

Richmond Shire Council Annual Budget 2020-2021

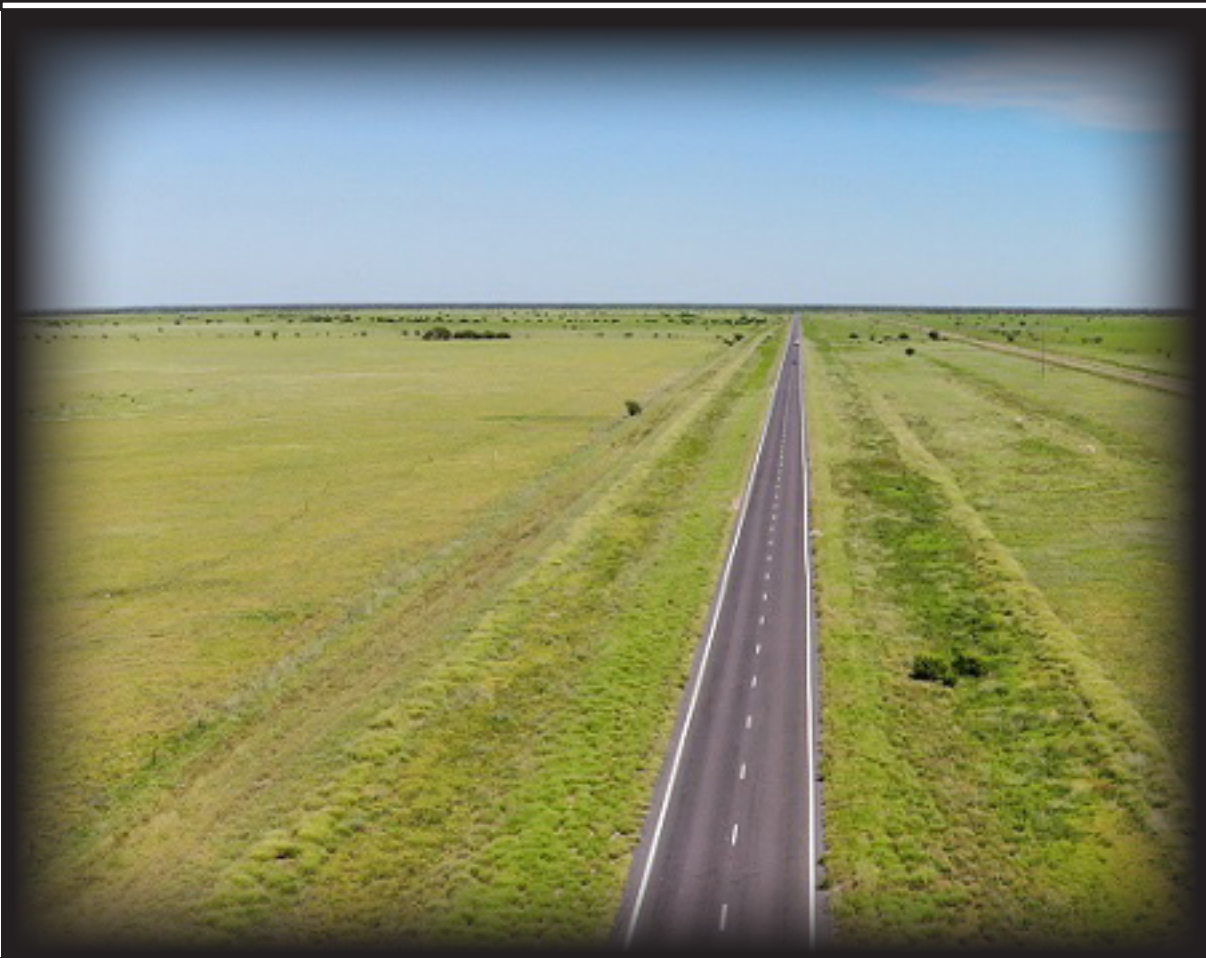


TABLE OF CONTENTS

MAYOR'S BUDGET SUMMARY REPORT	03
INCOME AND EXPENDITURE	05
FINANCIAL POSITION	10
CASH FLOW STATEMENT	14
CHANGES IN EQUITY	16
GRAPHS	17
REVENUE POLICY /STATEMENT.....	21
RATES AND CHARGES.....	31



MAYOR'S BUDGET SUMMARY REPORT

I now propose the following Budget Report presented to Council at the Council Meeting on the 31 July 2020. All items referred to in this Budget have been based on historical data from previous years or have been identified in Council's planning processes. This year's Budget will see the Council consolidate its financial position and begin planning for future developments outline in this plan. Improvements to existing road, water and sewerage networks will take key priority over the next five years as Council prepares for future investment opportunities.

RATES & CHARGES

Council has elected to adopt a 2.00% rise on the General Rate, Water, Sewerage and Cleansing for all properties in the Shire. All commercial charges and regulatory fees has also increased by 2% for most items. Land valuations were conducted by the State Government recently and the updated valuations have been listed on the rates notices. This may alter some properties rate notices which may go up or down depending on the valuation.

ROAD WORKS

In 2020/21 we will continue roadworks on Croydon Road with \$1m to extend the seal and \$460k to do reseal works. Council also has an estimated \$11m of flood damage on local roads. Council has secured betterment funding to replace the Top Crossing over the Flinders River with a new Bridge similar to Hulbert's Bridge at Maxi. Council has Main Roads road works on the Winton Road estimated at \$13m which will replace some sections of the road that are badly rutted and extend the seal from 67km to 77km. There will be a further \$12m spent on the Winton Road in 21/22 which will fix and widen most of the road and continue the seal to about 89km.

FINANCIAL STATUS

Council's revenue in the budget for the coming financial year due to Main Roads and flood damage works will be approximately \$42m.

Expenditure after depreciation has been estimated at \$27m.

Council has set aside almost \$27m for capital works items, of that \$19.5m for road works. Plant will make up a further \$1.9m, proposed development of Stage 3 of Kronosaurus Korner for \$2.8m should a funding application be successful. Water infrastructure of \$1.1m to upgrade town water mains, integration of the new town bore and water metering system. Other community infrastructure to the value of \$865k has also been budgeted for projects like shade over the swimming pool \$150k, Bobby Murray Park upgrade \$250k and \$100k tennis court lighting upgrade.

COUNCIL GRANTS

Council received \$1,050,000 a COVID-19 "Works for Queensland" stimulus program which will fund some of the projects above. This program does not require Council to match the funding and allows Council to do a wide range of capital activities that would otherwise be hard to fund. As projects get underway Council will let the community know.

Council is still campaigning with the rest of Local Governments in Australia to try to increase the Financial Assistance Grants from 0.5% to 1% of taxation revenue that the Government collects each year. Council's maintain over 30% of the nation's assets but only receive 3% of income derived from a combination of rates and taxes. For Richmond that would mean an extra \$3.9m in revenue to help run Council and keep our assets in good order. Without this increase, many rural and remote Councils will struggle to make ends meet in the coming years.

10 Year Forecast Budget Income Statement

					2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Operating Income														
	Net Rate & Utility Charges				1,763,954	1,816,873	1,871,379	1,927,521	1,985,346	2,044,907	2,106,254	2,169,441	2,234,525	2,301,560
	Fees & Charges				779,655	803,045	827,136	851,950	877,509	903,834	930,949	958,877	987,644	1,017,273
	Rental Income				267,668	273,021	278,481	284,051	289,732	295,527	301,437	307,466	313,615	319,888
	Interest Earned				80,000	82,000	85,000	80,000	75,000	70,000	75,000	80,000	78,000	78,000
	Recoverable Works Revenue				14,192,191	14,880,000	11,880,000	12,117,600	12,359,952	12,607,151	12,859,294	13,116,480	13,378,810	13,646,386
	Operating Grants				3,049,384	5,400,072	5,616,074	5,840,717	6,074,346	6,317,320	5,950,608	5,831,596	5,889,912	5,948,811
	Other Operating Income				4,229,750	4,314,345	4,400,632	4,488,645	4,578,417	4,669,986	4,763,385	4,858,653	4,955,826	5,054,943
					24,362,602	27,569,356	24,958,703	25,590,483	26,240,302	26,908,724	26,986,927	27,322,514	27,838,331	28,366,860
Capital Income														
	Capital Grants				17,886,110	3,835,000	3,335,000	2,835,000	2,585,000	3,085,000	3,585,000	3,085,000	2,585,000	2,600,000
	Gain on Disposal of NCA						55,000		20,000			20,000		
TOTAL INCOME					<u>42,248,712</u>	<u>31,404,356</u>	<u>28,348,703</u>	<u>28,425,483</u>	<u>28,845,302</u>	<u>29,993,724</u>	<u>30,571,927</u>	<u>30,427,514</u>	<u>30,423,331</u>	<u>30,966,860</u>
Operating Expenses														
	Employee Benefits				-5,302,747	-7,408,802	-5,516,978	-5,627,318	-5,739,864	-5,854,662	-5,971,755	-6,091,190	-6,213,014	-6,337,274
	Materials and Services				-17,247,193	-17,850,845	-12,087,862	-12,329,619	-12,576,211	-12,827,735	-13,084,290	-13,345,976	-13,612,895	-13,885,153
	Depreciation				-4,791,745	-4,801,329	-4,810,931	-4,820,553	-4,830,194	-4,839,855	-4,849,534	-4,859,233	-4,868,952	-4,878,690
	Finance Costs				-159,500	-156,310	-153,184	-150,120	-147,118	-144,175	-111,292	-45,000	-45,000	-45,000
					-27,501,185	-30,217,286	-22,568,955	-22,927,610	-23,293,387	-23,666,427	-24,016,871	-24,341,399	-24,739,861	-25,146,117
Capital Expenses														
	Loss on disposal of assets				-11,000	-35,000		-50,000		-60,000	-40,000		-20,000	-20,000
	Capital Works Expenditure				-27,070,598	-6,170,000	-8,295,000	-8,435,000	-8,105,500	-9,302,000	-9,395,000	-9,905,500	-8,585,000	-9,185,000
					-27,081,598	-6,205,000	-8,295,000	-8,485,000	-8,105,500	-9,362,000	-9,435,000	-9,905,500	-8,605,000	-9,205,000
TOTAL EXPENSES					<u>-54,582,784</u>	<u>-36,422,286</u>	<u>-30,863,955</u>	<u>-31,412,610</u>	<u>-31,398,887</u>	<u>-33,028,427</u>	<u>-33,451,871</u>	<u>-34,246,899</u>	<u>-33,344,861</u>	<u>-34,351,117</u>
NET RESULT ATTRIBUTABLE TO COUNCIL					<u>-12,334,072</u>	<u>-5,017,930</u>	<u>-2,515,252</u>	<u>-2,987,127</u>	<u>-2,553,585</u>	<u>-3,034,703</u>	<u>-2,879,944</u>	<u>-3,819,386</u>	<u>-2,921,530</u>	<u>-3,384,257</u>

10 Year Forecast Budget Balance Sheet

					2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Current Assets														
	Cash Assets				2,464,310	2,377,039	3,641,400	4,567,860	5,895,857	6,828,752	8,423,962	9,476,787	11,629,026	13,288,637
	Receivables				1,500,000	500,000	600,000	650,000	625,000	598,000	575,000	620,000	580,000	580,000
	Inventories				438,504	442,890	447,318	451,792	456,310	460,873	465,481	470,136	474,838	479,586
	Other Financial Assets				0	0	0	0	0	0	0	0	0	0
					4,402,815	3,319,929	4,688,718	5,669,652	6,977,167	7,887,625	9,464,443	10,566,923	12,683,863	14,348,223
Non-Current Assets														
	Intangible Assets				125,600	125,600	125,600	125,600	125,600	125,600	125,600	125,600	125,600	125,600
	Investments (Land for Resale)				959,211	873,211	833,211	780,211	740,211	674,211	621,211	581,211	561,211	528,211
	Property, Plant and Equipment				223,755,615	224,639,286	228,143,355	231,927,802	234,953,108	238,950,253	243,515,719	248,441,986	252,028,034	256,204,344
	Capital Works in Progress				3,800,000	4,100,000	3,900,000	3,500,000	3,700,000	4,000,000	3,800,000	3,800,000	3,800,000	3,800,000
					228,640,425	229,738,097	233,002,166	236,333,613	239,518,918	243,750,064	248,062,529	252,948,796	256,514,844	260,658,155
TOTAL ASSETS					<u>233,043,240</u>	<u>233,058,026</u>	<u>237,690,884</u>	<u>242,003,264</u>	<u>246,496,085</u>	<u>251,637,689</u>	<u>257,526,973</u>	<u>263,515,719</u>	<u>269,198,708</u>	<u>275,006,378</u>
Current Liabilities														
	Payables				2,439,910	2,464,309	2,488,952	2,513,842	2,538,980	2,564,370	2,590,014	2,615,914	2,642,073	2,668,494
	Employee Benefits				1,140,754	1,129,347	1,118,053	1,106,873	1,095,804	1,084,846	1,073,997	1,063,257	1,052,625	1,042,099
	Loans Payable				530,000	538,000	546,000	554,000	563,000	575,000	56,481	0	0	0
					4,110,664	4,131,656	4,153,005	4,174,714	4,197,784	4,224,216	3,720,492	3,679,171	3,694,698	3,710,592
Non-Current Liabilities														
	Payables				0	0	0	0	0	0	0	0	0	0
	Employee Benefits				372,359	376,082	379,843	383,642	387,478	391,353	395,266	399,219	403,211	407,243
	Loans Payable				2,832,481	2,294,481	1,748,481	1,194,481	631,481	56,481	0	0	0	0
					3,204,840	2,670,564	2,128,324	1,578,123	1,018,959	447,834	395,266	399,219	403,211	407,243
TOTAL LIABILITIES					<u>7,315,504</u>	<u>6,802,219</u>	<u>6,281,330</u>	<u>5,752,837</u>	<u>5,216,743</u>	<u>4,672,050</u>	<u>4,115,759</u>	<u>4,078,390</u>	<u>4,097,909</u>	<u>4,117,836</u>
NET COMMUNITY ASSETS					<u>225,727,736</u>	<u>226,255,806</u>	<u>231,409,554</u>	<u>236,250,427</u>	<u>241,279,342</u>	<u>246,965,639</u>	<u>253,411,214</u>	<u>259,437,329</u>	<u>265,100,799</u>	<u>270,888,542</u>
Community Equity														
	Retained Surplus				82,758,707	77,740,778	75,225,525	72,238,398	69,684,813	66,650,110	63,770,166	60,007,263	57,085,733	53,701,476
	Asset Revaluation Reserve				142,969,029	148,515,029	156,184,029	164,012,029	171,594,529	180,315,529	189,641,048	199,430,066	208,015,066	217,187,066
	Other Reserves				0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY EQUITY					<u>225,727,736</u>	<u>226,255,806</u>	<u>231,409,554</u>	<u>236,250,427</u>	<u>241,279,342</u>	<u>246,965,639</u>	<u>253,411,214</u>	<u>259,437,329</u>	<u>265,100,799</u>	<u>270,888,542</u>

10 Year Forecast Budget Cash Flow statement

		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Cash Flows From Operating Activities											
	Receipts from Customers	20,726,824	22,809,878	18,874,718	19,331,242	19,821,706	20,248,314	20,678,273	21,053,797	21,592,103	22,015,413
	Payments to Suppliers	-21,458,383	-25,242,932	-17,587,730	-17,939,429	-18,298,169	-18,664,091	-19,037,336	-19,418,053	-19,806,390	-20,202,501
	Interest Received	80,000	82,000	85,000	80,000	75,000	70,000	75,000	80,000	78,000	78,000
	Rental Income	267,668	273,021	278,481	284,051	289,732	295,527	301,437	307,466	313,615	319,888
	Grants and Contributions	3,049,384	5,400,072	5,616,074	5,840,717	6,074,346	6,317,320	5,950,608	5,831,596	5,889,912	5,948,811
	Borrowing Costs	-159,500	-156,310	-153,184	-150,120	-147,118	-144,175	-111,292	-45,000	-45,000	-45,000
		2,505,993	3,165,729	7,113,360	7,446,461	7,815,497	8,122,895	7,856,691	7,809,806	8,022,239	8,114,611
Cash Flows From Investing Activities											
	Payments for PP&E	-27,070,598	-6,170,000	-8,295,000	-8,435,000	-8,105,500	-9,302,000	-9,395,000	-9,905,500	-8,585,000	-9,185,000
	Payments for Land for Resale	0	0	0	0	0	0	0	0	0	0
	Net Movement on Loans & Advances	-512,831	-530,000	-538,000	-546,000	-554,000	-563,000	-575,000	-56,481	0	0
	Capital Grants	17,886,110	3,835,000	3,335,000	2,835,000	2,585,000	3,085,000	3,585,000	3,085,000	2,585,000	2,600,000
	Proceeds on Sale of NCA	190,000	150,000	195,000	180,000	150,000	165,000	180,000	120,000	130,000	130,000
		-9,507,319	-2,715,000	-5,303,000	-5,966,000	-5,924,500	-6,615,000	-6,205,000	-6,756,981	-5,870,000	-6,455,000
Cash Flows From Financing Activities											
	Proceeds from Borrowings	0	0	0	0	0	0	0	0	0	0
	Repayment of Borrowings	-530,000	-538,000	-546,000	-554,000	-563,000	-575,000	-56,481	0	0	0
		-530,000	-538,000	-546,000	-554,000	-563,000	-575,000	-56,481	0	0	0
Net Increase/Decrease in Cash Held		<u>-7,531,326</u>	<u>-87,271</u>	<u>1,264,360</u>	<u>926,461</u>	<u>1,327,997</u>	<u>932,895</u>	<u>1,595,209</u>	<u>1,052,825</u>	<u>2,152,239</u>	<u>1,659,611</u>
Cash at Beginning of Reporting Period		9,995,637	2,464,310	2,377,039	3,641,400	4,567,860	5,895,857	6,828,752	8,423,962	9,476,787	11,629,026
CASH AT END OF REPORTING PERIOD		<u>2,464,310</u>	<u>2,377,039</u>	<u>3,641,400</u>	<u>4,567,860</u>	<u>5,895,857</u>	<u>6,828,752</u>	<u>8,423,962</u>	<u>9,476,787</u>	<u>11,629,026</u>	<u>13,288,637</u>

Financial Sustainability Ratios													
RATIO	TARGET	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30		
Operating Surplus	0 - 15%	-18.38%	-14.86%	15.93%	17.51%	18.88%	20.44%	18.30%	17.90%	18.26%	18.57%		
Net Financial Liabilities	< 60%	11.96%	12.63%	6.38%	0.33%	-6.71%	-11.95%	-19.82%	-23.75%	-30.84%	-36.06%		
Asset Sustainability	> 90%	564.94%	128.51%	172.42%	174.98%	167.81%	192.20%	193.73%	203.85%	176.32%	188.27%		
Council's Operating Surplus Ratio does not meet the Department of Local Government recommended target values for the first two of the next ten years, although the Ratio is improving from 2022/23 onwards													
Council's Net Financial Liabilities and Asset Sustainability ratios for each of the next ten years meet or exceed the Department of Local Government recommended target values													

Revenue Statement Contents

Legislation.....	2
Minimum Differential General Rates	2
Differential General Rates Categories	2
Levy of Differential Rates.....	5
Utility Charges:	7
Refuse Charges:	7
Water Charges:	7
Sewerage Charges:.....	8
Special Rates:	8
Regulatory Fees:	8
Revenue Measures:	8
Discount:	8
Interest Rate:	9
Rebate of Rates to Pensioners:.....	9
Payment of Overdue Rate by Instalments:	9
Concessions from General Rates:	9
Exempt Land:	9
Frequency of rates:.....	9

Legislation

This Revenue Statement is a requirement of the *Local Government Act 2009, s104 (5) (a)* and *Local Government Regulation 2012 s169 (2) (b) and 172*. The Revenue Statement's purpose is:

- To enunciate the methods used to achieve Council's objectives set out in the **Revenue Policy**;
- To explain material matters that guide the development and implementation of revenue practices within the Council; and
- To comply in all respects with legislative requirements.

Minimum Differential General Rates

Minimum general rates are applied to each category to recognise that there is a base level of services applicable to each rateable parcel of land within each category.

In determining if a minimum differential general rate is to be applied, the applicable rate in the dollar for the category is to be applied to the UCV of the rateable property and the result of the calculation is to be compared to the applicable minimum rate for that category. The effective rate charged will be the higher of the two amounts.

Differential General Rates Categories

Specific details and the rate in the dollar to apply for each of the categories are as follows:-

Differential Category/Description		Identification
1	Vacant Land <1.0 Ha	Urban land which is vacant which has an area of less than 1.0 Ha.
3	Residential <0.4 Ha	Land used for residential purposes which has an area of less than 0.40 Ha.
5	Residential >0.4 Ha	Land used for residential purposes which has an area of greater than 0.40 Ha.
7	Rural grazing >1.0 Ha	Land used for rural grazing purposes which is more than 1 hectares in area.
8	Rural Agriculture >1.0Ha	Land used for agriculture purposes which is more than 1 hectares in area.
9	Cattle Feedlot >1,000 SCU	Land used for a cattle feedlot, licenced to carrying 1000 SCU or more.
10	Commercial	Land used for commercial, including licensed premises without accommodation.
11	Short Term Accommodation	Land used for the purposes of accommodation units or ensuited sites for members of the travelling public including hotels (with accommodation), motels and caravan parks.
12	Industrial	Land used for industrial purposes, including trucking business's.
13	Transformer Sites	Land used for the purposes of a transformer.
14	Clubs	Land used for the purposes of a club, sporting club or religious institution.
20	Mining lease <15 persons	Land used for the purposes of mining, with an average of between 0 and 15 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 60 to 68.

Differential Category/Description		Identification
21	Mining Lease 15-100 persons	Land used for the purposes of mining, with an average of between 15 and 100 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 60 to 68.
22	Mining Lease 101-300 persons	Land used for the purposes of mining, with an average of between 101 and 300 people on site per annum and/or accessing the site for associated business activities, other than land included in category 60 to 68.
22	Mining Lease 301-500 persons	Land used for the purposes of mining, with an average of between 301 and 500 people on site per annum and/or accessing the site for associated business activities, other than land included in category 60 to 68.
24	Mining Lease >500 persons	Land used for the purposes of mining, with an average of over 500 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 60 to 68.
30	Intensive Accommodation 15 – 50 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 15 and 50 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
31	Intensive Accommodation 51 – 100 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 51 and 100 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
32	Intensive Accommodation 101 – 200 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 101 and 200 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
33	Intensive Accommodation 201 – 300 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 201 and 300 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
34	Intensive Accommodation 301 – 400 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 301 and 400 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
35	Intensive Accommodation 401 – 500 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 401 and 500 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
36	Intensive Accommodation 500+	Land used or intended to be used, in whole or in part, for providing intensive accommodation for more than 500 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known

Differential Category/Description		Identification
		as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".
40	Extractive (less than 5,000 tonnes)	Land used, or capable of being used, for licensed extractive industry purposes, where the quantity of material capable of being extracted is less than 5,000 tonnes per annum.
41	Extractive (5,000 tonnes to 100,000 tonnes)	Land used, or capable of being used, for licensed extractive industry purposes, where the quantity of material capable of being extracted is between 5,000 and 100,000 tonnes per annum.
42	Extractive (greater than 100,000 tonnes)	Land used, or capable of being used, for licensed extractive industry purposes, where the quantity of material capable of being extracted is greater than 100,000 tonnes per annum.
50	Power Station <10 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of less than 10 MW, including land used for any purpose associated with these uses.
51	Power Station 10 – 100 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of more than 10 MW but less than 1000 MW, including land used for any purpose associated with these uses.
52	Power Station >100 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of more than 100 MW, including land used for any purpose associated with these uses.
53	Major Transmission Site	Land used, or intended to be used, for an electricity substation with a land area greater than 5 ha.
60	Petroleum Lease – Gas < 1,000 ha	Petroleum Leases for the extraction of gas with an area of less than 1,000 hectares.
61	Petroleum Lease – Gas 1,000 ha to 10,000 ha	Petroleum Leases for the extraction of gas with an area of 1,000 hectares or more but less than 10,000 hectares.
62	Petroleum Lease – Gas 10,000 ha to 30,000 ha	Petroleum Leases for the extraction of gas with an area of 10,000 hectares or more but less than 30,000 hectares.
63	Petroleum Lease- Gas 30,000 + ha	Petroleum Leases for the extraction of gas with an area of 30,000 hectares or more.
64	Petroleum Lease –Oil < 10 wells	Petroleum Leases for the extraction of shale oil that have less than 10 wells.
65	Petroleum Lease –Oil 10 – 29 wells	Petroleum Leases for the extraction of shale oil that have 10 wells or more but less than 30 wells.
66	Petroleum Lease- Oil 30+ Wells	Petroleum Leases for the extraction of shale oil that have 30 wells or more.
67	Petroleum Other <400ha	Land used or intended to be used, in whole or in part, primarily for gas and/or oil extraction and/or processing and/or transportation (or for purposes ancillary or associated with gas and/or oil extraction /processing and/or transportation such as for example water storages, compressor stations, block valves or transportation by pipelines), excluding petroleum leases, with an area of less than 400 hectares.
68	Petroleum Other 400 + ha	Land used or intended to be used, in whole or in part, primarily for gas and/or oil extraction and/or processing and or transportation (or for purposes ancillary or associated with gas and/or oil extraction/ processing and/or transportation such as for example water storages, compressor stations, block valves or transportation by pipelines), excluding petroleum leases, with an area of 400 hectares or more.

Levy of Differential Rates

In accordance with Section 92 and 94 of the *Local Government Act 2009* and Section 172(1) of the *Local Government Regulation 2012*, Richmond Shire Council will make and levy differential rates on rateable land. Further, Council considers that there should be a minimum charge for all rate categories. The following general rates will be made and levied for the categories as listed:-

Category	Description	Cents in Dollar	Minimum Rate
1	Vacant Land <1.0 Ha	1.0640	\$170.00
3	Residential <0.4 Ha	1.2846	\$170.00
5	Residential >0.4 Ha	1.0285	\$170.00
7	Rural Grazing >1 Ha	0.4412	\$285.00
8	Rural Agriculture >1Ha	0.5560	\$301.00
9	Cattle Feedlot >1,000 SCU	0.5560	\$3,786.00
10	Commercial	1.6800	\$230.00
11	Short Term Accommodation	1.0592	\$230.00
12	Industrial	1.0311	\$230.00
13	Transformer Sites	0.4663	\$230.00
14	Clubs	1.4938	\$227.00
20	Mining lease <15 persons	0.9885	\$305.00
21	Mining Lease 15-100 persons	1.6350	\$11,411.00
22	Mining Lease 101-300 persons	1.6350	\$77,800.00
23	Mining Lease 301-500 persons	1.6350	\$226,215.00
24	Mining Lease >500 persons	1.6350	\$378,629.00
30	Intensive Accommodation 15 – 50 persons	1.6350	\$8,299.00
31	Intensive Accommodation 51 – 100 persons	1.6350	\$28,527.00
32	Intensive Accommodation 101 – 200 persons	1.6350	\$57,054.00
33	Intensive Accommodation 201 – 300 persons	1.6350	\$114,107.00
34	Intensive Accommodation 301 – 400 persons	1.6350	\$171,161.00
35	Intensive Accommodation 401 – 500 persons	1.6350	\$228,215.00
36	Intensive Accommodation 500+	1.6350	\$285,269.00
40	Extractive (less than 5,000 tonnes)	1.6350	\$4,149.00

Category	Description	Cents in Dollar	Minimum Rate
41	Extractive (5,000 tonnes to 100,000 tonnes)	1.6350	\$10,373.00
42	Extractive (greater than 100,000 tonnes)	1.6350	\$25,934.00
50	Power Station <10 MW	1.6350	\$5,187.00
51	Power Station 10 – 100 MW	1.6350	\$10,373.00
52	Power Station >100 MW	1.6350	\$103,734.00
53	Major Transmission Site	1.6350	\$5,187.00
60	Petroleum Lease – Gas < 1,000 ha	1.6350	\$5,187.00
61	Petroleum Lease – Gas 1,000 ha to 10,000 ha	1.6350	\$10,373.00
62	Petroleum Lease – Gas 10,000 ha to 20,000 ha	1.6350	\$41,494.00
63	Petroleum Lease- Gas 20,000 + ha	1.6350	\$82,987.00
64	Petroleum Lease –Oil < 10 wells	1.6350	\$5,187.00
65	Petroleum Lease –Oil 10 – 29 wells	1.6350	\$10,373.00
66	Petroleum Lease- Oil 30+ Wells	1.6350	\$31,120.00
67	Petroleum Other <400ha	1.6350	\$2,594.00
68	Petroleum Other 400 + ha	1.6350	\$5,187.00



COUNCIL POLICY

TITLE:	REVENUE POLICY
DATE OF ADOPTION:	16/3/2010
TIME PERIOD OF REVIEW:	1 YEAR
REVIEW DATE:	13/07/2020
DATE OF NEXT REVIEW:	30/06/2021

EXPLANATORY NOTE:

Council is required to review and adopt its Revenue Policy prior to the end of each financial year. The Revenue Policy is intended to be a strategic document. Its adoption, in advance of setting the budget, allows Council to set out the principles that it will use to set its budget and to identify in broad terms the general strategy to be used for raising revenue. This Revenue Policy will be of interest to ratepayers, Federal and State government, community groups and other interested parties seeking to understand the revenue policies and practices of Council.

OBJECTIVES:

The purpose of this revenue policy is to set out the principles used by Council in:

- The making and levying of rates and charges
- The recovery of unpaid rates and charges
- The granting of rebates and concessions

RELEVANT LEGISLATION:

*Local Government Act 2009 S104(5)(a)(iii)
Local Government Regulation 2012 S193*

REFER ALSO TO:

*Richmond Shire Council's Revenue Statement
Richmond Shire Council's Corporate Plan
Richmond Shire Council's Operational Plan*

PRINCIPLES:

A Principles used for the **making and levying of rates and charges**

In general Council will be guided by the principle of user pays in the making of rates and charges so as to minimise the impact of rating on the efficiency of the local economy.

Council will also have regard to the principles of:

- transparency in the making of rates and charges;
- having in place a rating regime that is simple and inexpensive to administer;
- equity by taking account of the different levels of capacity to pay within the local community; and
- flexibility to take account of changes in the local economy.

In levying rates Council will apply the principles of:

- making clear what is the Council's and each ratepayers' responsibility to the rating system;
- making the levying system simple and inexpensive to administer;
- timing the levy of rates to take into account the financial cycle of local economic activity, in order to assist smooth running of the local economy; and
- equity through flexible payment arrangements for ratepayers with a lower capacity to pay.

B Principles used for the **recovery of unpaid rates and charges**

Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers. It will be guided by the principles of:

- transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations;
- making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective;
- capacity to pay in determining appropriate arrangements for different sectors of the community;
- equity by having regard to providing the same treatment for ratepayers with similar circumstances; and
- flexibility by responding where necessary to changes in the local economy.

C Granting of Rebates and Concessions

In considering the application of concessions, Council will be guided by the principles of:

- equity by having regard to the different levels of capacity to pay within the local community,
- the same treatment for ratepayers with similar circumstances;
- transparency by making clear the requirements necessary to receive concessions, and
- flexibility to allow Council to respond to local economic issues.

Consideration may be given by Council to granting a class concession in the event all or part of the local government area is declared a natural disaster area by the State Government.

D: Setting of Miscellaneous fees and charges

In setting miscellaneous fees and charges, Council will apply the following guidelines:

- Fees associated with regulatory services will be set at no more than the full cost of providing the service or taking the action for which the fee is charged. Council may choose to subsidise the fee from other sources (eg. General rate revenue)
- Charges for commercial services will generally be set to recover the full cost of providing the service and, if provided by a Business of Council, may include a component for return on Council's investment. Council may choose to subsidise commercial fees that are not provided by a Business of Council from other sources (eg. General rate revenue)

Utility Charges:

Council operates the following undertakings, which will be funded by a utility charge for each service provided:

- Cleansing Service
- Water Supply Schemes
- Sewerage Schemes

Refuse Charges:

An annual charge of \$232.77 is levied on all premises in Richmond where Council is prepared to provide a single 240 litre refuse collection service. Additional charges are levied in respect of additional special services. Charges are generally based on a cost recovery basis. The charges are intended to cover the cost of collection and disposal of refuse.

Water Charges:

In accordance with Section 101 of the Local Government Regulation 2012 Richmond Shire makes water charges for the year ending 30 June 2021 as per the schedule of rates and charges 2020/21.

Maxwelton Water	\$35.71
Richmond Town Water	\$67.72

The aim of the water charges is to provide residents with details of their water usage so that they can look to save water and reduce consumption. The water metres will be read monthly and quarterly usage notices will be sent out.

Council must comply with the Water Supply (Safety and Reliability) Act 2008 (the Act), which commenced on 1 July 2008. It is a requirement under Section 138 of the Act that a rate notice or account issued by Council comply with the Guidelines for issuing a rate notice or account for the supply of water to residential premises. The purposes of the guidelines and rate notice is to assist customers in determining whether their water usage is excessive and provide guidance on what they can do to save water.

Sewerage Charges:

Council provides a sewerage network in Richmond. All properties connected to Council's sewage disposal or CED networks will be levied a charge consistent with the level of effluent produced. Charges are generally based on a cost recovery basis.

In the case of land not connected to the Council's sewerage network but capable of being connected, a vacant sewerage charge of \$386.20 is applied to contribute toward the cost of the sewage disposal infrastructure.

Connection and Pedestal charges for the sewerage network in 2020/21 will be:

- A Connection Charge of \$656.00 will apply to:
 - each single unit residential dwelling connected to the sewerage network.
 - each religious, sports club or like facility.
- A Commercial Pedestal Charge of \$867.60 will apply to:
 - each commercial pedestal connected to the sewerage network and
 - the first pedestal within a short-term accommodation facility.
- Additional short-term Accommodation Pedestal Charge of \$216.90 will apply to
 - each additional pedestal in a short-term accommodation facility.

Special Rates:

Council has a special rate for the financial year under S 94 of the Local Government Regulation 2012 for 1080 Baiting. Council has an annual implementation program for a 1080 Baiting program for the eradication of dingos and feral pigs as part of its overall Pest Management Plan.

Council has no intention of introducing other special rates or levies under this section.

The 1080 Baiting special rate will be calculated on the size of the property and apply to both the Northern and Southern rural rated properties in the Shire.

Regulatory Fees:

All regulatory fees made by Council have been determined using the Cost Recovery principle, and where possible Council has reduced expenditure rather than increase fees to keep the principle fair and equitable.

Revenue Measures:

Richmond Shire Council revenue is raised from rates, charges, licenses, permit, rents, fees, grants, donations contract/private works and realisation of assets. No resolution is made for the current financial year limiting the increases in rates and charges.

Discount:

Council does not offer any discount for payment of rates or utility charges.

Interest Rate:

Unpaid rates will bear an interest charge of 8% plus 0.53% (the maximum allowable as prescribed by the Reserve Bank Bond Rate as at 31 March of each year, which for 31 March 2020 was 0.53%) compounded daily if outstanding sixty (60) days after each discount period in accordance with Section 133 of the Local Government Regulation 2012.

Rebate of Rates to Pensioners:

In accordance with the Administrative Guidelines for the Queensland Government's Pensioner Rate Subsidy Scheme, approved pensioners within Richmond Shire will be eligible for 45% subsidy on current rates and charges, being: -

- State Government 20% and Council 25%; or
- That portion thereof to which they are entitled under the said Guidelines.

However, if any Aged Pensioner is not entitled to the full 20% State Subsidy, Council will further subsidise the shortfall, in order that all Aged Pensioners receive the maximum 45% subsidy. The maximum subsidy amount that will apply in any one (1) financial year is \$260.00 from Council and \$200.00 from the State Government.

Payment of Overdue Rate by Instalments:

The Richmond Shire Council will accept payment by instalments by arrangement with the Rates Clerk.

Concessions from General Rates:

Council will upon written application, consider the remission of whole or part of the general rate levied upon entities or organisations who meet the criteria detailed in Section 120 of the *Local Government Regulation 2012*. Further details are included in Council Donations to Community Organisations Policy.

Exempt Land:

(S73 Local Government Regulation 2012) Each year Council at its Budget Meeting will pass a resolution listing properties which will receive an exemption from rates and/or charges for the year.

Frequency of rates:

Council will rate four times in any given year.

Differential General Rates

- (a) Pursuant to section 81 of the *Local Government Regulation 2012*, the categories in to which rateable land is categorised, the description of those categories and, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified and included in its appropriate category is as follows :
- (b) Council delegates to the Chief Executive Officer the power, pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.
- (c) Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category and, pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category, is as follows:

Rates Increase		2.00%			2019/20		2020/21	
Category	Description	Identification	Cents in Dollar	Minimum Rate	Cents in Dollar	Minimum Rate	Cents in Dollar	Minimum Rate
1	Vacant Land <1.0 Ha	Urban land which is vacant which has an area of less than 1.0 Ha.	1.4523	\$166.00	1.0640	\$170.00		
3	Residential <0.4 Ha	Land used for residential purposes which has an area of less than 0.40 Ha.	1.4523	\$166.00	1.2846	\$170.00		
5	Residential >0.4 Ha	Land used for residential purposes which has an area greater than 0.40 Ha.	1.4523	\$166.00	1.0285	\$170.00		
7	Rural Grazing >1 Ha	Land used for rural grazing purposes which is more than 1 hectares in area.	0.5556	\$280.00	0.4412	\$285.00		
8	Rural Agriculture >1Ha	Land used for rural agriculture purposes which is more than 1 hectares in area.	0.5560	\$301.00	0.5560	\$301.00		
9	Cattle Feedlot >1,000 SCU	Land used for cattle feedlot, licenced to carrying 1000 SCU or more.	0.5560	\$3,786.00	0.5560	\$3,786.00		
10	Commercial	Land used for commercial, including licensed premises without accommodation.	1.4938	\$227.00	1.6800	\$230.00		
11	Short Term Accommodation	Land used for the purposes of accommodation units or unsuited sites for members of the travelling public including hotels (with accommodation), motels and caravan parks.	1.4938	\$227.00	1.0592	\$230.00		
12	Industrial	Land used for industrial purposes, including trucking businesses.	1.4938	\$227.00	1.0311	\$230.00		
13	Transformer Sites	Land used for the purposes of a transformer.	1.4938	\$227.00	0.4663	\$230.00		
14	Clubs	Land used for the purposes of a club, sporting club or religious institution.	1.4938	\$227.00	1.4938	\$227.00		
20	Mining lease <15 persons	Land used for the purposes of mining, with an average of between 0 and 15 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 60 to 68.	1.6350	\$301.00	0.9885	\$305.00		

21	Mining Lease 15-100 persons	Land used for the purposes of mining, with an average of between 15 and 100 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 60 to 68.	1.6350	\$11,411.00	1.6350	\$11,411.00
22	Mining Lease 101-300 persons	Land used for the purposes of mining, with an average of between 101 and 300 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 60 to 68.	1.6350	\$77,800.00	1.6350	\$77,800.00
23	Mining Lease 301-500 persons	Land used for the purposes of mining, with an average of between 301 and 500 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 60 to 68.	1.6350	\$226,215.00	1.6350	\$226,215.00
24	Mining Lease >500 persons	Land used for the purposes of mining, with an average of over 500 engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 60 to 68.	1.6350	\$378,629.00	1.6350	\$378,629.00
30	Intensive Accommodation 15 – 50 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 15 and 50 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this propose. Land within this category is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".	1.6350	\$8,299.00	1.6350	\$8,299.00
31	Intensive Accommodation 51 – 100 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 51 and 100 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this propose. Land within this category is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".	1.6350	\$28,527.00	1.6350	\$28,527.00
32	Intensive Accommodation 101 – 200 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 101 and 200 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this propose. Land within this category is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".	1.6350	\$57,054.00	1.6350	\$57,054.00
33	Intensive Accommodation 201 – 300 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 201 and 300 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this propose. Land within this category is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".	1.6350	\$114,107.00	1.6350	\$114,107.00

34	Intensive Accommodation 301 – 400 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 301 and 400 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this propose. Land within this category is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".	1.6350	\$171,161.00	1.6350	\$171,161.00
35	Intensive Accommodation 401 – 500 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 401 and 500 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this propose. Land within this category is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".	1.6350	\$228,215.00	1.6350	\$228,215.00
36	Intensive Accommodation 500+	Land used or intended to be used, in whole or in part, for providing intensive accommodation for more than 500 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this propose. Land within this category is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".	1.6350	\$285,269.00	1.6350	\$285,269.00
40	Extractive (less than 5,000 tonnes)	Land used, or capable of being used, for licensed extractive industry proposes, where the quantity of material capable of being extracted is less than 5,000 tonnes per annum.	1.6350	\$4,149.00	1.6350	\$4,149.00
41	Extractive (5,000 tonnes to 100,000 tonnes)	Land used, or capable of being used, for licensed extractive industry proposes, where the quantity of material capable of being extracted is between 5,000 and 100,000 tonnes per annum.	1.6350	\$10,373.00	1.6350	\$10,373.00
42	Extractive (greater than 100,000 tonnes)	Land used, or capable of being used, for licensed extractive industry proposes, where the quantity of material capable of being extracted greater than 100,000 tonnes per annum.	1.6350	\$25,934.00	1.6350	\$25,934.00
50	Power Station <10 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of less than 10 MW, including land used for any propose associated with these uses.	1.6350	\$5,187.00	1.6350	\$5,187.00
51	Power Station 10 – 100 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of more than 10 MW but less than 100 MW, including land used for any propose associated with these uses.	1.6350	\$10,373.00	1.6350	\$10,373.00

52	Power Station >100 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of more than 100 MW, including land used for any propose associated with these uses.	1.6350	\$103,734.00	1.6350	\$103,734.00
53	Major Transmission Site	Land used, or intended to be used, for an electricity substation with a land area greater than 5 HA.	1.6350	\$5,187.00	1.6350	\$5,187.00
60	Petroleum Lease – Gas < 1,000 ha	Petroleum leases for extraction of gas with an area of less than 1,000 Ha.	1.6350	\$5,187.00	1.6350	\$5,187.00
61	Petroleum Lease – Gas 1,000 ha to 10,000 ha	Petroleum leases for extraction of gas with an area of 1,000 Ha or more but less than 10,000 Ha.	1.6350	\$10,373.00	1.6350	\$10,373.00
62	Petroleum Lease – Gas 10,000 ha to 30,000 ha	Petroleum leases for extraction of gas with an area of 10,000 Ha or more but less than 30,000 Ha.	1.6350	\$41,494.00	1.6350	\$41,494.00
63	Petroleum Lease- Gas 30,000 + ha	Petroleum leases for extraction of gas with an area of 30,000 Ha or more.	1.6350	\$82,987.00	1.6350	\$82,987.00
64	Petroleum Lease –Oil < 10 wells	Petroleum leases for the extraction of shale oil that have less than 10 wells.	1.6350	\$5,187.00	1.6350	\$5,187.00
65	Petroleum Lease –Oil 10 – 29 wells	Petroleum leases for the extraction of shale oil that have 10 wells or more less than 30 wells.	1.6350	\$10,373.00	1.6350	\$10,373.00
66	Petroleum Lease- Oil 30+ Wells	Petroleum leases for the extraction of shale oil that have 30 wells or more.	1.6350	\$31,120.00	1.6350	\$31,120.00
67	Petroleum Other <400ha	Land use or intended to be used, in whole or in part, primarily for gas and/or oil extraction and/or processing and/or transportation (or for purposes ancillary or associated with gas and/or oil extraction/processing and/or transportation such as for example water storages, compressor stations, block valves or transportation by pipelines), excluding petroleum leases, with an area of less than 400 Ha.	1.6350	\$2,594.00	1.6350	\$2,594.00
68	Petroleum Other 400 + ha	Land use or intended to be used, in whole or in part, primarily for gas and/or oil extraction and/or processing and/or transportation (or for purposes ancillary or associated with gas and/or oil extraction/processing and/or transportation such as for example water storages, compressor stations, block valves or transportation by pipelines), excluding petroleum leases, with an area of 400 Ha or more.	1.6350	\$5,187.00	1.6350	\$5,187.00

PROPERTIES NOT CHARGED GENERAL RATE

<u>Assessment Number</u>	<u>Owner / Description</u>
00118-10000-000	Richmond Golf Club
00138-00000-000	Richmond Queensland Country Women's' Association
00184-00000-000	QLD Fire and Emergency Services
00211-00000-000	Roman Catholic Church
00285-00000-000	Anglican Church - 53 Crawford Street (Church)
00298-00000-000	Richmond Bowling Club
00392-00000-000	Richmond Cultural Association

All Richmond Shire Council Properties exempt from General Rates

Note: This exemption from General Rates is only applicable whilst the Assessment remains in the above name... should the property be sold/ownership be transferred, General Rates shall apply from the transfer date.

Special Rates Charge

(a) Pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council make and levy a separate charge (to be known as the 1080 Baiting Special Charge"), in the sum of \$0.01965 per hectare per rural rateable assessment (Rate Group 4), to be levied equally to both the Northern and Southern rural rateable land in the region, for 1080 Baiting purposes.

(b) The overall plan for the 1080 Baiting Special Charge is as follows:

- i. The service, facility or activity for which the plan is made to provide ground and aerial baiting twice yearly.
- ii. The rateable land to which the plan applies is all properties on the Northern and Southern rural areas in the Shire.
- iii. The estimated cost of carrying out the overall plan is \$50,000.00.
- iv. The estimated time for carrying out the overall plan is one year.

(c) The rateable land or its occupier specifically benefits from the service, facility or activity funded by the special charge because it reduces wild dog numbers and helps protect livestock.

Sewerage Utility Charge

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy sewerage utility charges, for the supply of sewerage services by the Council, as follows:

Rate Increases 2020-21

1.02	2019-20	2020-21
Richmond Town Sewerage		
Sewerage charge	\$643.15	\$656.00
Vacant charge	\$378.63	\$386.20
Commercial charge	\$850.62	\$867.60
Short-term Accommodation	\$212.66	\$216.90

- (a) Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy water utility charges, for the supply of water services by the Council, as follows:

Rate Increases 2020-21

1.02	2019-20	2020-21
Maxwelton Water		
Water charge	\$35.01	\$35.71
Richmond Town Water		
Water charge	\$66.39	\$67.72

- (b) Pursuant to section 102(2) of the *Local Government Regulation 2012*, a water meter is taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the meter is actually read. However, Council will not be charging for excess water usage this financial year.

Waste Management Utility Charges

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council make and levy waste management utility charges, for the supply of waste management services by the Council, as follows:

Rate Increases 2020-21

1.02	2019-20	2020-21
Richmond Cleansing		
Cleansing charge	\$228.21	\$232.77
Maxwelton Cleansing		
Cleansing charge	\$228.21	\$232.77

Discount

Pursuant to section 130 of the *Local Government Regulation 2012*, the differential general rates/separate charge/special charge/sewerage utility charges/water utility charges/waste management utility made and levied shall not be subject to a discount.

Interest

Pursuant to section 133 of the *Local Government Regulation 2012*, compound interest on daily rests at the rate of eight point five three percent (8.53%) per annum is to be charged on all overdue rates or charges.

Levy and Payment

- (a) Pursuant to Section 107 of the *Local Government Regulation 2012* and Section 114 of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied:
- for the half year 1 July 2020 to 31 December 2020 - in August/September 2020 and October/November 2020; and
 - for the half year 1 January 2021 to 30 June 2021 - in February/March 2021 and April/May 2021
- (b) Pursuant to section 118 of the *Local Government Regulation 2012*, that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, be paid within 30 days of the date of the issue of the rate notice.

Rates or Charges by instalments

Pursuant to section 129 of the *Local Government Regulation 2012*, all rates and charges are payable regular instalments during the rating period.

Rates Concessions

Pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, a rebate of the differential general rate maximum 45% subsidy and that the amount of \$260.00 per annum maximum, be granted to all ratepayers who are pensioners and who are eligible for the State Government pensioner remission.