



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

For Period Ending 30 June

	Forecast	Original	Forecast								
	Budget*	Budget	2023	2024	2025	2026	2027	2028	2029	2030	2031
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Revenue											
Gross Rates & Utility Charges	336,026	347,774	362,315	376,051	391,799	406,770	423,927	440,148	458,736	476,311	496,452
Interest from Rates & Utilities	400	790	825	858	895	931	972	1,011	1,056	1,098	1,146
Less Discounts, Pensioner Remissions	(19,620)	(5,222)	(5,420)	(5,605)	(5,818)	(6,021)	(6,256)	(6,475)	(6,728)	(6,963)	(7,235)
Net Rates & Utility Charges	316,806	343,342	357,720	371,304	386,877	401,680	418,643	434,684	453,065	470,446	490,363
Fees & Charges	58,213	65,577	67,353	69,138	71,109	73,064	75,220	77,288	79,568	81,756	84,168
Interest Received from Investments	3,611	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550
Grants and Subsidies - Recurrent	13,332	15,218	15,218	15,218	15,218	15,218	15,218	15,218	15,218	15,218	15,218
Operating contributions	287	302	302	302	302	302	302	302	302	302	302
Unitywater Participation	49,838	49,838	49,838	49,838	49,838	49,838	49,838	49,838	49,838	49,838	49,838
Other Revenue	20,805	19,854	25,082	35,560	37,675	43,762	39,212	40,307	39,700	31,741	28,545
Internal Revenues	4,124	1,752	1,798	1,846	1,899	1,951	2,008	2,064	2,125	2,183	2,247
Total Operating Revenue	467,015	498,433	519,862	545,756	565,467	588,365	602,991	622,251	642,365	654,034	673,232
Operating Expenses											
Employee costs	149,263	156,239	160,145	164,947	169,894	174,989	180,237	185,643	191,210	196,945	202,851
Materials & Services	186,127	187,077	192,338	198,706	204,309	209,955	216,041	222,044	228,516	234,907	241,798
Finance Costs	12,080	12,244	10,606	10,919	11,235	10,907	10,543	10,198	9,776	9,432	9,108
Company Contributions	1,554	3,615	3,392	2,893	2,674	2,707	2,741	2,776	2,562	2,598	2,635
Depreciation	88,276	95,097	97,452	99,866	102,341	104,878	107,477	110,142	112,874	115,674	118,543
Other Expenses	22,387	21,884	21,884	22,409	22,947	23,498	24,062	24,639	25,230	25,836	26,456
Recurrent Capital Expenses	4,857	3,446	3,197	3,197	3,197	3,197	3,197	3,197	3,197	3,197	3,197
Total Operating Expenses	463,396	478,817	488,229	502,153	515,812	529,345	543,512	557,853	572,578	587,799	603,798
Operating Result	2,470	18,832	30,691	42,474	48,413	57,653	57,975	62,819	68,130	64,494	67,607
Non-recurrent Revenue & Expenses											
Capital Revenue											
Capital Grants and Subsidies	35,502	18,000	30,300	38,043	9,900	9,900	9,900	9,900	9,900	9,900	9,900
Capital Contributions	44,099	28,631	28,660	29,004	30,029	29,867	29,786	29,786	29,786	23,942	23,942
Contributed Assets	60,000	55,000	50,417	45,833	41,250	42,281	43,338	44,422	45,532	46,671	47,837
Total Capital Revenue	127,101	101,631	109,377	112,880	81,179	82,048	83,025	84,108	85,219	80,513	81,680
Non-recurrent Expenses											
Profit/Loss on disposal, revaluation & impairment	-	(7,048)	-	-	-	-	-	-	-	-	-
Movements in landfill and quarry provisions	(5,583)	(5,583)	(4,466)	(4,551)	(4,638)	(4,730)	(4,825)	(4,922)	(5,020)	(5,120)	(5,223)
Assets transferred to third parties	-	-	-	-	-	-	-	-	-	-	-
NET RESULT	123,988	107,832	135,601	150,803	124,954	134,971	136,175	142,006	148,329	139,887	144,063

* Reflects the Statement of Estimated Financial Position for 2020/21

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

For Period Ending 30 June

	Forecast	Original	Forecast								
	Budget	Budget	2023	2024	2025	2026	2027	2028	2029	2030	2031
	2021	2022	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current Assets											
Cash & Investments	186,095	191,314	161,148	155,445	185,670	213,622	230,695	255,010	272,085	266,670	280,878
Trade and other receivables	15,078	15,688	15,631	15,671	15,896	16,195	16,707	17,233	17,923	18,629	19,514
Inventories	14,221	13,219	13,272	12,908	11,477	11,017	10,819	11,627	11,598	11,575	11,757
Other Financial Assets	23,215	23,656	24,105	24,708	25,326	25,959	26,608	27,273	27,955	28,654	29,370
Non-current assets classified as held for sale	-	-	0	0	0	0	0	0	0	0	0
Total Current Assets	239,982	246,160	217,212	212,389	242,532	271,356	289,677	316,221	334,810	330,887	346,923
Non-Current Assets											
Trade and other receivables	747,431	747,431	456,129	456,129	456,129	456,129	456,129	456,129	456,129	456,129	456,129
Property, plant & equipment	4,816,798	4,954,904	5,266,588	5,563,400	5,779,434	5,997,854	6,238,623	6,475,791	6,740,096	7,034,554	7,314,200
Investment in associates	573,521	573,521	573,521	573,521	573,521	573,521	573,521	573,521	573,521	573,521	573,521
Long Term Inventories	37,676	37,676	37,760	36,608	29,372	27,935	27,258	29,500	29,309	29,133	29,551
Intangible assets	12,744	12,744	12,744	12,744	12,744	12,744	12,744	12,744	12,744	12,744	12,744
Total Non-Current Assets	6,152,861	6,290,967	6,311,434	6,607,094	6,815,892	7,032,875	7,272,966	7,512,377	7,776,491	8,070,774	8,350,837
TOTAL ASSETS	6,392,843	6,537,127	6,528,646	6,819,483	7,058,424	7,304,231	7,562,644	7,828,598	8,111,300	8,401,661	8,697,761
Current Liabilities											
Trade and other payables	69,318	71,032	67,414	69,499	71,476	73,490	75,611	77,749	80,001	82,271	84,663
Short Term Borrowings	294,524	15,934	20,509	30,809	34,691	41,053	36,724	38,169	28,713	23,475	22,661
Provisions	11,680	11,617	11,928	12,249	12,578	12,915	13,262	13,619	13,985	14,361	14,633
Other	22,806	23,240	22,806	23,376	23,961	24,560	25,174	25,803	26,448	27,109	27,787
Total Current Liabilities	397,401	120,894	121,712	134,969	141,723	151,016	149,750	154,298	148,086	146,134	148,756
Non-Current Liabilities											
Long Term Borrowings	339,132	467,284	489,934	485,286	453,595	410,736	384,298	347,655	326,186	309,865	283,085
Long Term Provisions	83,341	79,443	80,427	81,446	82,501	83,593	84,724	85,893	87,104	88,356	89,765
Total Non-Current Liabilities	412,312	537,476	562,056	559,391	529,738	488,973	464,686	430,254	411,057	397,070	372,688
TOTAL LIABILITIES	809,713	658,370	683,768	694,360	671,461	639,989	614,436	584,552	559,143	543,204	521,443
NET COMMUNITY ASSETS	5,583,130	5,878,757	5,844,878	6,125,124	6,386,963	6,664,242	6,948,208	7,244,045	7,552,157	7,858,457	8,176,317
Community Equity											
Asset revaluation surplus	771,481	771,481	893,110	1,022,553	1,159,438	1,301,746	1,449,537	1,603,369	1,763,152	1,929,565	2,103,361
Retained Earnings	4,811,649	5,107,276	4,951,769	5,102,571	5,227,525	5,362,496	5,498,671	5,640,677	5,789,005	5,928,892	6,072,955
TOTAL COMMUNITY EQUITY	5,583,130	5,878,757	5,844,878	6,125,124	6,386,963	6,664,242	6,948,208	7,244,045	7,552,157	7,858,457	8,176,317

* Reflects the Statement of Estimated Financial Position for 2020/21

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

For Period Ending 30 June

	Forecast	Original	Forecast									
	Budget	Budget	2023	2024	2025	2026	2027	2028	2029	2030	2031	
	2021 \$'000	2022 \$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Capital Accounts												
Asset Revaluation Reserve												
Balance at beginning of period	657,901	657,901	771,481	893,110	1,022,553	1,159,438	1,301,746	1,449,537	1,603,369	1,763,152	1,929,565	
Asset revaluation adjustments	113,580	113,580	121,629	129,443	136,885	142,308	147,791	153,832	159,783	166,413	173,796	
Transfers to capital, reserves and shareholdings	-	-	-	-	-	-	-	-	-	-	-	
Balance at end of period	771,481	771,481	893,110	1,022,553	1,159,438	1,301,746	1,449,537	1,603,369	1,763,152	1,929,565	2,103,361	
Retained Earnings												
Balance at beginning of period	4,687,662	4,689,991	5,107,276	4,951,768	5,102,571	5,227,525	5,362,496	5,498,671	5,640,677	5,789,005	5,928,892	
Net result for the period	134,332	130,677	158,447	173,805	148,301	158,776	160,561	167,110	174,224	166,652	171,780	
Transfers to capital, reserves and shareholdings	12,501	288,514	157	345	458	581	717	792	870	951	1,037	
Transfers from capital, reserves and shareholdings	-	20,940	(291,109)	-	-	-	-	-	-	-	-	
Asset revaluation adjustments	-	-	-	-	-	-	-	-	-	-	-	
Balance at end of period	4,811,649	5,107,276	4,951,769	5,102,571	5,227,525	5,362,496	5,498,671	5,640,677	5,789,005	5,928,892	6,072,955	
Total												
Balance at beginning of period	4,972,662	4,974,991	5,505,856	5,471,977	5,752,222	6,014,062	6,291,341	6,575,306	6,871,144	7,179,256	7,485,556	
Net result for the period	134,332	130,677	158,447	173,805	148,301	158,776	160,561	167,110	174,224	166,652	171,780	
Transfers to capital, reserves and shareholdings	12,501	288,514	157	345	458	581	717	792	870	951	1,037	
Transfers from capital, reserves and shareholdings	-	20,940	(291,109)	-	-	-	-	-	-	-	-	
Asset revaluation adjustments	113,580	113,580	121,629	129,443	136,885	142,308	147,791	153,832	159,783	166,413	173,796	
Balance at end of period	5,210,229	5,505,856	5,471,977	5,752,222	6,014,062	6,291,341	6,575,306	6,871,144	7,179,256	7,485,556	7,803,416	

* Reflects the Statement of Estimated Financial Position for 2020/21

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

For Period Ending 30 June

	Forecast	Original	Forecast								
	Budget	Budget	2023	2024	2025	2026	2027	2028	2029	2030	2031
	2021	2022	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities											
Operating Result	2,470	18,832	30,691	42,474	48,413	57,653	57,975	62,819	68,130	64,494	67,607
Adjustments for:											
Depreciation	88,276	95,097	97,452	99,866	102,341	104,878	107,477	110,142	112,874	115,674	118,543
Interest and dividends received	(53,449)	(52,388)	(52,388)	(52,388)	(52,388)	(52,388)	(52,388)	(52,388)	(52,388)	(52,388)	(52,388)
Landfill Quarry Provision	(5,583)	(5,583)	(4,466)	(4,551)	(4,638)	(4,730)	(4,825)	(4,922)	(5,020)	(5,120)	(5,223)
Finance Costs	11,865	12,065	10,443	10,773	11,106	10,795	10,450	10,123	9,719	9,394	9,089
Change in Working Capital	(1,128)	(1,684)	(2,773)	5,358	12,357	5,701	4,737	918	4,250	4,341	3,607
Net cash inflow (outflow) from operating activities	42,236	66,159	78,796	101,386	117,062	121,797	123,333	126,618	137,508	136,357	141,216
Cash flows from investing activities											
Payments for property, plant and equipment	(274,216)	(265,501)	(234,832)	(220,951)	(139,024)	(138,671)	(157,188)	(148,936)	(172,054)	(197,130)	(176,272)
Proceeds from disposal non current assets	-	305,000	-	-	-	-	-	-	-	-	-
Capital grants, subsidies, contributions, donations	67,101	46,631	58,960	67,047	39,929	39,767	39,686	39,686	39,686	33,842	33,842
Interest and dividends received	65,949	52,388	52,388	52,388	52,388	52,388	52,388	52,388	52,388	52,388	52,388
Finance Costs	(11,865)	(12,065)	(10,443)	(10,773)	(11,106)	(10,795)	(10,450)	(10,123)	(9,719)	(9,394)	(9,089)
Net cash inflow (outflow) from investing activities	(165,531)	126,453	(133,927)	(112,290)	(57,814)	(57,311)	(75,563)	(66,985)	(89,699)	(120,294)	(99,131)
Cash flows from financing activities											
Proceeds from borrowings	123,685	98,461	45,475	36,009	5,668	4,518	6,027	2,850	7,300	9,000	1,000
Repayment of borrowing	(24,890)	(285,854)	(20,509)	(30,809)	(34,691)	(41,053)	(36,724)	(38,169)	(38,033)	(30,478)	(28,877)
Net cash inflow (outflow) from financing activities	98,795	(187,393)	24,966	5,200	(29,023)	(36,535)	(30,697)	(35,319)	(30,733)	(21,478)	(27,877)
Net increase (decrease) in cash held	(24,501)	5,219	(30,165)	(5,703)	30,225	27,952	17,073	24,315	17,075	(5,415)	14,208
Cash at beginning of reporting period	210,596	186,095	191,314	161,148	155,445	185,670	213,622	230,695	255,010	272,085	266,671
Cash at end of reporting period	186,095	191,314	161,148	155,445	185,670	213,622	230,695	255,010	272,085	266,671	280,878

* Reflects the Statement of Estimated Financial Position for 2020/21

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

For Period Ending 30 June

	Forecast	Original	Forward Estimate								
	Budget*	Budget	2022	2023	2024	2025	2026	2027	2028	2029	2030
	2021	2022	2022	2023	2024	2025	2026	2027	2028	2029	2030
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Performance											
Operating Performance Ratio (%)	0.9%	3.8%	5.9%	7.8%	8.6%	9.8%	9.6%	10.1%	10.6%	9.9%	10.0%
Fiscal Flexibility											
Council controlled revenue (%)	80.4%	82.0%	81.8%	80.7%	81.0%	80.7%	81.9%	82.3%	82.9%	84.4%	85.3%
Total debt service cover ratio (times)	0.3 x	4.2 x	3.2 x	4.7 x	3.7 x	3.7 x	3.3 x	3.8 x	3.9 x	4.8 x	5.9 x
Net Financial Liabilities Ratio (%)	117.4%	83.2%	90.3%	89.0%	76.6%	63.4%	54.7%	43.9%	35.7%	33.3%	26.7%
Liquidity											
Cash expense cover ratio (months)	6.7	6.2	5.1	4.8	5.5	6.2	6.5	7.0	7.3	6.9	7.1
Asset Sustainability											
Asset Sustainability Ratio (%)	74.7%	85.9%	88.4%	84.1%	79.9%	79.5%	75.8%	71.5%	74.1%	78.5%	76.8%

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
Revenue				
Net Rates & Utility Charges	-	68,646	-	68,646
Fees & Charges	1,352	8,770	18,725	28,847
Operating contributions	-	259	-	259
Other Revenue	-	4,278	-	4,278
Internal Revenues	1,926	1,084	-	3,010
Community Service Obligations	177	1,199	-	1,376
Total Revenue	3,455	84,236	18,725	106,416
Operating Expenses				
Employee costs	989	3,220	231	4,440
Materials and Services	3,538	45,635	5,920	55,092
Internal consumption/charges	490	3,728	1,414	5,631
Other Expenses	312	2,095	374	2,781
Competitive neutrality costs	38	492	557	1,086
Total Operating Expenses	5,366	55,169	8,496	69,031
Operating Result	(1,911)	29,067	10,229	37,385
Landfill Provision Expense	-	4,890	-	4,890
Depreciation Expense	267	4,070	1,037	5,374
Earnings before Interest and Tax	(2,179)	20,108	9,192	32,011
Interest Expense	67	1,855	212	2,134
Earnings before Tax	(2,246)	18,252	8,980	29,877
Income Tax Equivalent	-	5,476	2,694	8,170
Net Result After Tax	(2,246)	12,776	6,286	16,817



Strategic Policy

2021/22 Debt Policy

Corporate Plan reference:	5.7 A financially sustainable organisation 5.7.1 – A financially sustainable organisation
Endorsed by Council on:	27 May 2021 Reference Number: OM21/43
Manager responsible for policy:	Chief Financial Officer, Business Performance Group

Policy statement

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

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*.

Policy scope

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

Policy requirements

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 provide the opportunity for a return on assets will take priority over borrowings 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.

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.

Policy commitment

Council employees and Councillors covered in the scope of this policy consistently demonstrate and uphold the intent, objectives and principles of this policy. Nothing in this policy requires or authorises an employee of Council or Councillor to act in any way that is contrary to law. Any instances of non-compliance will be managed in accordance with any relevant codes of conduct, policies and legislation dealing with conduct and/or disciplinary action.

Related legislation, policies, strategies and documents

All individuals engaged in dealings within the scope of this policy are required to fulfil the ethical and behavioural obligations as defined in legislation. In the event of an inconsistency between any provision of this policy and any provision of the following related legislation, policies, strategies and documents, the provisions of the related legislation, policies, strategies and documents shall prevail, unless the CEO or Council expressly waive a provision of this policy by prior agreement. For further assistance please contact the Manager of Corporate Governance.

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			27 May 2021

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Appendix A

Schedule of proposed external borrowings:

\$'000	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Sunshine Coast Council Core	\$98,461	\$45,513	\$19,009	\$5,668	\$4,518	\$6,027	\$2,850	\$7,300	\$9,000	\$1,000
	\$98,461	\$45,513	\$19,009	\$5,668	\$4,518	\$6,027	\$2,850	\$7,300	\$9,000	\$1,000

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

2021/22 Revenue Policy

Corporate Plan reference:	5.7 – A financially sustainable organisation 5.7.1 – Develop and monitor Council's budget, including legislative requirements	
Endorsed by Council on:	27 May 2021	Reference Number: OM21/44
Manager responsible for policy:	Chief Financial Officer, Business Performance Group	

Policy statement

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.

The Revenue Policy will be applied by Council in the development of the annual budget for the 2021/22 financial year.

Policy scope

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

Policy requirements

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. Differential General Rates

Differential 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 differential general rate for each rating category.

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 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 or charges.

In accordance with Section 120(1)(a) of the *Local Government Regulation 2012*, Council has determined that eligible pensioners who are property owners may receive concessions. The purpose of these concessions is to assist pensioner property owners 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* charitable organisations, community groups, and sporting associations, whose objects do not include making a profit 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)(c) of the *Local Government Regulation 2012* concessions may be granted if the payment of the rates or charges will cause hardship to the landowner. The purpose of these concessions is to assist ratepayers in hardship circumstances by reducing the short-term cash flow impact of paying rates and charges, by for example providing a longer period over which to pay rates and charges.

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.

Principles

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 payment 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 differential 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.

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

Roles and responsibilities

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.

The Chief Executive Officer is responsible for executing the Revenue Policy. Group Executive Business Performance, the Chief Financial Officer and Finance Branch are bound by the principles outlined in this policy in the levying and recovery of rates and charges, and in the application of concessions relating to those rates and charges. All council staff are bound by the principles outlined in this policy in determining cost recovery and commercial fees and charges, and in the application of an exemption relating to those 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.

Policy commitment

Council employees and Councillors covered in the scope of this policy consistently demonstrate and uphold the intent, objectives and principles of this policy. Nothing in this policy requires or authorises an employee of Council or Councillor to act in any way that is contrary to law. Any instances of non-compliance will be managed in accordance with any relevant codes of conduct, policies and legislation dealing with conduct and/or disciplinary action.

Related legislation, policies, strategies and documents

All individuals engaged in dealings within the scope of this policy are required to fulfil the ethical and behavioural obligations as defined in legislation. In the event of an inconsistency between any provision of this policy and any provision of the following related legislation, policies, strategies and documents, the provisions of the related legislation, policies, strategies and documents shall prevail, unless the CEO or Council expressly waive a provision of this policy by prior agreement. For further assistance please contact the Manager of Corporate Governance.

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
5.0	Annual Review	Y	Chief Financial Officer	07/05/2020
5.0	Endorsement	Y	Council	11/06/2020
6.0	Annual Review	Y	Chief Financial Officer	19/03/2021
6.0	Endorsement	Y	Council	27/05/2021

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CHANGE IN RATES AND CHARGES (ix)

Total Rates & Charges	2020/21 \$	2021/22 \$	Variation \$	Variation %
Minimum General Rates	1,269.00	1,269.00	-	
240 Litre Wheelie Bin	309.10	316.80	7.70	
Environment Levy	76.00	80.00	4.00	
Transport Levy	44.00	44.00	-	
Heritage Levy	13.00	13.00	-	
Gross Rates & Charges	1,711.10	1,722.80	11.70	0.68%

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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 24 June 2021 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, Differential General Rate Concessions, Differential General Rate Deferments, Differential General Rate Exemptions
- 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
- Whether Council has made a resolution limiting an increase of rates and charges.

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 2021 to the 31 December 2021, and 1 January 2022 to the 30 June 2022 respectively. Each rate notice includes one half of the annual rates and charges levied for the financial year.

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 2021/22, the levy is 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. Council pensioner concessions as shown in section 2.3 will not be applied to the Emergency Management Levy.

2.2 Adjustment of Rates and Charges

Supplementary rates notices for variations in rates and charges will be issued as required during the financial year. It is the owner's responsibility to check that all rates and charges are correct at the time of the issue of the rate notice. Adjustment to rates and charges up to a maximum of twelve months prior to the current rating period, will only be done in exceptional circumstances in accordance with the provisions of section 3.2.4.

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 and sufficient supporting documents advising that the property is their principal place of residence per section 3.2.4 of this Revenue Statement.

2.3 Pensioner Concession

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

To qualify for council's Pensioner Rate Concession the ratepayer must meet the following eligibility criteria and **MUST ALSO** qualify for the Queensland Government Pensioner Rate Subsidy.

2.3.1 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,
 - (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

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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*.

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

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; or
- b) 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.

Upon meeting the above qualifying period of three years, the rating concession will be applied from the start of the next rating period. Discretion may be applied in relation to the 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 ownership requirements detailed above are waived.

2.3.2 Method of Calculation – Per Property

Method of calculation - per property*		
*25% of the Differential General Rate subject to the following maximum amounts		
Pension Rate	Sole title to the property	Joint title to the property
Maximum level of pension (full pension)	\$262 per annum maximum	\$205 per annum maximum
Not Maximum level of pension (part pension)	\$131 per annum maximum	\$74 per annum maximum

2.3.2.1 Single Owner on the Maximum Rate of Pension

Where the pensioner is in receipt of the maximum level of pension and is the sole owner of the property that is their principal place of residence the concession will be 25% of the differential general rate up to a maximum amount of \$262 per annum.

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2.3.2.2 Joint Owner on the Maximum Rate of Pension

Where the pensioner is in receipt of the maximum level of pension and the property is their principal place of residence and owns the property jointly with one or more people who meet the eligibility criteria in section 2.3.1, the concession will be 25% of the differential general rate up to a maximum amount of \$205 per annum.

2.3.2.3 Single Owner not on the Maximum Rate of Pension

Where the pensioner is not in receipt of the maximum level of pension and is the sole owner of the property that is their principal place of residence the concession will be 25% of the differential general rate up to a maximum amount of \$131 per annum.

2.3.2.4 Joint Owner not on the Maximum Rate of Pension

Where the pensioner is not in receipt of the maximum level of pension and the property is their principal place of residence and owns the property jointly with one or more people who meet the eligibility criteria in section 2.3.1, the concession will be 25% of the differential general rate up to a maximum amount of \$74 per annum.

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

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

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

- a) The applicant's pension has been granted and backdated, or their pensioner status restored retrospectively as a result of a proper appeal process with Centrelink or Department of Veteran Affairs, thereby preventing them from applying at the date of grant; or,
- b) a person's failure to be granted the Queensland Government Pensioner Rate Subsidy and/or the Sunshine Coast Regional Council Pensioner Concession has resulted from an acknowledged error on the part of council or the Department of 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. If the Subsidy will not be granted, Council will not grant the concession.

2.4 Concessions for Rates & Charges

2.4.1 Rates and Charges Debt Concession

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

2.4.1.1 Additional Charges

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

2.4.2 Deferment of Differential General Rates

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

The deferment of the differential general rate will apply to:

- Eligible Pensioners.
- Eligible Business/Enterprises.

2.3.3.1 Deferment for Eligible Pensioners

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

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

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

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

2.3.3.2 Deferment for Businesses or Enterprises

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

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

2.3.3.3 Additional Charges

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

2.3.3.4 Application to Defer

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

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

Council may grant a differential general rate concession to land identified in section 120(1)(b) of the *Local Government Regulation 2012* to the extent council is satisfied the land is owned and directly used by an entity whose objects do not include making a profit, or owned and directly used by an entity that provides assistance or encouragement for arts or cultural development, and is one of the following:

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

The concession will be a rebate of 100% of the differential general rate. Council must be satisfied that the land for which the concession is sought is used directly for not-for-profit activities or services being delivered by the eligible organisation. Applications received during the current year that fall within the categories above may be granted a differential general rate concession for the year if Council is satisfied the eligibility criteria have been met. The granting of this concession will be subject to conditions as included in council resolutions, procedural and application documents prepared from time to time.

If a property has previously been granted a differential general rate concession in the previous financial year the owner will not be required to re-apply to obtain the concession for the current financial year, however they may be required to provide proof of their ongoing eligibility if requested to do so. Property owners must immediately notify council if there is a change of land use for a property in receipt of a differential general rate concession or if they no longer meet the eligibility criteria for the concession.

2.5 Differential General Rate Exemptions

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

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

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

- (a) land owned by a religious entity if the land is less than 20ha and is used for 1 or more of the following purposes:
 - (i) religious purposes, including, for example, public worship;
 - (ii) the provision of education, health or community services, including facilities for aged persons and persons with disabilities;
 - (iii) the administration of the religious entity;
 - (iv) housing incidental to a purpose mentioned in subparagraph (i), to (iii);
- (b) land vested in, or placed under the management and control of, a person under an Act for:
 - (i) a public purpose that is a recreational or sporting purpose; or
 - (ii) a charitable purpose.
- (c) land used for purposes of a public hospital if:
 - (i) the public hospital is
 - (A) part of a private hospital complex; or
 - (B) a private and public hospital complex; and
 - (ii) the land used for the purposes is more than 2ha and is separated from the rest of the complex;
- (d) land owned by a community organisation if the land is less than 20ha and is used for providing one of the following:

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- (i) accommodation associated with the protection of children;
- (ii) accommodation for students;
- (iii) educational, training or information services aimed at improving labour market participation or leisure opportunities;
- (e) land used for a cemetery.

2.6 Outstanding Rates and Charges

2.6.1 Interest Charges

Interest Charges will be applied to all overdue rates or charges under section 133 of the *Local Government Regulation 2012* from the day the rates or charges become overdue. The interest will be compound interest, calculated on daily rests. For a day on or after 1 July 2021 the interest rate will be 8.03% per annum.

2.6.2 Arrangements to Pay

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

2.6.3 Overdue Rates and Charges

Where the rates and charges remain unpaid and an arrangement to pay has not been made, a reminder notice will be issued. Where rates and charges remain unpaid after the reminder notice period, further recovery action may commence, which may include being referred to an external Debt Recovery Agent. Council may also undertake court proceedings to recover overdue rates and charges in accordance with section 134 of the *Local Government Regulation 2012*.

As per sections 138 to 146 of the *Local Government Regulation 2012*, council has the power to sell the property for the recovery of outstanding rates and charges, which have been overdue for at least three years. Vacant land and commercial properties can be sold after one year where judgment has been entered.

2.6.4 Sale of Land for Arrears of Rates & Charges

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 overdue for at least,
 - generally three years; or
 - if the rates or charges were levied on vacant land or land used for commercial properties and the local government have obtained judgment – one year; or
 - if the rates or charges were levied for a mining claim – three months.
- The 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*.

2.7 Fees and Charges

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

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

Section 172(1)(d) of the *Local Government Regulation 2012* provides that if the local government conducts a business activity on a commercial basis the Revenue Statement must state the criteria used to decide the amount of the charges for the activity's goods and services. Commercial charges will be charged at commercial rates for a business activity conducted by council on a commercial basis and all commercial charges for the 2021/22 financial year are set out in the Register of General Cost-Recovery Fees and Commercial Charges 2021/22 as adopted.

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

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.

2.8 Definitions

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

Terms Used	Explanation
<i>90 day Bank Bill Yield Rate</i>	the monthly average yield of 90-day bank accepted bills published by the Reserve Bank of Australia for the month of March in the financial year immediately before the financial year to which this Revenue Statement refers, rounded to 2 decimal places. For 2021/22 this is 0.03%.
<i>Community Title Scheme</i>	a community titles scheme under the <i>Body Corporate and Community Management Act 1997</i> .
<i>Differential General Rates Table</i>	Table 1 and Table 2 in this Revenue Statement.
<i>due date</i>	the due date for payment as shown on the rate notice.
<i>dual occupancy</i>	a lot containing two dwelling houses or dwelling units on a single lot, whether or not attached, capable of being used by separate households.
<i>dwelling house</i>	a separate building that is used or is adapted to be used for principal residential purposes .

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<i>dwelling unit</i>	a room or group of rooms that is used or is adapted to be used for principal residential purposes .
<i>full payment</i>	cleared payment of the amount of the most recently issued rates notice. 'Cleared' payment means money which council can immediately withdraw from its bank accounts or be used at the time of the transaction or at the end of the day.
<i>group title multi dwelling</i>	land with 09 Land Use Code which contains multiple dwellings.
<i>group title single dwelling</i>	land with 09 Land Use Code which contains a single dwelling house only.
<i>group title vacant land</i>	land with 09 Land Use Code which does not contain any improvements.
<i>high-rise unit</i>	strata lots within a complex containing greater than four stories above the ground.
<i>land parcel or parcel of land</i>	a lot or any part of a lot which is registered with the Department of Resources and which is capable of being occupied separately regardless of whether a separate title is held for such lot or part of a lot.
<i>land use codes</i>	the land use codes used by council, derived from the Department of Resources detailed at Appendix 7.
<i>low-rise unit</i>	strata lots within a complex containing no more than four stories above the ground.
<i>multi dwelling</i>	dual occupancy, secondary dwelling or flats, on the same lot, categorised under land use code 03.
<i>non-residential purposes</i>	all purposes other than residential purposes .
<i>overdue rates</i>	has the meaning assigned to that term by section 132 of the <i>Local Government Regulation 2012</i> . Without limiting that definition, overdue rates generally means those rates and charges remaining unpaid after the due date for payment, as prescribed in a rate notice issued to ratepayers. Overdue rates excludes those rates and charges covered by an approved arrangement to pay where payments are being maintained in accordance with the approved arrangement.
<i>owner</i>	has the meaning given in the <i>Local Government Act 2009</i> for the term owner of land.
<i>predominant use</i>	the single use, or in the case of multiple usages, the main use, for which in the opinion of the council the property is being used or could potentially be used by virtue of the improvements or activities conducted upon the property .
<i>primary production purposes</i>	land used or available for the business or industry of grazing, dairying, pig farming, poultry farming, viticulture, orchard, apiculture, horticulture, aquaculture, vegetable growing, the growing of crops of any kind, forestry; or any other business or industry involving the cultivation of soils, the harvesting of crops or the rearing of livestock; and where a farming concession is granted by the Department of Resources in accordance with Chapter 2, Part 2, Division 5, Subdivision 2 of the <i>Land Valuation Act 2010</i> .
<i>premises</i>	includes: (a) the whole or any part of any building, structure, or land

	(b) any construction works whether on private land, Crown land, council land or any public place.
<i>principal place of residence</i>	<p>(A) a single dwelling house, single dwelling unit that is the place of residence at which at least one natural person who constitutes the owner/s of the land predominantly resides; or</p> <p>(B) a multi dwelling house or multi dwelling unit that is the place of residence where at least one owner is a pensioner who complies with the eligibility criteria contained in the Queensland Government's Rate Subsidy Scheme predominantly resides.</p> <p>In establishing principal place of residence council may consider, but not be limited to, the owner's declared address for electoral, taxation, government social security or national health registration purposes, or any other form of evidence deemed acceptable by the council.</p> <p>Without limiting the above meaning the following cases do not comply with the definition of a principal place of residence, namely a single dwelling house, a single dwelling unit, or a multi dwelling house or a multi dwelling unit that is:</p> <p>(a) not occupied by at least one person/s who constitutes the owner/s, but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the owner's family; or</p> <p>(b) not occupied, whether permanently or temporarily for more than 120 days of the financial year, including for the purposes of renovation or redevelopment, except in the case where;</p> <p>(i) a premises being renovated remains the registered principal place of residence of the owner for electoral, taxation, government social security or national health registration purposes and that the owner/s do not own any other property which they claim to be their principal place of residence; and</p> <p>(ii) a property is vacant due to the owner/s absence on an extended holiday, provided that the property remains vacant for the entire period of their absence.</p> <p>(iii) a property is vacant due to the owner/s absence due to work commitments, provided that the absence is confirmed in writing by the owner's employer to council's satisfaction and the property remains vacant or is occupied by immediate family members only during the period of the owner's absence.</p> <p>(iv) The owner is absent due to medical reasons of the owner or a close relative and this is confirmed in writing by a health professional to council's satisfaction.</p> <p>(c) not owned by a natural person, e.g. owned by a company, excepting where the ratepayer residing at the property as their principal place of residence is the company owner.</p> <p>(d) multi dwelling (dual occupancy or a secondary dwelling) on a single lot whether or not the properties are attached (except as outlined in (B) above).</p> <p>(e) a property categorised as transitory accommodation within rating categories 16RT, 16UT, 17RT, 17UT, 18RT, 18UT, 19RT, 19UT, 27RT, 27UT, 29RT, 29UT.</p>
<i>principal residential purpose(s)</i>	a dwelling house or dwelling unit used solely for a principal place of residence , not used as transitory accommodation , 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 Description and Identification set out in the Differential General Rates Table included in council's Revenue Statement 2021/22, and/or</p> <p>(b) engaging in a hobby or pastime that involves the sale, manufacture or provision of goods or services and/or the reception of customers to view, purchase or consult on any such goods or services on site, including low-key/single, kerb-side sales and stalls, provided any such activity conforms with and does not exceed the Description and Identification set out in the Differential General Rates Table included in council's Revenue Statement 2021/22.</p>
<i>property</i>	a parcel or parcels of land recorded together within council's systems for rating and charging purposes.
<i>rateable land</i>	has the meaning given in section 93(2) of the <i>Local Government Act 2009</i> .
<i>rateable value</i>	the value of land for the financial year as issued by the Department of Resources in accordance with the <i>Land Valuation Act 2010</i> .
<i>residential purpose(s)</i>	land that is in, or if it were categorised would be in, Differential Rating Categories 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 27, 27RT, 27UT, 28, 29, 29RT, 29UT or 30 as set out in the Differential General Rates Table included in council's Revenue Statement 2021/22. Any residential premises that does not comply with the Description and Identification for Differential Rating Categories 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 27, 27RT, 27UT, 28, 29, 29RT, 29UT or 30 as set out in the Differential General Rates Table (Table 1) included in council's Revenue Statement 2021/22, is deemed to be non-residential purposes .
<i>retirement village</i>	a registered premise where older members of the community or retired persons reside, or are to reside, in independent living units or serviced units under a retirement village scheme in accordance with the <i>Retirement Villages Act 1999</i> .
<i>rural</i>	the rural area shown on Map 2 (unshaded white areas), within the Sunshine Coast Regional Council local government area delineated on Map 2.
<i>secondary dwelling</i>	a dwelling used in conjunction with a dwelling house or dwelling unit on the same 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 dwelling house or dwelling unit .
<i>shopping centre purposes</i>	land which has a predominant use of major retail activities or retail warehouses.
<i>single dwelling</i>	land which contains a single dwelling house or a single dwelling unit only.
<i>strata lot</i>	a lot created pursuant to the <i>Body Corporate and Community Management Act 1997</i> , <i>Mixed Use Development Act 1993</i> , or similar strata title legislation.
<i>Sunshine Coast Airport and Sunshine Coast Airport Precinct</i>	land which is located within either the Sunshine Coast Airport or Sunshine Coast Airport Precinct, as identified in council's Planning Scheme, and is for activities associated, related or connected with the provision, management and operation of an airport facility; including passenger terminal, freight, car parking facilities, storage and industrial facilities. The intention of this description is to cover all properties used for a range of

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	<p>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 property is offered or available for rental in a temporary manner, generally associated with, but not limited to, holiday rental letting, typically for a rental period or rental periods of less than 42 consecutive days at any one time. (Note: Transitory Accommodation listings or advertising/marketing, for example, on such as publicly available websites and/or with real estate agents, will constitute evidence of the property being offered or available).</p> <p>Without limiting the meaning the following is not transitory accommodation;</p> <p>(a) a room in a property that is offered or available for holiday rental letting within a principal place of residence and the owner/s reside at the property when the room is offered, available or used for holiday rental letting; or</p> <p>(b) a property with a documented tenancy agreement in place that meets the requirements of the <i>Residential Tenancies and Rooming Accommodation Act 2008</i> and the agreement is for a period of 42 consecutive days or more.</p> <p>For the purposes of clarity, where a multi dwelling is used to provide transitory accommodation the predominant use definition is applied.</p> <p>Without limiting the meaning, the following is a predominant use of transitory accommodation: where 50% or more of a dwelling house or dwelling unit or strata lot or multi-dwelling is offered or available as transitory accommodation, this includes where the users of the transitory accommodation may have access to other areas of the property, for example, living areas, parking space, gardens, pool, patios/decks etc.</p>
<i>urban</i>	<p>the urban 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 excludes land that is used for car parking or in conjunction with any commercial activity, e.g. heavy vehicle or machinery parking, outdoor storage areas, assembly areas or rural activities such as cultivation, grazing or agistment.</p>

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

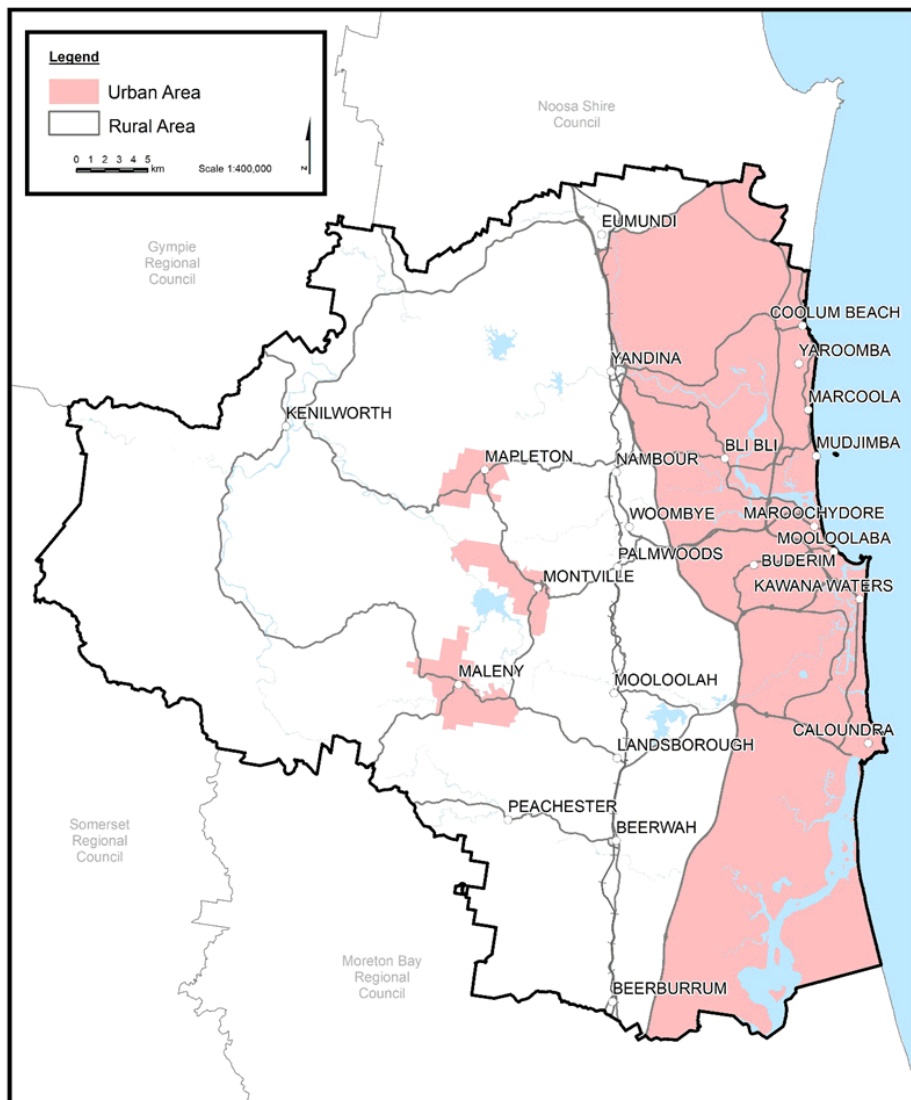
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MAP 1 – Sunshine Coast Council Region



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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 the 2021/22 financial year.

3.1.2 Differential General Rates

Sunshine Coast Regional Council will not make a resolution limiting the increases in differential general rates for the 2021/22 financial year.

3.2 Rates to Apply

3.2.1 Explanation

The applicable Differential General Rates for the financial year ending 30 June 2022 are identified in *Table 2 Schedule of Rates*, as adopted in the 2021/22 Council budget. The rate will apply to the rateable value of lands which are within the Sunshine Coast Regional Council area as provided by the Department of Resources.

3.2.2 Differential General Rates

There will be 49 differential general rating categories in 2021/22. The categories and the relevant description and identification of those categories are outlined in *Table 1 Differential General Rates*.

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

- (a) the categories into which the rateable land in the regional council area is to be categorised are:
 - 1 Agricultural
 - 2RN Rural Commercial & Industrial with a rateable value from \$0 to \$90,000 RV*
 - 2UN Urban Commercial & Industrial with a rateable value from \$0 to \$90,000 RV
 - 2R Rural Commercial & Industrial with a rateable value from \$90,001 to \$175,000 RV
 - 2U Urban Commercial & Industrial with a rateable value from \$90,001 to \$175,000 RV
 - 3R Rural Commercial & Industrial with a rateable value from \$175,001 to \$400,000 RV
 - 3U Urban Commercial & Industrial with a rateable value from \$175,001 to \$400,000 RV
 - 4R Rural Commercial & Industrial with a rateable value greater than \$400,000 RV
 - 4U Urban Commercial & Industrial with a rateable value greater than \$400,000 RV
 - 4I Iconic Tourism, Entertainment/Leisure or Tourism Attraction related industry
 - 5 Extractive Industries
 - 6 Residential/Vacant Land/Other with a rateable value from \$0 to \$310,000 RV
 - 7 Residential/Vacant Land/Other with a rateable value from \$310,001 to \$500,000 RV
 - 8 Residential/Vacant Land/Other with a rateable value from \$500,001 to \$615,000 RV
 - 9 Residential/Vacant Land/Other with a rateable value from \$615,001 to \$775,000 RV
 - 10 Residential/Vacant Land/Other with a rateable value from \$775,001 to \$890,000 RV
 - 11 Residential/Vacant Land/Other with a rateable value from \$890,001 to \$1,008,000 RV
 - 12 Residential/Vacant Land/Other with a rateable value from \$1,008,001 to \$1,220,000 RV
 - 13 Residential/Vacant Land/Other with a rateable value from \$1,220,001 to \$1,540,000 RV
 - 14 Residential/Vacant Land/Other with a rateable value from \$1,540,001 to \$2,728,000 RV
 - 15 Residential/Vacant Land/Other with a rateable value over \$2,728,000 RV

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- 16 Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$0 to \$468,000 RV
- 16RT Residential - Rural Transitory Accommodation with a rateable value from \$0 to \$468,000 RV
- 16UT Residential - Urban Transitory Accommodation with a rateable value from \$0 to \$468,000 RV
- 17 Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$468,001 to \$560,000 RV
- 17RT Residential - Rural Transitory Accommodation with a rateable value from \$468,001 to \$560,000 RV
- 17UT Residential - Urban Transitory Accommodation with a rateable value from \$468,001 to \$560,000 RV
- 18 Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$560,001 to \$835,000 RV
- 18RT Residential - Rural Transitory Accommodation with a rateable value from \$560,001 to \$835,000 RV
- 18UT Residential - Urban Transitory Accommodation with a rateable value from \$560,001 to \$835,000 RV
- 19 Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value over \$835,000 RV
- 19RT Residential - Rural Transitory Accommodation with a rateable value over \$835,000 RV
- 19UT Residential - Urban Transitory Accommodation with a rateable value over \$835,000 RV
- 20 Vacant Land with a rateable value over \$1 million RV 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 RV
- 25 Shopping Centres with a rateable value over \$10 million RV not in Category 26
- 26 Shopping Centres in Maroochydore with a rateable value over \$45 million RV
- 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

* RV- Rateable Valuation

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

3.2.3 Minimum Differential General Rates

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

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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 to the rating category for the land 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 financial year for which the rates have been levied. Adjustment to rates and charges as a result of a differential general rate objection notice 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.

3.2.5 Principal Place of Residence Exceptions

Where a land owner makes an objection under section 90 of the *Local Government Regulation 2012*, who:

- (a) owns a property categorised in Differential General Rate Category 16, 17, 18, 19, 27 and 29; and
- (b) is using the property to provide accommodation to a member of their immediate family; and
- (c) the family member being housed has special circumstances such as a physical or mental disability or safety and privacy concerns; or
- (d) in the case of a multi-dwelling or secondary dwelling only, all dwelling components (i.e. the main dwelling and the secondary dwelling) are verified as being occupied by the registered owners of the property who live in the dwelling components on a separate and independent basis,

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

3.3 Concessions

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

3.4 Notices

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

Pursuant to section 81 of the *Local Government Regulation 2012*, the categories of rateable land, the description of those categories and, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified and included in the appropriate category is detailed within Table 1 below:

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Table 1 – Differential General Rates

Category	Description	Identification
1. Agricultural		
1	This category will apply where the land is: a. used for primary production purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of primary production purposes ; and b. used for non-residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes .	Land to which the following land use codes 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 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) 93 peanuts
2RN. Rural Commercial & Industrial with a rateable value from \$0 to \$90,000		
2RN	This category will apply where the land has a rateable value from \$0 to \$90,000 and is: a. used for non-residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes ; and b. not included in category 4I, and c. located in a rural area as delineated on Map 2.	Land to which the following land use codes apply: 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/ residential with single or multiple commercial/ shop/office/food outlet 11 shop/office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping centre 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/contractor's yard 34 cold store/ice works

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Table 1 – Differential General Rates

Category	Description	Identification
		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 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
2UN. Urban Commercial & Industrial with a rateable value from \$0 to \$90,000		
2UN	This category will apply where the land has a rateable value from \$0 to \$90,000 and is: a. used for non-residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes ; and b. not included in category 4I, and c. located in an urban area as delineated on Map 2.	Land to which the following land use codes apply: 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 11 shop/office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping centre 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 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)

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Table 1 – Differential General Rates

Category	Description	Identification
		52 cemetery 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
2R. Rural Commercial & Industrial with a rateable value from \$90,001 to \$175,000		
2R	<p>This category will apply where the land has a rateable value from \$90,001 to \$175,000 and 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. not included in category 4I, and</p> <p>c. located in a <i>rural</i> area as delineated on Map 2.</p>	<p>Land to which the following <i>land use codes</i> apply:</p> <p>07 guest house/private hotel/hostel/bed and breakfast 08 <i>community title scheme</i> unit(s) 09 <i>group title multi dwelling</i> or <i>group title vacant land</i> 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet 11 shop/office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping centre 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/connalescent 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 89 animals (special), boarding kennels/cattery 91 transformers/utility installation</p>
2U. Urban Commercial & Industrial - \$90,001 to \$175,000 RV		
2U	<p>This category will apply where the land has a rateable value from \$90,001 to \$175,000 and 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>Land to which the following <i>land use codes</i> apply:</p> <p>07 guest house/private hotel/hostel/bed and breakfast 08 <i>community title scheme</i> unit(s) 09 <i>group title multi dwelling</i> or <i>group title vacant land</i> 10 combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet</p>

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Table 1 – Differential General Rates

Category	Description	Identification
	b. not included in category 4I, and c. located in an urban area as delineated on Map 2.	11 shop/office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping centre 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/contractor's yard 34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 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 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
3R. Rural Commercial & Industrial with a rateable value from \$175,001 to \$400,000		
3R	This category will apply where the land has a rateable value from \$175,001 to \$400,000 and is: a. used for non-residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes , and b. not included in category 4I, and c. located in a rural area as delineated on Map 2.	Land to which the following land use codes apply: 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/ residential with single or multiple commercial/ shop/office/food outlet 11 shop/office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping centre 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s)

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Table 1 – Differential General Rates

Category	Description	Identification
		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 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
3U. Urban Commercial & Industrial with a rateable value from \$175,001 to \$400,000		
3U	This category will apply where the land has a rateable value from \$175,001 to \$400,000 and is: a. used for non-residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes ; and b. not included in category 4I, and c. located in an urban area as delineated on Map 2.	Land to which the following land use codes apply: 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s) 09 group title multi dwelling or group title vacant land 10 combination of single or multiple dwellings/ residential with single or multiple commercial/ shop/office/food outlet 11 shop /office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping centre 17 restaurant/ fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 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

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Table 1 – Differential General Rates

Category	Description	Identification
		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 89 animals (special), boarding kennels/cattery 91 transformers/utility installation
4R. Rural Commercial & Industrial with a rateable value greater than \$400,000		
4R	<p>This category will apply where the land has a rateable value greater than \$400,000; or, for land used for shops main retail, shop secondary retail, drive in shopping centre or retail warehouse (<i>land use codes</i> 14, 15, 16, 23 refer) where the land has a rateable value greater than \$400,000 and less than \$3,000,000; and 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. not included in category 4I, 24, or 25; and</p> <p>c. located in a <i>rural</i> area as delineated on Map 2.</p>	<p>Land to which the following <i>land use codes</i> apply:</p> <p>07 guest house/private hotel/hostel/bed and breakfast 08 <i>community title scheme</i> unit(s) 09 <i>group title multi dwelling</i> or <i>group title vacant land</i> 10 combination of single or multiple dwellings/ residential with single or multiple commercial/ shop/office/food outlet 11 shop/office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping centre 17 restaurant/ fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 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 89 animals (special), boarding kennels/cattery 91 transformers/utility installation</p>

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Table 1 – Differential General Rates

Category	Description	Identification
4U. Urban Commercial & Industrial with a rateable value greater than \$400,000 RV		
4U	<p>This category will apply where the land has a rateable value greater than \$400,000; or, for land used for shops main retail, shop secondary retail, drive in shopping centre or retail warehouse (<i>land use codes</i> 14, 15, 16, 23 refer) where the land has a rateable value greater than \$400,000 and less than \$3,000,000; and 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. not included in category 4I, 24 or 25; and</p> <p>c. located in an <i>urban</i> area as delineated on Map 2.</p>	<p>Land to which the following <i>land use codes</i> apply:</p> <p>07 guest house/private hotel/hostel/bed and breakfast 08 <i>community title scheme</i> unit(s) 09 <i>group title multi dwelling</i> or <i>group title vacant land</i> 10 combination of single or multiple dwellings/ residential with single or multiple commercial/ shop/office/food outlet 11 shop/office (single) with or without accommodation 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping centre 17 restaurant/ fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 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 89 animals (special), boarding kennels/cattery 91 transformers/utility installation</p>

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Table 1 – Differential General Rates

Category	Description	Identification
4I. Iconic Tourism, Entertainment / Leisure or Tourism Attraction related industry		
4I	<p>This category will apply where the land is; used for special tourism attraction purposes (<i>land use code</i> 18 refers) and has a rateable value greater than \$850,000; used for licensed club purposes (<i>land use code</i> 47 refers) and has a rateable value greater than \$1,600,000; used for sports club/facility purposes (<i>land use code</i> 48 refers) and has a rateable value greater than \$4,900,000; used for race course purposes (<i>land use code</i> 56 refers) with a rateable value over \$3,200,000; and 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. used for iconic tourism activities or entertainment/leisure activities, or tourism attraction activities or tourism related industry purposes or entertainment/leisure related industry purposes or tourism attraction related industry purposes.</p>	<p>Land to which one of the following land use codes apply</p> <p>18 special tourist attraction 47 licensed club 48 sports club/facilities 56 race course</p> <p>and 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 Coolum Resort and property number 122307 Twin Waters Resort.</p>
5. Extractive Industries		
5	<p>a. This category will apply where the land is used for <i>non-residential purposes</i>, or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>non-residential purposes</i>; and</p> <p>b. is used for extractive industry purposes.</p>	<p>Land to which the following <i>land use codes</i> apply:</p> <p>40 extractive industry</p>
6. Residential/Vacant Land/Other with a rateable value from \$0 to \$310,000		
6	<p>Applies to land with a rateable value from \$0 to \$310,000, not otherwise included in the following categories:</p> <p>1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.</p>	
7. Residential/Vacant Land/Other with a rateable value from \$310,001 to \$500,000		
7	<p>Applies to land with a rateable value from \$310,001 to \$500,000, not otherwise included in the following categories:</p> <p>1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.</p>	

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Table 1 – Differential General Rates

Category	Description	Identification
8. Residential/Vacant Land/Other with a rateable value from \$500,001 to \$615,000		
8	Applies to land with a rateable value from \$500,001 to \$615,000, not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	
9. Residential/Vacant Land/Other with a rateable value from \$615,001 to \$775,000		
9	Applies to land with a rateable value from \$615,001 to \$775,000 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	
10. Residential/Vacant Land/Other with a rateable value from \$775,001 to \$890,000		
10	Applies to land with a rateable value from \$775,001 to \$890,000 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	
11. Residential/Vacant Land/Other with a rateable value from \$890,001 to \$1,008,000		
11	Applies to land with a rateable value from \$890,001 to \$1,008,000 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	
12. Residential/Vacant Land/Other with a rateable value from \$1,008,001 to \$1,220,000		
12	Applies to land with a rateable value from \$1,008,001 to \$1,220,000 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	
13. Residential/Vacant Land/Other with a rateable value from \$1,220,001 to \$1,540,000		
13	Applies to land with a rateable value from \$1,220,001 to \$1,540,000 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	

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Table 1 – Differential General Rates

Category	Description	Identification
14. Residential/Vacant Land/Other with a rateable value from \$1,540,001 to \$2,728,000		
14	Applies to land with a rateable value from \$1,540,001 to \$2,728,000 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	
15. Residential/Vacant Land/Other with a rateable value over \$2,728,000		
15	Applies to land with a rateable value over \$2,728,000 not otherwise included in the following categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	
16. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$0 to \$468,000		
16	This category will apply where the land has a rateable value from \$0 to \$468,000 and is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. not used as a principal place of residence and; c. does not fall into category 16RT or 16UT.	Land, to which the following land use codes apply: 02 single dwelling, 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling, 09 group title multi dwelling or group title single dwelling .
16RT. Residential - Rural Transitory Accommodation with a rateable value from \$0 to \$468,000		
16RT	This category will apply where the land has a rateable value from \$0 to \$468,000 and is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. is defined as transitory accommodation ; and c. located in a rural area as delineated on Map 2.	Land to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
16UT. Residential - Urban Transitory Accommodation with a rateable value from \$0 to \$468,000		
16UT	This category will apply where the land has a rateable value from \$0 to \$468,000 and is: a. used for residential purposes , or has the potential predominant use by virtue of	Land to which the following land use codes apply: 02 single dwelling

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Table 1 – Differential General Rates

Category	Description	Identification
	its improvements or activities conducted upon the land of residential purposes ; and b. is defined as transitory accommodation ; and c. located in an urban area as delineated on Map 2.	03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
17. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$468,001 to \$560,000		
17	This category will apply where the land has a rateable value from \$468,001 to \$560,000 and is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. not used as a principal place of residence and; c. does not fall into category 17RT or 17UT.	Land to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
17RT. Residential - Rural Transitory Accommodation with a rateable value from \$468,001 to \$560,000		
17RT	This category will apply where the land has a rateable value from \$468,001 to \$560,000 and is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. is defined as transitory accommodation ; and c. located in a rural area as delineated on Map 2.	Land to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
17UT. Residential - Urban Transitory Accommodation with a rateable value from \$468,001 to \$560,000		
17UT	This category will apply where the land has a rateable value from \$468,001 to \$560,000 and is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. is defined as transitory accommodation ; and c. located in an urban area as delineated on Map 2.	Land to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling

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Table 1 – Differential General Rates

Category	Description	Identification
18. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value from \$560,001 to \$835,000		
18	This category will apply where the land has a rateable value from \$560,001 to \$835,000 and is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. not used as a principal place of residence and; c. does not fall into category 18RT or 18UT.	Land to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
18RT. Residential - Rural Transitory Accommodation with a rateable value from \$560,001 to \$835,000		
18RT	This category will apply where the land has a rateable value from \$560,001 to \$835,000 and is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. is defined as transitory accommodation ; and c. located in a rural area as delineated on Map 2.	Land to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
18UT. Residential - Urban Transitory Accommodation with a rateable value from \$560,001 to \$835,000		
18UT	This category will apply where the land has a rateable value from \$560,001 to \$835,000 and is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. is defined as transitory accommodation ; and c. located in an urban area as defined in Map 2.	Land to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
19. Residential - Not Principal Place of Residence/Multi Dwelling with a rateable value over \$835,000		
19	This category will apply where the land has a rateable value over \$835,000 and is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. not used as a principal place of residence c. does not fall into category 19RT or 19UT.	Land to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling

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Table 1 – Differential General Rates

Category	Description	Identification
19RT. Residential - Rural Transitory Accommodation with a rateable value over \$835,000		
19RT	This category will apply where the land has a rateable value over \$835,000 and is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. is defined as transitory accommodation ; and d. located in a rural area as delineated on Map 2.	Land to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
19UT. Residential - Urban Transitory Accommodation with a rateable value over \$835,000		
19UT	This category will apply where the land has a rateable value over \$835,000 and is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. is defined as transitory accommodation ; and c. located in an urban area as delineated on Map 2.	Land to which the following land use codes apply: 02 single dwelling 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling 09 group title multi dwelling or group title single dwelling
20. Vacant Land with a rateable value over \$1 million and total area greater than 1500 square metres		
20	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 and the rateable value is greater than \$1 million.	Land to which the following land use codes apply: 01 vacant land 04 large homesite - vacant 06 outbuildings
21. Lots less than 20 square metres, Pump Stations, Stock Grazing Permit, Strata Garage		
21	This category will apply where the land is: a. subject to a Stock Grazing Permit; b. a Pump Station; or c. a small lot or strata garage less than 20 square metres.	
22. Land Subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the Land Valuation Act 2010		
22	This category will apply where the land is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the Land Valuation Act 2010.	Land to which the following land use codes apply: 72 vacant land – valuation discounted subdivided land.
23. Retirement Villages & Nursing Homes		
23	This category will apply where the land is used for retirement village purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land.	Land to which the following land use codes apply: 21 retirement village, aged people home (non-medical care or mixed medical and non-medical care).

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Table 1 – Differential General Rates

Category	Description	Identification
24. Shopping Centres with a rateable value from \$3 million to \$10 million		
24	This category will apply where the land has a rateable value from \$3 million to \$10 million and is used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes .	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
25. Shopping Centres with a rateable value over \$10 million not in Category 26		
25	This category will apply where the land has a rateable value over \$10 million and: a. is used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes ; and b. does not fall into category 26.	Land to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
26. Shopping Centres in Maroochydore with a rateable value over \$45 million		
26	This category will apply where the land is located in Maroochydore and has a rateable value over \$45 million and is used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes .	Land to which the following land use codes apply: 16 drive-in shopping centre
27. High-rise Units - Not Principal Place of Residence		
27	This category will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. part of a community title scheme with a high rise unit or group title multi dwelling with a high rise unit ; and c. not used as a principal place of residence ; and d. does not fall into category 27RT or 27UT.	Land to which the following land use codes apply: 08 community title scheme unit(s) 09 group title multi dwelling unit
27RT. High-rise Units - Rural Transitory Accommodation		
27RT	This category will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. part of a community title scheme with a high rise unit or group title multi dwelling with a high rise unit ; and c. is defined as transitory accommodation ; and d. located in a rural area as delineated on Map 2.	Land to which the following land use codes apply: 08 community title scheme unit(s) 09 group title multi dwelling unit

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Table 1 – Differential General Rates

Category	Description	Identification
27UT. High-rise Units - Urban Transitory Accommodation		
27UT	This category will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. part of a community title scheme with a high rise unit or group title multi dwelling with a high rise unit ; and c. is defined as transitory accommodation ; and d. located in an urban area as delineated on Map 2.	Land to which the following land use codes apply: 08 community title scheme unit(s) 09 group title multi dwelling unit
28. High-rise Units - Principal Place of Residence		
28	This category will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. part of a community title scheme with a high rise unit or group title multi dwelling with a high rise unit ; and c. used as a principal place of residence .	Land to which the following land use codes apply: 08 community title scheme unit(s) 09 group title multi dwelling unit
29. Low-rise Units - Not Principal Place of Residence		
29	This category will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. part of a community title scheme with a low rise unit or group title multi dwelling with a low rise unit ; and c. not used as a principal place of residence ; and d. does not fall into category 29RT or 29UT.	Land to which the following land use codes apply: 08 community title scheme unit(s) 09 group title multi dwelling unit
29RT. Low-rise Units - Rural Transitory Accommodation		
29RT	This category will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. part of a community title scheme with a low rise unit or group title multi dwelling with a low rise unit ; and c. is defined as transitory accommodation ; and d. located in a rural area as delineated on Map 2.	Land to which the following land use codes apply: 08 community title scheme unit(s) 09 group title multi dwelling unit

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Table 1 – Differential General Rates

Category	Description	Identification
29UT. Low-rise Units - Urban Transitory Accommodation		
29UT	This category will apply where the land is: <ol style="list-style-type: none"> used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and part of a community title scheme with a low rise unit or group title multi dwelling with a low rise unit; and is defined as transitory accommodation; and located in an urban area as delineated on Map 2. 	Land to which the following land use codes apply: 08 community title scheme unit(s) 09 group title multi dwelling unit
30. Low-rise Units - Principal Place of Residence		
30	This category will apply where the land is: <ol style="list-style-type: none"> used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and part of a community title scheme with a low rise unit or group title multi dwelling with a low rise unit; and used as a principal place of residence. 	Land to which the following land use codes apply: 08 community title scheme unit(s) 09 group title multi dwelling unit
31. Other Significant Commercial & Industrial		
31	This category will apply where the land is located within the Sunshine Coast Airport Precinct and is used for an airport or other significant industry or non-residential purposes .	Land to which the following land use codes 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	0.4502	\$1,269
2RN	Rural Commercial & Industrial - \$0 to \$90,000 RV*	1.5386	\$1,378
2UN	Urban Commercial & Industrial - \$0 to \$90,000 RV	1.5386	\$1,378
2R	Rural Commercial & Industrial - \$90,001 to \$175,000 RV	1.0069	\$1,385
2U	Urban Commercial & Industrial - \$90,001 to \$175,000 RV	1.0653	\$1,385
3R	Rural Commercial & Industrial - \$175,001 to \$400,000 RV	0.9012	\$1,763
3U	Urban Commercial & Industrial - \$175,001 to \$400,000 RV	0.9207	\$1,865
4R	Rural Commercial & Industrial - over \$400,000 RV	0.8971	\$3,606
4U	Urban Commercial & Industrial - over \$400,000 RV	0.9210	\$3,693
4I	Iconic Tourism, Entertainment / Leisure or Tourism Attraction related industry	1.0690	\$9,140
5	Extractive Industries	0.7846	\$1,859
6	Residential/Vacant Land/Other - \$0 to \$310,000 RV	0.4365	\$1,269
7	Residential/Vacant Land/Other - \$310,001 to \$500,000 RV	0.3872	\$1,354
8	Residential/Vacant Land/Other - \$500,001 to \$615,000 RV	0.3756	\$1,936
9	Residential/Vacant Land/Other - \$615,001 to \$775,000 RV	0.3727	\$2,310
10	Residential/Vacant Land/Other - \$775,001 to \$890,000 RV	0.3648	\$2,890
11	Residential/Vacant Land/Other - \$890,001 to \$1,008,000 RV	0.3665	\$3,262
12	Residential/Vacant Land/Other - \$1,008,001 to \$1,220,000 RV	0.3535	\$3,695
13	Residential/Vacant Land/Other - \$1,220,001 to \$1,540,000 RV	0.3318	\$4,313
14	Residential/Vacant Land/Other - \$1,540,001 to \$2,728,000 RV	0.3051	\$5,110
15	Residential/Vacant Land/Other - over \$2,728,000 RV	0.3491	\$9,535
16	Residential - Not Principal Place of Residence/Multi Dwelling - \$0 to \$468,000 RV	0.4790	\$1,524
16RT	Residential - Rural Transitory Accommodation - \$0 to \$468,000 RV	0.7322	\$1,957
16UT	Residential - Urban Transitory Accommodation - \$0 to \$468,000 RV	0.7836	\$1,675
17	Residential - Not Principal Place of Residence/Multi Dwelling - \$468,001 to \$560,000 RV	0.4726	\$2,242
17RT	Residential - Rural Transitory Accommodation - \$468,001 to \$560,000 RV	0.6346	\$3,427
17UT	Residential - Urban Transitory Accommodation - \$468,001 to \$560,000 RV	0.7381	\$3,668
18	Residential - Not Principal Place of Residence/Multi Dwelling - \$560,001 to \$835,000 RV	0.4662	\$2,647
18RT	Residential - Rural Transitory Accommodation - \$560,001 to \$835,000 RV	0.6902	\$4,065
18UT	Residential - Urban Transitory Accommodation - \$560,001 to \$835,000 RV	0.7226	\$4,134
19	Residential - Not Principal Place of Residence/Multi Dwelling - over \$835,000 RV	0.4551	\$3,893
19RT	Residential - Rural Transitory Accommodation - over \$835,000 RV	0.5029	\$5,764
19UT	Residential - Urban Transitory Accommodation - over \$835,000 RV	0.7317	\$6,139
20	Vacant Land with a rateable value over \$1 million and total area greater than 1500 square metres	0.7867	\$8,332
21	Stock Grazing Permits, Pump Stations and small lots less than 20 square metres	0.5940	\$188

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22	Land which is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i>	0.2400	No Min
23	Retirement Villages & Nursing Homes	0.6386	\$1,269
24	Shopping Centres - \$3 million to \$10 million RV	1.3658	\$47,942
25	Shopping Centres - over \$10 million RV not in Category 26	1.5959	\$162,690
26	Shopping Centres - Maroochydore over \$45 million RV	2.7408	\$1,903,840
27	High-rise Units - Not Principal Place of Residence	1.1262	\$2,350
27RT	High-rise Units - Rural Transitory Accommodation	1.5767	\$2,479
27UT	High-rise Units - Urban Transitory Accommodation	1.6206	\$2,577
28	High-rise Units - Principal Place of Residence	1.0516	\$1,947
29	Low-rise Units - Not Principal Place of Residence	0.7751	\$1,524
29RT	Low-rise Units - Rural Transitory Accommodation	0.9785	\$1,616
29UT	Low-rise Units - Urban Transitory Accommodation	1.2388	\$1,649
30	Low-rise Units - Principal Place of Residence	0.6509	\$1,269
31	Other Significant Commercial & Industrial	0.2773	No Min.

*RV – Rateable Valuation

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

4 SPECIAL RATES AND CHARGES

4.1 Montville Beautification Levy

4.1.1 Basis of Rate

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

4.1.2 Rate to Apply

The applicable rate for the financial year ended 30 June 2022 will be 0.1109 cents in the dollar of rateable valuation with a minimum of \$264 per annum as adopted in the 2021/22 budget. The rate so made will be applied to all rateable land including *strata lots* within the benefited area delineated on Map A in *Appendix 1*, being properties on Main Street between Western Avenue and Hoffman Close, Montville. These properties are in the Montville Town Centre Beautification and Improvement Project benefit area.

4.1.3 Basis of Charge Calculation

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

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

4.1.4 Concessions

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

4.1.5 Notices

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

4.2 Twin Waters Maintenance Charge

4.2.1 Basis of Charge

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

4.2.2 Charge to Apply

The applicable charges for the financial year ended 30 June 2022 will be as follows:

Details	Amount
Living Choice Twin Waters Retirement Village (property number 89200)	\$1222
Twin Waters Aged Care Home (property number 247510)	\$588
All other properties	\$118

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

4.2.3 Basis of Charge Calculation

Council considers that the rateable land described above or its occupier specially benefits or will specially benefit from, or has or will have special access to, the service, facility or activity supplied or provided through the provision of landscaping and maintenance services in the *Twin Waters*

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Maintenance Charge Benefit Area over and above the standard level of service applied by Council. Further, due to their size and number of residents, the amount of the special charge applicable to the Twin Waters Aged Care Home (property number 247510) and the Living Choice Twin Waters Retirement Village (property number 89200) is larger than the special charge payable by other rateable land to which the Overall Plan applies.

4.2.4 Concessions

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

4.2.5 Notices

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

4.3 Rural Fire Charge

4.3.1 Basis of Charge

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

4.3.2 Charge to Apply

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

4.3.3 Exclusions

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 specified below per rateable land within the Rural Fire Brigade area.

Rural Fire Charge

Rural Fire Brigade Area	Annual Charge
Belli Park	\$25
Bli Bli & District	\$25
Conondale	\$25
Beerwah & District	\$25
Crystal Waters Village	\$25
Doonan	\$25
Eudlo	\$25
Eumundi	\$25
Glasshouse Mountains	\$25
Ilkley & District	\$25

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Rural Fire Brigade Area	Annual Charge
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

4.3.5 Concessions

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

4.3.6 Notices

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

4.4 Brightwater Estate Landscaping Charge

4.4.1 Basis of Charge

The Brightwater Estate Landscaping Charge is a special charge to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*. The Overall Plan and Annual Implementation Plan for the Brightwater Estate Landscaping Charge is included as *Appendix 4*.

4.4.2 Charge to Apply

The applicable charge for the full financial year ended 30 June 2022 will be as follows:

Details	Amount
Brightwater Shopping Centre (property number 232054)	\$3510
Brightwater Hotel (property number 232595)	\$1758
All other properties	\$135

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

4.4.3 Basis of Charge Calculation

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

232595) is larger than the special charge payable by other rateable land to which the Overall Plan applies.

4.5 Sunshine Cove Maintenance Charge

4.5.1 Basis of Charge

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

4.5.2 Charge to Apply

The applicable charges for the financial year ended 30 June 2022 will be as follows:

Details	Amount
Sunshine Cove Retirement Village (future)	\$1275
Aged Care Home located at Sunshine Cove (property number 232868)	\$637
All other properties	\$146

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

4.5.3 Basis of Charge Calculation

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

4.5.4 Concessions

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

4.5.5 Notices

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

4.6 Mooloolah Island Maintenance Charge

4.6.1 Basis of Charge

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

4.6.2 Charge to Apply

The applicable charge for the full financial year ended 30 June 2021 will be \$154 per rateable land. The charges so made will be applied to all rateable land including *strata lots* within the benefited area delineated on the map in *Appendix 6*,

4.6.3 Basis of Charge Calculation

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

4.6.4 Concessions

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

4.6.5 Notices

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

3. UTILITY CHARGES

5.1 Waste Management Charge

5.1.1 Basis of utility charge

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

5.1.2 Charge to apply

Charges, in accordance with section 5.1.10 or 5.1.11 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 garden 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 garden waste); or
 - (iv) recyclable waste (but limited to garden 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:

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

Council delegates, to the Chief Executive Officer 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 garden 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; or
 - (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, 1m³ waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 1m³ waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly; or
 - (D) 1, or multiple, 1.5m³ waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 1.5m³ waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly; or
 - (E) 1, or multiple, 2m³ waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 2m³ waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly; or
 - (F) 1, or multiple, 3m³ waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 3m³ waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly; and
- (b) charge waste management utility charges for each collection of waste from the domestic premises in accordance with section 5.1.10.

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Commercial premises

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

- (a) require the supply and servicing of waste containers, at a frequency considered necessary by council, but in any event not less frequently than the following:
 - (i) one 240 litre waste container for the collection of commercial waste from the commercial premises serviced weekly and one 240 litre waste container for the collection of recyclable waste from the commercial premises serviced weekly; or
 - (ii) one 240 litre waste container for the collection of commercial waste from the commercial premises serviced weekly and one 360 litre waste container for the collection of recyclable waste from the commercial premises serviced weekly; and
- (b) charge waste management utility charges for each collection of waste from the commercial premises in accordance with section 5.1.11.

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

- (a) require the supply and servicing, for the collection of commercial waste from the commercial premises (each an "other commercial waste service"), of waste containers, at a frequency considered necessary by council, but in any event not less frequently than the following:
 - (i) a second 240 litre waste container, or multiple 240 litre waste containers, serviced weekly; or
 - (ii) 1, or multiple, low noise waste containers having a capacity of 660 litres or 1100 litres, serviced weekly; or
 - (iii) 1, or multiple, bulk waste containers having a capacity of 1m³, 1.5m³, 2m³, 3m³ or 4.5m³ serviced weekly; or
 - (iv) 1, or multiple, compactor waste containers having a capacity of 17m³, 19m³ or 23m³ serviced weekly; and
- (b) charge waste management utility charges for each other commercial waste service in accordance with section 5.1.11.

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

- (a) require the supply and servicing, for the collection of recyclable waste from the commercial premises (each an "other recyclable waste service"), of waste containers, at a frequency considered necessary by council, but in any event not less frequently than the following:
 - (i) a second 240 litre waste container, or multiple 240 litre waste containers, serviced weekly; or
 - (ii) a second 360 litre waste container, or multiple 360 litre waste containers, serviced weekly; or
 - (iii) 1, or multiple, low noise waste containers having a capacity of 660 litres or 1100 litres, serviced weekly; or
 - (iv) 1, or multiple, bulk waste containers having a capacity of 1m³, 1.5m³, 2m³, 3m³ or 4.5m³ serviced weekly; or
 - (v) 1, or multiple, compactor waste containers having a capacity of 23m³ serviced weekly; or

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- (vi) 1, or multiple, bulk waste containers for recyclable waste (but limited to cardboard) having a capacity of 1m³, 1.5m³, 2m³, 3m³ or 4.5m³ serviced weekly; or
- (vii) 1, or multiple, compactor waste containers for recyclable waste (but limited to cardboard) having a capacity of 38m³ serviced weekly; and
- (b) charge waste management utility charges for each other recyclable waste service in accordance with section 5.1.11.

If:

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

Council may:

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

5.1.10 except that, for the purposes of the calculation, each reference in section 5.1.10 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 garden 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:

- (c) following demolition of premises—a pro rata adjustment will be allowed
- (d) 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/or the Waste Management Service Availability Charge in 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.

Waste containers for garden waste

A service cancellation for the collection of garden 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 \$138 per annum shall apply to all rateable land within the local government area of council if the land is used for domestic premises and:

- (a) does not currently receive a waste management collection service; and
- (b) is not levied with a waste management utility charge in accordance with section 5.1.10, or section 5.2.7.

However, the Waste Management Facility Charge will not be levied in respect of vacant land, as defined in section 2.12, or rateable land recorded under the differential general rate categories 20, 21 or 22 as shown in section 3.

5.1.7 Waste Management Service Availability Charge for commercial premises

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

A Waste Management Service Availability Charge of \$316.80 per annum shall apply to all rateable land within the local government area of council if the land is used for commercial premises and:

- a) does not currently receive an available waste management collection service; and
- b) is not levied with a waste management utility charge in accordance with section 5.1.11, section or section 5.2.8.

However, the Waste Management Service Availability Charge will not be levied in respect of vacant land, as defined in section 2.12, or rateable land recorded under the differential general rate categories 20, 21 or 22 as shown in section 3.

5.1.8 Minimum charges for domestic services listed in the Table in section 5.1.10

A minimum charge of \$275.90 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 \$275.90, the minimum charge of \$275.90 per premises per annum shall be applied.

5.1.9 Minimum charges for commercial services listed in the Table in section 5.1.11

A minimum charge of \$385.10 per annum per commercial premises will apply if:

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

For example, where a shared waste collection service is used in a community titles scheme for the premises comprising the scheme, instead of each premises utilising an individual waste container, and the individual premises apportioned total charges less than \$385.10, the minimum charge of \$385.10 per premises per annum shall be applied.

5.1.10 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 used for domestic purposes that is not rateable land and where Council has been requested to provide the service.

All waste management utility charges for domestic premises shall be calculated in accordance with the utility charge details listed below in Table 3.

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Table 3

Waste management utility charge for each waste container per service	Total Annual Charge
140 litre waste container for domestic waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly*	\$275.90
240 litre waste container for domestic waste serviced weekly + 240 litre or 360 litre waste container for recycleable waste serviced fortnightly*	\$316.80
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)*	\$343.10
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)*	\$396.60
660 litre low noise waste container for domestic waste serviced weekly + 660 litre waste container for recyclable waste serviced fortnightly*	\$1,259.30
1100 litre low noise waste container for domestic waste serviced weekly + 1100 litre waste container for recyclable waste serviced fortnightly*	\$1,848.90
1m ³ waste container for domestic waste serviced weekly + 1m ³ waste container for recyclable waste serviced fortnightly*	\$1,600.30
1.5m ³ waste container for domestic waste serviced weekly + 1.5m ³ waste container for recyclable waste serviced fortnightly*	\$2,376.20
2m ³ waste container for domestic waste serviced weekly + 2m ³ waste container for recyclable waste serviced fortnightly*	\$3,152.00
3m ³ waste container for domestic waste serviced weekly + 3m ³ waste container for recyclable waste serviced fortnightly*	\$4,703.60
*Waste services to which section 5.1.8 applies.	
240 litre waste container for garden waste serviced weekly	\$124.20**
240 litre waste container for garden waste (on property) serviced weekly	\$155.20**
660 litre low noise waste container for garden waste serviced weekly***	\$341.60**
1100 litre low noise waste container for garden waste serviced weekly***	\$569.20**
**Waste containers for the collection of garden waste are serviced fortnightly therefore only 50% of annual charge applies.	
***Low noise waste containers for garden waste not available to premises with 140 litre or 240 litre waste container for domestic waste.	

5.1.11 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 used for commercial purposes that is not rateable land and where Council has been requested to provide the service.

All waste management utility charges for commercial premises shall be calculated in accordance with the utility charge details listed as follows in Table 4.

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Table 4

Waste management utility charge for each waste container per service	Total Annual Charge
140 litre waste container for commercial waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste* (current services only)	\$335.60
240 litre waste container for commercial waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste*	\$385.10
140 litre waste container for commercial waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste (on property)* (current services only)	\$355.40
240 litre waste container for commercial waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste (on property)*	\$403.00
660 litre low noise waste container for commercial waste serviced weekly*	\$1,179.90
1100 litre low noise waste container for commercial waste serviced weekly*	\$1,852.90
1m ³ waste container for commercial waste serviced weekly*	\$1,687.60
1.5m ³ waste container for commercial waste serviced weekly*	\$2,460.80
2m ³ waste container for commercial waste serviced weekly*	\$3,282.10
3m ³ waste container for commercial waste serviced weekly*	\$4,923.80
4.5m ³ waste container for commercial waste serviced weekly*	\$7,306.80
17m ³ compactor waste container for commercial waste serviced weekly*	\$57,138.80
19m ³ compactor waste container for commercial waste serviced weekly*	\$63,701.50
23m ³ compactor waste container for commercial waste serviced weekly*	\$76,365.40
*Waste services to which section 5.1.9 applies.	
240 litre waste container for garden waste serviced weekly**	\$124.20**
240 litre waste container for garden waste serviced weekly (on property)**	\$155.20**
660 litre low noise waste container for garden waste serviced weekly**	\$341.60**
1100 litre low noise waste container for garden waste serviced weekly**	\$569.20**
**Waste containers for garden waste are serviced fortnightly therefore only 50% of annual charge applies.	
240 litre waste container for recyclable waste serviced weekly	\$42.40
240 litre waste container for recyclable waste (on property) serviced weekly	\$53.10
360 litre waste container for recyclable waste serviced weekly	\$58.30
360 litre waste container for recyclable waste (on property) serviced weekly	\$72.20
660 litre low noise waste container for recyclable waste serviced weekly	\$331.30
1100 litre low noise waste container for recyclable waste serviced weekly	\$441.60
1m ³ waste container for recyclable waste serviced weekly	\$361.00
1.5m ³ waste container for recyclable waste serviced weekly	\$536.50
2m ³ waste container for recyclable waste serviced weekly	\$712.00
3m ³ waste container for recyclable waste serviced weekly	\$1,063.50
4.5m ³ waste container for recyclable waste serviced weekly	\$1,557.40
23m ³ compactor waste container for recyclable waste serviced weekly	\$16,340.70
1m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$191.50
1.5m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$281.50

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2m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$372.20
3m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$562.30
4.5m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$843.60
38m ³ compactor waste container for recyclable waste (but limited to cardboard) serviced weekly ***	\$12,736.10
***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).	

5.1.12 Additional charges

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

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

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

5.1.13 Concessions

Council pensioner concessions as shown in section 2.3 will not be applied to the waste management utility charges specified in section 5.1.9 or section 5.1.10 or 5.1.11.

5.1.14 Notices

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

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

5.2.1 Basis of charge

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

5.2.2 Charge to apply (general)

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

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

5.2.3 Charge to apply (specific)

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

- (a) waste management utility charges, calculated in accordance with sections 5.2.7, 5.2.8 and 5.2.9, do not apply to the premises, but waste management utility charges, calculated in accordance with sections 5.1.10 and 5.1.11, apply to the premises; or
- (b) waste management utility charges, calculated in accordance with sections 5.1.10 and 5.1.11, 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 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 Maroochydore City Centre Priority Development Area Waste Management Utility Charge for domestic premises

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

Particulars of Premises	Criteria for Charge	Total Annual Charge
Domestic premises	1 bedroom	\$211.80
	2 or more bedrooms	\$218.00

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

Under this section 5.2, all waste management utility charges for commercial premises in the Maroochydore City Centre Priority Development Area shall be, subject to section 5.2.9, calculated in accordance with the utility charge table details as listed below and are inclusive of servicing the State Government waste disposal levy.

Development Type	Criteria for Charge	Total Annual Charge
Commercial Type 1	Per 100m ² gross floor area (GFA) (pro-rata)	\$393.10
Commercial Type 2	Per 100m ² gross floor area (GFA) (pro-rata)	\$211.80

5.2.9 Minimum charges

A minimum charge of \$393.10 per annum per premises will apply if the premises are commercial premises Type 1.

A minimum charge of \$211.80 per annum per premises will apply if the premises are commercial premises Type 2.

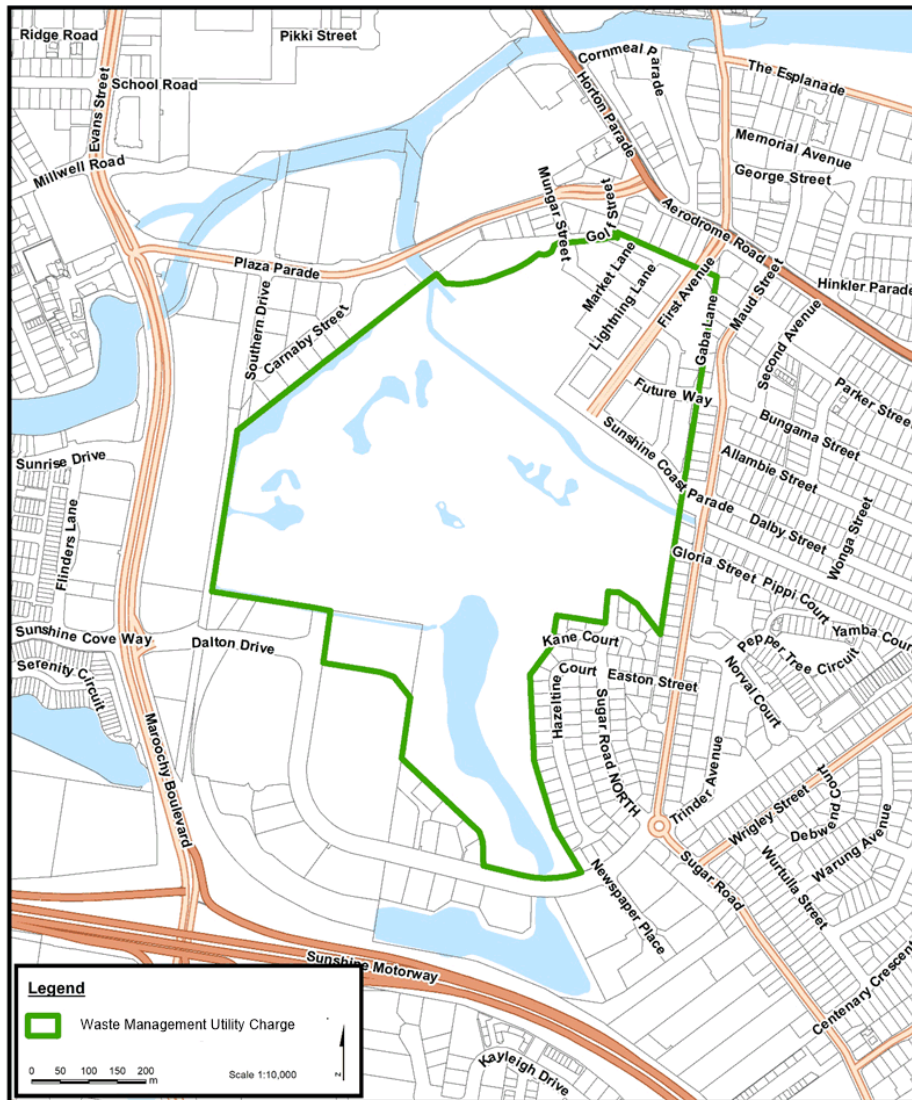
5.2.10 Concessions

Council pensioner concessions as shown in section 2.3 will not be applied to the Maroochydore City Centre Priority Development Area waste management utility charges specified in this section 5.

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.

5.2.12 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* and section 99 of the *Local Government Regulation 2012* for the purpose of defraying the costs of operating, maintaining and managing the collection and disposal of waste from all lands and premises in council's local government area.

5.3.2 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 specified in section 5.3.4 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 of the current level of 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 (less than 13 services per annum) 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 holding tank charges shall be in accordance with the Charge table details as listed below.

Holding Tank Services	Total Annual Charge
52 services (weekly)	\$5,975.00
26 services (fortnightly)	\$2,987.50
13 services (4 weekly)	\$1,493.25

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 may be transferred to the associated rate account and included on a supplementary rate notice.

5.3.6 Concessions

Council pensioner concessions as shown in section 2.3 shall not 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, the waste container with capacity of 1m³ or more.

commercial premises, any of the following types of premises:

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

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

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

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

domestic premises, any of the following types of premises:

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

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

domestic waste is waste, other than domestic clean-up waste, garden 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.

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

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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*.

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

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

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

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

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

premises, includes each of the following:

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

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

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

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

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

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

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

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 2021/22 financial year on all rateable land in the Sunshine Coast Regional Council area to fund the costs of a range of strategic environmental management initiatives including but not limited to:

- The acquisition, protection and management of environmentally significant land;
- 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 2022 will be \$80. The charge will apply to all rateable land including *strata lots* within the Sunshine Coast Regional Council area.

6.1.3 Basis of Charge Calculation

The amount of the charge has been calculated on the basis of the estimated cost to implement the initiatives. 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 \$80 per annum is to be levied equally on all rateable land in the region.

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

6.1.4 Concessions

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

6.1.5 Notices

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

6.2 Transport Levy

6.2.1 Basis of Charge

Separate charges are to be levied under section 94(1)(b)(iii) of the *Local Government Act 2009* pursuant to section 103 of the *Local Government Regulation 2012*. The Transport Levy, a separate charge, will be made and levied for the 2021/22 financial year on all rateable land in the Sunshine Coast Regional Council area to fund strategic transport infrastructure, services and initiatives, including major initiatives in the region in accordance with council's Transport Levy Policy, to achieve outcomes and undertake activities including but not limited to:

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

- Enabling council to raise awareness within the community of travel choices, leading to a change of travel behaviour, to increase the use of sustainable transport and related network operation;
- An increased level of community awareness on the current and future transport issues facing the Sunshine Coast;
- 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 2022 will be \$44 per rateable land. The charge will apply to all rateable land including *strata lots* 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 Concessions

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

6.2.5 Notices

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

6.3 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 2021/22 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, including but not limited to:

- Knowledge Programs: Includes research projects, digitisation initiatives and accessibility programs in relation to the history and heritage of the region;
- Conservation Programs: Includes Heritage Advisory Services, Heritage Incentives, and conservation/preservation projects on council-owned heritage properties, places, and objects;
- Support Programs: Includes Heritage Levy Grants programs such as: Community Partnership Funding Program, Events and Exhibitions Program, Collections Support Program, Cultural Support Program; heritage sector development and community education workshops;
- Communication Programs: Includes cultural tourism programs within the Horizon Festival, marketing initiatives, and interpretive exhibitions, digital stories, and trails;
- Capital Works Programs: Includes infrastructure building works, as outlined in the Heritage Plan and Regional Arts Infrastructure Framework;
- 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 2022 will be \$13. The charge will apply to all rateable land including *strata lots* 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 Concessions

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

6.3.5 Notices

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

APPENDIX 1

OVERALL PLAN - Montville Beautification Levy

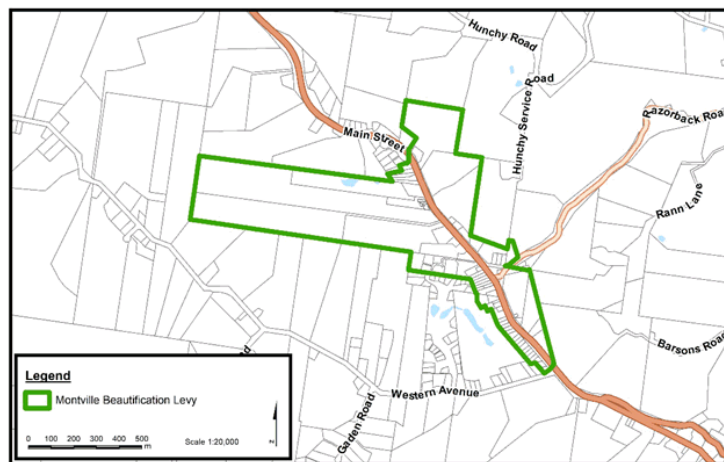
1. Special Rate for the improvement of the Montville Town Centre

The Montville Beautification Levy is a special rate to be levied under section 94(1)(b)(i) of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*.

2. The benefitted area to which the Special Rate applies

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

Map A - Montville Beautification Levy Benefit Area



3. The service, facility or activity to be provided

Sunshine Coast Regional Council will undertake works, namely the Montville Town Centre Beautification and Improvement Project, including design, development, management, operation, maintenance and provision of the works for, and/or 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 has been determined to be approximately \$127,900.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is three years concluding on 30 June 2024. The Overall Plan is subject to periodic review, at least annually.

ANNUAL IMPLEMENTATION PLAN - Montville Beautification Levy

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2021/22 financial year in accordance with the Overall Plan for the area identified as the Montville Beautification Levy Benefit Area identified at Map A above.

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

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

The estimated cost of the Annual Implementation Plan for 2021/22 is \$42,600.

For the 2021/22 financial year a special rate of 0.1109 cents in the dollar of rateable valuation will be levied on all rateable land within the Montville Beautification Levy Benefit Area identified at Map A above, including *strata lots*. Additionally, in accordance with section 94(10) of the *Local Government Regulation 2012* council has imposed a minimum amount of the special rate. For the 2021/22 financial year the minimum is \$264 per property per annum.

APPENDIX 2

OVERALL PLAN - Twin Waters Maintenance Charge

1. Special charge for Twin Waters Maintenance

The responsibilities for the maintenance of a number of stages of the Twin Waters Development were transferred to council prior to 2021/22. 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 Twin Waters Maintenance special charge applies to all rateable land including *strata lots* within the area delineated on Map B below as the Twin Waters Maintenance Charge Benefit Area. The land or its occupier specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided of a landscaping and maintenance service to the Twin Waters Residential Community over and above the standard level of service applied by Council. The special charge will be levied on all rateable land within the defined benefitted area at differential levels according to the degree of benefit or special access, in council's opinion, to which the rateable land or its occupier is deemed to derive. Due to their size and number of residents, the amount of the special charge applicable to the Living Choice Twin Waters Retirement Village (property number 89200) and to the Twin Waters Aged Care Home (property number 247510) is larger than the special charge payable by other rateable land to which the Overall Plan applies.

3. The service, facility or activity to be provided

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

4. The estimated cost of implementing the Overall Plan

The estimated cost of carrying out the Overall Plan for the provision of the higher level Twin Waters Maintenance service has been determined to be approximately \$406,900.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is three years concluding on 30 June 2024. The Overall Plan is subject to periodic review, at least annually.

ANNUAL IMPLEMENTATION PLAN - Twin Waters Maintenance Charge

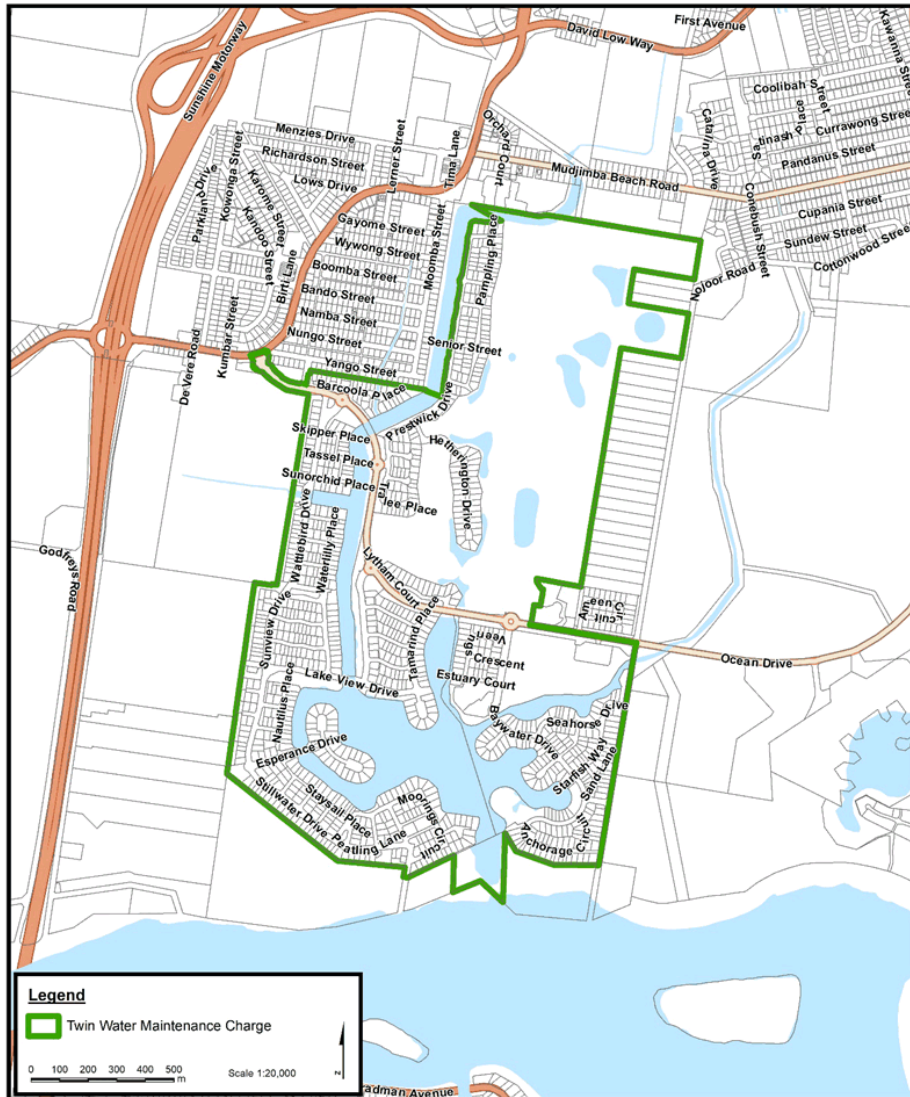
The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2021/22 financial year in accordance with the Overall Plan for the area identified as the Twin Waters Maintenance Charge Benefit Area identified at Map B below.

The actions or process to be undertaken include providing a landscaping and maintenance service within the Twin Waters Maintenance Charge Benefit Area (Map B below refers) over and above the standard level of landscaping and maintenance services applied by council. The estimated cost of the Annual Implementation Plan for 2021/22 is \$134,290. For the 2021/22 financial year the charge will be levied on the following basis:

Details	2021/22 Annual Charge
Living Choice Twin Waters Retirement Village (property number 899200)	\$1222
Twin Waters Aged Care Home (property number 247510)	\$588
All other properties	\$118

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Map B - Twin Waters Maintenance Charge Benefit Area



APPENDIX 3

OVERALL PLAN - Rural Fire Charge

1. Special charge for assistance to Sunshine Coast Rural Fire Brigades

Sunshine Coast Regional Council recognises that it is beyond the fundraising ability of the volunteers that staff the rural fire brigades within Sunshine Coast Regional Council local government area to raise the funds to meet their operational costs and to acquire and maintain the necessary equipment to conduct their activities. Therefore, to provide financial assistance to Sunshine Coast Rural Fire Brigade Groups and their constituent Rural Fire Brigades, council has resolved to make and levy a special charge for the 2021/22 financial year upon all rateable land within Sunshine Coast Regional Council area which will, in the council's opinion, specially benefit from the services provided by the Rural Fire Brigades listed below.

2. The benefitted area to which the special charges applies

Council has formed the opinion that the land or its occupier specially benefits from the fire emergency response capability that is provided by the Rural Fire Brigades, whose capability would be substantially or completely diminished if the Rural Fire Brigades did not receive the funding provided to them by Council as a direct consequence of the levying of the special charge. The special charge for the Rural Fire Charge applies to all rateable land within the Sunshine Coast Regional Council area not included within the Urban Fire Service Area and which falls within the Gazetted Rural Fire Brigade area maps for the Rural Fire Brigades listed below excluding that land which is both:

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

The charge will be levied on the following basis:

Rural Fire Brigade Area	2021/22 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

Rural Fire Brigade Area	2021/22 Annual Charge
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 has been determined to be approximately \$533,000. The Rural Fire Brigade Groups within the Sunshine Coast Regional Council area are:

- Maroochy North Rural Fire Brigade Group
- Maroochy South Rural Fire Brigade Group
- Caloundra Rural Fire Brigade Group.

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

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2022.

APPENDIX 4

OVERALL PLAN - Brightwater Estate Landscaping Charge

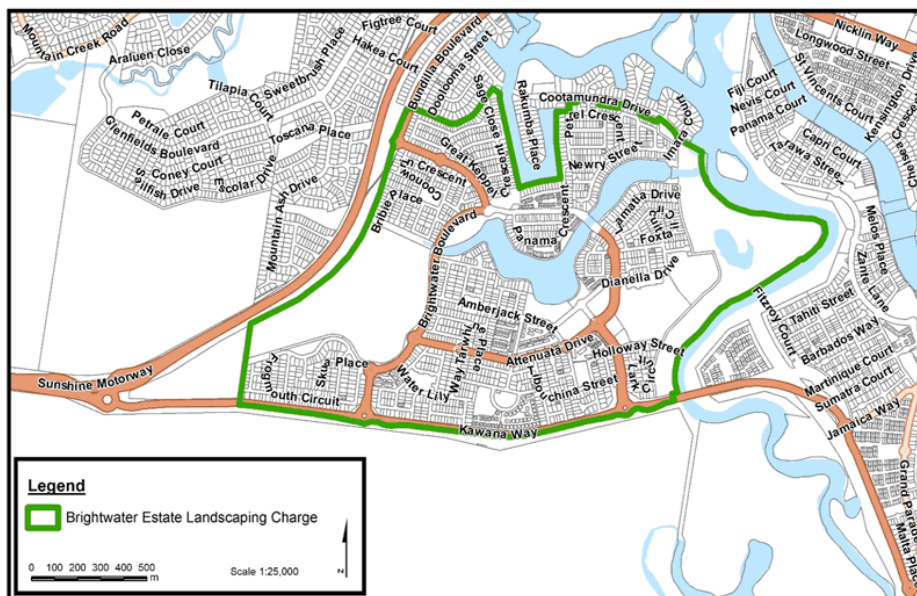
1. Special charge for Brightwater Estate Landscaping

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

Map C – Brightwater Estate Landscaping Charge Benefit Area



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

3. The service, facility or activity to be provided

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

4. The estimated cost of implementing the Overall Plan

The estimated cost of carrying out the Overall Plan for the provision of the higher level Brightwater Estate landscaping service has been determined to be approximately \$863,800.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is three years concluding on 30 June 2024. The Overall Plan is subject to periodic review, at least annually.

ANNUAL IMPLEMENTATION PLAN - Brightwater Estate Landscaping Charge

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2021/22 financial year in accordance with the Overall Plan for the area identified as the Brightwater Estate Landscaping Charge Benefit Area identified at Map C above.

The actions or process to be undertaken include providing a landscaping and maintenance service within the Brightwater Estate Landscaping Charge Benefit Area (Map C above refers) over and above the standard level of landscaping and maintenance services applied by council. The estimated cost of the Annual Implementation Plan for 2021/22 is \$285,000. For the 2021/22 financial year the charge will be levied on the following basis:

Details	2021/22 Annual Charge
Brightwater Shopping Centre (property number 232054)	\$3510
Brightwater Hotel (property number 232595)	\$1758
All other properties	\$135

APPENDIX 5

OVERALL PLAN - Sunshine Cove Maintenance Charge

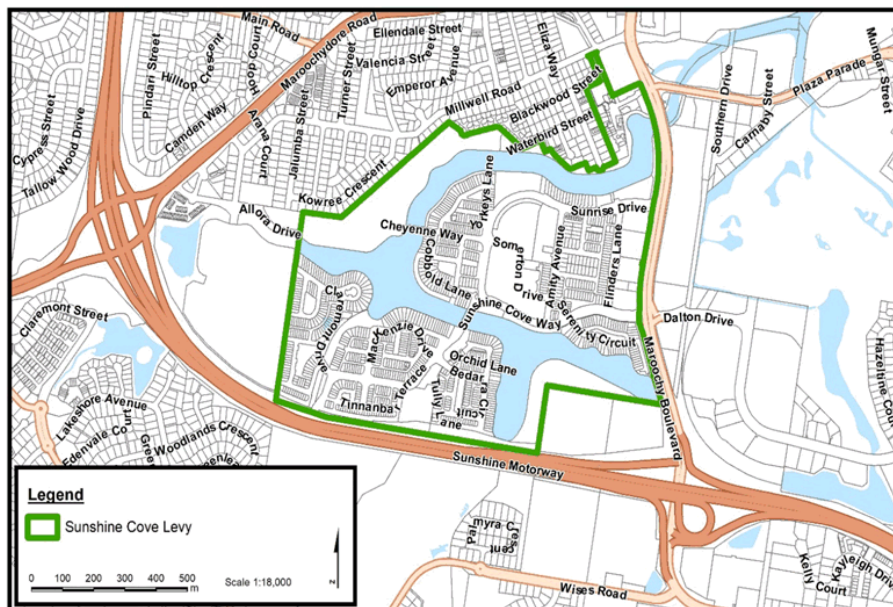
1. Special charge for Sunshine Cove Maintenance

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 including *strata lots* within the area delineated on Map D below as the Sunshine Cove Maintenance Charge Benefit Area. The land or its occupier specially benefit or will specially benefit, from a landscaping and maintenance service being provided to the Sunshine Cove Residential community, over and above the standard level of service applied by Council. As new lots within the Sunshine Cove Development are registered with the Registrar of Titles they will be subject to the charge in this financial year. The annual charge will be pro-rata and commence from the date of registration of the lot.

Map D - Sunshine Cove Maintenance Charge Benefit Area



The special charge will be levied on all rateable land including *strata lots* within the defined benefitted area at differential levels according to the degree of benefit or special access, in council's opinion, to which the land or occupier of the land is deemed to derive. Due to its size and number of residents, the amount of the special charge applicable to the Sunshine Cove Retirement Village and the Aged Care Home (PN 232868) located at Sunshine Cove is larger than the special charge payable by other rateable land to which the Overall Plan applies.

3. The service, facility or activity to be provided

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

4. The estimated cost of implementing the Overall Plan

The overall operational costs associated with the provision of the higher level Sunshine Cove maintenance service has been determined to be approximately \$487,300.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is three years concluding on 30 June 2024. The Overall Plan is subject to periodic review, at least annually.

ANNUAL IMPLEMENTATION PLAN - Sunshine Cove Maintenance Charge

The Annual Implementation Plan sets out the actions or processes that are to be carried out in the 2021/22 financial year in accordance with the Overall Plan for the area identified as the Sunshine Cove Maintenance Charge Benefit Area identified at Map D above.

The actions or process to be undertaken include providing a landscaping and maintenance service within the Sunshine Cove Maintenance Charge Benefit Area (Map D above refers) over and above the standard level of landscaping and maintenance services applied by council. The estimated cost of the Annual Implementation Plan for 2021/22 is \$159,300. For the 2021/22 financial year the charge will be levied on the following basis

Details	2021/22 Annual Charge
Sunshine Cove Retirement Village (future)	\$1275
Aged Care Home located at Sunshine Cove (property number 232868)	\$637
All other properties	\$146

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

2. The benefitted area to which the special charge applies

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

Map E - Mooloolah Island Maintenance Charge Benefit Area



A special charge of one hundred and fifty four dollars (\$154) for the financial year ended 30 June 2022 for Mooloolah Island Maintenance Charge applies to all rateable land including *strata lots* within the benefitted area.

3. The service, facility or activity to be provided

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

4. The estimated cost of implementing the Overall Plan

The overall operational cost associated with the provision of the higher level Mooloolah Island maintenance service for the 2021/22 financial year has been determined to be \$5311.

5. The estimated time for implementing the Overall Plan

The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2022.

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APPENDIX 7 – 2021/22 Land Use Codes

Land Use Code*	Land Use Code Title
01	Vacant urban land
02	Single dwelling
03	Multiple dwelling (dual occupancy, secondary dwelling or flats)
04	Large home site – vacant
05	Large home site – dwelling
06	Outbuilding
07	Guest house/private hotel/hostel/bed and breakfast
08	Community title scheme unit(s)
09	Group title multi dwelling or Group title single dwelling or group title vacant land
10	Combination of single or multiple dwellings/residential with single or multiple commercial/shop/office/food outlet
11	Shop/office (single) with or without accommodation
12	Shops – shopping group (more than 6 shops)
13	Shops – shopping group (2 to 6 shops)
14	Shops – main retail
15	Shops – secondary retail
16	Drive-in shopping centres
17	Restaurant/fast food outlet
18	Special tourist attraction
19	Walkway/ramp
20	Marina
21	Retirement village, aged people home (non-medical care or mixed non-medical and medical care)
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
36	Light industry

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Land Use Code*	Land Use Code Title
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
78	Rice

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Land Use Code*	Land Use Code Title
79	Orchards
80	Tropical Fruit
81	Pineapple
82	Vineyards
83	Small crops and fodder irrigated
84	Small crops and fodder non irrigated
85	Pigs
86	Horses
87	Poultry
88	Forestry & logs
89	Animals (special), boarding kennels/cattery (one or both may apply)
91	Transformers/utility installation
92	Defence Force establishments
93	Peanuts
94	Vacant rural land
95	Reservoir, dams, bores
96	Public hospitals
97	Welfare homes/institutions
99	Community protection centre
100	Sunshine Coast Airport, Sunshine Coast Airport Precinct

* As determined by the Sunshine Coast Regional Council, based on the Land Use Codes provided by the Department of Resources.

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APPENDIX 8 – Development Types – Maroochydore City Centre Priority Development Area - Waste Management Utility 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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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 2022 dollars) (vi)

For Period Ending 30 June

	Original Budget	Forecast								
	2022 \$'000	2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000	2029 \$'000	2030 \$'000	2031 \$'000
Sunshine Coast Council Core Capital Program										
Aerodromes	200	530	200	200	200	200	200	200	200	200
Buildings & Facilities	12,459	14,708	12,023	13,583	14,798	23,540	21,241	33,516	40,895	15,850
Coast & Canals	3,125	3,350	2,937	2,950	3,050	2,590	1,790	2,645	2,750	2,750
Minor Works	4,620	4,620	4,620	4,620	4,620	4,620	4,620	4,620	4,620	4,620
Environmental Assets	1,800	3,050	1,660	2,800	2,800	2,800	3,000	2,840	2,720	2,720
Fleet	3,250	4,000	4,000	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Holiday Parks	2,540	1,050	2,550	2,435	1,355	1,065	2,015	1,965	105	400
Information Communication Technology	6,620	3,245	3,725	3,375	3,975	3,450	3,750	3,642	3,850	3,800
Parks & Gardens	17,587	19,955	19,692	15,042	16,931	17,290	11,590	10,776	14,050	6,400
Quarries	635	610	210	485	160	160	160	160	160	160
Stormwater	8,201	8,568	10,202	10,100	9,454	7,236	8,839	8,970	9,865	9,869
Strategic Land & commercial Properties	19,383	13,090	11,300	4,200	10,000	9,000	6,000	5,800	13,500	8,100
Transportation	86,876	69,101	72,201	73,406	60,275	65,917	65,180	65,417	66,827	71,989
Waste	40,641	45,145	17,559	4,248	9,748	6,557	1,620	5,770	9,470	1,620
Total Sunshine Coast Council Core Capital Program	207,937	191,022	162,878	141,944	141,866	148,925	134,505	150,821	173,512	132,978
Corporate Major Projects Capital Program										
Corporate Major Projects	60,425	46,675	61,268	275	-	-	-	-	-	-
Total Corporate Major Projects Capital Program	60,425	46,675	61,268	275	-	-	-	-	-	-
Region Shaping Capital Program										
Maroochydhore City Centre	553	-	-	-	-	-	-	-	-	-
Total Region Shaping Capital Program	553	-	-	-	-	-	-	-	-	-
SCC Total Capital Works Program	268,915	237,697	224,146	142,219	141,866	148,925	134,505	150,821	173,512	132,978

2021/22 MINOR CAPITAL WORKS PROGRAM (xiii)

Project Number	Project Name	Division	Suburb	Budget Allocation
K1479	Canavan Gracie Park Caloundra West Half Court	Division 1	Caloundra West	\$70,000
H9079	Turner Park Beerwah Activation – Stage 5	Division 1	Beerwah	\$20,000
K1893	Beerwah Sports Ground - LMP Consultation	Division 1	Beerwah	\$12,000
K1894	Landsborough Masterplan Implementation	Division 1	Landsborough	\$180,000
H7687	Gowen Drive Park Landsborough Playground Renewal Contribution	Division 1	Landsborough	\$7,500
K1989	Baringa Town Square – Table Tennis Table and Shade	Division 1	Baringa	\$77,000
K2038	Nirimba Sports Clubhouse, Baringa – Supply and Installation Venue Wall Graphic Panel	Division 1	Baringa	\$3,500
K1884	Saltair Street, Kings beach - Pathway Construction	Division 2	Kings Beach	\$12,000
H9335	Buderim Street - Pedestrian Refuge Detailed Design	Division 2	Currimundi	\$12,500
K1885	Beach Access 260 Currimundi - Viewing Platform Upgrade	Division 2	Currimundi	\$25,000
K1682	George Street, Moffat Beach - Pathway construction from William Street to culvert between George and Grigor Streets West	Division 2	Moffat Beach	\$27,000
H9467	Porter Park, Golden Beach - Pathway Construction	Division 2	Golden Beach	\$55,000
K1530	Gosling Park, Caloundra - Install 2x new Park Seats	Division 2	Caloundra	\$10,000
K1531	Gilbert Park, Moffat Beach - Install 1x new Park Seat	Division 2	Moffat Beach	\$5,000
K1886	Caloundra & Districts Netball Association – Outside Shaded Seating	Division 2	Golden Beach	\$22,000
H9356	Pickle Ball Club – Goal Nets and Paddles	Division 2	Caloundra	\$2,500
K1892	Golden Beach / Pelican Waters Community Hall - Community Consultation/Investigation	Division 2	Golden Beach	\$20,000
K1891	Roderick and Buccleugh Streets - Dedicated right turn signals	Division 2	Moffat Beach	\$35,000
K1890	Moffat Beach Traffic Study	Division 2	Moffat Beach	\$30,000
K1887	Caloundra Rugby League Clubhouse Roof Replacement	Division 2	Golden Beach	\$78,000
K1888	Michael Street and Anning Avenue, Golden Beach - Pathway Construction	Division 2	Golden Beach	\$11,000

Project Number	Project Name	Division	Suburb	Budget Allocation
K1889	Beach Access 264 Dicky Beach – Deck Planning and Design	Division 2	Dicky Beach	\$10,000
K2039	Diamondhead Childcare to Golden Beach Esplanade via Roy Street - Pathway Construction	Division 2	Golden Beach	\$52,000
TBA	Shore Bird Mural – June Street, Golden Beach	Division 2	Golden Beach	\$13,000
H9335	Buderim Street - Pedestrian Refuge detailed design	Division 3	Currimundi	\$12,500
H6037	Grahame Stewart Park - Shade Sail over Playground Swings	Division 3	Currimundi	\$37,500
K1517	Westaway Parade, Currimundi Pandanus Garden Box Renewal	Division 3	Currimundi	\$12,000
K1683	Gothic Parade, Currimundi – Pathway	Division 3	Currimundi	\$20,000
K1684	Noree Street and Orringa Street, Wurtulla - Pathway Construction	Division 3	Wurtulla	\$38,000
K1872	Simpson Park - Renewal of Fairy Lights in Tree	Division 3	Wurtulla	\$2,000
H7560	Anglia Place Park Playground Swing, Little Mountain	Division 3	Little Mountain	\$10,000
H8998	Viridian Circuit Park, Birtinya – Dog Off Leash Exercise Area	Division 3	Birtinya	\$74,200
K1569	Forest Park, Meridan Plains Playground Shade	Division 3	Meridan Plains	\$42,500
H7707	Frank Mclvor Bushland Park – Seats x 1	Division 3	Currimundi	\$5,300
K1873	Winch Street, Wurtulla - Pathway Construction	Division 3	Wurtulla	\$36,000
K1880	Walk and Ride Bridge Currimundi Lake - Scope, Investigation, Concept Design	Division 3	Currimundi	\$50,000
K1619	Frank Mclvor Park, Currimundi - Public Amenities Upgrade	Division 3	Currimundi	\$40,000
K1881	Aroona Park - Bench Seat and Slab	Division 3	Aroona	\$5,000
K1883	Caloundra Cricket Club - Light Tower Contribution	Division 3	Caloundra	\$35,000
K1477	Island Park West, Parrearra Community Project	Division 4	Parrearra	\$19,500
H6031	Mooloolaba Spit Historical Signage and Bollards	Division 4	Mooloolaba	\$20,000
H6217	Beach Access 141, Cotton Tree - Install Seat	Division 4	Maroochydore	\$5,000
K1897	Maroochydore Tennis Club – Fencing Shade Cloth	Division 4	Maroochydore	\$8,000
K1685	Camfield Street, Alexandra Headland - Pathway Construction	Division 4	Alexandra Headland	\$50,000
K1498	Nelson Park, Alexandra Headland - Playground Shade Sail	Division 4	Alexandra Headland	\$42,500
K1647	Outrigger Park Public Amenities	Division 4	Minyama	\$50,000
K1898	Parkyn Parade Pedestrian Facilities - Design	Division 4	Mooloolaba	\$40,000

Project Number	Project Name	Division	Suburb	Budget Allocation
K1899	Jessica Park, Minyama - Landscape Concept Plan	Division 4	Minyama	\$45,000
K1842	Des Scanlan Park Maroochydore - Drinking Fountain Bottle Fill and Dog Bowl	Division 4	Maroochydore	\$23,000
K2040	Des Scanlan Park / Cotton Tree Pool / Boat Shed Precinct Masterplan	Division 4	Maroochydore / Cotton Tree	\$60,000
TBA	Northshore Boardriders Club – First Nations and Creative Clubhouse Community Clubhouse Surf Mural	Division 4	Maroochydore	\$12,000
H9855	O'Connors Park, Mooloolaba – Cricket Practice Net	Division 4	Mooloolaba	\$45,000
K1016	Maleny Showgrounds – Roadworks Contribution	Division 5	Maleny	\$146,000
H8773	Cedar Grove Park, Maleny - Picnic Shelter and Combo	Division 5	Maleny	\$10,000
H7118	Brand Place Park, Mooloolah Valley - 2x new Seats	Division 5	Mooloolah Valley	\$11,000
H9422	Federation Park, Palmwoods - Pathway Extension	Division 5	Palmwoods	\$50,000
H8074	Palmwoods Skate Park - Shade Construction	Division 5	Palmwoods	\$52,000
K1013	Montville Primary School Carpark Sealing – Stage 1	Division 5	Montville	\$10,000
H4279	Tallowood Street, Maleny - Pathway	Division 5	Maleny	\$10,000
K1903	Wilson Lane - Tree removal	Division 5	Woombye	\$7,000
H8362	Bean Street and Palm Street, Maleny – Pathway	Division 5	Maleny	\$80,000
K1905	Reeseville - Pine Trees Removal	Division 5	Reeseville	\$14,000
K1020	Maleny Entrance Welcome Sign Construction	Division 5	Maleny	\$30,000
H9544	Durrack Place Park Buderim - Basketball Half Court	Division 6	Buderim	\$60,000
K1841	Brightwater Sportsground Mountain Creek - Shelter BBQ	Division 6	Mountain Creek	\$15,000
K1613	Mountain Creek Road, Mountain Creek – New Pathway Stage 2	Division 6	Mountain Creek	\$50,000
K1600	Panama Crescent Park, Mountain Creek Dog Drinking Facility	Division 6	Mountain Creek	\$15,000
K1637	Glenfields Neighbourhood Park, Mountain Creek Dog off Leash Area Investigation	Division 6	Mountain Creek	\$5,000
K1272	Alfriston Drive, Buderim Pathway Lighting	Division 6	Buderim	\$5,000
K1907	Glenfields Welcome Tree – Lighting	Division 6	Mountain Creek	\$50,000
H4223	LRCIP2 Scholars Drive to Columbia Street - Road Link – Jade Link Contribution	Division 6	Sippy Downs	\$204,300
K1789	Buderim Pines West Park - Playground Investigation	Division 6	Buderim	\$5,000

Project Number	Project Name	Division	Suburb	Budget Allocation
H9387	Chancellor Village Park - Pathway Lighting	Division 6	Sippy Downs	\$10,000
K1909	Tranquility Way, Palmview – Carparking Glare Shield	Division 6	Palmview	\$700
H8355	Sage Street to Royal Drive – Pathway Construction	Division 7	Buderim	\$91,500
H6194	Parsons Road Concrete Drain	Division 7	Forest Glen	\$12,500
H9405	Fielding Street – Pathway including Kerb and Channel	Division 7	Buderim	\$40,000
H6973	Whitehaven Drive Traffic Island	Division 7	Buderim	\$4,000
H9808	Mayfield Street Buderim - Pathway Phase 1	Division 7	Buderim	\$33,000
H9057	Main Street Off Road Carparking – Design	Division 7	Buderim	\$25,000
K1913	Toral Drive Buderim – On Road Parking Bays	Division 7	Buderim	\$50,000
K1915	191 Mons Road Mons – Drainage	Division 7	Mons	\$19,000
H6149	Parsons Road Forest Glen Footpath	Division 7	Forest Glen	\$50,000
H9946	Martins Creek Camphor Laurel Removal	Division 7	Buderim	\$10,000
H8878	Milne Park Mons Car Park Pathway	Division 7	Mons	\$60,000
H9506	Grevillia Close to Hovea Close - Pathway Link	Division 7	Buderim	\$25,000
H9950	Geeribach Lane Viewing Deck Upgrade Design	Division 8	Yaroomba	\$120,000
H8747	Kawanna Street Pathway Stage 3	Division 8	Mudjimba	\$8,000
H9918	Beach Access 124 Power Memorial Park Mudjimba Beach Shower Design	Division 8	Mudjimba	\$40,000
H8129	Mayflower Park Maroochydore Playground Shade	Division 8	Maroochydore	\$45,000
K1601	Birrahl Park Yaroomba BBQ Shelter, Picnic Combo and Pathway	Division 8	Yaroomba	\$50,000
H5549	Warwick Daniels Lake View Park Playground	Division 8	Twin Waters	\$40,500
K1918	North Shore Dog Park - Viewing Platform Design	Division 8	Twin Waters	\$10,000
H8066	Mudjimba Esplanade Pathway Construction	Division 8	Mudjimba	\$6,000
H2138	Eliza Peatling Park Pacific Paradise Shelter	Division 8	Pacific Paradise	\$60,000
K1023	3x Free Tree Days	Division 8	Various	\$4,500
H8249	Parklakes Drive Maroochy River – Install 2x new Park Seats	Division 9	Maroochy River	\$10,000
H9410	Magenta Drive Park Coolum Beach Playground Shade	Division 9	Coolum Beach	\$45,000
K1445	The Avenue Peregian Springs Dog Park Seating	Division 9	Peregian Springs	\$5,000
K1473	The Avenue Peregian Springs Dog Park Shelter and Seating	Division 9	Peregian Springs	\$50,000

Project Number	Project Name	Division	Suburb	Budget Allocation
K1636	Oakmont Court Park Peregian Springs Playground Shade	Division 9	Peregian Springs	\$55,000
H9827	Peregian Breeze Park Peregian Springs Playground Toddler Swing and Seesaw	Division 9	Peregian Springs	\$50,000
H9263	Jack Morgan Park Coolum – Community Gardens Arbour	Division 9	Coolum	\$70,000
K2042	Lake Weyba Foreshore Plan Implementation	Division 9	Lake Weyba	\$33,000
H8356	Park Crescent, Coolum Beach – Pathway Construction	Division 9	Coolum Beach	\$53,000
K2043	Parklakes Drive, Bli Bli - Avenue of Honour - Landscape construction works	Division 9	Bli Bli	\$3,000
H9519	Havana Road West Pathway Construction	Division 9	Peregian Springs	\$46,000
K1024	Kulangoor Cemetery - Reflection and Memorial Pond	Division 10	Kulangoor	\$50,000
K1118	Donaldson Road Nambour – Pathway	Division 10	Nambour	\$55,000
K1450	Homestead Park Coes Creek Playground	Division 10	Coes Creek	\$105,000
K1444	North Arm Park – Community Consultation Planning and Design	Division 10	North Arm	\$25,000
K1515	Nambour Skate Park Shade Structure – Investigation and Design	Division 10	Nambour	\$10,000
K1025	Yandina BMX Track – Upgrade	Division 10	Yandina	\$40,000
K1921	Old Ambulance Station Howard Street Nambour - Signage works	Division 10	Nambour	\$4,000
H9595	Mapleton Fire Brigade Park Fenced Dog Off Leash Area	Division 10	Mapleton	\$90,000
K1923	2x Free Tree Days (9 Locations to be advised)	Division 10	Various	\$3,000
TBA	Dick Caplick Park Eumundi – Basketball Court Upgrade	Division 10	Eumundi	\$30,000
K1016	Maleny Showgrounds – Roadworks Contribution	Mayor	Maleny	\$50,00
H9547	Beach Access 238 Bokarina-Warana Coastal Pathway Contribution	Mayor	Bokarina	\$50,000
K1022	Buderim Village Park – Landscape Plan (BBQ Shelter – BBQ's and Picnic Combo's Contribution)	Mayor	Buderim	\$100,000
H4798	Botanic Gardens Masterplan (Entry Statement and Wayfinding Contribution)	Mayor	Tanawha	\$20,000
K2044	Martins Creek Football Facility – reseal	Mayor	Maroochydore	\$30,000
K2045	Coolum Sports Rugby League/AFL Ground – Sports Field Lighting Upgrade	Mayor	Coolum	\$170,000