



SECTION 1

**Sunshine Coast Council - Total
 Statement of Income and Expense**

For Period Ending 30 June

	Budget*	Budget	Forecast								
	2018 \$'000	2019 \$'000	2020 \$'000	2021 \$'000	2022 \$'000	2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000
Operating Revenue											
Gross Rates & Utility Charges	289,388	304,969	316,792	330,288	344,821	361,318	378,605	396,721	415,706	435,601	456,449
Interest from Rates & Utilities	670	670	696	727	759	796	835	876	919	964	1,011
Less Discounts, Pensioner Remissions	(12,781)	(13,414)	(13,937)	(14,550)	(15,190)	(15,935)	(16,716)	(17,535)	(18,394)	(19,295)	(20,241)
Net Rates & Utility Charges	277,277	292,225	303,551	316,465	330,389	346,179	362,724	380,062	398,231	417,269	437,220
Fees & Charges	55,338	58,109	59,765	61,469	63,589	65,783	68,053	70,400	72,829	75,342	77,941
Interest Received from Investments	8,470	8,470	8,470	8,470	8,470	8,470	8,470	8,470	8,470	8,470	8,470
Grants and Subsidies - Recurrent	7,937	11,854	11,854	11,854	11,854	11,854	11,854	11,854	11,854	11,854	11,854
Operating contributions	463	303	303	303	303	303	303	303	303	303	303
Unitywater Participation	50,095	50,095	50,095	50,095	50,095	50,095	50,095	50,095	50,095	50,095	50,095
Other Revenue	15,380	27,182	32,586	32,029	79,946	53,202	54,306	26,090	16,044	64,350	70,932
Internal Revenues	5,812	6,466	6,651	6,840	7,076	7,320	7,573	7,834	8,104	8,384	8,673
Total Operating Revenue	420,772	454,705	473,275	487,525	551,723	543,207	563,378	555,109	565,931	636,067	665,489
Operating Expenses											
Employee costs	137,178	140,243	142,743	147,667	152,762	158,032	163,484	169,124	174,959	180,995	187,240
Materials & Services	165,237	174,772	177,478	182,205	208,130	199,782	207,008	203,966	209,634	234,337	257,585
Finance Costs	10,029	9,678	10,527	13,652	15,188	9,674	8,843	7,927	7,262	6,094	5,115
Company Contributions	1,464	1,495	1,523	1,552	1,591	1,631	1,672	1,713	1,756	1,800	1,845
Depreciation	71,743	74,355	76,868	79,079	81,989	85,151	88,635	92,065	95,088	98,217	101,993
Other Expenses	18,541	20,345	20,925	21,521	22,264	23,032	23,826	24,648	25,499	26,378	27,288
Recurrent Capital Expenses	9,156	9,178	9,926	4,898	4,215	3,545	3,561	3,578	3,892	3,613	3,947
Total Operating Expenses	413,347	430,066	435,989	450,574	486,139	480,846	497,029	503,022	518,090	551,434	585,012
Operating Result	7,425	24,639	37,286	36,951	65,585	62,361	66,349	52,086	47,841	84,633	80,476
Non-recurrent Revenue & Expenses											
Capital Revenue											
Capital Grants and Subsidies	10,223	6,856	5,542	4,802	4,802	4,802	4,802	4,802	4,802	4,802	4,802
Capital Contributions	31,999	31,999	32,031	28,993	30,018	29,856	29,775	29,775	29,775	23,933	23,933
Contributed Assets	145,000	60,000	55,000	50,000	45,000	46,125	47,278	48,460	49,672	50,913	52,186
Total Capital Revenue	187,222	98,855	92,573	83,796	79,820	80,784	81,856	83,038	84,249	79,649	80,922
Non-recurrent Expenses											
Profit/Loss on disposal, revaluation & impairment	(1,348)	-	-	-	(20,047)	-	-	-	-	-	-
Movements in landfill and quarry provisions	(2,829)	(2,654)	(2,704)	(2,756)	(2,824)	(2,895)	(2,967)	(3,042)	(3,118)	(3,196)	(3,275)
Assets transferred to third parties	-	-	-	-	-	-	-	-	-	-	-
NET RESULT	190,469	120,841	127,155	117,991	122,534	140,249	145,238	132,083	128,972	161,086	158,123

* Reflects the Statement of Estimated Financial Position for 2017/18

**Sunshine Coast Council - Total
Statement of Financial Position**

SECTION 2

For Period Ending 30 June

	Budget*		Forecast								
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Current Assets											
Cash & Investments	249,355	201,904	212,715	213,139	290,953	277,438	278,549	295,925	310,783	319,704	335,526
Trade and other receivables	14,545	15,395	15,943	16,558	17,235	17,992	18,785	19,613	20,480	21,386	22,335
Inventories	10,570	10,762	9,501	9,064	5,700	6,602	6,673	6,281	6,304	5,526	1,652
Other Financial Assets	27,422	27,943	28,474	29,186	29,915	30,663	31,430	32,216	33,021	33,847	34,693
Non-current assets classified as held for sale	0	0	0	0	0	0	0	0	0	0	0
Total Current Assets	301,891	256,005	266,633	267,947	343,804	332,696	335,437	354,035	370,588	380,464	394,207
Non-Current Assets											
Trade and other receivables	449,893	449,893	449,893	449,893	434,893	434,893	434,893	434,893	434,893	434,893	434,893
Property, plant & equipment	4,143,227	4,585,926	4,902,875	5,168,858	5,104,719	5,370,261	5,629,723	5,873,215	6,111,379	6,396,804	6,696,007
Investment in associates	538,212	538,212	538,212	538,212	538,212	538,212	538,212	538,212	538,212	538,212	538,212
Long Term Inventories	34,628	35,256	30,740	29,122	17,140	20,255	20,430	18,961	18,961	16,126	2,327
Intangible assets	16,872	16,872	16,872	16,872	16,872	16,872	16,872	16,872	16,872	16,872	16,872
Total Non-Current Assets	5,182,833	5,626,158	5,938,592	6,202,957	6,111,836	6,380,493	6,640,130	6,882,154	7,120,318	7,402,907	7,688,311
TOTAL ASSETS	5,484,724	5,882,163	6,205,225	6,470,904	6,455,641	6,713,189	6,975,566	7,236,188	7,490,905	7,783,371	8,082,518
Current Liabilities											
Trade and other payables	58,743	60,027	60,689	62,535	64,759	66,666	69,027	71,477	74,072	76,660	79,457
Short Term Borrowings	18,750	22,817	25,365	28,257	30,889	33,334	35,737	38,873	41,614	44,729	28,853
Provisions	20,627	21,215	21,819	22,572	23,351	24,157	24,990	25,852	26,744	27,667	28,358
Other	19,997	20,377	20,764	21,283	21,815	22,361	22,920	23,493	24,080	24,682	25,299
Total Current Liabilities	118,117	124,436	128,637	134,647	140,814	146,518	152,674	159,695	166,510	173,737	161,968
Non-Current Liabilities											
Long Term Borrowings	273,641	442,587	526,263	553,870	299,091	285,105	264,848	249,364	225,077	199,932	197,492
Long Term Provisions	34,040	35,010	36,008	37,250	38,535	39,865	41,240	42,663	44,135	45,657	46,799
Total Non-Current Liabilities	307,681	477,597	562,271	591,120	337,626	324,970	306,088	292,027	269,212	245,590	244,291
TOTAL LIABILITIES	425,798	602,033	690,908	725,767	478,441	471,487	458,762	451,722	435,722	419,327	406,259
NET COMMUNITY ASSETS	5,058,926	5,280,130	5,514,317	5,745,137	5,977,200	6,241,701	6,516,804	6,784,466	7,055,183	7,364,044	7,676,259
Community Equity											
Asset revaluation surplus	939,685	1,040,049	1,147,080	1,259,910	1,378,439	1,502,691	1,632,556	1,768,136	1,909,880	2,057,654	2,211,748
Retained Earnings	4,119,241	4,240,082	4,367,237	4,485,227	4,607,761	4,748,010	4,893,248	5,025,331	5,154,303	5,315,389	5,473,512
TOTAL COMMUNITY EQUITY	5,058,926	5,280,130	5,514,317	5,745,137	5,986,200	6,250,701	6,525,804	6,793,466	7,064,183	7,373,044	7,685,259

* Reflects the Statement of Estimated Financial Position for 2017/18

Sunshine Coast Council - Total
Statement of Changes in Equity

SECTION 3

For Period Ending 30 June

	Budget	Budget	Forecast								
	2018 \$'000	2019 \$'000	2020 \$'000	2021 \$'000	2022 \$'000	2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000
Capital Accounts											
Asset Revaluation Reserve											
Balance at beginning of period	847,168	939,685	1,040,049	1,147,080	1,259,910	1,378,439	1,502,691	1,632,556	1,768,136	1,909,880	2,057,654
Asset revaluation adjustments	92,517	100,363	107,032	112,829	118,529	124,252	129,865	135,579	141,744	147,775	154,093
Transfers to capital, reserves and shareholdings	-	-	-	-	-	-	-	-	-	-	-
Balance at end of period	939,685	1,040,049	1,147,080	1,259,910	1,378,439	1,502,691	1,632,556	1,768,136	1,909,880	2,057,654	2,211,748
Retained Earnings											
Balance at beginning of period	3,928,771	4,119,241	4,240,082	4,367,237	4,485,227	4,607,761	4,748,010	4,893,248	5,025,331	5,154,303	5,315,389
Net result for the period	190,469	120,841	127,155	117,991	122,534	140,249	145,238	132,083	128,972	161,086	158,123
Transfers to capital, reserves and shareholdings	(8,000)	-	-	-	-	-	-	-	-	-	-
Transfers from capital, reserves and shareholdings	8,000	-	-	-	-	-	-	-	-	-	-
Asset revaluation adjustments	-	-	-	-	-	-	-	-	-	-	-
Balance at end of period	4,119,241	4,240,082	4,367,237	4,485,227	4,607,761	4,748,010	4,893,248	5,025,331	5,154,303	5,315,389	5,473,512
Total											
Balance at beginning of period	4,775,939	5,058,926	5,280,130	5,514,317	5,745,137	5,986,200	6,250,701	6,525,804	6,793,466	7,064,183	7,373,044
Net result for the period	190,469	120,841	127,155	117,991	122,534	140,249	145,238	132,083	128,972	161,086	158,123
Transfers to capital, reserves and shareholdings	(8,000)	-	-	-	-	-	-	-	-	-	-
Transfers from capital, reserves and shareholdings	8,000	-	-	-	-	-	-	-	-	-	-
Asset revaluation adjustments	92,517	100,363	107,032	112,829	118,529	124,252	129,865	135,579	141,744	147,775	154,093
Balance at end of period	5,058,926	5,280,130	5,514,317	5,745,137	5,986,200	6,250,701	6,525,804	6,793,466	7,064,183	7,373,044	7,685,259

Sunshine Coast Council - Total
Statement of Cash Flow

SECTION 4

For Period Ending 30 June

	Budget	Budget	Forecast									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Cash flows from operating activities												
Operating Result	7,425	24,639	37,286	36,951	65,585	62,361	66,349	52,086	47,841	84,633	80,476	
Adjustments for:												
Depreciation	71,743	74,355	76,868	79,079	81,989	85,151	88,635	92,065	95,088	98,217	101,993	
Interest and dividends received	(58,565)	(58,565)	(58,565)	(58,565)	(58,565)	(58,565)	(58,565)	(58,565)	(58,565)	(58,565)	(58,565)	
Landfill Quarry Provision	(2,829)	(2,654)	(2,704)	(2,756)	(2,824)	(2,895)	(2,967)	(3,042)	(3,118)	(3,196)	(3,275)	
Finance Costs	10,029	9,678	10,527	13,652	15,188	9,674	8,843	7,927	7,262	6,094	5,115	
Change in Working Capital	(10,654)	1,031	7,349	5,089	33,758	(933)	3,324	5,554	3,852	7,515	21,126	
Net cash inflow (outflow) from operating activities	17,149	48,485	70,760	73,450	135,130	94,792	105,618	96,026	92,360	134,698	146,869	
Cash flows from investing activities												
Payments for property, plant and equipment	(225,262)	(356,690)	(231,785)	(182,233)	(173,367)	(180,317)	(170,953)	(151,518)	(141,836)	(184,954)	(194,916)	
Proceeds from disposal non current assets	82,000	-	-	-	290,000	-	-	-	-	-	-	
Capital grants, subsidies, contributions, donations	42,222	38,855	37,573	33,796	34,820	34,659	34,578	34,578	34,578	28,736	28,736	
Interest and dividends received	58,565	58,565	58,565	58,565	58,565	58,565	58,565	58,565	58,565	58,565	58,565	
Finance Costs	(10,029)	(9,678)	(10,527)	(13,652)	(15,188)	(9,674)	(8,843)	(7,927)	(7,262)	(6,094)	(5,115)	
Net cash inflow (outflow) from investing activities	(52,504)	(268,948)	(146,174)	(103,524)	194,830	(96,767)	(86,653)	(66,302)	(55,955)	(103,747)	(112,730)	
Cash flows from financing activities												
Proceeds from borrowings	18,130	191,859	109,139	55,964	20,695	19,348	15,480	23,389	17,327	19,584	26,413	
Repayment of borrowing	(15,795)	(18,846)	(22,915)	(25,466)	(272,841)	(30,889)	(33,334)	(35,737)	(38,873)	(41,614)	(44,729)	
Net cash inflow (outflow) from financing activities	2,335	173,013	86,224	30,498	(252,146)	(11,541)	(17,854)	(12,348)	(21,546)	(22,030)	(18,316)	
Net increase (decrease) in cash held	(33,021)	(47,450)	10,810	424	77,815	(13,516)	1,111	17,376	14,858	8,921	15,822	
Cash at beginning of reporting period	282,375	249,355	201,904	212,715	213,139	290,953	277,438	278,549	295,925	310,783	319,704	
Cash at end of reporting period	249,355	201,904	212,715	213,139	290,953	277,438	278,549	295,925	310,783	319,704	335,526	

Sunshine Coast Council - Total Measures of Financial Sustainability

SECTION 5 For Period Ending 30 June

	Budget	Budget	Forward Estimate								
	2018 \$'000	2019 \$'000	2020 \$'000	2021 \$'000	2022 \$'000	2023 \$'000	2024 \$'000	2025 \$'000	2026 \$'000	2027 \$'000	2028 \$'000
Operating Performance											
Operating Performance Ratio (%)	1.8%	5.4%	7.9%	7.6%	11.9%	11.5%	11.8%	9.4%	8.5%	13.3%	12.1%
Fiscal Flexibility											
Council controlled revenue (%)	79.0%	77.0%	76.8%	77.5%	71.4%	75.8%	76.5%	81.1%	83.2%	77.4%	77.4%
Total debt service cover ratio (times)	2.5 x	2.9 x	3.0 x	3.2 x	3.7 x	3.5 x	3.5 x	3.2 x	3.0 x	3.7 x	3.5 x
Net Financial Liabilities Ratio (%)	29.4%	76.1%	89.6%	93.9%	24.4%	25.6%	21.9%	17.6%	11.5%	6.1%	1.8%
Liquidity											
Cash expense cover ratio (months)	9.1	7.1	7.4	7.2	9.0	8.7	8.4	8.8	9.0	8.6	8.4
Asset Sustainability											
Asset Sustainability Ratio (%)	83.0%	75.6%	65.7%	67.3%	67.6%	67.3%	68.5%	67.1%	64.9%	66.2%	60.8%

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%.



SECTION 6

Business Activity Statement

For Period Ending 30 June

	Quarries Business Unit \$'000	Waste & Resource Management \$'000	Sunshine Coast Holiday Parks \$'000	Total Business Activities \$'000
Revenue				
Net Rates & Utility Charges	-	52,954	-	52,954
Fees & Charges	170	7,519	16,449	24,138
Operating grants and subsidies	-	-	-	-
Operating contributions	-	270	-	270
Other Revenue	-	2,718	-	2,718
Internal Revenues	6,094	1,013	-	7,107
Community Service Obligations	2,264	1,120	-	3,385
Total Revenue	8,528	65,594	16,449	90,571
Operating Expenses				
Employee costs	814	2,698	278	3,790
Materials and Services	5,193	33,887	5,796	44,876
Internal consumption/charges	1,366	4,150	1,669	7,184
Other Expenses	166	3,125	343	3,635
Competitive neutrality costs	34	413	547	994
Total Operating Expenses	7,573	44,272	8,634	60,480
Earnings before Interest, Tax, Depreciation and Amortisation	955	21,321	7,815	30,092
Depreciation Expense	260	4,115	777	5,151
Earnings before Interest and Tax	695	17,207	7,038	24,940
Interest Expense	84	2,972	192	3,248
Earnings before Tax	612	14,235	6,846	21,693
Income Tax Equivalent	184	4,271	2,054	6,508
Net Result after Tax	428	9,965	4,792	15,185

SECTION 7



Strategic Policy

2018/19 Debt Policy

Corporate Plan reference:	5.6 Information, systems and process underpin quality decisions and enhance customer relationships 5.6.19 – Sustainable financial position maintained
Endorsed by Council on:	21 June 2018 Reference Number:
Manager responsible for policy:	Chief Financial Officer, Business Performance Group

Policy purpose

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

Policy outcome

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

Policy scope

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

Policy statement

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

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

Borrowing Purposes

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

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

Debt Term

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

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

Repayment Ability

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

Borrowing Sources

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

Proposed Borrowings

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

Internal Loans

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

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

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

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

Guiding principles

The purpose of establishing this policy is to:

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

Roles and responsibilities

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

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

Measurement of success

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

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

Definitions

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

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

QTC – Queensland Treasury Corporation.

Related policies and legislation

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

Version control:

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

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Appendix A

Schedule of proposed external borrowings:

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
SCC Business Units	\$18,857	\$16,453	\$16,624	\$15,747	\$5,302	\$4,700	\$14,471	\$1,906	\$9,860	\$8,870
Brisbane Road Car Park	\$16,000	\$2,000	-	-	-	-	-	-	-	-
Maroochydore City Centre	\$25,135	\$4,584	\$13,436	\$4,947	\$14,046	\$10,780	\$8,918	\$15,421	\$9,724	\$17,543
Sunshine Coast Airport Project	\$131,867	\$86,186	\$25,871	-	-	-	-	-	-	-
	\$191,859	\$109,223	\$55,931	\$20,695	\$19,348	\$15,480	\$23,389	\$17,327	\$19,584	\$26,413

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.

SECTION 8



Strategic Policy

2018/19 Revenue Policy

Corporate Plan reference:	5.6 Information, systems and process underpin quality decisions and enhance customer relationships 5.6.19 – Sustainable financial position maintained	
Endorsed by Council on:	17 May 2018	Reference Number: OM18/66
Manager responsible for policy:	Chief Financial Officer, Business Performance Group	

Policy purpose

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

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

Policy outcome

The Revenue Policy will be applied by Council in the development of the annual budget for the 2018/19 financial year.

Policy scope

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

Policy statement

The Levying of Rates and Charges

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

1. General Rates

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

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

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

2. Special and Separate Rates and Charges

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

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

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

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

3. Other Charges

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

The Levying of Rates and Charges

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

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

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

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

The Purpose of and Granting of Concessions for rates and charges

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

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

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

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

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

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

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

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

The Recovery of Rates and Charges

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

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

Cost Recovery Fees

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

New Development Costs

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

Guiding principles

Council is required to prepare and adopt a Revenue Policy in accordance with Section 193 of the *Local Government Regulation 2012*. The Revenue Policy must be reviewed annually and in

sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year.

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

Roles and responsibilities

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

Measurement of success

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

Definitions

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

Related policies and legislation

Local Government Act 2009

Local Government Regulation 2012

Version control:

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

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SECTION 9

CHARGES IN RATES AND UTILITY CHARGES

Total Rates & Charges	2018 \$	2019 \$	Variation \$	Variation %
Minimum General Rates	1,166.00	1,207.00	41.00	
240 Litre Wheelie Bin	280.00	290.00	10.00	
Environment Levy	72.00	74.00	2.00	
Transport Levy	42.00	43.00	1.00	
Heritage Levy	11.00	12.50	1.50	
Gross Rates & Charges	1,571.00	1,626.50	55.50	3.5%
Discount (general rate only)	58.30	60.35	2.05	
Net Rates & Charges	1,512.70	1,566.15	53.45	3.5%

SECTION 10

Revenue Statement

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Revenue Statement

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 21 June 2018 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).
 - Rural Fire Charge
 - Brightwater Estate Landscaping Charge
 - Twin Waters Maintenance Charge
 - Sunshine Cove Maintenance Charge
 - Mooloolah Island Maintenance Charge
- Utility Charges
- Administration which covers Pensioner Concessions, Discounts, Arrangements, Differential General Rate Deferments, Differential General Rate Concessions, Interest and Sale of Land
- The criteria used to decide the amount of cost-recovery fees
- The criteria used to decide the amount of charges for a commercial business activity's goods and services.

Revenue Statement

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 2018 to the 31 December 2018, and 1 January 2019 to the 30 June 2019 respectively. Each rate notice includes one half of the annual rates and charges levied for the financial year. Land valuation fees issued by the Department of Natural Resources, Mines and Energy will be passed on to land owners via the rate notice.

In accordance with section 118 of the *Local Government Regulation 2012*, and section 114 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 2018/19, the rates are those as prescribed by the *Fire and Rescue Service Regulation 2011*, which is subject to alteration from time to time and are therefore outside the Sunshine Coast Regional Council's discretion. An early payment discount as shown in section 2.3 and council pensioner concessions as shown in section 2.4 will not be applied to the Emergency Management Levy.

2.2 Adjustment of Rates and Charges

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

Adjustment for rates and charges levied in the prior twelve months will **not** be made where:

- (a) 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 declaration that the property is his/her/their principal place of residence per section 3.2.3 of this Revenue Statement.

2.3 On-time Payment Discount

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

2.3.1 Method of Calculation

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

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

whichever is the lesser amount.

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

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

- Emergency Management Levy

Revenue Statement

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

2.3.2 Payments Made Before the Due Date

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

2.3.3 Allowance of Early Payment Discount for Late Payments

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

2.3.3.1 *Payments made after the Due Date*

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

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

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

2.3.3.2 *Late payments Due to Delivery Difficulties*

Discount will be allowed due to delivery difficulties only:

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

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

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

Revenue Statement

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

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

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

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

2.3.3.3 *Administrative Errors*

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

2.3.3.4 *Payment Errors*

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

- WHERE THE AMOUNT OF THE ERROR IS \$50 OR LESS

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

- WHERE THE AMOUNT OF THE ERROR EXCEEDS \$50

If an error is identified the Ratepayer will be given 14 days to pay the shortfall. If the shortfall is paid by the extended due date, so advised, full discount will be allowed at that time.

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

2.4 Pensioner Concession

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

To qualify for Council's Pensioner Rate Concession the ratepayer **MUST ALSO** qualify for the Queensland Government Pensioner Rate Subsidy.

2.4.1 Eligibility Criteria

For Queensland Government Pensioner Rate Subsidy

The pensioner:

- (a) Must possess a current, valid qualifying concession card, namely:
 - (i) Pensioner Concession Card issued by Centrelink or the Department of Veteran Affairs, **OR**,
 - (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

Revenue Statement

residence, AND must have (either solely or jointly with a co-owner), the legal responsibility for payment of rates and charges which are levied in respect of the said property by the council. In the case of joint ownership, the subsidy will apply only to the applicable rates and charges proportionate to the share of property ownership of the approved pensioners. Where a co-owner is a declared dependant displayed on the applicant's pension card the declared dependant's proportionate share of property ownership is incorporated when assessing the proportionate share of property ownership of the applicant. For holders of the Repatriation Health (Gold) card issued by the Department of Veteran Affairs the co-owner or de facto/spouse names are not listed on cards therefore are consequently incorporated when assessing the proportionate share of property ownership of the applicant; 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 residence on the land which complies with the *Queensland Building Act 1975*.

For the Sunshine Coast Regional Council Pensioner Rate Concession

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

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

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

2.4.2 Method of Calculation – Per Property

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

2.4.2.1 Single Owner on the Maximum Rate of Pension

Where the pensioner is in receipt of the maximum level of pension and is the sole owner of the property that is their principal place of residence the concession will be 25% of the differential general rate up to a maximum amount of \$230 per annum.

2.4.2.2 Joint Owner on the Maximum Rate of Pension

Where the pensioner is in receipt of the maximum level of pension and the property is their principal place of residence and owns the property jointly with one or more people per eligibility

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criteria in section 2.4.1, the concession will be 25% of the differential general rate up to a maximum amount of \$180 per annum.

2.4.2.3 Single Owner not on the Maximum Rate of Pension

Where the pensioner is not in receipt of the maximum level of pension and is the sole owner of the property that is their principal place of residence the concession will be 25% of the differential general rate up to a maximum amount of \$115 per annum.

2.4.2.4 Joint Owner not on the Maximum Rate of Pension

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

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

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

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

- a) The applicants pension has been granted and backdated, or their pensioner status restored retrospectively as a result of a proper appeal process with Centrelink or Department of Veteran Affairs, thereby preventing them from applying at the date of grant; or,
- b) A person's failure to be granted the Queensland Government Pensioner Rate Subsidy and/or the Sunshine Coast Regional Council Pensioner Concession has resulted from an acknowledged error on the part of a Local Government or the Department of Communities or a person professionally advising the pensioner, such as a solicitor or financial adviser.

All written backdate requests will be forwarded to State Government Concession Services by council for review and to determine if a Queensland Government Pensioner Rate Subsidy will be granted.

2.5 Outstanding Rates and Charges

2.5.1 Interest Charges

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

2.5.2 Arrangements to Pay

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

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

2.5.3 Overdue Rates and Charges

Where the rates and charges remain unpaid and an arrangement to pay has not been made, a reminder notice will be issued.

Where rates and charges remain unpaid after the reminder notice period, further recovery action will commence, which may include being referred to an external Debt Recovery Agent. Council

Revenue Statement

may also undertake court proceedings to recover overdue rates and charges in accordance with section 134 of the *Local Government Regulation 2012*.

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

2.5.4 Rates & Charges Debt Concession

In accordance with section 120 of the *Local Government Regulation 2012*, a concession by way of an agreement to defer payment, for rates and charges, for a period of up to 12 months may be granted to landowners that satisfy council that payment of the rates and charges will cause them hardship. The overdue rates and charges must be discharged in full by the end of the period granted under this concession which is a maximum of 12 months.

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

In accordance with section 125(3) of the *Local Government Regulation 2012* a premium will accrue on all rates and charges in arrears in return for council agreeing to defer the payment. The premium will be equivalent to compound interest, calculated in daily rests and will be set at the 90 day bank bill rate as at the adoption of the 2018/19 Budget.

2.5.5 Sale of Land for Arrears of Rates & Charges

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

- Some or all of the overdue rates and charges have been outstanding for greater than three years.
- The Local Government may, by resolution, decide to sell the land.
- The Local Government must as soon as practicable give all interested parties a Notice of Intention to Sell the land.
- Procedures for selling the land must be commenced generally three months after the Notice of Intention to Sell the land is issued and within six months.
- 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.

2.6 Deferral 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 deferral of the differential general rate will apply to:

- Eligible Pensioners
- Eligible Business/Enterprises

2.6.1 Deferral for Eligible Pensioners

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

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

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

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

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

2.6.2 Deferment for Businesses or Enterprises

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

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

2.6.3 Additional Charges

Additional charges will be applied to all deferred differential general rates under section 122(5) of the *Local Government Regulation 2012*. The additional charges will be equivalent to compound interest, calculated in daily rests and will be set at the 90 day bank bill rate as at the adoption of the 2018/19 Budget.

2.6.4 Application to Defer

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

2.7 Differential General Rate Exemptions and Concessions

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

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

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), (ii) or (iii)
- (b) land vested in, or placed under the management and control of, a person under an Act for:
 - (i) a public purpose that is a recreational or sporting purpose
 - (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

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- (B) a private and public hospital complex; and
- (ii) the land used for the purposes is more than 2ha and is separated from the rest of the complex.
- (d) land owned by a community organisation if the land is less than 20ha and is used for providing one of the following:
 - (i) accommodation associated with the protection of children
 - (ii) accommodation for students
 - (iii) educational, training or information services aimed at improving labour market participation or leisure opportunities.
- (e) land used for a cemetery.

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

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

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

2.8 Fees and Charges

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

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 conducting activities on the Sunshine Coast, and therefore all not-for-profit organisations are exempt from cost recovery fees for applications to conduct activities requiring an approval on public and private land within the 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 2018/19 financial year are set out in the Register of General Cost-Recovery Fees and Commercial Charges 2018/19 as previously adopted.

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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 rates 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.

2.9 Definitions

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

Terms Used	Explanation
<i>Community Title Scheme</i>	premises situated on land in respect of which a Community Title Scheme or Layered Community Title Scheme has been and remains registered pursuant to the <i>Body Corporate and Community Management Act 1997</i> .
<i>Differential General Rates Table</i>	Table 1 and Table 2 in this Revenue Statement.
<i>due date</i>	the due date for payment as shown on the rate notice.
<i>dual occupancy</i>	a lot containing two dwellings or dwelling units on a single lot, whether or not attached, for separate households.
<i>dwelling house</i>	a separate building that is used or is adapted to be used for principal residential purposes .
<i>dwelling unit</i>	a room or group of rooms that is used or is adapted to be used for principal residential purposes .
<i>full payment</i>	the amount of the most recently issued rates notice less any applicable discount. These payments are also cleared on the transaction date. 'Cleared' payment means money which can be transferred to council's bank accounts at the time of the transaction or at the end of the day.
<i>group title multi dwelling</i>	land with 09 Land Use Code which contains multiple dwellings.
<i>group title single dwelling:</i>	land with 09 Land Use Code which contains a single dwelling house only.
<i>group title vacant land</i>	land with 09 Land Use Code which does not contain any improvements.
<i>high-rise unit</i>	all strata units within a complex as defined under the <i>Body Corporate and Community Management Act 1997</i> containing greater than four stories above the ground.
<i>land parcel</i>	any parcel which is registered with the Department of Natural Resources, Mines and Energy as a separate subdivision, re-subdivision, allotment, lot, section or portion and which is capable of being occupied separately regardless of whether a separate title is held for such parcel.
<i>land use codes</i>	the land use codes used by council, derived from the Department of Natural Resources, Mines and Energy, used in this Revenue Statement and appearing in Table 1 Differential General Rates. A full list of land use codes is detailed at Appendix 7 of this Revenue Statement.
<i>low-rise unit</i>	all strata units within a complex defined under the <i>Body Corporate and Community Management Act 1997</i> containing no more than four stories above the ground.

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<i>non-residential purposes</i>	classified as all land that does not conform to the definition of 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 exclude all rates, charges and premiums of any current arrangement to pay.
<i>owner</i>	for purposes of the differential general rates table and associated provisions means; (a) the 'registered proprietor' (b) a resident Life Tenant, nominated as such by the terms of a will or Family/Supreme Court Order, and having been specifically given responsibility for payment of all rates and charges (c) a resident lessee of an Auction Perpetual Lease, the terms of any such lease must provide for the lessee to be responsible for the payment of rates and charges and the lessee must be granted title to the land in fee simple at the conclusion of the lease.
<i>predominant use</i>	the single use, or in the case of multiple usages, the predominant use, for which in the opinion of the council the property is being used or could potentially be used by virtue of improvements or activities conducted upon the property .
<i>primary production purposes</i>	land available for the business or industry of grazing, dairying, pig farming, poultry farming, viticulture, orchard, apiculture, horticulture, aquaculture, vegetable growing, the growing of crops of any kind, forestry; or any other business or industry involving the cultivation of soils, the gathering in of crops or the rearing of livestock; and where a farming concession is granted by the Department of Natural Resources, Mines and Energy in accordance with Chapter 2, Part 2, Division 5, Subdivision 2 of the <i>Land Valuation Act 2010</i> .
<i>premises</i>	includes: (a) the whole or any part of any building, structure, or land (b) any construction works whether on private land, Crown land, council land or any public place.
<i>principal place of residence</i>	a single dwelling house or dwelling unit that is the place of residence at which at least one natural person who constitutes the owner/s of the land predominantly resides, or a multi dwelling house or multi dwelling unit that is the place of residence where at least one owner is a pensioner who complies with the eligibility criteria contained in the Queensland Government's Rate Subsidy Scheme resides. In establishing 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. 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 or a single dwelling unit or a multi dwelling house or a multi dwelling unit that is: (a) not occupied by at least one person/s who constitutes the owner/s , but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the owner's family; or

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	<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 for the purposes specified above and that the owner/s do not own any other property which they claim to be their principal place of residence; and</p> <p>(ii) a property is vacant for a period longer than 120 continuous days of the financial year due to the owner/s absence on an extended holiday, provided that the property remains vacant for the entire period of their absence.</p> <p>(iii) a property is occupied by the owner/s less than 120 days of the financial year due to the owner/s absence due to work commitments, provided that the absence is confirmed by the employer and the property remains vacant or is occupied by immediate family members only during the period of 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 by a health professional.</p> <p>(c) not owned by a natural person eg owned by a company, excepting where the ratepayer residing at the property as their principal place of residence is the company owner.</p> <p>(d) dual occupancy or a secondary dwelling on a single lot whether or not the properties are attached, except where the dual occupancy or a secondary dwelling on a single lot is owned by an approved pensioner in receipt of the Queensland Government Pensioner Rate Subsidy.</p> <p>(e) a property categorised as transitory accommodation.</p>
<i>principal residential purpose(s)</i>	<p>the purpose of a use of a dwelling house or dwelling unit where that purpose is solely for a principal place of residence not containing any improvements of a non-residential nature nor comprising any non-residential or commercial activity unless such improvements or activity is limited to;</p> <p>(a) the owner/s working from home being either self-employed or working for their employer either permanently or temporarily, provided any such activity conforms with and does not exceed the conditions set out in the Differential General Rates Table included in council's Revenue Statement 2018/19, and/or</p> <p>(b) engaging in a hobby or past-time that involves the sale, manufacture or provision of goods or services and/or the reception of customers to view, purchase or consult on any such goods or services on site, including low-key, kerb-side sales and stalls, provided any such activity conforms with and does not exceed the conditions set out in the Differential General Rates Table included in council's Revenue Statement 2018/19.</p>
<i>property</i>	a parcel or parcels of land recorded together within council's systems for rating and charging purposes.
<i>rateable property</i>	property that is not exempted in accordance with section 93 of the <i>Local Government Act 2009</i> .
<i>rateable value</i>	the value of land for the financial year as issued by the Department of Natural Resources, Mines and Energy in accordance with the <i>Land Valuation Act 2010</i> .

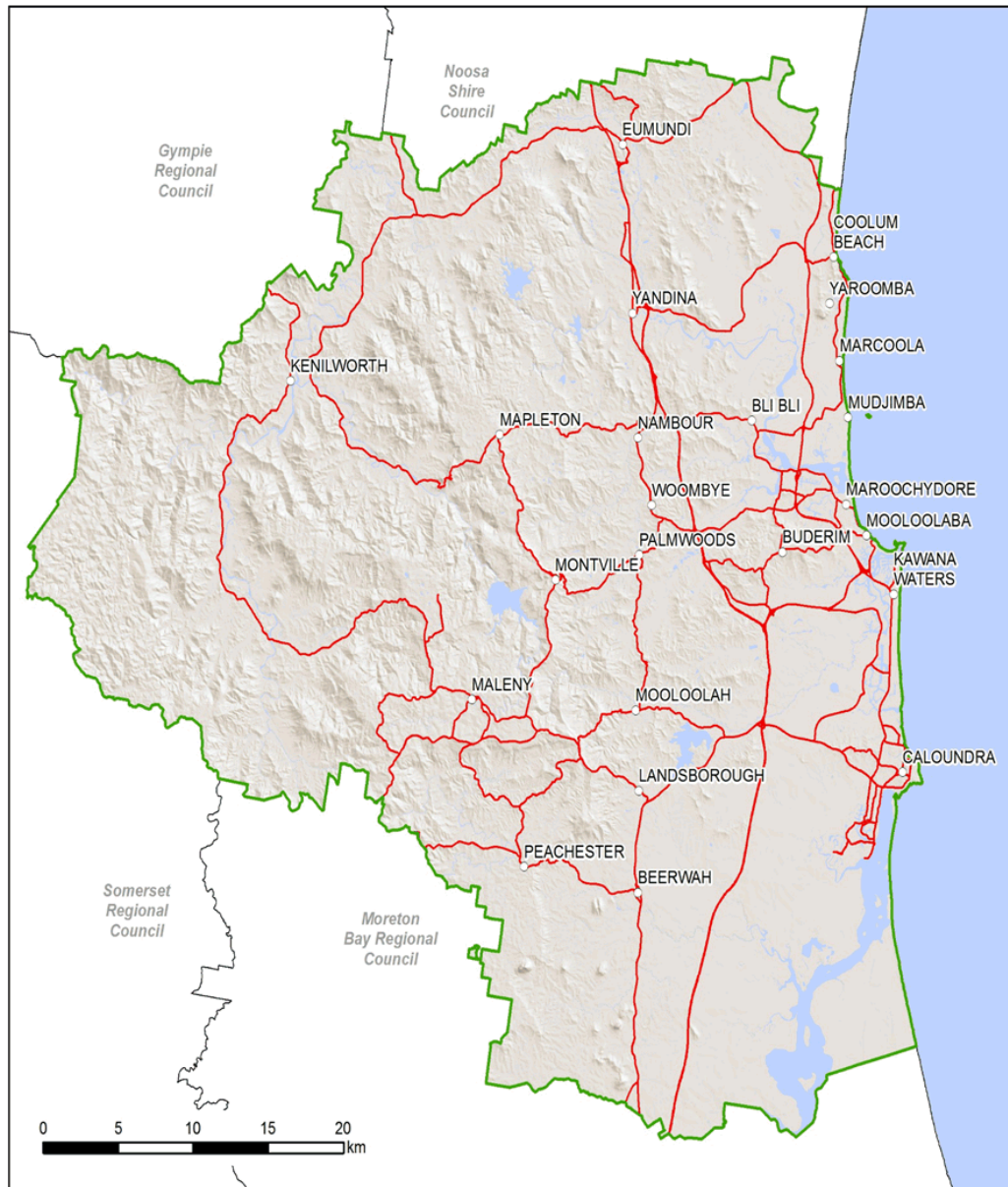
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<i>residential purpose(s)</i>	land that is in, or if it were categorised would be in, Differential Rating Categories 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 27, 27RT, 27UT, 28, 29, 29RT, 29UT or 30 as set out in the Differential General Rates Table included in council's Revenue Statement 2018/19. Any residential premises that does not comply with the General Description and Specific Description and Identification for Differential Rating Categories 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 27, 27RT, 27UT, 28, 29, 29RT, 29UT or 30 as set out in the Differential General Rates Table (Table 1) included in council's Revenue Statement 2018/19, 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 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 Council local government area delineated on Map 2.
<i>secondary dwelling</i>	a dwelling used in conjunction with, and subordinate to, a dwelling house on the same lot. May be constructed under a dwelling house, be attached or freestanding from the dwelling house.
<i>shopping centre purposes</i>	land which has a predominant use of major retail activities or retail warehouses.
<i>single residential dwelling</i>	land which contains a single dwelling house or a single dwelling unit only.
<i>strata unit</i>	scheme land as defined under the <i>Body Corporate and Community Management Act 1997</i> , <i>Mixed Use Development Act 1993</i> , or similar strata title legislation.
<i>Sunshine Coast Airport and Sunshine Coast Airport Precinct</i>	land which is located within either the Sunshine Coast Airport or Sunshine Coast Airport Precinct, an area as identified in Council's Planning Scheme, and is used for activities associated, related or connected with the provision, management and operation of an airport facility; including passenger terminal, freight, car parking facilities, storage and industrial facilities. The intention of this description is to cover all properties used for a range of purposes located within the footprint of the Sunshine Coast Airport and Sunshine Coast Airport Precinct, an area as identified in Council's Planning Scheme.
<i>transitory accommodation</i>	where a property is offered or available for rental in a manner generally associated with holiday rental letting, typically for a period or periods of less than 28 consecutive days at any one time.
<i>urban</i>	the urban areas shown on Map 2 (shaded pink areas), within the Sunshine Coast Council local government area delineated on Map 2.
<i>vacant land</i>	land devoid of buildings or structures with the exception of outbuildings or other minor structures not designed or used for human habitation or occupation. It does not apply to land that is used for car parking or in conjunction with any commercial activity, eg heavy vehicle or machinery parking, outdoor storage areas, assembly areas or rural activities such as cultivation, grazing or agistment.

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

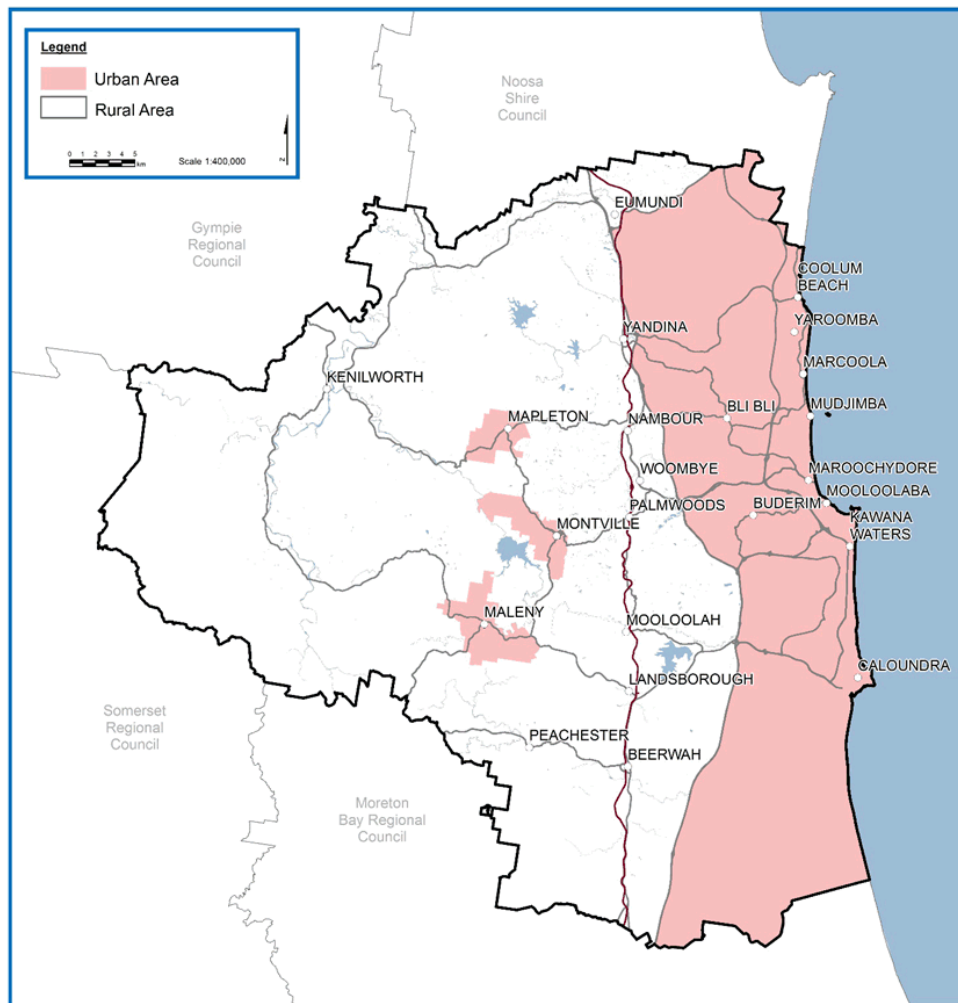
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MAP 1 – Sunshine Coast Council Region



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MAP 2 – Urban and Rural Areas



3. DIFFERENTIAL GENERAL RATES

3.1 Basis of Rates

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

3.1.1 Outline

The Sunshine Coast Regional Council will use a system of differential general rating for 2018/19.

3.1.2 Differential General Rates

Sunshine Coast Regional Council will not make a resolution limiting the increases in differential general rates for the 2018/19 financial year.

3.2 Rates to Apply

3.2.1 Explanation

The applicable Differential General Rates for the financial year ending 30 June 2019 are identified in *Table 2 Schedule of Rates*, as adopted in the 2018/19 council budget. The rate will apply to the rateable value of lands which are within the Sunshine Coast Regional Council area as provided by the Department of Natural Resources, Mines and Energy.

3.2.1 Differential General Rates

There will be 49 differential general rating categories in 2018/19. The categories and the relevant description and identification of those categories are outlined in *Table 1 Differential General Rates*. Land use codes are listed at *Appendix 7*.

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

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

- 1 Agricultural
- 2RN Rural Commercial & Industrial with a rateable value from \$0 to \$90,000
- 2UN Urban Commercial & Industrial with a rateable value from \$0 to \$90,000
- 2R Rural Commercial & Industrial with a rateable value from \$90,001 to \$175,000
- 2U Urban Commercial & Industrial with a rateable value from \$90,001 to \$175,000
- 3R Rural Commercial & Industrial with a rateable value from \$175,001 to \$400,000
- 3U Urban Commercial & Industrial with a rateable value from \$175,001 to \$400,000
- 4R Rural Commercial & Industrial with a rateable value greater than \$400,000
- 4U Urban Commercial & Industrial with a rateable value greater than \$400,000
- 4I Other Commercial & Industrial
- 5 Extractive Industries
- 6 Residential/Vacant Land/Other with a rateable value from \$0 to \$280,000
- 7 Residential/Vacant Land/Other with a rateable value from \$280,001 to \$450,000
- 8 Residential/Vacant Land/Other with a rateable value from \$450,001 to \$550,000
- 9 Residential/Vacant Land/Other with a rateable value from \$550,001 to \$700,000
- 10 Residential/Vacant Land/Other with a rateable value from \$700,001 to \$800,000
- 11 Residential/Vacant Land/Other with a rateable value from \$800,001 to \$920,000
- 12 Residential/Vacant Land/Other with a rateable value from \$920,001 to \$1,100,000
- 13 Residential/Vacant Land/Other with a rateable value from \$1,100,001 to \$1,400,000
- 14 Residential/Vacant Land/Other with a rateable value from \$1,400,001 to \$2,500,000
- 15 Residential/Vacant Land/Other with a rateable value over \$2,500,000

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- 16 Residential - Not Principal Place of Residence with a rateable value from \$0 to \$420,000
 - 16RT Residential - Not Principal Place of Residence, Rural Transitory Accommodation with a rateable value from \$0 to \$420,000
 - 16UT Residential - Not Principal Place of Residence, Urban Transitory Accommodation with a rateable value from \$0 to \$420,000
 - 17 Residential - Not Principal Place of Residence with a rateable value from \$420,001 to \$500,000
 - 17RT Residential - Not Principal Place of Residence, Rural Transitory Accommodation with a rateable value from \$420,001 to \$500,000
 - 17UT Residential - Not Principal Place of Residence, Urban Transitory Accommodation with a rateable value from \$420,001 to \$500,000
 - 18 Residential - Not Principal Place of Residence with a rateable value from \$500,001 to \$750,000
 - 18RT Residential - Not Principal Place of Residence, Rural Transitory Accommodation with a rateable value from \$500,001 to \$750,000
 - 18UT Residential - Not Principal Place of Residence, Urban Transitory Accommodation with a rateable value from \$500,001 to \$750,000
 - 19 Residential - Not Principal Place of Residence with a rateable value over \$750,000
 - 19RT Residential - Not Principal Place of Residence, Rural Transitory Accommodation with a rateable value over \$750,000
 - 19UT Residential - Not Principal Place of Residence, Urban Transitory Accommodation with a rateable value over \$750,000
 - 20 Vacant Land with a rateable value over \$1 million and total area greater than 1500 square metres.
 - 21 Lots < 20 square metres, Pump Stations, Stock Grazing Permit, Strata Garage
 - 22 Land Subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the *Land Valuation Act 2010*
 - 23 Retirement Villages & Nursing Homes
 - 24 Shopping Centres with a rateable value from \$3 million to \$10 million
 - 25 Shopping Centres with a rateable value over \$10 million not in Category 26
 - 26 Shopping Centres in Maroochydore with a rateable value over \$30 million
 - 27 High-rise Units - Not Principal Place of Residence
 - 27RT High-rise Units - Not Principal Place of Residence, Rural Transitory Accommodation
 - 27UT High-rise Units - Not Principal Place of Residence, Urban Transitory Accommodation
 - 28 High-rise Units - Principal Place of Residence
 - 29 Low-rise Units - Not Principal Place of Residence
 - 29RT Low-rise Units - Not Principal Place of Residence, Rural Transitory Accommodation
 - 29UT Low-rise Units - Not Principal Place of Residence, Urban Transitory Accommodation
 - 30 Low-rise Units - Principal Place of Residence
 - 31 Other Significant Commercial & Industrial
- (b) the description of the categories into which land is to be categorised are specified in the 'General Description' and 'Specific Description and Identification' columns of Table 1 Differential General Rates.

Revenue Statement

3.2.1 Minimum Differential General Rates

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

3.2.2 Objecting to a Differential General Rate Category

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

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

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

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

Sunshine Coast Regional Council will only accept a differential general rate objection notice for rates levied in the current or previous financial year. Adjustment to rates and charges will only be done in exceptional circumstances for up to a maximum of twelve months prior to the current rating period in accordance with section 2.2. In the circumstances detailed in sections 2.2(a) no adjustment will be made.

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

3.2.3 Principal Place of Residence Exceptions

Where a landowner makes an objection, who:

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

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

3.3 Discounts and Concessions

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

3.4 Notices

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

Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
1	This criteria 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	Subject to meeting the general criteria, land where a primary production concession is granted by the Department of Natural Resources, Mines and Energy in accordance with Chapter 2, Part 2, Division 5,

Revenue Statement

Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
	<p>conducted upon the land of primary production purposes; and</p> <p>b. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>c. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category.</p>	<p>Subdivision 2 of the <i>Land Valuation Act 2010</i> and to which the following land use codes apply:</p> <p>44 nursery garden centre 60 sheep grazing 61 sheep breeding 64 livestock grazing – breeding 65 livestock grazing – breeding and fattening 66 livestock grazing – fattening 67 goats 68 dairy cattle – quota milk 69 dairy cattle – non-quota milk 70 cream 71 oilseeds 73 grains 74 turf farm 75 sugar cane 76 tobacco 77 cotton 78 rice 79 orchard 80 tropical fruit 81 pineapple 82 vineyard 83 small crops and fodder irrigated 84 small crops & fodder non-irrigated 85 pigs 86 horses 87 poultry 88 forestry and logs 89 animals (special), boarding kennels/cattery 93 peanuts.</p>
2RN	<p>This criterion will apply where the land is:</p> <p>a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and</p> <p>c. not included in category 4I, and</p> <p>d. located in a rural area as delineated on Map 2.</p>	<p>Subject to meeting the general criteria, land, with a rateable value from \$0 to \$90,000, to which the following land use codes apply:</p> <p>07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s), not used for residential purposes or vacant land 09 group title multi dwelling not used for residential purposes or vacant land 10 combined multiple dwelling and shop 11 shop (single) 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping center 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/contractor's yard</p>

Revenue Statement

Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
		34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers /utility installation
2UN	This criterion will apply where the land is: a. used for non-residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes ; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and c. not included in category 4I, and d. located in a urban area as delineated on Map 2.	Subject to meeting the general criteria, land, with a rateable value from \$0 to \$90,000, to which the following land use codes apply: 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s), not used for residential purposes or vacant land 09 group title multi dwelling not used for residential purposes or vacant land 10 combined multiple dwelling and shop 11 shop (single) 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping center 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/contractor's yard 34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club

Revenue Statement

Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
		48 sports club/facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers /utility installation
2R	This criterion will apply where the land is: a. used for non-residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes ; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and c. not included in category 4I, and d. located in a rural area as delineated on Map 2.	Subject to meeting the general criteria, land, with a rateable value from \$90,001 to \$175,000, to which the following land use codes apply: 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s), not used for residential purposes or vacant land 09 group title multi dwelling not used for residential purposes or vacant land 10 combined multiple dwelling and shop 11 shop (single) 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping center 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/contractor's yard 34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers /utility installation
2U	This criterion will apply where the land is: a. used for non-residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes ; and	Subject to meeting the general criteria, land, with a rateable value from \$90,001 to \$175,000, to which the following land use codes apply: 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s), not used for residential purposes or vacant land

Revenue Statement

Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
	<p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and</p> <p>c. not included in category 4I, and</p> <p>d. located in a urban area as delineated on Map 2.</p>	<p>09 group title multi dwelling not used for residential purposes or vacant land</p> <p>10 combined multiple dwelling and shop</p> <p>11 shop (single)</p> <p>12 shops – shopping group (more than 6 shops)</p> <p>13 shops – shopping group (2 to 6 shops)</p> <p>14 shops main retail</p> <p>15 shop secondary retail</p> <p>16 drive-in shopping center</p> <p>17 restaurant/fast food outlet</p> <p>18 special tourist attraction</p> <p>19 walkway/ramp</p> <p>20 marina</p> <p>22 car park</p> <p>23 retail warehouse</p> <p>24 sales area</p> <p>25 office(s)</p> <p>26 funeral parlour</p> <p>27 private hospital/convalescent home (medical care)</p> <p>28 warehouse and bulk store</p> <p>29 transport terminal</p> <p>30 service station</p> <p>31 oil depot</p> <p>32 wharf</p> <p>33 builder's yard/contractor's yard</p> <p>34 cold store/ice works</p> <p>35 general industry</p> <p>36 light industry</p> <p>37 noxious/offensive industry</p> <p>38 advertising – hoarding</p> <p>39 harbour industry</p> <p>41 child care centre</p> <p>42 hotel/tavern</p> <p>43 motel</p> <p>44 nursery/garden centre</p> <p>45 theatres/cinemas</p> <p>46 drive-in theatres</p> <p>47 licensed club</p> <p>48 sports club/facilities</p> <p>49 caravan park</p> <p>50 other club (non business)</p> <p>52 cemetery</p> <p>91 transformers /utility installation</p>
3R	<p>This criterion will apply where the land is:</p> <p>a. used for non-residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and</p> <p>c. not included in category 4I, and</p> <p>d. located in a rural area as delineated on Map 2.</p>	<p>Subject to meeting the general criteria, land, with a rateable value from \$175,001 to \$400,000 to which the following land use codes apply:</p> <p>07 guest house/private hotel/hostel/bed and breakfast</p> <p>08 community title scheme unit(s), not used for residential purposes or vacant land</p> <p>09 group title multi dwelling not used for residential purposes or vacant land</p> <p>10 combined multiple dwelling and shop</p> <p>11 shop (single)</p> <p>12 shops – shopping group (more than 6 shops)</p> <p>13 shops – shopping group (2 to 6 shops)</p> <p>14 shops main retail</p> <p>15 shop secondary retail</p> <p>16 drive-in shopping center</p> <p>17 restaurant/ fast food outlet</p> <p>18 special tourist attraction</p> <p>19 walkway/ramp</p> <p>20 marina</p>

Revenue Statement

Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
		22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/contractor's yard 34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers /utility installation
3U	This criterion will apply where the land is: a. used for non-residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes , and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and c. not included in category 4I, and d. located in a urban area as delineated on Map 2.	Subject to meeting the general criteria, land, with a rateable value from \$175,001 to \$400,000 to which the following land use codes apply: 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s), not used for residential purposes or vacant land 09 group title multi dwelling not used for residential purposes or vacant land 10 combined multiple dwelling and shop 11 shop (single) 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail 15 shop secondary retail 16 drive-in shopping center 17 restaurant/ fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/contractor's yard

Revenue Statement

Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
		34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers /utility installation
4R	This criterion will apply where the land is: a. used for non-residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes ; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and c. not included in category 4I, and d. located in a rural area as delineated on Map 2.	Subject to meeting the general criteria, land, with a rateable value greater than \$400,000 to which the following land use codes apply: 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s), not used for residential purposes or vacant land 09 group title multi dwelling not used for residential purposes or vacant land 10 combined multiple dwelling and shop 11 shop (single) 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail (where the rateable value is less than \$3 million) 15 shop secondary retail (where the rateable value is less than \$3 million) 16 drive-in shopping center (where the rateable value is less than \$4 million) 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 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

Revenue Statement

Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
		45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers/utility installation
4U	This criterion will apply where the land is: a. used for non-residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes ; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and c. not included in category 4I, and d. located in a urban area as delineated on Map 2.	Subject to meeting the general criteria, land, with a rateable value greater than \$400,000 to which the following land use codes apply: 07 guest house/private hotel/hostel/bed and breakfast 08 community title scheme unit(s), not used for residential purposes or vacant land 09 group title multi dwelling not used for residential purposes or vacant land 10 combined multiple dwelling and shop 11 shop (single) 12 shops – shopping group (more than 6 shops) 13 shops – shopping group (2 to 6 shops) 14 shops main retail (where the rateable value is less than \$3 million) 15 shop secondary retail (where the rateable value is less than \$3 million) 16 drive-in shopping center (where the rateable value is less than \$4 million) 17 restaurant/fast food outlet 18 special tourist attraction 19 walkway/ramp 20 marina 22 car park 23 retail warehouse 24 sales area 25 office(s) 26 funeral parlour 27 private hospital/convalescent home (medical care) 28 warehouse and bulk store 29 transport terminal 30 service station 31 oil depot 32 wharf 33 builder's yard/contractor's yard 34 cold store/ice works 35 general industry 36 light industry 37 noxious/offensive industry 38 advertising – hoarding 39 harbour industry 41 child care centre 42 hotel/tavern 43 motel 44 nursery/garden centre 45 theatres/cinemas 46 drive-in theatres 47 licensed club 48 sports club/facilities 49 caravan park 50 other club (non business) 52 cemetery 91 transformers/utility installation.

Revenue Statement

Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
4I	This criterion will apply where the land is: a. used for non-residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes ; and b. characterised by the specific description and identification in the adjacent column attributable to this category.	Subject to meeting the general criteria, land to which one of the following property numbers apply; property number 166386 Big Kart Track, property number 239029 The Big Pineapple, property number 120180 Nambour RSL (Returned and Services League), property number 43000 Sea Life Sunshine Coast, property number 29377 The Ginger Factory, property number 106063 Maroochy RSL (Returned and Services League), property number 220902 Caloundra RSL (Returned and Services League), property number 221819 Sunshine Coast Turf Club, property number 171510 Aussie World and The Pub, property number 223890 Pelican Waters Golf Club, property number 233443 Australia Zoo, property number 14232 Palmer Coolum Resort and property number 122307as Novotel Twin Waters Resort.
5	This criterion will apply where the land is: a. used for non-residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of non-residential purposes ; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category.	Subject to meeting the general criteria, land to which the following land use codes apply: 40 extractive industry.
6	Applies only where land does not fall within categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general criteria, land with a rateable value from \$0 to \$280,000 has been included in this category.
7	Applies only where land does not fall within categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general criteria, land with a rateable value from \$280,001 to \$450,000, has been included in this category.
8	Applies only where land does not fall within categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general criteria, land with a rateable value from \$450,001 to \$550,000, has been included in this category.
9	Applies only where land does not fall within categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general criteria, land with a rateable value from \$550,001 to \$700,000, has been included in this category.
10	Applies only where land does not fall within categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24,	Subject to meeting the general criteria, land with a rateable value from \$700,001 to \$800,000, has been included in this category.

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Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
	25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	
11	Applies only where land does not fall within categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general criteria, land with a rateable value from \$800,001 to \$920,000, has been included in this category.
12	Applies only where land does not fall within categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general criteria, land with a rateable value from \$920,001 to \$1,100,000, has been included in this category.
13	Applies only where land does not fall within categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general criteria, land with a rateable value from \$1,100,001 to \$1,400,000, has been included in this category.
14	Applies only where land does not fall within categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general criteria, land with a rateable value from \$1,400,001 to \$2,500,000, has been included in this category.
15	Applies only where land does not fall within categories: 1, 2RN, 2UN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 16, 16RT, 16UT, 17, 17RT, 17UT, 18, 18RT, 18UT, 19, 19RT, 19UT, 20, 21, 22, 23, 24, 25, 26, 27, 27RT, 27UT, 28, 29, 29RT, 29UT, 30 or 31.	Subject to meeting the general criteria, land with a rateable value over \$2,500,000 has been included in this category.
16	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category and does not fall into category 16RT or 16UT.	Subject to meeting the general criteria, land with a rateable value from \$0 to \$420,000 to which the following land use codes apply: 02 single dwelling, not used as a principal place of residence 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling, not used as a principal place of residence 09 group title single dwelling, not used as a principal place of residence
16RT	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent column detailing	Subject to meeting the general criteria, land with a rateable value from \$0 to \$420,000 to which the following land use codes apply: 02 single dwelling, not used as a principal place of residence 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling, not used as a principal place of residence

Revenue Statement

Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
	specific description and identification attributable to this category; and c. used for transitory accommodation ; and d. located in a rural area as delineated on Map 2.	09 group title single dwelling, not used as a principal place of residence
16UT	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and c. used for transitory accommodation ; and d. located in a urban area as delineated on Map 2.	Subject to meeting the general criteria, land with a rateable value from \$0 to \$420,000 to which the following land use codes apply: 02 single dwelling, not used as a principal place of residence 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling, not used as a principal place of residence 09 group title single dwelling, not used as a principal place of residence
17	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category and does not fall into category 17RT or 17UT.	Subject to meeting the general criteria, land with a rateable value from \$420,001 to \$500,000 to which the following land use codes apply: 02 single dwelling, not used as a principal place of residence 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling, not used as a principal place of residence 09 group title single dwelling, not used as a principal place of residence
17RT	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and c. used for transitory accommodation ; and d. located in a rural area as delineated on Map 2.	Subject to meeting the general criteria, land with a rateable value from \$420,001 to \$500,000 to which the following land use codes apply: 02 single dwelling, not used as a principal place of residence 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling, not used as a principal place of residence 09 group title single dwelling, not used as a principal place of residence
17UT	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and	Subject to meeting the general criteria, land with a rateable value from \$420,001 to \$500,000 to which the following land use codes apply: 02 single dwelling, not used as a principal place of residence 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling, not used as a principal place of residence 09 group title single dwelling, not used as a principal place of residence

Revenue Statement

Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
	<p>c. used for transitory accommodation; and</p> <p>d. located in a urban area as delineated on Map 2.</p>	
18	<p>This criterion will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category and does not fall into category 18RT or 18UT.</p>	<p>Subject to meeting the general criteria, land with a rateable value from \$500,001 to \$750,000 to which the following land use codes apply:</p> <p>02 single dwelling, not used as a principal place of residence</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling, not used as a principal place of residence</p> <p>09 group title single dwelling, not used as a principal place of residence</p>
18RT	<p>This criterion will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and</p> <p>c. used for transitory accommodation; and</p> <p>d. located in a rural area as delineated on Map 2.</p>	<p>Subject to meeting the general criteria, land with a rateable value from \$500,001 to \$750,000 to which the following land use codes apply:</p> <p>02 single dwelling, not used as a principal place of residence</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling, not used as a principal place of residence</p> <p>09 group title single dwelling, not used as a principal place of residence</p>
18UT	<p>This criterion will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and</p> <p>c. used for transitory accommodation; and</p> <p>d. located in a urban area as defined in Map 2.</p>	<p>Subject to meeting the general criteria, land with a rateable value from \$500,001 to \$750,000 to which the following land use codes apply:</p> <p>02 single dwelling, not used as a principal place of residence</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling, not used as a principal place of residence</p> <p>09 group title single dwelling, not used as a principal place of residence</p>
19	<p>This criterion will apply where the land is:</p> <p>a. used for residential purposes, or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes; and</p> <p>b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category and does not fall into category 19RT or 19UT.</p>	<p>Subject to meeting the general criteria, land with a rateable value over \$750,000 to which the following land use codes apply:</p> <p>02 single dwelling, not used as a principal place of residence</p> <p>03 multi dwelling (dual occupancy, secondary dwelling or flats)</p> <p>05 large homesite - dwelling, not used as a principal place of residence</p> <p>09 group title single dwelling, not used as a principal place of residence</p>

Revenue Statement

Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
19RT	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and c. used for transitory accommodation ; and d. located in a rural area as delineated on Map 2.	Subject to meeting the general criteria, land with a rateable value over \$750,000 to which the following land use codes apply: 02 single dwelling, not used as a principal place of residence 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling, not used as a principal place of residence 09 group title single dwelling, not used as a principal place of residence
19UT	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and c. used for transitory accommodation ; and d. located in a urban area as delineated on Map 2.	Subject to meeting the general criteria, land with a rateable value over \$750,000 to which the following land use codes apply: 02 single dwelling, not used as a principal place of residence 03 multi dwelling (dual occupancy, secondary dwelling or flats) 05 large homesite - dwelling, not used as a principal place of residence 09 group title single dwelling, not used as a principal place of residence
20	This criterion will apply where one or more parcels of land that is valued together and is vacant land with a total area greater than 1500 square metres.	Subject to meeting the general criteria, land, where the area is greater than 1500 square metres and the rateable value is greater than \$1 million, to which the following land use codes apply: 01 vacant urban land 04 large homesite - vacant 06 outbuildings
21	This criterion will apply where the land is: a. classified by council to be subject to a Stock Grazing Permit; b. classified by council to be a Pump Station; or c. classified by council to be a small lot or strata garage less than 20 square metres	
22	This criterion will apply where the land is: a. subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the Land Valuation Act 2010; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category.	Subject to meeting the general criteria, land to which the following land use codes apply: 72 vacant land – valuation discounted subdivided land.
23	This criterion will apply where the land is: a. used for retirement village purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land; and	Subject to meeting the general criteria, 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).

Revenue Statement

Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
	b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category.	
24	This criterion will apply where the land is: a. used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes ; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category.	Subject to meeting the general criteria, land, where the rateable value is from \$3 million to \$10 million to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse
25	This criterion will apply where the land is: a. used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes ; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category.	Subject to meeting the general criteria, land, where the rateable value is over \$10 million to which the following land use codes apply: 14 shops main retail 15 shop (secondary retail) 16 drive-in shopping centre 23 retail warehouse which does not fall into category 26.
26	This criterion will apply where the land is: a. used for shopping centre purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of shopping centre purposes ; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category.	Subject to meeting the general criteria, land in Maroochydore where the rateable value is over \$30 million to which the following land use codes apply: 16 drive-in shopping centre
27	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category and does not fall into category 27RT or 27UT.	Subject to meeting the general criteria, land to which the following land use codes apply: 08 community title scheme with a high-rise unit not used as a principal place of residence . 09 group title multi dwelling with a high-rise unit not used as a principal place of residence
27RT	This criterion will apply where the land is: a. used for residential purposes , or has the potential predominant use by virtue of its improvements or activities conducted upon the land of residential purposes ; and b. characterised by one of the land use codes in the adjacent column detailing specific description and identification attributable to this category; and c. used for transitory accommodation ; and	Subject to meeting the general criteria, land to which the following land use codes apply: 08 community title scheme with a high-rise unit not used as a principal place of residence . 09 group title multi dwelling with a high-rise unit not used as a principal place of residence

Revenue Statement

Table 1 – Differential General Rates

Category	General Description	Specific Description and Identification
	d. located in a <i>rural</i> area as delineated on Map 2.	
27UT	This criterion will apply where the land is: a. used for <i>residential purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>residential purposes</i> ; and b. characterised by one of the <i>land use codes</i> in the adjacent column detailing specific description and identification attributable to this category; and c. used for <i>transitory accommodation</i> ; and d. located in a <i>urban</i> area as delineated on Map 2.	Subject to meeting the general criteria, land to which the following <i>land use codes</i> apply: 08 <i>community title scheme with a high-rise unit not used as a principal place of residence.</i> 09 <i>group title multi dwelling with a high-rise unit not used as a principal place of residence</i>
28	This criterion will apply where the land is: a. used for <i>residential purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>residential purposes</i> ; and b. characterised by one of the <i>land use codes</i> in the adjacent column detailing specific description and identification attributable to this category.	Subject to meeting the general criteria, land to which the following <i>land use codes</i> apply: 08 <i>community title scheme with a high-rise unit used as a principal place of residence.</i> 09 <i>group title multi dwelling with a high-rise unit used as a principal place of residence.</i>
29	This criterion will apply where the land is: a. used for <i>residential purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>residential purposes</i> ; and b. characterised by one of the <i>land use codes</i> in the adjacent column detailing specific description and identification attributable to this category and does not fall into category 29RT or 29UT.	Subject to meeting the general criteria, land to which the following <i>land use codes</i> apply: 08 <i>community title scheme with a low-rise unit not used as a principal place of residence.</i> 09 <i>group title multi dwelling with a low-rise unit not used as a principal place of residence.</i>
29RT	This criterion will apply where the land is: a. used for <i>residential purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities conducted upon the land of <i>residential purposes</i> ; and b. characterised by one of the <i>land use codes</i> in the adjacent column detailing specific description and identification attributable to this category; and c. used for <i>transitory accommodation</i> ; and d. located in a <i>rural</i> area as delineated on Map 2.	Subject to meeting the general criteria, land to which the following <i>land use codes</i> apply: 08 <i>community title scheme with a low-rise unit not used as a principal place of residence.</i> 09 <i>group title multi dwelling with a low-rise unit not used as a principal place of residence.</i>
29UT	This criterion will apply where the land is: a. used for <i>residential purposes</i> , or has the potential <i>predominant use</i> by virtue of its improvements or activities	Subject to meeting the general criteria, land to which the following <i>land use codes</i> apply: 08 <i>community title scheme with a low-rise</i>

Revenue Statement

Table 1 – Differential General Rates

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

Revenue Statement

Table 2 - Schedule of Rates

Category		Differential General Rate cents in dollar	Minimum Differential General Rate
1	Agricultural	0.4518	\$1,207
2RN	Rural Commercial & Industrial - \$0 to \$90,000 RV	1.4645	\$1,312
2UN	Urban Commercial & Industrial - \$0 to \$90,000 RV	1.4645	\$1,312
2R	Rural Commercial & Industrial - \$90,001 to \$175,000 RV	0.9626	\$1,318
2U	Urban Commercial & Industrial - \$90,001 to \$175,000 RV	1.0349	\$1,318
3R	Rural Commercial & Industrial - \$175,001 to \$400,000 RV	0.8889	\$1,684
3U	Urban Commercial & Industrial - \$175,001 to \$400,000 RV	0.9015	\$1,811
4R	Rural Commercial & Industrial - over \$400,000 RV	0.8922	\$3,555
4U	Urban Commercial & Industrial - over \$400,000 RV	0.9008	\$3,606
4I	Other Commercial & Industrial	1.0667	\$8,700
5	Extractive Industries	0.7996	\$1,770
6	Residential/Vacant Land/Other - \$0 to \$280,000 RV	0.4580	\$1,207
7	Residential/Vacant Land/Other - \$280,001 to \$450,000 RV	0.4103	\$1,283
8	Residential/Vacant Land/Other - \$450,001 to \$550,000 RV	0.3962	\$1,847
9	Residential/Vacant Land/Other - \$550,001 to \$700,000 RV	0.3913	\$2,179
10	Residential/Vacant Land/Other - \$700,001 to \$800,000 RV	0.3859	\$2,739
11	Residential/Vacant Land/Other - \$800,001 to \$920,000 RV	0.3821	\$3,087
12	Residential/Vacant Land/Other - \$920,001 to \$1,100,000 RV	0.3711	\$3,516
13	Residential/Vacant Land/Other - \$1,100,001 to \$1,400,000 RV	0.3486	\$4,082
14	Residential/Vacant Land/Other - \$1,400,001 to \$2,500,000 RV	0.3142	\$4,880
15	Residential/Vacant Land/Other - over \$2,500,000 RV	0.3323	\$7,854
16	Residential - Not Principal Place of Residence - \$0 to \$420,000 RV	0.5023	\$1,450
16RT	Residential - Not Principal Place of Residence, Rural Transitory Accommodation - \$0 to \$420,000 RV	0.7613	\$1,863
16UT	Residential - Not Principal Place of Residence, Urban Transitory Accommodation - \$0 to \$420,000 RV	0.8333	\$1,594
17	Residential - Not Principal Place of Residence - \$420,001 to \$500,000 RV	0.5032	\$2,110
17RT	Residential - Not Principal Place of Residence, Rural Transitory Accommodation - \$420,001 to \$500,000 RV	0.6226	\$3,198
17UT	Residential - Not Principal Place of Residence, Urban Transitory Accommodation - \$420,001 to \$500,000 RV	0.7925	\$3,500
18	Residential - Not Principal Place of Residence - \$500,001 to \$750,000 RV	0.4929	\$2,516
18RT	Residential - Not Principal Place of Residence, Rural Transitory Accommodation - \$500,001 to \$750,000 RV	0.7222	\$3,113
18UT	Residential - Not Principal Place of Residence, Urban Transitory Accommodation - \$500,001 to \$750,000 RV	0.7761	\$3,962
19	Residential - Not Principal Place of Residence - over \$750,000 RV	0.4786	\$3,697
19RT	Residential - Not Principal Place of Residence, Rural Transitory Accommodation - over \$750,000 RV	0.4786	\$5,417
19UT	Residential - Not Principal Place of Residence, Urban Transitory Accommodation - over \$750,000 RV	0.7730	\$5,821

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20	Vacant Land with a rateable value over \$1 million and total area greater than 1500 square metres	0.7931	\$7,931
21	Stock Grazing Permits, Pump Stations and small lots less than 20 square metres	0.5654	\$179
22	Land which is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i>	0.2494	No minimum
23	Retirement Villages & Nursing Homes	0.6715	\$1,207
24	Shopping Centres - \$3 million to \$10 million RV	1.3390	\$45,633
25	Shopping Centres - over \$10 million RV not in Category 26	1.5186	\$138,584
26	Shopping Centres - Maroochydore over \$30 million RV	2.6088	\$1,812,146
27	High-rise Units - Not Principal Place of Residence	1.0719	\$2,237
27RT	High-rise Units - Not Principal Place of Residence, Rural Transitory Accommodation	1.5008	\$2,359
27UT	High-rise Units - Not Principal Place of Residence, Urban Transitory Accommodation	1.5526	\$2,462
28	High-rise Units - Principal Place of Residence	1.0067	\$1,862
29	Low-rise Units - Not Principal Place of Residence	0.7607	\$1,450
29RT	Low-rise Units - Not Principal Place of Residence, Rural Transitory Accommodation	0.9314	\$1,553
29UT	Low-rise Units - Not Principal Place of Residence, Urban Transitory Accommodation	1.2419	\$1,578
30	Low-rise Units - Principal Place of Residence	0.6570	\$1,207
31	Other Significant Commercial & Industrial	0.2640	No minimum

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.

Revenue Statement

4. SPECIAL RATES AND CHARGES

4.1 Montville Beautification Levy

4.1.1 Basis of Rate

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

4.1.2 Rate to Apply

The applicable rate for the financial year ended 30 June 2019 will be 0.1219 cents in the dollar of rateable valuation with a minimum of \$264 per annum as adopted in the 2018/19 budget. The rate so made will be applied to all rateable properties within the benefited area delineated on the map in *Appendix 1*, being properties on Main Street between Western Avenue and Hoffman Close, Montville. These properties are in the Montville Town Centre Beautification and Improvement Project.

4.1.3 Basis of Charge Calculation

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

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

4.1.4 Discounts and Concessions

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

4.1.5 Notices

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

4.2 Twin Waters Maintenance Charge

4.2.1 Basis of Charge

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

4.2.2 Charge to Apply

The applicable charges for the financial year ended 30 June 2019 will be as follows:

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

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

4.2.3 Basis of Charge Calculation

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

4.2.4 Discounts and Concessions

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

Revenue Statement

4.2.5 Notices

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

4.3 Rural Fire Charge

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

4.3.1 Basis of Charge

Special rates and charges are to be levied under section 94(1)(b)(i) of the *Local Government Act 2009*. The Rural Fire Charge is levied for the purpose of assisting the Rural Fire Boards in the areas where the charge is applied with the operations, maintenance and provision of buildings, land and/or equipment for those Rural Fire Boards. The *Rural Fire Charge Overall Plan* is included as *Appendix 3*. All funds raised from this special charge are forwarded to the Rural Fire Brigade Group. Council considers that in the areas where the charge is applied, detailed below, the rateable land or its occupier, specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied.

4.3.2 Charge to Apply

The land to which this charge is to be applied is identified by the Gazetted Rural Fire Board area maps for each particular Rural Fire Board area. All such lands are deemed to benefit from this charge as a result of the Rural Fire Board operating in the area. Properties which fall within the boundaries of two Rural Fire Boards will only be levied a charge for one Rural Fire Board. Such charges will apply to all rateable properties within the Rural Fire Board areas which are listed in the table at 4.4.4 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 or D (as per Schedule 1 - *Fire and Rescue Service Regulation 2011*).

4.3.4 Basis of Charge Calculation

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

Rural Fire Charge

Rural Fire Board Area	Annual Charge
Belli Park	\$25
Bli Bli & District	\$25
Conondale	\$25
Beerwah & District	\$25
Crystal Waters Village	\$25
Doonan	\$25
Eudlo	\$25
Eumundi	\$25
Glasshouse Mountains	\$25
Ilkley & District	\$25
Image Flat/Cooloolabin	\$25
Keils Mountain	\$25
Kenilworth	\$25
Kureelpa	\$25
Landsborough	\$25
Maleny & District	\$25

Revenue Statement

Rural Fire Board Area	Annual Charge
Mapleton	\$25
Maroochy River	\$25
Montville	\$25
Obi Obi	\$25
Palmwoods	\$25
Peachester	\$25
Starlight	\$25
Valdora/Yandina Creek	\$25
Verrierdale	\$25
West Woombye	\$25
Yandina/North Arm	\$25

4.3.5 Discounts and Concessions

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

4.3.6 Notices

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

4.4 Brightwater Estate Landscaping Charge

4.4.1 Basis of Charge

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

4.4.2 Charge to Apply

The applicable charge for the full financial year ended 30 June 2019 will be as follows:

Brightwater Shopping Centre (Property number 232054)	\$3744
Brightwater Hotel (Property number 232595)	\$1872
All other properties	\$144

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

4.4.3 Basis of Charge Calculation

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

4.4.4 Discounts and Concessions

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

4.4.5 Notices

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

Revenue Statement

4.5 Sunshine Cove Maintenance Charge

4.5.1 Basis of Charge

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

4.5.2 Charge to Apply

The applicable charges for the financial year ended 30 June 2019 will be as follows:

Sunshine Cove Retirement Village (future)	\$1135
All other properties	\$129

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

4.5.3 Basis of Charge Calculation

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

4.5.4 Discounts and Concessions

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

4.5.5 Notices

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

4.6 Mooloolah Island Maintenance Charge

4.6.1 Basis of Charge

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

4.6.2 Charge to Apply

The applicable charge for the full financial year ended 30 June 2019 will be \$169 per rateable property. The charges so made will be applied to all rateable properties within the benefited area delineated on the map in *Appendix 6*, including lots created pursuant to the *Body Corporate and Community Management Act 1997*, the *Mixed Use Development Act 1993* and similar strata title legislation.

4.6.3 Basis of Charge Calculation

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

4.6.4 Discounts and Concessions

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

4.6.5 Notices

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

Revenue Statement

5. UTILITY CHARGES

5.1 Waste Management Charge

5.1.1 Basis of utility charge

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

5.1.2 Charge to apply

Charges, in accordance with section 5.1.8 or 5.1.9 shall apply to all lands and/or premises within the local government area of Council where waste collection services are, or can be, made available.

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

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

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

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

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

- (a) the number of standard general waste containers to be supplied to the premises; and
- (b) the size and type of each standard general waste container to be supplied to the premises; and
- (c) the nature of the general waste to be stored in each standard general waste container supplied to the premises; and
- (d) how often Council will arrange for the collection of general waste from each standard general waste container supplied to the premises.

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5.1.3 Inclusions

Domestic premises

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

- (a) require the supply and servicing of waste containers, at a frequency considered necessary by Council, but in any event not less frequently than the following:
 - (i) one 140 litre waste container for the collection of domestic waste from the domestic premises serviced weekly and one 240 litre waste container for the collection of recyclable waste from the domestic premises serviced fortnightly; or
 - (ii) one 140 litre waste container for the collection of domestic waste from the domestic premises serviced weekly and one 360 litre waste container for the collection of recyclable waste from the domestic premises serviced fortnightly; or
 - (iii) one 240 litre waste container for the collection of domestic waste from the domestic premises serviced weekly and one 240 litre waste container for the collection of recyclable waste from the domestic premises serviced fortnightly; or
 - (iv) one 240 litre waste container for the collection of domestic waste from the domestic premises serviced weekly and one 360 litre waste container for the collection of recyclable waste from the domestic premises serviced fortnightly
 - (v) if 2 or more domestic premises are located on land, for example, domestic premises located on a community title scheme, and the place set aside for the keeping of waste containers for the domestic premises on the land is not adequate to accommodate waste containers for the collection of domestic waste and recyclable waste in the number specified in paragraph (a), (i), (ii), (iii) or (iv):
 - (A) 1, or multiple, 660 litre low noise waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 660 litre low noise waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly; or
 - (B) 1, or multiple, 1100 litre low noise waste containers for the collection of domestic waste from the domestic premises located on the land serviced weekly and 1, or multiple, 1100 litre low noise waste containers for the collection of recyclable waste from the domestic premises located on the land serviced fortnightly; or
 - (C) 1, or multiple, 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
 - (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

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- (b) charge waste management utility charges for each collection of waste from the domestic premises in accordance with section 5.1.8.

Commercial premises

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

- (a) require the supply and servicing of waste containers, at a frequency considered necessary by Council, but in any event not less frequently than the following:
 - (i) one 140 litre waste container for the collection of commercial waste from the commercial premises serviced weekly and one 240 litre waste container for the collection of recyclable waste from the commercial premises serviced weekly; or
 - (ii) one 140 litre waste container for the collection of commercial waste from the commercial premises serviced weekly and one 360 litre waste container for the collection of recyclable waste from the commercial premises serviced weekly; or
 - (iii) one 240 litre waste container for the collection of commercial waste from the commercial premises serviced weekly and one 240 litre waste container for the collection of recyclable waste from the commercial premises serviced weekly; or
 - (iv) one 240 litre waste container for the collection of commercial waste from the commercial premises serviced weekly and one 360 litre waste container for the collection of recyclable waste from the commercial premises serviced weekly; and
- (b) charge waste management utility charges for each collection of waste from the commercial premises in accordance with section 5.1.9.

Also, if commercial premises are in an area designated by Council as an area in which Council will conduct general waste or green waste collection and Council determines, having regard to the nature and volume of the commercial waste produced as a result of the ordinary use or occupation of the commercial premises, that the supply and servicing of one 140 litre waste container for the collection of commercial waste from the commercial premises, or one 240 litre waste container for the collection of commercial waste from the commercial premises, is not adequate, then Council may:

- (a) require the supply and servicing, for the collection of commercial waste from the commercial premises (each an "other commercial waste service"), of waste containers, at a frequency considered necessary by Council, but in any event not less frequently than the following:
 - (i) a second 140 litre waste container, or multiple 140 litre waste containers, serviced weekly; or
 - (ii) a second 240 litre waste container, or multiple 240 litre waste containers, serviced weekly; or
 - (iii) 1, or multiple, low noise waste containers having a capacity of 660 litres or 1100 litres, serviced weekly; or
 - (iv) 1, or multiple, bulk waste containers having a capacity of 1m³, 1.5m³, 2m³, 3m³ or 4.5m³ serviced weekly; or
 - (v) 1, or multiple, compactor waste containers having a capacity of 17m³, 19m³, 23m³, 30m³ or 55m³ serviced weekly; and
- (b) charge waste management utility charges for each other commercial waste service in accordance with section 5.1.9.

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

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- (a) require the supply and servicing, for the collection of recyclable waste from the commercial premises (each an "other recyclable waste service"), of waste containers, at a frequency considered necessary by Council, but in any event not less frequently than the following:
 - (i) a second 240 litre waste container, or multiple 240 litre waste containers, serviced weekly; or
 - (ii) a second 360 litre waste container, or multiple 360 litre waste containers, serviced weekly; or
 - (iii) 1, or multiple, low noise waste containers having a capacity of 660 litres or 1100 litres, serviced weekly; or
 - (iv) 1, or multiple, bulk waste containers having a capacity of 1m³, 1.5m³, 2m³, 3m³ or 4.5m³ serviced weekly; or
 - (v) 1, or multiple, compactor waste containers having a capacity of 23m³ serviced weekly; or
 - (vi) 1, or multiple, bulk waste containers for recyclable waste (but limited to cardboard) having a capacity of 1m³, 1.5m³, 2m³, 3m³, 4.5m³ or 8m³ 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 5.1.9.

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 stand alone waste containers for the storage of commercial waste and stand alone 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

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- (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; 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 5.1.8 except that, for the purposes of the calculation, each reference in section 5.1.8 to domestic waste shall be deemed to be a reference to commercial waste and domestic waste.

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

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

The maximum weight of 80kg applies regardless of whether the waste container is for the storage of domestic waste, commercial waste or recyclable waste (including green waste).

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

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

The maximum weight of 200kg applies regardless of whether the waste stored in the waste container is domestic waste, commercial waste or recyclable waste (for example cardboard).

5.1.4 Exclusions

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

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

5.1.5 Cancellations or change of service

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

Waste collection service cancellations are permitted in the following circumstances:

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

An application for cancellation and/or suspension must be made in the form required by Council. The waste management facility charge specified in section 5.1.6 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 green waste

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

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5.1.6 Waste management facility charge

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 \$128 per annum shall apply to all rateable land within the local government area of Council if the rateable land:

- (a) does not currently receive a waste management collection service; and
- (b) is not levied with a waste management utility charge in accordance with section 5.1.8, section 5.1.9 or section 5.2.7.

However, the waste management facility charge will not be levied in respect of vacant land, as shown in section 2.9, or rateable land recorded under the differential general rate categories 20, 21 or 22 as shown in section 3.

5.1.7 Minimum charges

A minimum charge of \$195 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 \$195, the minimum charge of \$195 per premises per annum shall be applied.

5.1.8 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 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.

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

Waste management utility charge for each waste container per service	Total Annual Charge
140 litre waste container for domestic waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly	\$252.50
240 litre waste container for domestic waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly	\$290.00
140 litre waste container for domestic waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste serviced fortnightly (on property)	\$314.00
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)	\$363.00
660 litre low noise waste container for domestic waste serviced weekly + 660 litre waste container for recyclable waste serviced fortnightly	\$1,152.50
1100 litre low noise waste container for domestic waste serviced weekly + 1100 litre waste container for recyclable waste serviced fortnightly	\$1,692.00
1m ³ waste container for domestic waste serviced weekly + 1m ³ waste container for recyclable waste serviced fortnightly	\$1,464.50
1.5m ³ waste container for domestic waste serviced weekly + 1.5m ³ waste container for recyclable waste serviced fortnightly	\$2,174.50
2m ³ waste container for domestic waste serviced weekly + 2m ³ waste container for recyclable waste serviced fortnightly	\$2,884.50
3m ³ waste container for domestic waste serviced weekly + 3m ³ waste container for recyclable waste serviced fortnightly	\$4304.50

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Waste management utility charge for each waste container per service	Total Annual Charge
240 litre waste container for green waste serviced weekly*	\$120.00*
240 litre waste container for green waste (on property) serviced weekly*	\$150.00*
660 litre low noise waste container for green waste serviced weekly*	\$330.00*
1100 litre low noise waste container for green waste serviced weekly*	\$550.00*
*Waste containers for the collection of green waste are serviced fortnightly therefore only 50% of annual charge applies.	

5.1.9 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 1, 2UN, 2RN, 2R, 2U, 3R, 3U, 4R, 4U, 4I, 5, 24, 25, 26 or 31 as shown in section 3.

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

Waste management utility charge for each waste container per service	Total Annual Charge
140 litre waste container for commercial waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste	\$252.50
240 litre waste container for commercial waste serviced weekly + 240 litre or 360 litre waste container for recyclable waste	\$290.00
140 litre waste container for commercial waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste (on property)	\$314.00
240 litre waste container for commercial waste (on property) serviced weekly + 240 litre or 360 litre waste container for recyclable waste (on property)	\$363.00
660 litre low noise waste container for commercial waste serviced weekly	\$813.00
1100 litre low noise waste container for commercial waste serviced weekly	\$1,252.00
1m ³ waste container for commercial waste serviced weekly	\$1,097.50
1.5m ³ waste container for commercial waste serviced weekly	\$1,647.50
2m ³ waste container for commercial waste serviced weekly	\$2,197.50
3m ³ waste container for commercial waste serviced weekly	\$3,297.00
4.5m ³ waste container for commercial waste serviced weekly	\$4,874.00
17m ³ compactor waste container for commercial waste serviced weekly	\$42,760.50
19m ³ compactor waste container for commercial waste serviced weekly	\$47,928.50
23m ³ compactor waste container for commercial waste serviced weekly	\$52,542.00
30m ³ compactor waste container for commercial waste serviced weekly	\$75,827.00
55m ³ compactor waste container for commercial waste serviced weekly	\$136,727.50
240 litre waste container for green waste*	\$120.00*
240 litre waste container for green waste (on property)*	\$150.00*
660 litre low noise waste container for green waste*	\$330.00*
1100 litre low noise waste container for green waste*	\$550.00*
*Waste containers for green waste are serviced fortnightly therefore only 50% of annual charge applies	
240 litre waste container for recyclable waste serviced weekly	\$38.50
240 litre waste container for recyclable waste (on property) serviced weekly	\$48.00
360 litre waste container for recyclable waste serviced weekly	\$53.00
360 litre waste container for recyclable waste (on property) serviced weekly	\$66.00
660 litre low noise waste container for recyclable waste serviced weekly	\$302.00
1100 litre low noise waste container for recyclable waste serviced weekly	\$402.50

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1m ³ waste container for recyclable waste serviced weekly	\$329.00
1.5m ³ waste container for recyclable waste serviced weekly	\$489.00
2m ³ waste container for recyclable waste serviced weekly	\$649.00
3m ³ waste container for recyclable waste serviced weekly	\$969.50
4.5m ³ waste container for recyclable waste serviced weekly	\$1,438.00
23m ³ compactor waste container for recyclable waste serviced weekly	\$14,896.50
1m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$174.50
1.5m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$256.50
2m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$384.50
3m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$512.50
4.5m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$769.00
8m ³ waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$1,363.50
38m ³ compactor waste container for recyclable waste (but limited to cardboard) serviced weekly **	\$11,610.50
**Each collection service for the collection of recyclable waste (but limited to cardboard) must be authorised by Waste and Resource Management (of Council).	

5.1.10 Discounts and concessions

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not be applied to the waste management utility charges specified in section 5.1.8 or section 5.1.9.

5.1.11 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 Maroochydore City Centre Priority Development Area - Waste Management Charge

5.2.1 Basis of charge

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

5.2.2 Charge to apply (general)

Waste management utility charges, in accordance with sections 5.2.6 and 5.2.7, 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 5.2.11 below.

The waste management utility charges, calculated in accordance with sections 5.2.6 and 5.2.7, apply to commercial premises and domestic premises within the Maroochy City Centre Priority Development Area in lieu of waste management utility charges calculated in accordance with sections 5.1.8 and 5.1.9.

5.2.3 Charge to apply (specific)

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

- (a) waste management utility charges, calculated in accordance with sections 5.2.7 and 5.2.8, do not apply to the premises, but waste management utility charges, calculated in accordance with sections 5.1.8 and 5.1.9, apply to the premises; or

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- (b) waste management utility charges, calculated in accordance with sections 5.1.8 and 5.1.9, and waste management utility charges, calculated in accordance with sections 5.2.7 and 5.2.8, 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 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 waste management utility charge

Under this section 5.2, all waste management utility charges shall be calculated in accordance with the utility charge table details as listed below.

Particulars of Premises	Criteria for Charge	Total Annual Charge
Domestic premises	1 bedroom	\$137.50
	2 or more bedrooms	\$146.00
Commercial premises – Type 1	Per 100m ² gross floor area (GFA) (pro-rata)	\$251.50
Commercial premises – Type 2	Per 100m ² gross floor area (GFA) (pro-rata)	\$137.50

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5.2.8 Minimum charges

A minimum charge of \$251.50 per annum per premises will apply if the premises are commercial premises Type 1.

A minimum charge of \$137.50 per annum per premises will apply if the premises are commercial premises Type 2.

5.2.9 Discounts and concessions

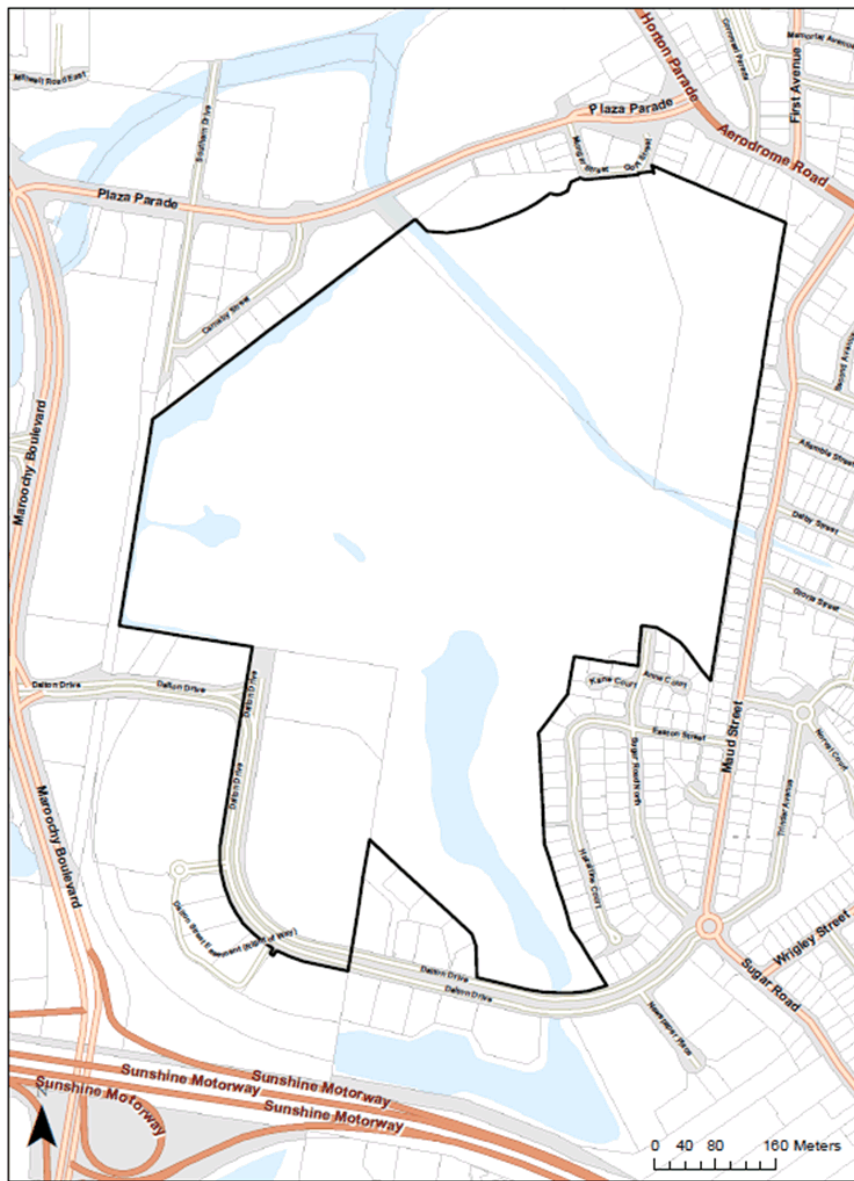
An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not be applied to the waste management utility charges specified in this section 5.

5.2.10 Notices

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

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5.2.11 Maroochydore City Centre Priority Development Area – Waste Services Charge - Map



Legend

 Maroochydore Priority Development Area - Waste Services Charge

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5.3 Holding Tank Charge

5.3.1 Basis of Charge

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

5.3.2 Charge to Apply

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

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

Additional services outside of a premises set service frequency are available and are charged in accordance with council's Fees and Charges.

5.3.3 Service Frequencies

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

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

Service frequencies less than 4 weekly are available through a Cyclic Service frequency and are charged in accordance with council's Fees and 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 Fees and Charges.

5.3.4 Calculation of Charge

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

Holding Tank Services	Total Annual Charge
52 services (weekly)	\$5,600
26 services (fortnightly)	\$2,800
13 services (4 weekly)	\$1,400

5.3.5 Discounts and Concessions

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

5.3.6 Notices

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

5.4 Definitions

In this section 5, the following definitions apply.

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

commercial premises means any of the following types of premises:

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

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

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

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

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

domestic premises means any of the following types of premises:

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

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

general waste means:

- (a) waste other than regulated waste; and
- (b) any of the following:
 - (i) commercial waste
 - (ii) domestic waste
 - (iii) recyclable waste.

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

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

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

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

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

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

Revenue Statement

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

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

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

premises includes each of the following:

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

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

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

recyclable waste:

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

regulated waste see the *Environmental Protection Regulation 2008*.

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

waste container see standard general waste container.

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

Revenue Statement

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.

3. The Environment Levy, a separate charge, will be made and levied for the 2018/19 financial year on all rateable land in the Sunshine Coast Regional Council area to fund the costs of a range of strategic environmental management initiatives including:

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

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

6.1.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2019 will be \$74. The charge will apply to all rateable land within the Sunshine Coast Regional Council area.

6.1.3 Exclusions

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

6.1.4 Basis of Charge Calculation

The amount of the charge has been calculated on the basis of the estimated cost to implement the initiatives. Council considers that the benefit to any particular rateable land from the range of strategic environmental management initiatives listed in section 6.1.1 cannot be distinguished from the benefit to any other particular rateable land. Accordingly a separate charge of \$74 per annum is to be levied equally on all rateable land in the region.

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

6.1.5 Discounts and Concessions

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

6.1.6 Notices

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

6.2 Transport Levy

6.2.1 Basis of Charge

Separate charges are to be levied under section 94(1)(b)(iii) of the *Local Government Act 2009* pursuant to section 103 of the Local Government Regulation 2012. The Transport Levy, a separate charge, will be made and levied for the 2018/19 financial year on all rateable land in the Sunshine Coast Regional Council area to fund strategic transport infrastructure, services and initiatives, including major initiatives in the region in accordance with Council's Transport Levy Policy, to achieve outcomes and undertake activities including but not limited to:

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

Revenue Statement

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

6.2.2 Charge to Apply

The applicable charge for the financial year ended 30 June 2019 will be \$43 per rateable property. The charge will apply to all rateable land within the Sunshine Coast Regional Council.

6.2.3 Basis of Charge Calculation

The amount of the charge has been calculated on the basis of the estimated cost to implement the initiatives. Council considers that the benefit to any particular rateable land from funding transport initiatives, in accordance with Council's Transport Levy Policy cannot be distinguished from the benefit to any other particular rateable land. Accordingly a separate charge of \$43 per annum is to be levied equally on all rateable land in the region.

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

6.2.4 Discounts and Concessions

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

6.2.5 Notices

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

6.3 Heritage Levy

6.3.1 Basis of Charge

Separate charges are to be levied under section 94(1) (b) (iii) of the *Local Government Act 2009* pursuant to section 103 of the Local Government Regulation 2012. The Heritage Levy, a separate charge, will be made and levied for the 2018/19 financial year on all rateable land in the Sunshine Coast Regional Council area to fund a cultural heritage program for the understanding, conservation, support, communication and advocacy for the heritage of the region in accordance with council's Heritage Levy Policy and Strategic Heritage Plan. Revenue from the Heritage Levy will be expended on a range of emerging priorities and key projects, as decided by council with advice from the Sunshine Coast Cultural Heritage Reference Group, as described below:

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

Revenue Statement

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 2019 will be \$12.50. The charge will apply to all rateable land within the Sunshine Coast Regional Council.

6.3.3 Basis of Charge Calculation

Council considers that the benefit to any particular rateable land from the establishment of a heritage program for the management, protection and improvement of the region's heritage, which includes initiatives listed in section 6.3.1, cannot be distinguished from the benefit to any other particular rateable land. Accordingly a separate charge of \$12.50 per annum is to be levied equally on all rateable land in the region.

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

6.3.4 Discounts and Concessions

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

6.3.5 Notices

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

APPENDIX 1 - OVERALL PLAN

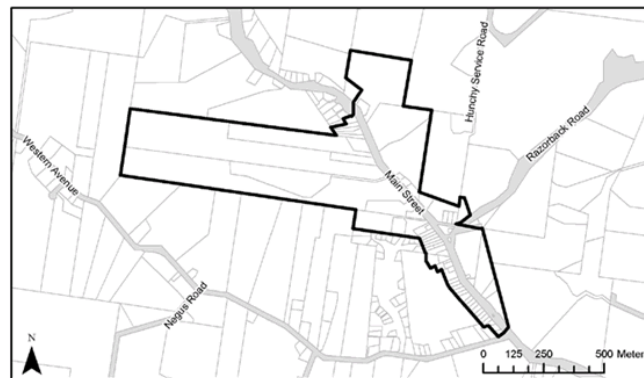
Montville Beautification Levy

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

During the 2018/19 financial year council will undertake works, namely the management, operation, promotion and development of the Montville Town Centre Beautification and Improvement Project, including cleaning and works for access to the Montville Town Centre.

2. The Benefitted Area to Which the Special Rate Charge Applies

The special charge for the Montville Town Centre Beautification and Improvement Project, applies to all rateable land within the Sunshine Coast Regional Council local government area within the area delineated on the plan below, being properties on Main Street, Montville, between Western Avenue and Hoffman Close, Montville. The land or its occupier, within the benefited area delineated on the map below, specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided.



Legend

□ Montville Beautification Levy

3. The Service, Facility or Activity to be Provided

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

4. The Estimated Cost of Implementing the Overall Plan

The estimated cost of carrying out the service, facility or activity is \$41,619 in the 2018/19 financial year. A special rate of 0.1219 cents per dollar rateable valuation will be levied on each property within the benefited area, including strata titled units. However, in accordance with section 94(10) of the *Local Government Regulation 2012* Council has imposed a minimum amount of the special rate. For the 2018/19 financial year the minimum is set at \$264 per property per annum.

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with the Montville Town Centre Beautification and Improvement Project for the 2018/19 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2019.

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 2018/19. The previous Maroochy Shire Council, Lend Lease Developments (LLD) and representatives of the Twin Waters Future Maintenance Committee (FMC) determined how the maintenance for the Twin Waters Residential Community would be carried out into the future. The work undertaken has given the stakeholders a clear understanding of the asset types, service levels and issues surrounding the ongoing maintenance of the Twin Waters Residential Community.

2. The Benefitted Area to Which the Special Charge Applies

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

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

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

3. The Service, Facility or Activity to be Provided

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

4. The Estimated Cost of Implementing the Overall Plan

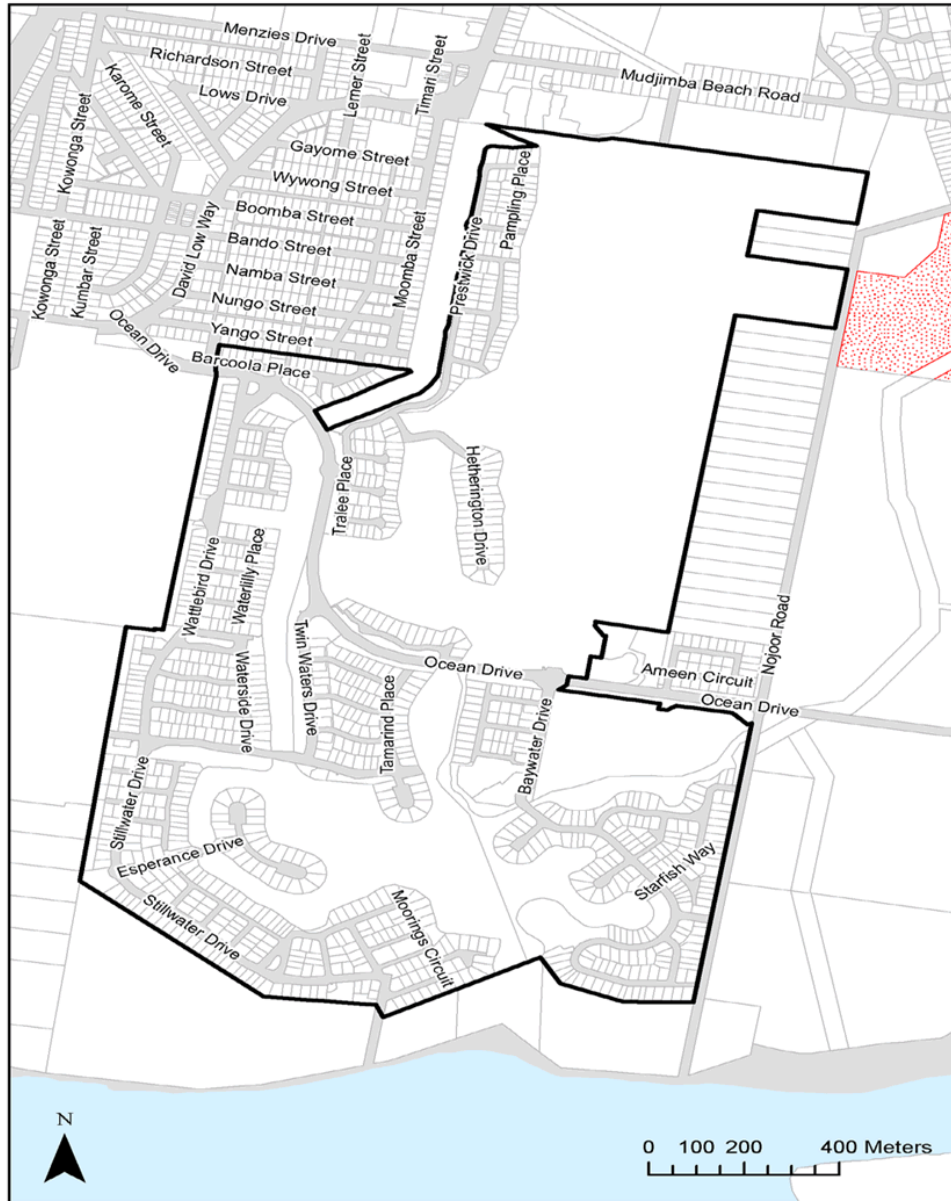
The overall operational costs associated with the provision of the higher level Twin Waters Maintenance service for the 2018/19 financial year has been determined to be approximately \$124,386.

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with contributing towards the operation of Twin Waters Maintenance service for the 2018/19 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2019.

Revenue Statement - Appendix 2

Twin Waters Maintenance Benefit Area



Legend

 Twin Waters Maintenance Charge

APPENDIX 3 - OVERALL PLAN

Rural Fire Charge

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

Sunshine Coast Regional Council recognises that it is beyond the fundraising ability of the volunteers that staff the rural fire brigades within Sunshine Coast Regional Council local government area to raise the funds to meet their operational costs and to acquire and maintain the necessary equipment to conduct their activities. Therefore, to provide financial assistance to Sunshine Coast Rural Fire Brigade Groups and their constituent Rural Fire Brigades, council has resolved to make and levy a special charge for the 2018/19 financial year upon all rateable land within Sunshine Coast Regional Council area which will, in the council's opinion, specially benefit from the services provided by the Rural Fire Brigades listed below.

2. The Benefitted Area to Which the Special Charges Applies

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

Rural Fire Charge

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

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.

3. The Estimated Cost of Implementing the Overall Plan

The estimated cost of implementing the Overall Plan is \$409,000. Council will distribute these funds to the various Rural Fire Brigade Groups in accordance with the following procedures:

- 3.1 Each Rural Fire Brigade Group (listed below at section 4.4 of this plan) is to determine the proposed distribution calculation of Levy Funds in consultation with the Sunshine Coast Rural Fire Brigade Finance Committee;
- 3.2 The council generates two rate runs per financial year. Following the first rate run of the year the rural fire levy funds collected by the council will be available for payment to each Rural Fire Brigade Group; and
- 3.3 To obtain the full amount of the moneys levied by the Sunshine Coast Regional Council by way of the special charge, the full amount being available following the second rate run of the year, each Rural Fire Brigade must submit to the Queensland Fire and Emergency Services (Caloundra Office) Area Director Rural Operations and their Rural Fire Brigade Group (listed below at section 4.4) the following:
 - (a) audited statements of expenditure and receipts from the Rural Fire Brigade for the 2016/17 financial year's operations;
 - (b) estimates (budget) of the 2018/19 financial year's operations for the Rural Fire Brigade, being part of a three year rolling plan;
 - (c) details of the composition of the Brigade;
 - (d) minutes of the annual meeting of the Rural Fire Brigade; and
 - (e) details of outstanding equipment requisitioned from the State Government and the anticipated time frame (if applicable).

When the Queensland Fire and Emergency Services (Caloundra Office) Area Director Rural Operations is satisfied that the documentation submitted meets the requirements set out at section 3.3 of this plan, the Area Director will then submit a recommendation by March 2019 to the Manager Finance of the council to distribute all of the funds raised by the special charge.

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

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

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

4. Estimated Time for Implementing the Overall Plan

This Overall Plan provides for the costs associated with contributing towards the purchase of equipment, for operational costs and training initiatives by the Rural Fire Brigades and Rural Fire Brigade Groups for the 2018/19 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2019.

APPENDIX 4 - OVERALL PLAN

Brightwater Estate Landscaping Charge

1. Special Charge for Brightwater Estate Landscaping

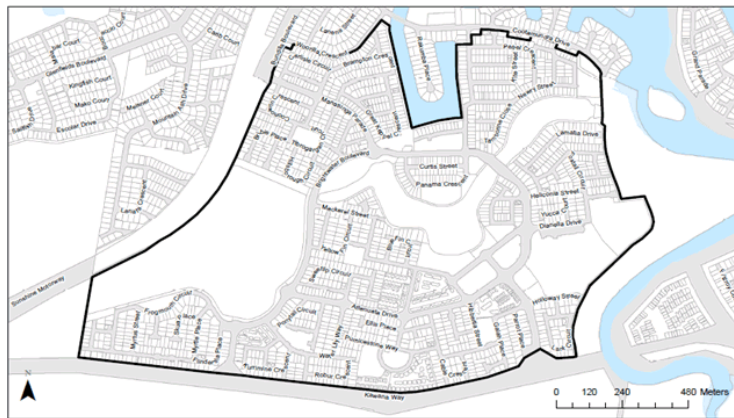
Additional responsibility for the maintenance of the Brightwater Estate is being transferred to council progressively through the 2018/19 financial year. Sunshine Coast Regional Council and the developer, Stockland, determined how the maintenance for the Brightwater Estate would be carried out into the future. The work undertaken has given the stakeholders a clear understanding of the asset types, service levels and issues surrounding the ongoing maintenance of the Brightwater Estate.

2. The Benefitted Area to Which the Special Charge Applies

The special charge for Brightwater Estate Landscaping applies to all rateable land within the Sunshine Coast Regional Council local government area within the area delineated on the plan below. The land or its occupier specially benefits or will specially benefit, or has or will have special access to, the service, facility or activity supplied or provided. Charges will commence progressively on each registered plan comprising the Brightwater Estate two years after the date of registration of the plan with the Registrar of Titles. All rateable lots on the registered plans within the area delineated on the attached plan of the Brightwater Estate are subject to this charge.

The special charge will be levied according to the degree of benefit or special access which the land or the occupier of the land is deemed to derive. The charges so made will be applied to all rateable properties, the land or the occupier, pro-rata and commencing two years after each lot was registered. The charge will be levied on the following basis:

Brightwater Shopping Centre (Property number 232054)	\$3744
Brightwater Hotel (Property number 232595)	\$1872
All other properties	\$144



Legend
Levy Name
 Brightwater Estate Landscaping Charge

3. The Service, Facility or Activity to be Provided

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

Revenue Statement - Appendix 4

4. The Estimated Cost of Implementing the Overall Plan

The overall operational costs associated with the provision of the higher level Brightwater Estate landscaping service for the 2018/19 financial year has been determined to be approximately \$294,450

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with contributing towards the operation of Brightwater Estate Landscaping service for the 2018/19 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2019.

APPENDIX 5 - OVERALL PLAN

Sunshine Cove Maintenance Charge

1. Special Charge for Sunshine Cove Maintenance

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

2. The Benefitted Area to Which the Special Charge Applies

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



Legend
 Levy Name
 [Black Outline] Sunshine Cove Levy

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

Sunshine Cove Retirement Village (future)	\$1135
All other properties	\$129

3. The Service, Facility or Activity to be Provided

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

Revenue Statement - Appendix 5

4. The Estimated Cost of Implementing the Overall Plan

The overall operational costs associated with the provision of the higher level Sunshine Cove maintenance service for the 2018/19 financial year has been determined to be approximately \$170,905.

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with contributing towards the operation of Sunshine Cove Maintenance service for the 2018/19 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2019.

APPENDIX 6 - OVERALL PLAN

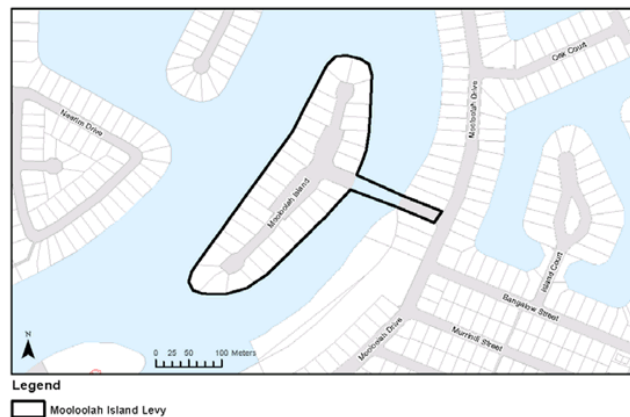
Mooloolah Island Maintenance Charge

1. Special Charge for Mooloolah Island Maintenance

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

2. The Benefitted Area to Which the Special Charge Applies

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



A special charge of one hundred and sixty five dollars (\$169) for the financial year ended 30 June 2019 for Mooloolah Island Maintenance Charge applies to all rateable properties which will, in the council's opinion, specially benefit from this service.

3. The Service, Facility or Activity to be Provided

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

4. The Estimated Cost of Implementing the Overall Plan

The overall operational cost associated with the provision of the higher level Mooloolah Island maintenance service for the 2018/19 financial year has been determined to be \$5559.

5. Estimated Time for Implementing the Overall Plan

The Overall Plan provides for the costs associated with contributing towards the operation of Mooloolah Island maintenance service for the 2018/19 financial year. The estimated time for carrying out the Overall Plan is one year concluding on 30 June 2019.

APPENDIX 7 – 2018/19 Land Use Codes

Land Use Code*	Land Use Code Title
01	Vacant urban land
02	Single dwelling
03	Multiple dwelling (dual occupancy, secondary dwelling or flats)
04	Large home site - vacant
05	Large home site - dwelling
06	Outbuilding
07	Guest house/private hotel/hostel/bed and breakfast
08	Community title scheme unit(s)
09	Group title multi or single dwelling
10	Combined multiple dwelling and shop
11	Shop (single)
12	Shops – shopping group (more than 6 shops)
13	Shops – shopping group (2 to 6 shops)
14	Shops - main retail or Shops - main retail (where the rateable value is less than \$3 million)
15	Shops - secondary retail or Shops - secondary retail (where the rateable value is less than \$3 million)
16	Drive-in shopping centres or Drive in shopping centres (where the rateable value is less than \$3 million)
17	Restaurant/fast food outlet
18	Special tourist attraction
19	Walkway/ramp
20	Marina
21	Retirement village, aged people home (non-medical care or mixed non-medical and medical care)
22	Car park
23	Retail warehouse
24	Sales area
25	Office(s)
26	Funeral parlour
27	Private hospital/convalescent home (medical care)
28	Warehouse & bulk Stores
29	Transport terminal
30	Service station
31	Oil depots
32	Wharf
33	Builders yard & contractors yard
34	Cold stores & ice works
35	General industry

Land Use Code*	Land Use Code Title
36	Light industry
37	Noxious/offensive industry
38	Advertising hoarding
39	Harbour industry
40	Extractive
41	Child care centre
42	Hotel & tavern
43	Motel
44	Nurseries/garden centres
45	Theatres/cinemas
46	Drive In theatres
47	Licensed club
48	Sports club/facilities
49	Caravan Park
50	Other club (non business)
51	Religious
52	Cemeteries
53	Secondary Land Use Code for commonwealth ownership only
54	Secondary Land Use Code for state ownership only
55	Library
56	Showgrounds/racecourses
57	Parks & gardens
58	Educational
59	Secondary Land Use Code for local government ownership only
60	Sheep grazing
61	Sheep breeding
64	Livestock grazing - breeding
65	Livestock grazing - breeding and fattening
66	Livestock grazing - fattening
67	Goats
68	Dairy Cattle - quota milk
69	Dairy Cattle - non quota milk
70	Cream
71	Oil seeds
72	Vacant land – valuation discounted subdivided land
73	Grains
74	Turf farms
75	Sugar cane
76	Tobacco
77	Cotton

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

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

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

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

Defined Uses	Development Type
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



SECTION 11

**Sunshine Coast Council
 Capital Program (in 2018 dollars)**

For Period Ending 30 June

	Budget	Budget	Forecast								
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Sunshine Coast Council Core Capital Program											
Aerodromes	415	240	1,530	400	200	200	200	200	200	200	200
Buildings & Facilities	11,864	16,196	6,865	5,284	8,794	4,573	4,333	5,760	4,091	5,530	8,443
Coast & Canals	2,523	2,397	2,080	2,280	2,245	2,850	2,237	2,450	2,150	2,090	2,090
Divisional Allocations	5,409	4,805	4,805	4,555	4,555	4,555	4,555	4,555	4,555	4,555	4,555
Environmental Assets	840	970	1,300	1,625	1,800	2,900	1,710	2,800	2,800	2,800	2,800
Fleet	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Holiday Parks	1,289	1,929	4,035	4,561	2,965	215	505	3,815	165	165	165
Information Communication Technology	4,886	8,766	6,345	5,295	4,985	3,575	3,725	3,375	3,975	3,450	3,750
Parks & Gardens	14,147	16,790	15,077	13,266	12,043	11,155	13,092	11,135	11,739	10,040	13,390
Quarries	215	1,175	1,278	555	635	610	210	485	160	160	160
Stormwater	6,023	10,536	7,483	7,745	7,730	7,967	8,726	8,519	6,794	5,931	6,026
Strategic Land & commercial Properties	31,851	10,030	14,725	17,600	14,300	15,800	6,600	14,900	18,300	11,245	8,400
Sunshine Coast Airport	1,358	-	-	-	-	-	-	-	-	-	-
Transportation	58,220	62,940	57,133	55,456	55,671	59,843	62,275	56,557	53,022	59,156	58,450
Waste	6,152	23,180	12,052	12,092	12,814	5,159	4,499	10,688	1,773	9,727	8,737
Total Sunshine Coast Council Core Capital Program	148,191	162,953	137,707	133,714	131,737	122,402	115,667	128,239	112,725	118,050	120,167
Corporate Major Projects Capital Program											
Corporate Major Projects	3,836	22,239	3,830	2,408	3,375	2,000	2,000	-	-	-	-
Total Corporate Major Projects Capital Program	3,836	22,239	3,830	2,408	3,375	2,000	2,000	-	-	-	-
Region Making Capital Program											
Maroochydore City Centre	33,209	33,133	13,635	23,626	35,665	50,957	41,527	7,812	7,677	43,566	46,065
Sunshine Coast Airport Runway Project	47,581	151,345	81,129	22,633	-	-	-	-	-	-	-
Total Region Making Capital Program	80,790	184,478	94,764	46,260	35,665	50,957	41,527	7,812	7,677	43,566	46,065
SCC Total Capital Works Program	232,817	369,671	236,301	182,382	170,777	175,359	159,194	136,052	120,401	161,615	166,232