REVENUE STATEMENT 2025/26





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Pursuant to Section 169(2)(b) of the *Local Government Regulation 2012,* a local government's budget for each financial year must include a Revenue Statement.

REVENUE STATEMENT 2025/26

PART 1 INTRODUCTION

1.1 PURPOSE

In accordance with Section 104(5)(a)(iv) of the *Local Government Act 2009*, and Sections 169(2)(b) and Section 172 of the *Local Government Regulation 2012*, this Revenue Statement inclusive of Attachment 1 (Land Use Codes), has been developed to outline for the 2025/26 financial year and includes:

- (1) the rating categories for rateable land in Council's local government area;
- (2) a description of each rating category;
- (3) the criteria used to decide the amount of cost-recovery fees;
- (4) the criteria used to determine the amount of the charges for business activities that Council conducts on a commercial basis;
- (5) the measures Council has adopted for raising revenue, including:
 - (a) an outline and explanation of the rates and charges to be levied; and
 - (b) the concessions for rates and charges to be granted;
- (6) whether Council has made a resolution limiting an increase of rates and charges.

Council will apply the principles set out in the Revenue Policy for levying rates and charges, granting concessions for rates and charges, recovering overdue rates and charges and cost-recovery methods.

1.2 OTHER ASSOCIATED DOCUMENTS

- (1) Revenue Policy 2025/26
- (2) Rates and Charges Rebate and Concessions Policy (as amended from time to time)
- (3) Debtor Management Policy (as amended from time to time)
- (4) Water Meter Policy (as amended from time to time)

PART 2 ADMINISTRATION

2.1 ISSUE OF RATES

Rates and charges will be levied half yearly by a rate notice generally issued in August or September and February or March each financial year.

2.2 PAYMENT PERIOD

All rates and charges referred to in this policy shall be levied and payable within thirty (30) clear calendar days after the rate notice has been issued, except where otherwise determined by Council.

2.3 PROMPT PAYMENT DISCOUNT

The general rates levied for the 2025/26 financial year shall be subject to a discount of 5% if paid within the discount period of 30 days after the date of issue of the rate notice, provided that:

- (1) all of the aforementioned rates and charges are paid within 30 days of the date of issue of the rate notice;
- (2) all other rates and charges appearing on the rate notice (that are not subject to a discount) are paid within 30 days after the date of issue of the rate notice; and
- (3) all other overdue rates and charges relating to the rateable assessment (including interest thereon to the date of payment) are paid within 30 days of the date of issue of the rate notice.

2.4 INTEREST ON OVERDUE RATES OR CHARGES

- (1) All rates and charges become overdue if they remain unpaid on the day after the due date for payment which is 30 clear days from the date of issue of the rate notice.
- (2) Rates and charges which remain unpaid after the due date will incur interest at the maximum rate prescribed within section 133 of the *Local Government Regulation 2012* at a rate of 12.12% per annum compounding on daily balances.
- (3) Interest will similarly apply to all overdue rates where a concession for rates or charges has been granted pursuant to any other Council Policy or provision of the *Local Government Act 2009* or the *Local Government Regulation 2012*, except where otherwise provided.

2.5 PAYMENTS IN ADVANCE (LUMP SUM OR BY SEPARATE AMOUNTS)

Council offers ratepayers the opportunity to pre-pay rates either as a lump sum or through regular prepayments. The latter has the effect of breaking up an estimate of the annual rates amount into smaller, more manageable amounts. The aim is to pay all of the rates and charges off before the end of the discount period of 30 days after the date of issue of the rate notice.

Interest is not paid by Council to ratepayers on any credit balances.

2.6 RECOVERY OF OVERDUE RATES & CHARGES

Council requires payment of all rates and charges within thirty (30) calendar days from date of issue of the relevant rate notice and has an obligation to diligently recover overdue rates and charges. In exercising its recovery powers, Council will be guided by the principles as set out in the Revenue Policy and shall apply the rates and charges recovery process as outlined in Council's Debtor Management Policy.

2.7 ADMINISTRATION

(1) **Discount for prompt payment**

For the purpose of determining eligibility for the prompt payment discount, payment is deemed to be received on or before the due date if receipted at a Council Service Centre, an approved agency; or paid by electronic means, if the payment is recorded in Council's accounts on or before the due date.

(2) Payments made after the due date

It is acknowledged that there are occasions when payment by the due date is not achieved through circumstances beyond the control of the ratepayer. Section 130 (10) of the *Local Government Regulation 2012* provides Council with a discretionary power to still allow the discount for prompt payment of rates or charges in such circumstances.

(3) What will be considered by Council to be beyond a ratepayer's control -

- (a) Illness involving hospitalisation and/or incapacitation of the ratepayer at or around the time of the rates being due for discount;
- (b) The death or major trauma (accident/ life threatening illness/ emergency operation) of the ratepayer and/or associated persons (i.e. spouse, children or parents) at or around the time of the rates being due for discount;
- (c) The loss of records resulting from factors beyond the ratepayer's control (e.g. fire, flood etc.);
- (d) An administrative error at the Department of Natural Resources and Mines which resulted in the rates notice being incorrectly addressed by Council;
- (e) The return of the rate notice to Council although correctly addressed through no fault or instigation of the ratepayer and beyond the ratepayer's reasonable control; or
- (f) An administrative error on the part of Council in this case a discount equivalent to other ratepayers will be provided.

(4) What won't be considered by Council to be beyond a ratepayer's control -

- (a) Failure of the ratepayer to ensure that Council was given correct notification of the service address for the service of rate notices prior to the issue of the relevant rate notices;
- (b) Payments made by electronic means (BPay) on the due date but after the designated, published cut-off time of the ratepayer's financial institution and therefore processed by that financial institution after the due date unless evidence can be provided that an external factor has prevented the payment by this due date (for example multiple days of power failure/ disconnection to power supply) and the ratepayer has a history of timely payments and signs a statutory declaration outlining reasons; or
- (c) Delays due to the post. Council now provides a number of payment methods including payment at any Post Office or by phone.

PART3 GENERAL RATES

3.1 GENERAL RATES

General rates are levied on all rateable properties in the local government area and are calculated on the basis of the value of land. The value of land is determined by the Department of Resources according to:

- in the case of rural land, its unimproved capital value; or
- in all other cases, its site value.

Council will make and levy differential general rates for the financial year ending 30 June 2026, on all rateable land in Council's area.

Where Council is deciding that a parcel of land is intended to be used for a particular purpose or has the potential to be used for such a purpose, it will have regard to, amongst other things, any improvements to, or activities being undertaken on, the land.

Further, Council delegates to the Chief Executive Officer the power (contained in sections 81(4) and (5) of the *Local Government Regulation 2012*) to identify the rating category to which each parcel of rateable land in Council's area belongs.

Table 1 – Rating Categories

Category	Rating Category/Description	Identification (land to which the Primary Rate in Land Use Codes the Dolla apply)		otion which the Primary Rate in Land Use Codes the Dollar		ription which the Primary Rate in Land Use Codes the Dollar		Min General Rate	
1	Residential A (\$1 to \$40,000) - Land used or capable of being used for residential purposes which has a rateable value equal to or greater than \$1 but less than or equal to \$40,000	01,02,03,06,08,09,72	0.017900	\$519					
2	Residential B (\$40,001 to \$70,000) - Land used or capable of being used for residential purposes which has a rateable value of more than \$40,000 but less than or equal to \$70,000	01,02,03,06,08,09,72	0.017236	\$759					
3	Residential C >\$70,000 - Land used or capable of being used for residential purposes which has a rateable value of more than \$70,000	01,02,03,06,08,09,72	0.011934	\$1,209					
4	Not in use								
5	Lge Housesite or Sml Rural & Rural Res- A (<=\$40,000) - Land used or capable of being used for rural residential, residential or rural purposes which has an area of more than 1 hectare but less than 20 hectares and a rateable value of less than or equal to \$40,000, which is not otherwise categorised	ed for rural poses which has an ss than 20 hectares or equal to \$40,000,		\$693					
6	Lge Housesite or Sml Rural & Rural Res- B (\$40,001-\$70,000) - Land used or capable of being used for rural residential, residential or rural purposes, which has an area of more than 1 hectare, but less than 20 hectares and a rateable value of more than \$40,000 and less than or equal to \$70,000, which is not otherwise categorised	03,04,05,06,60- 87,89,93,94	0.017118	\$1,087					

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
7	Lge Housesite or Sml Rural & Rural Res- C (\$70,001-\$200,000) - Land used or capable of being used for rural residential, residential or rural purposes which has an area of more than 1 hectare but less than 20 hectares and a rateable value of more than \$70,000 and less than or equal to \$200,000, which is not otherwise categorised	03,04,05,06,60- 87,89,93,94	0.009590	\$1,310
8	Lge Housesite or Sml Rural & Rural Res-D (>\$200,000) - Land used or capable of being used for rural residential, residential or rural purposes, which has an area of more than 1 hectare but less than 20 hectares and a rateable value of greater than \$200,000, other than land included in categories 81 or 82, which is not otherwise categorised	03,04,05,06,60- 87,89,93,94	0.008796	\$2,076
9	Rural >=20ha - <80ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 20 hectares but less than 80 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.004312	\$702
10	Rural 80 to <1,000ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 80 hectares but less than 1,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.002099	\$850
11	Rural 1,000 to< 5,000ha - Land used or capable of being used for rural purposes, which has an area equal to or greater than 1,000 hectares but less than 5,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.001729	\$850
12	Rural 5,000 to< 15,000ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 5,000 hectares but less than 15,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.001482	\$1,024
13	Rural 15,000 to < 25,000ha- Land used or capable of being used for rural purposes which has an area equal to or greater than 15,000 hectares but less than 25,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.001307	\$4,071
14	Rural 25,000 to 50,000ha - Land used or capable of being used for rural purposes which has an area equal to or greater than 25,000 hectares but less than or equal to 50,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.001400	\$5,368

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
15	Rural >50,000ha - Land used or capable of being used for rural purposes which has an area greater than 50,000 hectares, other than land included in categories 81 or 82, which is not otherwise categorised	04,05,06,60-89,93,94	0.001245	\$10,572
16	Pump Sites and Bores - Land owned by one or more persons for the purpose of stock water or bore supplies used to water stock or supply domestic premises	95	0.014509	\$367
17	Intensive Animal Ind (1,000-1,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 1,000 and less than or equal to 1,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$1,906
18	Intensive Animal Ind (2,000-2,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 2,000 and less than or equal to 2,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$3,810
19	Intensive Animal Ind (3,000-3,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 3,000 and less than or equal to 3,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$5,715
20	Intensive Animal Ind (4,000-4,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 4,000 and less than or equal to 4,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$7,632
21	Intensive Animal Ind (5,000-7,499 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 5,000 and less than or equal to 7,499 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$9,543
22	Intensive Animal Ind (7,500-9,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 7,500 and less than or equal to 9,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$14,284

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
23	Intensive Animal Ind (10,000-14,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 10,000 and less than or equal to 14,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$19,043
24	Intensive Animal Ind (15,000-19,999 SCU) - Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of more than or equal to 15,000 and less than or equal to 19,999 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$28,564
25	Intensive Animal Ind (>=20,000 SCU) Land used or intended for use, in whole or in part, for the purposes of Intensive Animal Industry requiring approval by Council or requiring licensing as an Environmentally Relevant Activity and having an approved capacity of greater than or equal to 20,000 standard cattle units (SCU)	62,65 or 66 or has an alternative land use with an intensive animal industry approval	0.002002	\$38,083
26	Accommodation, Caravan parks, Hotels and Motels Land used or intended for use, in whole or in part, for the purpose of accommodation, caravan parks, hotels and motels other than land included in categories 59-65	42,43,47,48 and 49	0.009582	\$1,001
27	Commercial - Land used or capable of being used in whole or in part for commercial purposes other than land is included in categories 26, 28 to 30, 37 to 39 and 59 to 65	01,04,06-39,41- 48,72,92,96,97 or 99	0.009500	\$1,001
28	Commercial/Industrial (Community Titles Scheme/Building Unit/Group Title) - Land used or capable of being used in whole or in part for commercial or industrial purposes (Community Title Schemes/ Building Unit/Group Title) other than land is included in categories 26,27, 29,30,37-39 and 59-65	01,04,06-39,41- 48,72,92,96,97 or 99	0.014083	\$1,001
29	Commercial/ Industrial >10Ha - Land used or capable of being used in whole or in part for commercial or industrial purposes which has an area greater than 10 hectares, other than land is included in categories 26 to 28, 30, 37 to 39 and 59 to 65	01,04,06-39,41- 48,72,92,96,97 or 99	0.007984	\$1,001
30	Shopping Centre - Land being used for the purpose of a shopping centre with a gross floor area exceeding 2500m2, where the land is tenanted by either a department store or large supermarket with major onsite parking facilities and/or a number of specialty shops or offices with major onsite parking facilities	12-16	0.051318	\$100,072

Category	ory Rating Category/Description land Land Use Codes apply)		Rate in the Dollar	Min General Rate
31	Community Purposes - Land used for community purposes where the land is operated on a not-for-profit basis and including land used for the purposes of sporting clubs, religious facilities, educational facilities, libraries, parks, showgrounds, racecourses, and cemeteries except where exempt under Section 93 (3) (i) (ii) of the <i>Local</i> <i>Government Act 2009</i>	48, 50 -59	0.003787	\$733
32	Industry - Land used or capable of being used in whole or in part for industrial purposes other than where land is included in categories 17 to 30 or where land is included in categories 59 - 68	01,04,06- 39,41- 48,72,92,96,97 or 99	0.011959	\$1,001
33	Service Stations, Transport Terminals Land used or capable of being used in whole or in part for industrial or commercial purposes other than where land is included in categories 27-29, 32	29,30	0.011043	\$1,001
34	Abattoir< 75,000 kills - Land used in whole or in part as an abattoir with less than 75,000 kills annually	Intentionally left blank	0.009865	\$842
35	Abattoir>= 75,000 kills - Land used in whole or in part as an abattoir with greater than or equal to 75,000 kills annually	Intentionally left blank	0.009865	\$1,019
36	Refinery - Land used in whole or part for the purpose of a gas refinery or separation plant	31	12.433299	\$347,584
37	Transformers< 1MVA- Land used in whole or in part for a transformer with less than 1 MVA	91	0.094255	\$2,683
38	Transformers 1 - 10MVA - Land used in whole or in part for a transformer with 1 or more MVA or less than or equal to 10 MVA	91	0.342395	\$26,808
39	Transformers >10MVA- Land used in whole or in part for a transformer with greater than 10 MVA	91	0.226539	\$80,422
40	 Renewable Energy Generation Facility - Land used in whole or in part for: (a) the generation and/or storage of energy from renewable resources that is connected to the main power grid; or (b) for any purpose ancillary to or associated with (a). 	Intentionally left blank	0.068670	\$30,188
41	Multi-Use Renewable Energy Facility - Land used or intended to be used, in whole or in part for generation and storage of renewable energy from more than one renewable energy system (e.g. solar and battery on the same parcel of land)	Intentionally left blank	0.100842	\$37,318
42	Battery Storage Facility - Land used or intended to be used, in whole or part, to store electricity by means of one (1) or a cluster of Battery Storage Power Stations that is capable of storing at least one (1) megawatt of power and which is not co-located on land being used as a Renewable Energy Generation Facility.	Intentionally left blank	0.897929	\$35,918

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
50	Extractive/Waste A (<=5,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is less than or equal to 5,000tpa	40 or has an alternative land use with an extractive and/or waste receival approval	0.003121	\$1,628
51	Extractive/Waste Ind B (5,001-20,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 5,000tpa and less than or equal to 20,000 tpa.	40 or has an alternative land use with an extractive and/or waste receival approval	0.003121	\$2,035
52	Extractive/Waste Ind C (20,001- 50,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 20,000tpa and less than or equal to 50,000 toa.	40 or has an alternative land use with an extractive and/or waste receival approval	0.003121	\$8,129
53	Extractive/Waste D (50,001-100,000tpa)- Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 50,000tpa and less than or equal to 100,000 tpa	40 or has an alternative land use with an extractive and/or waste receival approval	0.003121	\$16,257
54	Extractive/Waste E (100,001-200,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 100,000tpa and less than or equal to 200,000 tpa	40 or has an alternative land use with an extractive and/or waste receival approval	0.003121	\$32,513
55	Extractive/Waste F (200,001-500,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 200,000tpa and less than or equal to 500,000 tpa	40 or has an alternative land use with an extractive and/or waste receival approval	0.003121	\$48,767
56	Extractive/Waste Ind G (>500,000tpa) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is greater than 500,000tpa	40 or has an alternative land use with an extractive and/or waste receival approval	0.003121	\$97,533

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
57	Extractive/Waste H (1ha-50ha,tpa unknown)- Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is equal to or greater than 1 hectare but less than or equal to 50 hectares	40 or has an alternative land use with an extractive and/or waste receival approval	0.003121	\$8,129
58	Extractive/Waste I (>50ha, tpa unknown) - Land used in whole or in part for the purposes of extractive industry and/or waste processing recycling or disposal activities, where the permitted tonnage of extractive material production and/or waste volumes per annum is unknown and the area is greater than 50 hectares	40 or has an alternative land use with an extractive and/or waste receival approval	0.003121	\$32,513
59	Accommodation Work Camps - D (1-20) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 1 accommodation unit but less than or equal to 20 accommodation units	Intentionally left blank	0.155226	\$4,503
60	Accommodation Work Camps - E (21- 50) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 21 accommodation units but less than or equal to 50 accommodation units	Intentionally left blank	0.688425	\$47,262
61	Accommodation Work Camps - F (51-150) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 51 accommodation unit but less than or equal to 150 accommodation units	Intentionally left blank	0.126425	\$114,779
62	Accommodation Work Camps - G (151-250) - Land used or available for use in whole or in part for the purpose of an accommodation work camp with greater than or equal to 151 accommodation units but less than or equal to 250 accommodation units	Intentionally left blank	0.467981	\$339,817
63	Accommodation Work Camps - A (251-500) - Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 250 accommodation units but less than or equal to 500 accommodation units	Intentionally left blank	0.475970	\$564,860
64	Accommodation Work Camps - B (501-750) - Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 500 accommodation units but less than or equal to 750 accommodation units	Intentionally left blank	0.475972	\$1,127,470
65	Accommodation Work Camps - C (>750) - Land used or available for use in whole or in part for the purpose of a large accommodation work camp with greater than 750 accommodation units	Intentionally left blank	0.475972	\$1,690,076

Category	Rating Category/Description	Identification (land to which the Primary Land Use Codes apply)	Rate in the Dollar	Min General Rate
69	Other Gas & Oil - A (<=6ha) - Land used in whole or part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is less than or equal to 6 hectares other than land included in category 36 or 59-65	31,35 or 36	1.131482	\$34,529
70	Other Gas & Oil - B (>6ha-1,000ha) - Land used in whole or part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is greater than 6 hectares and less than or equal to 1,000 hectares other than land included in category 36 or 59 - 65	31,35 or 37	1.535676	\$55,075
71	Other Gas & Oil·C(>1,000ha) - Land used in whole or in part for or in association or connection with, the extraction, processing or transportation of petroleum or natural gas pursuant to a lease, where the leased area is greater than 1,000 hectares other than land included in category 36 or 59 - 65	31,35 or 38	1.535676	\$135,565
72	Petroleum Leases - A (<=30,000ha) - Petroleum leases issued within the Region with an area equal to or less than 30,000 hectares.	40	2.166281	\$149,575
73	Petroleum Lease - B Conventional gas >10,000ha - Petroleum leases - conventional gas - issued within the Region with an area greater than 10,000 hectares	40	2.166281	\$271,560
74	Petroleum Leases - C (>30,000ha) - Petroleum leases issued within the Region with an area greater than 30,000 hectares	40	2.166281	\$583,052
80	Other Land (not categorised elsewhere) - Land not included in any of the other categories	Intentionally left blank	0.002415	\$834
81	Rural >=\$11M & <\$16.5M - Land used or capable of being used for rural purposes which has a rateable value equal to or greater than \$11,000,000 but less than \$16,500,000	04,05,06,60-89,93,94	0.001608	\$21,363
82	Rural >=\$16.5M - Land used or capable of being used for rural purposes which has a rateable value equal to or greater than \$16,500,000	04,05,06,60-89,93,95	0.001756	\$32,783
83	Carbon Farming =>100,000 ACCU's - Land used or capable of being used for rural purposes that has been issued with 100,000 or more Australian Carbon Credit Units (ACCUs) which is not otherwise categorised	04,05,06,60-89,93,94	0.001828	\$4,071

In accordance with sections 88 and 90 of the Local Government Regulation 2012, owners of rateable land will be informed of the general rating category on their rate notice in which their land has been included and that they have the right of objection to the category to which their land is allocated. All objections must be submitted to Council's Chief Executive Officer, and the only basis for objection will be that at the date of issue of the rate notice, having regard to the descriptions adopted by Council, the land should be in another rating category.

Where the rateability of any land alters during the year, adjustment to the differential general rate will be made from the date such changes become effective.

3.2 MINIMUM GENERAL RATES

Within each differential rating category, a minimum general rate has been fixed by Council pursuant to Section 77 of the *Local Government Regulation 2012* to ensure all ratepayers contribute a minimum equitable amount towards Council's general revenue requirements. *Table 1- Rating Categories* details the minimum general rate fixed by Council for each differential rating category.

3.3 DISCOUNTED VALUATION PERIOD

The value of the relevant parcel held for development will be discounted by 40% for rating purposes in accordance with section 50(2) of the *Land Valuation Act 2010*.

The discounted valuation period, for the relevant parcel held for development, will end in accordance with section 50(3) the Land Valuation Act 2010.

Any parcels of land held for development under this legislation will be placed into the general rating category in which they would normally be situated.

3.4 LIMITATION OF INCREASE IN THE DIFFERENTIAL GENERAL RATE

In the 2025/26 financial year, Council will not, pursuant to section 116 of the *Local Government Regulation 2012*, be limiting any increases to a differential rating category as identified in *Table 1 – Rating Categories*.

3.5 MISCELLANEOUS

- (1) If there is doubt about the rating category into which a parcel of rateable land is to be categorised, a delegate approved by the Chief Executive Officer may carry out an inspection of the land pursuant to Section 85 of the *Local Government Regulation 2012* and make a recommendation for the Chief Executive Officer's consideration.
- (2) The Maranoa Planning Scheme may be referred to in determining the applicable rating category for land, unless the context of the rating category description, or this Revenue Statement, otherwise requires.
- (3) As noted above, for sections 81(4) and 81(5) of the *Local Government Regulation 2012*, Council shall delegate to the Chief Executive Officer (CEO) the power to identify the rating category into which each parcel of rateable land in the local government area belongs.
- (4) When a utility (water, sewerage or garbage) service has commenced/removed during the financial year or is found to have been commenced (and not currently being charged) or removed a rate adjustment will take effect from the date of commencement/removal or the start of the current rating period (whichever is earlier). A supplementary rate notice may be issued to the ratepayer.

3.5.1 DEFINITIONS

- (a) **Rateable Land** is defined by section 93 (2) of the *Local Government Act 2009* as any land or building unit, in the local government area, that is not exempted from rates.
- (b) **Use:** Reference to the 'use' of land in terms of the rating category descriptions, includes use of the land by any party, irrespective of whether:
 - (a) that use is carried out, controlled, authorised, or otherwise permitted by the landowner; or
 - (b) the landowner derives any income or benefit from that use of the land.
- (c) **Petroleum Lease:** includes a petroleum lease under the *Petroleum Act 1923,* or the *Petroleum and Gas (Production and Safety) Act 2004.*
- (d) **Renewable Energy Generation Facility:** is land that is used, in whole or in part, for:
 - i. the generation and/or storage of energy from renewable resources* that is connected to the main power grid; or (b) for any purpose ancillary to or associated with (a) connected to the main power grid; or
 - ii. for any purpose ancillary to or associated with (i)
- * Renewable resources are naturally occurring resources that cannot be depleted and are constantly

naturally replenished. This includes but not limited to solar and wind.

Renewable resources do not include fossil fuels such as gas or coal and facilities extracting or producing energy from these resources are subject to separate rating categories outlined in this statement.

(e) Battery Storage Facility is land used in whole or in part to store electricity by means of one (1) or a cluster of Battery Storage Power Stations, that is capable of storing at least one (1) megawatt of power, and which is not co-located on land being used as a Renewable Energy Generation Facility.

For **categories 59 - 68** the following definitions apply:

- (f) **Available for use:** will be taken to be effective from the date upon which the final plumbing inspection has been passed.
- (g) **Accommodation Work Camp:** is non-resident worker accommodation and refers to the use of premises for:
 - i. accommodation for non-resident workers; or
 - ii. recreation and entertainment facilities for persons residing at the premises and their visitors, if the use is ancillary to the use in paragraph (i).²

Examples include: contractor's camp, construction camp, single person's quarters and temporary workers' accommodation.

- ² Draws on the definition of 'Non-resident workforce accommodation' included in Schedule 1 - Definitions of the Maranoa Planning Scheme.
- An Accommodation Work Camp will be considered to be not operational when all infrastructure (buildings, water and sewerage lines etc.) are removed from the site, or if the site has been abandoned by a third party.

PART 4 WASTE MANAGEMENT UTILITY CHARGES

- 4.1 Pursuant to Section 94 of the *Local Government Act 2009*, and Section 99 of the *Local Government Regulation 2012*, Council will make and levy waste management utility charges for the provision of waste collection services (including the collection, removal, storage and disposal of general waste) as detailed below in *Table 2 Waste Management Utility Charges*.
- **4.2** Waste management utility charges are to be levied in the 2025/26 financial year on all properties, irrespective of the level of service used, within Council's declared waste collection service area
 - (1) The declared waste collection service area will be adjusted as the properties receiving or capable of receiving the service change throughout the 2025/26 financial year.
 - (2) A minimum of one (1) service will be charged to each premises or structure that appears to be in use as a premise or structure that appears to be in use as a dwelling, lived in or occupied or able to be lived in.
 - (3) Where there is more than one structure on land capable of separate occupation, whether it be for residential or business purposes, a charge will be made for each structure. e.g. A waste collection charge will apply to each house, strata titled unit, granny flat, flat secondary dwelling, dual occupancy or other dwelling designed for separate occupation, whether it is occupied or not.

Service Level 2025/26 And Charge			
Domestic Wheelie Bin Service per weekly collection service			
240 Litre wheelie bin (each)	\$311		
Industrial Bin Service – Mitchell & Surrounds Only			
Industrial Bin - 1 weekly collection (each)	\$1,100		
Industrial Bin - 1 fortnightly collection (each)	\$550		

Table 2 - Waste Management Utility Charges

PART 5 SEWERAGE UTILITY CHARGES

- 5.1 Pursuant to Section 94 of the *Local Government Act 2009,* and Section 99 of the *Local Government Regulation 2012,* Council will make and levy sewerage utility charges for the supply of sewerage services by Council, as detailed below in *Table 3 Sewerage Utility Charges.*
- **5.2** Sewerage utility charges are to be levied in the 2025/26 financial year on all properties, connected and/or not-connected, within Council's declared sewerage service areas.
 - (1) An annual sewerage utility charge will be levied on each individual land parcel (whether connected, not-connected or vacant) within Council's defined sewerage service areas in accordance with the following:
 - a) Single residential properties are levied for the first pedestal only. No additional charges apply for extra pedestals.
 - b) Flats, units and residential strata title properties are levied per flat, unit or strata title unit for the first pedestal only. No additional charges apply for extra pedestals.
 - c) Non-residential / Non-strata properties are levied per sewerage pedestal. Example commercial premises with three (3) pedestals will attract a charge for each pedestal.
 - d) Non-residential / Strata properties are levied a minimum of one sewerage charge for each strata unit, regardless of whether or not they have an individual sewer connection. Where units have more than one pedestal, a sewerage charge will be levied for each pedestal serving the unit. Each unit owner is levied separately for sewerage charges.
 - e) Where multiple lots are included on one Rate Assessment, a sewerage charge will apply for each lot. Example a house and vacant lot together, two (2) sewerage utility charges will be levied.
 - f) Where a single dwelling is situated across two or more adjoining lots and are included on one Rate Assessment, Council will treat those lots on which the footprint of the building sits as if they were a single lot and will levy one (1) sewerage utility charge.
 - g) A separate charge for trade waste shall be applied to those properties with a Trade Waste Approval.
 - (2) Council may elect to not levy sewerage utility charges against vacant land that is effectively incapable of further development or improvement. The landowner shall be responsible for demonstrating to Council an entitlement to exemption from the commencement of the rating period in which the application is made and approved by Council.

Service Level	2025/26 Annual Charge
Pedestal Charge per property	
Vacant Land	\$255
Urinal (600mm) (1)	\$510
1st Pedestal	\$510
2nd Pedestal	\$440
Additional Pedestals (per pedestal)	\$390
Government Pedestals	\$695
Trade Waste (2)	
Category 0	Nil
Category 1	\$348
Category 2	\$463
Category 3	\$695

Table 3 - Sewerage Utility Charges

(1) - 1 Urinal (600mm) or part thereof = 1 pedestal. Each additional 600mm will be levied as per pedestal charge rates.

(2) - Trade Waste is liquid waste produced by industry, business, trade or Manufacturing premises, other than domestic sewage, illegal substances and stormwater. Definitions are in accordance with Council's Trade Waste Policy.

PART 6 WATER UTILITY CHARGES

Pursuant to Section 94 of the *Local Government Act 2009*, and Sections 99 and 101 of the *Local Government Regulation 2012*, Council will make and levy water utility charges, for the supply of water services by Council as follows:

6.1 METERED POTABLE WATER UTILITY CHARGES

- (1) In the 2025/26 financial year, Council will levy Metered Potable Water Utility Charges on all properties, whether connected and/or not-connected, within Council's defined water reticulation service areas.
- (2) For the period 1 July 2025 to 30 June 2026, Metered Potable Water Utility Charges to be levied on properties within Council's defined water reticulation service areas will comprise:
 - (a) a fixed water access infrastructure charge (the *Metered Potable Water Access Infrastructure Charge);* and
 - (b) a variable charge for each kilolitre of water used/consumed (the *Metered Potable Water Usage Charge).*
- (3) Metered potable water access and usage charges will be levied twice yearly. Council reserves the right to read and levy water usage at intervals other than half yearly for connections as required.
- (4) The Metered Potable Water Access Infrastructure Charge will be levied on the following criteria:
 - (a) Vacant and non-metered properties situated in a potable water area and not serviced with a potable water connection are levied a Metered Potable Water Access Infrastructure Charge equal to 50% of the 20mm meter connection charge.
 - (b) Single residential properties are levied a Metered Potable Water Access Infrastructure Charge based on the size of the water meter servicing the property as the meter size is indicative of the infrastructure required to service the potential size of water user.
 - (c) Where multiple lots are included on one assessment a Metered Potable Water Access Infrastructure Charge will apply for each lot. Example – a house and vacant lot together two (2) potable water access infrastructure charges will apply.
 - (d) Where a single dwelling is situated across two or more adjoining lots and are included on one Rate Assessment, Council will treat those lots on which the footprint of the building sits as if they were a single lot and will levy one Metered Potable Water Access Infrastructure Charge.
 - (e) Non strata units / flats are levied one water access infrastructure charge for each parcel based on the size of the meter/s servicing the block of flats.
 - (f) Properties with multiple connections (including non-strata units/flats with more than one metered potable water meter connected) are levied a Metered Potable Water Access Infrastructure Charge for each connection. Where an assessment comprises a Body Corporate situation, Council will charge as per the provisions of the *Body Corporate and Community Management Act 1997.*
 - (g) Strata title properties are levied a minimum Metered Potable Water Access Infrastructure Charge per strata title lot equivalent to the 20mm meter connection.
- (5) Council may elect to not levy Metered Potable Water Access Infrastructure Charges against vacant land that is effectively incapable of further development or improvement.
- (6) The owner of the land shall be responsible for demonstrating to Council an entitlement to an exemption from the Metered Potable Water Access Infrastructure Charge.

Metered Potable Water Access Infrastructure Charge

(7) The Metered Potable Water Access Infrastructure Charge levied is to be determined according to the water meter size(s) servicing the property as detailed below in *Table 4-Metered Potable Water Access Infrastructure Charge*.

Table 4 - Metered Totable Water Access initiastructure Onlige			
Description	2025/26 Annual Charge		
Vacant and non-metered	\$288		
20mm meter connection	\$576		
25mm meter connection	\$897		
30mm meter connection	\$1,294		
40mm meter connection	\$2,300		
50mm meter connection	\$3,594		
60mm meter connection	\$5,176		
70mm meter connection	\$7,011		
80mm meter connection	\$9,202		
90mm meter connection	\$11,590		
100mm meter connection	\$14,378		
150mm meter connection	\$17,972		

Table 4 - Metered Potable Water Access Infrastructure Charge

(8) New water connections will be charged in accordance with fees set out in Council's Register of Regulatory Fees and Commercial Charges.

Metered Potable Water Usage Charge

- (9) Charge: the per kilolitre usage charge for all users connected to the potable water supply will be \$1.05 cents per kilolitre (1,000 litres).
- (10) Reading Periods:
 - (a) readings for the purpose of calculating Metered Potable Water Usage Charges are to be conducted twice yearly. Metered Potable Water Usage Charges will be levied during each half-yearly period based on the amount of water usage since the previous billing period. Council reserves the right to read and levy Metered Potable Water Usage Charges at intervals other than half yearly for specific connections as required.
 - (b) water consumption is levied half yearly for the readings undertaken prior to 31 December 2025 and prior to 30 June 2026

Water from registered dedicated fire services is for fire emergencies and testing purposes only and no charge will be levied for the first 10 kilolitres in each six (6) month reading period. However, to prevent misuse of these services, Council will impose a penalty charge per kilolitre for consumption greater than ten (10) kilolitres in each six (6) month reading period of 10 times the applicable charge per kilolitre, unless evidence is provided, proving that the water was used in a fire emergency, in which case charges will be at the normal rate.

6.2 WATER USAGE CHARGE – METER REGISTERING INACCURATELY

- (1) Where Council is satisfied that a water meter has ceased to register accurately, through no fault of the ratepayer, Council will calculate the applicable Metered Potable Water Usage Charge using all reasonable information available and in accordance with Council's Water Meters Policy (as amended from time to time).
- (2) Pursuant to section 73 Plumbing and Drainage Act 2018 a person must not tamper with a water meter. For the purposes of that section "tamper" includes tampering with the plumbing associated with the water meter in a way that may hinder the capacity of the meter to accurately measure the volume of water supplied to premises.

6.3 UNMETERED POTABLE WATER SERVICE CHARGE

(7) In the 2025/26 financial year, Council will levy an Unmetered Potable Water Service Utility Charges on all properties connected or capable of being connected to a Council unmetered potable water service, at a rate determined by Council as detailed below in *Table 5 - Unmetered Potable Water Service Charge.*

Table 5 - Unmetered Potable Water Service Charge						
Classification (Areas shown below are total building "Floor Areas"	Estimated average water usage of the consumers within group (kL)	\$ / Unit	Allocated Units	2025/26 Annual Charge		
Commercial, Industrial						
0 - 833.91 m2	750	\$13.60	64	\$870.40		
833.92 - 1,633.91 m2	1242	\$13.60	106	\$1,441.60		
Every 100 m2 over 1,633.91 m2	58	\$13.60	5	\$68.00		
Laundries, Butchers, Bakers	s, Garages					
0 - 200 m2	750	\$13.60	64	\$870.40		
201 - 400 m2	1406	\$13.60	120	\$1,632.00		
401 - 1,600 m2	1828	\$13.60	156	\$2,121.60		
Public Halls, Public Theatre	s, Meeting Places, Com	munity Clu	bs & Associations	;		
0 - 200 m2	433	\$13.60	37	\$503.20		
201 - 600 m2	843	\$13.60	72	\$979.20		
Hotels						
Hotels	2625	\$13.60	224	\$3,046.40		
Bowls Clubs, Golf Clubs	· · · · · ·					
Bowls Club	1875	\$13.60	160	\$2,176.00		
Golf Club	1875	\$13.60	160	\$2,176.00		
Places of Worship	Places of Worship					
Churches	433	\$13.60	37	\$503.20		

Table 5 - Unmetered Potable Water Service Charge

6.4 UNMETERED NON-POTABLE WATER CHARGE- SURAT

(7) In the 2025/26 financial year, Council will levy Unmetered Non-Potable (raw) Water Service Utility Charges on all properties in Surat connected to Council's unmetered non-potable (raw) water service at a rate determined by Council as detailed below in *Table 6 - Unmetered Non-Potable Water Service Charge - Surat.*

Classification	Unit	Estimated average water usage of the Consumers within group (kL)	2025/26 Annual Charge
Vacant land water supply connection	1	222	\$411
Private residences, Flats, CWA Hostel, Picture Theatre, Public Halls, Fire Brigade, Sawmill, Racecourse, Wild Game Boxes, Housing Commission and Government Residences, Business Premises in separate occupation or tenancy and not connected to private residence or flat.	1	222	\$411
Rural Properties including Dairy, "Dunwaitin" and "Rewfarm"	1	222	\$411
Private residence / flat with one business	1.5	333	\$616.50
Court House, Caravan Park, Cafe and Residence, Golf Club, Private Residences with two businesses, Industrial Estate, Macropod Processing Plants, Slaughter House.	2	444	\$822
Bowls Club, Cobb & Co Country Motel Surat	3	666	\$1,233
Royal Hotel/Motel, Warroona Retirement Village, Hospital	4	888	\$1,644
State/Pre-School	7	1,554	\$2,877

Table 6 - Unmetered Non-Potable Water Charge - Surat

PART 7 SPECIAL RATES AND CHARGES

7.1 STATE GOVERNMENT PRECEPT SPECIAL RATE

- (1) Pursuant to section 94 of the Local Government Act 2009, and section 94 of the Local Government Regulation 2012, Council will make and levy a special rate to be known as the ("State Government Precept Special Rate") of 0.000101 cents in the dollar on the rateable value of the rateable land to which the special charge applies, to fund the cost of the State Government Precept charge, research and 'on-ground' works.
- (2) The overall plan for the State Government Precept Special Rate is as follows:
 - (a) The service, facility or activity for which the plan is made is the cost of the State Government Precept for the Wild Dog Barrier Fence, pest and weed research and 'on-ground' works.
 - (b) The rateable land to which the special rate applies is all rateable land categorised as Category 10 (Rural 80 to 1,000ha) through to Category 15 (Rural >50,000ha), Category 81 (Rural>=\$11M & <\$16.5M) and Category 82 (Rural>=\$16.5M), in the 2025/26 financial year.
 - (c) The estimated cost of carrying out the overall plan is \$467,778. The State Government Precept Special Rate will levy an estimated \$467,778 towards the total estimated cost of carrying out the activity.
 - (d) The estimated time for carrying out the overall plan is 1 year.
- (3) The rateable land to which the special rate applies, or its occupier, specially benefits from the service, facility or activity funded by the special rate because it will provide maintenance and renewal of the wild dog barrier fence, and pest and weed research (including 'on-ground' works) which is provided by the Department of Agriculture and Fisheries (DAF) so as to improve the agricultural activities on the land, which will increase productivity for landholders.

7.2 PEST MANAGEMENT SPECIAL RATE

- (1) Pursuant to section 94 of the Local Government Act 2009, and section 94 of the Local Government Regulation 2012, Council will make and levy a special rate to be known as the ("Pest Management Special Rate") of 0.0001243 cents in the dollar on the rateable value of the land to which the special rate applies, to fund the cost of the Pest Management, including pest animals and pest plants, across the Maranoa Regional Council area.
- (2) The overall plan for the Pest Management Special Rate is as follows:
 - (a) The service, facility or activity for which the plan is made is the cost of pest animals and pest plants management across the Maranoa Regional Council area, including meat and factory baits for two coordinated baiting programs and ad hoc baiting, wild dog bonus payment for scalps and the treatment of high priority pest plants in accordance with Council's Pest Management Plan.
 - (b) The rateable land to which the special rate applies is all rateable land categorised as Category 10 (Rural 80 to 1,000ha) through to Category 15 (Rural >50,000ha), Category 81 (Rural>=\$11M & <\$16.5M) and Category 82 (Rural>=\$16.5M), in the 2025/26 financial year.
 - (c) The estimated cost of carrying out the activity the subject of the overall plan is \$719,447. The Pest Management Special Rate will levy an estimated \$575,692 towards the total estimated cost of carrying out the activity.
 - (d) The estimated time for carrying out the overall plan is 1 year.
- (3) The rateable land to which the special rate applies, or its occupier, specially benefits from the service, facility or activity funded by the special rate because it will provide management of pests, both animal and plant, so as to improve the agricultural activities on the land which will increase productivity for landholders.

7.3 RURAL FIRE BRIGADE SPECIAL CHARGE

(1) Pursuant to Section 94 of the Local Government Act 2009, Section 94 of the Local Government Regulation 2012 and Sections 108 and 128A of the Fire and Emergency Services Act 1990, Council will make and levy a special charge (to be known as the "Rural Fire Brigade Special Charge") as detailed in the table below Table 7 - Rural Fire Brigade Special Charge on all rateable lands serviced by the rural fire brigades for Amby, Mungallala, Yuleba and Orange Hill, to contribute to the operational costs of firefighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades.

Rural Fire Brigade	2025/26 Annual Charge per Assessment
Amby	\$74.58
Mungallala	\$74.58
Yuleba	\$74.58
Orange Hill	\$50.00

Table 7 - Rural Fire Brigade Special Charge

- (2) The overall plan for the Rural Fire Brigades Special Charge is as follows:
 - (a) The service, facility or activity for which the plan is made is to contribute to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the areas of Amby, Mungallala, Yuleba and Orange Hill.
 - (b) The rateable land to which the plan applies is all rateable land defined by Queensland Fire Department (QFD) - Rural Fire Service as being serviced within each Rural Fire Brigade boundary, as identified in the attached Rural Fire Maps for each Brigade (Appendix 7 - 10).
 - (c) The estimated cost of carrying out the overall plan is \$20,504. The Rural Fire Brigade Special Charge will levy an estimated amount of \$20,504.
 - (d) The estimated time for carrying out the overall plan is 1 year.
- (3) The rateable land to which the special rate applies, or its occupier, specially benefit from the service, facility or activity funded by the special charge because these local Rural Fire Brigade units respond to emergency (fire) calls.

PART 8 CONCESSIONS

8.1 PENSIONER CONCESSION

Council's Rates and Charges Rebate and Concessions Policy provides further information regarding all concessions on rates and charges.

PART 9 OTHER FEES AND CHARGES

9.1 COST RECOVERY AND OTHER FEES AND CHARGES

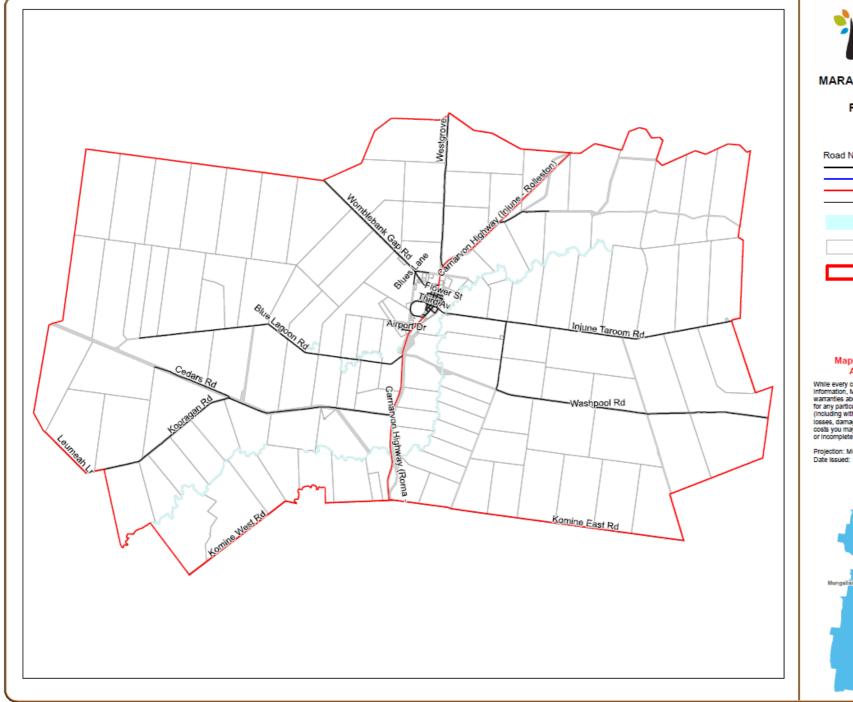
- (1) Section 97 of the *Local Government Act 2009* allows a local government under a local law or a resolution to fix a cost-recovery fee for certain (regulatory) services.
- (2) A cost-recovery fee is for the provision of certain regulatory services as detailed in Section 97(2) of the *Local Government Regulation 2012.*
- (3) 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.
- (4) Section 172 (1) (d) of the Local Government Regulation 2012 provides that if the local government conducts a business activity the Revenue Statement must state the criteria used to decide the amount of the charges for the activity's goods and services.
- (5) It is the intention of Council that, where possible, services provided by Council are fully cost recovered; however, consideration may be given where appropriate to the broad community impact that certain fees and charges may have.
- (6) In setting cost recovery and other fees and charges for goods and services, Council will apply the following criteria to be used in setting the amount of any fee or charge:
 - (a) fees associated with cost recovery (regulatory) services will be set at no more than the full cost of providing the service or taking the action for which the fee is charged;
 - (b) Council may choose to subsidise the fee from other sources (e.g. general rate revenue) where Council considers that it would not be reasonable to charge the full cost; and
 - (c) charges for commercial services will be set to recover the full cost of providing the service and, if provided by a business unit of Council, may include a component for return on capital.
- (7) Council's Fees and Charges Schedule details the fees and charges adopted by Council. Council's adopted Fees and Charges include both cost recovery and commercial user pays fees.
- (8) The cost recovery (regulatory) charges are identified as such in Council's Fees and Charges Schedule and have been determined where appropriate to recover the cost of providing the service.
- (9) The commercial user pays fees are for other services and facilities supplied by Council where the charge is not a cost-recovery fee. The criteria used to decide the amount of such fees is for Council to cover the full cost of providing the relevant services and facilities and may include a commercially based rate of return, return on capital, tax equivalents and allowances for advantages for government ownership, when provided in competition to the private sector.

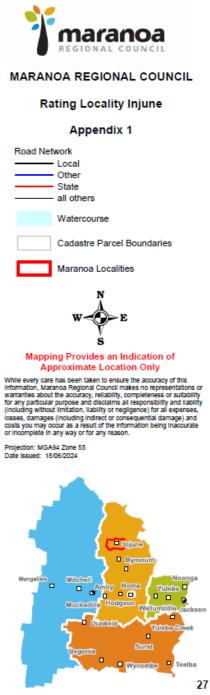
ATTACHMENT 1- LAND USE CODES

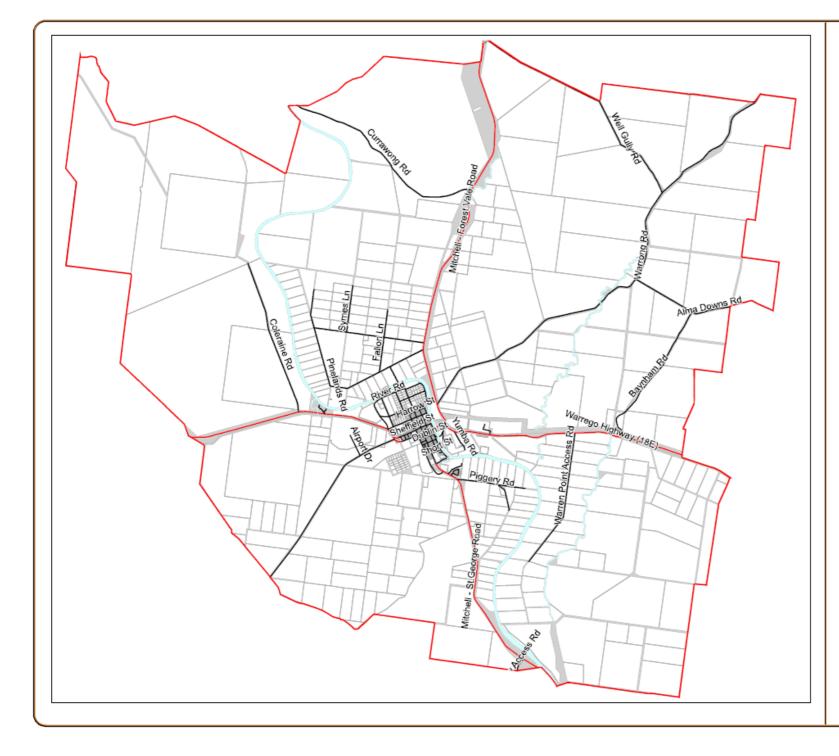
Land Use Code	Description	Land Use Code	Description	
Residential		Private Transpo	rt & Storage	
01	Vacant Urban Land	28	Warehouse & Bulk Stores	
02	Single Unit Dwelling	29	Transport Terminal	
03	Multi Unit Dwelling (Flats)	30	Service Station	
04	Vacant - Large Housesite	31	Oil Depot & Refinery	
05	Dwelling - Large Homesite	32	Wharves	
06	Outbuildings	00	Building Vand Oanterster Vand	
07	Guest House (Private) Hotel	- 33	Builders Yard, Contractors Yard	
08	Building Units (Primary Use Only)		Cold Stores - Iceworks	
09	Group Title (Primary Use Only)	- 34		
Retail Business	& Commercial	Industrial		
10	Combined Multi Dwelling & Shops	35	General Industry	
11	Shop - Single	36	Light Industry	
12	Shopping Group (More than 6)		Noxious/Offensive Industry (including	
13	Shopping Group (2 - 6 Shops)	- 37	Abbatoir)	
14	Shops - Main Retail (Central Business District)	38	Advertising - Hoarding	
15	Shops - Secondary Retail (Fringe CBD)	39	Harbour Industries	
16	Drive-in Shopping Centre	40	Extractive	
17	Restaurant	Other Business		
18	Special Tourist Attraction	41	Child Care - excluding Kindergarten	
19	Walkway	42	Hotel/Tavern	
20	Marina	43	Motel	
21	Residential Institutions (Non-Medical Care)	44	Nurseries (Plants)	
22	Car Park	45	Theatres & Cinemas	
23	Retail Warehouse	46	Drive-in Theatre	
24	Sales Area Outdoors (Dealers, Boats, Cars, etc.)	47	Licensed Clubs	
25	Professional Offices	48	Sports Clubs/Facilities	
26	Funeral Parlour	49	Caravan Parks	
27	Hospital. Conv. Homes (Medical Care)	50	Other Clubs (Non-Business)	

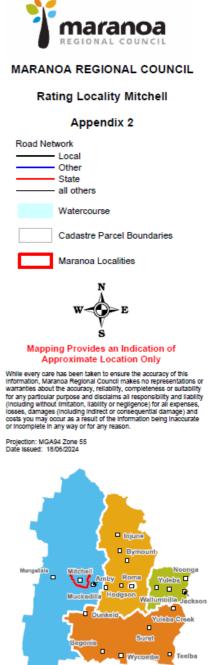
Land Use Code	Description	Land Use Code	Description	
Special Uses		Agricultural		
51	Religious	71	Oil Seeds	
52	Cemeteries	72	P/use-Sec 25; S/use-Higher Use	
50	Commonwealth (Secondary Use Only)	73	Grains	
53		74	Turf Farms	
54	State (Secondary Use Only)	75	Sugar Cane	
FF	Library	76	Tobacco	
55		77	Cotton	
FC	Sportsground, Racecourse, Airfield	78	Rice	
56		79	Orchards	
57	Parks, Gardens	80	Tropical Fruits	
58	Educational - Including Kindergarten	81	Pineapples	
50	Local Authority (Secondary Use Only)	82	Vineyards	
59		83	Small Crops & Fodder - Irrigated	
Sheep Grazing		84	Small Crops & Fodder - Non-Irrigated	
60	Sheep Grazing - Dry	Other Rural Uses		
61	Sheep Breeding	85	Pigs	
62	Not Allocated	86	Horses	
	Not Allocated	87	Poultry	
63		88	Forestry & Logs	
Cattle Grazing	89 Animals - Special		Animals - Special	
64	Cattle Grazing & Breeding	90	Stratum	
65	Cattle Breeding & Fattening	91	Transformers	
66	Cattle Fattening	92	Defence Force Establishment	
		93	Peanuts	
Goats		94	Vacant Rural Land (excl. 01 & 04)	
67	Goats	95	Reservoir, Dams, Bores	
		General Industry		
Dairy Cattle		96	Public Hospital	
68	Milk - Quota	97	Welfare Homes/Institutions	
69	Milk - No Quota	98	Sect II(i)(vii) Applies (Secondary Use Only	
70	Cream	99	Community Protection Centre	

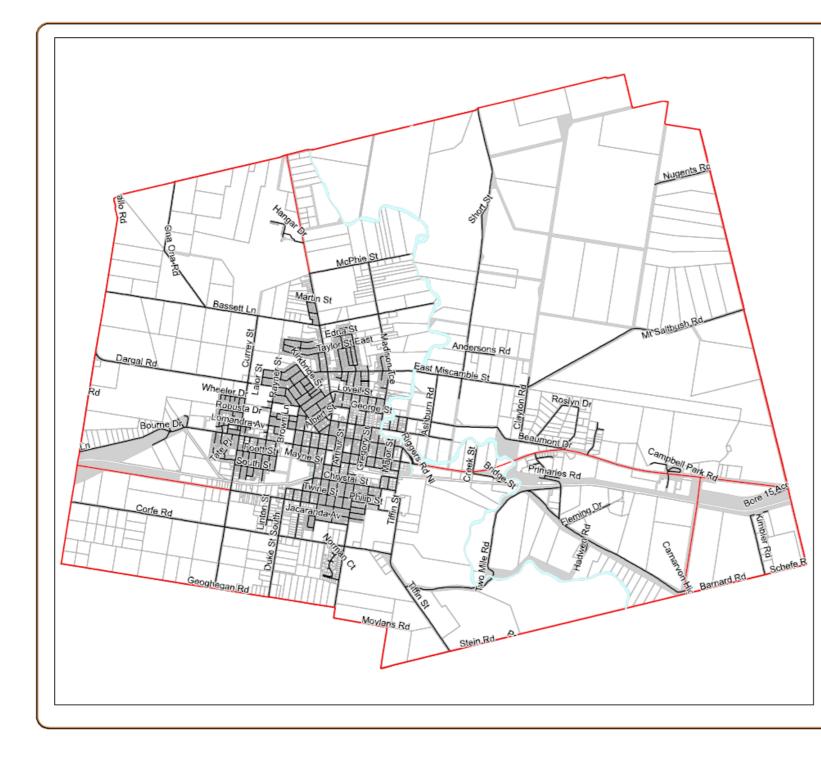
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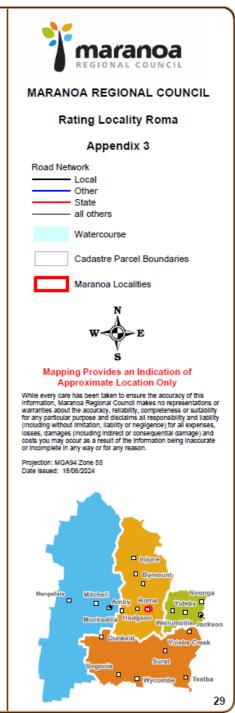


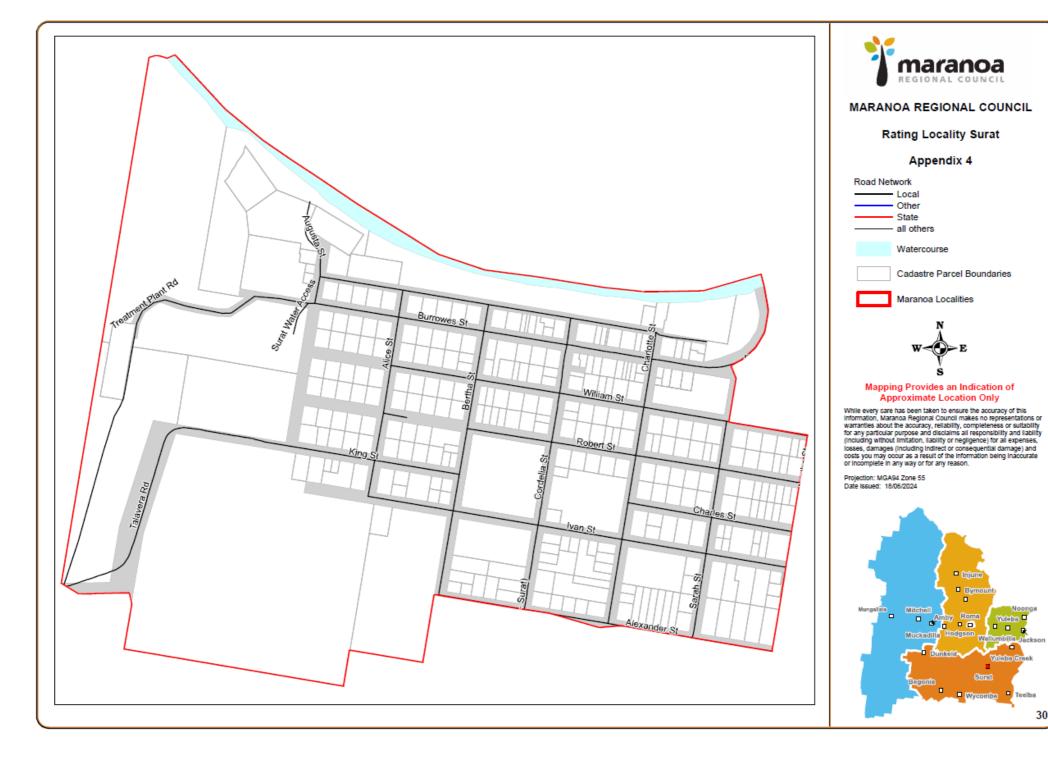






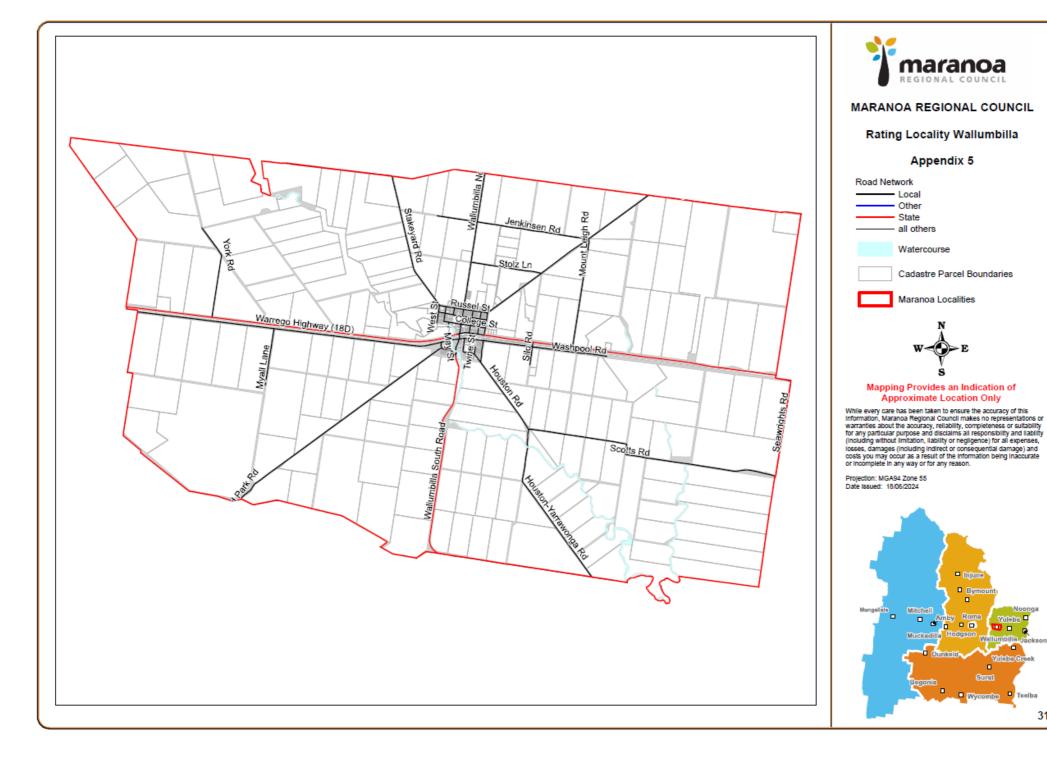






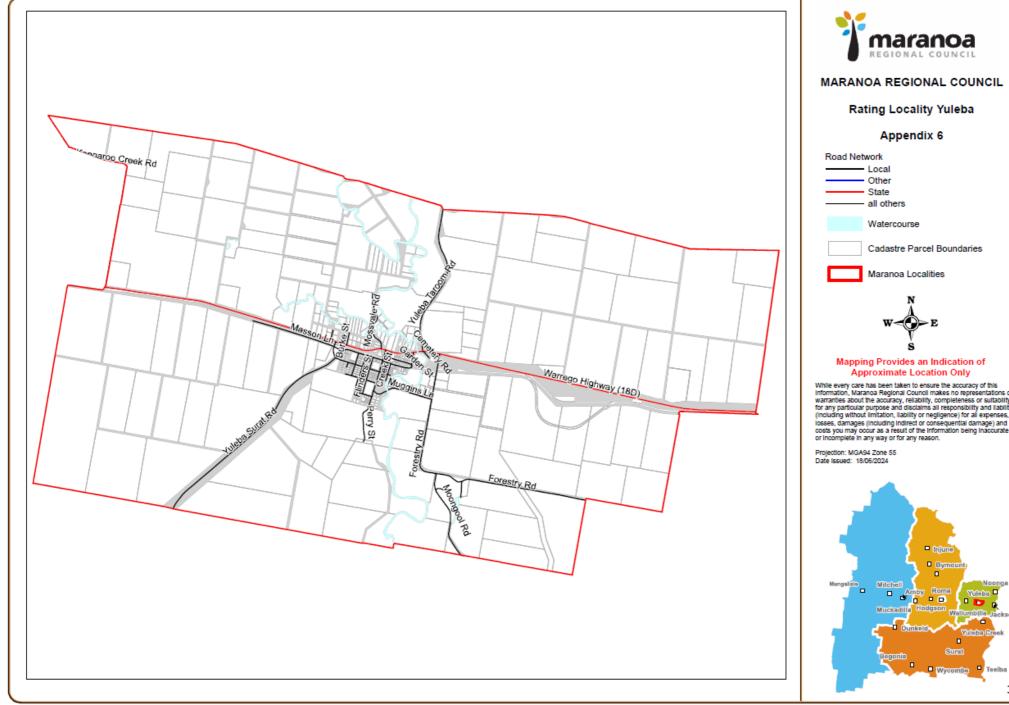
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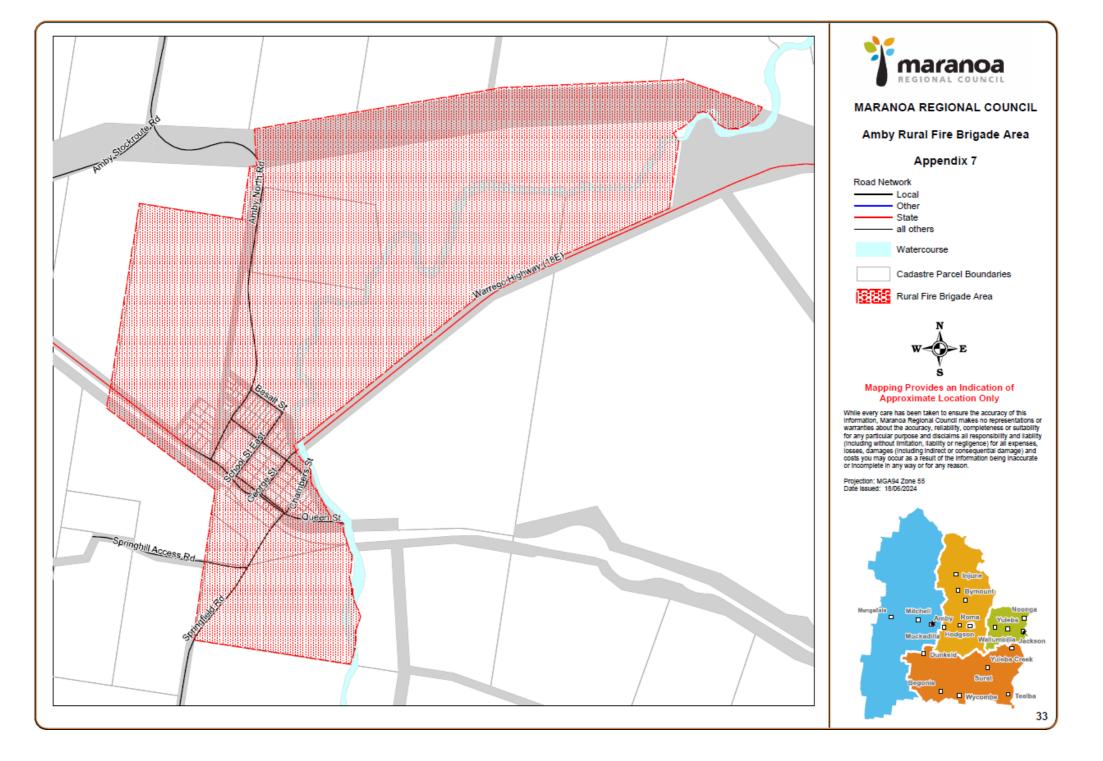
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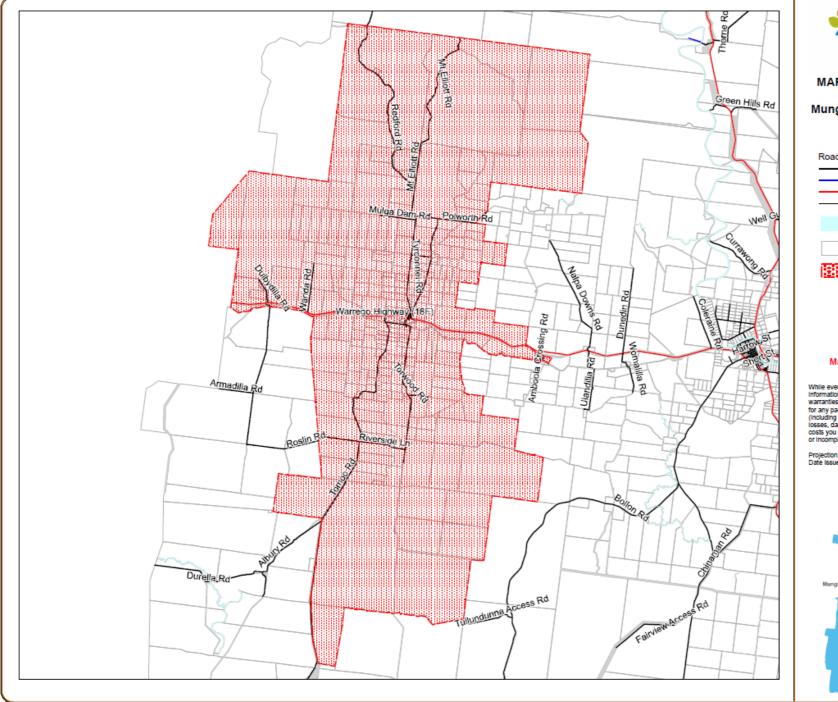


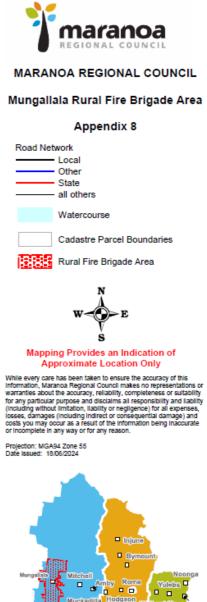
Rating Locality Yuleba Appendix 6 Watercourse Cadastre Parcel Boundaries Maranoa Localities Mapping Provides an Indication of Approximate Location Only While every care has been taken to ensure the accuracy of this information, Maranoa Regional Council makes no representations or warranties about the accuracy, reliability, completeness or suitability for any particular purpose and disclaims all responsibility and liability (including without limitation, liability or negligence) for all expenses, losses, damages (including indirect or consequential damage) and costs you may occur as a result of the information being inaccurate or incomplete in any way or for any reason. Injune Bymour

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