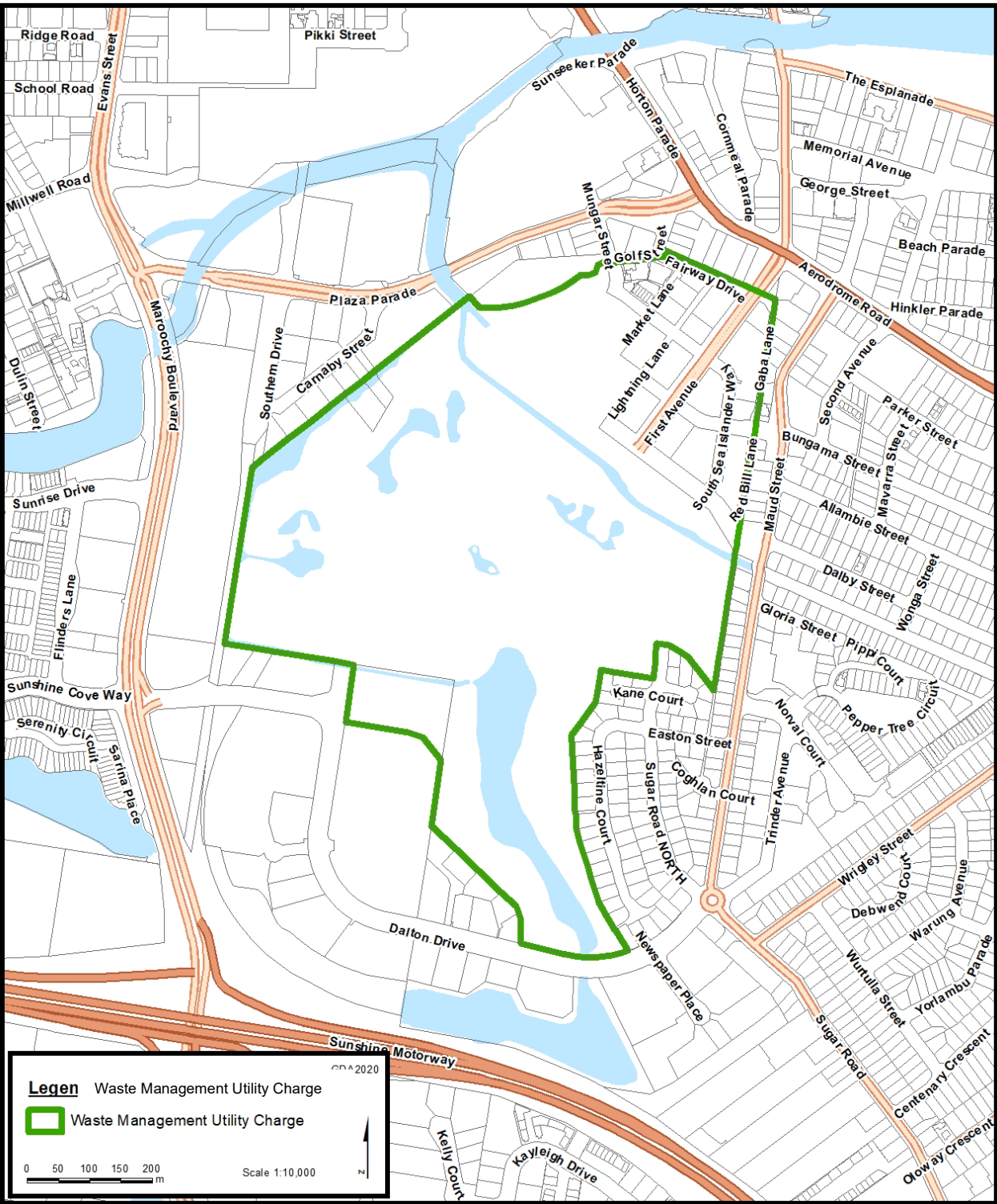
5.2.11 Concessions

Council pensioner concessions as shown in section 2.3 will not be applied to the Maroochydore City Centre Priority Development Area waste management utility charges specified in this section 5.2.

5.2.12 Notices

Sections 2.1 and 2.2 of this Revenue Statement set out the Council billing frequency and method that will be applied to the collection of these utility charges.

5.2.13 Maroochydore City Centre Priority Development Area – Waste Management Utility Charge - Map



5.3 Definitions

In this section 5, the following definitions apply:

bulk waste container, the waste container with capacity of 1m³ or more.

commercial premises, any of the following types of premises:

- (a) a hotel, motel, caravan park, cafe, food store or canteen
- (b) an assembly building, institutional building, kindergarten, child minding centre, school or other building used for education
- (c) premises where a sport or game is ordinarily played in public
- (d) an exhibition ground, show ground or racecourse
- (e) an office, shop or other premises where business or work is carried out

and includes all land categorised under one of the differential general rate categories 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 24, 25, 25A, 25B, 26 or 31 as shown in section 3 or land exempt from rating used for commercial purposes.

commercial waste is waste, other than garden organics, recyclable waste, interceptor waste or waste discharged to a sewer, produced as a result of the ordinary use or occupation of commercial premises.

community titles scheme, see section 10 of the *Body Corporate and Community Management Act 1997*.

compactor waste container, a waste container fitted with a mechanical device which is capable of compacting the content of the waste container.

domestic clean-up waste, non-putrescible, dry and inoffensive waste, other than garden organics or recyclable waste, produced as a result of a clean-up of domestic premises.

domestic premises, any of the following types of premises:

- (a) a single unit private dwelling
- (b) premises containing 2 or more separate flats, apartments or other dwelling units
- (c) a boarding house, hostel, lodging house or guest house

and includes all land categorised under one of the differential general rate categories 1, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 23, 27, 27T, 28, 29, 29T or 30 as shown in section 3 or land exempt from rating used for domestic purposes.

domestic waste is waste, other than domestic clean-up waste, garden organics, recyclable waste, interceptor waste or waste discharged to a sewer, produced as a result of the ordinary use or occupation of domestic premises.

general waste means:

- (a) waste other than regulated waste, and
- (b) any of the following:
 - (i) commercial waste
 - (ii) domestic waste

(iii) recyclable waste

(iv) garden organics.

garden organics, grass cuttings, trees, tree pruning's, bushes or shrubs, or similar matter produced as a result of the ordinary use or occupation of premises no bigger than 200 millimetres (mm) in any direction.

industrial waste, has the meaning given in *Local Law No. 3 (Community Health and Environmental Management) 2011*.

infirm, upon application, for the collection of waste from a waste container at premises, includes:

- (a) entering the premises to retrieve the waste container from a collection point on the premises nominated by Council, and
- (b) servicing the waste container, and
- (c) returning the waste container to the collection point nominated by Council.

interceptor, has the meaning given in *Local Law No. 3 (Community Health and Environmental Management) 2011*.

interceptor waste, has the meaning given in *Local Law No. 3 (Community Health and Environmental Management) 2011*.

low noise waste container, a waste container with a polymer component which is injection moulded from specially designed high-density polyethylene with a capacity of 660 litre or more.

occupier, of premises, the person who has the control or management of the premises.

on property, for the collection of waste from a waste container at premises, includes:

- (a) entering the premises to retrieve the waste container from a collection point on the premises nominated by Council; and
- (b) servicing the waste container; and
- (c) returning the waste container to the collection point nominated by Council.

owner, of premises, the person for the time being entitled to receive the rent for the premises or would be entitled to receive the rent for it if it were let to a tenant at a rent.

premises, includes each of the following:

- (a) domestic premises
- (b) government premises
- (c) industrial premises
- (d) commercial premises
- (e) a building and the land on which a building is situated.

rateable land, see *Local Government Act 2009*, section 93(2).

recyclable interceptor waste, matter that is, or is intended to be, removed from a grease interceptor and taken elsewhere for processing into a non-toxic, non-hazardous and usable substance for sale.

recyclable waste, clean and inoffensive waste accepted under Council's recycling service for the local government area of Council.

regulated waste, see the *Waste Reduction and Recycling Act 2011*, Schedule 1.

standard general waste container, a waste container of a type approved by Council.

waste container, a container for storing domestic waste, commercial waste, recyclable waste, or garden organics at premises in Council's local government area.

waste, see *Waste Reduction and Recycling Act 2011*, section 8AA.

6. SEPARATE CHARGES

6.1 Environment Levy

6.1.1 Basis of Charge

Separate charges are to be levied under section 94(1)(b)(iii) of the *Local Government Act 2009* pursuant to section 103 of the *Local Government Regulation 2012*.

The Environment Levy, a separate charge, will be made and levied for the 2025-26 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 but not limited to:

- The acquisition, protection and management of environmentally significant land.
- Major on-ground rehabilitation and regional planning, management and research projects that assist in the protection and enhancement of our biodiversity, waterways and wetlands and coastal areas.
- 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 2026 will be \$82. The charge will apply to all rateable land including *strata lots* within the Sunshine Coast Regional Council area.

6.1.3 Basis of Charge Calculation

The amount of the charge has been calculated on the basis of the estimated cost to implement the initiatives set out in section 6.1.1. Council considers that the benefit to any particular rateable land from the range of strategic environmental management initiatives listed in section 6.1.1 cannot be distinguished from the benefit to any other particular rateable land. Accordingly a separate charge of \$82 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 section 6.1.1 that are funded by the charge.

6.1.4 Concessions

Concessions as shown in section 2.3 will not apply to this charge.

6.1.5 Notices

Sections 2.1 and 2.2 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 are to be levied under section 94(1)(b)(iii) of the *Local Government Act 2009* pursuant to section 103 of the *Local Government Regulation 2012*.

The Transport Levy, a separate charge, will be made and levied for the 2025-26 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 levy revenue to fund or leverage selected eligible transport infrastructure for multi-modal transport outcomes that have priority but cannot be provided in a timely manner through existing funding mechanisms
- Allowing Council to influence the bringing forward of investment in State and Federal Government transport network improvements
- Enabling Council to enter into partnerships with the State Government, and potentially third-party interests, to jointly fund selected eligible transport infrastructure and initiatives
- 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 Regional Council local government area
- Develop and maintain a broad understanding of likely future strategic transport 'disruptions'
- Building a Transport Futures Fund directed at achieving long term, multi-modal transport infrastructure outcomes
- Complementing Council's vision and supporting the objectives of Council's *Integrated Transport Strategy*.

6.2.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2026 will be \$43.92. The charge will apply to all rateable land including *strata lots* within the Sunshine Coast Regional Council local government area.

6.2.3 Basis of Charge Calculation

The amount of the charge has been calculated on the basis of the estimated cost to implement the initiatives and achieve long term outcomes. Council considers that the benefit to any particular rateable land from 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 \$43.92 per annum is to be levied equally on all rateable land in the region.

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

6.2.4 Concessions

Concessions as shown in section 2.3 will not apply to this charge.

6.2.5 Notices

Sections 2.1 and 2.2 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this charge.

6.3 Arts and Heritage Levy

6.3.1 Basis of Charge

Separate charges are to be levied under section 94(1)(b)(iii) of the *Local Government Act 2009* pursuant to section 103 of the *Local Government Regulation 2012*.

The Arts and Heritage Levy, a separate charge, will be made and levied for the 2025-26 financial year on all rateable land in the Sunshine Coast Regional Council area to fund arts and cultural heritage projects, in line with the goals and strategies endorsed within the Sunshine Coast Heritage

Plan 2021-2031, the Sunshine Coast Creative Arts Plan 2023-2038, in accordance with Council's Arts and Heritage Levy Policy.

Revenue from the Arts and Heritage Levy will be expended on a range of facilities, programs, projects and activities concerned with the preservation and promotion of the region's history and cultural heritage, the development and promotion of a sustainable arts ecology, and to trigger the support of other government and non-government partners. Specifically, the Arts and Heritage Levy will be used to achieve key heritage outcome areas, goals and activities, identified in the:

- Sunshine Coast Heritage Plan 2021-2031 including but not limited to:
 - Knowledge Programs: Including research projects, digitisation initiatives and accessibility programs in relation to the history and heritage of the region.
 - Conservation Programs: Including Heritage Advisory Services, heritage incentives, and conservation/preservation projects on Council-owned heritage properties, places, and objects.
 - Support Programs: Including Arts and Heritage Levy Grants programs such as Community Partnership Funding Program, Events and Exhibitions Program, Collections Support Program, Cultural Support Program; heritage sector development and community education workshops.
 - Communication Programs: Including cultural tourism programs within the Horizon Festival, marketing initiatives, and interpretive exhibitions, digital stories, and trails.
 - Capital Works Programs: Including infrastructure building works, as outlined in the Heritage Plan and Regional Arts Infrastructure Framework.
 - Arts and Heritage Levy Management: Resourcing costs associated directly with the administration of the Arts and Heritage Levy.
- Sunshine Coast Creative Arts Plan 2023-2038, including but not limited to:
 - Local artists and artistic content is developed and celebrated: including the development and support of programs that help creative ideas become sustainable businesses and enable First Nations to self-determine arts programs and activities.
 - Arts Audiences and creative development flourish through investment and development: including incentive programs to provide pathways and development opportunities for local artists and arts workers and investment strategic partnerships with significant arts organisations to help deliver the Arts Plan outcomes.
 - A dedicated network of places and spaces for artists to connect, create and collaborate, including negotiating and facilitating access to affordable spaces for artists to make, exhibit and perform.
 - Embedding Art and Creativity in the identity and the experience of the Sunshine Coast including support of the philanthropic programs of the Sunshine Coast Arts Foundation and the development of an audience participation strategy to grow local participation and arts audiences in creative and artistic endeavours across the region.

6.3.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2026 will be \$20. The charge will apply to all rateable land including *strata lots* within the Sunshine Coast Regional Council.

6.3.3 Basis of Charge Calculation

The amount of the charge has been calculated on the basis of the estimated cost to implement the initiatives. Council considers that the benefit to any particular rateable land from the establishment

of an Arts and Heritage Program which includes initiatives listed in section 6.3.1, cannot be distinguished from the benefit to any other particular rateable land. Accordingly, a separate charge of \$20 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 Arts and Heritage Program and from the implementation of the initiatives listed in section 6.3.1 that are funded by the charge.

6.3.4 Concessions

Council pensioner concessions as shown in section 2.3 will not apply to this charge.

6.3.5 Notices

Sections 2.1 and 2.2 of this Revenue Statement sets out the Council billing frequency and method that will be applied to this charge.

7. PRESCRIBED SERVICES CHARGE

7.1 Basis of charge

The Prescribed Services Charge applies to properties within the Maroochydore City Centre Priority Development Area (PDA) in accordance with the Maroochydore City Centre Infrastructure Agreement 2017. The Prescribed Services Charge contributes towards the capital costs, and operation and maintenance costs of the Automated Waste Collection System (AWCS) which services the PDA. The Prescribed Services Charge is calculated in accordance with the Prescribed Services Charge Plan which is adopted annually by Council and published on Council's website. Table 11 of the Prescribed Services Charge Plan sets out the Prescribed Services Charge for different development types.

7.2 Notices

The Prescribed Services Charge will appear on rate notices and is payable by the due date shown on the rates notice. Section 2.1 of this Revenue Statement sets out the Council billing frequency which applies to this charge. If the Prescribed Services Charge begins to apply to certain premises during a financial year, it will be charged on a pro-rata basis.

7.3 Interest

In accordance with the Maroochydore City Centre Infrastructure Agreement 2017, interest will be applied to all overdue Prescribed Services Charge payments. The interest will be compound interest, calculated on daily rests and the rate will be 11% per annum.

7.4 Concessions

Council pensioner concessions as shown in section 2.3 do NOT apply to the Prescribed Services Charge.

APPENDIX 1

OVERALL PLAN - Montville Beautification Levy

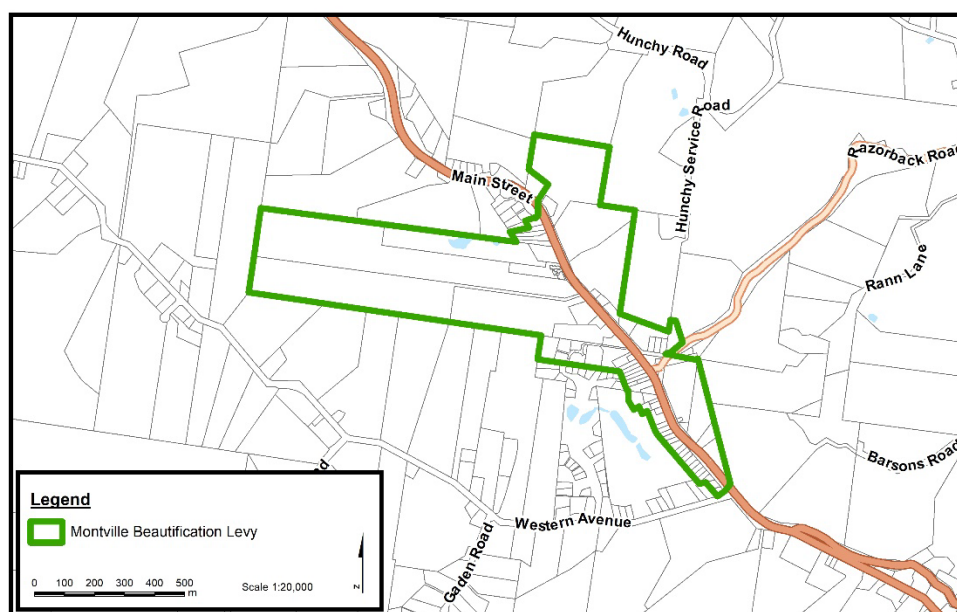
1. Special Rate for the improvement of the Montville Town Centre

The Montville Beautification Levy is a special rate to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*. The Overall Plan for the Montville Beautification Levy was adopted by Council at its 2021-22 budget meeting. This Overall Plan was amended by Council at its 2022-23 budget meeting and at the 2023-24 budget meeting. The Overall Plan for the Montville Beautification Levy, incorporating the 2022-23 and 2023-24 amendments, is detailed below.

2. The benefitted area to which the Special Rate applies

The Montville Beautification Levy special rate for the Montville Town Centre Beautification and Improvement Project, applies to all rateable land including *strata lots* within the area delineated on Map A below, being properties on Main Street, Montville, between Western Avenue and Hoffman Close, Montville. The land or its occupier, within the benefitted area delineated on Map A below, specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided because the additional works and improvements to the Montville Town Centre provide increased accessibility and amenity over and above the standard level of service applied by Council.

Map A - Montville Beautification Levy Benefit Area



3. The service, facility or activity to be provided

Sunshine Coast Regional Council will undertake works, namely the Montville Town Centre Beautification and Improvement Project, including design, development and provision of the works for, and/or works for access to, the Montville Town Centre including beautification and improvements over and above the standard level of service applied by Council.

4. The estimated cost of implementing the Overall Plan

The overall cost of carrying out the service, facility or activity detailed above associated with the Montville Town Centre Beautification and Improvement Project has been determined to be approximately \$240,337.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is five years concluding on 30 June 2026. The Overall Plan is subject to periodic review, at least annually.

ANNUAL IMPLEMENTATION PLAN - Montville Beautification Levy

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2025-26 financial year in accordance with the Overall Plan for the area identified as the Montville Beautification Levy Benefit Area identified at Map A above.

The actions or process to be undertaken pursuant to the Overall Plan include:

- Design and development of the works for, and/or works for access to, the Montville Town Centre in preparation for implementation during the period of the Overall Plan,
- provision of the works to increase amenity, and/or access to, the Montville Town Centre, including beautification and improvements over and above the standard level of service applied by Council,
- managing, operating, and developing the Montville Town Centre Beautification and Improvement Project undertaken or proposed to be undertaken by the Council, which provides increased accessibility and amenity over and above the standard level of service applied by Council.

The estimated cost of the Annual Implementation Plan for 2025-26 is \$47,500.

For the 2025-26 financial year a special rate of 0.0851 cents in the dollar of rateable valuation will be levied on all rateable land within the Montville Beautification Levy Benefit Area identified at Map A above, including *strata lots*. Additionally, in accordance with section 94(10) of the *Local Government Regulation 2012* Council has imposed a minimum amount of the special rate. For the 2025-26 financial year the minimum is \$292 per property per annum.

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. 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.

The Overall Plan for the Twin Waters Maintenance Charge was adopted by Council at its 2021-22 budget meeting. This Overall Plan was amended by Council at the 2022-23 budget meeting and at the 2023-24 budget meeting. For 2025-26 it is proposed to amend the Overall Plan by way of increasing the estimated cost of carrying out the Overall Plan to \$1,337,893 and extending the estimated time for implementing the Overall Plan by 5 years to 30 June 2031. The Overall Plan for the Twin Waters Maintenance Charge, incorporating the 2022-23 amendment, 2023-24 amendment, and the 2025-26 amendment, is detailed below.

2. The benefitted area to which the special charge applies

The Twin Waters Maintenance special charge applies to all rateable land including *strata lots* within the area delineated on Map B below as the Twin Waters Maintenance Charge Benefit Area. The land or its occupier specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided of a landscaping and maintenance service to the Twin Waters Residential Community over and above the standard level of service applied by Council. The special charge will be levied on all rateable land within the defined benefitted area at differential levels according to the degree of benefit or special access, in Council's opinion, to which the rateable land or its occupier is deemed to derive. Due to their size and number of residents, the amount of the special charge applicable to the Living Choice Twin Waters Retirement Village (property number 89200) and to the Twin Waters Aged Care Home (property number 247510) is larger than the special charge payable by other rateable land to which the Overall Plan applies.

3. The service, facility or activity 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 Council.

4. The estimated cost of implementing the Overall Plan

The estimated cost of carrying out the Overall Plan for the provision of the higher level Twin Waters Maintenance service has been determined to be approximately \$1,337,893.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is ten years concluding on 30 June 2031. The Overall Plan is subject to periodic review, at least annually.

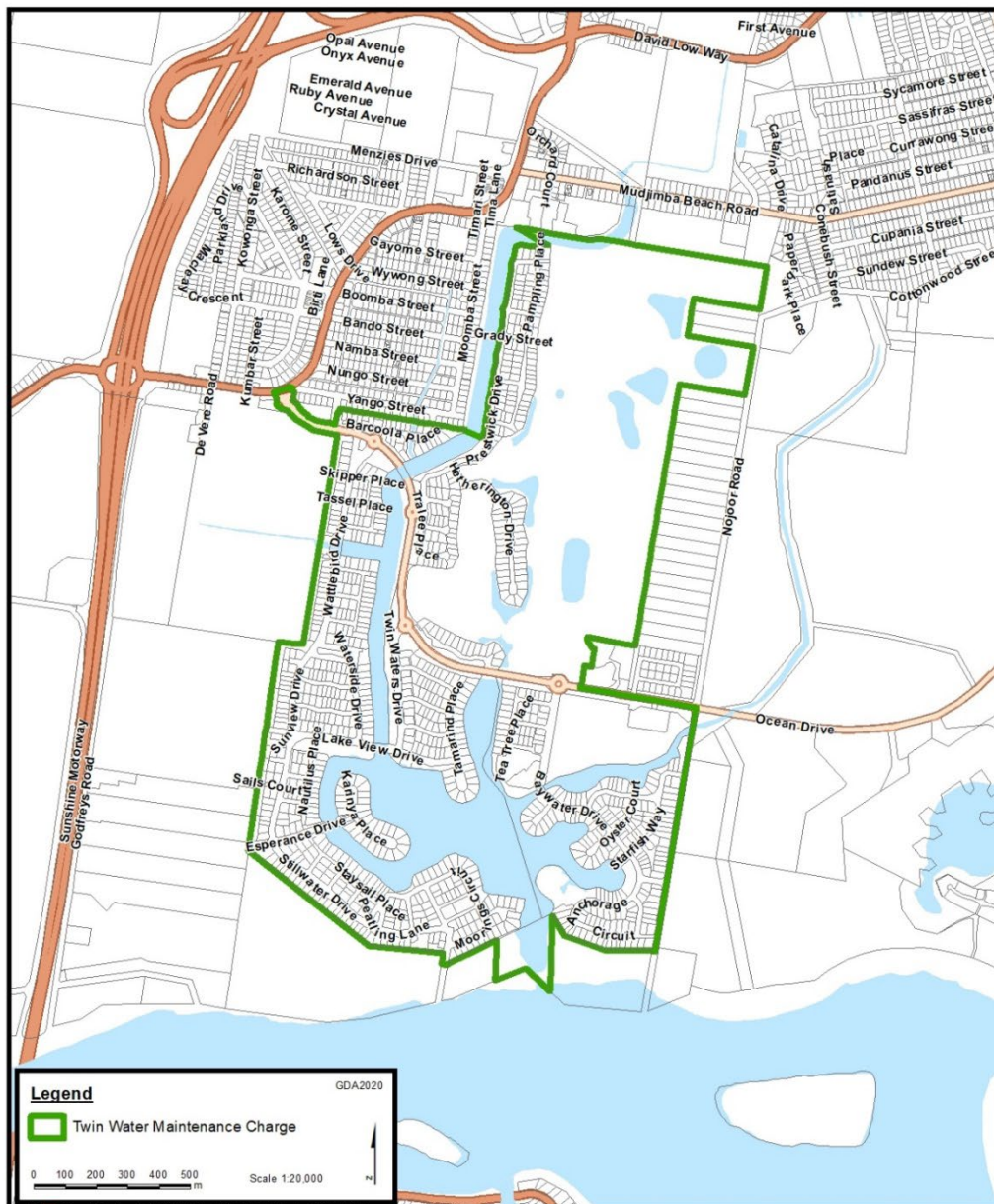
ANNUAL IMPLEMENTATION PLAN - Twin Waters Maintenance Charge

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2025-26 financial year in accordance with the Overall Plan for the area identified as the Twin Waters Maintenance Charge Benefit Area identified at Map B below.

The actions or process to be undertaken include providing a landscaping and maintenance service within the Twin Waters Maintenance Charge Benefit Area (Map B below refers) over and above the standard level of landscaping and maintenance services applied by Council. The estimated cost of the Annual Implementation Plan for 2025-26 is \$123,672. For the 2025-26 financial year the charge will be levied on the following basis:

Details	2025-26 Annual Charge
Living Choice Twin Waters Retirement Village (property number 89200)	\$1344
Twin Waters Aged Care Home (property number 247510)	\$647
All other properties	\$130

Map B - Twin Waters Maintenance Charge Benefit Area



APPENDIX 3

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 2025-26 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 benefitted area to which the special charges applies

Council has formed the opinion that the land or its occupier specially benefits from the fire emergency response capability that is provided by the Rural Fire Brigades, whose capability would be substantially or completely diminished if the Rural Fire Brigades did not receive the funding provided to them by Council as a direct consequence of the levying of the special charge. 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 excluding that land which is both:

- 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 to D (as per Schedule 1 - *Fire Services Regulation 2011*).

The charge will be levied on the following basis:

Rural Fire Brigade Area	2025-26 Annual Charge
Belli Park	\$25
Bli Bli & District	\$25
Conondale	\$25
Beerwah & District	\$25
Crystal Waters Village	\$25
Doonan	\$25
Eudlo	\$25
Eumundi	\$25
Glasshouse Mountains	\$25
Ilkley & District	\$25
Image Flat/Cooloolabin	\$25
Keils Mountain	\$25
Kenilworth	\$25
Kureelipa	\$25

Rural Fire Brigade Area	2025-26 Annual Charge
Landsborough	\$25
Maleny & District	\$25
Mapleton	\$25
Maroochy River	\$25
Montville	\$25
Obi Obi	\$25
Palmwoods	\$25
Peachester	\$25
Starlight	\$25
Valdora/Yandina Creek	\$25
Verrierdale	\$25
West Woombye	\$25
Yandina/North Arm	\$25

3. The service, facility or activity 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 Department. This will enable the Brigades to direct more time toward:

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

4. The estimated cost of implementing the Overall Plan

The estimated cost of implementing the Overall Plan has been determined to be approximately \$674,125. 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.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2026.

APPENDIX 4

OVERALL PLAN - Brightwater Estate Landscaping Charge

1. Special charge for Brightwater Estate Landscaping

Responsibility for the maintenance of the Brightwater Estate has been transferred to Council progressively. 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.

The Overall Plan for the Brightwater Estate Landscaping Charge was adopted by Council at its 2021-22 budget meeting. This Overall Plan was amended by Council at the 2022-23 budget meeting and at the 2023-24 budget meeting. For 2025-26 the Overall Plan is further amended by way of increasing the estimated cost of carrying out the Overall Plan to \$2,398,769 and extending the estimated time for implementing the Overall Plan by 5 years to 30 June 2031. The Overall Plan for the Brightwater Estate Landscaping Charge, incorporating the 2022-23 amendment, the 2023-24 amendment, and 2025-26 amendment, is detailed below.

2. The benefitted area to which the special charge applies

The special charge for Brightwater Estate Landscaping applies to all rateable land including *strata lots* within the area delineated on Map C below as the Brightwater Estate Landscaping Charge Benefit Area. The land or its occupier specially benefits or will specially benefit, from the provision of a landscaping and maintenance service to the Brightwater Estate over and above the standard level of service applied by Council. Charges will commence progressively for each registered lot within the Brightwater Estate two years after the date of registration of the plan creating the lot with the Registrar of Titles. All rateable land including *strata lots* within the area delineated on the plan below of the Brightwater Estate are subject to this charge.

The special charge will be levied according to the degree of benefit or special access, in Council's opinion, to which the land or the occupier of the land is deemed to derive. The charges so made will be applied to all rateable land, the land or the occupier, pro-rata and commencing two years after each lot was registered. Due to size and patronage, the amount of the special charge applicable to the Brightwater Shopping Centre (property number 232054) and Brightwater Hotel (Property number 232595) is larger than the special charge payable by other rateable land to which the Overall Plan applies.

3. The service, facility or activity 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 Council.

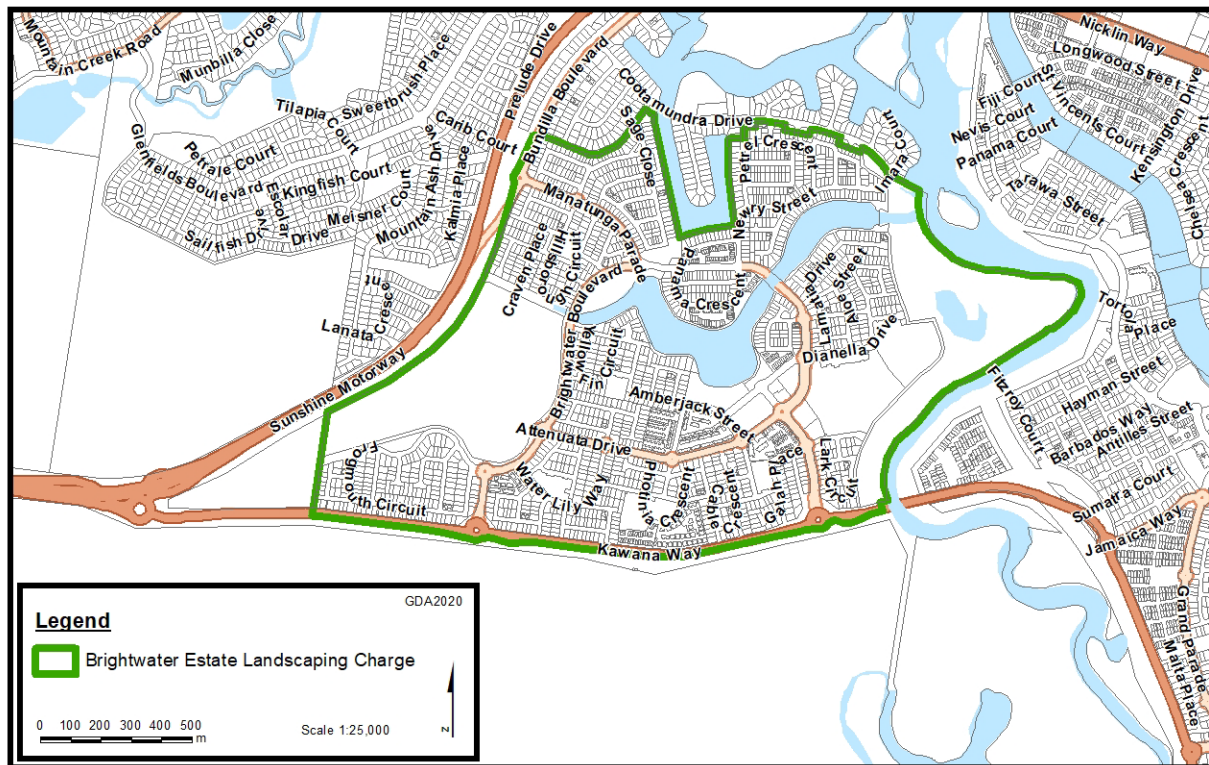
4. The estimated cost of implementing the Overall Plan

The estimated cost of carrying out the Overall Plan for the provision of the higher level Brightwater Estate landscaping service has been determined to be approximately \$2,398,769.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is ten years concluding on 30 June 2031. The Overall Plan is subject to periodic review, at least annually.

Map C – Brightwater Estate Landscaping Charge Benefit Area



ANNUAL IMPLEMENTATION PLAN - Brightwater Estate Landscaping Charge

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2025-26 financial year in accordance with the Overall Plan for the area identified as the Brightwater Estate Landscaping Charge Benefit Area identified at Map C above.

The actions or process to be undertaken include providing a landscaping and maintenance service within the Brightwater Estate Landscaping Charge Benefit Area (Map C above refers) over and above the standard level of landscaping and maintenance services applied by Council. The estimated cost of the Annual Implementation Plan for 2025-26 is \$231,615. For the 2025-26 financial year the charge will be levied on the following basis:

Details	2025-26 Annual Charge
Brightwater Shopping Centre (property number 232054)	\$2496
Brightwater Hotel (property number 232595)	\$1248
All other properties	\$96

APPENDIX 5

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. Sunshine Coast Regional 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.

The Overall Plan for the Sunshine Cove Maintenance Charge was adopted by Council at its 2021-22 budget meeting. This Overall Plan was amended by Council at the 2022-23 budget meeting and at the 2023-24 budget meeting. For 2025-26 it is proposed to amend the Overall Plan by way of increasing the estimated cost of carrying out the Overall Plan to \$1,911,463 and extending the estimated time for implementing the Overall Plan by 5 years to 30 June 2031. The Overall Plan for the Sunshine Cove Maintenance Charge, incorporating the 2022-23 amendment, 2023-24 amendment, and 2025-26 amendment, is detailed below.

2. The benefitted area to which the special charge applies

The special charge for Sunshine Cove Maintenance applies to all rateable land including *strata lots* within the area delineated on Map D below as the Sunshine Cove Maintenance Charge Benefit Area. The land or its occupier specially benefit or will specially benefit, from a landscaping and maintenance service being provided to the Sunshine Cove Residential community, over and above the standard level of service applied by Council.

As new lots within the Sunshine Cove Development are registered with the Registrar of Titles they will be subject to the charge in this financial year. The annual charge will be pro-rata and commence from the date of registration of the lot. The special charge will be levied on all rateable land including *strata lots* within the defined benefitted area at differential levels according to the degree of benefit or special access, in Council's opinion, to which the land or occupier of the land is deemed to derive. Due to its size and number of residents, the amount of the special charge applicable to the Sunshine Cove Retirement Village and the Aged Care Home (property number 232868) located at Sunshine Cove is larger than the special charge payable by other rateable land to which the Overall Plan applies.

3. The service, facility or activity 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 Council.

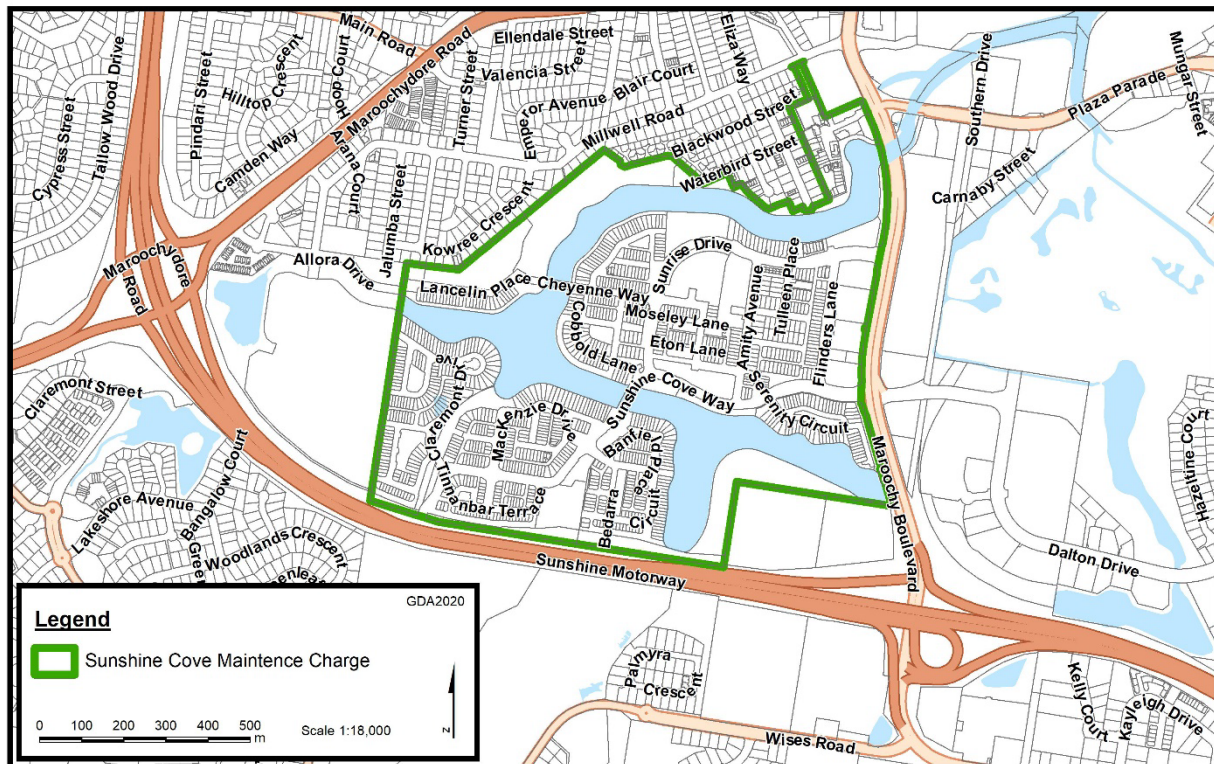
4. The estimated cost of implementing the Overall Plan

The overall operational costs associated with the provision of the higher level Sunshine Cove maintenance service has been determined to be approximately \$1,911,463.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is ten years concluding on 30 June 2031. The Overall Plan is subject to periodic review, at least annually.

Map D - Sunshine Cove Maintenance Charge Benefit Area



ANNUAL IMPLEMENTATION PLAN - Sunshine Cove Maintenance Charge

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2025-26 financial year in accordance with the Overall Plan for the area identified as the Sunshine Cove Maintenance Charge Benefit Area identified at Map D above.

The actions or process to be undertaken include providing a landscaping and maintenance service within the Sunshine Cove Maintenance Charge Benefit Area (Map D above refers) over and above the standard level of landscaping and maintenance services applied by Council. The estimated cost of the Annual Implementation Plan for 2025-26 is \$187,093. For the 2025-26 financial year the charge will be levied on the following basis:

Details	2025-26 Annual Charge
Sunshine Cove Retirement Village (future)	\$1359
Aged Care Home located at Sunshine Cove (property number 232868)	\$679
All other properties	\$156

APPENDIX 6

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 lands 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 benefitted area to which the special charge applies

The special charge for Mooloolah Island Maintenance applies to all rateable land including *strata lots* within the area delineated on Map E below. The land or its owner specially benefits or will specially benefit, from Council providing a landscaping and maintenance service to the Mooloolah Island Residential community, over and above the standard level of service applied by Council.

Map E - Mooloolah Island Maintenance Charge Benefit Area



A special charge of \$154 for the financial year ended 30 June 2026 for Mooloolah Island Maintenance Charge applies to all rateable land including *strata lots* within the benefitted area.

3. The service, facility or activity 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 Council.

4. The estimated cost of implementing the Overall Plan

The overall operational cost associated with the provision of the higher level Mooloolah Island maintenance service for the 2025-26 financial year has been determined to be \$5236.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2026.

APPENDIX 7 – 2025-26 Land Use Codes

Land Use Code*	Land Use Code Title
01	Vacant urban land
02	Single dwelling
03	Multiple dwelling (dual occupancy, secondary dwelling or flats)
04	Large home site – vacant
05	Large home site – dwelling
06	Outbuilding
07	Guest house/private hotel/hostel/bed and breakfast
08	Community title scheme unit(s)
09	Group title multi dwelling or Group title single dwelling or group title vacant land
10	Combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet
11	Shop/office (single) with or without accommodation
12	Shops – shopping group (more than 6 shops)
13	Shops – shopping group (2 to 6 shops)
14	Shops – main retail
15	Shops – secondary retail
16	Drive-in shopping centres
17	Restaurant/fast food outlet
18	Special tourist attraction
19	Walkway/ramp
20	Marina
21	Retirement village, aged people home (non-medical care or mixed non-medical and medical care)
211	Retirement lifestyle village
22	Car park
23	Retail warehouse
24	Sales area
25	Office(s)
26	Funeral parlour
27	Private hospital/convalescent home (medical care)
28	Warehouse & bulk Stores
29	Transport terminal
30	Service station
31	Oil depots

Land Use Code*	Land Use Code Title
32	Wharf
33	Builders yard & contractors yard
34	Cold stores & ice works
35	General industry
36	Light industry
37	Noxious/offensive industry
38	Advertising hoarding
39	Harbour industry
40	Extractive
41	Childcare centre
42	Hotel & tavern
43	Motel
44	Nurseries/garden centres
45	Theatres/cinemas
46	Drive In theatres
47	Licensed club
48	Sports club/facilities
49	Caravan Park
50	Other club (non-business)
51	Religious
52	Cemeteries
53	Secondary Land Use Code for commonwealth ownership only
54	Secondary Land Use Code for state ownership only
55	Library
56	Showgrounds/racecourses
57	Parks & gardens
58	Educational – school, kindergarten, university
59	Secondary Land Use Code for local government ownership only
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

Land Use Code*	Land Use Code Title
70	Cream
71	Oil seeds
72	Vacant land – valuation discounted subdivided land
73	Grains
74	Turf farms
75	Sugar cane
76	Tobacco
77	Cotton
78	Rice
79	Orchards
80	Tropical Fruit
81	Pineapple
82	Vineyards
83	Small crops and fodder irrigated
84	Small crops and fodder non irrigated
85	Pigs
86	Horses
87	Poultry
88	Forestry & logs
89	Animals (special), boarding kennels/cattery (one or both may apply)
91	Transformers/utility installation
92	Defence Force establishments
93	Peanuts
94	Vacant rural land
95	Reservoir, dams, bores
96	Public hospitals
97	Welfare homes/institutions
99	Community protection centre
100	Sunshine Coast Airport, Sunshine Coast Airport Precinct

* As determined by the Sunshine Coast Regional Council, based on the Land Use Codes provided by the Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development.

APPENDIX 8 – Development Types – Maroochydore City Centre Priority Development Area - Waste Management Utility Charge

Defined Uses	Development Type
Bar	Commercial - Type 1
Bulk landscape supplies	Commercial - Type 2
Car Wash	Commercial - Type 2
Caretakers' accommodation	Residential
Childcare centre	Commercial - Type 2
Club (where licensed)	Commercial - Type 1
Club (where not licensed)	Commercial - Type 2
Community care centre	Commercial - Type 2
Community residence	Residential
Community use	Commercial - Type 2
Dual occupancy	Residential
Dwelling house	Residential
Dwelling unit	Residential
Educational establishment	Commercial - Type 2
Emergency services	Commercial - Type 2
Food and drink outlet	Commercial - Type 1
Function facility	Commercial - Type 2
Funeral parlour	Commercial - Type 2
Garden centre	Commercial - Type 2
Hardware and trade supplies	Commercial - Type 2
Health care services	Commercial - Type 2
Hospital	Commercial - Type 2
Hotel	Commercial - Type 1
Indoor sport and recreation	Commercial - Type 2
Landing	Commercial - Type 2
Major sport, recreation and entertainment facility	Commercial - Type 2
Market	Commercial - Type 2
Motel	Commercial - Type 2
Multiple dwelling	Residential
Nightclub entertainment facility	Commercial - Type 1
Office	Commercial - Type 2
Outdoor sales	Commercial - Type 2
Outdoor sport and recreation	Commercial - Type 2

Defined Uses	Development Type
Parking station	Commercial - Type 2
Place of worship	Commercial - Type 2
Research and technology industry	Commercial - Type 2
Residential care facility	Commercial - Type 2
Resort complex	Commercial - Type 2
Retirement facility	Commercial - Type 2
Rooming accommodation	Commercial - Type 2
Sales office	Commercial - Type 2
Service industry	Commercial - Type 2
Service station	Commercial - Type 2
Shop	Commercial - Type 2
Shopping centre	Commercial - Type 2
Short term accommodation (other than a Motel)	Commercial - Type 2
Showroom	Commercial - Type 2
Telecommunications facility	Commercial - Type 2
Theatre	Commercial - Type 2
Tourist attraction	Commercial - Type 2
Utility installation	Commercial - Type 2
Veterinary services	Commercial - Type 2



sunshinecoast.qld.gov.au
mail@sunshinecoast.qld.gov.au
07 5475 7272