

REVENUE STATEMENT

2024 - 2025





RICHMOND SHIRE COUNCIL REVENUE STATEMENT 2024/2025

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Introduction

The Revenue Statement forms part of Council's annual budget and sets out the reasoning applied by Council in raising revenue, including setting rates and charges, levying of rates, recovery of rates and charges, and concessions available for rates and charges.

The Revenue Statement specifically addresses the legislative requirements in respect of those matters detailed above.

Legislation

The 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.

General Rates

Council uses a system of differential general rates to raise an amount of revenue appropriate to contribute to the maintenance of assets and provide services to the community in general of its local government area. Council provides a range of services including roads and drainage, parks, libraries, cultural facilities, street lighting, economic development, and major projects, with these services designed to benefit the entire region.

In deciding how general rates are calculated, a number of factors are taken into account, including:

- the rateable value of the land;
- the use of the land;
- the level of services provided to the region and the cost of providing those services; and
- the location and access to services.

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 Unimproved Capital Valuation (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 has an area of greater is more than 1.0 ha
8	Rural Agriculture >1.0 ha	Land used for agriculture purposes which has an area of greater than 1.0 ha.
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 purposes, including licensed premises without accommodation.
11	Short Term Accommodation	Land used for the purposes of accommodation units or ensuite sites for members of the travelling public including hotels (with accommodation), motels and caravan parks.
12	Industrial	Land used for industrial purposes, including trucking businesses.
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.
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,

Differential Category/Description		Identification
		or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person's 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 person's 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 person's 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 person's 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 person's 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 person's quarters", "work camps", "accommodation village" or "barracks".
36	Intensive Accommodation >500 persons	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 as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".
40	Extractive < 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 - 100,000 tonnes	Land used, or capable of being used, for licensed extractive industry purposes, where the quantity of material capable of

Differential Category/Description		Identification
		being extracted is between 5,000 and 100,000 tonnes per annum.
42	Extractive >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 greater than 10 MW but less than 100 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 greater 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 ha.
61	Petroleum Lease – Gas 1,000 ha to 10,000 ha	Petroleum leases for the extraction of gas with an area of 1,000 ha or greater but less than 10,000 ha.
62	Petroleum Lease – Gas 10,000 ha to 30,000 ha	Petroleum leases for the extraction of gas with an area of 10,000 ha or greater but less than 30,000 ha.
63	Petroleum Lease- Gas >30,000 ha	Petroleum leases for the extraction of gas with an area of 30,000 ha or greater.
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 greater but less than 30 wells.
66	Petroleum Lease - Oil 30+ Wells	Petroleum leases for the extraction of shale oil that have 30 wells or greater.
67	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 less than 400 ha.
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 ha or greater.

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	1.1490	\$203.00
3	Residential <0.4 ha	1.4446	\$203.00
5	Residential >0.4 ha	1.1567	\$203.00
7	Rural Grazing >1.0 ha	0.2118	\$341.00
8	Rural Agriculture >1ha	0.6253	\$358.00
9	Cattle Feedlot >1,000 SCU	0.6253	\$4,258.00
10	Commercial	1.8892	\$274.00
11	Short Term Accommodation	1.1912	\$274.00
12	Industrial	1.1331	\$274.00
13	Transformer Sites	0.5244	\$274.00
14	Clubs	1.6798	\$255.00
20	Mining lease <15 persons	1.1117	\$364.00
21	Mining Lease 15-100 persons	1.8387	\$12,832.00
22	Mining Lease 101-300 persons	1.8387	\$87,490.00
23	Mining Lease 301-500 persons	1.8387	\$254,390.00
24	Mining Lease >500 persons	1.8387	\$425,789.00
30	Intensive Accommodation 15–50 persons	1.8387	\$9,333.00
31	Intensive Accommodation 51–100 persons	1.8387	\$32,080.00
32	Intensive Accommodation 101–200 persons	1.8387	\$64,161.00
33	Intensive Accommodation 201–300 persons	1.8387	\$128,319.00
34	Intensive Accommodation 301–400 persons	1.8387	\$192,480.00
35	Intensive Accommodation 401–500 persons	1.8387	\$256,640.00
36	Intensive Accommodation >500	1.8387	\$320,801.00

40	Extractive < 5,000 tonnes	1.8387	\$4,665.00
41	Extractive 5,000 tonnes to 100,000 tonnes	1.8387	\$11,665.00
42	Extractive >100,000 tonnes	1.8387	\$29,164.00
50	Power Station <10 MW	1.8387	\$5,834.00
51	Power Station 10–100 MW	1.8387	\$11,665.00
52	Power Station >100 MW	1.8387	\$116,655.00
53	Major Transmission Site	1.8387	\$5,834.00
60	Petroleum Lease – Gas < 1,000 ha	1.8387	\$5,834.00
61	Petroleum Lease – Gas 1,000 ha to 10,000 ha	1.8387	\$11,665.00
62	Petroleum Lease – Gas 10,000 ha to 20,000 ha	1.8387	\$46,662.00
63	Petroleum Lease - Gas >20,000 ha	1.8387	\$93,324.00
64	Petroleum Lease – Oil < 10 wells	1.8387	\$5,834.00
65	Petroleum Lease – Oil 10–29 wells	1.8387	\$11,665.00
66	Petroleum Lease - Oil 30+ Wells	1.8387	\$34,996.00
67	Petroleum Other <400 ha	1.8387	\$2,917.00
68	Petroleum Other 400 + ha	1.8387	\$5,834.00

Utility Charges:

Utility charges are levied under the *Local Government Regulation 2012* s99. Council operates the following undertakings, which will be funded by a utility charge for each service provided:

- Cleansing Service
- Water Supply Scheme
- Sewerage Scheme

Utility and commercial charges are assessed where applicable on full cost pricing principles so that total income received, will fund the full cost of provision of local government services to the community and the effective administration of these services.

Utility charges will be levied to all land which either utilises, or is able to utilise, these services.

Cleansing Service (Garbage Charges):

An annual charge of \$297.00 is levied on all premises (domestic and commercial) in Richmond and Maxwelton for a single 240 litre garbage collection service. Additional charges are levied in respect of additional special services.

The garbage charge is not only used for the cost of the collection of household and commercial refuse. It is also used for the operation, maintenance, and upkeep of the refuse facility. The charge will not be reduced when the premise is unoccupied.

Water Charges:

Richmond Township

In accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012* Council will introduce a two-part water charge as of 1 July 2023.

Part 1 is an Access Charge – This charge will show on your quarterly rate notice. All properties connected to Council's water supply or capable of connection to the supply will pay an access charge for each meter connected. This access charge includes an allowance for your property.

The access charge helps to recover the variable cost of operating the water network, including the water treatment and delivery of water to your property. It also contributes to funding the fixed costs to operate, maintain, plan, and upgrade the network of water infrastructure.

Part 2 is an Excess Water Consumption charge – Any water that is used over the water allowance will be charged at an excess water consumption rate. The excess water charge is to encourage the responsible use of water so that the more water you use, the more you pay.

Excess Water charges will be issued via a separate water billing notice in July (for the previous financial year) period January to June prior). Any excess water will be charged at a rate per kilolitre. Any excess water will be charged at \$1.55 per kilolitre.

The below table shows the allocation and access charge for

Table of water access and consumption charges

CATEGORY	DAILY ALLOWANCE (LITRES)	ACCESS CHARGES (\$)	YEARLY ALLOWANCE (KI)
Vacant Land	1,000	773	366,000
Residential less than 1 hectare	4,110	1,055	1,500,000
Residential greater than 1 but less than 1.5 hectares	5,479	1,407	2,000,000
Residential greater than 1.5 but less than 2 hectares	7,123	1,829	2,600,000
Residential greater than 2 hectares	8,219	2,111	3,000,000
Business Premises	1,000	773	366,000
Bowling Club	8,625	2,221	3,156,750
Fuel Depot	9,375	2,414	3,431,250
Sports Field	11,250	2,897	4,117,500
Racecourse	13,500	3,476	4,941,000
Fire Station	15,000	3,863	5,490,000
Railway Camp	24,750	6,374	9,058,500
Railway Station	61,875	15,933	22,646,250
Churches and Charities	2,250	580	823,500
Service Stations	6,000	1,545	2,196,000
Railway Single Men's Quarters	8,250	2,125	3,019,500
Slaughter Yards	8,625	2,221	3,156,750
Government Office	11,250	2,897	4,117,500
Swimming Pool	11,250	2,897	4,117,500
Motel	16,875	4,346	6,176,250
Hotel	16,875	4,346	6,176,250
Preschool	18,750	4,829	6,862,500
Motel Service Station	21,000	5,408	7,686,000
Hotel-Motel	24,375	6,277	8,921,250
Jail	3,750	966	1,372,500
Museum	6,750	1,739	2,470,500
Cemetery	6,750	1,739	2,470,500
Golf Club	8,625	2,221	3,156,750
Airports	10,875	2,801	3,980,250
Parks	11,250	2,897	4,117,500
Police Station	11,250	2,897	4,117,500
Court House	18,750	4,829	6,862,500
Hospital	61,875	15,933	22,646,250
School	67,500	17,381	24,705,000

Any property that has access to non-potable (untreated) water will be charged a vacant land access charge. These properties are currently unmetered.

Interest Rate:

Pursuant to the Act, rates and charges which are unpaid as of the due date, incur interest at the approved rate of 12.35%, being the maximum interest rate, in accordance with the *Regulation*.

This is compounded daily if outstanding sixty (60) days after each levy date in accordance with Section 133 of the *Local Government Regulation 2012*.

This interest rates of 12.35% will take effect from 1 July 2024.

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 Officer and in accordance with the Council's Debt Collection Policy.

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's Grants to Community Organisations Policy.

Land exempt from rating:

Assessment exempt of general rates:

A219	The Roman Catholic Trust Corporation
A292	The Corporation of the Synod
A144	The Queensland Country Women's Association

Frequency of rates levy:

Council will rate four times in any given year.

Rates, charges and utility charges referred to in the Revenue Statement shall be generally levied quarterly:

- Billing Period 1 1 July to 30 September
- Billing Period 2 1 October to 31 December
- Billing Period 3 1 January to 31 March
- Billing Period 4 1 April to 30 June.

The exception will be the Special Rates which will be levied in billing period 1 and Excess Water which will be levied in billing period 1 of the following financial year.

All rates and charges issues will be due and payable within 30 days of the issue of the notice to pay.