



# Ipswich City Council 2018–2019 Budget









# Your Representatives in Council

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## 2018-2019 Budget and Long Term Financial Forecast

### Statement of Income and Expenditure

	2017-2018 Estimated \$'000	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000
<b>Revenue and Other Income:</b>				
Differential general rates	168,255	178,134	189,259	201,407
Utility and other charges	31,228	34,370	36,527	38,872
less Discount and remission	(10,506)	(10,862)	(11,300)	(11,752)
<b>Net Rates and Utility Charges</b>	<b>188,977</b>	<b>201,642</b>	<b>214,486</b>	<b>228,527</b>
<b>Fees and charges</b>	<b>28,398</b>	<b>29,751</b>	<b>31,388</b>	<b>33,160</b>
Sales contracts and recoverable works	2,865	2,978	3,226	3,491
Government grants and subsidies	19,194	14,571	13,049	13,616
Developer donated assets	72,535	67,122	69,732	67,685
Developer cash contributions	25,818	27,647	32,357	38,302
Interest revenue	4,122	2,905	3,033	2,874
Other revenue	35,844	29,901	30,728	29,412
<b>Total Income</b>	<b>377,753</b>	<b>376,517</b>	<b>397,999</b>	<b>417,067</b>
<b>Expenses:</b>				
Employee expenses	89,687	94,465	97,604	100,635
Materials and services	87,226	87,667	91,544	96,414
Depreciation	64,990	68,075	71,446	72,946
Finance costs	14,115	14,882	15,791	15,580
Other expenses	9,144	8,364	10,527	9,226
<b>Total Expenses</b>	<b>265,162</b>	<b>273,453</b>	<b>286,912</b>	<b>294,801</b>
<b>Net Result</b>	<b>112,591</b>	<b>103,064</b>	<b>111,087</b>	<b>122,266</b>

2021-2022 Estimated \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000	2024-2025 Estimated \$'000	2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000
214,213	227,507	241,505	256,039	271,328	287,203	303,786
41,324	43,889	46,570	49,373	52,302	55,363	58,560
(12,212)	(12,678)	(13,154)	(13,638)	(14,130)	(14,630)	(15,140)
<b>243,325</b>	<b>258,718</b>	<b>274,921</b>	<b>291,774</b>	<b>309,500</b>	<b>327,936</b>	<b>347,206</b>
34,995	36,986	39,054	41,302	43,644	46,060	48,574
3,774	4,076	4,398	4,742	5,108	5,495	5,908
14,400	13,230	13,567	14,225	14,618	15,110	15,619
69,716	71,518	73,666	75,510	77,775	80,108	82,511
39,008	39,775	40,558	41,457	42,372	43,383	48,154
2,991	3,081	3,200	3,509	3,783	4,072	4,152
30,360	31,398	32,477	33,656	34,873	36,138	37,453
<b>438,569</b>	<b>458,782</b>	<b>481,841</b>	<b>506,175</b>	<b>531,673</b>	<b>558,302</b>	<b>589,577</b>
103,572	106,981	110,522	114,078	117,643	121,103	124,664
101,780	107,392	113,342	119,576	126,050	132,875	140,069
74,916	77,122	79,863	83,325	87,186	90,585	94,446
14,626	13,844	12,948	12,565	12,349	10,999	10,106
9,691	10,197	10,722	11,294	11,890	12,504	13,143
<b>304,585</b>	<b>315,536</b>	<b>327,397</b>	<b>340,838</b>	<b>355,118</b>	<b>368,066</b>	<b>382,428</b>
<b>133,984</b>	<b>143,246</b>	<b>154,444</b>	<b>165,337</b>	<b>176,555</b>	<b>190,236</b>	<b>207,149</b>

## Statement of Financial Position

	2017-2018 Estimated \$'000	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000
<b>Current Assets</b>				
Cash and cash equivalents	83,603	103,643	95,240	90,390
Receivables	22,481	20,700	21,451	21,373
Inventories	1,121	1,190	1,265	1,346
Other financial assets	3,759	3,844	3,930	4,028
<b>Total Current Assets</b>	<b>110,964</b>	<b>129,377</b>	<b>121,886</b>	<b>117,137</b>
<b>Non-Current Assets</b>				
Other financial assets	51,967	38,467	38,467	38,467
Investments	310,800	310,800	310,800	310,800
Property, plant and equipment	2,280,731	2,448,173	2,616,871	2,725,510
Capital work in progress	96,269	102,633	110,168	117,759
Intangibles	22,301	17,742	14,102	11,837
<b>Total Non-Current Assets</b>	<b>2,762,068</b>	<b>2,917,815</b>	<b>3,090,408</b>	<b>3,204,373</b>
<b>TOTAL ASSETS</b>	<b>2,873,032</b>	<b>3,047,192</b>	<b>3,212,294</b>	<b>3,321,510</b>
<b>Current Liabilities</b>				
Payables	36,242	38,427	40,958	32,455
Interest bearing liabilities	23,229	41,253	35,269	38,159
Other current liabilities	599	1,363	1,441	1,526
<b>Total Current Liabilities</b>	<b>60,070</b>	<b>81,043</b>	<b>77,668</b>	<b>72,140</b>
<b>Non-Current Liabilities</b>				
Payables	14,784	19,838	20,497	21,134
Interest bearing liabilities	210,387	255,456	312,187	304,028
Other non-current liabilities	77,836	77,836	77,836	77,836
<b>Total Non-Current Liabilities</b>	<b>303,007</b>	<b>353,130</b>	<b>410,520</b>	<b>402,998</b>
<b>TOTAL LIABILITIES</b>	<b>363,077</b>	<b>434,173</b>	<b>488,188</b>	<b>475,138</b>
<b>NET COMMUNITY ASSETS</b>	<b>2,509,955</b>	<b>2,613,019</b>	<b>2,724,106</b>	<b>2,846,372</b>
<b>Community Equity</b>				
Asset revaluation reserve	533,212	533,212	533,212	533,212
Accumulated surplus'	1,976,743	2,079,807	2,190,894	2,313,160
<b>TOTAL COMMUNITY EQUITY</b>	<b>2,509,955</b>	<b>2,613,019</b>	<b>2,724,106</b>	<b>2,846,372</b>



2021-2022 Estimated \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000	2024-2025 Estimated \$'000	2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000
86,368	94,903	92,818	98,388	108,261	114,710	127,589
22,132	22,966	23,927	25,025	26,002	26,690	27,880
1,431	1,520	1,613	1,710	1,811	1,917	2,028
4,129	4,243	4,360	4,491	4,626	4,765	4,908
<b>114,060</b>	<b>123,632</b>	<b>122,718</b>	<b>129,614</b>	<b>140,700</b>	<b>148,082</b>	<b>162,405</b>
38,467	38,467	38,467	38,467	38,467	38,467	38,467
310,800	310,800	310,800	310,800	310,800	310,800	310,800
2,843,176	2,968,215	3,109,770	3,271,354	3,438,994	3,583,305	3,752,299
122,648	127,943	133,570	139,940	147,211	154,755	161,249
10,528	10,009	10,094	10,446	10,796	11,051	11,232
<b>3,325,619</b>	<b>3,455,434</b>	<b>3,602,701</b>	<b>3,771,007</b>	<b>3,946,268</b>	<b>4,098,378</b>	<b>4,274,047</b>
<b>3,439,679</b>	<b>3,579,066</b>	<b>3,725,419</b>	<b>3,900,621</b>	<b>4,086,968</b>	<b>4,246,460</b>	<b>4,436,452</b>
34,096	36,045	39,299	43,222	45,186	42,889	47,219
41,619	42,187	44,911	48,032	39,289	27,355	27,687
1,613	1,708	1,806	1,913	2,024	2,139	2,260
<b>77,328</b>	<b>79,940</b>	<b>86,016</b>	<b>93,167</b>	<b>86,499</b>	<b>72,383</b>	<b>77,166</b>
21,750	22,466	23,210	23,956	24,705	25,432	26,179
282,409	275,222	260,311	262,279	277,990	260,635	237,948
77,836	77,836	77,836	77,836	77,836	77,836	77,836
<b>381,995</b>	<b>375,524</b>	<b>361,357</b>	<b>364,071</b>	<b>380,531</b>	<b>363,903</b>	<b>341,963</b>
<b>459,323</b>	<b>455,464</b>	<b>447,373</b>	<b>457,238</b>	<b>467,030</b>	<b>436,286</b>	<b>419,129</b>
<b>2,980,356</b>	<b>3,123,602</b>	<b>3,278,046</b>	<b>3,443,383</b>	<b>3,619,938</b>	<b>3,810,174</b>	<b>4,017,323</b>
533,212	533,212	533,212	533,212	533,212	533,212	533,212
2,447,144	2,590,390	2,744,834	2,910,171	3,086,726	3,276,962	3,484,111
<b>2,980,356</b>	<b>3,123,602</b>	<b>3,278,046</b>	<b>3,443,383</b>	<b>3,619,938</b>	<b>3,810,174</b>	<b>4,017,323</b>

## Statement of Cash Flows

	2017-2018 Estimated \$'000	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000
<b>Cash Flows from Operating Activities:</b>				
Receipts from customers	303,281	308,357	324,341	346,403
Payments to suppliers and employees	(188,477)	(185,448)	(199,016)	(205,627)
	<b>114,804</b>	<b>122,909</b>	<b>125,325</b>	<b>140,776</b>
Interest received	4,143	3,360	3,018	2,893
Borrowing costs	(13,555)	(14,939)	(15,182)	(14,937)
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>105,392</b>	<b>111,330</b>	<b>113,161</b>	<b>128,732</b>
<b>Cash Flow from Investing Activities:</b>				
Payments for property, plant and equipment	(177,771)	(169,613)	(184,190)	(130,362)
Payments for intangibles	(2,700)	(2,800)	(2,900)	(3,000)
Proceeds from loan repayments/(advances for new loans)	(10,166)	13,500	-	-
Proceeds from sale of property, plant and equipment	4,289	4,530	14,779	5,049
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>(186,348)</b>	<b>(154,383)</b>	<b>(172,311)</b>	<b>(128,313)</b>
<b>Cash Flow from Financing Activities:</b>				
Proceeds from borrowings	-	101,000	92,000	30,000
Repayment of borrowings	(19,192)	(37,907)	(41,253)	(35,269)
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>(19,192)</b>	<b>63,093</b>	<b>50,747</b>	<b>(5,269)</b>
Net increase (decrease) in cash held	(100,148)	20,040	(8,403)	(4,850)
Cash at beginning of reporting period	183,751	83,603	103,643	95,240
<b>CASH AT END OF REPORTING PERIOD</b>	<b>83,603</b>	<b>103,643</b>	<b>95,240</b>	<b>90,390</b>



2021-2022 Estimated \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000	2024-2025 Estimated \$'000	2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000
364,942	383,178	403,833	425,892	448,955	473,239	501,490
(214,424)	(223,834)	(233,819)	(244,205)	(254,859)	(265,806)	(277,188)
<b>150,518</b>	<b>159,344</b>	<b>170,014</b>	<b>181,687</b>	<b>194,096</b>	<b>207,433</b>	<b>224,302</b>
2,977	3,070	3,186	3,472	3,750	4,037	4,143
(13,947)	(13,126)	(12,190)	(11,763)	(11,502)	(10,105)	(9,163)
<b>139,548</b>	<b>149,288</b>	<b>161,010</b>	<b>173,396</b>	<b>186,344</b>	<b>201,365</b>	<b>219,282</b>
(127,639)	(136,565)	(153,554)	(175,803)	(186,584)	(169,140)	(187,944)
(3,100)	(3,200)	(3,300)	(3,400)	(3,500)	(3,500)	(3,500)
-	-	-	-	-	-	-
5,328	5,631	5,946	6,288	6,645	7,013	7,396
<b>(125,411)</b>	<b>(134,134)</b>	<b>(150,908)</b>	<b>(172,915)</b>	<b>(183,439)</b>	<b>(165,627)</b>	<b>(184,048)</b>
20,000	35,000	30,000	50,000	55,000	10,000	5,000
(38,159)	(41,619)	(42,187)	(44,911)	(48,032)	(39,289)	(27,355)
<b>(18,159)</b>	<b>(6,619)</b>	<b>(12,187)</b>	<b>5,089</b>	<b>6,968</b>	<b>(29,289)</b>	<b>(22,355)</b>
(4,022)	8,535	(2,085)	5,570	9,873	6,449	12,879
90,390	86,368	94,903	92,818	98,388	108,261	114,710
<b>86,368</b>	<b>94,903</b>	<b>92,818</b>	<b>98,388</b>	<b>108,261</b>	<b>114,710</b>	<b>127,589</b>

## Statement of Changes in Equity

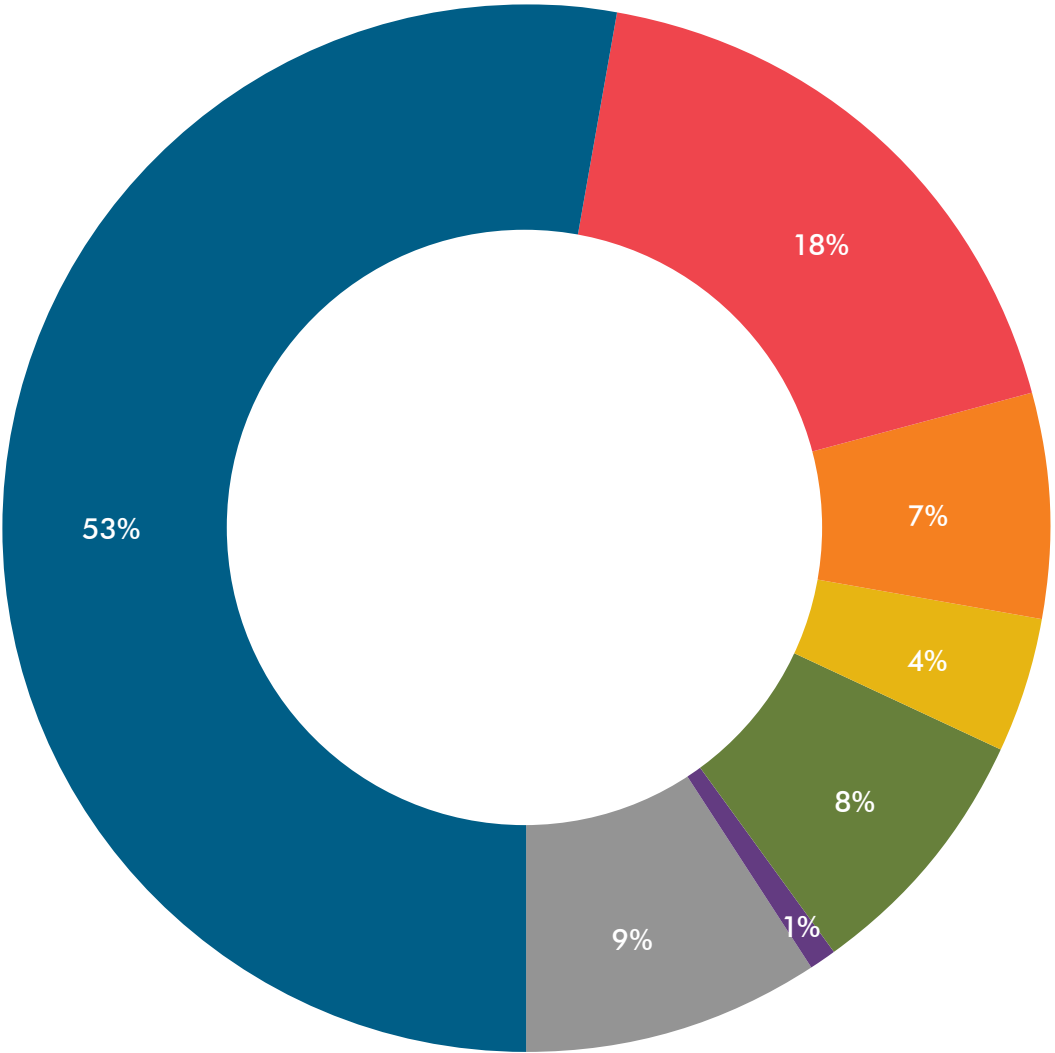
	2017-2018 Estimated \$'000	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000
<b>Balance at Beginning of Year</b>				
Accumulated surplus'	1,864,152	1,976,743	2,079,807	2,190,894
Asset revaluation reserve	533,212	533,212	533,212	533,212
<b>Total Community Equity</b>	<b>2,397,364</b>	<b>2,509,955</b>	<b>2,613,019</b>	<b>2,724,106</b>
<b>Net Result for the Period</b>				
Accumulated surplus'	112,591	103,064	111,087	122,266
Asset revaluation reserve				
<b>Total Community Equity</b>	<b>112,591</b>	<b>103,064</b>	<b>111,087</b>	<b>122,266</b>
<b>Asset Revaluation Adjustments</b>				
Accumulated surplus'				
Asset revaluation reserve	-	-	-	-
<b>Total Community Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Balance at End of Period</b>				
Accumulated surplus'	1,976,743	2,079,807	2,190,894	2,313,160
Asset revaluation reserve	533,212	533,212	533,212	533,212
<b>TOTAL COMMUNITY EQUITY</b>	<b>2,509,955</b>	<b>2,613,019</b>	<b>2,724,106</b>	<b>2,846,372</b>





2021-2022 Estimated \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000	2024-2025 Estimated \$'000	2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000
2,313,160	2,447,144	2,590,390	2,744,834	2,910,171	3,086,726	3,276,962
533,212	533,212	533,212	533,212	533,212	533,212	533,212
2,846,372	2,980,356	3,123,602	3,278,046	3,443,383	3,619,938	3,810,174
133,984	143,246	154,444	165,337	176,555	190,236	207,149
133,984	143,246	154,444	165,337	176,555	190,236	207,149
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,447,144	2,590,390	2,744,834	2,910,171	3,086,726	3,276,962	3,484,111
533,212	533,212	533,212	533,212	533,212	533,212	533,212
2,980,356	3,123,602	3,278,046	3,443,383	3,619,938	3,810,174	4,017,323

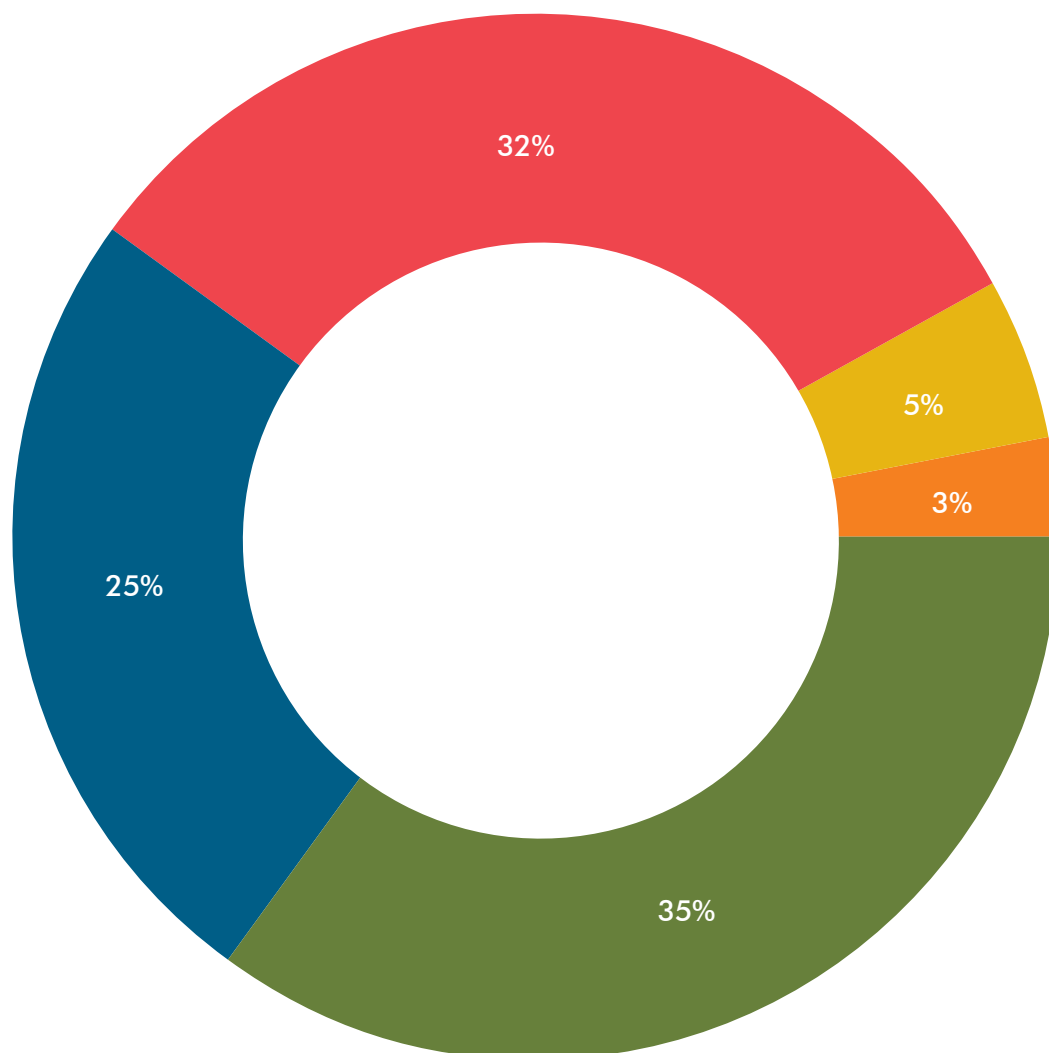
# 2018–2019 Income



- Net rates and utility charges - 53%
- Donated assets - 18%
- Cash contributions - 7%
- Government grants and subsidies - 4%
- Fees and charges - 8%
- Interest revenue - 1%
- Other revenue - 9%



## 2018–2019 Expenses



- Employee expenses - 35%
- Depreciation - 25%
- Materials and services - 32%
- Finance costs - 5%
- Other expenses - 3%

## Financial Ratios (as per Local Government Regulation 2012)

	2017-2018 Estimated \$'000	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000
<b>Operating Surplus</b>	<b>2.88%</b>	<b>1.30%</b>	<b>2.10%</b>	<b>4.29%</b>
<i>(Net Result [excluding Capital items]/Total Operating Revenue)</i>				

This is an indicator of what extent to which revenues raised cover operational expenses only or are available for capital funding purposes. The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of total operating revenue.

<b>Net Financial Liabilities</b>	<b>93.04%</b>	<b>110.01%</b>	<b>124.99%</b>	<b>116.23%</b>
<i>(Total Liabilities less Current Assets/Total Operating Revenue)</i>				

This is an indicator of the extent to which the net financial liabilities of a local government can be serviced by its operating revenues. A ratio greater than zero (positive) indicates that total financial liabilities exceed current assets. These net financial liabilities must be serviced using available operating revenues.

<b>Asset Sustainability</b>	<b>86.78%</b>	<b>67.17%</b>	<b>70.25%</b>	<b>77.48%</b>
<i>(Capex on replacement of assets/Depreciation Expense)</i>				

This is an approximation of the extent to which the infrastructure assets managed by the local government are being replaced as these reach the end of their useful lives. Depreciation expense represents an estimate of the extent to which the infrastructure assets have been consumed in a period.

### **Increase in General Rates and Utility Charges Revenue**

The increase in General Rates and Utility Charges Revenue from Residential Owner Occupied properties is 2.03%, from Residential Non-owner Occupied properties an increase of 2.23%, from Commercial and Industrial properties an increase of 0.70%, for Primary Producer properties it is a decrease of 0.01%, from the estimated growth in new properties an increase of 2.38% with the total increase for all properties across the City being 7.33%.



2021-2022 Estimated \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000	2024-2025 Estimated \$'000	2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000
6.67%	8.69%	10.50%	11.97%	13.30%	14.97%	16.31%
105.79%	96.02%	88.76%	84.62%	79.67%	66.58%	56.18%
84.37%	91.06%	90.44%	92.29%	93.63%	95.20%	94.51%

## Other Financial Ratios (as determined by Council)

	2017-2018 Estimated \$'000	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000
<b>Operating Efficiency</b>	1.05	1.01	1.02	1.04
<i>(Operating Revenue/Operating Expenses)</i>				
This ratio provides an indication of Council's capacity to recover the cost of the day to day expenses of Council. This includes the consumption of Council's asset base through depreciation expense.				
<b>Debt Servicing</b>	11.73%	18.85%	19.26%	16.30%
<i>(I &amp; R/Total Operating Revenue)</i>				
This ratio provides an indication of Council's capacity to service its outstanding loan borrowings.				
<b>Working Capital ( -- : 1 )</b>	1.85 : 1	1.60 : 1	1.57 : 1	1.62 : 1
<i>(Current Assets/Current Liabilities)</i>				
This ratio provides an indication of Council's ability to meet its short term obligations as they fall due. Budget estimates are within satisfactory ranges.				
Note : Current Liabilities are exclusive of liability for infrastructure Credits.				
<b>Return on Assets</b>	0.96%	0.59%	0.66%	0.85%
<i>(EBIT/Assets)</i>				
This ratio provides an indication of Council's efficiency in using its assets to generate earnings. (Where EBIT = Net Operating Result + interest expense + tax)				





2021-2022 Estimated \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000	2024-2025 Estimated \$'000	2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000
1.07	1.10	1.12	1.14	1.15	1.18	1.19
15.97%	15.84%	14.87%	14.64%	14.54%	11.41%	7.99%
1.48 : 1	1.55 : 1	1.43 : 1	1.39 : 1	1.63 : 1	2.05 : 1	2.10 : 1
1.04%	1.21%	1.36%	1.49%	1.61%	1.76%	1.89%

# Estimated Statement of Income and Expenditure – Ipswich Waste Services

In accordance with section 169(3)(i)(2) of the *Local Government Regulation 2012*, Council is required to include in the budget the estimated costs of the activities of the local government's commercial business units.

	2018-2019 Estimated \$'000
<b>REVENUE</b>	
Utilities and other charges	30,131
Fees and charges	6,608
Interest revenue	245
Other revenue	81
Internal trading revenue	1,094
<b>Total Revenue</b>	<b>38,159</b>
<b>EXPENSES</b>	
Employee expenses	6,027
Materials and services	5,832
Depreciation	797
Other expenses	9
Internal trading expense	7,894
Tax equivalents expense	5,343
<b>Total Expenses</b>	<b>25,901</b>
<b>Net Operating Surplus</b>	<b>12,258</b>

# Differential General Rates

## 2.1 Differential general rates

In accordance with section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the Council has decided to levy differential general rates on rateable land in the local government area on the basis set out in this Part 2.

## 2.2 Definitions

(1) In this Part 2:

**Brookwater** means the suburb of Brookwater within the local government area which is bounded by Woogaroo Creek to the west and north, Opossum Creek to the north and east, Centenary Highway to the south and Augusta Parkway to the west and is or was within the area of Lots 3, 4, 6 and 7 on SP133267 and Lot 8 on SP143597 in the County of Stanley, Parish of Stapylton.

**charitable organisation** means any one or more of the following:

- (a) an organisation supplying help, aid, relief, or support to, or the education or instruction (whether spiritual, mental, physical, technical, social, or otherwise) of, or the care, housing, or assistance otherwise of, any persons in distress;
- (b) an organisation aiding in any manner howsoever, of any hospital or ambulance or nursing service in the city;
- (c) an organisation whose purpose is to promote or assist in the promotion of providing educational, training or information aimed at youth development or leisure opportunities;
- (d) an organisation which the Council determines to have a charitable purpose;
- (e) an organisation whose purpose is to preserve, restore or maintain structures or places of cultural, environmental, historic, heritage or scientific significance to the local government area;

(f) an entity that provides assistance or encouragement for the arts or cultural development;

(g) an organisation whose purpose is to provide early childhood care and is affiliated with the Crèche and Kindergarten Association or is a community based early childhood care provider.

**community titles scheme** means a scheme of community title however referred to under a community titles Act as defined in the *Local Government Regulation 2012*.

**drive-in shopping centre** means a single premises or a cluster of premises that:

- (a) is used wholly or predominately for carrying out a retail business; and
- (b) is contained within one or more buildings or structures on one or more levels; and
- (c) provides off-street parking for customer vehicles.

**Endorsed Context Plan Area** means an area within the Ripley Valley Urban Development Area that is subject to a context plan endorsed by the relevant authority under the Ripley Valley UDA Development Scheme.

(refer [ipswich.qld.gov.au/about\\_council/corporate\\_publications](http://ipswich.qld.gov.au/about_council/corporate_publications))

**gross lettable area (GLA)** means that part of the total floor area expressed in square metres of a premises that is occupied or capable of being occupied by means of an agreement or contract for a retail, commercial or ancillary purpose as determined by Council from any information source Council deems appropriate.

**high rise structure** means a structure that has five or more storeys above ground whether a storey is used for a residential use or any other use.

**natural person** means a human being.

**non commercial revenue** means revenue arising from an arrangement which is either:

- (a) a commercial arrangement where the revenue is substantially less than full commercial revenue; or
- (b) an arrangement other than a commercial arrangement such as a domestic arrangement.

**non-profit or sporting organisation** means an organisation whose objects do not include the making of profit.

**owner occupied** means land used for any of the following:

- (a) a residential purpose which is the principal place of residence of the owner of the land;
- (b) a residential purpose which is the principal place of residence of a natural person other than the owner of the land who is a life tenant under the provisions of a will;
- (c) a residential purpose which is not the principal place of residence of the owner of the land that:
  - (i) is occupied as a place of residence by a natural person other than the owner of the land; and
  - (ii) does not produce a revenue or produces a non commercial revenue; or
- (d) a farming and grazing purpose which is also used as the principal place of residence by the owner of the land.

**potential owner occupied** means any of the following:

- (a) vacant land which is capable of being used for a residential purpose which is a principal place of residence of the owner of the land;
- (b) land used for a farming and grazing purpose which is capable of being used as the principal place of residence of the owner of the land.

**Primary Council Land Use Code** means a primary land use code approved by the Council which identifies the principal use of the land that is attributable to a rating category as identified in:

- (a) Table 3A (Primary Council Land Use Code applicable to rating categories 1 to 25);
- (b) Table 3B (Primary Council Land Use Code applicable to rating categories 41 to 50); and
- (c) Table 3C (Primary Council Land Use Code applicable to rating categories 55a to 55o).

**principal place of residence** means the place at which a person primarily resides.

**rating category** see section 2.3 of Part 2.

**retail business** has the meaning in the *Retail Shop Leases Regulation 2016*.

**retail purpose** means a single premises or a cluster of premises that is used wholly or predominantly for the offering of goods or services by means of sale, hire, supply, membership, subscription or other method of trade or commerce, and includes premises used wholly or predominantly for a retail business, shop or group of shops, retail warehouse, drive-in shopping centre, service station, restaurant, hotel or tavern.



**Ripley Valley UDA Development Scheme** means the development scheme made under the repealed *Urban Land Development Authority Act 2007* which is taken to be a development scheme made under the *Economic Development Act 2012*, for the Ripley Valley Urban Development Area.

**Ripley Valley Urban Development Area** means the area within the Ipswich City Council local government area identified as an urban development area on Map No. UDA 12 - Ripley Valley Urban Development Area under the repealed *Urban Land Development Authority Act 2007* which is taken to be a priority development area under the *Economic Development Act 2012*.

(refer [Dsdmip.qld.gov.au/edq/ripley-valley.html](http://Dsdmip.qld.gov.au/edq/ripley-valley.html))

**Secondary Land Use Code** means a secondary land use code approved by the Council which is used in conjunction with the Primary Council Land Use Code to indicate a particular land use that is attributable to a rating category as identified in Table 3D.

**Springfield Structure Plan Area** means the area within the Ipswich City Council local government area which is subject to the Springfield Structure Plan in Part 14 of the Ipswich Planning Scheme 2006.

(refer [ipswich.qld.gov.au/about\\_council/corporate\\_publications](http://ipswich.qld.gov.au/about_council/corporate_publications))

**storey** means that part of a building between floor levels and if there is no floor above, it is the part between the floor level and the ceiling.

**waste recycling or waste processing** means waste recycling or water processing activities including, but not limited to, the following:

- (a) composting;
- (b) leachate collection;
- (c) gas collection;
- (d) recycling and reprocessing of environmentally regulated waste sludge.

(2) In this Part 2, any term that is not defined, unless the context or subject matter otherwise indicates or requires, is to have a meaning given to it by the following:

- (a) the *Local Government Act 2009* and that Act's subordinate legislation;
- (b) if not defined in the *Local Government Act 2009* and that Act's subordinate legislation, the Macquarie Dictionary;
- (c) if not defined in the Macquarie Dictionary, the Oxford English Dictionary.

## 2.3 Differential general rating categories

(1) In accordance with section 81 of the *Local Government Regulation 2012*, the Council has decided as follows:

- (a) that there are 60 rating categories of rateable land in the local government area as stated in column 1 of Table 1 (Differential General Rating Categories);
- (b) that the description of each of the rating categories of rateable land in the local government area is stated in column 2 of Table 1 (Differential General Rating Categories);
- (c) that the rating category to which each parcel of rateable land in the local government area belongs is the rating category which is included in the Council's rating files at the date of issue of a relevant quarterly rating assessment notice.

- (2) The Chief Financial Officer, Strategic Client Office Manager and Rates Property Specialist are each appointed as categorisation officers under section 83 of the *Local Government Regulation 2012*.
- (3) The Chief Financial Officer, Strategic Client Office Manager and Rates Property Specialist are each authorised under section 91 of the *Local Government Regulation 2012* to determine property owners' objections to the rating category for land under section 90 of the *Local Government Regulation 2012*.

## 2.4 Rateable value of land

- (1) In accordance with section 74 of the *Local Government Regulation 2012*, Council has decided that the rateable value of land for the financial year will be the 3-year averaged value of the land.
- (2) In accordance with section 76 of the *Local Government Regulation 2012*, the 3-year averaging number for the financial year is 0.96.

## 2.5 Differential general rates for rateable land

- (1) In accordance with section 80 of the *Local Government Regulation 2012*, the Council has decided that the differential general rates for each rating category of rateable land in the local government area is stated in column 2 of Table 2 (Differential General Rates).
- (2) Where the rateability of any land changes during the financial year, an adjustment to the differential general rates is to be made from the date the change becomes effective.

## 2.6 Minimum general rates

In accordance with section 77 of the *Local Government Regulation 2012*, the Council has decided to fix a minimum amount of general rates for certain rating categories of rateable land in the local government area as stated in column 3 of Table 2 (Differential General Rates).

## 2.7 Limitation of increase in differential general rates

- (1) In accordance with section 116 of the *Local Government Regulation 2012*, the Council has decided to limit the increase in the differential general rates for certain rating categories of rateable land in the local government area to not more than the differential general rates for the last financial year increased by the percentage stated in column 4 of Table 2 (Differential General Rates) where:
  - (a) the rates levied for the rateable land in the last financial year were not calculated on a valuation issued under section 50 of the *Land Valuation Act 2010*;
  - (b) a change in ownership of the rateable land has not occurred between 31 March 2018 and 30 June 2019 (inclusive) except where the change in ownership of the rateable land is in any of the following circumstances:
    - (i) the change is made as the result of a decision by a Court or Tribunal in Australia;
    - (ii) the change is made as a result of the registration of a transmission by death;
    - (iii) the change is to the spouse, where the spouse was not previously on the title deed;
    - (iv) the change is to a charitable organisation or non-profit or sporting organisation.
- (2) The Chief Executive Officer of the Council is authorised to determine any query or anomalous application of section 2.7(1).

**Table 1 - Differential general rating categories**

(this table should be read in conjunction with the definitions in paragraph 2.2 of this Part 2)

Column 1 Rating category of rateable land		Column 2 Description of rating category
1	Land not in Brookwater used for a residential purpose which is owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is not located in Brookwater.
4	Land not used for a residential purpose or for profit purpose.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is not used for a residential purpose or for profit purpose.
8	Land in Brookwater used for a residential purpose which is owner occupied or which is vacant land that is potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: (i) primarily residential and owner occupied; or (ii) vacant land that is potential owner occupied; (c) is located in Brookwater.
9	Land not in Brookwater used for a residential purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is not located in Brookwater.
10	Land not in Brookwater which is vacant land less than 20,000m <sup>2</sup> that is potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is less than 20,000m <sup>2</sup> ; (d) is potential owner occupied; (e) is not located in Brookwater.
11	Land not in Brookwater used for a residential purpose which is owner occupied that is in a community titles scheme not in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is included in a community titles scheme; (e) is not in a high rise structure; (f) is not located in Brookwater.
15	Land in Brookwater used for a residential purpose which is not owner occupied or which is vacant land that is not potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: (i) primarily residential and is not owner occupied; or (ii) vacant land that is not potential owner occupied; (c) is located in Brookwater.
16	Land not in Brookwater used for a residential purpose which is not owner occupied that is in a community titles scheme not in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is included in a community titles scheme; (e) is not in a high rise structure; (f) is not located in Brookwater.
17	Land not in Brookwater used for a residential purpose which is owner occupied that is in a community titles scheme in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is included in a community titles scheme; (e) is in a high rise structure; (f) is not located in Brookwater.

**Table 1** *continued*

Column 1 Rating category of rateable land		Column 2 Description of rating category
18	Land not in Brookwater used for a residential purpose which is not owner occupied that is in a community titles scheme in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is included in a community titles scheme; (e) is in a high rise structure; (f) is not located in Brookwater.
19	Land not in Brookwater which is vacant land less than 20,000m <sup>2</sup> that is not potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is less than 20,000m <sup>2</sup> ; (d) is not potential owner occupied; (e) is not located in Brookwater.
22a	Land used for multi residential with two dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes two dwellings; (d) none of the dwellings are owner occupied.
22b	Land used for multi residential with three to five dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes three to five dwellings; (d) one or more of the dwellings is not owner occupied.
22c	Land used for multi residential with six to nine dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes six to nine dwellings; (d) one or more of the dwellings is not owner occupied.
22d	Land used for multi residential with 10 to 14 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 10 to 14 dwellings; (d) one or more of the dwellings is not owner occupied.
22e	Land used for multi residential with 15 to 19 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 15 to 19 dwellings; (d) one or more of the dwellings is not owner occupied.
22f	Land used for multi residential with 20 to 29 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 20 to 29 dwellings; (d) one or more of the dwellings is not owner occupied.
22g	Land used for multi residential with 30 to 39 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 30 to 39 dwellings; (d) one or more of the dwellings is not owner occupied.
22h	Land used for multi residential with 40 or more dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 40 or more dwellings; (d) one or more of the dwellings is not owner occupied.



**Table 1** *continued*

Column 1 Rating category of rateable land		Column 2 Description of rating category
23	Land not in Brookwater which is vacant land that is 20,000m <sup>2</sup> or greater and is potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m <sup>2</sup> or greater; (d) is potential owner occupied; (e) is not located in Brookwater.
24	Land not in Brookwater which is vacant land that is 20,000m <sup>2</sup> or greater and is not potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m <sup>2</sup> or greater; (d) is not potential owner occupied; (e) is not located in Brookwater.
25	Land which is vacant land requiring rehabilitation as the subject of a previous extractive industry involving coal mining.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) has the Secondary Land Use Code of 78 Previous extractive industries land use requiring site rehabilitation; (d) requires rehabilitation as the subject of a previous extractive industry involving coal mining.
41	Land used for a farming and grazing purpose which is owner occupied or potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is either: (i) owner occupied; or (ii) potential owner occupied.
42	Land not in an Endorsed Context Plan Area or the Springfield Structure Plan Area used for a farming and grazing purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is not located in an Endorsed Context Plan Area; (e) is not located in the Springfield Structure Plan Area.
42a	Land in an Endorsed Context Plan Area used for a farming and grazing purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is located in an Endorsed Context Plan Area.
42b	Land in the Springfield Structure Plan Area used for a farming and grazing purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is located in the Springfield Structure Plan Area.
43a	Land used for a commercial purpose with a rateable value of less than \$200,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of less than \$200,000.
43b	Land used for a commercial purpose with a rateable value of \$200,000 to less than \$500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$200,000 to less than \$500,000.
43c	Land used for a commercial purpose with a rateable value of \$500,000 to less than \$1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$500,000 to less than \$1,000,000.

**Table 1** *continued*

Column 1 Rating category of rateable land		Column 2 Description of rating category
43d	Land used for a commercial purpose with a rateable value of \$1,000,000 to less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
44a	Land used for a commercial purpose with a rateable value of \$2,500,000 to less than \$5,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$2,500,000 to less than \$5,000,000.
44b	Land used for a commercial purpose with a rateable value of \$5,000,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$5,000,000 or greater.
45	Land used for a noxious industry that is not in rating categories 46, 47b, 47c, 47d and 50.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a noxious industry; (c) is not in rating categories 46, 47b, 47c, 47d and 50.
46	Land used for a noxious industry involving waste recycling or waste processing.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Code of 37 Noxious Industry - Waste Recycling/Processing; (c) is primarily for a noxious industry involving waste recycling or waste processing.
47a	Land used for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Codes of 00 Coal mining and ancillary and/or associated activities including mine rehabilitation; (c) is primarily for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining.
47b	Land used for a noxious industry involving a landfill with a rateable value of less than \$750,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill; (d) has a rateable value of less than \$750,000.
47c	Land used for a noxious industry involving a landfill with a rateable value of \$750,000 to less than \$1,750,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill; (d) has a rateable value of \$750,000 to less than \$1,750,000.
47d	Land used for a noxious industry involving a landfill with a rateable value of \$1,750,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill; (d) has a rateable value of \$1,750,000 or greater.
48	Land used for an extractive industry that is not in rating category 47a.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for an extractive industry not involving any of the following: (i) coal mining; (ii) rehabilitation of land the subject of a previous or current extractive industry involving coal mining; (c) is not in rating category 47a.

**Table 1** *continued*

Column 1 Rating category of rateable land		Column 2 Description of rating category
49a	Land used for a light industry with a rateable value of less than \$500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of less than \$500,000.
49b	Land used for a light industry with a rateable value of \$500,000 to less than \$1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$500,000 to less than \$1,000,000.
49c	Land used for a light industry with a rateable value of \$1,000,000 to less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
49d	Land used for a light industry with a rateable value of \$2,500,000 to less than \$5,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$2,500,000 to less than \$5,000,000.
49e	Land used for a light industry with a rateable value of \$5,000,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$5,000,000 or greater.
50	Land used for a heavy industry.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) if the land has a Primary Council Land Use Code of 37 Noxious/ Offensive Industry, the land also has a Secondary Land Use Code of 99 Power Station; (c) is primarily for a heavy industry.
55a	Land used for a retail purpose with a total GLA of less than 5,000m <sup>2</sup> and a rateable value of less than \$200,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m <sup>2</sup> ; (c) has a rateable value of less than \$200,000.
55b	Land used for a retail purpose with a total GLA of less than 5,000m <sup>2</sup> and a rateable value of \$200,000 to less than \$500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m <sup>2</sup> ; (c) has a rateable value of \$200,000 to less than \$500,000.
55c	Land used for a retail purpose with a total GLA of less than 5,000m <sup>2</sup> and a rateable value of \$500,000 to less than \$1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m <sup>2</sup> ; (c) has a rateable value of \$500,000 to less than \$1,000,000.
55d	Land used for a retail purpose with a total GLA of less than 5,000m <sup>2</sup> and a rateable value of \$1,000,000 to less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m <sup>2</sup> ; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
55e	Land used for a retail purpose with a total GLA of 5,000m <sup>2</sup> to less than 7,500m <sup>2</sup> and a rateable value of less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 5,000m <sup>2</sup> to less than 7,500m <sup>2</sup> ; (c) has a rateable value of less than \$2,500,000.
55f	Land used for a retail purpose with a total GLA of 7,500m <sup>2</sup> to less than 10,000m <sup>2</sup> and a rateable value of less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 7,500m <sup>2</sup> to less than 10,000m <sup>2</sup> ; (c) has a rateable value of less than \$2,500,000.
55g	Land used for a retail purpose with a total GLA of less than 10,000m <sup>2</sup> and a rateable value of \$2,500,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 10,000m <sup>2</sup> ; (c) has a rateable value of \$2,500,000 or greater.

**Table 1** *continued*

Column 1 Rating category of rateable land		Column 2 Description of rating category
55h	Land used for a retail purpose with a total GLA of 10,000m <sup>2</sup> to less than 20,000m <sup>2</sup> and a land area of less than 200,000m <sup>2</sup> .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m <sup>2</sup> to less than 20,000m <sup>2</sup> ; (c) has a land area of less than 200,000m <sup>2</sup> .
55i	Land used for a retail purpose with a total GLA of 20,000m <sup>2</sup> to less than 30,000m <sup>2</sup> and a land area of less than 200,000m <sup>2</sup> .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m <sup>2</sup> to less than 30,000m <sup>2</sup> ; (c) has a land area of less than 200,000m <sup>2</sup> .
55j	Land used for a retail purpose with a total GLA of 30,000m <sup>2</sup> to less than 45,000m <sup>2</sup> and a land area of less than 200,000m <sup>2</sup> .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m <sup>2</sup> to less than 45,000m <sup>2</sup> ; (c) has a land area of less than 200,000m <sup>2</sup> .
55k	Land used for a retail purpose with a total GLA of 45,000m <sup>2</sup> or greater and a land area of less than 200,000m <sup>2</sup> .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m <sup>2</sup> or greater; (c) has a land area of less than 200,000m <sup>2</sup> .
55l	Land used for a retail purpose with a total GLA of 10,000m <sup>2</sup> to less than 20,000m <sup>2</sup> and a land area of 200,000m <sup>2</sup> or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m <sup>2</sup> to less than 20,000m <sup>2</sup> ; (c) has a land area of 200,000m <sup>2</sup> or greater.
55m	Land used for a retail purpose with a total GLA of 20,000m <sup>2</sup> to less than 30,000m <sup>2</sup> and a land area of 200,000m <sup>2</sup> or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m <sup>2</sup> to less than 30,000m <sup>2</sup> ; (c) has a land area of 200,000m <sup>2</sup> or greater.
55n	Land used for a retail purpose with a total GLA of 30,000m <sup>2</sup> to less than 45,000m <sup>2</sup> and a land area of 200,000m <sup>2</sup> or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m <sup>2</sup> to less than 45,000m <sup>2</sup> ; (c) has a land area of 200,000m <sup>2</sup> or greater.
55o	Land used for a retail purpose with a total GLA of 45,000m <sup>2</sup> or greater and a land area of 200,000m <sup>2</sup> or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m <sup>2</sup> or greater; (c) has a land area of 200,000m <sup>2</sup> or greater.



**Table 2 - Differential general rates**

(this table should be read in conjunction with the definitions in paragraph 2.2 of this Part 2)

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2017-2018 differential general rates (%)
1	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$948	15
4	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$580	20
8	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,300	15
9	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	20
10	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$948	15
11	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$948	15
15	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,920	20
16	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	20
17	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$948	15
18	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	20
19	1.0610 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	20
22a	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,568	20
22b	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$3,852	20
22c	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$7,704	20
22d	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$12,840	20
22e	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$19,260	20
22f	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$25,680	20
22g	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$38,520	20
22h	1.0342 cents in the dollar on the rateable value of all rateable land in this rating category	\$51,360	20
23	0.7768 cents in the dollar on the rateable value of all rateable land in this rating category	\$948	15
24	1.3035 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	20
25	6.8895 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,284	Not applicable
41	0.7010 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,272	100

**Table 2** *continued*

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2017-2018 differential general rates (%)
42	0.8921 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,272	100
42a	0.8921 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,272	Not applicable
42b	14.0303 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,272	Not applicable
43a	1.8950 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,260	15
43b	1.9898 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
43c	2.0845 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
43d	2.1793 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
44a	2.3688 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	25
44b	2.5583 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	25
45	2.4635 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,664	15
46	4.9270 cents in the dollar on the rateable value of all rateable land in this rating category	\$22,616	Not applicable
47a	19.4283 cents in the dollar on the rateable value of all rateable land in this rating category	\$13,348	Not applicable
47b	43.7507 cents in the dollar on the rateable value of all rateable land in this rating category	\$162,700	15
47c	28.9180 cents in the dollar on the rateable value of all rateable land in this rating category	\$606,400	Not applicable
47d	28.9180 cents in the dollar on the rateable value of all rateable land in this rating category	\$717,900	Not applicable
48	3.2215 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,136	25
49a	2.0845 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,412	15
49b	2.1793 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49c	2.2740 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49d	2.4635 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	25
49e	2.6530 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	25

**Table 2** *continued*

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2017-2018 differential general rates (%)
50	3.1268 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	25
55a	1.8950 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,260	15
55b	1.9898 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55c	2.0845 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55d	2.1793 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55e	2.6388 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55f	3.0984 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55g	3.5580 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55h	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$560,388	15
55i	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$766,734	15
55j	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$913,002	15
55k	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,460,884	15
55l	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$930,138	15
55m	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,395,054	15
55n	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,093,856	15
55o	4.8669 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,707,794	15

**Table 3A - Primary Council Land Use Code applicable to rating categories 1 to 25**

(this table should be read in conjunction with the definitions in paragraph 2.2 of this Part 2)

Primary Council Land Use Code	Rating categories																								
	1	4	8	9	10	11	15	16	17	18	19	22a	22b	22c	22d	22e	22f	22g	22h	23	24	25			
01 Vacant Land			✓		✓		✓				✓									✓	✓	✓			
02 Dwelling	✓		✓	✓			✓																		
03 Multi Residential Dwelling	✓		✓									✓	✓	✓	✓	✓	✓	✓	✓						
04 Large Home Site Vacant					✓						✓									✓	✓	✓			
05 Large Home Site Dwelling	✓			✓																					
06 Outbuilding (Minor Shed or Garage)		✓																							
09 Strata Title Residential Use			✓			✓	✓	✓	✓	✓															
19 Walkway		✓																							
50 Club-Non Business		✓																							
51 Church and Church Properties		✓																							
52 Cemetery		✓																							
55 Library		✓																							
56 Showground/ Racecourse		✓																							
57 Park or Garden		✓																							
58 Educational/ Kindergarten		✓																							
72 Section 50 Land Valuation Act 2010					✓						✓									✓	✓	✓			
95 Reservoir, Dams or Bores		✓																							

**Table 3B - Primary Council Land Use Code applicable to rating categories 41 to 50**

(this table should be read in conjunction with the definitions in paragraph 2.2 of this Part 2)

Primary Council Land Use Code	Rating categories																						
	41	42	42a	42b	43a	43b	43c	43d	44a	44b	45	46	47a	47b	47c	47d	48	49a	49b	49c	49d	49e	50
07 Guest House/ Private Hotel (Accommodation with shared facilities)					✓	✓	✓	✓	✓	✓													
08 Strata Non Residential (Header)					✓	✓	✓	✓	✓	✓													
62 Construction Site - Commercial					✓	✓	✓	✓	✓	✓													
18 Tourist Attraction					✓	✓	✓	✓	✓	✓													
20 Marina					✓	✓	✓	✓	✓	✓													
21 Residential Institution - Non Medical					✓	✓	✓	✓	✓	✓													
22 Car Park					✓	✓	✓	✓	✓	✓													
24 Sales Area (Outdoor)					✓	✓	✓	✓	✓	✓													
25 Offices					✓	✓	✓	✓	✓	✓													
26 Funeral Parlour					✓	✓	✓	✓	✓	✓													
27 Private Hospital/ Convalescent Home					✓	✓	✓	✓	✓	✓													
31 Oil/Fuel Depot																		✓	✓	✓	✓	✓	
32 Wharves, Jetties and Barge Landing					✓	✓	✓	✓	✓	✓													
33 Outdoor Storage Area					✓	✓	✓	✓	✓	✓													
35 General Industry																							✓
36 Light Industry																		✓	✓	✓	✓	✓	
37 Noxious/Offensive Industry											✓	✓		✓	✓	✓							✓
38 Advertising Hoarding					✓	✓	✓	✓	✓	✓													
39 Harbour Industry					✓	✓	✓	✓	✓	✓													
40 Extractive Industry													✓				✓						
41 Child Care					✓	✓	✓	✓	✓	✓													
43 Motel					✓	✓	✓	✓	✓	✓													
44 Nursery					✓	✓	✓	✓	✓	✓													
45 Theatre					✓	✓	✓	✓	✓	✓													
46 Drive-In Theatre					✓	✓	✓	✓	✓	✓													
48 Club-Licensed/ Sport/Run as a business					✓	✓	✓	✓	✓	✓													

**Table 3B** *continued*

Primary Council Land Use Code	Rating categories																							
	41	42	42a	42b	43a	43b	43c	43d	44a	44b	45	46	47a	47b	47c	47d	48	49a	49b	49c	49d	49e	50	
49 Caravan Park					✓	✓	✓	✓	✓	✓														
60 Farming/Grazing (Sheep-Dry)	✓	✓	✓	✓																				
61 Farming/Grazing (Sheep Breeding)	✓	✓	✓	✓																				
64 Farming/Grazing (Cattle Breeding)	✓	✓	✓	✓																				
65 Farming/Grazing (Cattle Breeding-Fattening)	✓	✓	✓	✓																				
66 Farming/Grazing (Cattle Fattening)	✓	✓	✓	✓																				
67 Farming/Grazing (Goats)	✓	✓	✓	✓																				
68 Farming/Grazing (Dairy-Quota Milk)	✓	✓	✓	✓																				
69 Farming/Grazing (Dairy-Non Quota Milk)	✓	✓	✓	✓																				
70 Farming/Grazing (Dairy-Cream)	✓	✓	✓	✓																				
71 Farming/Grazing (Oil Seed)	✓	✓	✓	✓																				
72 Section 50 Land Valuation Act 2010													✓											
73 Farming/Grazing (Grains)	✓	✓	✓	✓																				
74 Farming/Grazing (Turf)	✓	✓	✓	✓																				
75 Farming/Grazing (Sugar Cane)	✓	✓	✓	✓																				
76 Farming/Grazing (Tobacco)	✓	✓	✓	✓																				
77 Farming/Grazing (Cotton)	✓	✓	✓	✓																				
78 Farming/Grazing (Rice)	✓	✓	✓	✓																				
79 Farming/Grazing (Orchards)	✓	✓	✓	✓																				
80 Farming/Grazing (Tropical Fruits)	✓	✓	✓	✓																				
81 Farming/Grazing (Pineapple)	✓	✓	✓	✓																				
82 Farming/Grazing (Vineyards)	✓	✓	✓	✓																				
83 Farming/Grazing (Small Crops-Irrigated)	✓	✓	✓	✓																				
84 Farming/Grazing (Small Crops-Non Irrigated)	✓	✓	✓	✓																				
85 Farming/Grazing (Pigs)	✓	✓	✓	✓																				
86 Farming/Grazing (Horses)	✓	✓	✓	✓																				
87 Farming/Grazing (Poultry)	✓	✓	✓	✓																				



**Table 3B** *continued*

Primary Council Land Use Code	Rating categories																							
	41	42	42a	42b	43a	43b	43c	43d	44a	44b	45	46	47a	47b	47c	47d	48	49a	49b	49c	49d	49e	50	
88 Farming/Grazing (Forestry/Logs)	✓	✓	✓	✓																				
89 Farming/Grazing (Animals-Special)	✓	✓	✓	✓																				
91 Transformers/ Substations, Radio/ Television Towers					✓	✓	✓	✓	✓	✓														
92 Defence Force Establishments					✓	✓	✓	✓	✓	✓														
93 Farming/Grazing (Peanuts)	✓	✓	✓	✓																				
96 Public Hospitals					✓	✓	✓	✓	✓	✓														
97 Welfare Homes/ Institutions					✓	✓	✓	✓	✓	✓														
99 Community Protection Centres					✓	✓	✓	✓	✓	✓														

**Table 3C - Primary Council Land Use Code applicable to rating categories 55a to 55o**

(this table should be read in conjunction with the definitions in paragraph 2.2 of this Part 2)

Primary Council Land Use Code	Rating categories														
	55a	55b	55c	55d	55e	55f	55g	55h	55i	55j	55k	55l	55m	55n	55o
11 Shop - Single	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
12 Shops – Shopping Group (more than 6 shops)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
13 Shops – Shopping Group (2 to 6 shops)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16 Drive-In Shopping Centre	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
17 Restaurant	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
23 Retail Warehouse	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
30 Service Station	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
42 Tavern/Hotel	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

**Table 3D - Secondary Land Use Code applicable to rating categories 25, 46, 47a, 47b, 47c, 47d and 50**

(this table should be read in conjunction with the definitions in paragraph 2.2 of this Part 2)

Secondary Land Use Code	Rating categories						
	25	46	47a	47b	47c	47d	50
37 Noxious Industry – Waste Recycling/Processing		✓					
00 Coal mining and ancillary and/or associated activities including mine rehabilitation			✓				
78 Previous extractive industries land use requiring site rehabilitation	✓						
17 Noxious Industry Land Fill - Putrescible Material				✓	✓	✓	
27 Noxious Industry Land Fill - Non Putrescible Material				✓	✓	✓	
99 Power Station							✓

# Waste Management Utility Charges

## 3.1 Waste Management utility charges

In accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, the Council has decided to levy utility charges for waste management services on rateable land in the local government area on the basis set out in this Part 3.

## 3.2 Definitions

In this Part 3:

**bulk bin service** means the removal, transport and disposal of a garbage bin, with a holding capacity in excess of 360 litres, supplied by the Council.

**green waste service** means the fortnightly removal, transport and disposal of garden waste from a mobile green waste garbage bin supplied by the Council.

**waste service** means the following:

- (a) the weekly removal, transport and disposal of garbage from a mobile garbage bin supplied by the Council;
- (b) the fortnightly removal, transport and disposal of recyclables from a mobile recyclable garbage bin supplied by the Council.

**waste management service** means any of the following:

- (a) waste service;
- (b) green waste service;
- (c) bulk bin service.

## 3.3 Waste Management Services

- (1) The waste management utility charges for the waste management services to all rateable land in the local government area are set out in Table 4 (Waste Management Utility Charges).
- (2) The provision of waste management services to multi residential properties is to be as follows:
  - (a) unless otherwise determined in paragraph (b)(ii), by shared 240 litre mobile garbage bins in accordance with the Ipswich Planning Scheme (refer Implementation Guideline No. 23, Refuse Arrangements and Management for Multiple Residential Development);

- (b) by one or more bulk bins approved by the Chief Operating Officer - Works, Parks and Recreation in place of separate 240 litre mobile garbage bins, if:
  - (i) the Chief Operating Officer - Works, Parks and Recreation consents to a request by an owner for a bulk bin service; or
  - (ii) the Chief Operating Officer - Works, Parks and Recreation has determined that a bulk bin service should be provided.

- (3) Where an application is made by an owner to increase or decrease the number of waste management services provided to a property, an adjustment to the waste management utility charges are to be made from the date authorised by the Council's Manager, Ipswich Waste Services or nominee.
- (4) An application to decrease the number of waste management services to a property has the following effect:
  - (a) the waste management service is cancelled for a minimum period of six months; and
  - (b) the waste management service recommences after six months unless a further application is received from the owner.
- (5) The number of waste management services for land is the number of waste management services which is recorded on the Council's rates master file at the date of the budget resolution, subject to any further increase or decrease in the number of services that may from time to time be considered necessary by the Council's Manager, Ipswich Waste Services or nominee.
- (6) Where waste management services are supplied by agreement with the Council, the applicable waste management utility charges are those specified in the agreement.

**Table 4 - Waste management utility charges**

Column 1 Type of waste management service	Column 2 Waste management utility charge per waste management service (per annum)
Waste service	\$361.00
Green waste service (240 litre bin)	\$75.00
Green waste service (360 litre bin)	\$75.00
Bulk bin service	To be determined by Council

## Rural Fire Resources Levy Special Charge

### 4.1 Rural Fire Resources Levy special charge

In accordance with section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, the Council has decided to levy a special charge for the Rural Fire Brigades Services (which is also known as a Rural Fire Resources levy) on rateable land in the local government area that specially benefits from the Rural Fire Brigades Services on the basis set out in this Part 4.

### 4.2 Definitions

In this Part 4:

**applicable rateable land** means the rateable land in the local government area to which the special charge for the Rural Fire Brigades Services under this Part 4 applies.

**Rural Fire Resources Levy overall plan** means the overall plan for the Rural Fire Brigades Services to which the special charge for the Rural Fire Brigades Services under this Part 4 applies.

**Rural Fire Brigades Services** means the purchase, maintenance of equipment and training by the Ipswich Group Rural Fire Brigades.

### 4.3 Rural Fire Brigades Services

- (1) In accordance with section 94 of the *Local Government Regulation 2012*, the Council adopted the Rural Fire Resources Levy overall plan at its meeting of 29 May 2018.
- (2) The Council has decided the following under the Rural Fire Resources Levy overall plan:
  - (a) the amount of special charges for the Rural Fire Brigades Services which is to be levied on the Applicable rateable land is \$42.00 per annum;
  - (b) the Applicable rateable land is the rateable land not within the boundary of the Urban Fire Boundaries of Queensland.
- (3) The special charges for the Rural Fire Brigades Services collected by the Council are to be forwarded, at quarterly intervals, to the Ipswich Group Rural Fire Brigades to fund the Rural Fire Brigades Services.

## Enviroplan Separate Charge

### 5.1 Enviroplan separate charge

In accordance with section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, the Council has decided to levy a separate charge for the Ipswich Enviroplan on rateable land in the local government area on the basis set out in this Part 5.

### 5.2 Ipswich Enviroplan

- (1) The amount of separate charge for the Ipswich Enviroplan which is to be levied to all rateable land in the local government area is \$45.00 per annum.
- (2) The separate charges for the Ipswich Enviroplan collected by the Council are to be used in the manner

determined by the Council to provide the greatest benefit for the enhancement of the environment of the local government area, which include the following:

- (a) for the acquisition, management and protection of bushland areas in the local government area;
- (b) for the provision of facilities for public access to bushland areas in the local government area;
- (c) minimising the impact of carbon emissions from the local government area;
- (d) promoting education in the community concerning adverse impacts on the environment;
- (e) raising community awareness of the impact of carbon emissions and how to minimise or offset their impact.

# Time and Manner of Payment of Rates and Charges

## 6.1 Payment of rates and charges and discount

The Council has decided the following on the basis set out in this Part 6:

- (1) the period within which rates or charges (including the Emergency Management Levy under section 115 of the *Fire and Emergency Services Act 1990*) must be paid in accordance with section 118 of the *Local Government Regulation 2012*;
- (2) to allow ratepayers to pay rates or charges (including the Emergency Management Levy) by instalments in accordance with section 129 of the *Local Government Regulation 2012*;
- (3) to allow a discount for payment of rates or charges before the end of a period that ends on or before the due date for payment in accordance with section 130 of the *Local Government Regulation 2012*.

## 6.2 Time of payment of rates and charges and payment by instalments

The Council has decided that:

- (1) it is to levy rates or charges (including the Emergency Management Levy) for the 2018-2019 financial year by four quarterly instalments for the following periods:
  - (a) 1 July 2018 to 30 September 2018;
  - (b) 1 October 2018 to 31 December 2018;
  - (c) 1 January 2019 to 31 March 2019;
  - (d) 1 April 2019 to 30 June 2019; and

- (2) the rates or charges are to be payable:

- (a) on the date shown on the quarterly rate notice being at least 30 days after the rate notice for the rates or charges is issued; and
- (b) at the public office of the Council or at such other place or agency as may from time to time be appointed for that purpose by the Council.

## 6.3 Discount

- (1) The Council has decided to allow a discount for payment of differential general rates or charges (excluding Emergency Management Levy) where the ratepayer has paid the following on or before the due date for payment shown on the rate notice (being 30 days after the rate notice for the rates and charges is issued):
  - (a) the rates and charges (including Emergency Management Levy) stated on the rate notice in full;
  - (b) any arrears of rates and charges (including Emergency Management Levy).
- (2) The discount is to be the lesser of the following amounts:
  - (a) \$33.00;
  - (b) the amount of the differential general rates shown on the rate notice if the differential general rates amount is less than \$33.00.

## Interest on Overdue Rates or Charges

### 7.1 Interest on overdue rates or charges

In accordance with section 133 of the *Local Government Regulation 2012*, the Council has decided that interest is payable on overdue rates or charges on the basis set out in this Part 7.

### 7.2 Calculation of interest

- (1) If overdue rates or charges are not paid within 21 days from their due date, interest is payable on the overdue amount, from the day on which the amount became overdue, at the rate of 11% per annum or such other rate as may be determined under section 133(1)(a) of the *Local Government Regulation 2012*, compounded on daily rests.
- (2) Interest is payable in accordance with subsection (1) in relation to overdue rates or charges which are the subject of an agreement with an owner to pay overdue rates or charges by regular instalments to avoid rate recovery action.

## Concession for Rates or Charges to Pensioners

### 8.1 Concession for rates or charges

In accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, the Council has decided to grant a concession for rates or charges to an eligible pensioner who owns and occupies rateable land on the basis set out in this Part 8.

### 8.2 Concession for rates or charges to qualifying pensioners

In accordance with the Council's Pensioner Remission of Rates Policy, the Council has decided to grant the following concession for differential general rates and the Enviroplan separate charge to a pensioner who qualifies for a concession under section 1.4 of the Pensioner Remission of Rates Policy:

- (i) 100% of the differential general rates levied per quarterly rating assessment to a maximum concession of \$235.00 in any one year; and
- (ii) \$10.00 per annum per rating assessment for the Enviroplan separate charge if applicable.

# Revenue Statement

## 9.1 Purpose

- (1) In accordance with section 169 of the *Local Government Regulation 2012*, the Council has prepared this revenue statement for its budget for the 2018-2019 financial year.
- (2) The purpose of this revenue statement is to outline and explain the revenue measures adopted by the Council in the Budget for the 2018-2019 financial year (**2018-2019 Budget**) in compliance with relevant legislative requirements.
- (3) This revenue statement is to be read in conjunction with the Revenue Policy, Rating Resolutions and Forecast Financial Statements in the 2018-2019 Budget.
- (4) The Council may, by resolution, amend the revenue statement for the financial year at any time before the end of the financial year.

## 9.2 Rates and Charges

The Council has levied the following rates and charges in accordance with the principles stated in the revenue policy in the 2018-2019 Budget:

- (1) differential general rates (see Part 2 of the 2018-2019 Budget);
- (2) waste management utility charges (see Part 3 of the 2018-2019 Budget);
- (3) rural fire resources levy special charge (see Part 4 of the 2018-2019 Budget);
- (4) envioplan separate charge (see Part 5 of the 2018-2019 Budget).

## 9.3 Differential General Rates

- (1) The Council has decided to levy differential general rates for different rating categories of rateable land in the local government area on the basis set out in Part 2 of the 2018-2019 Budget.
- (2) The Council has decided that there are 60 rating categories for rateable land in the local government area as stated in column 1 of Table 1 (Differential General Rating Categories) in Part 2 of the 2018-2019 Budget. Each of these 60 rating categories and a description of each rating category is stated in Table 5.
- (3) The Council has decided that due to the cost of providing services to rateable land, a minimum amount of general rates is to apply to certain rating categories of rateable land in the local government area as stated in Table 2 (Differential General Rates) in Part 2 of the 2018-2019 Budget.
- (4) The Council has decided that, to address the concerns of the community resulting from changes in the valuation of the rateable land from year to year, particularly where the Valuer-General has not undertaken a comprehensive review of all valuations each year, the increase in the differential general rates for certain rating categories of rateable land in the local government area is to be limited to not more than the differential general rates for the last financial year increased by the percentage stated in column 4 of Table 2 (Differential General Rates) in Part 2 of the 2018-2019 Budget.
- (5) The Council has decided that the rateable value of land for 2018-2019 shall be the 3-year average of the valuations provided by the Valuer-General in accordance with the *Land Valuation Act 2010* and that the 3-year averaged value will be used as the basis for calculating the differential general rates.



**Table 5 - Differential general rating categories**

Column 1 Rating category of rateable land		Column 2 Description of rating category
1	Land not in Brookwater used for a residential purpose which is owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is not located in Brookwater.
4	Land not used for a residential purpose or for profit purpose.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is not used for a residential purpose or for profit purpose.
8	Land in Brookwater used for a residential purpose which is owner occupied or which is vacant land that is potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: (i) primarily residential and owner occupied; or (ii) vacant land that is potential owner occupied; (c) is located in Brookwater.
9	Land not in Brookwater used for a residential purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is not located in Brookwater.
10	Land not in Brookwater which is vacant land less than 20,000m <sup>2</sup> that is potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is less than 20,000m <sup>2</sup> ; (d) is potential owner occupied; (e) is not located in Brookwater.
11	Land not in Brookwater used for a residential purpose which is owner occupied that is in a community titles scheme not in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is included in a community titles scheme; (e) is not in a high rise structure; (f) is not located in Brookwater.
15	Land in Brookwater used for a residential purpose which is not owner occupied or which is vacant land that is not potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: (i) primarily residential and is not owner occupied; or (ii) vacant land that is not potential owner occupied; (c) is located in Brookwater.
16	Land not in Brookwater used for a residential purpose which is not owner occupied that is in a community titles scheme not in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is included in a community titles scheme; (e) is not in a high rise structure; (f) is not located in Brookwater.
17	Land not in Brookwater used for a residential purpose which is owner occupied that is in a community titles scheme in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is included in a community titles scheme; (e) is in a high rise structure; (f) is not located in Brookwater.

**Table 5** *continued*

Column 1 Rating category of rateable land		Column 2 Description of rating category
18	Land not in Brookwater used for a residential purpose which is not owner occupied that is in a community titles scheme in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is included in a community titles scheme; (e) is in a high rise structure; (f) is not located in Brookwater.
19	Land not in Brookwater which is vacant land less than 20,000m <sup>2</sup> that is not potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is less than 20,000m <sup>2</sup> ; (d) is not potential owner occupied; (e) is not located in Brookwater.
22a	Land used for multi residential with two dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes two dwellings; (d) none of the dwellings are owner occupied.
22b	Land used for multi residential with three to five dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes three to five dwellings; (d) one or more of the dwellings is not owner occupied.
22c	Land used for multi residential with six to nine dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes six to nine dwellings; (d) one or more of the dwellings is not owner occupied.
22d	Land used for multi residential with 10 to 14 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 10 to 14 dwellings; (d) one or more of the dwellings is not owner occupied.
22e	Land used for multi residential with 15 to 19 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 15 to 19 dwellings; (d) one or more of the dwellings is not owner occupied.
22f	Land used for multi residential with 20 to 29 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 20 to 29 dwellings; (d) one or more of the dwellings is not owner occupied.
22g	Land used for multi residential with 30 to 39 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 30 to 39 dwellings; (d) one or more of the dwellings is not owner occupied.
22h	Land used for multi residential with 40 or more dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 40 or more dwellings; (d) one or more of the dwellings is not owner occupied.

**Table 5** *continued*

Column 1 Rating category of rateable land		Column 2 Description of rating category
23	Land not in Brookwater which is vacant land that is 20,000m <sup>2</sup> or greater and is potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m <sup>2</sup> or greater; (d) is potential owner occupied; (e) is not located in Brookwater.
24	Land not in Brookwater which is vacant land that is 20,000m <sup>2</sup> or greater and is not potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m <sup>2</sup> or greater; (d) is not potential owner occupied; (e) is not located in Brookwater.
25	Land which is vacant land requiring rehabilitation as the subject of a previous extractive industry involving coal mining.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) has the Secondary Land Use Code of 78 Previous extractive industries land use requiring site rehabilitation; (d) requires rehabilitation as the subject of a previous extractive industry involving coal mining.
41	Land used for a farming and grazing purpose which is owner occupied or potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is either: (i) owner occupied; or (ii) potential owner occupied.
42	Land not in an Endorsed Context Plan Area or the Springfield Structure Plan Area used for a farming and grazing purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is not located in an Endorsed Context Plan Area; (e) is not located in the Springfield Structure Plan Area.
42a	Land in an Endorsed Context Plan Area used for a farming and grazing purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is located in an Endorsed Context Plan Area.
42b	Land in the Springfield Structure Plan Area used for a farming and grazing purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is located in the Springfield Structure Plan Area.
43a	Land used for a commercial purpose with a rateable value of less than \$200,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of less than \$200,000.
43b	Land used for a commercial purpose with a rateable value of \$200,000 to less than \$500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$200,000 to less than \$500,000.
43c	Land used for a commercial purpose with a rateable value of \$500,000 to less than \$1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$500,000 to less than \$1,000,000.

**Table 5** *continued*

Column 1 Rating category of rateable land		Column 2 Description of rating category
43d	Land used for a commercial purpose with a rateable value of \$1,000,000 to less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
44a	Land used for a commercial purpose with a rateable value of \$2,500,000 to less than \$5,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$2,500,000 to less than \$5,000,000.
44b	Land used for a commercial purpose with a rateable value of \$5,000,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$5,000,000 or greater.
45	Land used for a noxious industry that is not in rating categories 46, 47b, 47c, 47d and 50.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a noxious industry; (c) is not in rating categories 46, 47b, 47c, 47d and 50.
46	Land used for a noxious industry involving waste recycling or waste processing.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Code of 37 Noxious Industry - Waste Recycling/Processing; (c) is primarily for a noxious industry involving waste recycling or waste processing.
47a	Land used for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Codes of 00 Coal mining and ancillary and/or associated activities including mine rehabilitation; (c) is primarily for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining.
47b	Land used for a noxious industry involving a landfill with a rateable value of less than \$750,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill; (d) has a rateable value of less than \$750,000.
47c	Land used for a noxious industry involving a landfill with a rateable value of \$750,000 to less than \$1,750,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill; (d) has a rateable value of \$750,000 to less than \$1,750,000.
47d	Land used for a noxious industry involving a landfill with a rateable value of \$1,750,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill; (d) has a rateable value of \$1,750,000 or greater.
48	Land used for an extractive industry that is not in rating category 47a.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for an extractive industry not involving any of the following: (i) coal mining; (ii) rehabilitation of land the subject of a previous or current extractive industry involving coal mining; (c) is not in rating category 47a.

**Table 5** *continued*

Column 1 Rating category of rateable land		Column 2 Description of rating category
49a	Land used for a light industry with a rateable value of less than \$500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of less than \$500,000.
49b	Land used for a light industry with a rateable value of \$500,000 to less than \$1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$500,000 to less than \$1,000,000.
49c	Land used for a light industry with a rateable value of \$1,000,000 to less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
49d	Land used for a light industry with a rateable value of \$2,500,000 to less than \$5,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$2,500,000 to less than \$5,000,000.
49e	Land used for a light industry with a rateable value of \$5,000,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$5,000,000 or greater.
50	Land used for a heavy industry.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) if the land has a Primary Council Land Use Code of 37 Noxious/Offensive Industry, the land also has a Secondary Land Use Code of 99 Power Station; (c) is primarily for a heavy industry.
55a	Land used for a retail purpose with a total GLA of less than 5,000m <sup>2</sup> and a rateable value of less than \$200,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m <sup>2</sup> ; (c) has a rateable value of less than \$200,000.
55b	Land used for a retail purpose with a total GLA of less than 5,000m <sup>2</sup> and a rateable value of \$200,000 to less than \$500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m <sup>2</sup> ; (c) has a rateable value of \$200,000 to less than \$500,000.
55c	Land used for a retail purpose with a total GLA of less than 5,000m <sup>2</sup> and a rateable value of \$500,000 to less than \$1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m <sup>2</sup> ; (c) has a rateable value of \$500,000 to less than \$1,000,000.
55d	Land used for a retail purpose with a total GLA of less than 5,000m <sup>2</sup> and a rateable value of \$1,000,000 to less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m <sup>2</sup> ; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
55e	Land used for a retail purpose with a total GLA of 5,000m <sup>2</sup> to less than 7,500m <sup>2</sup> and a rateable value of less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 5,000m <sup>2</sup> to less than 7,500m <sup>2</sup> ; (c) has a rateable value of less than \$2,500,000.
55f	Land used for a retail purpose with a total GLA of 7,500m <sup>2</sup> to less than 10,000m <sup>2</sup> and a rateable value of less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 7,500m <sup>2</sup> to less than 10,000m <sup>2</sup> ; (c) has a rateable value of less than \$2,500,000.
55g	Land used for a retail purpose with a total GLA of less than 10,000m <sup>2</sup> and a rateable value of \$2,500,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 10,000m <sup>2</sup> ; (c) has a rateable value of \$2,500,000 or greater.

**Table 5** *continued*

Column 1 Rating category of rateable land		Column 2 Description of rating category
55h	Land used for a retail purpose with a total GLA of 10,000m <sup>2</sup> to less than 20,000m <sup>2</sup> and a land area of less than 200,000m <sup>2</sup> .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m <sup>2</sup> to less than 20,000m <sup>2</sup> ; (c) has a land area of less than 200,000m <sup>2</sup> .
55i	Land used for a retail purpose with a total GLA of 20,000m <sup>2</sup> to less than 30,000m <sup>2</sup> and a land area of less than 200,000m <sup>2</sup> .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m <sup>2</sup> to less than 30,000m <sup>2</sup> ; (c) has a land area of less than 200,000m <sup>2</sup> .
55j	Land used for a retail purpose with a total GLA of 30,000m <sup>2</sup> to less than 45,000m <sup>2</sup> and a land area of less than 200,000m <sup>2</sup> .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m <sup>2</sup> to less than 45,000m <sup>2</sup> ; (c) has a land area of less than 200,000m <sup>2</sup> .
55k	Land used for a retail purpose with a total GLA of 45,000m <sup>2</sup> or greater and a land area of less than 200,000m <sup>2</sup> .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m <sup>2</sup> or greater; (c) has a land area of less than 200,000m <sup>2</sup> .
55l	Land used for a retail purpose with a total GLA of 10,000m <sup>2</sup> to less than 20,000m <sup>2</sup> and a land area of 200,000m <sup>2</sup> or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m <sup>2</sup> to less than 20,000m <sup>2</sup> ; (c) has a land area of 200,000m <sup>2</sup> or greater.
55m	Land used for a retail purpose with a total GLA of 20,000m <sup>2</sup> to less than 30,000m <sup>2</sup> and a land area of 200,000m <sup>2</sup> or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m <sup>2</sup> to less than 30,000m <sup>2</sup> ; (c) has a land area of 200,000m <sup>2</sup> or greater.
55n	Land used for a retail purpose with a total GLA of 30,000m <sup>2</sup> to less than 45,000m <sup>2</sup> and a land area of 200,000m <sup>2</sup> or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m <sup>2</sup> to less than 45,000m <sup>2</sup> ; (c) has a land area of 200,000m <sup>2</sup> or greater.
55o	Land used for a retail purpose with a total GLA of 45,000m <sup>2</sup> or greater and a land area of 200,000m <sup>2</sup> or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m <sup>2</sup> or greater; (c) has a land area of 200,000m <sup>2</sup> or greater.



#### **9.4 Waste Management Utility Charges**

- (1) The Council has decided to levy utility charges for waste management services (Waste Management Utility Charges) in respect of the following waste management services to rateable land in the local government area on the basis set out in Part 3 of the 2018-2019 Budget:
  - (a) waste service;
  - (b) green waste service;
  - (c) bulk bin service.
- (2) The waste management utility charges are applied on a per service basis and are set at a level to raise revenue as specified in the Ipswich Waste Services budget.
- (3) The waste management utility charges are levied on all rateable land in the local government area provided with the waste management service and are levied on a pro rata basis where a waste management service is provided for only part of the year.
- (4) Waste management utility charges are determined on a full-cost pricing basis in accordance with the National Competition Policy to recover sufficient income to meet the full cost outlays of the functional programs, including administrative costs and overheads not funded from general revenue, having regard to the following:
  - (a) performance targets in the Ipswich Waste Services Annual Performance Plan;
  - (b) the cost of capital provision and an appropriate return on assets;
  - (c) pricing oversight requirements of the Queensland Competition Authority;
  - (d) operating and capital grants, subsidies or contributions received from others.

#### **9.5 Rural Fire Resources Levy Special Charge**

- (1) The Council has decided to levy a special charge on rateable land within that part of the local government area that specially benefits from the purchase, maintenance of equipment and training by the Ipswich Group Rural Fire Brigades operating within the local government area on the basis set out in Part 4 of the 2018-2019 Budget.
- (2) The Council's policy is to levy special charges, on a year by year basis, for rural fire brigades and other associated facilities to particular areas of the local government area which specially benefits from the rural fire brigades and associated facilities.
- (3) The special charges collected by the Council are used to meet the costs of the relevant initiative or facility.

#### **9.6 Enviroplan Separate Charge**

The Council has decided to levy a separate charge for the Ipswich Enviroplan on all rateable land in the local government area on the basis set out in Part 5 of the 2018-2019 Budget.

#### **9.7 Discount for Rates and Charges**

- (1) The Council has decided to allow a discount for payment of rates and charges on the basis set out in Part 6 of the 2018-2019 Budget.
- (2) The Council's policy is to encourage prompt payment of rates and charges by allowing a discount for full payment by the due date.
- (3) The discount is only to apply to the differential general rates (excluding utility charges, special charges, separate charges, Emergency Management Levy and arrears of any rate or charge).

#### **9.8 Concessions**

- (1) The Council has decided to grant a concession for rates and charges for land to an eligible pensioner who owns and occupies rateable land on the basis set out in Part 8 of the 2018-2019 Budget.
- (2) The Council has also decided that the following concessions for rates and charges are to be granted in the financial year:
  - (a) concession to an eligible entity whose objects do not include making a profit which owns rateable land;
  - (b) concession to an eligible entity that provides assistance or encouragement for arts or cultural development which owns rateable land;
  - (c) concession to an eligible landowner who is an individual and who is subject to financial hardship from the payment of rates and charges;
  - (d) concession to an eligible landowner whose land is subject to a mining lease requiring the carrying out of improvement restoration for the mining lease.

#### **9.9 Interest**

The Council has decided that interest is payable on overdue rates or charges on the basis set out in Part 7 of the 2018-2019 Budget.

## 9.10 Cost-recovery fees

- (1) Under section 97(2) of the *Local Government Act 2009*, a cost-recovery fee is a fee for any of the following:
  - (a) an application for the issue or renewal of a licence, permit, registration or other approval under a Local Government Act as defined in the *Local Government Act 2009*;
  - (b) recording a change of ownership of land;
  - (c) giving information kept under a Local Government Act as defined in the *Local Government Act 2009*;
  - (d) seizing property or animals under a Local Government Act as defined in the *Local Government Act 2009*;
  - (e) the performance of another responsibility imposed on the local government under the *Building Act 1975* or the *Plumbing and Drainage Act 2002*.
- (2) The Council has decided the amount of cost-recovery fees having regard to the following:
  - (a) the estimated cost, including overheads, of operating each of the Council's regulatory regimes, such as:
    - (i) animal control;
    - (ii) environmental protection;
    - (iii) development approval;
    - (iv) community health and safety;
    - (v) entertainment venues;
  - (b) amounts prescribed by State legislation;
  - (c) the need to recover the cost of operating the regulatory regimes;
  - (d) the need to encourage compliance with relevant laws.
- (3) The Council's cost-recovery fees are included in the Register of Cost Recovery Fees which is open for inspection at the Council's public office.
- (4) The Council applies a common set of criteria to ensure cost-recovery fee concessions are granted equitably across each area of Council's operations.

## 9.11 Commercial Fees

- (1) Commercial fees are for services which relate to the provision of services or access to Council's facilities which are not regulated by a local law or other legislative schemes.
- (2) The Council has decided the amount of commercial fees having regard to the following:
  - (a) the user pays principle;
  - (b) the estimated cost of provision of services or access to the Council's facilities;
  - (c) fees charged by any alternative providers;

- (d) a fair return for the use of the Council's infrastructure;
- (e) performance targets set for the Council's business activities;
- (f) the need to encourage or discourage particular behaviours.

## 9.12 Developer Financial Contributions for Development Infrastructure

- (1) The Council's intention is to ensure that development infrastructure costs and other physical and social infrastructure costs caused by the incremental development of premises in the local government area is funded or provided for by that development, to the extent authorised by law or negotiated by agreement.
- (2) The Council is to require financial contributions for providing local government trunk infrastructure networks in relation to the development of premises in accordance with the *Planning Act 2016*.
- (3) Financial contributions for trunk infrastructure for the distributor-retailer's (Queensland Urban Utilities) water service and wastewater service may be collected by the Council under an agreement with Queensland Urban Utilities or to the extent required by law and remitted to Queensland Urban Utilities.
- (4) The developer is also required to provide the non trunk infrastructure considered by the Council to be appropriate for the development as a condition of a development approval.

## 9.13 Other Revenue

The Council will seek to collect other revenue, such as investment interest income, grants and subsidies, income from the sale of the Council's provision of goods and services, dividends from investments and the income from the sale or disposal of assets, on the basis of the Council taking advantage of opportunities to maximise the efficient use of resources and activities under its control.

## 9.14 Maintenance of the Council's Operating Capability

- (1) The Council will seek to ensure that its revenues (after concessions on rates and charges) are sufficient to cover its costs.
- (2) It is the Council's intention that the operating capability of the local government is to be increased to provide the capacity to invest in physical and social infrastructure for the growing community.
- (3) The Net Operating Surplus included in the Statement of Income and Expenditure describes the extent of the increase in the budget year.

## Debt Policy

In accordance with section 192 of the *Local Government Regulation 2012*, it is Council's intention to borrow only for growth/enhancement capital expenditure and commercial debt structures for its commercial business units. The authority to borrow is drawn from section 34 of the *Statutory Bodies Financial Arrangements Act 1982*.

Borrowings for the organisation are required by Business Units and Council Departments. These aspects of the organisation have different roles within the organisation and therefore different borrowing requirements.

Capital expenditure for the organisation is categorised into two different aspects, growth/enhancement and refurbishment. Borrowings required for growth/enhancement projects are calculated on a net basis. Net basis being the total value of those projects less any external funding such as developer cash contributions, donations, grants and subsidies. In addition to these external funding sources, Council may determine that growth/enhancement projects be funded, in part or in full, from other available cash surplus'. The final determination of the borrowing requirements is based on an assessment of existing debt levels and the requirement to maintain a prudent level of cash for operating purposes and employee provisions.

All Ipswich City Council borrowings including existing loan balances are on a principal and interest basis and have a maximum term to maturity of 15 years.

Loan borrowings including existing loan balances for strategic asset acquisitions are for projects that are intended to enhance the commercial business centres of the City. Loan borrowings including existing loan balances allocated to Council Departments are for growth/enhancement related projects and are required to meet the increasing service needs of Council's customers and the Ipswich community.

All external borrowings are from the Queensland Treasury Corporation (QTC). The rate of payment is dependent upon market conditions and other principles agreed to between QTC and the Ipswich City Council.

The overall position of debt for the Council for 2018-2019 is an increase of \$63.1 million to \$296.7 million from the previous level of \$233.6 million. Table 6 reflects the anticipated loan balances and movements for 2018-2019 and the next nine financial years.

**Table 6**

<b>Loan Liabilities</b>	<b>2018-2019 Estimated \$'000</b>	<b>2019-2020 Estimated \$'000</b>	<b>2020-2021 Estimated \$'000</b>	<b>2021-2022 Estimated \$'000</b>	<b>2022-2023 Estimated \$'000</b>	<b>2023-2024 Estimated \$'000</b>	<b>2024-2025 Estimated \$'000</b>	<b>2025-2026 Estimated \$'000</b>	<b>2026-2027 Estimated \$'000</b>	<b>2027-2028 Estimated \$'000</b>
Opening Balance	233,616	296,709	347,456	342,187	324,028	317,409	305,222	310,311	317,279	287,990
add New Borrowings	101,000	92,000	30,000	20,000	35,000	30,000	50,000	55,000	10,000	5,000
less Principal Repayments	37,907	41,253	35,269	38,159	41,619	42,187	44,911	48,032	39,289	27,355
<b>Closing Balance</b>	<b>296,709</b>	<b>347,456</b>	<b>342,187</b>	<b>324,028</b>	<b>317,409</b>	<b>305,222</b>	<b>310,311</b>	<b>317,279</b>	<b>287,990</b>	<b>265,635</b>
Borrowing Costs	14,305	15,182	14,937	13,947	13,126	12,190	11,763	11,502	10,105	9,163

# Investment Policy

## Objectives

The objectives of this policy are:

- To invest Ipswich City Council (Council) funds not immediately required for financial commitments;
- To maximise earnings from authorised investments of cash holdings after assessing counterparty, market and liquidity risks;
- To ensure that appropriate records are kept and that adequate internal controls are in place to safeguard public monies.

## Terms and Type of Investments

The overall term of any investment should be appropriate to Council's investment objectives and adhere to the restrictions as determined by *Statutory Bodies Financial Arrangements Act 1982* (SBFA) and the *Statutory Bodies Financial Arrangements Regulation 2007* (SBFR).

Council's investment portfolio should be realisable in a reasonable time frame. Council can invest in Category 2 Investments per the SBFA with the exception of managed funds other than the Queensland Treasury Corporation (QTC) Cash Fund and QTC Debt Offset facilities. According to the SBFA the term to maturity of investments is not to exceed three years.

## Diversification/Credit Risk

When placing investments, consideration will be given to the relationship between credit rating and interest rate. The combined amount invested with all financial institutions (banks, credit unions, building societies), QTC or government secured investments within the credit rating bands below should not exceed the following percentages of average funds invested at any time.

Long Term Rating (Standard and Poors)	Short Term Rating (Standard and Poors)	Maximum Percentage of Total Investments	Maximum Term of Investment (Years)
AAA to AA-	A1+	100%	3
A+ to A-	A1	50%	2
BBB+ to BBB-	A2	10%	1
BB+ to D	-	Nil	-

## Organisational Diversification

To further diversify risk, no more than 25% of Council's investments will be held with any one financial institution, with the exception of QTC which shall not be limited.

## Credit Ratings

If any of the financial institutions credit ratings is downgraded such that they no longer fall within Council's investment policy guidelines, the Chief Financial Officer is to be advised and the investments in that counterparty will be divested within 28 days or as soon as is practicable.

Council shall keep a current list of long term credit ratings for the authorised financial institutions. The ratings shall be updated on a minimum three (3) monthly basis.

# Financial Management Policy

## Purpose

To define the key corporate financial policies broadly applied in the development of forward planning/modelling, business planning, budgeting and performance management and reporting which will ensure the financial sustainability of Council now and into the future.

## Roles and Responsibilities

Within the areas of forward planning/modelling, business planning, budgeting and performance management and reporting, different parts of the Council undertake different roles and have different responsibilities. These roles and responsibilities are diagrammatically displayed as follows:

	Forward Planning/ Modelling	Business Planning	Budgeting	Performance Management and Reporting
Mayor/Councillors	Provide strategic direction	Input on strategic issues	Identify priority areas Final approval	Receive monthly performance reports and provide feedback
CEO	Facilitate strategic input from Councillors and Executive Team	Lead process	Sign-off on key parameters for Council's budget	Receive monthly performance reports, provide feedback and advice on corrective action
Executive Team	Provide strategic advice	Contribute to process	Develop Departmental budgets in line with targets	Provide comment on YTD financial performance
Finance and Corporate Services Department	Preparation and analysis	Contribute to process	Set high level target Coordinate process	Produce YTD performance reports and provide high level analysis and commentary; Provide direction on financial management policy and process
Departments and Business Units	Provide product, service and investment planning information for input into model	Senior staff contribute to process	Develop Departmental plan within overall target	Analyse YTD financial performance and provide commentary to Finance and Corporate Services Department; Ensure compliance with financial management policy and process



## Definitions

**Forward Planning/Modelling:** Analysis of financial capacity into the future based on specific sets of assumptions; economic and community drivers, and growth.

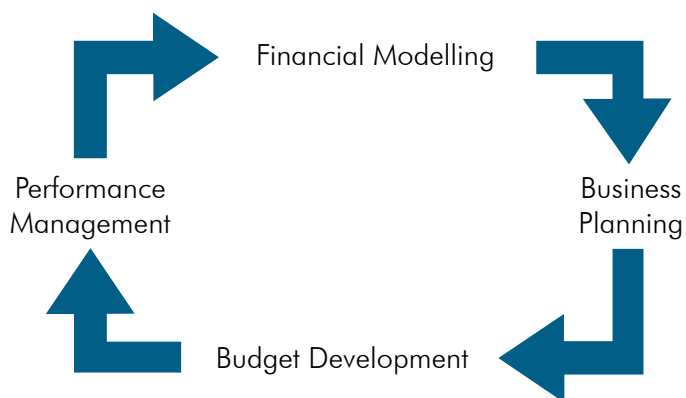
**Budgeting:** Financial plan of what is intended to be achieved over a set period of time.

**Performance Management and Reporting:** Execution and monitoring of the actual financial results against the plan.

**Operating Revenue:** Total revenue excluding capital grants and subsidies, developer cash contributions and developer donated assets.

## Relationships

The different components within the framework influence the development of each other, in a continuous cycle as shown below.



Capacity assessment (through financial modelling) guides business planning, which guides budget development, which guides actual performance. The actual performance achieved in a year is the basis on which the next round of modelling is built on, and so the cycle continues.

## Policies

The following policies apply to all aspects of the Financial Management Framework (ie. forward planning/modelling; business planning; budgeting; performance management and reporting) unless specifically stated otherwise.

The following policies are complementary to the *Local Government Act 2009* and the *Local Government Regulation 2012*. Where these policies are silent, or may be interpreted as contradictory to the Act or the Regulation, the Act or the Regulation are to take precedence.

The following policies are also complementary to the Australian Accounting Standards. Where these policies are silent, or may be interpreted as contradictory to the Standards, the Standards are to take precedence.

## Financial Sustainability

- A balanced budget must be achieved as soon as possible at the commencement of the budget process. This means that operating revenue will equal or exceed expenditure and the level of capital expenditure and borrowings will result in a Statement of Financial Position that demonstrates financial sustainability. A balanced position is to be maintained throughout the progress of budget deliberations.
- The level of borrowings shall be within acceptable limits to ensure long term sustainability.
- Operating capability will be maintained and increased to ensure the replacement or refurbishment of assets that have been identified for retention, and to provide the capacity to invest in physical and social infrastructure for the growing community.
- Financial sustainability will be demonstrated by the following indicators:

Indicator	Definition	Annual Outcome	5 Year Average
Operating Efficiency	Operating Revenue / Operating Expense	0.9 to 1.1	0.98 to 1.08
Debt Servicing	Debt Payment / Operating Revenue	<15%	<15%
Working Capital	Current Assets / Current Liabilities	>0.9	>1
Return on Assets	EBIT / Assets (EBIT = Net result + interest expense + tax)	>0%	>2.5%

Council will also consider the measures of sustainability as detailed in section 169(5) of the *Local Government Regulation 2012* when assessing financial sustainability.

### Inter-generational Equity Policy

The Council shall strive to achieve equity between generations of ratepayers (inter-generational equity) whereby the mechanisms to fund specific capital expenditure and operations take into account the ratepayers who benefit from the expenditure, and therefore on a user pays basis, who should pay for the costs associated with such expenditure.

### Preparation and Revision of Forward Planning/Modelling

- The Finance and Corporate Services Department will be responsible for all of Council's financial modelling. Departments and Business Units will be required to provide data for input and assistance as required.
- The Long Term Financial Forecast will cover a period of time consistent with the long term strategic plans of the Council, and be updated annually.
- Assumptions regarding growth drivers used within the Long Term Financial Forecast are to be independently verified annually, and the overall model verified bi-annually.

### Preparation of Budget

- The Budget will be adopted for the Whole of Council at Statement of Income and Expenditure line item and total capital expense level.
- The budget will be prepared in accordance with section 104(2) of the *Local Government Act 2009*, and section 169 of the *Local Government Regulation 2012*.
- The budget should be designed to enable Council to achieve the objectives as outlined within the strategic and operational plans and within the "financial sustainability" limits defined in the Long Term Financial Forecast.
- Where an approved project carryforward has been identified during the budget preparation period, an estimate for that carryforward will be included as part of the adopted budget. The budget will be revised as soon as practical after the end of each financial year to reflect the actual amounts carried forward including those project carryforwards identified subsequent to the adoption of the budget.
- The budget will be prepared and adopted by the end of June each year.

### Revision of Budget

- The budget will be reviewed regularly. Amendments will be assessed for their impact at a Whole of Council level and will only be put forward to Council for consideration as deemed appropriate by the Chief Financial Officer and the Chief Executive Officer.
- A change to the budgeted whole of Council net result or total capital program will require Council approval.

### Performance Management and Reporting

- Reporting will be in accordance with recognised accounting principles and include both operational and capital performance.
- Costs (both operational and capital) will be incurred in accordance with the Council's procurement policies and following prudent financial management principles.

- Reporting on the capital program will include information on the progress of the program as well as the financial result.

### **Revenue Management**

- Refer to the Revenue Policy.
- All revenue modelling will be conducted by the Finance and Corporate Services Department in consultation with other Council Departments.

### **Expense Management (Operational)**

- Expenses will align to the services detailed in the Services Catalogue. In particular, employee expenses will move in line with movements in the services catalogue.
- The introduction of new services is to be supported by the withdrawal or reduction of existing services; and/or an identified funding source.

### **Capital Expenditure/Capital Funding**

- Existing fixed assets need to be maintained at a level which enables continuous delivery of specified services levels. The exceptions to this are firstly, where there is a decision to write down the quality at which assets are maintained because the community no longer needs such a quality and secondly, where a deliberate decision is made to phase the asset out of existence.
- Spending on asset renewal and replacement should be provided at a level equal to depreciation expense for those assets identified in strategic asset management plans to be retained.
- Capital expenditure on new assets must be economically and/or socially justified inclusive of an evaluation of the full life costs including operating and maintenance costs and depreciation expense for the life of the asset, as well as the purchase price.

- Capital expenditure increases will be capped to ensure financial sustainability. Application of the increases to individual parts of Council will be determined in accordance with need and Council priorities.

- Capital expenditure will be forecast to cover a period of time consistent with the long term strategic plans of the Council.

- Capital projects will be assessed and approved based on the viability of the project and its alignment with Council's objectives. Funding for these projects, including external funding sources, will be determined separately by the Chief Financial Officer.

### **Resource Management**

- Resources will be assessed annually to determine what resources are required to meet operational and capital needs; to what extent they can be met from within existing Council resources and procurement models; and what flexible resourcing models should be employed to meet any shortfall.

### **Internal Cash Restrictions**

- Internal cash restrictions will be created for items designated for a specific purpose or to support specific expenditure.
- Sufficient funds will be maintained in cash reserve and the accumulated surplus' to equalise from year to year the impact of fluctuations in the maintenance, renewal and purchase of assets and/or operational expenditure.

# Procurement Policy

## Purpose of the policy

Ipswich City Council's Procurement Policy is the Council's overarching policy for the procurement of goods and services. Its purpose is to deliver excellence in procurement outcomes for the Ipswich Community.

Ipswich City Council recognises that developing and adopting appropriate best practice contracting and procurement policies, processes, systems and procedures for all goods and services by Council, will enhance achievement of Council objectives such as sustainable procurement, bottom-line cost savings, supporting local economies, achieving innovation and better services for communities.

The elements of best practice applicable to Council procurement incorporate:

- broad concepts covering ethics, value for money, responsibilities and accountabilities;
- procurement guides giving effect to those concepts;
- a system of delegations (i.e. the authorisation of officers to approve and undertake a range of functions in the procurement process);
- procurement processes and checklists, with appropriate procedures covering low value, low risk simple procurement to high value, more complex procurement; and
- sound contracting principles as specified in the *Local Government Act 2009*.

## Scope

This Procurement Policy is made under Section 198 of the *Local Government Regulation 2012*. The Regulation and the *Local Government Act 2009* are the key legislative frameworks that regulate the process of local government procurement in Queensland. Section 198 of the Regulation requires the Council to prepare and adopt a procurement policy encompassing the principles, processes and procedures applied to all purchases of goods and services by the Council.

This policy applies to all contracting and procurement activities at Council and is binding upon Councillors, Council officers and temporary employees, contractors and consultants while engaged by the Council.

## Sound Contracting Principles of the Procurement Process

As specified in section 104 (3) of the *Local Government Act 2009*, Council must have regard to these five (5) sound contracting principles:

1. Value for Money
2. Open and Effective Competition
3. The development of competitive local business and industry
4. Environmental protection, and
5. Ethical behaviour and fair dealing.

### 1. Value for Money

Council will use public funds in such a manner that the best return and performance for the money spent is being obtained.

The achievement of value for money can be driven through each stage of the procurement process from procurement planning to contract management.

The benefits of the procurement are considered against the costs necessary for the optimum result for the Council and local community. Ipswich City Council is not required to accept the lowest tender. Instead, Council is required to take into account issues such as but not limited to fitness of purpose, quality, price, service support and warranty and other factors relevant to the overall sound contracting principles of the Local Government Act.

### 2. Open and Effective Competition

Council will give fair and equitable consideration to all prospective suppliers. Prospective suppliers wishing

to do businesses with Council will be given a reasonable opportunity to do so.

All suppliers will be treated fairly in an open and transparent manner and have access to the same information.

### 3. Development of competitive Local Business and Industry

Council recognises the need to support local industry. The benefits of encouraging and dealing with local suppliers will be taken into account in the procurement planning stage and form part of the evaluation process for all procurement. Council's procurement guidance materials encourage Council officers to use local suppliers where benefits exist to all stakeholders and the five contracting principles are satisfied according to their priority.

To encourage local industry to tender, Council will advertise tenders in local newspapers and actively seek quotations from local suppliers where available.

### 4. Environmental Protection

Council is sensitive to environmental protection issues. Council is not only dedicated to environment protection; Council is also committed achieving sustainability. In order to achieve sustainability Council will consider environmental, social and economic elements in procurement activities.

When planning the procurement activity Council will analyse, where appropriate, the potential purchase of environmentally friendly goods and services and other environmental initiatives such as reduce, reuse, and recycle. Other considerations that may be examined include, but not limited to, eco-friendly products and suppliers that support environmental sustainability initiatives.

Council's procurement activities will also address the specific targets contained within the Sustainable Ipswich strategy that deals with reducing the environmental impacts through the procurement practices.

### 5. Ethical Behaviour and Fair Dealing

The Council's procurement activities (methods, practices and procedures) must be performed with integrity and beyond reproach.

All Council officers and Councillors when purchasing goods and services will advance the interests of the Council and conduct themselves in ways that are, and are seen to be, impartial, fair and in an ethical manner.

All Council officers and Councillors must:

- treat potential and existing suppliers with equality and fairness;
- not seek or receive personal gain;
- maintain confidentiality of commercial in confidence information such as contract prices and other sensitive information;
- present the highest standards of professionalism and probity;
- deal with suppliers in an honest and impartial manner that does not allow conflicts of interest;
- provide all suppliers and tenderers with the same information and equal opportunity; and
- be able to account for all decisions and provide feedback on them.

### Procuring Goods and Services

All purchase of goods and services must be carried out in strict compliance with the:

- *Local Government Act 2009* and amendments
- *Local Government Regulations 2012*.

Council operates in accordance with Part 3 Default contracting procedures under the *Local Government Regulation 2012*. Council's Procurement Framework, guides, checklists and procedures set out the steps and processes to be followed by all involved in the procurement activities.

### Responsibilities

All Council officers and Councillors are required to be aware of, and comply with this policy.

Accountable officers are responsible for ensuring this policy is followed within their departments.

Managers and supervisors are responsible for ensuring that employees are aware of, and comply with, this policy.

The Finance and Corporate Services Branch is responsible for ensuring this policy, its related guidelines, checklists and procedures are appropriate, reflect best practice and facilitate a high standard of procurement performance.

# Revenue Policy

## 1. Revenue Policy

In accordance with section 104(5)(c)(iii) of the *Local Government Act 2009* and section 193 of the *Local Government Regulation 2012*, the Council has prepared and adopted this revenue policy as a financial policy of the local government.

## 2. Objective

The objective of this revenue policy is to help ensure consistency between the Council's longer term objectives, as set out in the Financial Plan, and the revenue decisions made in the 2018-2019 budget process.

## 3. Policy Statement

### 3.1 General policy statement

It is an intended outcome of the Financial Plan that Council remains in a sound financial position at all times whilst delivering on the objectives contained within the Financial Plan. It is envisaged that overall net wealth of the community (total equity) will continue to be enhanced throughout the planning period.

To achieve this outcome the Council will seek to ensure that its revenues (after concessions on rates and charges) are sufficient to cover its costs having regard to year-to-year variations in revenues.

The Council has adopted a set of principles relating to the levying of rates and charges, granting concessions for rates and charges, recovering overdue rates and charges and cost-recovery methods.

The Council will take account of the principles of equity, economic efficiency and simplicity in levying rates and charges and granting concessions for rates and charges.

### 3.2 Levying rates and charges

#### 3.2.1 Principles

In accordance with section 193(1)(a)(i) of the *Local*

*Government Regulation 2012*, the Council intends to apply the principles as set out below for levying rates and charges.

In general terms, to ensure that Ipswich continues to be a great place to live and to attract business investment and employment, the Council intends to fund the cost of providing services from user charges, except where:

- (a) the benefits of a service or facility are available to all residents;
- (b) concessions for rates and charges are applicable to groups or individuals based on their lower capacity to pay and exceptional circumstances of groups or individuals who meet eligibility criteria;
- (c) it is not cost-effective to levy user charges;
- (d) not doing so provides net economic benefits in attracting and retaining businesses; and
- (e) in the opinion of the Council, such charges do not meet the objectives of the Financial Plan.

Further, from a practical perspective, in levying rates and charges, the Council intends to:

- (a) make the system for paying rates and charges simple and inexpensive to administer;
- (b) manage its cashflows from rates and charges by providing for quarterly payments, discounts for payment by the due date and interest on overdue amounts; and
- (c) provide an equitable payment system that provides a range of payment options for ratepayers to pay the rates and charges and arrears of any rates or charges.

#### 3.2.2 Differential general rates

The Council intends to levy differential general rates on all rateable land in the local government area. This recognises the inequity which would result if a single general rate were applied to all rateable land in the local government area by reference to the rateable value of the land alone.

For rateable land that is used for residential purposes or is used for commercial activities a higher rate may be applied than that applied to rateable land that has no capacity to produce revenue such as rateable land used for a residential purpose which is occupied by the land owner. This reflects the revenue-producing capacity of rateable land that may be rented or is used for commercial activities.

Differential general rating categories, described in the Revenue Statement, are reviewed each financial year in order to maintain a rating structure that is clear, cost effective and simple to administer.

Differential general rates will be set at levels:

- (a) to generate revenue sufficient to meet the difference between the outlays of the Council's business activities less any ordinary business or trading income, grants, subsidies or contributions received in respect of those programs and any internal financial accommodation arranged;
- (b) that recognise the different revenue-producing capacity of rateable land within the local government area; and
- (c) that recognise the differing level of benefits that rateable land in different rating categories receive from the Council's services and facilities.

### **3.2.3 Rateable value of land**

The Council has determined that the rateable value of land shall be the 3-year averaged value of land and that the 3-year averaged value of the land will be used as the basis for calculating the differential general rates. The value of the land as determined by the Valuer-General in accordance with the *Land Valuation Act 2010*, will be used by the Council for calculating the 3-year averaged value of the land, and the 3-year averaged value will be worked out in accordance with section 76 of the *Local Government Regulation 2012*.

### **3.2.4 Minimum amount of general rates and special rates and charges**

The Council has determined that due to the cost of providing a minimum service to rateable land, an equitable contribution per rateable land is to apply in relation to the funding of the Council's services and facilities and that this contribution is to be made irrespective of where the rateable land is located or its valuation.

The Council has also determined that rateable land in certain rating categories may have a different minimum amount of general rates to that applying to other rating categories.

The Council may also elect to fix a minimum amount of special rates and charges.

### **3.2.5 Limitation of increase in rates or charges levied**

The Council intends to limit the increase in the differential general rates for certain rating categories of rateable land in the local government area to moderate the impact of rapid, uneven and significant changes in land values across the local government area.

### **3.2.6 Special rates and charges**

The Council may elect to levy special rates and charges, on a year by year basis, for rural fire brigades and other facilities or services which it considers have a special association with particular land in the local government area. The proceeds of the particular special rate and charge are directed towards the costs of the relevant initiative or facility.

### **3.2.7 Separate rates and charges**

A separate charge for the Enviroplan will be levied equally on all rateable land within the local government area, to provide for the acquisition and protection of bushland areas and for the provision of facilities for public access to those areas, on the basis that the benefit is shared equally by all parcels of rateable land, regardless of their value. The revenue raised is used to contribute to the costs of acquiring bushland and for providing and managing public access.

### **3.2.8 Utility charges**

Utility charges for waste management services are determined having regard to the following:

- (a) performance targets in the Ipswich Waste Services Annual Performance Plans;
- (b) the cost of provision of the services and infrastructure and an appropriate return on assets;
- (c) pricing oversight requirements of the Queensland Competition Authority;
- (d) operating and capital grants, subsidies or contributions received from others.



Some waste management utility charges are supplied by special agreement. The charges which have been negotiated under those agreements still have regard to the above principles.

The Council’s waste management utility charges are applied on a per waste management service basis. All costs associated with providing the waste management service are recovered by levying the waste management utility charges.

### 3.2.9 Discount

It is the Council’s policy to encourage the prompt payment of rates and charges by allowing a discount for the payment of certain rates and charges where payment is made in full on or before the end of the discount period stated in the rate notice being 30 days from the issue of the rate notice. The discount is only to apply to the differential general rate (excluding utility charges, special charges, separate charges, Emergency Management Levy and arrears of any rate or charge.

The Council also encourages prompt payment of selected fees such as annual dog registrations by offering a discount for the full payment by the due date.

## 3.3 Granting concessions for rates and charges

### 3.3.1 Principles

In accordance with section 193(1)(a)(ii) of the *Local Government Regulation 2012*, the Council intends to apply the following principles for granting concessions for rates and charges:

- (a) where an applicable Council policy in relation to the granting of the concession is in place, the Council will grant concessions where there is a need to resolve anomalies in order to ensure equitable treatment for groups and individuals in similar circumstances;
- (b) regard is to be had to the limited capacity to pay and exceptional circumstances of groups or individuals who meet eligibility criteria in any applicable Council policy;
- (c) that the requirements for granting concessions be clear and transparent in order to ensure the equitable treatment of all beneficiaries.

### 3.3.2 Purpose for the concessions

The purpose for the concession for rates and charges to be granted by the Council are stated in the following table.

Column 1 Concession for rates and charges	Column 2 Purpose for the concession
Concession to an eligible pensioner who owns and occupies rateable land.	Acknowledge that pensioners have limited financial capacity.
Concession to an eligible entity whose objects do not include making a profit which owns rateable land.	Support activities that do not make a profit.
Concession to an eligible entity that provides assistance or encouragement for arts or cultural development which owns rateable land.	Support activities that assist and encourage arts and cultural development.
Concession to an eligible landowner who is an individual and who is subject to financial hardship from the payment of rates and charges.	Support individuals where the payment of rates and charges will or has affected the wellbeing of the individuals in such a way as to constitute an unreasonable outcome based on present community standards.
Concession to an eligible landowner whose land is subject to a mining lease requiring the carrying out of improvement restoration for the mining lease.	Support the carrying out of improvement restoration for the mining lease which is exceptional and necessitated by the characteristics of the land.

### **3.4 Recovering overdue rates and charges**

#### **3.4.1 Principles**

In accordance with section 193(1)(a)(iii) of the *Local Government Regulation 2012*, the Council intends to apply the principles set out below for recovering overdue rates and charges.

In general terms the Council exercises its rate recovery powers in order to reduce the overall rate burden on ratepayers.

The Council specifically intends to apply the following principles for recovering overdue rates and charges:

- (a) transparency by making clear the obligations of ratepayers and the processes used by the Council in assisting them to meet their financial obligations;
- (b) making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective;
- (c) equity by having regard to capacity to pay in determining appropriate arrangements for different sectors of the community and providing the same treatment for ratepayers with similar circumstances;
- (d) flexibility to respond to community expectations by providing assistance to encourage or discourage certain behaviours.

#### **3.4.2 Interest**

The Council also intends to charge interest on overdue rates and charges from the day on which they become overdue and at the rate as may be determined under section 133(1)(a) of the *Local Government Regulation 2012* compounded on daily rests. However, if the overdue rates and charges are paid within 21 days from their due date, no interest shall be charged.

### **3.5 Cost-recovery methods**

#### **3.5.1 Principles**

In accordance with section 193(1)(a)(iv) of the *Local Government Regulation 2012*, the Council intends to apply the following principles for cost-recovery methods:

- (a) fees and charges are set to recover the costs of the Council in providing services and taking actions associated with regulatory compliance;

- (b) the process for recovering the Council's costs is to be clear, simple to administer and cost effective.

#### **3.5.2 Cost-recovery fees**

The Council has fixed cost-recovery fees under section 97 of the *Local Government Act 2009*. All cost-recovery fees set by the Council are included in the Register of Cost Recovery Fees which is open for inspection at the Council's public office.

### **3.6 Funding of physical and social infrastructure costs for new development**

In accordance with section 193(1)(c) of the *Local Government Regulation 2012*, the Council intends to fund the provision of local government trunk infrastructure networks for new development by the adoption and levying of infrastructure charges on new development in accordance with the *Planning Act 2016*.

The infrastructure charges for providing local government trunk infrastructure networks are detailed in resolutions made by the Council under the *Planning Act 2016* having regard to the Council's planning scheme including its priority infrastructure plan.

The Council also intends new development to meet the Council's additional costs of bringing forward development infrastructure and other physical and social infrastructure costs for a new development which is of sufficient magnitude to accelerate the growth rate of a specific area so that the availability of facilities is not adversely affected and existing ratepayers are not burdened with the cost of providing the additional infrastructure.

### **3.7 Other revenue**

#### **3.7.1 Commercial fees**

The Council charges commercial fees for other services provided by the Council.

The Council intends to set the commercial fees having regard to the following:

- (a) the user pays principle;
- (b) the estimated cost of provision of services or access to the Council's facilities;
- (c) a fair return for the use of the Council's infrastructure;
- (d) the fees charged by any alternative providers;
- (e) the performance targets set for the Council's business activities;
- (f) the need to encourage or discourage particular behaviours.

#### **3.7.2 Other revenue**

The Council intends to pursue and collect other revenue, such as investment interest income, sale or disposal of assets, grants and subsidies, sale of Council's provision of goods or services and dividends from investments on the basis of the Council taking advantage of opportunities to maximise the efficient use of resources and activities under its control.

## **4. Roles and responsibilities**

The Chief Operating Officers in each department, together with the Finance Branch of the Finance and Corporate Services Department, are responsible for ensuring compliance with this policy.









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