



**Sunshine Coast Council - Total  
 Statement of Income and Expense (i,vi)**

For Period Ending 30 June

	Revised	Original	Forecast								
	Budget*	Budget	2021	2022	2023	2024	2025	2026	2027	2028	2029
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Operating Revenue</b>											
Gross Rates & Utility Charges	305,882	335,690	349,387	363,670	379,060	396,521	414,818	433,991	454,084	475,139	497,203
Interest from Rates & Utilities	670	670	699	730	762	800	839	880	923	968	1,016
Less Discounts, Pensioner Remissions	(13,414)	(14,871)	(15,525)	(16,208)	(16,922)	(17,751)	(18,621)	(19,533)	(20,490)	(21,494)	(22,547)
<b>Net Rates &amp; Utility Charges</b>	<b>293,138</b>	<b>321,489</b>	<b>334,562</b>	<b>348,192</b>	<b>362,901</b>	<b>379,570</b>	<b>397,036</b>	<b>415,338</b>	<b>434,517</b>	<b>454,613</b>	<b>475,672</b>
Fees & Charges	56,754	57,857	59,506	61,202	63,313	65,498	67,757	70,095	72,513	75,015	77,603
Interest Received from Investments	8,768	8,838	8,838	8,838	8,838	8,838	8,838	8,838	8,838	8,838	8,838
Grants and Subsidies - Recurrent	8,176	12,329	12,329	12,329	12,329	12,329	12,329	12,329	12,329	12,329	12,329
Operating contributions	303	319	319	319	319	319	319	319	319	319	319
Unitywater Participation	50,095	49,838	49,838	49,838	49,838	49,838	49,838	49,838	49,838	49,838	49,838
Other Revenue	23,997	25,016	42,065	62,401	33,333	40,233	21,110	21,132	42,360	45,804	39,832
Internal Revenues	5,711	8,101	8,332	8,569	8,865	9,171	9,487	9,815	10,153	10,503	10,866
<b>Total Operating Revenue</b>	<b>446,943</b>	<b>483,788</b>	<b>515,789</b>	<b>551,688</b>	<b>539,736</b>	<b>565,795</b>	<b>566,714</b>	<b>587,704</b>	<b>630,868</b>	<b>657,259</b>	<b>675,297</b>
<b>Operating Expenses</b>											
Employee costs	140,389	145,196	150,205	155,387	160,748	166,294	172,031	177,966	184,106	190,458	197,029
Materials & Services	174,323	191,895	204,708	224,367	214,086	225,983	229,118	237,559	254,491	264,865	270,071
Finance Costs	9,824	10,025	13,175	16,263	11,457	10,938	9,970	8,910	7,576	6,484	5,163
Company Contributions	1,495	1,527	1,556	1,586	1,625	1,666	1,707	1,750	1,794	1,839	1,885
Depreciation	75,355	79,076	81,429	84,011	87,151	90,056	93,452	96,740	100,198	103,619	107,232
Other Expenses	21,975	21,206	21,810	22,432	23,206	24,006	24,835	25,691	26,578	27,495	28,443
Recurrent Capital Expenses	12,257	5,250	3,732	4,279	2,967	3,155	2,658	2,667	2,958	2,973	2,658
<b>Total Operating Expenses</b>	<b>435,619</b>	<b>454,175</b>	<b>476,616</b>	<b>508,325</b>	<b>501,240</b>	<b>522,099</b>	<b>533,771</b>	<b>551,284</b>	<b>577,701</b>	<b>597,732</b>	<b>612,481</b>
<b>Operating Result</b>	<b>11,325</b>	<b>29,613</b>	<b>39,173</b>	<b>43,363</b>	<b>38,496</b>	<b>43,696</b>	<b>32,943</b>	<b>36,420</b>	<b>53,166</b>	<b>59,527</b>	<b>62,816</b>
<b>Non-recurrent Revenue &amp; Expenses</b>											
<b>Capital Revenue</b>											
Capital Grants and Subsidies	18,544	12,245	5,385	5,385	5,385	5,385	5,385	5,385	5,385	5,385	5,385
Capital Contributions	31,599	31,599	31,631	28,631	29,642	29,483	29,403	29,403	29,403	23,634	23,634
Contributed Assets	60,000	60,000	55,000	50,000	45,000	46,125	47,278	48,460	49,672	50,913	52,186
<b>Total Capital Revenue</b>	<b>110,143</b>	<b>103,844</b>	<b>92,016</b>	<b>84,016</b>	<b>80,028</b>	<b>80,993</b>	<b>82,067</b>	<b>83,249</b>	<b>84,460</b>	<b>79,933</b>	<b>81,206</b>
<b>Non-recurrent Expenses</b>											
Profit/Loss on disposal, revaluation & impairment	-	-	-	(29,047)	-	-	-	-	-	-	-
Movements in landfill and quarry provisions	(2,654)	(2,654)	(2,704)	(2,756)	(2,824)	(2,895)	(2,967)	(3,042)	(3,118)	(3,196)	(3,275)
Assets transferred to third parties	(11,285)	-	-	-	-	-	-	-	-	-	-
<b>NET RESULT</b>	<b>107,377</b>	<b>130,804</b>	<b>128,485</b>	<b>95,577</b>	<b>115,699</b>	<b>121,794</b>	<b>112,042</b>	<b>116,627</b>	<b>134,509</b>	<b>136,265</b>	<b>140,747</b>

\* Reflects the Statement of Estimated Financial Position for 2018/19

**Sunshine Coast Council - Total  
 Statement of Financial Position (ii)**

For Period Ending 30 June

	Revised	Original	Forecast								
	Budget*	Budget	2021	2022	2023	2024	2025	2026	2027	2028	2029
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Current Assets</b>											
Cash & Investments	201,182	208,444	193,291	255,196	248,290	242,016	237,077	240,336	240,962	232,663	238,898
Trade and other receivables	15,241	16,621	17,240	17,885	18,594	19,388	20,218	21,086	21,995	22,945	23,939
Inventories	17,889	17,877	17,181	13,620	12,924	13,074	13,942	15,058	13,950	12,874	12,812
Other Financial Assets	24,299	24,761	25,232	25,862	26,509	27,172	27,851	28,547	29,261	29,992	30,742
Non-current assets classified as held for sale	0	0	0	0	0	0	0	0	0	0	0
<b>Total Current Assets</b>	<b>258,612</b>	<b>267,703</b>	<b>252,944</b>	<b>312,563</b>	<b>306,318</b>	<b>301,650</b>	<b>299,089</b>	<b>305,028</b>	<b>306,169</b>	<b>298,474</b>	<b>306,391</b>
<b>Non-Current Assets</b>											
Trade and other receivables	460,958	460,958	460,958	445,958	445,958	445,958	445,958	445,958	445,958	445,958	445,958
Property, plant & equipment	4,408,055	4,790,894	5,105,244	5,049,442	5,286,996	5,519,184	5,754,610	5,997,183	6,252,481	6,510,349	6,617,301
Investment in associates	538,213	538,213	538,213	538,213	538,213	538,213	538,213	538,213	538,213	538,213	538,213
Long Term Inventories	36,560	36,009	33,028	19,730	16,555	16,356	18,680	21,862	17,155	12,539	11,496
Intangible assets	14,571	14,571	14,571	14,571	14,571	14,571	14,571	14,571	14,571	14,571	14,571
<b>Total Non-Current Assets</b>	<b>5,458,357</b>	<b>5,840,644</b>	<b>6,152,013</b>	<b>6,067,913</b>	<b>6,302,293</b>	<b>6,534,281</b>	<b>6,772,031</b>	<b>7,017,786</b>	<b>7,268,378</b>	<b>7,521,629</b>	<b>7,627,538</b>
<b>TOTAL ASSETS</b>	<b>5,716,969</b>	<b>6,108,347</b>	<b>6,404,956</b>	<b>6,380,477</b>	<b>6,608,611</b>	<b>6,835,932</b>	<b>7,071,120</b>	<b>7,322,814</b>	<b>7,574,546</b>	<b>7,820,103</b>	<b>7,933,929</b>
<b>Current Liabilities</b>											
Trade and other payables	60,933	64,158	66,036	68,189	70,619	73,634	76,355	79,091	81,934	84,887	87,957
Short Term Borrowings	22,085	22,774	26,800	32,652	37,114	40,310	43,713	48,049	50,602	52,200	37,611
Provisions	20,594	21,181	21,785	22,537	23,314	24,118	24,950	25,811	26,702	27,623	28,314
Other	27,687	28,213	28,749	29,468	30,204	30,959	31,733	32,527	33,340	34,173	35,028
<b>Total Current Liabilities</b>	<b>131,299</b>	<b>136,326</b>	<b>143,370</b>	<b>152,845</b>	<b>161,251</b>	<b>169,022</b>	<b>176,752</b>	<b>185,478</b>	<b>192,577</b>	<b>198,884</b>	<b>188,909</b>
<b>Non-Current Liabilities</b>											
Long Term Borrowings	396,649	550,452	606,592	368,018	350,351	319,759	300,679	287,154	250,478	219,252	189,503
Long Term Provisions	38,027	39,110	40,225	41,613	43,049	44,534	46,070	47,660	49,304	51,005	52,280
<b>Total Non-Current Liabilities</b>	<b>434,676</b>	<b>589,563</b>	<b>646,817</b>	<b>409,631</b>	<b>393,400</b>	<b>364,293</b>	<b>346,749</b>	<b>334,813</b>	<b>299,782</b>	<b>270,257</b>	<b>241,783</b>
<b>TOTAL LIABILITIES</b>	<b>565,975</b>	<b>725,889</b>	<b>790,187</b>	<b>562,476</b>	<b>554,650</b>	<b>533,315</b>	<b>523,501</b>	<b>520,292</b>	<b>492,359</b>	<b>469,141</b>	<b>430,692</b>
<b>NET COMMUNITY ASSETS</b>	<b>5,150,993</b>	<b>5,382,459</b>	<b>5,614,770</b>	<b>5,818,001</b>	<b>6,053,961</b>	<b>6,302,617</b>	<b>6,547,619</b>	<b>6,802,522</b>	<b>7,082,187</b>	<b>7,350,963</b>	<b>7,503,237</b>
<b>Community Equity</b>											
Asset revaluation surplus	1,001,467	1,102,128	1,205,955	1,313,608	1,433,869	1,560,731	1,693,691	1,831,967	1,977,123	2,109,633	2,121,161
Retained Earnings	4,149,526	4,280,330	4,408,816	4,504,393	4,620,092	4,741,886	4,853,929	4,970,556	5,105,064	5,241,329	5,382,076
<b>TOTAL COMMUNITY EQUITY</b>	<b>5,150,993</b>	<b>5,382,459</b>	<b>5,614,770</b>	<b>5,818,001</b>	<b>6,053,961</b>	<b>6,302,617</b>	<b>6,547,619</b>	<b>6,802,523</b>	<b>7,082,187</b>	<b>7,350,963</b>	<b>7,503,237</b>

\* Reflects the Statement of Estimated Financial Position for 2018/19

**Sunshine Coast Council - Total  
 Statement of Changes in Equity (iii)**

For Period Ending 30 June

	Revised Budget	Original Budget	Forecast								
	2019 \$'000	2020 \$'000	2021 \$'000	2022 \$'000	2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000
<b>Capital Accounts</b>											
<b>Asset Revaluation Reserve</b>											
<b>Balance at beginning of period</b>	<b>904,819</b>	<b>1,001,467</b>	<b>1,102,128</b>	<b>1,205,955</b>	<b>1,313,608</b>	<b>1,433,869</b>	<b>1,560,731</b>	<b>1,693,691</b>	<b>1,831,967</b>	<b>1,977,123</b>	<b>2,109,633</b>
Asset revaluation adjustments	96,648	100,661	103,826	107,654	120,261	126,862	132,960	138,276	145,156	132,511	11,528
Transfers to capital, reserves and shareholdings	-	-	-	-	-	-	-	-	-	-	-
<b>Balance at end of period</b>	<b>1,001,467</b>	<b>1,102,128</b>	<b>1,205,955</b>	<b>1,313,608</b>	<b>1,433,869</b>	<b>1,560,731</b>	<b>1,693,691</b>	<b>1,831,967</b>	<b>1,977,123</b>	<b>2,109,633</b>	<b>2,121,161</b>
<b>Retained Earnings</b>											
<b>Balance at beginning of period</b>	<b>4,042,150</b>	<b>4,149,526</b>	<b>4,280,330</b>	<b>4,408,816</b>	<b>4,504,393</b>	<b>4,620,092</b>	<b>4,741,886</b>	<b>4,853,929</b>	<b>4,970,556</b>	<b>5,105,064</b>	<b>5,241,329</b>
Net result for the period	107,377	130,804	128,485	95,577	115,699	121,794	112,042	116,627	134,509	136,265	140,747
Transfers to capital, reserves and shareholdings	-	-	-	-	-	-	-	-	-	-	-
Transfers from capital, reserves and shareholdings	-	-	-	-	-	-	-	-	-	-	-
Asset revaluation adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Balance at end of period</b>	<b>4,149,526</b>	<b>4,280,330</b>	<b>4,408,816</b>	<b>4,504,393</b>	<b>4,620,092</b>	<b>4,741,886</b>	<b>4,853,929</b>	<b>4,970,556</b>	<b>5,105,064</b>	<b>5,241,329</b>	<b>5,382,076</b>
<b>Total</b>											
<b>Balance at beginning of period</b>	<b>4,946,968</b>	<b>5,150,993</b>	<b>5,382,459</b>	<b>5,614,770</b>	<b>5,818,001</b>	<b>6,053,961</b>	<b>6,302,617</b>	<b>6,547,619</b>	<b>6,802,523</b>	<b>7,082,187</b>	<b>7,350,963</b>
Net result for the period	107,377	130,804	128,485	95,577	115,699	121,794	112,042	116,627	134,509	136,265	140,747
Transfers to capital, reserves and shareholdings	-	-	-	-	-	-	-	-	-	-	-
Transfers from capital, reserves and shareholdings	-	-	-	-	-	-	-	-	-	-	-
Asset revaluation adjustments	96,648	100,661	103,826	107,654	120,261	126,862	132,960	138,276	145,156	132,511	11,528
<b>Balance at end of period</b>	<b>5,150,993</b>	<b>5,382,459</b>	<b>5,614,770</b>	<b>5,818,001</b>	<b>6,053,961</b>	<b>6,302,617</b>	<b>6,547,619</b>	<b>6,802,523</b>	<b>7,082,187</b>	<b>7,350,963</b>	<b>7,503,237</b>

**Sunshine Coast Council - Total  
 Statement of Cash Flow (iv)**

For Period Ending 30 June

	Revised	Original	Forecast								
	Budget	Budget	2021	2022	2023	2024	2025	2026	2027	2028	2029
	2019	2020	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Cash flows from operating activities</b>											
Operating Result	11,173	29,613	39,173	43,363	38,496	43,696	32,943	36,420	53,166	59,527	62,816
Adjustments for:											
Depreciation	75,355	79,076	81,429	84,011	87,151	90,056	93,452	96,740	100,198	103,619	107,232
Interest and dividends received	(58,863)	(58,676)	(58,676)	(58,676)	(58,676)	(58,676)	(58,676)	(58,676)	(58,676)	(58,676)	(58,676)
Landfill Quarry Provision	(2,654)	(2,654)	(2,704)	(2,756)	(2,824)	(2,895)	(2,967)	(3,042)	(3,118)	(3,196)	(3,275)
Finance Costs	9,824	10,025	13,175	16,263	11,457	10,938	9,970	8,910	7,576	6,484	5,163
Change in Working Capital	(7,118)	8,864	6,719	35,595	7,894	4,653	1,162	118	10,382	10,420	5,251
Change in Receivables	1,824	(1,842)	(1,090)	13,725	(1,356)	(1,456)	(1,509)	(1,565)	(1,622)	(1,682)	(1,744)
Change in Inventories	2,260	5,284	3,677	16,859	3,870	50	(3,192)	(4,297)	5,814	5,693	1,105
Change in Payables	(11,202)	5,421	4,132	5,011	5,380	6,060	5,864	5,980	6,190	6,409	5,890
<b>Net cash inflow (outflow) from operating activities</b>	<b>27,717</b>	<b>66,248</b>	<b>79,116</b>	<b>117,800</b>	<b>83,497</b>	<b>87,772</b>	<b>75,884</b>	<b>80,471</b>	<b>109,529</b>	<b>118,179</b>	<b>118,511</b>
<b>Cash flows from investing activities</b>											
Payments for property, plant and equipment	(342,263)	(309,445)	(238,934)	(188,192)	(158,159)	(148,651)	(148,732)	(152,301)	(161,466)	(159,945)	(164,267)
Proceeds from disposal non current assets	-	-	-	290,000	-	-	-	-	-	-	-
Capital grants, subsidies, contributions, donations	50,143	43,844	37,016	34,016	35,028	34,868	34,789	34,789	34,789	29,020	29,020
Interest and dividends received	58,863	58,676	58,676	58,676	58,676	58,676	58,676	58,676	58,676	58,676	58,676
Finance Costs	(9,824)	(10,025)	(13,175)	(16,263)	(11,457)	(10,938)	(9,970)	(8,910)	(7,576)	(6,484)	(5,163)
<b>Net cash inflow (outflow) from investing activities</b>	<b>(243,081)</b>	<b>(216,950)</b>	<b>(156,416)</b>	<b>178,237</b>	<b>(75,912)</b>	<b>(66,045)</b>	<b>(65,238)</b>	<b>(67,746)</b>	<b>(75,577)</b>	<b>(78,733)</b>	<b>(81,734)</b>
<b>Cash flows from financing activities</b>											
Proceeds from borrowings	145,189	179,556	88,493	42,904	22,204	11,870	26,877	36,491	16,691	5,621	6,305
Repayment of borrowing	(18,846)	(21,593)	(26,346)	(277,036)	(36,695)	(39,871)	(42,461)	(45,957)	(50,016)	(53,367)	(36,847)
<b>Net cash inflow (outflow) from financing activities</b>	<b>126,343</b>	<b>157,963</b>	<b>62,147</b>	<b>(234,132)</b>	<b>(14,491)</b>	<b>(28,002)</b>	<b>(15,584)</b>	<b>(9,466)</b>	<b>(33,325)</b>	<b>(47,746)</b>	<b>(30,541)</b>
<b>Net increase (decrease) in cash held</b>	<b>(89,020)</b>	<b>7,261</b>	<b>(15,153)</b>	<b>61,905</b>	<b>(6,906)</b>	<b>(6,274)</b>	<b>(4,939)</b>	<b>3,259</b>	<b>626</b>	<b>(8,300)</b>	<b>6,235</b>
Cash at beginning of reporting period	290,203	201,182	208,444	193,291	255,196	248,290	242,016	237,077	240,336	240,962	232,663
<b>Cash at end of reporting period</b>	<b>201,182</b>	<b>208,444</b>	<b>193,291</b>	<b>255,196</b>	<b>248,290</b>	<b>242,016</b>	<b>237,077</b>	<b>240,336</b>	<b>240,962</b>	<b>232,663</b>	<b>238,898</b>



**Sunshine Coast Council - Total  
 Measures of Financial Sustainability (v)**

For Period Ending 30 June

	Revised Budget	Original Budget	Forward Estimate								
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Operating Performance</b>											
Operating Performance Ratio (%)	2.5%	6.1%	7.6%	7.9%	7.1%	7.7%	5.8%	6.2%	8.4%	9.1%	9.3%
<b>Fiscal Flexibility</b>											
Council controlled revenue (%)	78.3%	78.4%	76.4%	74.2%	79.0%	78.7%	82.0%	82.6%	80.4%	80.6%	81.9%
Total debt service cover ratio (times)	2.9 x	3.2 x	2.9 x	3.3 x	2.8 x	2.7 x	2.5 x	2.5 x	2.6 x	2.7 x	2.8 x
Net Financial Liabilities Ratio (%)	68.8%	94.7%	104.2%	45.3%	46.0%	40.9%	39.6%	36.6%	29.5%	26.0%	18.4%
<b>Liquidity</b>											
Cash expense cover ratio (months)	7.0	6.9	6.1	7.5	7.6	7.0	6.7	6.5	6.2	5.8	5.8
<b>Asset Sustainability</b>											
Asset Sustainability Ratio (%)	75.6%	63.5%	69.0%	66.9%	69.8%	66.8%	63.9%	62.9%	62.3%	59.4%	63.3%

**Operating Performance Ratio**

Measures the extent to which operating revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.  
Calculation: Operating Result (excluding capital items) as a percentage of operating revenue

Target: between 0% and 10%

**Council Controlled Revenue Ratio**

Indicates the degree of reliance on external funding sources such as operating subsidies, donations and contributions. Council's financial flexibility improves the higher the level of its own source revenue.  
Calculation: Net rates, levies and charges & fees and charges / total operating revenue.

Target: Greater than 60%

**Total Debt Service Cover Ratio**

Indicates the ability to repay loan funds. A low cover indicates constrained financial flexibility and limited capacity to manage unforeseen financial shocks.  
Calculation: (Operating result (excluding capital items) + depreciation and amortisation + gross interest expense) / (gross interest expense + prior year current interest bearing liabilities)

Target: Greater than 2 times

**Net Financial Liabilities Ratio**

Measures the extent to which the net financial liabilities of Council can be repaid from operating revenues.  
Calculation: (Total liabilities - current assets) / total operating revenue (excl. capital items)

Target: not greater than 60%.

**Cash Expense Cover Ratio**

Indicates the number of months council can continue paying its immediate expenses without additional cash loans.  
Calculation: (Current year's cash and cash equivalents balance / (total operating expenses - depreciation and amortisation - finance costs charged by QTC - interest paid on overdraft) \* 12

Target: Greater than 3 months.

**Asset Sustainability Ratio**

This ratio reflects the extent to which the infrastructure assets managed by Council are being replaced as they reach the end of their useful lives.  
Calculation: Capital expenditure on replacement assets (renewals) / depreciation expense

Target: greater than 90%.



### Business Activity Statement

	Quarries Business Unit \$'000	Waste & Resource Management \$'000	Sunshine Coast Holiday Parks \$'000	Total Business Activities \$'000
<b>Revenue</b>				
Net Rates & Utility Charges	-	69,864	-	69,864
Fees & Charges	25	7,582	16,508	24,116
Operating contributions	-	276	-	276
Other Revenue	-	3,022	-	3,022
Internal Revenues	7,769	1,020	-	8,789
Community Service Obligations	1,387	1,152	-	2,539
<b>Total Revenue</b>	<b>9,182</b>	<b>82,916</b>	<b>16,508</b>	<b>108,606</b>
<b>Operating Expenses</b>				
Employee costs	855	2,864	252	3,971
Materials and Services	6,040	51,002	5,743	62,785
Internal consumption/charges	584	158	536	1,277
Other Expenses	184	3,434	396	4,015
Competitive neutrality costs	32	442	548	1,023
<b>Total Operating Expenses</b>	<b>7,696</b>	<b>57,899</b>	<b>7,476</b>	<b>73,071</b>
<b>Operating Result</b>	<b>1,486</b>	<b>25,017</b>	<b>9,032</b>	<b>35,535</b>
Depreciation Expense	279	4,141	1,057	5,478
<b>Earnings before Interest and Tax</b>	<b>1,206</b>	<b>20,876</b>	<b>7,975</b>	<b>30,057</b>
Interest Expense	114	3,277	235	3,626
<b>Earnings before Tax</b>	<b>1,092</b>	<b>17,599</b>	<b>7,740</b>	<b>26,430</b>
Income Tax Equivalent	327	5,280	2,322	7,929
<b>Net Result After Tax</b>	<b>764</b>	<b>12,319</b>	<b>5,418</b>	<b>18,501</b>



## Strategic Policy

### 2019/20 Debt Policy (vii)

Corporate Plan reference:	5.6 Information, systems and process underpin quality decisions and enhance customer relationships 5.6.19 – Sustainable financial position maintained	
Endorsed by Council on:	23 May 2019	Reference Number: OM19/74
Manager responsible for policy:	Chief Financial Officer, Business Performance Group	

#### Policy purpose

The purpose of this policy is to ensure the sound management of Council's existing and future debt.

#### Policy outcome

The policy will provide clear guidance for staff in the management of Council's debt portfolio and maintenance of appropriate debt and debt service levels.

#### Policy scope

This policy applies to all Councillors and council staff and extends to all borrowing activities of Council and any controlled entities.

#### Policy statement

New borrowings will only be made to fund capital expenditure, for a period less than or equal to the estimated useful life of the asset(s) and for no more than 20 years.

New borrowings will be undertaken in accordance with the Queensland Treasury Corporation Guidelines, the *Statutory Bodies Financial Arrangements Act 1982* and Section 192 of the *Local Government Regulation 2012*.

#### Borrowing Purposes

- Council will not utilise loan funding to finance operating activities or recurrent expenditure.
- Council undertakes full analysis of all funding options as outlined in the Long Term Financial Forecast, including a forward program of capital works, to determine loan funding requirements.
- Council recognises that infrastructure demands placed upon Council can often only be met through borrowings, but will always be mindful of the additional cost incurred by the community when assets are acquired through borrowings, as this increases the cost of providing capital infrastructure.
- Council will endeavour to fund all capital renewal projects from operating cash flows and borrow only for new or upgrade capital projects, having regard to sound financial management principles and giving consideration to inter-generational equity for the funding of long term infrastructure projects.

- Where capital expenditure is deferred from one year to the next, the drawdown of approved loan funds will be reviewed to minimise interest expenses.
- Borrowings for infrastructure that provides a return on assets will take priority over borrowing for other assets.

#### **Debt Term**

Where capital projects are financed through borrowings, Council will repay the loans within a term not exceeding the life of those assets, and over a term that optimises cash flow efficiency. Loans undertaken for core Sunshine Coast capital investment are planned to be repaid within a twelve (12) year period. Loans undertaken for Region Making projects may have a term of greater than twelve years.

- If surplus funds become available, and where it is advantageous to Council, one-off loan repayments will be made to reduce the term of existing loans.
- In an environment of fluctuating interest rates, and where there is a distinct economic advantage to Council, consideration will be given to renegotiating any outstanding loans to obtain the best long-term benefit to Council.

#### **Repayment Ability**

Council will maintain close scrutiny of debt levels to ensure that relative sustainability indicators will not exceed target parameters recommended by Queensland Treasury Corporation and *Local Government Regulation 2012*.

#### **Borrowing Sources**

Council will raise all external borrowings at the most competitive rates available and from sources available as defined by legislation. Consideration will be given to provision of loans to business units from surplus cash reserves held by Council by way of an internal loan.

#### **Proposed Borrowings**

Proposed Borrowings planned for the current financial year and the next nine financial years are outlined in Appendix A, in accordance with Section 192 *Local Government Regulation 2012*.

#### **Internal Loans**

The provision and approval of an internal loan will depend on the availability of surplus funds at the time of application and the capacity of the business unit or operational activity to repay the loan.

- All applications for internal loans will be made by reference to the Finance Branch for consideration in accordance with the Long Term Financial Forecast.
- The term of the loan will be appropriate to the life of the asset being financed.
- In all cases, where business units are subject to the provisions of the National Competition Policy, the cost to the business unit will be no less than what would apply to an equivalent private sector business. The interest rate will be the sum of:
  - (a) the equivalent QTC borrowing rate for the proposed term;
  - (b) the QTC administration charge; and
  - (c) an additional margin above the QTC borrowing rate.
- The interest rate applicable to internal loans relating to operational activities of Council will be the actual borrowing cost from QTC including administrative charges.

Council may, upon reasonable notice being given, require repayment of part or all of the balance of the loan at any time, which would require the business unit to convert the outstanding balance of the loan to an external facility.

- Provision for the repayment of the loan will be included in the annual budget for the business unit.

## Guiding principles

The purpose of establishing this policy is to:

- Provide a comprehensive view of Council's long term debt position and the capacity to fund infrastructure growth for the region;
- Increase awareness of issues concerning debt management;
- Enhance the understanding between Councillors, community groups and council staff by documenting policies and guidelines;
- Demonstrate to government and lending institutions that Council has a disciplined approach to borrowing.

## Roles and responsibilities

Pursuant to Section 192 *Local Government Regulation 2012*, Council must prepare a debt policy each year that states the new borrowings planned for the current financial year and the next nine financial years.

The Finance Branch will review the cash flow requirements prior to loan proceeds being drawn down to minimise interest expenses.

## Measurement of success

Financial sustainability indicators remain within target ranges and the provision of necessary infrastructure is not constrained through the lack of capital funding.

Details of outstanding loans will be reported annually in Council's Financial Statements and Annual Report.

## Definitions

**Business unit** – A business activity within Council structure subject to the application of full cost pricing principles as defined under the National Competition Policy.

**Inter-generational equity** – This relates to the fairness of the distribution of the costs and benefits of a policy when costs and benefits are borne by different generations (i.e. the principle whereby those who derive a direct benefit from the service or infrastructure provided actually pay for that service).

**QTC** – Queensland Treasury Corporation.

## Related policies and legislation

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Statutory Bodies Financial Arrangements Act 1982*
- *Statutory Bodies Financial Arrangements Regulation 2007*

Version control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
1.0	Adopted			2 June 2015
1.1	Annual Review	Y		19 February 2016
	Endorsement		Council	16 June 2016
1.2	Annual Review	Y		
	Endorsement		Council	15 June 2017
1.3	Annual Review	Y		
	Endorsement		Council	17 May 2018
1.4	Annual Review	Y		
	Endorsement		Council	23 May 2019

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**Appendix A**

Schedule of proposed external borrowings:

\$'000	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
SCC Business Units	\$39,381	\$66,046	\$42,904	\$22,204	\$11,870	\$11,877	\$6,491	\$16,691	\$5,621	\$1,305
Maroochydore City Centre Project	\$10,000	\$0	\$0	\$0	\$0	\$15,000	\$30,000	\$0	\$0	\$5,000
Sunshine Coast Airport Runway	\$126,675	\$22,447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sunshine Coast International Broadband Network	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$179,556	\$88,493	\$42,904	\$22,204	\$11,870	\$26,877	\$36,491	\$16,691	\$5,621	\$6,305

Note that Council operates a central treasury model and as such does not generally provide debt funding for specific projects or assets but rather uses debt funding to finance Council's balance sheet, with the exception being for strategic projects.





## Strategic Policy

### 2019/20 Revenue Policy (viii)

Corporate Plan reference:	5.6 Information, systems and process underpin quality decisions and enhance customer relationships 5.6.19 – Sustainable financial position maintained	
Endorsed by Council on:	23 May 2019	Reference Number: OM19/76
Manager responsible for policy:	Chief Financial Officer, Business Performance Group	

### Policy purpose

The purpose of this Revenue Policy is to set out the principles used by Council for:

- levying rates and charges;
- granting concessions for rates and charges;
- recovering overdue rates and charges; and
- cost-recovery methods.

### Policy outcome

The Revenue Policy will be applied by Council in the development of the annual budget for the 2019/20 financial year.

### Policy scope

The Revenue Policy applies to all areas identified in Section 193 of the *Local Government Regulation 2012*.

### Policy statement

#### The Levying of Rates and Charges

Council levies rates and charges to fund the provision of valuable services to our community. When adopting its annual budget Council will set rates and charges at a level that will provide for both current and future community requirements. Council will apply the principle of transparency in making rates and charges.

#### 1. General Rates

General Rate revenue provides essential whole of community services not funded through subsidies, grants, contributions or donations received from other entities, or not provided for by other levies or charges. Council will consider all full cost recovery options before calculating the general rate.



Council is required to raise an amount of revenue it sees as being appropriate to maintain assets and provide services to the region as a whole. In deciding how that revenue is raised, Council has formed the opinion that a differential general rating scheme, based primarily on land use, provides the most equitable basis for the distribution of the general rate burden.

The rateable value for each property is the basis for determining the amount of the general rate levied. Council recognises that significant valuation fluctuations may have an adverse effect on pensioners. Council has implemented a Deferment of General Rates Policy to provide eligible pensioners with the opportunity to apply for a deferment of general rates.

## 2. Special and Separate Rates and Charges

Where appropriate Council will fund certain services, facilities or activities by means of separate or special rates or charges.

In accordance with Section 94 of the *Local Government Regulation 2012* Council will levy special rates and charges on certain properties that are considered to be specially benefited by the provision of a specific service, facility or activity.

Special rates are based on the rateable value of the land and special charges are a flat charge per property, where this is considered to provide a more equitable basis for the sharing of the cost.

In accordance with Section 103 of the *Local Government Regulation 2012* Council will levy a separate rate or charge on all rateable land in the region to fund a particular service, facility or activity where Council believes that the service, facility or activity is key in achieving council's vision to be Australia's most sustainable region – healthy, smart, creative.

## 3. Other Charges

In general, Council will be guided by the principle of user pays in making all other charges.

### The Levying of Rates and Charges

In levying rates and charges, Council will apply the principles of:

- consistency, by scheduling the issue of rate notices on a half yearly basis;
- communication, by advising ratepayers about rate notice issue dates and discount dates;
- clarity, by providing meaningful information on rate notices to enable ratepayers to clearly understand their responsibilities; and
- flexibility, by providing payment arrangements to ratepayers in financial difficulty, along with a wide array of payment options.

In making and levying rates and charges, Council will be guided by the principles of:

- equitable distribution of the general rates burden as broadly as possible;
- transparency in the making and levying of rates;
- flexibility, to take account of changes in the local economy;
- clarity in terms of responsibilities (council's and ratepayers') in regard to the rating process;
- National Competition Policy legislation where applicable; and
- having in place a rating regime that is efficient to administer.

### The Purpose of and Granting of Concessions for rates and charges

Under Chapter 14, Part 10, section 121 of the *Local Government Regulation 2012* Council may grant a concession. The concession may only be of the following types;

- a rebate of all or part of the rates or charges;
- an agreement to defer payment of the rates and charges;

- an agreement to accept a transfer of unencumbered land in full or part payment of rates.

In accordance with Section 120(1)(a) of the *Local Government Regulation 2012*, Council has determined that eligible pensioners who are property owners are entitled to receive concessions on rates and various other services that Council provides to the community. The purpose of the concessions for pensioners is to assist pensioner property owners to remain in their own home by reducing the financial impact of rates and charges.

In accordance with Section 120(1)(b) of the *Local Government Regulation 2012* other charitable organisations, community groups, and sporting associations may also be entitled to concessions. The purpose of these concessions is to encourage and support charitable organisations, community groups, and sporting associations as they contribute to the health and well-being of the community and the social cohesion of the region.

In accordance with Section 120(1)(d) of the *Local Government Regulation 2012* concessions may be granted if the concession will encourage the economic development of all or part of the local government area. In accordance with the provisions of the Sunshine Coast Investment Incentive Scheme an approved business or enterprise may be entitled to a concession in the form of a deferment of general rates for such period as Council may determine from time to time.

In exercising these concession powers Council will be guided by the principles of:

- transparency, by making clear the requirements necessary to receive concessions; and
- communication, by raising the awareness of target groups that may qualify for these concessions; and
- equity, by ensuring that all applicants of the same type receive the same concession.

### The Recovery of Rates and Charges

Council will exercise its rate recovery powers pursuant to the provisions of Chapter 4 Part 12 of the *Local Government Regulation 2012* in order to reduce the overall rate burden on ratepayers, and will be guided by the principles of:

- equity, by treating all ratepayers in similar circumstances in the same manner;
- transparency, by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations; and
- flexibility, by accommodating ratepayers' needs through short-term payment arrangements.

### Cost Recovery Fees

All fees and charges will be set with reference to full cost pricing. Cost recovery fees will be charged up to a maximum of full cost. Commercial charges will be at commercial rates. Council acknowledges the community benefit associated with not-for-profit organisations 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 region. 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.

### New Development Costs

Developer contributions for infrastructure are determined each year in accordance with the philosophy that a developer should pay reasonable and relevant contributions towards the capital cost of the provision of infrastructure to meet past and future augmentation costs associated with this new development, subject to State Government requirements. Infrastructure agreements are negotiated outcomes between Council and the developer.

## Guiding principles

Council is required to prepare and adopt a Revenue Policy in accordance with Section 193 of the *Local Government Regulation 2012*. The Revenue Policy must be reviewed annually and in sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year.

Accordingly, the principles contained within the Revenue Policy are applied in the determination of the Revenue Statement, rates, fees and charges.

## Roles and responsibilities

All council staff are bound by the principles outlined in this policy in determining the level of rates, fees and charges, and in the application of concessions relating to those rates, fees and charges.

## Measurement of success

Financial sustainability indicators remain within target ranges and Council maintains a strong financial position through adequate and equitable revenue streams.

## Definitions

All words within this policy have the meaning assigned under the Dictionary from the schedule contained within the *Local Government Regulation 2012*

## Related policies and legislation

*Local Government Act 2009*

*Local Government Regulation 2012*

Version control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
1.0	Created	N	Special Statutory Budget Meeting	02/06/2014
2.0	Annual Review	Y	Manager Finance	30/03/2017
2.0	Endorsement	N	Council	15/06/2017
3.0	Annual Review	Y	Chief Financial Officer	30/03/2018
3.0	Endorsement	N	Council	17/05/2018
4.0	Annual Review	Y	Chief Financial Officer	02/04/2019
4.0	Endorsement	N	Council	23/05/2019

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### **CHARGES IN RATES AND UTILITY CHARGES (ix)**

<b>Total Rates &amp; Charges</b>	<b>2019</b>	<b>2020</b>	<b>Variation</b>	<b>Variation</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>%</b>
Minimum General Rates	1,207.00	1,243.20	36.20	
240 Litre Wheelie Bin	290.00	298.60	8.60	
Environment Levy	74.00	76.00	2.00	
Transport Levy	43.00	44.00	1.00	
Heritage Levy	12.50	13.00	0.50	
<b>Gross Rates &amp; Charges</b>	<b>1,626.50</b>	<b>1,674.80</b>	<b>48.30</b>	<b>2.97%</b>
Discount (general rate only)	60.35	62.16	1.81	
<b>Net Rates &amp; Charges</b>	<b>1,566.15</b>	<b>1,612.64</b>	<b>46.49</b>	<b>2.97%</b>

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## 1. INTRODUCTION

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

Pursuant to sections 169(2) and 172 of the *Local Government Regulation 2012*, council hereby resolves at the Special Meeting on 20 June 2019 to adopt the following Revenue Statement, which provides details of the following:

- Differential General Rate including the rating categories for rateable land in the local government area and a description of each rating category
- Separate Charges (a charge made and levied equally on all rateable land)
  - Environment Levy
  - Transport Levy
  - Heritage Levy
- Special Rates (a rate made and levied on the rateable value of some, but not all, rateable land in the region)
  - Montville Beautification Levy
- Special Charges (a charge made and levied on some, but not all, rateable land in the region).
  - Twin Waters Maintenance Charge
  - Rural Fire Charge
  - Brightwater Estate Landscaping Charge
  - Sunshine Cove Maintenance Charge
  - Mooloolah Island Maintenance Charge
- Utility Charges
- Administration which includes Pensioner Concessions, On-time Payment Discount, Arrangements to Pay, Differential General Rate Deferments, Differential General Rate Concessions, Differential General Rate Exemptions, Interest and Sale of Land
- The criteria used to decide the amount of cost-recovery fees
- The criteria used to decide the amount of the charges for a commercial business activity's goods and services.

## 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 2019 to the 31 December 2019, and 1 January 2020 to the 30 June 2020 respectively. Each rate notice includes one half of the annual rates and charges levied for the financial year. Land valuation fees issued by the Department of Natural Resources, Mines and Energy will be passed on to land owners via the rate notice.

In accordance with section 118 of the *Local Government Regulation 2012*, and section 115 of the *Fire and Emergency 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 and Emergency 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 and Emergency Services. For the financial year 2019/20, the rates are those as prescribed by the *Fire and Rescue Service Regulation 2011*, which is subject to alteration from time to time and are therefore outside the Sunshine Coast Regional Council's discretion. An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 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 up to a maximum of twelve months prior to the current rating period, will only be done in exceptional circumstances.

Adjustment for rates and charges levied in the prior twelve months 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, 27UT, 27RT, 29, 29UT or 29RT and the owner/s have not provided a completed differential general rate objection notice advising that the property is his/her/their principal place of residence per section 3.2.4 of this Revenue Statement.

### 2.3 On-time Payment Discount

Discounts for prompt payments will be allowed on the rates and charges stipulated in council's Revenue Statement as having discount applying to them. Such discounts are allowed in accordance with section 130 of the *Local Government Regulation 2012*. A discount will be allowed where full payment of the current period rates and charges, plus any overdue rates and charges and interest thereon, is received before the first working day following the due date shown on the rate notice.

#### 2.3.1 Method of Calculation

Subject to section 2.3.2 of this Revenue Statement the following discount will be allowed on differential general rates where the net amount payable shown on the rate notice is paid by the due date shown on the rate notice:

- 5% of the differential general rate; or
- \$200 per annum (ie \$100 for each half yearly rate period)

whichever is the lesser amount.

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

No Discount is applied on the following rates and charges which may appear on the rate notice:

- Emergency Management Levy

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- All Special Rates
- All Special Charges
- All Separate Charges
- Utility Charges
- Change of Ownership Fee
- Backflow Device Registration Fee
- Valuation Fee
- Infrastructure charges or overdue Infrastructure charges
- Any property charge relating to the provision of temporary services or the carrying out of council works on or in connection with the property
- Any non-rate item included on the rate notice
- Legal costs incurred in rate collection
- Interest charges on overdue rates
- Any other rate, charge or amount unless a discount is specifically permitted by this Revenue Statement.

2.3.2 Payments Made Before the Due Date

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

2.3.3 Allowance of Early Payment Discount for Late Payments

There are occasions when payment by the due date is not achieved through circumstances beyond the control of the ratepayer and section 130(9) of the *Local Government Regulation 2012* provides council with a discretionary power to allow discount in such circumstances.

2.3.3.1 *Payments made after the Due Date*

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

- illness involving hospitalisation and/or incapacitation of the ratepayer at or around the due date for payment; or
- the death or major trauma (accident/life threatening illness/emergency operation) of the ratepayer and/or associated persons (Spouse/Children/Parents) at or around the due date for payment; or
- the loss of records resulting from factors beyond the ratepayer's control (Fire/Flood etc); or
- prepayments did not clear net rates and charges resulting in \$50 or less remaining unpaid; or
- as a result of a change of ownership, where council received notification between the generation of the rates notice and the due date for payment.

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

2.3.3.2 *Late payments Due to Delivery Difficulties*

An application for allowance of discount on late payment under the circumstances detailed in this section will only be considered where the application is received within 35 days after the Rate Notice due date and the account has been paid in full. Discount will be allowed due to delivery difficulties only:

- following the non-receipt of the rates notice by the ratepayer, or
- the non-receipt or late receipt of the rates payment by council, and

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- where the reason for either, the non-receipt of the notice or the non-receipt of payment or late payment of payment, is separately substantiated as detailed below and discount has not been allowed on a previous late payment in similar circumstances in the last five (5) years.

To substantiate the claim for discount, due to non-receipt of the rates notice or non-receipt of the payment by council or late receipt of the payment by council, the following is required:

- a written statement from the ratepayer detailing non-receipt of the rates notice; or
- other evidence that payment of the rates was made by the ratepayer before or on the due date, but did not reach council due to circumstances beyond the control of the ratepayer; or
- other evidence that an administrative error occurred at the Department of Natural Resources, Mines and Energy which resulted in the rates notice being incorrectly addressed by council.

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

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

- as a result of the failure of the ratepayer to ensure that council was given correct notification of the postal address for service of notices prior to the issue of the rate notices; or
- as a result of the failure of the ratepayer to ensure that council was given correct notification of the email address for service of the notices prior to the issue of the rate notices.

#### 2.3.3.3 Administrative Errors

An extended discount period will be allowed if council has failed to correctly issue the rates notice in sufficient time to permit the ratepayer to make payment before the expiration of the discount period. The extended discount period will be equivalent to that period provided to other ratepayers and will commence from the date council specifies.

#### 2.3.3.4 Payment Errors

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

- Where the amount of the error is \$50 or less:  
Full discount will be allowed and the underpaid amount will be treated as 'Arrears of Rates'.
- Where the amount of the error exceeds \$50:  
The ratepayer will be given 14 days to pay the shortfall. If the shortfall is paid by the date advised, full discount will be allowed at that time.

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

## 2.4 Pensioner 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 ALSO** qualify for the Queensland Government Pensioner Rate Subsidy.

### 2.4.1 Eligibility Criteria

For 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,**



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- (ii) Repatriation Health (Gold) Card - (for all Conditions) 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 *Queensland Building Act 1975*.

For the Sunshine Coast Regional Council Pensioner Rate Concession

In addition to the above, the ratepayer **MUST**:

- a) Have owned property within the Sunshine Coast Regional Council local government area for the preceding three years. Pensioner concession may be allowed where the applicant has paid rates on property within the Sunshine Coast Regional Council local government area for five of the last ten years, so long as the "gap" between ownerships in this period does not exceed twelve months. If currently not eligible and upon meeting the qualifying period of three years, rating concession will be applied from the start of the next rating period. Discretion may be applied in relation to contribution to the Sunshine Coast Regional Council local government area regarding continuous residency, consistent with pensioner concession arrangements as listed above.

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

2.4.2 Method of Calculation – Per Property

Pension Rate	Sole title to the property	Joint title to the property
Maximum level of pension (full pension)	\$230 per annum maximum	\$180 per annum maximum
Not Maximum level of pension (part pension)	\$115 per annum maximum	\$65 per annum maximum

2.4.2.1 *Single Owner on the Maximum Rate of Pension*

Where the pensioner is in receipt of the maximum level of pension and 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 \$230 per annum.

2.4.2.2 *Joint Owner on the Maximum Rate of Pension*

Where the pensioner is in receipt of the maximum level of pension and the property is their principal place of residence and owns the property jointly with one or more people per eligibility criteria in section 2.4.1, the concession will be 25% of the differential general rate up to a maximum amount of \$180 per annum.

2.4.2.3 *Single Owner not on the Maximum Rate of Pension*

Where the pensioner is not in receipt of the maximum level of pension and 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 \$115 per annum.

2.4.2.4 *Joint Owner not on the Maximum Rate of Pension*

Where the pensioner is not in receipt of the maximum level of pension and the property is their principal place of residence and owns the property jointly with one or more people per eligibility criteria in section 2.4.1, the concession will be 25% of the differential general rate up to a maximum amount of \$65 per annum.

2.4.3 Pensioner Rate Concession and/or Queensland Government Pensioner Rate Subsidy Adjustment for previous rating periods

Where a pensioner requests a pensioner rate concession adjustment for a previous rating period, requests must be submitted to council in writing with supporting evidence, in addition an Application for Pension Rate/Subsidy Concession form and a copy of the Pensioner Concession Card must be submitted.

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 a Local Government or the Department of Communities, Disability Services and Seniors, 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.

## 2.5 Outstanding Rates and Charges

### 2.5.1 Interest Charges

Interest Charges will be applied to all Overdue Rates or Charges under section 133 of the *Local Government Regulation 2012*. The interest will be compound interest, calculated on daily rests. For a day before 1 July 2019 the interest rate of 11% per annum applied. For a day on or after 1 July 2019 the interest rate will be 9.83% per annum.

### 2.5.2 Arrangements to Pay

Arrangements to pay in accordance with section 129 of the *Local Government Regulation 2012*, will be entered into if applied for by the ratepayer and where there are no overdue rates and charges from previous rating periods and the ratepayer and council agree that such arrangements will allow the outstanding rates or charges to be paid by the end of the current six month rating period. A separate arrangement is required to be made with council for each six month rating period. No recovery action will be taken on any instalment payment that is not overdue.

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

#### 2.5.3 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 will 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 144 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.

#### 2.5.4 Rates & 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 charge may be granted to landowners that satisfy council that payment of the rates and charges 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 is a maximum of 12 months.

The granting of this concession will be subject to conditions as included in council resolutions, policy and procedural documents prepared from time to time.

In accordance with section 125(3) of the *Local Government Regulation 2012* an additional charge will 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 and will be set at the 90 day Bank Bill Rate as at the date of adoption of the 2019/20 Budget.

#### 2.5.5 Sale of Land for Arrears of Rates & Charges

To exercise the powers of the local government to sell or acquire land for overdue rates according to the *Local Government Act 2009* (the Act) and *Local Government Regulation 2012* including but not limited to the following:

- Some or all of the overdue rates and charges have been outstanding for at least three years.
- The Local Government may, by resolution, decide to sell the land.
- The Local Government 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 within six months after the Notice of Intention to Sell the land is issued.
- The Local Government must end the procedures if the overdue rates and charges and all expenses the local government incurs in attempting to sell the land are paid in full.

The CEO, upon legal advice, 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*.

## 2.6 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



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- Eligible Business/Enterprises

#### 2.6.1 Deferment for Eligible Pensioners

Eligible pensioners will be allowed under Chapter 4, Part 10 of the *Local Government Regulation 2012*, section 120(1)(a).

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

The deferment of differential general rates applies only to ratepayers categorised in Differential General Rates Categories 1, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 28 & 30. To be eligible to defer up to 50% of the differential general rate the applicant must:

- own no less than 50% of the property and occupy the property; and
- have no overdue rates and charges on the said property; and
  - be the holder of either:
    - (a) a Pension Concession Card issued by Centrelink or the Department of Veteran Affairs; or
    - (b) a Repatriation Health (Gold) Card issued by the Department of Veteran Affairs; or
    - (c) a Commonwealth Seniors Health Card; or
    - (d) a Queensland Seniors Card issued by the Queensland State Government.

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

#### 2.6.2 Deferment for Businesses or Enterprises

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

To assist businesses and enterprises, council will allow deferment 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 until the payment is required in accordance with the provisions of the Sunshine Coast Regional Council Investment Incentive Scheme.

#### 2.6.3 Additional Charges

Additional charges will be applied to all deferred differential general rates under section 122(5) of the *Local Government Regulation 2012*. The additional charges will be equivalent to compound interest, calculated in daily rests and will be set at the 90 day Bank Bill Rate as at the date of adoption of the 2019/20 Budget.

#### 2.6.4 Application to Defer

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

### 2.7 Differential General Rate Exemptions and Concessions

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:

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- (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.

In addition to those classes of land granted a differential general rate exemption under section 93(3)(j)(ii) of the *Local Government Act 2009* and section 73 of the *Local Government Regulation 2012* council grants 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 by an entity whose objects do not include making a profit or an entity that provides assistance or encouragement for arts or cultural development and is one of the following:

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

The concession will be 100% of the differential general rate. Applications received during the current year that fall within the categories above will be granted a differential general rate concession for the year. 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 substantive change of land use for a property in receipt of a differential general rate concession.

## 2.8 Fees and Charges

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

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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 2019/20 financial year are set out in the Register of General Cost-Recovery Fees and Commercial Charges 2019/20 as previously adopted.

Infrastructure Charges apply for the Maroochydore City Centre Priority Development Area in accordance with the SunCentral Maroochydore Infrastructure Agreement. The Prescribed Service Charge (PSC) under the SunCentral Maroochydore Infrastructure Agreement will appear on rate notices and is payable by the due date shown on the rates notice. If the PSC commences during a financial year it will be charged on a pro-rata basis. In accordance with the Infrastructure Agreement interest will be applied to all overdue Prescribed Service Charge payments. The interest will be compound interest, calculated on daily rests, at a rate of 11% per annum in accordance with the Infrastructure Agreement.

## 2.9 Definitions

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

Terms Used	Explanation
<i>Community Title Scheme</i>	premises situated on land in respect of which a Community Title Scheme or Layered Community Title Scheme has been and remains registered pursuant to 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 lot containing two dwellings or dwelling units on a single lot, whether or not attached, for separate households.
<i>dwelling house</i>	a separate building that is used or is adapted to be used for <b>principal residential purposes</b> .
<i>dwelling unit</i>	a room or group of rooms that is used or is adapted to be used for <b>principal residential purposes</b> .
<i>full payment</i>	the amount of the most recently issued rates notice less any applicable discount. These payments are also cleared on the transaction date. 'Cleared' payment means money which can be transferred to council's bank accounts at the time of the transaction or at the end of the day.
<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.

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<i>group title vacant land</i>	land with 09 Land Use Code which does not contain any improvements.
<i>high-rise unit</i>	all <b>strata units</b> within a complex as defined under the <i>Body Corporate and Community Management Act 1997</i> containing greater than four stories above the ground.
<i>land parcel</i>	any parcel which is registered with the Department of Natural Resources, Mines and Energy as a separate subdivision, re-subdivision, allotment, lot, section or portion and which is capable of being occupied separately regardless of whether a separate title is held for such parcel.
<i>land use codes</i>	the land use codes used by council, derived from the Department of Natural Resources, Mines and Energy, used in this Revenue Statement and appearing in Table 1 Differential General Rates. A full list of land use codes is detailed at Appendix 7 of this Revenue Statement.
<i>low-rise unit</i>	all <b>strata units</b> within a complex defined under the <i>Body Corporate and Community Management Act 1997</i> containing no more than four stories above the ground.
<i>multi dwelling</i>	dual occupancy, <b>secondary dwelling</b> or flats, on the same lot, categorised under land use code 03.
<i>non-residential purposes</i>	classified as all land that does not conform to the definition of <b>residential purposes</b> .
<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 <b>due date</b> for payment, as prescribed in a rate notice issued to ratepayers. Overdue rates exclude all rates and charges of any current arrangement to pay.
<i>owner</i>	for purposes of the differential general rates table and associated provisions means: (a) the 'registered proprietor' (b) a resident Life Tenant, nominated as such by the terms of a will or Family/Supreme Court Order, and having been specifically given responsibility for payment of all rates and charges (c) a resident lessee of an Auction Perpetual Lease, the terms of any such lease must provide for the lessee to be responsible for the payment of rates and charges and the lessee must be granted title to the land in fee simple at the conclusion of the lease.
<i>predominant use</i>	the single use, or in the case of multiple usages, the predominant use, for which in the opinion of the council the <b>property</b> is being used or could potentially be used by virtue of improvements or activities conducted upon the <b>property</b> .
<i>primary production purposes</i>	land 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 gathering in of crops or the rearing of livestock; and where a farming concession is granted by the Department of Natural Resources, Mines and Energy 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 single <b>dwelling house</b> or single <b>dwelling unit</b> that is the place of residence at which at least one natural person who constitutes the <b>owner/s</b> of the land predominantly resides, or a <b>multi dwelling house</b> or <b>multi dwelling unit</b> that is the place of residence where at least one owner is a pensioner who complies with the eligibility criteria contained in the Queensland Government's Rate Subsidy Scheme resides. In establishing <b>principal place of residence</b> council may consider, but not be limited to, the <b>owner's</b> declared address for electoral, taxation, 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 <b>not</b> comply with the definition of a <b>principal place of residence</b>, namely a single <b>dwelling house</b> or a single <b>dwelling unit</b>, or a <b>multi dwelling house</b> or a <b>multi dwelling unit</b> that is:</p> <ul style="list-style-type: none"> <li>(a) not occupied by at least one person/s who constitutes the <b>owner/s</b>, but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the <b>owner's</b> family; or</li> <li>(b) not occupied, whether permanently or temporarily (for more than 120 days of the <b>financial year</b>), including for the purposes of renovation or redevelopment, except in the case where;             <ul style="list-style-type: none"> <li>(i) a <b>premises</b> being renovated remains the registered <b>principal place of residence</b> for the purposes specified above and that the <b>owner/s</b> do not own any other <b>property</b> which they claim to be their <b>principal place of residence</b>; and</li> <li>(ii) a <b>property</b> is vacant for a period longer than 120 continuous days of the <b>financial year</b> due to the <b>owner/s</b> absence on an extended holiday, provided that the <b>property</b> remains vacant for the entire period of their absence.</li> <li>(iii) a <b>property</b> is occupied by the <b>owner/s</b> less than 120 days of the <b>financial year</b> due to the <b>owner/s</b> absence due to work commitments, provided that the absence is confirmed by the employer and the <b>property</b> remains vacant or is occupied by immediate family members only during the period of the owner's absence.</li> <li>(iv) The owner is absent due to medical reasons of the owner or a close relative and this is confirmed by a health professional.</li> </ul> </li> <li>(c) not owned by a natural person, eg owned by a company, excepting where the ratepayer residing at the property as their principal place of residence is the company owner.</li> <li>(d) <b>multi dwelling (dual occupancy or a secondary dwelling)</b> on a single lot whether or not the properties are attached, except where the <b>multi dwelling</b>, on a single lot is owned by an approved pensioner in receipt of the Queensland Government Pensioner Rate Subsidy.</li> <li>(e) a property categorised as <b>transitory accommodation</b> within rating categories 16RT, 16UT, 17RT, 17UT, 18RT, 18UT, 19RT, 19UT, 27RT, 27UT, 29RT, 29UT.</li> </ul>
<i>principal residential purpose(s)</i>	the purpose of a use of a <b>dwelling house</b> or <b>dwelling unit</b> where that purpose is solely for a <b>principal place of residence</b> , not used as <b>transitory accommodation</b> , 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;

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	<p>(a) the owner/s working from home being either self-employed or working for their employer either permanently or temporarily, provided any such activity conforms with and does not exceed the conditions set out in the Differential General Rates Table included in council's Revenue Statement 2019/20, and/or</p> <p>(b) engaging in a hobby or past-time that involves the sale, manufacture or provision of goods or services and/or the reception of customers to view, purchase or consult on any such goods or services on site, including low-key, kerb-side sales and stalls, provided any such activity conforms with and does not exceed the conditions set out in the <b>Differential General Rates Table</b> included in council's Revenue Statement 2019/20.</p>
<i>property</i>	a parcel or parcels of land recorded together within council's systems for rating and charging purposes.
<i>rateable property</i>	property that is not exempted in accordance with section 93 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 Natural Resources, Mines and Energy 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, 27RT, 27UT, 28, 29, 29RT, 29UT or 30 as set out in the <b>Differential General Rates Table</b> included in council's Revenue Statement 2019/20. Any residential <b>premises</b> that does not comply with the General Description and Specific 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, 27RT, 27UT, 28, 29, 29RT, 29UT or 30 as set out in the <b>Differential General Rates Table</b> (Table 1) included in council's Revenue Statement 2019/20, is deemed to be <b>non-residential purposes</b> .
<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 in accordance with the <i>Retirement Villages Act 1999</i> .
<i>rural</i>	the <b>rural</b> 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 <b>dwelling house</b> or <b>dwelling unit</b> on the same lot. 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 <b>dwelling house</b> or <b>dwelling unit</b> .
<i>shopping centre purposes</i>	land which has a <b>predominant use</b> of major retail activities or retail warehouses.
<i>single residential dwelling</i>	land which contains a single <b>dwelling house</b> or a single <b>dwelling unit</b> only.
<i>strata unit</i>	scheme land as defined under 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, an area as identified in council's Planning Scheme, and is used 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

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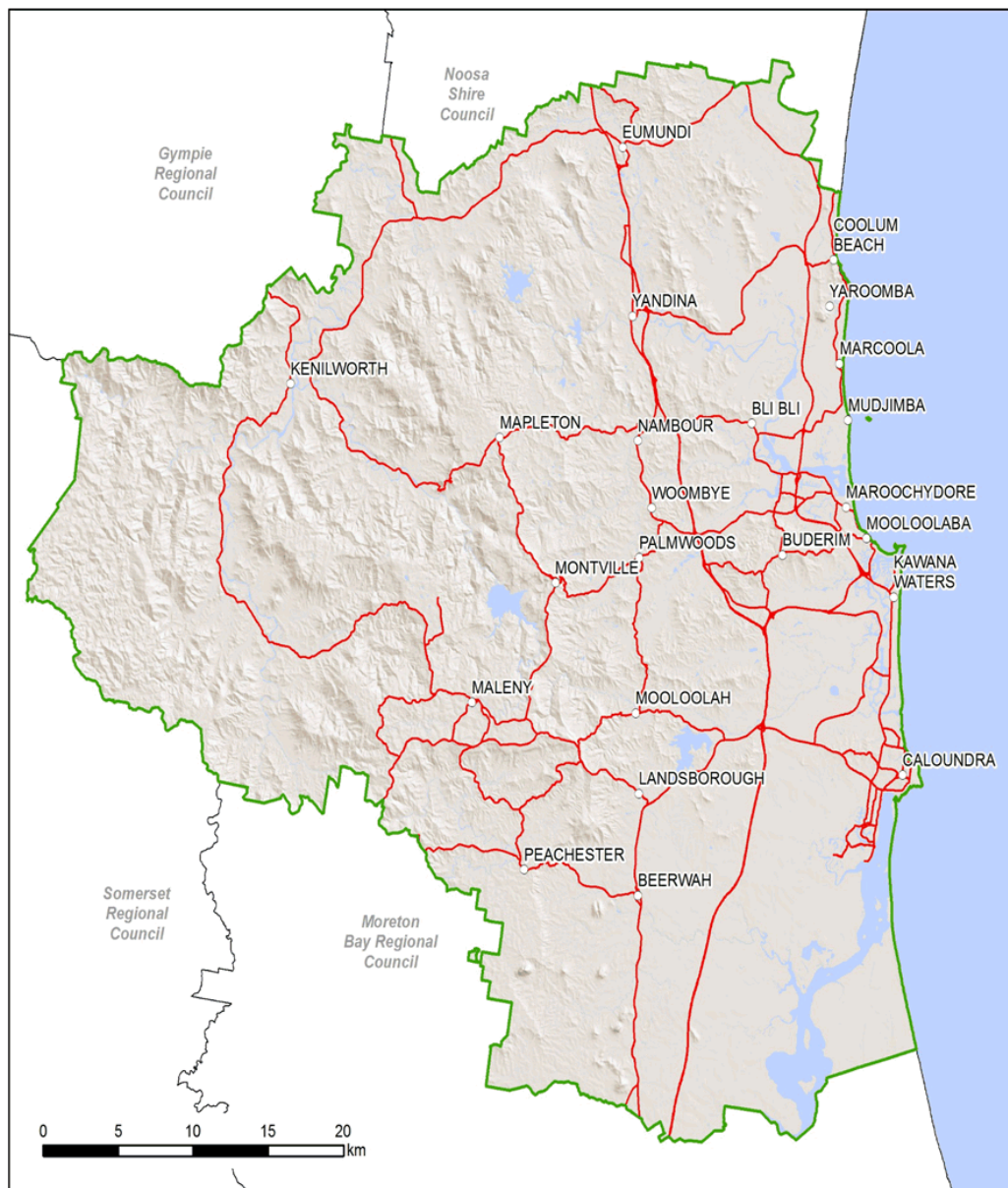
	<p>facilities. The intention of this description is to cover all properties used for a range of purposes located within the footprint of the Sunshine Coast Airport and Sunshine Coast Airport Precinct, an area as identified in council's Planning Scheme.</p>
<i>transitory accommodation</i>	<p>where a <b>property</b> is offered or available for rental in a manner generally associated with holiday rental letting, typically for a rental period or rental periods of less than 28 consecutive days at any one time. Without limiting the meaning the following does <b>not</b> comply with the definition of <b>transitory accommodation</b>; a room in a property that is offered or available for holiday rental letting within a <b>principal place of residence</b> and the owner/s reside at the property when the room is offered or available for holiday rental letting.</p> <p>For the purposes of clarity, where a <b>multi dwelling</b> is used to provide <b>transitory accommodation</b> the <b>predominant use</b> definition is applied. Without limiting the meaning the following complies with a <b>predominant use of transitory accommodation</b>; where 50% or more of a single <b>dwelling house</b> or <b>dwelling unit</b> is offered or available as <b>transitory accommodation</b>, in addition the users of the <b>transitory accommodation</b> may have access to other areas of the <b>property</b> which may include, parking, gardens, pool, patios, etc.</p>
<i>urban</i>	<p>the <b>urban</b> areas shown on Map 2 (shaded pink areas), within the Sunshine Coast Regional Council local government area delineated on Map 2.</p>
<i>vacant land</i>	<p>land devoid of buildings or structures with the exception of outbuildings or other minor structures not designed or used for human habitation or occupation. It does not apply to land that is used for car parking or in conjunction with any commercial activity, eg heavy vehicle or machinery parking, outdoor storage areas, assembly areas or rural activities such as cultivation, grazing or agistment.</p>

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



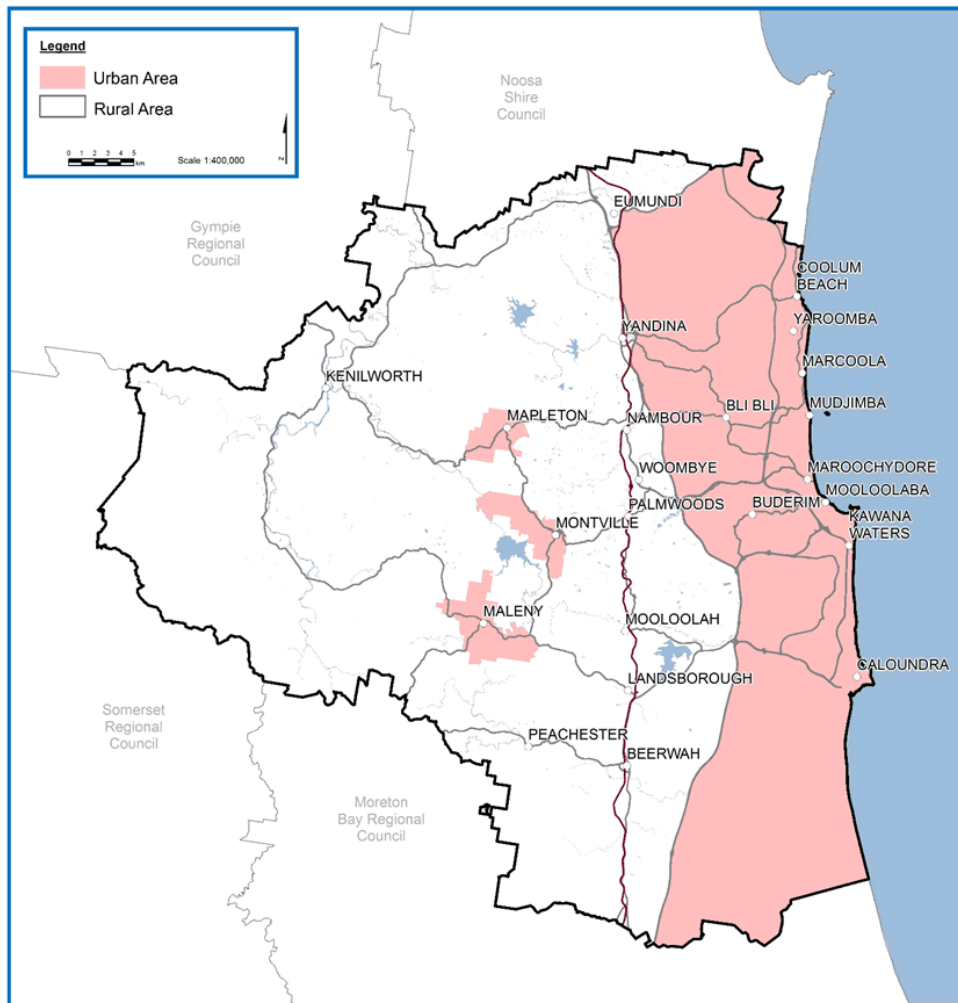
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### MAP 1 – Sunshine Coast Council Region



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### 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 2019/20.

##### 3.1.2 Differential General Rates

Sunshine Coast Regional Council will not make a resolution limiting the increases in differential general rates for the 2019/20 financial year.

#### 3.2 Rates to Apply

##### 3.2.1 Explanation

The applicable Differential General Rates for the financial year ending 30 June 2020 are identified in *Table 2 Schedule of Rates*, as adopted in the 2019/20 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 Natural Resources, Mines and Energy.

##### 3.2.2 Differential General Rates

There will be 49 differential general rating categories in 2019/20. The categories and the relevant description and identification of those categories are outlined in *Table 1 Differential General Rates*. Land use codes are listed at *Appendix 7*.

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 \$90,000
- 2UN Urban Commercial & Industrial with a rateable value from \$0 to \$90,000
- 2R Rural Commercial & Industrial with a rateable value from \$90,001 to \$175,000
- 2U Urban Commercial & Industrial with a rateable value from \$90,001 to \$175,000
- 3R Rural Commercial & Industrial with a rateable value from \$175,001 to \$400,000
- 3U Urban Commercial & Industrial with a rateable value from \$175,001 to \$400,000
- 4R Rural Commercial & Industrial with a rateable value greater than \$400,000
- 4U Urban Commercial & Industrial with a rateable value greater than \$400,000
- 4I Other Commercial & Industrial
- 5 Extractive Industries
- 6 Residential/Vacant Land/Other with a rateable value from \$0 to \$310,000
- 7 Residential/Vacant Land/Other with a rateable value from \$310,001 to \$500,000
- 8 Residential/Vacant Land/Other with a rateable value from \$500,001 to \$615,000
- 9 Residential/Vacant Land/Other with a rateable value from \$615,001 to \$775,000
- 10 Residential/Vacant Land/Other with a rateable value from \$775,001 to \$890,000
- 11 Residential/Vacant Land/Other with a rateable value from \$890,001 to \$1,008,000
- 12 Residential/Vacant Land/Other with a rateable value from \$1,008,001 to \$1,220,000
- 13 Residential/Vacant Land/Other with a rateable value from \$1,220,001 to \$1,540,000
- 14 Residential/Vacant Land/Other with a rateable value from \$1,540,001 to \$2,728,000
- 15 Residential/Vacant Land/Other with a rateable value over \$2,728,000

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- 16 Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$0 to \$468,000
- 16RT Residential - Rural Transitory Accommodation with a rateable value from \$0 to \$468,000
- 16UT Residential - Urban Transitory Accommodation with a rateable value from \$0 to \$468,000
- 17 Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$468,001 to \$560,000
- 17RT Residential - Rural Transitory Accommodation with a rateable value from \$468,001 to \$560,000
- 17UT Residential - Urban Transitory Accommodation with a rateable value from \$468,001 to \$560,000
- 18 Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$560,001 to \$835,000
- 18RT Residential - Rural Transitory Accommodation with a rateable value from \$560,001 to \$835,000
- 18UT Residential - Urban Transitory Accommodation with a rateable value from \$560,001 to \$835,000
- 19 Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value over \$835,000
- 19RT Residential - Rural Transitory Accommodation with a rateable value over \$835,000
- 19UT Residential - Urban Transitory Accommodation with a rateable value over \$835,000
- 20 Vacant Land with a rateable value over \$1 million 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 million to \$10 million
- 25 Shopping Centres with a rateable value over \$10 million not in Category 26
- 26 Shopping Centres in Maroochydore with a rateable value over \$45 million
- 27 High-rise Units - Not Principal Place of Residence
- 27RT High-rise Units - Rural Transitory Accommodation
- 27UT High-rise Units - Urban Transitory Accommodation
- 28 High-rise Units - Principal Place of Residence
- 29 Low-rise Units - Not Principal Place of Residence
- 29RT Low-rise Units - Rural Transitory Accommodation
- 29UT Low-rise Units - Urban 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 'General Description' and 'Specific 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*.



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### 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 is that the owner considers the land should belong to a different rate category.

In accordance with section 90(3) of the *Local Government Regulation 2012* the owner may object by giving the local government an objection notice. Section 90(4) of the *Local Government Regulation 2012* details the form an objection notice should take. Sunshine Coast Regional Council will assess differential general rate objections submitted on an approved form.

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
- (b) a longer period that the local government allows.

Sunshine Coast Regional Council will only accept a differential general rate objection notice in the current financial year. Adjustment to rates and charges will only be done in exceptional circumstances for up to a maximum of twelve months prior to the current rating period in accordance with section 2.2.

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

### 3.2.5 Principal Place of Residence Exceptions

Where a landowner makes an objection, who:

- (a) has a property that would, but for the provisions of this paragraph, be categorised in Differential General Rate Category 16, 17, 18, 19, 27 and 29.
- (b) is using the property to provide accommodation to a member of their immediate family, and
- (c) the family member being housed has special circumstances such as a physical or mental disability or safety and privacy concerns, or
- (d) in the case of a secondary dwelling, all dwellings are occupied by owners listed on the Title Deed.

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

## 3.3 Discounts and Concessions

An early payment discount as mentioned in section 2.3 and council pensioner concessions as mentioned in section 2.4 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

Category	General Description	Specific Description and Identification
1	This category will apply where the land is: a. used for <b>primary production purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>primary production purposes</b> ; and b. used for <b>non-residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>non-residential purposes</b> ; and	Subject to meeting the general description, land where a primary production concession is granted by the Department of Natural Resources, Mines and Energy in accordance with Chapter 2, Part 2, Division 5, Subdivision 2 of the <i>Land Valuation Act 2010</i> and to which the following <b>land use codes</b> apply: 44 nursery garden centre 60 sheep grazing 61 sheep breeding 64 livestock grazing – breeding 65 livestock grazing – breeding and fattening 66 livestock grazing – fattening



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Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
	c. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category.	67 goats 68 dairy cattle – quota milk 69 dairy cattle – non-quota milk 70 cream 71 oilseeds 73 grains 74 turf farm 75 sugar cane 76 tobacco 77 cotton 78 rice 79 orchard 80 tropical fruit 81 pineapple 82 vineyard 83 small crops and fodder irrigated 84 small crops & fodder non-irrigated 85 pigs 86 horses 87 poultry 88 forestry and logs 89 animals (special), boarding kennels/cattery 93 peanuts
2RN	This category will apply where the land is: a. used for <b>non-residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>non-residential purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category; and c. not included in category 41, and d. located in a <b>rural</b> area as delineated on Map 2.	Subject to meeting the general description, land with a rateable value from \$0 to \$90,000, to which the following <b>land use codes</b> apply: 07 guest house/private hotel/hostel/bed and breakfast 08 <b>community title scheme</b> unit(s), <b>not</b> used for <b>residential purposes</b> or <b>vacant land group title multi dwelling not</b> used for <b>residential purposes</b> or <b>vacant land</b> 10 combined multiple dwelling and shop 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 center 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convallescent 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 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas

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Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
		46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers/utility installation
2UN	This category will apply where the land is: a. used for <b>non-residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>non-residential purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category; and c. not included in category 4I, and d. located in an <b>urban</b> area as delineated on Map 2.	Subject to meeting the general description, land with a rateable value from \$0 to \$90,000, to which the following <b>land use codes</b> apply: 07 guest house/private hotel/hostel/bed and breakfast 08 <b>community title scheme</b> unit(s), <b>not</b> used for <b>residential purposes</b> or <b>vacant land group title multi dwelling not</b> used for <b>residential purposes</b> or <b>vacant land</b> 09 <b>group title multi dwelling not</b> used for <b>residential purposes</b> or <b>vacant land</b> 10 combined multiple dwelling and shop 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 center 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convallescent 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 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers/utility installation
2R	This category will apply where the land is: a. used for <b>non-residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>non-residential purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing	Subject to meeting the general description, land with a rateable value from \$90,001 to \$175,000, to which the following <b>land use codes</b> apply: 07 guest house/private hotel/hostel/bed and breakfast 08 <b>community title scheme</b> unit(s), <b>not</b> used for <b>residential purposes</b> or <b>vacant land group title multi dwelling not</b> used for <b>residential purposes</b> or <b>vacant land</b> 09 <b>group title multi dwelling not</b> used for <b>residential purposes</b> or <b>vacant land</b>

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Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
	<p>specific description and identification attributable to this category; and</p> <p>c. not included in category 4I, and</p> <p>d. located in a <i>rural</i> area as delineated on Map 2.</p>	<p>10 combined multiple dwelling and shop</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 center</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 child care 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> <p>48 sports club/facilities</p> <p>49 caravan park</p> <p>50 other club (non business)</p> <p>52 cemetery</p> <p>91 transformers/utility installation</p>
2U	<p>This category will apply where the land is:</p> <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. characterised by one of the <i>land use codes</i> in the adjacent column detailing specific description and identification attributable to this category; and</p> <p>c. not included in category 4I, and</p> <p>d. located in an <i>urban</i> area as delineated on Map 2.</p>	<p>Subject to meeting the general description, land with a rateable value from \$90,001 to \$175,000, to which the following <i>land use codes</i> apply:</p> <p>07 guest house/private hotel/hostel/bed and breakfast</p> <p>08 <i>community title scheme</i> unit(s), <b>not</b> used for <i>residential purposes</i> or <i>vacant land</i></p> <p>09 <i>group title multi dwelling</i> <b>not</b> used for <i>residential purposes</i> or <i>vacant land</i></p> <p>10 combined multiple dwelling and shop</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 center</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>

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Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
		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 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers/utility installation
3R	This category will apply where the land is: a. used for <b>non-residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>non-residential purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category; and c. not included in category 4I, and d. located in a <b>rural</b> area as delineated on Map 2.	Subject to meeting the general description, land with a rateable value from \$175,001 to \$400,000, to which the following <b>land use codes</b> apply: 07 guest house/private hotel/hostel/bed and breakfast 08 <b>community title scheme</b> unit(s), <b>not</b> used for <b>residential purposes</b> or <b>vacant land group title multi dwelling</b> <b>not</b> used for <b>residential purposes</b> or <b>vacant land</b> 09 10 combined multiple dwelling and shop 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 center 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 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 child care centre 42 hotel/tavern 43 motel

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Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
		44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers/utility installation
3U	This category will apply where the land is: a. used for <b>non-residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>non-residential purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category; and c. not included in category 4I, and d. located in an <b>urban</b> area as delineated on Map 2.	Subject to meeting the general description, land with a rateable value from \$175,001 to \$400,000, to which the following <b>land use codes</b> apply: 07 guest house/private hotel/hostel/bed and breakfast 08 <b>community title scheme</b> unit(s), <b>not</b> used for <b>residential purposes</b> or <b>vacant land</b> 09 <b>group title multi dwelling</b> <b>not</b> used for <b>residential purposes</b> or <b>vacant land</b> 10 combined multiple dwelling and shop 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 center 17 restaurant/ fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 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 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers/utility installation
4R	This category will apply where the land is: a. used for <b>non-residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>non-residential purposes</b> ; and	Subject to meeting the general description, land with a rateable value greater than \$400,000, to which the following <b>land use codes</b> apply: 07 guest house/private hotel/hostel/bed and breakfast 08 <b>community title scheme</b> unit(s), <b>not</b> used for <b>residential purposes</b> or <b>vacant land</b>

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Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
	<p>b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category; and</p> <p>c. not included in category 4I, and</p> <p>d. located in a <b>rural</b> area as delineated on Map 2.</p>	<p>09 <b>group title multi dwelling not used for residential purposes or vacant land</b></p> <p>10 combined multiple dwelling and shop</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 center</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 child care 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> <p>48 sports club/facilities</p> <p>49 caravan park</p> <p>50 other club (non business)</p> <p>52 cemetery</p> <p>91 transformers/utility installation</p>
4U	<p>This category will apply where the land is:</p> <p>a. used for <b>non-residential purposes</b>, or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>non-residential purposes</b>; and</p> <p>b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category; and</p> <p>c. not included in category 4I, and</p> <p>d. located in an <b>urban</b> area as delineated on Map 2.</p>	<p>Subject to meeting the general description, land with a rateable value greater than \$400,000, to which the following <b>land use codes</b> apply:</p> <p>07 guest house/private hotel/hostel/bed and breakfast</p> <p>08 <b>community title scheme</b> unit(s), <b>not</b> used for <b>residential purposes or vacant land</b></p> <p>09 <b>group title multi dwelling not used for residential purposes or vacant land</b></p> <p>10 combined multiple dwelling and shop</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 center</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>

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Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
		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 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers/utility installation
41	This category will apply where the land is: a. used for <b>non-residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>non-residential purposes</b> ; and b. characterised by the specific description and identification in the adjacent column attributable to this category.	Subject to meeting the general description, land to which one of the following property numbers apply; property number 166386 Big Kart Track, property number 239029 The Big Pineapple, property number 120180 Nambour RSL (Returned and Services League), property number 43000 Sea Life Sunshine Coast, property number 29377 The Ginger Factory, property number 106063 Maroochy RSL (Returned and Services League), property number 220902 Caloundra RSL (Returned and Services League), property number 221819 Sunshine Coast Turf Club, property number 171510 Aussie World and The Pub, property number 223890 Pelican Waters Golf Club, property number 233443 Australia Zoo, property number 14232 Palmer Cooloom Resort and property number 122307 Twin Waters Resort.
5	This category will apply where the land is: a. used for <b>non-residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>non-residential purposes</b> ; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category.	Subject to meeting the general description, land to which the following <b>land use codes</b> apply: 40 extractive industry
6	Applies only where land does not fall within 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, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general description, land with a rateable value from \$0 to \$310,000, has been included in this category.
7	Applies only where land does not fall within categories:	Subject to meeting the general description, land with a rateable value from \$310,001 to \$500,000, has been included in this category.

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**Table 1 – Differential General Rates**

Category	General Description	Specific Description and Identification
	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, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	
<b>8</b>	Applies only where land does not fall within 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, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general description, land with a rateable value from \$500,001 to \$615,000, has been included in this category.
<b>9</b>	Applies only where land does not fall within 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, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general criteria, land with a rateable value from \$615,001 to \$775,000, has been included in this category.
<b>10</b>	Applies only where land does not fall within 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, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general description, land with a rateable value from \$775,001 to \$890,000, has been included in this category.
<b>11</b>	Applies only where land does not fall within 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, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general description, land with a rateable value from \$890,001 to \$1,008,000, has been included in this category.
<b>12</b>	Applies only where land does not fall within 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, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general description, land with a rateable value from \$1,008,001 to \$1,220,000, has been included in this category.
<b>13</b>	Applies only where land does not fall within 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, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general description, land with a rateable value from \$1,220,001 to \$1,540,000, has been included in this category.
<b>14</b>	Applies only where land does not fall within 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, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general description, land with a rateable value from \$1,540,001 to \$2,728,000, has been included in this category.
<b>15</b>	Applies only where land does not fall within 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,	Subject to meeting the general description, land with a rateable value over \$2,728,000, has been included in this category.

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Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
	25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	
16	This category will apply where the land is: a. used for <b>residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>residential purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category and does <b>not</b> fall into category 16RT or 16UT.	Subject to meeting the general description, land with a rateable value from \$0 to \$468,000, to which the following <b>land use</b> codes apply: 02 single dwelling, <b>not</b> used as a <b>principal place of residence</b> 03 <b>multi dwelling</b> (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling, <b>not</b> used as a <b>principal place of residence</b> 09 <b>group title multi or single dwelling</b> , <b>not</b> used as a <b>principal place of residence</b>
16RT	This category will apply where the land is: a. used for <b>residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>residential purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category; and c. is defined as <b>transitory accommodation</b> ; and d. located in a <b>rural</b> area as delineated on Map 2.	Subject to meeting the general description, land with a rateable value from \$0 to \$468,000, to which the following <b>land use</b> codes apply: 02 single dwelling 03 <b>multi dwelling</b> (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 <b>group title single dwelling</b>
16UT	This category will apply where the land is: a. used for <b>residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>residential purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category; and c. is defined as <b>transitory accommodation</b> ; and d. located in an <b>urban</b> area as delineated on Map 2.	Subject to meeting the general description, land with a rateable value from \$0 to \$468,000, to which the following <b>land use</b> codes apply: 02 single dwelling 03 <b>multi dwelling</b> (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 <b>group title single dwelling</b>
17	This category will apply where the land is: a. used for <b>residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>residential purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category and does <b>not</b> fall into category 17RT or 17UT.	Subject to meeting the general description, land with a rateable value from \$468,001 to \$560,000, to which the following <b>land use</b> codes apply: 02 single dwelling, <b>not</b> used as a <b>principal place of residence</b> 03 <b>multi dwelling</b> (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling, <b>not</b> used as a <b>principal place of residence</b> 09 <b>group title single dwelling</b> , <b>not</b> used as a <b>principal place of residence</b>
17RT	This category will apply where the land is: a. used for <b>residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities	Subject to meeting the general description, land with a rateable value from \$468,001 to \$560,000, to which the following <b>land use</b> codes apply: 02 single dwelling

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Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
	<p>conducted upon the land of <b>residential purposes</b>; and</p> <p>b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category; and</p> <p>c. is defined as <b>transitory accommodation</b>; and</p> <p>d. located in a <b>rural</b> area as delineated on Map 2.</p>	<p>03 <b>multi dwelling</b> (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling</p> <p>09 <b>group title single dwelling</b></p>
17UT	<p>This category will apply where the land is:</p> <p>a. used for <b>residential purposes</b>, or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>residential purposes</b>; and</p> <p>b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category; and</p> <p>c. is defined as <b>transitory accommodation</b>; and</p> <p>d. located in an <b>urban</b> area as delineated on Map 2.</p>	<p>Subject to meeting the general description, land with a rateable value from \$468,001 to \$560,000, to which the following <b>land use</b> codes apply:</p> <p>02 single dwelling</p> <p>03 <b>multi dwelling</b> (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling</p> <p>09 <b>group title single dwelling</b></p>
18	<p>This category will apply where the land is:</p> <p>a. used for <b>residential purposes</b>, or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>residential purposes</b>; and</p> <p>b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category and does <b>not</b> fall into category 18RT or 18UT.</p>	<p>Subject to meeting the general description, land with a rateable value from \$560,001 to \$835,000, to which the following <b>land use</b> codes apply:</p> <p>02 single dwelling, <b>not</b> used as a <b>principal place of residence</b></p> <p>03 <b>multi dwelling</b> (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling, <b>not</b> used as a <b>principal place of residence</b></p> <p>09 <b>group title single dwelling, not</b> used as a <b>principal place of residence</b></p>
18RT	<p>This category will apply where the land is:</p> <p>a. used for <b>residential purposes</b>, or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>residential purposes</b>; and</p> <p>b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category; and</p> <p>c. is defined as <b>transitory accommodation</b>; and</p> <p>d. located in a <b>rural</b> area as delineated on Map 2.</p>	<p>Subject to meeting the general description, land with a rateable value from \$560,001 to \$835,000, to which the following <b>land use</b> codes apply:</p> <p>02 single dwelling</p> <p>03 <b>multi dwelling</b> (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling</p> <p>09 <b>group title single dwelling</b></p>
18UT	<p>This category will apply where the land is:</p> <p>a. used for <b>residential purposes</b>, or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>residential purposes</b>; and</p> <p>b. characterised by one of the <b>land use codes</b> in the adjacent column detailing</p>	<p>Subject to meeting the general description, land with a rateable value from \$560,001 to \$835,000, to which the following <b>land use</b> codes apply:</p> <p>02 single dwelling</p> <p>03 <b>multi dwelling</b> (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling</p> <p>09 <b>group title single dwelling</b></p>



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Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
	<p>specific description and identification attributable to this category; and</p> <p>c. is defined as <b>transitory accommodation</b>; and</p> <p>d. located in an <b>urban</b> area as defined in Map 2.</p>	
19	<p>This category will apply where the land is:</p> <p>a. used for <b>residential purposes</b>, or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>residential purposes</b>; and</p> <p>b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category and does <b>not</b> fall into category 19RT or 19UT.</p>	<p>Subject to meeting the general description, land with a rateable value over \$835,000, to which the following <b>land use codes</b> apply:</p> <p>02 single dwelling, <b>not</b> used as a <b>principal place of residence</b></p> <p>03 <b>multi dwelling</b> (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling, <b>not</b> used as a <b>principal place of residence</b></p> <p>09 <b>group title single dwelling, not</b> used as a <b>principal place of residence</b></p>
19RT	<p>This category will apply where the land is:</p> <p>a. used for <b>residential purposes</b>, or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>residential purposes</b>; and</p> <p>b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category; and</p> <p>c. is defined as <b>transitory accommodation</b>; and</p> <p>d. located in a <b>rural</b> area as delineated on Map 2.</p>	<p>Subject to meeting the general description, land with a rateable value over \$835,000, to which the following <b>land use codes</b> apply:</p> <p>02 single dwelling</p> <p>03 <b>multi dwelling</b> (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling</p> <p>09 <b>group title single dwelling</b></p>
19UT	<p>This category will apply where the land is:</p> <p>a. used for <b>residential purposes</b>, or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>residential purposes</b>; and</p> <p>b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category; and</p> <p>c. is defined as <b>transitory accommodation</b>; and</p> <p>d. located in an <b>urban</b> area as delineated on Map 2.</p>	<p>Subject to meeting the general description, land with a rateable value over \$835,000, to which the following <b>land use codes</b> apply:</p> <p>02 single dwelling</p> <p>03 <b>multi dwelling</b> (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling</p> <p>09 <b>group title single dwelling</b></p>
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 1500 square metres.</p>	<p>Subject to meeting the general description, land where the area is greater than 1500 square metres and the rateable value is greater than \$1 million, to which the following <b>land use codes</b> apply:</p> <p>01 vacant urban land</p> <p>04 large homesite - vacant</p> <p>06 outbuildings</p>
21	<p>This category will apply where the land is:</p> <p>a. classified by council to be subject to a Stock Grazing Permit;</p> <p>b. classified by council to be a Pump Station; or</p>	

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**Table 1 – Differential General Rates**

Category	General Description	Specific Description and Identification
	c. classified by council to be a small lot or strata garage less than 20 square metres	
22	This category will apply where the land is: a. subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the Land Valuation Act 2010; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category.	Subject to meeting the general description, land to which the following <b>land use codes</b> apply: 72 vacant land – valuation discounted subdivided land.
23	This category will apply where the land is: a. used for <b>retirement village purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category.	Subject to meeting the general description, land to which the following <b>land use codes</b> apply: 21 retirement village, aged people home (non-medical care or mixed medical and non-medical care).
24	This category will apply where the land is: a. used for <b>shopping centre purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>shopping centre purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category.	Subject to meeting the general description, land where the rateable value is from \$3 million to \$10 million, to which the following <b>land use codes</b> apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
25	This category will apply where the land is: a. used for <b>shopping centre purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>shopping centre purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category.	Subject to meeting the general description, land where the rateable value is over \$10 million, to which the following <b>land use codes</b> apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse which does <b>not</b> fall into category 26.
26	This category will apply where the land is: a. used for <b>shopping centre purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>shopping centre purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category.	Subject to meeting the general description, land in Maroochydore where the rateable value is over \$45 million, to which the following <b>land use codes</b> apply: 16 drive-in shopping centre

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**Table 1 – Differential General Rates**

Category	General Description	Specific Description and Identification
<b>27</b>	This category will apply where the land is: a. used for <b>residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>residential purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category and does <b>not</b> fall into category 27RT or 27UT.	Subject to meeting the general description, land to which the following <b>land use codes</b> apply: 08 <b>community title scheme</b> with a <b>high-rise unit not</b> used as a <b>principal place of residence</b> . 09 <b>group title multi dwelling</b> with a <b>high-rise unit not</b> used as a <b>principal place of residence</b>
<b>27RT</b>	This category will apply where the land is: a. used for <b>residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>residential purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category; and c. is defined as <b>transitory accommodation</b> ; and d. located in a <b>rural</b> area as delineated on Map 2.	Subject to meeting the general description, land to which the following <b>land use codes</b> apply: 08 <b>community title scheme</b> with a <b>high-rise unit</b> 09 <b>group title multi dwelling</b> with a <b>high-rise unit</b>
<b>27UT</b>	This category will apply where the land is: a. used for <b>residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>residential purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category; and c. is defined as <b>transitory accommodation</b> ; and d. located in an <b>urban</b> area as delineated on Map 2.	Subject to meeting the general description, land to which the following <b>land use codes</b> apply: 08 <b>community title scheme</b> with a <b>high-rise unit</b> 09 <b>group title multi dwelling</b> with a <b>high-rise unit</b>
<b>28</b>	This category will apply where the land is: a. used for <b>residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>residential purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category.	Subject to meeting the general description, land to which the following <b>land use codes</b> apply: 08 <b>community title scheme</b> with a <b>high-rise unit</b> used as a <b>principal place of residence</b> . 09 <b>group title multi dwelling</b> with a <b>high-rise unit</b> used as a <b>principal place of residence</b> .

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**Table 1 – Differential General Rates**

Category	General Description	Specific Description and Identification
<b>29</b>	This category will apply where the land is: a. used for <b>residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>residential purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category and does <b>not</b> fall into category 29RT or 29UT.	Subject to meeting the general description, land to which the following <b>land use codes</b> apply: 08 <b>community title scheme with a low-rise unit not used as a principal place of residence.</b> 09 <b>group title multi dwelling with a low-rise unit not used as a principal place of residence.</b>
<b>29RT</b>	This category will apply where the land is: a. used for <b>residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>residential purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category; and c. is defined as <b>transitory accommodation</b> ; and d. located in a <b>rural</b> area as delineated on Map 2.	Subject to meeting the general description, land to which the following <b>land use codes</b> apply: 08 <b>community title scheme with a low-rise unit</b> 09 <b>group title multi dwelling with a low-rise unit</b>
<b>29UT</b>	This category will apply where the land is: a. used for <b>residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>residential purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category; and c. is defined as <b>transitory accommodation</b> ; and d. located in an <b>urban</b> area as delineated on Map 2.	Subject to meeting the general description, land to which the following <b>land use codes</b> apply: 08 <b>community title scheme with a low-rise unit</b> 09 <b>group title multi dwelling with a low-rise unit</b>
<b>30</b>	This category will apply where the land is: a. used for <b>residential purposes</b> , or has the potential <b>predominant use</b> by virtue of its improvements or activities conducted upon the land of <b>residential purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category.	Subject to meeting the general description, land to which the following <b>land use codes</b> apply: 08 <b>community title scheme with a low-rise unit used as a principal place of residence.</b> 09 <b>group title multi dwelling with a low-rise unit used as a principal place of residence.</b>
<b>31</b>	This category will apply where the land is: a. used for other significant industry or <b>non-residential purposes</b> ; and b. characterised by one of the <b>land use codes</b> in the adjacent column detailing specific description and identification attributable to this category.	Subject to meeting the general description, land to which the following <b>land use codes</b> apply: 100 Sunshine Coast Airport, Sunshine Coast Airport Precinct

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**Table 2 - Schedule of Rates**

	Category	Differential General Rate cents in dollar	Minimum Differential General Rate
1	Agricultural	0.4414	\$1,243.20
2RN	Rural Commercial & Industrial - \$0 to \$90,000 RV	1.5084	\$1,351
2UN	Urban Commercial & Industrial - \$0 to \$90,000 RV	1.5084	\$1,351
2R	Rural Commercial & Industrial - \$90,001 to \$175,000 RV	0.9872	\$1,358
2U	Urban Commercial & Industrial - \$90,001 to \$175,000 RV	1.0444	\$1,358
3R	Rural Commercial & Industrial - \$175,001 to \$400,000 RV	0.8835	\$1,728
3U	Urban Commercial & Industrial - \$175,001 to \$400,000 RV	0.9026	\$1,828
4R	Rural Commercial & Industrial - over \$400,000 RV	0.8795	\$3,535
4U	Urban Commercial & Industrial - over \$400,000 RV	0.9029	\$3,621
4I	Other Commercial & Industrial	1.0480	\$8,961
5	Extractive Industries	0.7692	\$1,823
6	Residential/Vacant Land/Other - \$0 to \$310,000 RV	0.4279	\$1,243.20
7	Residential/Vacant Land/Other - \$310,001 to \$500,000 RV	0.3796	\$1,327
8	Residential/Vacant Land/Other - \$500,001 to \$615,000 RV	0.3682	\$1,898
9	Residential/Vacant Land/Other - \$615,001 to \$775,000 RV	0.3654	\$2,265
10	Residential/Vacant Land/Other - \$775,001 to \$890,000 RV	0.3575	\$2,833
11	Residential/Vacant Land/Other - \$890,001 to \$1,008,000 RV	0.3593	\$3,198
12	Residential/Vacant Land/Other - \$1,008,001 to \$1,220,000 RV	0.3466	\$3,622
13	Residential/Vacant Land/Other - \$1,220,001 to \$1,540,000 RV	0.3253	\$4,229
14	Residential/Vacant Land/Other - \$1,540,001 to \$2,728,000 RV	0.2991	\$5,010
15	Residential/Vacant Land/Other - over \$2,728,000 RV	0.3423	\$9,348
16	Residential - Not Principal Place of Residence/Multi Dwelling - \$0 to \$468,000 RV	0.4696	\$1,494
16RT	Residential - Rural Transitory Accommodation - \$0 to \$468,000 RV	0.7178	\$1,919
16UT	Residential - Urban Transitory Accommodation - \$0 to \$468,000 RV	0.7682	\$1,642
17	Residential - Not Principal Place of Residence/Multi Dwelling - \$468,001 to \$560,000 RV	0.4633	\$2,198
17RT	Residential - Rural Transitory Accommodation - \$468,001 to \$560,000 RV	0.6222	\$3,360
17UT	Residential - Urban Transitory Accommodation - \$468,001 to \$560,000 RV	0.7236	\$3,596
18	Residential - Not Principal Place of Residence/Multi Dwelling - \$560,001 to \$835,000 RV	0.4571	\$2,595
18RT	Residential - Rural Transitory Accommodation - \$560,001 to \$835,000 RV	0.6767	\$3,985
18UT	Residential - Urban Transitory Accommodation - \$560,001 to \$835,000 RV	0.7084	\$4,053
19	Residential - Not Principal Place of Residence/Multi Dwelling - over \$835,000 RV	0.4462	\$3,817
19RT	Residential - Rural Transitory Accommodation - over \$835,000 RV	0.4930	\$5,651
19UT	Residential - Urban Transitory Accommodation - over \$835,000 RV	0.7174	\$6,019
20	Vacant Land with a rateable value over \$1 million and total area greater than 1500 square metres	0.7713	\$8,169



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<b>21</b>	Stock Grazing Permits, Pump Stations and small lots less than 20 square metres	0.5824	\$184
<b>22</b>	Land which is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i>	0.2353	No Min.
<b>23</b>	Retirement Villages & Nursing Homes	0.6590	\$1,243.20
<b>24</b>	Shopping Centres - \$3 million to \$10 million RV	1.3390	\$47,002
<b>25</b>	Shopping Centres - over \$10 million RV not in Category 26	1.5646	\$159,500
<b>26</b>	Shopping Centres - Maroochydore over \$45 million RV	2.6871	\$1866,510
<b>27</b>	High-rise Units - Not Principal Place of Residence	1.1041	\$2,304
<b>27RT</b>	High-rise Units - Rural Transitory Accommodation	1.5458	\$2,430
<b>27UT</b>	High-rise Units - Urban Transitory Accommodation	1.5888	\$2,526
<b>28</b>	High-rise Units - Principal Place of Residence	1.0310	\$1,909
<b>29</b>	Low-rise Units - Not Principal Place of Residence	0.7599	\$1,494
<b>29RT</b>	Low-rise Units - Rural Transitory Accommodation	0.9593	\$1,584
<b>29UT</b>	Low-rise Units - Urban Transitory Accommodation	1.2145	\$1,617
<b>30</b>	Low-rise Units - Principal Place of Residence	0.6381	\$1,243.20
<b>31</b>	Other Significant Commercial & Industrial	0.2719	No Min.

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

Special rates and charges are to be levied under section 94(1)(b)(i) of the *Local Government Act 2009*. The *Montville Town Centre Beautification and Improvement Project Overall Plan* is included as *Appendix 1*.

#### 4.1.2 Rate to Apply

The applicable rate for the financial year ended 30 June 2020 will be 0.1109 cents in the dollar of rateable valuation with a minimum of \$264 per annum as adopted in the 2019/20 budget. The rate so made will be applied to all rateable properties within the benefited area delineated on the map in *Appendix 1*, being properties on Main Street between Western Avenue and Hoffman Close, Montville. These properties are in the Montville Town Centre Beautification and Improvement Project.

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

#### 4.1.4 Discounts and Concessions

An early payment discount as mentioned in section 2.3 and council pensioner concessions as mentioned in section 2.4 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

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

#### 4.2.2 Charge to Apply

The applicable charges for the financial year ended 30 June 2020 will be as follows:

Details	Amount
Living Choice Twin Waters Retirement Village (Property number 89200)	\$1175
All other properties	\$113

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

#### 4.2.3 Basis of Charge Calculation

Council considers that the rateable land described above 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 Benefit Area*.

#### 4.2.4 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 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**

Subject to any change necessitated by the change in State Government legislation the following will apply.

4.3.1 Basis of Charge

Special rates and charges are to be levied under section 94(1)(b)(i) of the *Local Government Act 2009*. The Rural Fire Charge is levied for the purpose of assisting the Rural Fire Boards in the areas where the charge is applied with the operations, maintenance and provision of buildings, land and/or equipment for those Rural Fire Boards. The *Rural Fire Charge Overall Plan* is included as *Appendix 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 or will specially benefit, or has or will have special access to, the service, facility or activity supplied.

4.3.2 Charge to Apply

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

4.3.3 Exclusions

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 and Rescue Service Regulation 2011*).

4.3.4 Basis of Charge Calculation

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

**Rural Fire Charge**

Rural Fire Board Area	Annual Charge
Belli Park	\$25
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
Kureelpa	\$25
Landsborough	\$25
Maleny & District	\$25

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Rural Fire Board Area	Annual Charge
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 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 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

Special rates and charges are to be levied under section 94(1)(b)(i) of the *Local Government Act 2009*. The *Brightwater Estate Landscaping Overall Plan* is included as *Appendix 4*.

4.4.2 Charge to Apply

The applicable charge for the full financial year ended 30 June 2020 will be as follows:

Details	Amount
Brightwater Shopping Centre (Property number 232054)	\$3670
Brightwater Hotel (Property number 232595)	\$1835
All other properties	\$141

The charges so made will be applied to all rateable properties within the benefited area delineated on the map in *Appendix 4*, pro-rata and commencing two years after the lot was registered.

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 Benefit Area*.

4.4.4 Discounts and Concessions

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

4.4.5 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.

#### 4.5 Sunshine Cove Maintenance Charge

##### 4.5.1 Basis of Charge

Special rates and charges are to be levied under section 94(1)(b)(i) of the *Local Government Act 2009*. The *Sunshine Cove Maintenance Overall Plan* is included as *Appendix 5*.

##### 4.5.2 Charge to Apply

The applicable charges for the financial year ended 30 June 2020 will be as follows:

Details	Amount
Sunshine Cove Retirement Village (future)	\$1158
All other properties	\$132

The charges so made will be applied to all rateable properties within the benefited area delineated on the map in *Appendix 5*, including lots created pursuant to the *Body Corporate and Community Management Act 1997*, the *Mixed Use Development Act 1993* and similar strata title legislation.

##### 4.5.3 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 Benefit Area*.

##### 4.5.4 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 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

Special rates and charges are to be levied under section 94(1)(b)(i) of the *Local Government Act 2009*. The *Mooloolah Island Maintenance Overall Plan* is included as *Appendix 6*.

##### 4.6.2 Charge to Apply

The applicable charge for the full financial year ended 30 June 2020 will be \$154 per rateable property. The charges so made will be applied to all rateable properties within the benefited area delineated on the map in *Appendix 6*, including lots created pursuant to the *Body Corporate and Community Management Act 1997*, the *Mixed Use Development Act 1993* and similar strata title legislation.

##### 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 Benefit Area*.

##### 4.6.4 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 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* 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 section 5.1.9 or 5.1.10 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 or green 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 (but excluding green waste); or
  - (iv) recyclable waste (but limited to green waste); 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:

- (a) 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
- (b) 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 of council, 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 Inclusions

#### *Domestic premises*

If domestic premises are in an area designated by council as an area in which council will conduct general waste or green waste collection, council may, having regard to the nature and volume of the domestic waste and recyclable waste 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
  - (v) if 2 or more 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):
    - (A) 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
    - (B) 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
    - (C) 1, or multiple, 1m<sup>3</sup> waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 1m<sup>3</sup> waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly; or
    - (D) 1, or multiple, 1.5m<sup>3</sup> waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 1.5m<sup>3</sup> waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly; or
    - (E) 1, or multiple, 2m<sup>3</sup> waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 2m<sup>3</sup> waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly
    - (F) 1, or multiple, 3m<sup>3</sup> waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 3m<sup>3</sup> waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly; and

- (b) charge waste management utility charges for each collection of waste from the domestic premises in accordance with section 5.1.9.

*Commercial premises*

If commercial premises are in an area designated by council as an area in which council will conduct general waste or green 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 140 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 140 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; or
  - (iii) 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
  - (iv) 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 5.1.10

Also, if commercial premises are in an area designated by council as an area in which council will conduct general waste or green 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 140 litre waste container for the collection of commercial waste from the commercial premises, or 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 140 litre waste container, or multiple 140 litre waste containers, serviced weekly; or
  - (ii) a second 240 litre waste container, or multiple 240 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 1m<sup>3</sup>, 1.5m<sup>3</sup>, 2m<sup>3</sup>, 3m<sup>3</sup> or 4.5m<sup>3</sup> serviced weekly; or
  - (v) 1, or multiple, compactor waste containers having a capacity of 17m<sup>3</sup>, 19m<sup>3</sup> or 23m<sup>3</sup> serviced weekly; and
- (b) charge waste management utility charges for each other commercial waste service in accordance with section 5.1.10.

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:

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- (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 1m<sup>3</sup>, 1.5m<sup>3</sup>, 2m<sup>3</sup>, 3m<sup>3</sup> or 4.5m<sup>3</sup> serviced weekly; or
  - (v) 1, or multiple, compactor waste containers having a capacity of 23m<sup>3</sup> serviced weekly; or
  - (vi) 1, or multiple, bulk waste containers for recyclable waste (but limited to cardboard) having a capacity of 1m<sup>3</sup>, 1.5m<sup>3</sup>, 2m<sup>3</sup>, 3m<sup>3</sup>, 4.5m<sup>3</sup> or 8m<sup>3</sup> serviced weekly; or
  - (vii) 1, or multiple, compactor waste containers for recyclable waste (but limited to cardboard) having a capacity of 38m<sup>3</sup> serviced weekly; and
- (b) charge waste management utility charges for each other recyclable waste service in accordance with section 5.1.10.

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, 1m<sup>3</sup> bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 1m<sup>3</sup> bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly; or
  - (v) 1, or multiple, 1.5m<sup>3</sup> bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 1.5m<sup>3</sup> bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly; or



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- (vi) 1, or multiple, 2m<sup>3</sup> bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 2m<sup>3</sup> bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly; or
  - (vii) 1, or multiple, 3m<sup>3</sup> bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 3m<sup>3</sup> bulk waste containers for the collection of recyclable waste from the premises serviced fortnightly; or
  - (viii) 1, or multiple, 4.5m<sup>3</sup> bulk waste containers for the collection of commercial waste and domestic waste from the premises serviced weekly and 1, or multiple, 4.5m<sup>3</sup> 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 and recyclable waste calculated in accordance with section 5.1.9 except that, for the purposes of the calculation, each reference in section 5.1.9 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 or recyclable waste (including green waste).

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 or recyclable waste (for example cardboard).

#### 5.1.4 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.

#### 5.1.5 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 5.1.6 and section 5.1.7 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.



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*Waste containers for green waste*

A service cancellation for the collection of green waste from a waste container may be requested at any time; however a pro rata refund will not be made (no refund applies for a service cancelled within a rating period).

5.1.6 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 \$130 per annum shall apply to all land within the local government area of council if the land:

- (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 5.1.9, or section 5.2.7.

However, the Waste Management Facility Charge will not be levied in respect of vacant land, as shown in section 2.9, or rateable land recorded under the differential general rate categories 20, 21 or 22 as shown in section 3.

5.1.7 Waste Management Facility Charge for commercial 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 \$130 per annum shall apply to all land within the local government area of council if the land:

- (c) does not currently receive a waste management collection service; and
- (d) is not levied with a waste management utility charge in accordance with section 5.1.10, section 5.2.8.

However, the Waste Management Facility Charge will not be levied in respect of vacant land, as shown in section 2.9, or rateable land recorded under the differential general rate categories 20, 21 or 22 as shown in section 3.

5.1.8 Minimum charges

A minimum charge of \$202 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 \$202, the minimum charge of \$202 per premises per annum shall be applied.

5.1.9 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, 27RT, 27UT, 28, 29, 29RT, 29UT or 30 as shown in section 3 or land as shown in section 2.7.

All waste management utility charges shall be calculated in accordance with the utility charge table details as listed below.

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	\$260.10

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Waste management utility charge for each waste container per service	Total Annual Charge
240 litre waste container for domestic waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly	\$298.60
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)	\$323.40
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)	\$373.80
660 litre low noise waste container for domestic waste serviced weekly + 660 litre waste container for recyclable waste serviced fortnightly	\$1187.10
1100 litre low noise waste container for domestic waste serviced weekly + 1100 litre waste container for recyclable waste serviced fortnightly	\$1742.80
1m <sup>3</sup> waste container for domestic waste serviced weekly + 1m <sup>3</sup> waste container for recyclable waste serviced fortnightly	\$1508.50
1.5m <sup>3</sup> waste container for domestic waste serviced weekly + 1.5m <sup>3</sup> waste container for recyclable waste serviced fortnightly	\$2239.80
2m <sup>3</sup> waste container for domestic waste serviced weekly + 2m <sup>3</sup> waste container for recyclable waste serviced fortnightly	\$2971.10
3m <sup>3</sup> waste container for domestic waste serviced weekly + 3m <sup>3</sup> waste container for recyclable waste serviced fortnightly	\$4433.70
240 litre waste container for green waste serviced weekly*	\$120.00*
240 litre waste container for green waste (on property) serviced weekly*	\$150.00*
660 litre low noise waste container for green waste serviced weekly*	\$330.00*
1100 litre low noise waste container for green waste serviced weekly*	\$550.00*

\*Waste containers for the collection of green waste are serviced fortnightly therefore only 50% of annual charge applies.

5.1.10 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, 26 or 31 as shown in section 3 or land as shown in section 2.7.

All waste management utility charges shall be calculated in accordance with the utility charge table details as listed below.

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	\$314.50
240 litre waste container for commercial waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste	\$361.30
140 litre waste container for commercial waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste (on property)	\$333.40
240 litre waste container for commercial waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste (on property)	\$378.10
660 litre low noise waste container for commercial waste serviced weekly	\$1,106.80
1100 litre low noise waste container for commercial waste serviced weekly	\$1,738.20
1m <sup>3</sup> waste container for commercial waste serviced weekly	\$1,583.10
1.5m <sup>3</sup> waste container for commercial waste serviced weekly	\$2,308.50
2m <sup>3</sup> waste container for commercial waste serviced weekly	\$3,078.80
3m <sup>3</sup> waste container for commercial waste serviced weekly	\$4,618.90
4.5m <sup>3</sup> waste container for commercial waste serviced weekly	\$6,854.40

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17m <sup>3</sup> compactor waste container for commercial waste serviced weekly	\$53,860.10
19m <sup>3</sup> compactor waste container for commercial waste serviced weekly	\$60,046.20
23m <sup>3</sup> compactor waste container for commercial waste serviced weekly	\$71,983.40
240 litre waste container for green waste*	\$120.00*
240 litre waste container for green waste (on property)*	\$150.00*
660 litre low noise waste container for green waste*	\$330.00*
1100 litre low noise waste container for green waste*	\$550.00*
*Waste containers for green waste are serviced fortnightly therefore only 50% of annual charge applies	
240 litre waste container for recyclable waste serviced weekly	\$40.00
240 litre waste container for recyclable waste (on property) serviced weekly	\$50.00
360 litre waste container for recyclable waste serviced weekly	\$55.00
360 litre waste container for recyclable waste (on property) serviced weekly	\$68.00
660 litre low noise waste container for recyclable waste serviced weekly	\$312.30
1100 litre low noise waste container for recyclable waste serviced weekly	\$416.20
1m <sup>3</sup> waste container for recyclable waste serviced weekly	\$340.30
1.5m <sup>3</sup> waste container for recyclable waste serviced weekly	\$505.70
2m <sup>3</sup> waste container for recyclable waste serviced weekly	\$671.10
3m <sup>3</sup> waste container for recyclable waste serviced weekly	\$1,002.50
4.5m <sup>3</sup> waste container for recyclable waste serviced weekly	\$1,486.90
23m <sup>3</sup> compactor waste container for recyclable waste serviced weekly	\$15,403.00
1m <sup>3</sup> waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$180.50
1.5m <sup>3</sup> waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$265.30
2m <sup>3</sup> waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$355.60
3m <sup>3</sup> waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$530.00
4.5m <sup>3</sup> waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$795.20
8m <sup>3</sup> waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$1,409.90
38m <sup>3</sup> compactor waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$12,005.30
**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).	

5.1.11 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.

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.

5.1.12 Discounts and concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 will not be applied to the waste management utility charges specified in section 5.1.9 or section 5.1.10.

5.1.13 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* 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 Maroochy City Centre Priority Development Area in lieu of waste management utility charges calculated in accordance with sections 5.1.9 and 5.1.10.

### 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 Maroochy 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 and 5.1.10, apply to the premises; or
- (b) waste management utility charges, calculated in accordance with sections 5.1.9 and 5.1.10, 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. 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



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council

- (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 5.1.6 and section 5.1.7 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.

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

Under this section 5.2, all waste management utility charges 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	\$182.20
	2 or more bedrooms	\$191.00

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

Under this section 5.2, all waste management utility charges shall be 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 <sup>2</sup> gross floor area (GFA) (pro-rata)	\$300.20
Commercial Type 2	Per 100m <sup>2</sup> gross floor area (GFA) (pro-rata)	\$182.20

**5.2.9 Minimum charges**

A minimum charge of \$300.20 per annum per premises will apply if the premises are commercial premises Type 1.

A minimum charge of \$182.20 per annum per premises will apply if the premises are commercial premises Type 2.

**5.2.10 Discounts and concessions**

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 will not be applied to the Maroochy City Centre Priority Development Area waste management utility charges specified in this section 5.

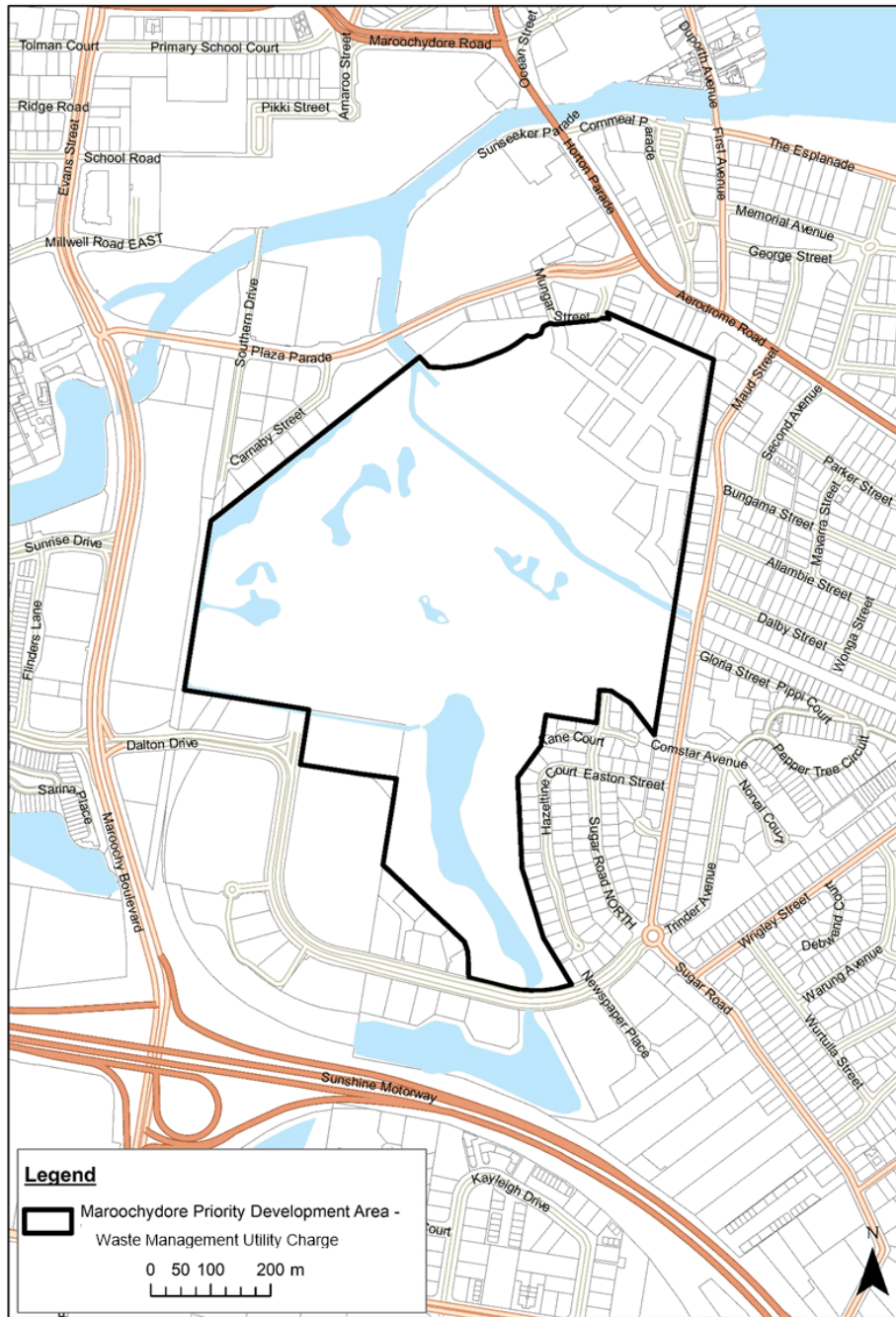
**5.2.11 Notices**

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.



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



### 5.3 Holding Tank Charge

#### 5.3.1 Basis of 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* 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.

#### 5.3.2 Charge to Apply

Charges shall apply to all lands and/ or premises within the council area with a holding tank. Services shall be provided in all cases sufficient to cater for the quantity of waste generated at each premises in accordance with section 5.3.4.

Holding Tank pump out charges are based on a maximum litreage of 5000 litres per service. Quantities in excess of 5000 litres are charged at a per litre rate in accordance with council's Register of General Cost-Recovery Fees and Commercial Charges.

Additional services outside of a premises set service frequency are available and are charged in accordance with council's Register of General Cost-Recovery Fees and Commercial Charges.

#### 5.3.3 Service Frequencies

Service cancellations and/ or suspensions are not permitted for premises that are intermittently occupied such as holiday homes. Such premises, which are intermittently occupied for a portion of the year, are required to pay the full annual charge for their set service frequency. Permanently occupied premises which will be vacant for a minimum of three services may be subject to a service suspension upon lodgement of application to and approval by Waste and Resource Management.

Following cancellation or suspension of a holding tank service, it is the owners' responsibility to contact council to recommence the holding tank service. Council requires 48 hours' notice to recommence a cancelled or suspended holding tank service.

Service frequencies less than 4 weekly are available through a Cyclic Service frequency and are charged in accordance with council's Register of General Cost-Recovery Fees and Commercial Charges.

After hours services defined as overnight between 6pm to 6am Monday through to Saturday and all hours Sunday to Monday 6am are charged in accordance with council's Register of General Cost-Recovery Fees and Commercial Charges.

#### 5.3.4 Calculation of Charge

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

Holding Tank Services	Total Annual Charge
52 services (weekly)	\$5740
26 services (fortnightly)	\$2870
13 services (4 weekly)	\$1435

#### 5.3.5 Additional Charges

Waste Management charges for extra holding tank services are issued via a Sundry Debtor Invoice. These charges are 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.

#### 5.3.6 Discounts and Concessions

NO early payment discounts as shown in section 2.3 and council pensioner concessions as shown in section 2.4 shall be applied to these charges.

#### 5.3.7 Notices

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

### 5.4 Definitions

In this section 5, the following definitions apply:

**bulk waste container**, means the waste container with capacity of 1m<sup>3</sup> or more.

**commercial premises**, means 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.

**commercial waste**, means waste, other than green waste, 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**, means a waste container fitted with a mechanical device which is capable of compacting the content of the waste container.

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

**domestic premises**, means 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.

**domestic waste**, means waste, other than domestic clean-up waste, green waste, 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.

**green waste**, means grass cuttings, trees, bushes, shrubs, tree lopping, bushes or shrubs, or similar matter produced as a result of the ordinary use or occupation of premises.

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

**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*.

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**low noise waste container**, means 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, means 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, means 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**, means 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**:

- (a) means clean and inoffensive waste accepted under council's recycling service for the local government area of Council; but,
- (b) in sections 5.1 and 5.2, does not include green waste unless there is a specific reference to green waste.

**regulated waste**, see the *Environmental Protection Regulation 2008*.

**standard general waste container**, means a container of a type approved by the local government for storing domestic waste, commercial waste or recyclable waste at premises in the local government's area.

**waste container**, see standard general waste container.

**waste**, see *Environmental Protection Act 1994*, section 13.



## 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 2019/20 financial year on all rateable land in the Sunshine Coast Regional Council area to fund the costs of a range of strategic environmental management initiatives including:

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

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

#### 6.1.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2020 will be \$76. The charge will apply to all rateable land within the Sunshine Coast Regional Council area.

#### 6.1.3 Exclusions

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

#### 6.1.4 Basis of Charge Calculation

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 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 \$76 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.

#### 6.1.5 Discounts and Concessions

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

#### 6.1.6 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.

### 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 2019/20 financial year on all rateable land in the Sunshine Coast Regional Council area to fund strategic transport infrastructure, services and initiatives, including major initiatives in the region in accordance with council's Transport Levy Policy, to achieve outcomes and undertake activities including but not limited to:

- Utilising transport levy revenue to fund or leverage selected eligible transport infrastructure for public transport or multi-modal outcomes that have priority but cannot be provided in a timely manner through existing funding mechanisms;
- Allowing council to influence State and Federal Government transport network investments, or bringing forward of investments, to attract State and Federal funding;



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

#### 6.2.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2020 will be \$44 per rateable property. The charge will apply to all rateable land within the Sunshine Coast Regional Council.

#### 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. 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 \$44 per annum is to be levied equally on all rateable land in the region.

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

#### 6.2.4 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 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 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 Heritage Levy, a separate charge, will be made and levied for the 2019/20 financial year on all rateable land in the Sunshine Coast Regional Council area to fund a cultural heritage program for the understanding, conservation, support, communication and advocacy for the heritage of the region in accordance with council's Heritage Levy Policy and Strategic Heritage Plan. Revenue from the Heritage Levy will be expended on a range of emerging priorities and key projects, as decided by council with advice from the Sunshine Coast Cultural Heritage Reference Group, as described below:

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

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#### 6.3.2 Charge to Apply

The amount of the charge has been calculated on the basis of the estimated cost to implement the initiatives. The applicable charge for the financial year ended 30 June 2020 will be \$13. The charge will apply to all rateable land within the Sunshine Coast Regional Council.

#### 6.3.3 Basis of Charge Calculation

Council considers that the benefit to any particular rateable land from the establishment of a heritage program for the management, protection and improvement of the region's heritage, which includes initiatives listed in section 6.3.1, cannot be distinguished from the benefit to any other particular rateable land. Accordingly a separate charge of \$13 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 cultural heritage program and from the implementation of the initiatives listed in section 6.3.1 that are funded by the charge.

#### 6.3.4 Discounts and Concessions

An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 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.

## APPENDIX 1 - OVERALL PLAN

### Montville Beautification Levy

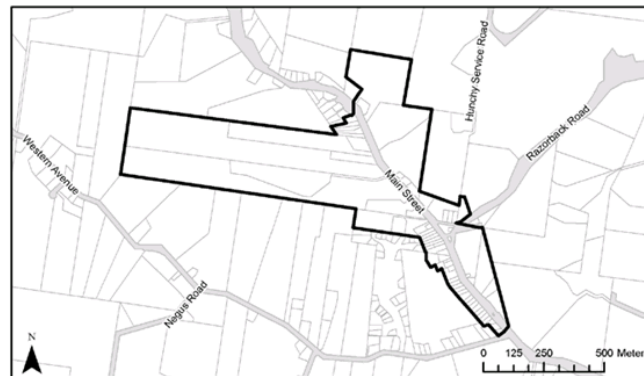
#### 1. Special Rate for the improvement of the Montville Town Centre

During the 2019/20 financial year council will undertake works, namely the management, operation, promotion and development of the Montville Town Centre Beautification and Improvement Project, including cleaning and works for access to the Montville Town Centre.

#### 2. The benefitted area to which the Special Rate applies

The special charge for the Montville Town Centre Beautification and Improvement Project, applies to all rateable land within the Sunshine Coast Regional Council local government area within the area delineated on the plan 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 the map below, specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided.

A special rate of 0.1109 cents per dollar rateable valuation will be levied on each property within the benefitted area, including strata titled units. 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 2019/20 financial year the minimum is set at \$264 per property per annum.



#### Legend

 Montville Beautification Levy

#### 3. The service, facility or activity to be provided

Sunshine Coast Regional Council will undertake works, namely the management, operation, promotion and development of the Montville Town Centre Beautification and Improvement Project, including cleaning and works for access to the Montville Town Centre.

#### 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 is \$42,583 in the 2019/20 financial year.

#### 5. The estimated time for implementing the Overall Plan

The Overall Plan provides for the costs associated with the Montville Town Centre Beautification and Improvement Project for the 2019/20 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2020.

## APPENDIX 2 - OVERALL PLAN

### Twin Waters Maintenance Charge

#### 1. Special charge for Twin Waters Maintenance

The responsibilities for the maintenance of a number of stages of the Twin Waters Development were transferred to council prior to 2019/20. The previous Maroochy Shire Council, Lend Lease Developments (LLD) and representatives of the Twin Waters Future Maintenance Committee (FMC) determined how the maintenance for the Twin Waters Residential Community would be carried out into the future. The work undertaken has given the stakeholders a clear understanding of the asset types, service levels and issues surrounding the ongoing maintenance of the Twin Waters Residential Community.

#### 2. The benefitted area to which the special charge applies

The special charge for Twin Waters Maintenance applies to all rateable land within the Sunshine Coast Regional Council local government area within the area delineated on the plan below. 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. Properties subject to the special charge fall within the area delineated on the attached plan – Twin Waters Maintenance Benefit Area.

The special charge will be levied on all properties within the defined benefitted area at differential levels according to the degree of benefit or special access, in council's opinion, to which the rateable property or its occupier is deemed to derive. The charge will be levied on the following basis:

Details	Amount
Living Choice Twin Waters Retirement Village (Property number 89200)	\$1175
All other properties	\$113

#### 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 the regional council.

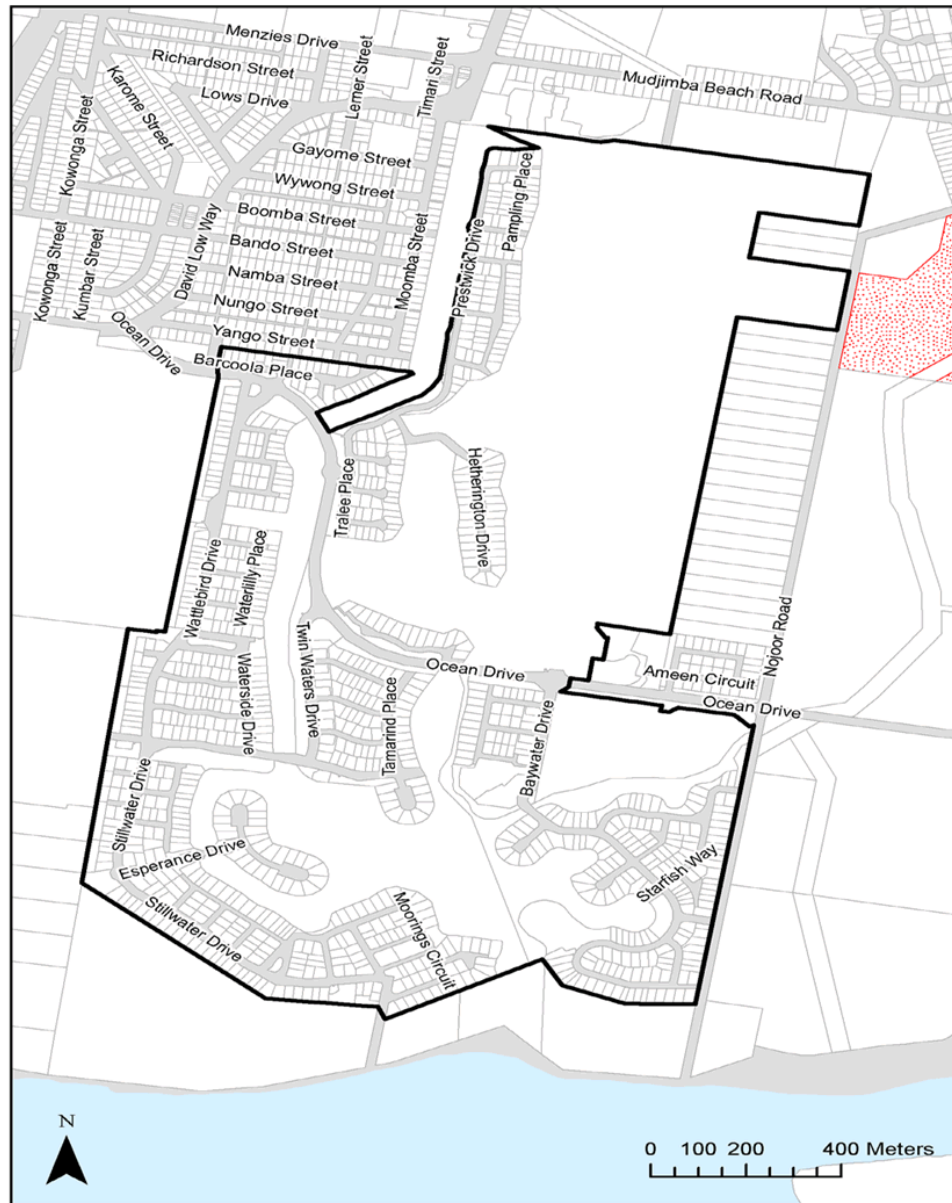
#### 4. The estimated cost of implementing the Overall Plan

The overall operational costs associated with the provision of the higher level Twin Waters Maintenance service for the 2019/20 financial year has been determined to be approximately \$126,051.


#### 5. The estimated time for implementing the Overall Plan

The Overall Plan provides for the costs associated with contributing towards the operation of Twin Waters Maintenance service for the 2019/20 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2020.

**Twin Waters Maintenance Charge Benefit Area**



**Legend**

 Twin Waters Maintenance Charge



**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 2019/20 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 or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided by the Rural Fire Brigades listed below. The special charge for the Rural Fire Charge applies to all rateable land within the Sunshine Coast Regional Council area not included within the Urban Fire Service Area and which falls within the Gazetted Rural Fire Brigade area maps for the Rural Fire Brigades listed below.

**Rural Fire Charge**

Rural Fire Board Area	Annual Charge
Belli Park	\$25
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
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

**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 and Emergency Services. This will enable the Brigades to direct more time toward:

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

**4. The estimated cost of implementing the Overall Plan**

The estimated cost of implementing the Overall Plan is \$478,500. Council will distribute these funds to the various Rural Fire Brigade Groups in accordance with the following procedures:

- 4.1 Each Rural Fire Brigade Group (listed below at section 4.4 of this plan) is to determine the proposed distribution calculation of Levy Funds in consultation with the Sunshine Coast Rural Fire Brigade Finance Committee;
- 4.2 The council generates two rate runs per financial year. Following the first rate run of the year the rural fire levy funds collected by the council will be available for payment to each Rural Fire Brigade Group; and
- 4.3 To obtain the full amount of the moneys levied by the Sunshine Coast Regional Council by way of the special charge, the full amount being available following the second rate run of the year, each Rural Fire Brigade must submit to the Queensland Fire and Emergency Services (Caloundra Office) Area Director Rural Operations and their Rural Fire Brigade Group (listed below at section 4.4) the following:
  - (a) audited statements of expenditure and receipts from the Rural Fire Brigade for the 2018/19 financial year's operations;
  - (b) estimates (budget) of the 2019/20 financial year's operations for the Rural Fire Brigade, being part of a three year rolling plan;
  - (c) details of the composition of the Brigade;
  - (d) minutes of the annual meeting of the Rural Fire Brigade; and
  - (e) details of outstanding equipment requisitioned from the State Government and the anticipated time frame (if applicable).

When the Queensland Fire and Emergency Services (Caloundra Office) Area Director Rural Operations is satisfied that the documentation submitted meets the requirements set out at section 4.3 of this plan, the Area Director will then submit a recommendation by March 2020 to the Chief Finance Officer of the council to distribute all of the funds raised by the special charge.

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

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

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

**5. The estimated time for implementing the Overall Plan**

This Overall Plan provides for the costs associated with contributing towards the purchase of equipment, for operational costs and training initiatives by the Rural Fire Brigades and Rural Fire Brigade Groups for the 2019/20 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2020.

**APPENDIX 4 - OVERALL PLAN**

**Brightwater Estate Landscaping Charge**

**1. Special charge for Brightwater Estate Landscaping**

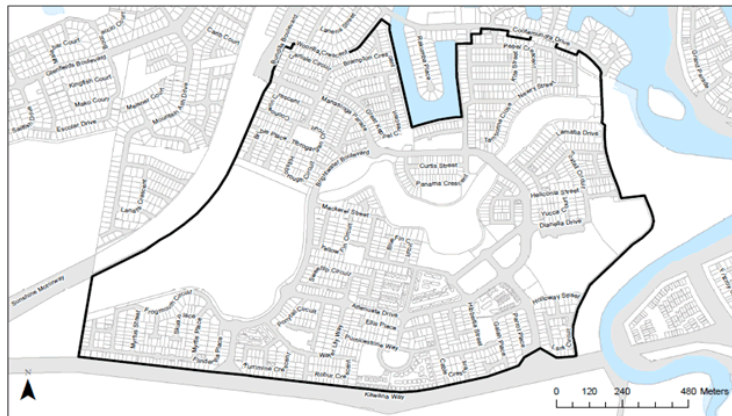
Responsibility for the maintenance of the Brightwater Estate has been transferred to council progressively. Sunshine Coast Regional Council and the developer, Stockland, determined how the maintenance for the Brightwater Estate would be carried out into the future. The work undertaken has given the stakeholders a clear understanding of the asset types, service levels and issues surrounding the ongoing maintenance of the Brightwater Estate.

**2. The benefitted area to which the special charge applies**

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

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 properties, the land or the occupier, pro-rata and commencing two years after each lot was registered. The charge will be levied on the following basis:

Details	Amount
Brightwater Shopping Centre (Property number 232054)	\$3670
Brightwater Hotel (Property number 232595)	\$1835
All other properties	\$141



**Legend**  
 Levy Name  
 [Outline] Brightwater Estate Landscaping Charge

**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 the regional council.

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**4. The estimated cost of implementing the Overall Plan**

The overall operational costs associated with the provision of the higher level Brightwater Estate landscaping service for the 2019/20 financial year has been determined to be approximately \$301,212

**5. The estimated time for implementing the Overall Plan**

The Overall Plan provides for the costs associated with contributing towards the operation of Brightwater Estate Landscaping service for the 2019/20 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2020.

**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 on 17 March 2011. 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.

**2. The benefitted area to which the special charge applies**

The special charge for Sunshine Cove Maintenance applies to all rateable land within the Sunshine Coast Regional Council local government area within the area delineated on the plan below. The land or its occupier specially benefit or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided. Properties subject to the special charge fall within the area delineated on the attached map. As new lots are registered within the Sunshine Cove Development they will be subject to the charge in this financial year if they fall within the area delineated on the below plan of the Sunshine Cove Development. The annual charge will be pro-rata and commence from the date of registration of the lot.



**Legend**  
 Levy Name  
 [Black Outline] Sunshine Cove Levy

The special charge will be levied on all properties 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. The charge will be levied on the following basis:

Details	Amount
Sunshine Cove Retirement Village (future)	\$1158
All other properties	\$132

**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 the regional council.



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**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 for the 2019/20 financial year has been determined to be approximately \$127,574.

**5. The estimated time for implementing the Overall Plan**

The Overall Plan provides for the costs associated with contributing towards the operation of Sunshine Cove Maintenance service for the 2019/20 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2020.

## APPENDIX 6 - OVERALL PLAN

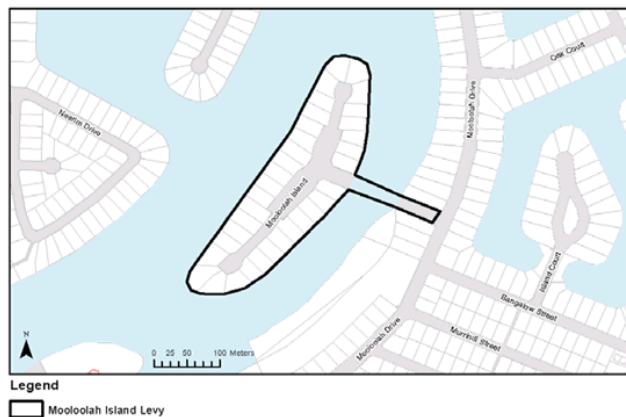
### Mooloolah Island Maintenance Charge

#### 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 properties on 23 February 2013, with 28 responses received by council. Of those responses, 24 residents voted YES which is 85.7% majority in favour of the levy. The survey letter stated a 75% acceptance level would be required for the levy to be initiated. The council and Mooloolah Island Residential Community decided on the scope of works to be delivered into the future which provides a higher service standard to lawn areas.

#### 2. The benefitted area to which the special charge applies

The special charge for Mooloolah Island Maintenance applies to all rateable land within the Sunshine Coast Regional Council local government area within the area delineated on the plan below. The land or its owner specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided. Properties subject to the special charge fall within the area delineated on the plan below.



A special charge of one hundred and fifty four dollars (\$154) for the financial year ended 30 June 2020 for Mooloolah Island Maintenance Charge applies to all rateable properties which will, in the council's opinion, specially benefit from this service.

#### 3. The service, 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 the regional 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 2019/20 financial year has been determined to be \$5233.

#### 5. The estimated time for implementing the Overall Plan

The Overall Plan provides for the costs associated with contributing towards the operation of Mooloolah Island maintenance service for the 2019/20 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2020.

**APPENDIX 7 – 2019/20 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 or single dwelling or group title vacant land
10	Combined multiple dwelling and shop
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 or Shops – main retail (where the rateable value is less than \$3 million)
15	Shops – secondary retail or Shops – secondary retail (where the rateable value is less than \$3 million)
16	Drive-in shopping centres or Drive in shopping centres (where the rateable value is less than \$3 million)
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)
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
32	Wharf
33	Builders yard & contractors yard
34	Cold stores & ice works
35	General industry

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Land Use Code*	Land Use Code Title
36	Light industry
37	Noxious/offensive industry
38	Advertising hoarding
39	Harbour industry
40	Extractive
41	Child care 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
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
70	Cream
71	Oil seeds
72	Vacant land – valuation discounted subdivided land
73	Grains
74	Turf farms
75	Sugar cane
76	Tobacco
77	Cotton

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Land Use Code*	Land Use Code Title
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
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, Mines and Energy.



Sunshine Coast Council - Revenue Statement 2019/20 - Appendix 8

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

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

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Sunshine Coast Council - Revenue Statement 2019/20 - Appendix 8

Defined Uses	Development Type
Resort complex	Non-residential - Type 2
Retirement facility	Non-residential - Type 2
Rooming accommodation	Non-residential - Type 2
Sales office	Non-residential - Type 2
Service industry	Non-residential - Type 2
Service station	Non-residential - Type 2
Shop	Non-residential - Type 2
Shopping centre	Non-residential - Type 2
Short term accommodation (other than a Motel)	Non-residential - Type 2
Showroom	Non-residential - Type 2
Telecommunications facility	Non-residential - Type 2
Theatre	Non-residential - Type 2
Tourist attraction	Non-residential - Type 2
Utility installation	Non-residential - Type 2
Veterinary services	Non-residential - Type 2



**Sunshine Coast Council**

**Capital Program (in 2019 dollars) (xi)**

For Period Ending 30 June

	Revised Budget	Original Budget	Forecast									
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
<b>Sunshine Coast Council Core Capital Program</b>												
Aerodromes	-	450	1,480	200	200	200	200	200	200	200	200	200
Buildings & Facilities	18,070	19,103	45,737	28,195	14,093	4,753	5,860	4,191	5,730	8,443	6,221	
Coast & Canals	2,284	2,080	3,080	2,245	2,850	2,237	2,450	2,150	2,090	1,290	2,090	
Divisional Allocations	7,125	5,081	4,631	4,631	4,631	4,631	4,631	4,631	4,631	4,631	4,631	
Environmental Assets	1,196	1,300	1,625	1,800	2,900	1,710	2,800	2,800	2,800	2,800	2,800	
Fleet	3,000	2,900	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
Holiday Parks	1,875	4,302	801	2,415	2,365	505	205	415	3,855	1,105	1,065	
Information Communication Technology	8,738	5,968	5,879	5,235	3,575	3,725	3,375	3,975	3,450	3,750	3,642	
Parks & Gardens	17,061	15,971	13,916	14,818	13,680	12,592	13,142	12,831	15,540	9,840	12,300	
Quarries	486	1,311	555	635	610	210	485	160	160	160	160	
Stormwater	9,637	7,014	7,741	7,567	7,970	8,835	8,291	7,236	6,354	6,366	7,220	
Strategic Land & commercial Properties	31,770	14,563	19,770	12,550	10,300	7,200	11,450	14,700	4,500	11,000	7,900	
Transportation	62,954	69,115	61,991	58,151	66,413	53,640	52,884	51,161	61,637	59,425	55,005	
Waste	12,273	20,622	18,213	20,955	11,450	10,740	10,229	5,614	10,568	4,648	1,011	
<b>Total Sunshine Coast Council Core Capital Progra</b>	<b>176,470</b>	<b>169,779</b>	<b>188,419</b>	<b>162,396</b>	<b>144,036</b>	<b>113,977</b>	<b>119,001</b>	<b>113,063</b>	<b>124,515</b>	<b>116,658</b>	<b>107,244</b>	
<b>Corporate Major Projects Capital Program</b>												
Corporate Major Projects	4,333	14,831	10,334	300	-	-	-	-	-	-	-	
<b>Total Corporate Major Projects Capital Program</b>	<b>4,333</b>	<b>14,831</b>	<b>10,334</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Region Making Capital Program</b>												
Maroochydore City Centre	30,413	16,579	22,876	22,803	8,622	23,025	14,552	17,168	12,466	15,011	14,054	
Sunshine Coast Airport Runway Project	127,638	104,836	19,180	-	-	-	-	-	-	-	-	
Sunshine Coast International Broadband Network	20,610	14,390	-	-	-	-	-	-	-	-	-	
<b>Total Region Making Capital Program</b>	<b>178,661</b>	<b>135,805</b>	<b>42,056</b>	<b>22,803</b>	<b>8,622</b>	<b>23,025</b>	<b>14,552</b>	<b>17,168</b>	<b>12,466</b>	<b>15,011</b>	<b>14,054</b>	
<b>SCC Total Capital Works Program</b>	<b>359,465</b>	<b>320,415</b>	<b>240,809</b>	<b>185,499</b>	<b>152,657</b>	<b>137,002</b>	<b>133,554</b>	<b>130,232</b>	<b>136,981</b>	<b>131,669</b>	<b>121,298</b>	

**Sunshine Coast Council – Establishment 2019/2020 (Full-Time Equivalent) (xiii)**

Group/Branch/Office	Responsibility	2019/20 FTE TOTAL
<b>Built Infrastructure</b>	<b>T Jamieson</b>	
Group Executive Office *		9.0
Civil Asset Management	C Young	237.7
Asset Management	S Stephen	29.8
Parks and Gardens	M Presswell	187.9
Transport and Infrastructure Policy	N Cooney	22.4
Transport and Infrastructure Management	D Pitt	36.5
Sunshine Coast Airport Runway	R Ullman	8.1
*Includes Disaster management Coordination		<b>531.4</b>
<b>Business Performance</b>	<b>J Allom-Hill</b>	
Group Executive Office *		23.6
Business and Innovation	P Skillen	38.6
Digital and Information Services	S Asmus	73.1
Finance	M Costello	61.2
People and Culture	N Bunning	53.9
Property Management	A Tout	33.2
*Includes Knowledge Management		<b>283.6</b>
<b>Customer Engagement and Planning Services</b>	<b>J Ruprai</b>	
Group Executive Office		4.0
Customer Response	S Krome	155.9
Development Services	T Jensen	151.5
Strategic Planning	S Patey	19.4
Waste and Resource Management	J Hogg	28.0
		<b>358.8</b>
<b>Economic and Community Development</b>	<b>G Laverty</b>	
Group Executive Office		4.0
Community Planning and Development	L Mayo	22.4
Arts, Heritage and Libraries	C Di Blasi	131.7
Economic Development	P Martins	29.0
Sport and Community Venues	G Switzer	42.8
		<b>229.9</b>
<b>Liveability and Natural Assets</b>	<b>W Bunker</b>	
Group Executive Office		4.6
Design and Placemaking Services	S Chalkley	42.9
Environment and Sustainability Policy	D Moore	22.2
Environment Operations	C Allan	56.4
Project Delivery	C Sturgess	50.4
Urban Growth Projects	J Coutts	10.5
		<b>187.0</b>
<b>Office of CEO</b>	<b>B Hogan</b>	
Communication	B Warren	25.5
Corporate Governance	K Driver	25.5
Strategy and Coordination	G Fraine	39.5
Major Projects	D Robinson	7.0
		<b>97.5</b>
<b>Office of Mayor</b>	<b>C Matheson</b>	<b>4.0</b>
<b>Total</b>		<b>1692.2</b>

The FTE Establishment figures above cover all SCC employment types including permanent, temporary, casual, agency, contingent, trainees etc. The only people excluded from the FTE Establishment are service contractors and consultants.

The SCC Establishment 2019/2020 (FTE) provides for a control limit of 1692.2, managed in accordance with an Instrument of Delegation and associated Delegations Listing. As occurs each year the budget does not provide full funding for this FTE figure – employee costs are managed through the usual mechanisms, including service demand management, budget reviews, capital works project plans and operational allocations.