

MACKAY REGIONAL COUNCIL
REVENUE STATEMENT
2009/2010

1. BACKGROUND

The *Local Government Act 1993* (LGA) Section 518 requires every local government to adopt a revenue statement for each financial year.

The revenue statement is adopted at the budget meeting and is required, under LGA Section 520A to state: -

- (a) If the local government makes and levies a differential general rate for the financial year: -
 - (i) the categories into which rateable land in its area is to be categorised; and
 - (ii) the criteria by which land is to be categorised;
- (b) If the local government makes and levies a special rate or charge, for the financial year, for a service, facility or activity supplied by another local government under arrangements entered into under Section 59 - a summary of the terms of the arrangements;
- (c) If the local government fixes a regulatory fee for the financial year - the criteria used to decide the amount of all regulatory fees fixed for the year.

Under the *Local Government Finance Standard 2005* (LGFS) Section 56, the Revenue Statement must include the following information for the financial year: -

- (a) An outline and explanation of the revenue raising measures adopted, including, for example, an outline and explanation of: -
 - (i) the rates and charges to be made and levied in the financial year; and
 - (ii) the rebates and concessions to be granted in the financial year;
- (b) Whether the local government has made a resolution limiting the increases in rates and charges;
- (c) The extent to which physical and social infrastructure costs for new development are to be funded by charges for the development;
- (d) Whether the operating capability of the local government is to be maintained, increased or decreased and, if it is to be increased or decreased, the extent to which it is to be increased or decreased;
- (e) Whether depreciation and other non-cash expenses are to be fully funded.

The revenue measures adopted are determined at the budget meeting and are based on the Council's Revenue Policy.

2. DIFFERENTIAL GENERAL RATES 2009/2010:

Pursuant to section 977 of the Local Government Act 1993, the categories into which rateable land is categorised is as follows: -

Category 1(a) - Residential**Criteria**

The property is used solely for residential purposes or if vacant land, is zoned for residential use under the Planning Schemes or Shire Plan relevant to Mackay Regional Council, and intended for use for residential purposes only, or if zoned otherwise, be approved for a residential purpose only and not included in any other category.

Unimproved Capital Value of the land is up to \$175,000

Residential properties with a Land Use 03 or 03F (Multiple Dwelling/s Flats) will be included in this Category irrespective of the Unimproved Capital Valuation applying to the rating assessment.

The intention of these criteria is: -

1. That this category will cover all land, where the dominant purpose for which that land is used or intended for use is a residential purpose within the valuation range specified and not included in any other category.
2. That such land will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely.
3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land.
4. That this category will not include Retirement Villages or equivalent where the individual residences are not separately rateable.

Category 1(b) - Residential**Criteria**

The property is used solely for residential purposes or if vacant land, is zoned for residential use under the Planning Schemes or Shire Plan relevant to Mackay Regional Council, and intended for use for residential purposes only, or if zoned otherwise, be approved for a residential purpose only and not included in any other category.

Unimproved Capital Value of the land is between \$175,001 and \$345,000

Residential properties with a Land Use 03 or 03F (Multiple Dwelling/s Flats) will be included in Category 1(a) irrespective of the Unimproved Capital Valuation applying to the rating assessment.

The intention of these criteria is: -

1. That this category will cover all land, where the dominant purpose for which that land is used or intended for use is a residential purpose within the valuation range specified and not included in any other category.
2. That such land will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely.
3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land.
4. That this category will not include Retirement Villages or equivalent where the individual residences are not separately rateable.

Category 1(c) - Residential

Criteria

The property is used solely for residential purposes or if vacant land, is zoned for residential use under the Planning Schemes or Shire Plan relevant to Mackay Regional Council, and intended for use for residential purposes only, or if zoned otherwise, be approved for a residential purpose only and not included in any other category.

Unimproved Capital Value of the land is between \$345,001 and \$575,000

Residential properties with a Land Use 03 or 03F (Multiple Dwelling/s Flats) will be included in Category 1(a) irrespective of the Unimproved Capital Valuation applying to the rating assessment.

The intention of these criteria is: -

1. That this category will cover all land, where the dominant purpose for which that land is used or intended for use is a residential purpose within the valuation range specified and not included in any other category.
2. That such land will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely.
3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land.
4. That this category will not include Retirement Villages or equivalent where the individual residences are not separately rateable.

Category 1(d) - Residential

Criteria

The property is used solely for residential purposes or if vacant land, is zoned for residential use under the Planning Schemes or Shire Plan relevant to Mackay Regional Council, and intended for use for residential purposes only, or if zoned otherwise, be approved for a residential purpose only and not included in any other category.

Unimproved Capital Value of the land is above \$575,000.

Residential properties with a Land Use 03 or 03F (Multiple Dwelling/s Flats) will be included in Category 1(a) irrespective of the Unimproved Capital Valuation applying to the rating assessment.

The intention of these criteria is: -

1. That this category will cover all land, where the dominant purpose for which that land is used or intended for use is a residential purpose within the valuation range specified and not included in any other category.
2. That such land will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely.
3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land.
4. That this category will not include Retirement Villages or equivalent where the individual residences are not separately rateable.

Category 2(a) – Special Residential Strata - Horizontal

Criteria

The property is used solely for residential purposes and the lot is part of a body corporate, where:

1. Any of the structures within the properties that share a common unimproved capital value, contain more than 2 (two) levels, or,
2. the property is contained within a resort or other tourist related facility, or,
3. the properties share a common unimproved capital valuation of \$1,000,000 or more and there are 8 (eight) or more lots in the development.
4. The property is not categorised in Category 2b.

The intention of these criteria is: -

1. That this category will cover all land, where the dominant purpose for which that land is used or intended for use is a residential purpose.
2. That such land will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely.
3. That the lands are part of a Body Corporate, and that any of the properties contained within the Community Management Statement(s) meet the criteria set out above.

Category 2(b) – Special Residential Strata - Vertical

Criteria

The property is used solely for residential purposes and the lot is part of a body corporate, where the structures within the property contain more than 3 (three) levels,

The intention of these criteria is: -

1. That this category will cover all land, where the dominant purpose for which that land is used or intended for use is a residential purpose.
2. That such land will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely.
3. That the lands are part of a Body Corporate, and that the property meets the criteria set out above.

Category 3(a) - Canefarming

Criteria

The property is used for or associated with the growing of sugar cane.

The land is located within the boundary of the former Mackay City Council.

The intention of these criteria is to cover all land that is used for or associated with the growing of sugar cane and located within the boundary of the former Mackay City Council.

Category 3(b) - Canefarming

Criteria

The property is used for or associated with the growing of sugar cane.

The land is located within the boundary of the former Mirani Shire Council.

The intention of these criteria is to cover all land that is used for or associated with the growing of sugar cane and located within the boundary of the former Mirani Shire Council.

Category 3(c) - Canefarming

Criteria

The property is used for or associated with the growing of sugar cane.

The land is located within the boundary of the former Sarina Shire Council.

The intention of these criteria is to cover all land that is used for or associated with the growing of sugar cane and located within the boundary of the former Sarina Shire Council.

Category 4(a) – Other Rural

Criteria

The property is used, or in the case of vacant land, zoned and intended for use, for rural purposes other than properties contained within Categories 3(a), 3(b) or 3(c).

The land is located within the boundaries of the former Mackay City Council or Mirani Shire Council.

The intention of these criteria is to cover all land that is used for an agricultural, grazing or any other rural purpose, not included in Categories 3(a), 3(b) or 3(c) and located within the boundaries of the former Mackay City Council or Mirani Shire Council.

Category 4(b) – Other Rural**Criteria**

The property is used, or in the case of vacant land, zoned and intended for use, for rural purposes other than properties contained within Categories 3(a), 3(b) or 3(c).

The land is located within the boundaries of the former Sarina Shire Council.

The intention of these criteria is to cover all land that is used for an agricultural, grazing or any other rural purpose, not included in Categories 3(a), 3(b) or 3(c), and located within the boundaries of the former Sarina Shire Council.

Category 5 - Large Drive-in Shopping Centre**Criteria**

1. The property be used for commercial purposes, viz. Drive-in Shopping Centre; and
2. The property is greater than 5 hectares in area, and has a retail floor area of greater than 30,000 square metres; and
3. The property contains more than 60 commercial tenancies and is located within the City Centre Management Benefited area as defined in [Map No. 2010/1] attached.

The intention of these criteria is to cover all land where the dominant purpose for which that land is used or intended for use is a Drive-In Shopping Centre that meets criteria 2 and 3 above.

Category 6 - Medium Drive-in Shopping Centre**Criteria**

1. The property is used for commercial purposes, viz. Drive-in Shopping Centre; and
2. The property is greater than 5 hectares in area, and has a retail floor area of greater than 20,000 square metres; and
3. The property contains more than 30 commercial tenancies; and
4. The property is not in the Large Drive-in Shopping Centre category.

The intention of these criteria is to cover all land where the dominant purpose for which that land is used or intended for use is a Drive-In Shopping Centre but is not in Category 5 or 7.

Category 7 - Shopping Complex**Criteria**

1. The property is used for commercial retail purposes, viz. Drive-in Shopping Centre, other retail complex or single or multiple shops; and
2. The property has a gross floor area of greater than 1,500 square metres; and

3. The property contains more than 40 car parking spaces
4. The property is not in the Large or Medium Drive-in Shopping Centre categories.

The intention of these criteria is to cover all land where the dominant purpose for which that land is used or intended for use is a Shopping complex that has substantial off-street car-parking that are not a in Category 5 or 6.

Category 8(a) – Other Commercial / Industrial

Criteria

The property is:

- a. used for commercial or industrial purposes; or
- b. if vacant land, is zoned for commercial or industrial purposes under the Planning Schemes or Shire Plan relevant to Mackay Regional Council; or
- c. if otherwise zoned under the Planning Schemes or Shire Plan relevant to Mackay Regional Council is intended for use for commercial or industrial purposes; or
- d. not elsewhere categorised in this statement.

The land is located within the Mackay Urban area as defined in Urban Commercial Area [Map No. 2010/2] attached.

The intention of these criteria is:

1. To cover commercial and industrial properties located within the area defined within Map No. 2010/2;
2. That land zoned for comprehensive development under the Planning Schemes or Shire Plan relevant to Mackay Regional Council will be included in this category as for a commercial purpose unless the criteria for another Category applies;
3. To categorise land within the identified area not elsewhere categorised.

Category 8(b) – Other Commercial / Industrial

Criteria

The property is:

- a. used for commercial or industrial purposes; or
- b. if vacant land, is zoned for commercial or industrial purposes under the Planning Schemes or Shire Plan relevant to Mackay Regional Council; or
- c. if otherwise zoned under the Planning Schemes or Shire Plan relevant to Mackay Regional Council is intended for use for commercial or industrial purposes; or
- d. not elsewhere categorised in this schedule

The land is located outside the Mackay Urban area as defined in Urban Commercial Area [Map No. 2010/2] attached.

The intention of these criteria is:

1. To cover commercial and industrial properties located outside the area defined within Map No. 2010/2;
2. That land zoned for comprehensive development under the Planning Schemes or Shire Plan relevant to Mackay Regional Council will be included in this category as for a commercial purpose unless the criteria for another Category applies;
3. To categorise land outside the Mackay Urban areas defined and not elsewhere categorised.

Category 9 - Major Port Industry

Criteria

1. The property is used for major port industry within the Hay Point or Dalrymple Bay complexes; and
2. The property has Port/Industry or Strategic Port Land designations and is used for the storage, processing or loading of mineral products.

The intention of these criteria is to cover all properties used for major port industry within the Hay Point and Dalrymple Bay complexes.

Category 10 - Sugar Mill or Sugar Refinery

Criteria

The property is used or designed for use for the purpose of a Sugar Mill or Sugar Refinery.

The intention of these criteria is to cover all lands where the dominant purpose for which that land is used or intended for use is sugar milling or sugar refining.

Category 11 – Other Significant Industry (1)

Criteria

1. The property is located within the Hay Point or Dalrymple Bay complexes and has Port/Industry or Strategic Port Land designations and is used for commercial or industrial purposes other than the activities within Category 9; or
2. The property is commercial or industrial and used for the manufacture of alcohol or alcohol related products; or
3. The property is used for industrial purposes, which supports railway operations.

The intention of these criteria is to cover all properties used for identified, significant industries located within the former Sarina Shire area.

Category 12 – Other Significant Industry (2)

Criteria

1. The property is located within the Mackay Port precinct and is used for the storage, processing or loading of agricultural, mineral or oil products in raw, processed or refined states; or
2. For properties used for activities related to the provision and operation of a port or harbour facility.

The intention of these criteria is to cover all properties used for identified, significant industries located within the Mackay Port precinct.

Category 13 – Other Significant Industry (3)

Criteria

The property is located within the Mackay Airport precinct and is used for activities related to the provision, management and operation of an airport facility.

The intention of these criteria is to cover all properties used for identified, significant industries located within the Mackay Airport precinct.

Category 14 – Resorts and Island Commercial Operations

Criteria

The property is used for a commercial or industrial activity and is located within a resort facility or on an offshore island.

The intention of these criteria is to cover all properties used for commercial or industrial purposes and located within a resort facility or on an offshore island.

Category 15 – Development Lands

Criteria

The property has had a Development Approval (by way of a Development Permit), granted for a “reconfiguration of lot” or “making a material change of use of premises” that has not been finalised.

Residual properties subject to a staged development approval will be included in this category until the final stage is completed.

The intention of these criteria is to identify all properties where Council has granted an approval for development of the property but the development subject to the approval has not been finalised.

The following Differential Rates have been made for the year 2009/2010:

<u>Description</u>	<u>Rate in \$</u>
Category 1(a) - Residential	0.6531 cents
Category 1(b) - Residential	0.6370 cents
Category 1(c) - Residential	0.5402 cents
Category 1(d) - Residential	0.5272 cents
Category 2(a) - Special Residential Strata - Horizontal	0.9550 cents
Category 2(b) - Special Residential Strata - Vertical	1.3579 cents
Category 3(a) - Canefarming	2.3833 cents
Category 3(b) - Canefarming	2.6739 cents
Category 3(c) - Canefarming	2.5394 cents
Category 4(a) - Other Rural	1.2299 cents

Category 4(b) - Other Rural	1.0383 cents
Category 5 - Large Drive-in Shopping Centre	15.7896 cents
Category 6 - Medium Drive-in Shopping Centre	3.5944 cents
Category 7 - Shopping Complex	1.7626 cents
Category 8(a) - Other Commercial / Industrial	1.2421 cents
Category 8(b) - Other Commercial / Industrial	0.9727 cents
Category 9 - Major Port Industry	8.4699 cents
Category 10 - Sugar Mill or Sugar Refinery	10.2617 cents
Category 11 - Other Significant Industry (1)	7.6671 cents
Category 12 - Other Significant Industry (2)	2.3295 cents
Category 13 - Other Significant Industry (3)	3.8011 cents
Category 14 - Resorts and Island Commercial Operations	1.6327 cents
Category 15 - Development Lands	1.1800 cents

3. **MINIMUM GENERAL RATE LEVY 2009/2010:**

In accordance with the provisions of Section 967 of the *Local Government Act 1993*, the following Minimum General Rate Levies for the various Categories of land, shall apply for the year 2009/210:

<u>Description</u>	<u>Minimum General Rate</u>
Category 1(a) - Residential	\$871 per annum
Category 1(b) - Residential	\$1,146 per annum
Category 1(c) - Residential	\$2,200 per annum
Category 1(d) - Residential	\$3,110 per annum
Category 2(a) - Special Residential Strata - Horizontal	\$1,274 per annum
Category 2(b) - Special Residential Strata - Vertical	\$1,345 per annum
Category 3(a) - Canefarming	\$1,388 per annum
Category 3(b) - Canefarming	\$1,388 per annum
Category 3(c) - Canefarming	\$1,506 per annum
Category 4(a) - Other Rural	\$990 per annum
Category 4(b) - Other Rural	\$990 per annum
Category 5 - Large Drive-in Shopping Centre	\$1,070,098 per annum
Category 6 - Medium Drive-in Shopping Centre	\$647,036 per annum
Category 7 - Shopping Complex	\$3,506 per annum
Category 8(a) - Other Commercial / Industrial	\$1,861 per annum
Category 8(b) - Other Commercial / Industrial	\$1,169 per annum
Category 9 - Major Port Industry	\$647,036 per annum
Category 10 - Sugar Mill or Sugar Refinery	\$136,332 per annum
Category 11 - Other Significant Industry (1)	\$7,011 per annum
Category 12 - Other Significant Industry (2)	\$7,011 per annum
Category 13 - Other Significant Industry (3)	\$7,011 per annum
Category 14 - Resorts and Island Commercial Operations	\$1,861 per annum
Category 15 - Development Lands	\$1,700 per annum

4. SPECIAL RATE (CITY CENTRE MANAGEMENT) 2009/2010:

In accordance with section 971 and 1008 of the Local Government Act 1993, Council levies a special rate as follows:

- (1) Council make and levy a special rate on rateable land described below to fund the Council to promote and advance the trading and economic development of the businesses being conducted on land within the Benefitted Area (as shown on the Benefitted Area Map Numbered 2010/1).
- (2) The overall plan for the activities to be funded by the special rate is as follows:-
 - (a) The rateable land to which the plan applies is the rateable land situated within the Benefitted Area (as shown on the Benefitted Area Map).
 - (b) The service, facility, or activity for which the plan is made is for Council to fund the following activities:
 - (i) Supervising, promoting and advancing the trading and economic development of the businesses being conducted on the rateable land;
 - (ii) promoting and attracting commerce and tourism to the businesses being conducted on the rateable land;
 - (iii) improving the public areas surrounding the rateable land;
 - (iv) conducting and organising promotional programmes, publicity, special events, entertainment programs and decorations in the public areas adjoining the rateable land; and
 - (v) improving access to and around the rateable land for pedestrians, vehicles, public transport and cyclists, including adequate on and off street parking.
 - (c) The estimated cost of implementing the overall plan is \$820,407 for 2009/10;
 - (d) The estimated time for implementing the overall plan is 1 year commencing 1 July 2009 and ending on 30 June 2010.
- (3) The Council is of the opinion that the use made of the rateable land proposed to be levied with the special rate, specially benefits from these activities because the activities to be funded by the special rate will assist in promoting the businesses being conducted upon the rateable land, thereby assisting those patrons to retain their existing business, as well as attract new business.
- (4) A special rate will apply to all land in the Benefitted Area as shown in the Benefitted Area Map other than exempt properties and properties used exclusively for residential purposes. The quantum of the special rate is dependant upon the benefit Council considers the rateable land will receive. The special rate payable by the the rateable land is as follows:
 - (a) for rateable land in Subdivision A (the area coloured pink on the Benefitted Area Map) is 0.4018 cents in the dollar (based on the extent of the benefit being 36.87%);

- (b) for rateable land in Subdivision B (the area coloured blue on the Benefited Area Map) is 0.2862 cents in the dollar (based on the extent of the benefit being 59.50%);
- (c) for rateable land in Subdivision C (the area coloured yellow on the Benefited Area Map) is 0.1912 cents in the dollar (based on the extent of the benefit being 3.63%).

5. **SPECIAL CHARGES – (RURAL FIRE SERVICES) 2009/2010:**

- (1) Council make and levy a special charge on land described below to purchase and maintain equipment for the following rural fire brigades:

(a) Habana Rural Fire Brigade Area	[Map No. 2010/3]
(b) Dumbleton Rural Fire Brigade Area	[Map No. 2010/4]
(c) Victoria Plains Rural Fire Brigade Area	[Map No. 2010/5]
(d) Ball Bay Rural Fire Brigade Area	[Map No. 2010/6]
(e) Eton Rural Fire Brigade Area	[Map No. 2010/7]
(f) Marian Rural Fire Brigade Area	[Map No. 2010/8]
(g) Sunnyside Rural Fire Brigade Area	[Map No. 2010/9]
(h) Kuttabal Rural Fire Brigade Area	[Map No. 2010/10]
(i) Balnagowan Rural Fire Brigade Area	[Map No. 2010/11]
(j) The Leap Rural Fire Brigade Area	[Map No. 2010/12]
(k) Calen/Camerons Pocket Rural Fire Brigade Area	[Map No. 2010/13]
(l) Seaforth Town Rural Fire Brigade Area	[Map No. 2010/14]
(m) Midge Point Rural Fire Brigade Area	[Map No. 2010/15]
(n) Coningsby Rural Fire Brigade Area	[Map No. 2010/16]
(o) Seaforth District Rural Fire Brigade Area	[Map No. 2010/17]
(p) Hay Point Rural Fire Brigade Area	[Map No. 2010/18]
(q) Armstrong Beach Rural Fire Brigade Area	[Map No. 2010/19]
(r) Plane Creek Rural Fire Brigade Area	[Map No. 2010/20]
(s) Mirani Combined Rural Fire Brigade Area	[Map No. 2010/21]

- (2) The overall plan for the service, facility, or activity to be funded by the special rate is as follows:-

- (a) The rateable land to which the plan applies is the rateable land situated on the maps numbered 2010/3, 2010/4, 2010/5, 2010/6, 2010/7, 2010/8, 2010/9, 2010/10, 2010/11, 2010/12, 2010/13, 2010/14, 2010/15, 2010/16, 2010/17, 2010/18, 2010/19, 2010/20 and 2010/21;
- (b) The service, facility, or activity for which the plan is made is for Council to:
 - (i) Fund rural fire brigades in the area to purchase and maintain equipment;
 - (ii) Administer the distribution of funds to rural fire brigades.
- (c) The estimated cost of implementing the overall plan is \$323,624 for 2009/10.
- (d) The estimated time for implementing the overall plan is 1 year commencing 1 July 2009 and ending 30 June,2010.

- (3) The Council is of the opinion that the rateable land proposed to be levied with the special charge specially benefits from these service, facilities, or activities because the service, facilities or activities to be funded by the special rate will assist rural fire brigades servicing the rateable land.
- (4) A special charge of \$42.00 will apply to all rateable land situated on the maps numbered_2010/3, 2010/4, 2010/5, 2010/6, 2010/7, 2010/8, 2010/9, 2010/10, 2010/11, 2010/12, 2010/13, 2010/14, 2010/15, 2010/16, 2010/17, a special charge of \$25.00 will apply to all rateable land situated on the maps numbered 2010/18, 2010/19, 2010/20 and a special charge of \$31.20 will apply to all rateable land situated on the map numbered 2010/21.

6. SEPARATE CHARGE – (NATURAL ENVIRONMENT LEVY) 2009/2010

In accordance with section 972 of the Local Government Act 1993, Council levies a separate charge of \$25.00 per rate assessment for the 2009/2010 financial year to be levied equally on all rateable assessments. The separate charge will be called the Natural Environment Levy and will fund a service, facility or activity identified as:

- a. promoting and supporting the preservation and enhancement of the natural environment;
- b. encouraging environmental awareness by promoting activities and practices that support preservation of the region's natural environment;
- c. supporting sustainable management of areas of environmental significance to maintain biodiversity;
- d. encouraging improved efficiency and use of energy through greenhouse gas reduction and renewable clean energy sources; and

7. SEPARATE CHARGE – (ROADS IMPROVEMENT LEVY) 2009/2010:

In accordance with section 972 of the Local Government Act 1993, Council levies a separate charge of \$50.00 per rate assessment for the 2009/2010 financial year to be levied equally on all rateable assessments. The separate charge will be called the Roads Improvement Levy and will fund a service, facility or activity identified as:

- (a) Upgrading the existing urban street network to incorporate kerb to kerb treatments and to improve drainage where practicable;
- (b) Providing traffic calming initiatives within identified roads and streets;
- (c) Contributing to the safety of pedestrian and bicycle traffic by improving walkways and cycle-ways within and around road reserves; and
- (d) Contributing to the implementation of a roads treatment program to extend the life of the road network

8. SEPARATE CHARGE – (WASTE FACILITIES MANAGEMENT LEVY) 2009/2010:

In accordance with section 972 of the Local Government Act 1993, Council levies a separate charge of \$118.90 per rate assessment for the 2009/2010 financial year to be levied equally on all rateable assessments. The separate charge will be called the Waste Facilities Management Levy and will fund a service, facility or activity identified as:

- (a) funding the residual cost of providing waste facilities and services that are not met from the refuse utility charges and other fees and charges collected on a user pays basis; and
- (b) meeting public expectations in matters of disposal of refuse that affect public health and the visual amenity of the area.

9. SEPARATE CHARGE – (DISASTER RESPONSE LEVY) 2009/2010:

In accordance with section 972 of the Local Government Act 1993, Council levies a separate charge of \$10.00 per rate assessment for the 2009/2010 financial year to be levied equally on all rateable assessments. The separate charge will be called the Disaster Response Levy and will fund a service, facility or activity identified as:

- (a) upgrading facilities utilised during times of natural disaster; and
- (b) contributing to the cost of the SES and Emergency Service Management Team and the development and implementation of an Emergency Risk Plan for the area; and
- (c) as funds permit, providing for the funding of trigger point costs for actual emergencies not otherwise funded by other government support.

10. SEWERAGE, CLEANSING AND WATER UTILITY CHARGES 2009/2010:**1.00 SEWERAGE UTILITY CHARGES**

1.01 In respect of sewered premises, and whether occupied or not, subject to any concessions or additional charges contained in paragraphs 1.02 to 1.11 inclusive, the charge shall be one sewerage factor for each W.C. Pedestal or Slop Hopper Pan, and for each separate urinal installed on such premises, one sewerage factor charge for each 600 millimetres or part thereof; provided that if the premises are used for private residential purposes and more than one pedestal or urinal is installed on such premises, a charge shall be made in respect of one such pedestal or urinal only; provided further, that in respect of flats or tenements designed or used for separate occupation, including granny flats, the charge shall be one sewerage factor for each flat or tenement whether there is a W.C. pedestal or urinal installed in each flat or tenement or not.

1.01.01 Sewered premises are defined as each separately sewered allotment except where a building or other structure has been constructed across a common boundary of the allotment with Council approval, in which case the allotments concerned will be considered one sewered premise for the purpose of allocating sewerage factors.

- 1.02** In respect of any structure, building or place on land which is not rateable under Section 957 of the *Local Government Act*, excluding however those classified under Clause 1.05 hereof a factor charge in accordance with Clause 1.01 hereof, shall be levied on the persons or body or Commonwealth or State Department at whose request the structure, building or place was provided with sewerage.
- 1.03** In respect of premises used as a Home or Homes for the Aged, as listed below, the charge shall be one sewerage factor for the first W.C. pedestal in each such Home or group of Homes, and a charge equivalent to .5 of a factor charge for each W.C. pedestal or Slop Hopper Pan, and for each separate urinal installed on such premises, .5 sewerage factor charge for each 600 millimetres or part thereof in excess of one charge

<u>Assessment</u>	<u>Name</u>
24497	Mackay Benevolent Society
25940	Francis of Assisi Home
27384	Uniting Church in Australia
27913	R.S.L. (QLD) War Veterans Homes Ltd
30656	Mackay Benevolent Society
32880	The Corporation of the Diocesan Synod of North QLD
41401	The Valley Retirement Centre Incorporated
44743	Sarina Aged Residential Home Incorporated
44708	Sarina District Aged Peoples Settlement

- 1.03.01** In respect of premises used as community sporting facilities where a Rates Remission for Non-profit Community Organisations has been granted, the charge shall be one sewerage factor for the first W.C. pedestal in each such facility, and a charge equivalent to .5 of a factor charge for each W.C. pedestal, and for each separate urinal installed on such premises, .5 sewerage factor charge for each 600 millimetres or part thereof in excess of one charge.
- 1.04** In respect of the Mackay Racecourse, all Showgrounds and Mackay Entertainment and Convention Centre, the charge shall be one sewerage factor per W.C. pedestal for the first six (6) W.C. pedestals, and a charge equivalent to .5 of a factor charge for each W.C. pedestal, and for each separate urinal installed on such premises, .5 sewerage factor charge for each 600 millimetres or part thereof in excess of six charges.
- 1.05** In respect of premises uses for public worship, the charge shall be a charge equivalent to .8 of a factor charge for each W.C. pedestal, and for each separate urinal installed on such premises, .8 sewerage factor charge for each 600 millimetres or part thereof.
- 1.06** In respect of all premises whether occupied or not, which are not lots that are part of a body corporate which are designed for and where the principal use is Motel, Holiday Units or Tourist Resorts as determined by Council, the charge shall be a charge equivalent to .8 of a factor charge for each pedestal within an accommodation unit having private toilet facilities and a charge of one sewerage factor for each other pedestal, and for each separate urinal installed on such premises, one sewerage factor charge for each 600 millimetres or part thereof.

- 1.07** In respect of all sewerred premises used for private residential purposes and containing a granny flat, one factor charge for the principle residence plus a charge equivalent to .5 of a factor charge for the approved granny flat. The concession offered by this clause will only apply during the period that this granny flat is occupied by a person who complies with the requirements of Council Policies and Local Laws.
- 1.08** In respect of all premises in a sewerred area which are not connected to a sewer main, but in respect of which the Council is prepared to accept sewerage, or any premises having less connections than required by the Building Code of Australia 2006, a factor charge shall be made in accordance with Clause 1.01 hereof for the minium number of pedestals, and for each separate urinal required to be installed on such premises, one sewerage factor charge for each 600 millimetres or part thereof required to be provided pursuant to the Building Code of Australia 2006.
- 1.09** In respect of all sewerred premises whether connected to sewerage or not, designed or used as caravan parks with communal facilities, a factor charge for each pedestal and each 600 millimetres of urinal, or part thereof, as required pursuant to the provisions of *the "Guidelines on Good Design for Caravan Parks & Relocatable Home Parks 1997" issued by the Queensland Department of Local Government and Planning*, the Planning Schemes or Shire Plan relevant to Mackay Regional Council or other applicable legislation irrespective of the actual number of pedestals and length of urinal installed, plus a charge for an owner/managers residence if situated within the park and in respect of such premises having private facilities for any sites an additional factor charge, equivalent to .25 of a factor charge for each van/camp site or cabin with private facilities.
- 1.09.01** In respect of all sewerred premises designed or used as caravan parks with private facilities only, a charge equivalent to .25 of a factor charge for each van/camp site or cabin, and a charge of one sewerage factor for each other pedestal, and for each separate urinal installed on such premises, one sewerage factor charge for each 600 millimetres or part thereof
- 1.10** In respect of vacant land or any land containing improvements thereon, which do not require a sewerage connection under the provisions of the Building Code of Australia 2006, a vacant sewerage charge will be assessed as one factor per separately surveyed allotment.
- 1.11** In respect of all properties intended for connection under a sewerage extension scheme, and where Council has incurred costs in relation to that sewerage extension scheme, Council shall determine by resolution a portion of one factor charge, which shall be charged against each property intended for connection under the sewerage extension scheme as though it were connected, until such time as the sewerage is connected or available to the property on a pro-rata basis with monthly rests at which time charges as per Sections 1.01 to 1.10 will apply in accordance with Council's Revenue Policy.

- 1.12** In respect of all properties serviced by the North Eton Biocycle System, a factor charge will be set to recover the costs associated with maintaining this system. The levy will be set to recoup the ongoing maintenance costs of this system and depreciation. Council will undertake minor plant upgrades, where applicable and cost effective, in order to maintain the plant in an efficient operational condition.
- 1.13** A factor charge referred to in paragraphs 1.01 to 1.12 are as set out below for those parts of the sewerage area as detailed on [Map No. 2010/22(a)], [Map No. 2010/22(b)] and [Map No. 2010/22(c)] attached signed for identification by His Worship the Mayor, and the Chief Executive Officer on this date.

SEWERAGE CHARGES for 2009/2010 are: -

Mackay Sewerage Area [Map No. 2010/22(a)], Sarina Sewerage Area [Map No. 2010/22(b)] and Mirani Sewerage Area [Map No. 2010/22(c)]

Factor Charge per Assessment	\$610.40
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For all properties connected to the North Eton Biocycle system

Factor charge per assessment	\$519.80
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1.14 TRADE WASTE

- For the discharge of wastes from industries, business, trade and/or manufacturing premises determined to be discharging wastes into the sewer, the quantity of which exceeds the normal design limits covered by the annual sewerage charges set out in Clause 1.01 to 1.12 hereof, a volumetric waste charge shall be made in accordance with the following formula:

$$VWC = (M - P) * D * VWUC$$

VWC = Volumetric Waste Charge (VWC)

M = Metered Consumption (kl)

P = Pedestal Allowance (45kl) per pedestal

D = Percentage Discharged to Sewer (%) Including an allowance for irrigation.

VWUC = Volumetric Waste Discharge Unit Cost 1.85/kl)

Charged each six months utilising water consumption measured and/or charged for in the previous billing period. These charges will apply to properties in the former Sarina Shire Council or Mirani Shire Council areas in the second half of the year, based on water consumptions billed in the first half of the year.

2. For the discharge of wastes from industries, business, trade and/or manufacturing premises licenced for the discharge of Trade Waste, determined to be discharging wastes into the sewer, the quantity of which exceeds the normal design limits covered by the annual sewerage charges set out in Clause 1.01 to 1.12 hereof, a volumetric trade waste charge shall be made in accordance with the following formula:

$$VTWC = (M - P) * D * VTWUC$$

VTWC = Volumetric Trade Waste Charge (VTWC)

M = Metered Consumption (kl)

P = Pedestal Allowance (45kl) per pedestal (not applicable where discharge separately metered)

D = Percentage Discharged to Sewer (%) Including an allowance for irrigation. (100% where discharge separately metered)

VTWUC = Volumetric Trade Waste Discharge Unit Cost (\$1.85/kl)

Charged each six months utilising water consumption measured and/or charged for in the most recent billing period.

3. For the discharge of wastes from industries, business, trade and/or manufacturing premises licensed for the discharge of Trade Waste, with a Category 3 approval, an additional Trade Waste Conveyance and Treatment Charge shall be made in accordance with the following formula:

$$C = V * n_1 * x_1 / 1000 + V * n_2 * x_2 / 1000 + V * n_3 * x_3 / 1000 + V * n_4 * x_4 / 1000 + V * n_5 * x_5 / 1000 \text{ where}$$

C is the Conveyance and Treatment Charge for the period of discharge in Australian dollars; and

V is the volume (as determined pursuant to **section 11.2 of Mackay Water's Trade Waste Management Plan**) of Category 3 Trade Waste discharged during the period of discharge (kL); and

n₁, n₂, n₃, n₄, n₅, n₆ are the unit charge rates determined by the Council below for pollutants N₁, N₂, N₃, N₄, N₅, (\$/kg); and

x₁, x₂, x₃, x₄, x₅, are the average concentrations of pollutants N₁, N₂, N₃, N₄, N₅, (mg/l); and

N₁ is TSS (Total Suspended Solids).

N₂ is COD (Chemical Oxygen Demand).

N₃ is O&G (Oil and Grease) or THc (Total Hydrocarbons).

N₄ is TKN (Total Kjeldahl Nitrogen).

N₅ is TP (Total Phosphorus).

Trade Waste Conveyance and Treatment Charge

n₁ – Total Suspended Solids = \$0.78/kg

n₂ - Chemical Oxygen Demand = \$0.43/kg

n₃ - Oil and Grease or Total Hydrocarbons = \$1.42/kg

n₄ – Total Kjeldahl Nitrogen = \$2.42/kg

n₅ - Total Phosphorous = \$4.18/kg

Charged each six months utilising water consumption measured and/or charged for in the most recent billing period.

4. For the discharge of wastes from industries, business, trade and/or manufacturing premises licensed for the discharge of Trade Waste, with a Category 3 approval, determined to be discharging wastes into the sewer, the strength of which exceeds the maximum sewer admission limits (based on the limits applicable to the type of business), an additional Penalty Conveyance and Treatment Charge shall be made in accordance with the following formula:

$$C_p = V \cdot n_{11} \cdot x_1 / 1000 + V \cdot n_{12} \cdot x_2 / 1000 + V \cdot n_{13} \cdot x_3 / 1000 + V \cdot n_{14} \cdot x_4 / 1000 + V \cdot n_{15} \cdot x_5 / 1000 \text{ where}$$

C_p is the Penalty Conveyance and Treatment Charge for the period of discharge in Australian dollars; and

V is the volume (as determined pursuant to **section 11.2 of Mackay Water's Trade Waste Management Plan**) of Category 3 Trade Waste discharged during the period of discharge (kL); and

n_{11} , n_{12} , n_{13} , n_{14} , n_{15} , are the penalty unit charge rates determined by the Council below for pollutants N_1 , N_2 , N_3 , N_4 , N_5 , (\$/kg); and

x_1 , x_2 , x_3 , x_4 , x_5 are the average concentrations of pollutions N_1 , N_2 , N_3 , N_4 , N_5 (mg/l); and

N_1 is TSS (Total Suspended Solids).

N_2 is COD (Chemical Oxygen Demand).

N_3 is O&G (Oil and Grease) or THc (Total Hydrocarbons).

N_4 is TKN (Total Kjeldahl Nitrogen).

N_5 is TP (Total Phosphorus).

Trade Waste Conveyance and Treatment Charge

n_{11} – Total Suspended Solids = \$1.25/kg

n_{12} - Chemical Oxygen Demand = \$1.25/kg

n_{13} - Oil and Grease or Total Hydrocarbons = \$1.25/kg

n_{14} - Total Kjeldahl Nitrogen = \$1.25/kg

n_{15} - Total Phosphorous = \$1.25kg

Charged each six months utilising water consumption measured and/or charged for in the most recent billing period.

The symbol * in this section is defined as the multiplication symbol.

2.0 REFUSE REMOVAL AND DISPOSAL

2.01 REFUSE CHARGE

In respect of each House, unit that is a lot that is part of a body corporate, Granny Flat or Flat designed for separate residential occupation and whether occupied or not, one factor charge.

Where a refuse service has been provided to any other property, one factor charge per service;

In respect of each additional service requested by the owner/occupier, one factor charge.

- 2.02** For each factor charge levied, the owner or occupier of such premises shall be entitled to have one standard wheelie bin of house refuse removed weekly.

CLEANSING CHARGES for 2009/2010 are: -

- (a) Factor Charge Refuse Service \$189.40

3.0 WATER UTILITY CHARGES

3.01 COMMERCIAL AND INDUSTRIAL PROPERTIES AND PROPERTIES WITH LAND USES OTHER THAN RESIDENTIAL AND VACANT LAND

In respect of each separately surveyed parcel of land on which is erected one or more buildings, or vacant land to which a metered supply has been connected, used or intended for use for commercial or industrial purposes including retirement villages or equivalent, hotels, motels and caravan parks or for any purpose other than a residential purpose, referred to in Clause 3.02 hereof, charges shall be assessed on:

- (i) a per factor basis, on the number of factors as detailed hereunder and where more than one use occurs on the land the number of factors charged will be the sum of that applying to each use; and
- (ii) on a consumption basis.

3.02 FACTOR BASIS – CRITERIA FOR FACTOR ALLOCATION COMMERCIAL/INDUSTRIAL PROPERTIES

.75 of one Factor (or equivalent charge)

Residential Unit in a retirement Village or equivalent, that is not a part of a body corporate. Per unit.

One Factor

Vacant Commercial or Industrial land to which a metered water supply has been connected, Carpark 1 Level, Cemetery, Club – Non Business / Sports Field, Plant Nursery, Offices/Shops/Commercial Recreation Premises (floor area less than 51m²), Outbuilding, Parks and Gardens, Transformer, Sub-Station, Walkway, Advertising Hoarding, Jetty, Motel Units that are part of a Body Corporate. Each additional meter connected to a property.

Three Factors

Caravan Park (less than 51 van sites), Carpark 2 levels, Child Care facility or kindergarten, Church/Church Hall/Community Hall, Club – Licensed or Sporting (run as a business), Community Protection Centre, Construction Site (Commercial/Industrial), Forestry and Logs (less than 10 hectares), Funeral Parlour, Guest House, Hostel (less than 3 levels), Industry – Light/Service/Offensive (gross floor area less than 501m²) Library/Museum/Art Gallery/Zoo, Marina (non-residential), Offices/Shops/Commercial Recreation Premises (gross floor area 51-250m²), Outdoor Storage Area (less than 2,025m²), Restaurant (not licensed), Sales Area – Outdoor (less than 2,025m²), Service Station, Welfare Institution/Day Care Centre.

Four Factors

Car Park 3-4 levels, Caravan Park 51-100 van sites, Day (non-boarding) School less than 101 pupils, Drive-in Shopping Centre less than 4,050m², Guest House/Hostel 3-4 levels, Hotel/Motel less than 3 levels, Industry – Light/Service/Offensive – gross floor area 501-1,125m², Offices/Shops/Commercial Recreation Premises less than 3 levels 251-500m², Outdoor Storage Area 2,025-4,050m², Restaurant – Licensed (including floating), Sales Area Outdoor 2,025-4,050m², Tourist Attraction less than 4,050m², Theatre/Cinema – Single, Drive-in Theatre, Laguna Quays Resort Golf Courses, Bureau of Sugar Experiment Station facility at Te Kowai.

Five Factors

Retirement Village or equivalent - (Administration, recreation and other common areas)

Six Factors

Airfield, Caravan Park greater than 100 van sites, Day (non boarding) School 101-500 pupils, Drive-In Shopping Centre 4,050-7,500m², Drive-In Theatre, Forestry and Logs 10-40 hectares, Industry – Extractive less than 10,001m², Industry – Light/Service/Offensive – gross floor area 1,126-2,000m², Offices/Shops/Commercial Recreation Premises gross floor area 501-1,012m², Oil/Fuel Depot (including refinery) (Licensed Capacity less than 1,000,000 litres) Showgrounds/Racecourse, Tourist Attraction 4,050-10,000m².

Eight Factors

Boarding Schools less than 101 Boarders, Car Park greater than 4 levels, Club – licensed or Sporting (run as business) 3-4 levels, Day (non-boarding) Schools greater than 500 Pupils, Drive-in Shopping Centre 7,501-10,000m², Hotel/Motel 3 levels, Guest House/Hostel 5-6 levels, Industry – Light/Service/Offensive – gross floor area 2,001-3,000m², Offices/Shops/Commercial Recreation Premises gross floor area 1,013-3,500m², Outdoor Storage greater than 4,050m², Tertiary Residential College, Theatre, Cinema Complex (not part of a drive-in shopping centre) (2-3 auditoriums), Welfare Institution, Nursing/Retirement Home – Non Medical less than 51 beds, sales area – outdoor (more than 4050m²).

Ten Factors

Forestry and Logs greater than 40 hectares, Guest House, Hostels greater than 6 levels, Hospitals less than 51 beds, Industry – Light/Service/Offensive – gross floor area 3,001-4,000m², Offices/Shops/Commercial Recreation Premises gross floor area 3,501-5,500m², Tavern, Theatre/cinema complex (not part of a drive-in shopping centre) (4-6 auditoriums).

Fifteen Factors

Drive-In Shopping Centre 10,001-15,000m², Hotel/Motel 4 levels, Industry – Extractive 10,001-20,000m², Industry – Light/Service/Offensive – gross floor area 4,001-5,500m², Offices/Shops/Commercial Recreation Premises gross floor area greater than 5,500m², Oil/Fuel Depot (including refinery) Licensed Capacity 1,000,000 to 25,000,000 litres, Tourist Attraction greater than 10,000m², Tertiary Education Institution less than 501 Students, Welfare Institution/Nursing Home/Retirement Home – Non Medical 51-100 beds, Theatre/cinema complex (not part of a drive-in shopping centre) (more than 6 auditoriums).

Twenty Factors

Brewery, Bulk Sugar Terminal, Distillery, Boarding School (greater than 100 Boarders), Club – Licensed or Sporting (run as a Business) greater than 4 levels, Drive-In Shopping Centre 15,001-60,000m², Hospital – greater than 50 beds, Hotel/Motel greater than 5 levels, Industry – Heavy, Industry – Light/Service/Offensive – gross floor area greater than 5,500m², Oil, Fuel Depot (including refinery) (licensed capacity greater than 25,000,000 litres) , Tertiary Education Institution (501-1000 Students), Welfare Institution / Nursing/Retirement Home – Non Medical greater than 101 beds, Sugar Mill (including Sugar Factory or Refinery).

Thirty Factors

Laguna Quays Resort Golf Lodge, Laguna Quays Resort Administration and Maintenance Precincts.

One Hundred and Twenty Factors

Bulk Coal Terminal, Power Station, Tertiary Education Institution (1001-5000 Students), Drive-In Shopping Centre greater than 60,000m².

Three Hundred Factors

Mackay Seaport Precinct (all areas serviced by the bulk supply)

3.03 RESIDENTIAL PROPERTIES

In respect of each separately surveyed parcel of land on which is erected one or more buildings, or vacant land to which a metered water supply has been connected, used or intended for use for the residential purposes referred to herein, charges shall be assessed on:

- (i) a per factor basis, on the number of factors as detailed hereunder, and where more than one use occurs on the land, the number of factors charged will be the sum of that applying to each use; and
- (ii) on a consumption basis.

3.03.1 FACTOR BASIS – CRITERIA FOR FACTOR ALLOCATION RESIDENTIAL PROPERTIES

.75 of one Factor (or equivalent charge)

Multi-unit residence (flat) that are not part of a body corporate.
(Per unit or flat.)

One Factor

Single Unit Residence, vacant land to which a metered water supply has been connected. Each additional meter connected to an assessment.

3.04 VACANT LAND

The following is the basis of assessing charges on vacant land to which a metered water supply has not been connected, which is passed by a water main, intended as a source of supply:

Each separately surveyed parcel of land shall be assessed vacant water charges, with the following exceptions, that is to say:

Any parcel of land exceeding four (4) hectares in area or any caneland of any area whatsoever, included in a Rural Zone under the Planning Scheme relevant to Mackay Regional Council and which is:

- (a) Located outside the preferred future dominant land use area relating to urban lands as shown on the Strategic Plan for Mackay City, and
- (b) In the case of the Eton Water Supply, is located outside the Township of Eton as delineated on the, Planning Scheme relevant to Mackay Regional Council, maps, and
- (c) In the case of the Water Supply to Bakers Creek/Dundula, is located outside the Township of Bakers Creek as delineated on the, Planning Scheme relevant to Mackay Regional Council, maps.

Where an application is received by Council for a supply of water to a parcel of land which is exempted from payment of vacant water charges under this Policy, and the use of such land does not involve a Rezoning, Consent usage or Reconfiguration approval, then before a connection of water is made, the applicant shall make a headworks contribution to

Council in accordance with the Policy of Council relating to the proposed use in the particular Water Supply Area.

In respect of vacant land, charges shall be assessed at the following factor per lot:

	<u>No. Factors Charged</u>	<u>Factor Type</u>
Residential Lots	1	Residential
Commercial or Industrial Lots	1	Commercial/Ind

3.05 CONSUMPTION BASIS – TARIFF LEVELS

Metered Water charges applicable to each assessment in respect of all metered properties shall be in addition to the factor charge and shall be determined by Council resolution.

The consumption allowances and tariff levels applicable to properties shall be calculated in accordance with the following scale.

(a) General Consumption Tariffs

For all water consumed, the following tariffs apply: -

Tariff 1 – Up to and including 150kl per half-yearly period.

Tariff 2 – Greater than 150kl per half-yearly period.

(Includes water supplied to Mackay Port Authority – Mackay Harbour)

(b) Laguna Quays Integrated Resort

All water consumed shall be charged for at a rate to be determined by Council.

(c) Purchase of Water in Bulk

All water purchased for consumption shall be charged for at a rate to be determined by Council.

(d) Untreated Water Supplied to Bureau of Sugar Experiment Station facility at Te Kowai, and to the Botanic Gardens

All water purchased for use shall be charged for at a rate to be determined by Council.

(e) Community Sporting Facilities

Defined as premises used as community sporting facilities where a Rates Remission for Non-profit Community Organisations has been granted all water consumed shall be charged for at a rate to be determined by Council.

(f) Recycled Waste Water (Bakers Creek)

All water purchased for use shall be charged for at a rate to be determined by Council.

3.06 WATER EXTENSION SCHEMES

In respect of all properties intended for servicing under a water extension scheme, and where Council has incurred costs in relation to that water extension scheme, Council shall determine by resolution a proportional factor charge in lieu of the factor charge referred to in paragraphs 3.01 to 3.04, which shall be charged against each property intended for servicing under the water extension scheme on a basis as detailed in sections 3.01 to 3.04 as though it were serviced.

WATER CHARGES (PER FACTOR) for 2009/2010 are: -

(a) Factor Charge – Commercial/Industrial	\$236.10
(b) Factor Charge – Residential	\$236.10

CONSUMPTION CHARGES (PER KILOLITRE) are: -

(a) Tariff 1	\$1.13
Tariff 2	\$1.70
(b) Laguna Quays Resort	\$1.13
(c) Bulk Purchases	\$2.20
(d) Untreated Water Supplied to Bureau of Sugar Experiment Station facility at Te Kowai, and to the Botanic Gardens	\$0.62
(e) Community Sporting Facilities (As Defined)	\$1.13

APPLICATION OF WATER CONSUMPTION CHARGES

In accordance with the provisions of Section 973(7) of the *Local Government Act 1993* consumption charges shall apply as from the last reading date in the preceding financial year until otherwise amended by Council.

In accordance with the provisions of Section 973(11) of the *Local Government Act 1993* water meter readings taken within fourteen (14) days before or after the expected half-yearly reading date will be deemed to have been taken on that date.

11. REGULATORY FEES

Regulatory fees are set at, or below, a level, which is expected to raise enough funds to meet the cost of each regulatory scheme.

The regulatory fees set by the Council are shown in the Register of Regulatory Fees.

12. OTHER FEES AND CHARGES

Fees other than regulatory fees are contained in the Councils schedule of fees and charges. They are set at levels considered appropriate under the various legislative authorities.

13. REBATES AND OTHER RATES CONCESSIONS:

In accordance with Chapter 14 Part 6 of the *Local Government Act 1993* as amended, the Council will give the following concessions: -

- a) to allow eligible pensioners a concession of 25% of the General Rate, with a maximum Remission allowable of \$226.00.
- b) to allow eligible pensioners a further concession by extending the terms and conditions of Item 14 – Discount for Prompt Payment, to include unpaid rates and charges where those rates and charges are paid in full by a date to be set within two weeks before the last working day of the rating period in which the levy is raised.
- c) eligible pensioners are those ratepayers who have applied and conformed with the State Governments Guidelines for pensioner remission at the time of rating.
- d) Further Concessions are also available as per Council's Revenue Policy and Rates Relief Policy.

14. TIME IN WHICH RATES MUST BE PAID:

In accordance with the provisions of Section 1014 of the *Local Government Act 1993*, the rates and charges levied by Council must be paid within thirty (30) clear days after the notice is issued except for pensioners who have applied and conform with the State Government Guidelines for pensioner remission at the time of rating. The due date for payment for approved pensioners will be as per the concessions above. This exception may not apply to metered water accounts.

15. DISCOUNT FOR PROMPT PAYMENT:**All Ratepayers**

In accordance with the provisions of Section 1019 of the *Local Government Act 1993*, discount at the rate of ten percent shall be allowed on the following rates and charges provided they, together with all arrears of rates and charges in respect of the land, excluding however, State Fire Service Levies, are paid on or before the due date.

- Differential General Rates
- Water Utility Charges (Excluding Metered Water Accounts)
- Sewerage and Cleansing Utility Charges

Discount will not be allowed on any Separate or Special Rates or Charge, nor the State Government Fire Services Levy.

Allowance of discount on payments received after the discount date is covered in Financial Services Policy FIN07 – Discount on Rates After Discount Date.

16. INTEREST ON OVERDUE RATES 2009/2010:

In accordance with the provisions of Section 1018 of the *Local Government Act 1993*, Overdue Rates bear interest at the rate of eleven percent per annum compounded monthly, to be calculated from the end of the financial half year in which they fall due.

17. FUNDING OF DEPRECIATION

Provision is made for funding of depreciation to ensure that infrastructure capability and capacity is sufficient for projected growth.

Council will generally set rates and charges to provide sufficient revenue to fund depreciation at an appropriate level relative to Council's asset management and replacement plans.

Council will seek to maximize the use of subsidies and grants and in some cases, may make an election not to replace an asset at the end of its useful life.

Where Council expects to receive a subsidy or grant for the replacement of particular assets, Council may elect not to fund depreciation on the proportion of the asset so funded. Also, where an asset will not be replaced upon the expiration of its life, Council may elect not to fund depreciation on this asset.

Council seeks wherever possible to fully fund depreciation within the financial constraint of the capacity to pay of its ratepayers. These depreciation charges may however be applied to new capital projects in any financial year. Also any change to the level of works constructed or the valuation of non-current assets during the year may impact upon the funded amount.

18. OPERATING CAPABILITY OF THE LOCAL GOVERNMENT

The intention of the Council is to maintain the assets and Community facilities of Council at an affordable level in conjunction with the provision of additional goods and services to satisfy the needs of the expanding population of the Mackay Regional Council area.

Council is endeavouring to meet the significant new demands being placed on it, although with no probable increases in grants from the Grants Commission along with reducing state water and waste water subsidies and the requirement to develop infrastructure, it will not be possible to satisfy all the needs.

19. PROVISIONS

Council will ensure funds are available to cover 100% of the current liability of Long Service Leave and of Annual Leave. Council intends to maintain a provision to meet the present value of the discounted cash flows of the non-current portion of employee's Long Service Leave as calculated by Council's own Long Service Leave probabilities, which have been established taking into account past leave trends. This provision will not necessarily be cash backed.

20. PHYSICAL AND SOCIAL INFRASTRUCTURE COSTS

Mackay Regional Council is responsible for administering the planning schemes of three pre-merger Council jurisdictions, being Mackay City Council, Mirani Shire Council and Sarina Shire Council. Under these schemes, developers contribute towards the funding for construction of community infrastructure assets including transport, public parks and community land, water supply and sewerage and stormwater.

Council also raises some of its community infrastructure funding through grants and subsidies provided by the Queensland State Government and the Commonwealth Government of Australia.

Funds are raised from developers through contributions associated with development conditions and other instruments governed by the Integrated Planning Act 1997. Planning scheme policies detail the standards of construction and the basis of contributions provided by developers.

Planning scheme policies for developer contributions currently administered by the recently amalgamated Mackay Regional Council are as follows:-

Mackay City Planning Scheme

Policy 16.01 – Transport Network Contributions;
Policy 16.02 - Parks Contributions Policy Parks and Community Land;
Policy 16.03 - Water Supply and Sewerage; and
Policy 16.04 – Stormwater Trunk Infrastructure.

Mirani Shire Plan

Policy 1 - Water Supply and Sewerage Headworks;
Policy 2 - External Roadworks; and
Policy 3 - Parkland.

Sarina Shire Planning Scheme

Policy 3 - Provision of Parks;
Policy 10 - Water Supply and Sewerage Headworks;
Policy 11 - Stormwater Drainage;
Policy 12 - External Roadworks; and
Policy 13 - Public Car Parking.

Council is also examining policy options in relation to raising contributions from developers for car parking in the Mackay City Centre.

It is anticipated that an Infrastructure Charges Schedules (ICS) will replace the existing scheme policies as part of a Priority Infrastructure Plan (PIP) prior to the expiry of the policies.

21. COMMUNITY SERVICE OBLIGATIONS

Council has adopted policy 006, which provides the framework for identification of Community Service Obligations, enforced on its identified Business Units.

22. LIMITATION ON INCREASES IN RATES AND CHARGES

Council has not made a resolution limiting the increases in Rates and Charges.