

Richmond Shire Council Annual Budget 2019-2020



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MAYOR'S BUDGET SUMMARY REPORT

I now propose the following Budget Report presented to Council at the Council Meeting on the 29 July 2019. 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 in line with the council cost index determined by the Local Government Association of Queensland. This equates to roughly a \$37 yearly increase to a standard household. All commercial charges and regulatory fees has also increased by 2% for most items.

ROAD WORKS

In 2019/20 we will continue roadworks on Croydon Road with \$1m to widen the Hazelwood Channels, which is the last piece of single lane, seal to be done (not including the 12km of unsealed at the end of the Shire) and \$460k to do reseal works. Council also has an estimated \$24m of flood damage on local roads sustained from the February flooding. Council also has Main Roads flood damage works on the Winton Road estimated at \$4m, culvert replaces for \$200k and gravel sheeting \$150k. Council will also seal kerb-to-kerb sections of Cramb, Harris, Tolano and Harris Streets along with the cemetery road. Council will look to apply for funding to provide an all-weather access road to the fossicking sites.

FINANCIAL STATUS

Council will experience an increase in revenue in the budget for the coming financial year due to Main Roads and flood damage works. Council budgets for approximately \$48m in income for the 2019/20 financial year (\$24m without local roads flood damage).

Expenditure after depreciation has been estimated at \$19m.

Council has set aside almost \$7m for capital works items, of that \$2.5m for road works. Plant will make up a further \$1.6m, \$150k for Oval upgrade, \$330k towards infrastructure at the After School Hours Care Centre, \$500k to upgrade town water supply and meter system, \$300k to upgrade the runway lights at the aerodrome, \$450k to increase staff housing, \$150k community hall upgrade, \$175k to redesign Council's depot and \$1.7m for other community infrastructure.

COUNCIL GRANTS

Council receives \$1,050,000 every second year under the "Works for Queensland" program which has funded things like the community gym, walking track around lake Fred Tritton, upgrade to the water park, redevelopment of the library, upgrade to Maxwellton water mains and a shade shelter over the skate park to name a few. This year Council has decided to spend the money predominantly on the town streets doing kerb-to-kerb seal, stormwater and footpaths to the tune of \$750k, with the remaining \$300k to put in a false ceiling and new air-conditioning system in the After School Hours Care Centre to help offset the heat of summer. 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.

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 \$3.6m 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.

Richmond Shire Council

Statement of Comprehensive Income

[illegible]

Richmond Shire Council

Statement of Comprehensive Income

[illegible]

Richmond Shire Council

Statement of Comprehensive Income

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Total income	48,315	21,662	21,777	21,881	22,039	22,148	22,253	22,350	22,448	22,553
Expenses										
Operating expenses										
Total staff wages and salaries	4,300	4,000	4,080	4,162	4,245	4,330	4,416	4,505	4,595	4,687
Councillors' remuneration	426	435	443	452	461	470	480	489	499	509
Employee provision expense	-	-	-	-	-	-	-	-	-	-
Other employee related expenses	1,734	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757
Less: capitalised employee expenses	-	-	-	-	-	-	-	-	-	-
Employee benefits	6,460	5,935	6,053	6,174	6,298	6,424	6,552	6,683	6,817	6,953
M&S—sales contract & recoverable works	7,160	3,566	3,638	3,710	3,785	3,860	3,937	4,016	4,097	4,178
M&S—administration supplies	907	925	943	961	980	999	1,018	1,038	1,058	1,079
M&S—audit services	75	77	78	80	81	83	84	86	88	90
M&S—communication & IT	150	153	156	159	162	166	169	172	176	179
M&S—consultants	130	50	51	52	53	54	55	56	57	59
M&S—contractors	-	-	-	-	-	-	-	-	-	-
M&S—electricity	-	-	-	-	-	-	-	-	-	-
M&S—council maintenance	3,880	3,949	4,019	4,100	4,182	4,265	4,351	4,438	4,527	4,617
M&S—travel	-	-	-	-	-	-	-	-	-	-
M&S—other	12	12	12	12	12	12	12	12	12	12
Materials and services	12,314	8,731	8,897	9,074	9,255	9,439	9,627	9,819	10,015	10,214
Finance costs charged by QTC	127	112	96	80	63	46	28	10	-	-
Interest paid on overdraft	-	-	-	-	-	-	-	-	-	-
Bank charges	-	-	-	-	-	-	-	-	-	-
Interest on finance leases	-	-	-	-	-	-	-	-	-	-
Other finance costs	-	-	-	-	-	-	-	-	-	-
Finance costs	127	112	96	80	63	46	28	10	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Buildings	637	720	730	738	746	756	761	772	784	795
Plant & equipment	797	918	750	744	765	811	754	805	856	908
Furniture & fittings	-	-	-	-	-	-	-	-	-	-
Roads, drainage & bridge network	3,901	3,719	3,731	3,770	3,809	3,850	3,891	3,932	3,975	4,019
Water	426	426	428	430	433	433	435	438	440	443
Sewerage	117	117	118	119	120	121	122	123	124	126
Miscellaneous	104	104	105	106	107	108	109	110	111	113

Richmond Shire Council

Statement of Comprehensive Income

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Amortisation of intangible assets	-	33	33	34	34	35	14	14	14	15
Depreciation and amortisation	5,982	6,036	5,896	5,941	6,015	6,114	6,087	6,194	6,306	6,417
Bad and doubtful debts	-	-	-	-	-	-	-	-	-	-
Rentals & operating leases	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Restructuring provision expense	-	-	-	-	-	-	-	-	-	-
Other provision expense	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-
Total operating expenses	24,883	20,814	20,942	21,269	21,631	22,022	22,294	22,706	23,137	23,585
Capital expenses										
Loss on impairment	-	-	-	-	-	-	-	-	-	-
Restoration & rehabilitation provision expense	-	-	-	-	-	-	-	-	-	-
Revaluation decrement	-	-	-	-	-	-	-	-	-	-
Other capital expenses	-	-	-	-	-	-	-	-	-	-
Total capital expenses	-	-	-	-	-	-	-	-	-	-
Total expenses	24,883	20,814	20,942	21,269	21,631	22,022	22,294	22,706	23,137	23,585
Net result	23,431	848	836	612	409	126	(41)	(356)	(689)	(1,032)
Tax equivalents										
Net result before tax equivalents	23,431	848	836	612	409	126	(41)	(356)	(689)	(1,032)
Tax equivalents payable	-	-	-	-	-	-	-	-	-	-
Net result after tax equivalents	23,431	848	836	612	409	126	(41)	(356)	(689)	(1,032)
Other comprehensive income										
Items that will not be reclassified to net result										
Increase (decrease) in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-
Miscellaneous comprehensive income	-	-	-	-	-	-	-	-	-	-
Total other comprehensive income for the year	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the year	23,431	848	836	612	409	126	(41)	(356)	(689)	(1,032)

Richmond Shire Council

Statement of Comprehensive Income

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
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Operating result

Operating revenue	20,107	18,662	18,777	18,881	19,039	19,148	19,253	19,350	19,448	19,553
Operating expenses	24,883	20,814	20,942	21,269	21,631	22,022	22,294	22,706	23,137	23,585
Operating result	(4,777)	(2,152)	(2,164)	(2,388)	(2,591)	(2,874)	(3,041)	(3,356)	(3,689)	(4,032)

Richmond Shire Council
Statement of Financial Position

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Richmond Shire Council
Statement of Financial Position

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Other investments	-	-	-	-	-	-	-	-	-	-
Investment property	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-
Land	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121	1,121
Land improvements	-	-	-	-	-	-	-	-	-	-
Buildings	26,762	26,804	26,625	26,447	26,370	26,295	26,276	26,414	26,400	26,388
Plant & equipment	8,416	8,089	8,168	7,791	7,883	7,826	8,037	8,211	8,346	8,441
Furniture & fittings	-	-	-	-	-	-	-	-	-	-
Roads, drainage & bridge network	149,655	149,458	149,310	149,185	149,084	149,005	148,950	148,916	148,905	148,914
Water	11,786	11,530	11,279	11,034	10,617	10,382	10,148	9,915	9,684	9,454
Sewerage	4,242	4,175	4,108	4,041	3,974	3,907	3,839	3,772	3,704	3,636
Miscellaneous	982	928	874	820	766	712	657	603	548	493
Work in progress	-	-	-	-	-	-	-	-	-	-
Property, plant & equipment	202,964	202,104	201,485	200,438	199,815	199,249	199,029	198,953	198,709	198,448
Intangible assets	1,100	1,089	1,077	1,064	1,050	1,035	1,042	1,048	1,054	1,061
Other non-current assets	-	-	-	-	-	-	-	-	-	-
Other non-current assets	1,100	1,089	1,077	1,064	1,050	1,035	1,042	1,048	1,054	1,061
Total non-current assets	204,064	203,193	202,562	201,502	200,865	200,284	200,071	200,001	199,763	199,509
Total assets	213,002	213,612	214,612	215,462	216,169	216,668	217,071	217,297	217,856	218,173

Liabilities

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Richmond Shire Council

Statement of Financial Position

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Borrowings	528	544	560	577	594	612	571	-	-	-
Employee	-	-	-	-	-	-	-	-	-	-
Restoration & rehabilitation	-	-	-	-	-	-	-	-	-	-
Restructuring	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-
Tax equivalent liabilities	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-	-	-	-
Total current liabilities	1,785	1,489	1,524	1,560	1,594	1,634	1,614	1,063	1,082	1,106
Non-current liabilities										
Trade and other payables	105	105	105	105	105	105	105	105	105	105
Loans	3,459	2,915	2,354	1,777	1,183	571	-	-	-	-
Finance leases	-	-	-	-	-	-	-	-	-	-
Borrowings	3,459	2,915	2,354	1,777	1,183	571	-	-	-	-
Employee	-	-	-	-	-	-	-	-	-	-
Restoration & rehabilitation	-	-	-	-	-	-	-	-	-	-
Restructuring	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-	-	-	-	-	-
Total non-current liabilities	3,564	3,020	2,459	1,882	1,288	676	105	105	105	105
Total liabilities	5,349	4,509	3,983	3,442	2,882	2,310	1,719	1,168	1,187	1,211
Net community assets	207,653	209,103	210,629	212,020	213,287	214,358	215,353	216,128	216,669	216,962

Richmond Shire Council

Statement of Financial Position

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Community equity										
Asset revaluation surplus	83,701	84,303	84,993	85,772	86,630	87,575	88,611	89,743	90,973	92,297
Retained surplus	123,952	124,800	125,636	126,248	126,657	126,783	126,741	126,385	125,697	124,665
Total community equity	207,653	209,103	210,629	212,020	213,287	214,358	215,353	216,128	216,669	216,962

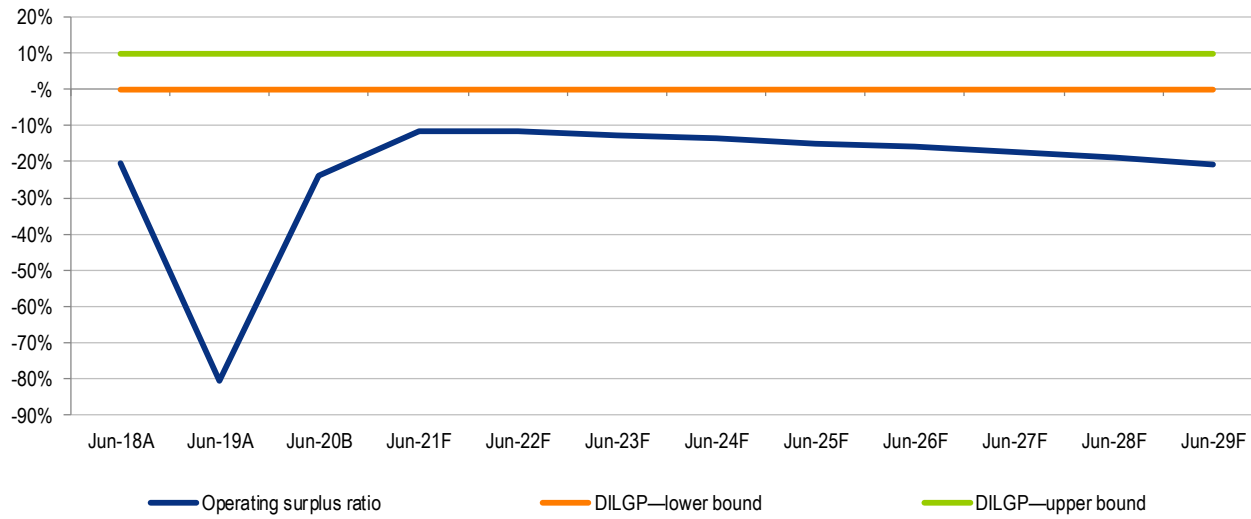
Richmond Shire Council Statement of Cash Flows

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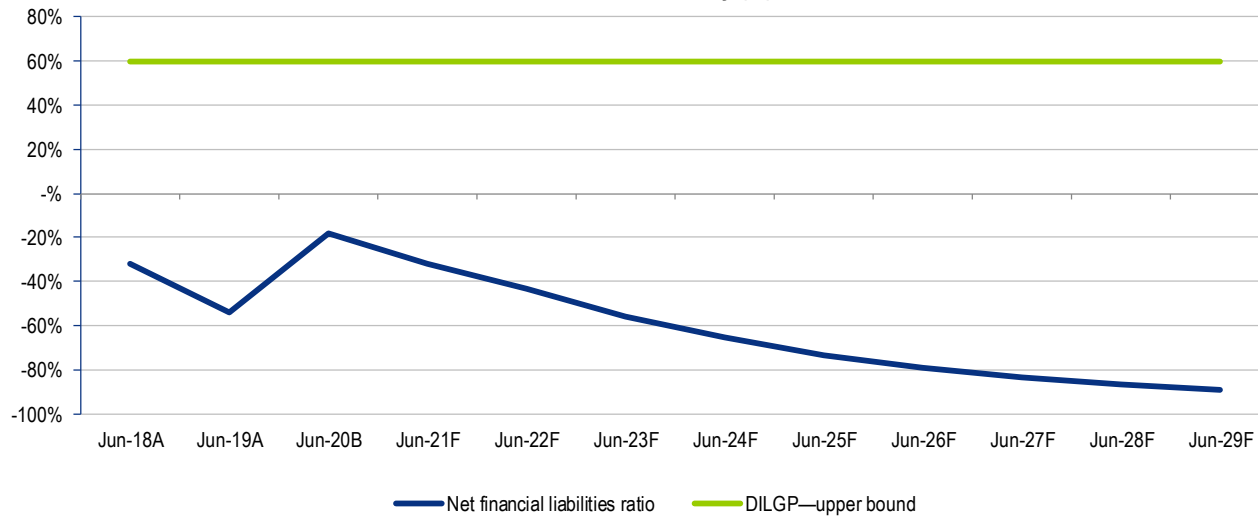
Statement of Changes in Equity

Statement of Changes in Equity	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Asset revaluation surplus										
Opening balance	83,701	83,701	84,303	84,993	85,772	86,630	87,575	88,611	89,743	90,973
Increase in asset revaluation surplus	-	602	690	779	858	945	1,036	1,132	1,230	1,325
Closing balance	83,701	84,303	84,993	85,772	86,630	87,575	88,611	89,743	90,973	92,297
Retained surplus										
Opening balance	100,521	123,952	124,800	125,636	126,248	126,657	126,783	126,741	126,385	125,697
Net result	23,431	848	836	612	409	126	- 41	- 356	- 689	- 1,032
Closing balance	123,952	124,800	125,636	126,248	126,657	126,783	126,741	126,385	125,697	124,665
Total										
Opening balance	184,222	207,653	209,103	210,629	212,020	213,287	214,358	215,353	216,128	216,669
Net result	23,431	848	836	612	409	126	- 41	- 356	- 689	- 1,032
Increase in asset revaluation surplus	-	602	690	779	858	945	1,036	1,132	1,230	1,325
Closing balance	207,653	209,103	210,629	212,020	213,287	214,358	215,353	216,128	216,669	216,962

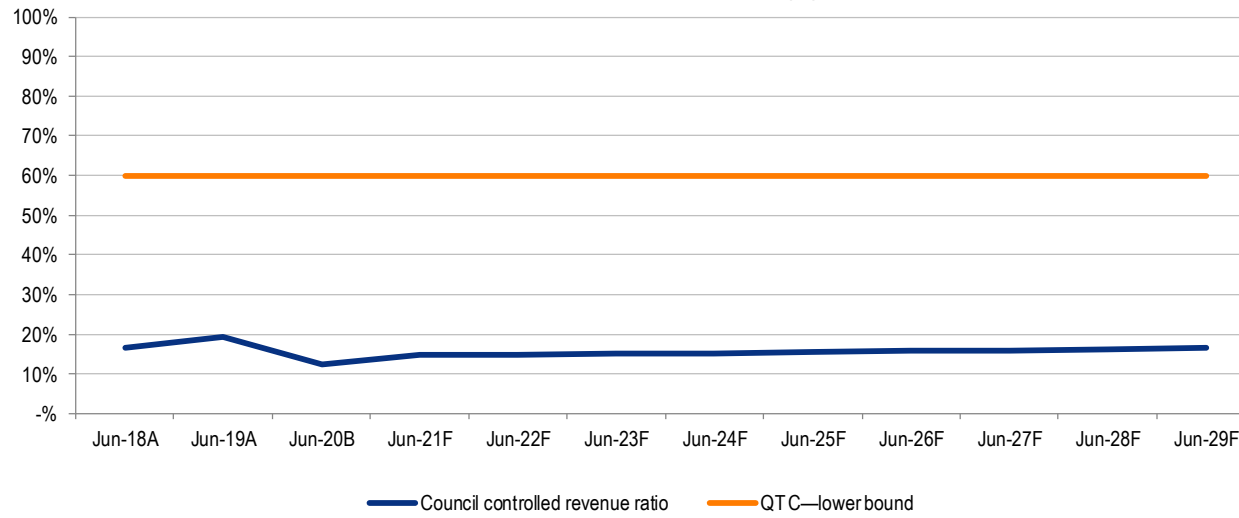
Operating surplus ratio (%)



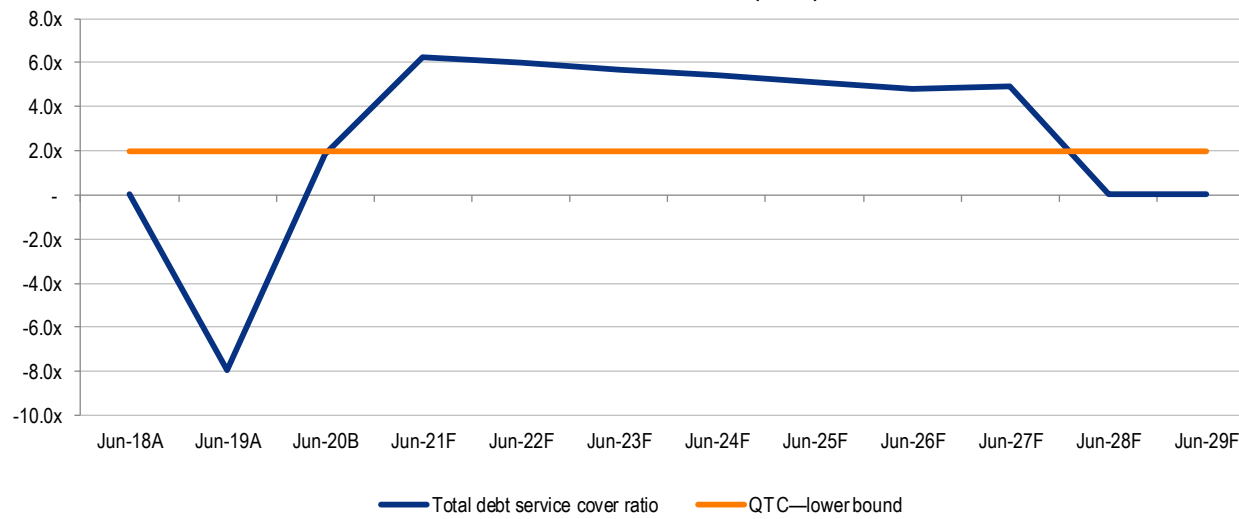
Net financial liability (%)



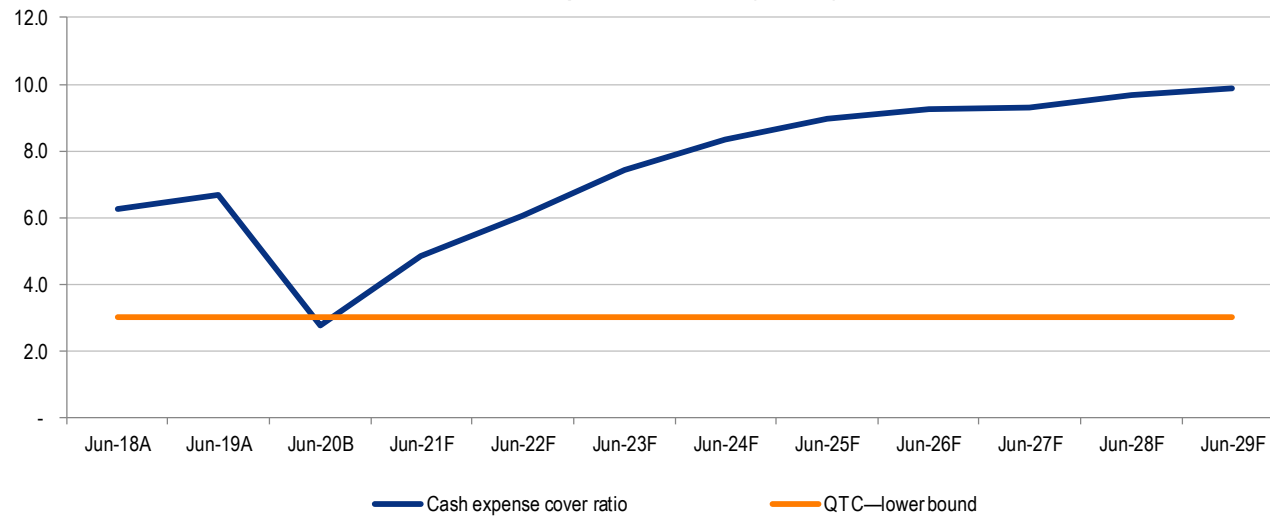
Council controlled revenue ratio (%)



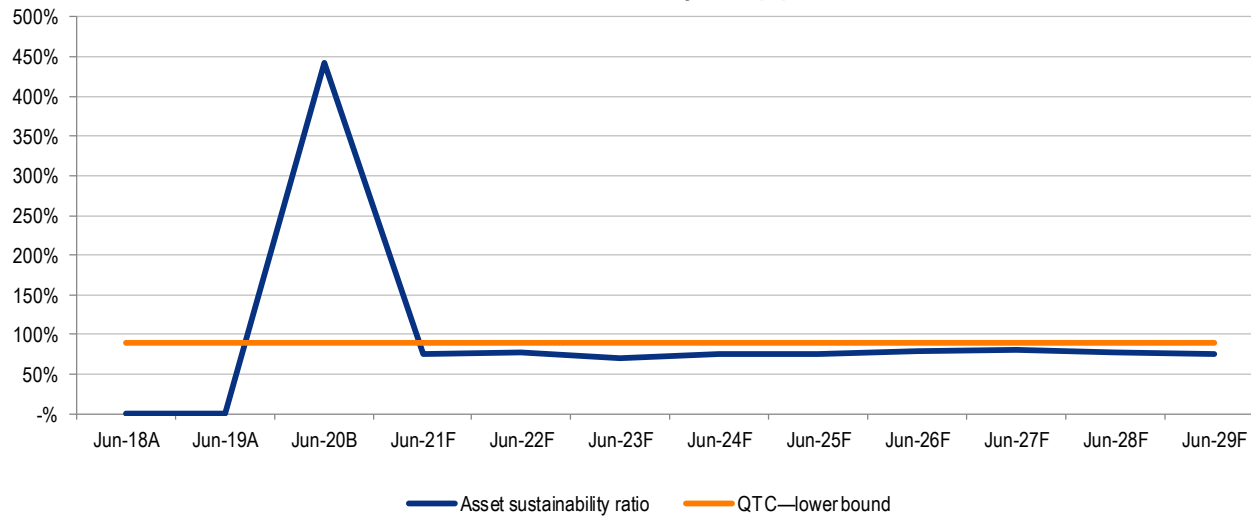
Total debt service cover ratio (times)



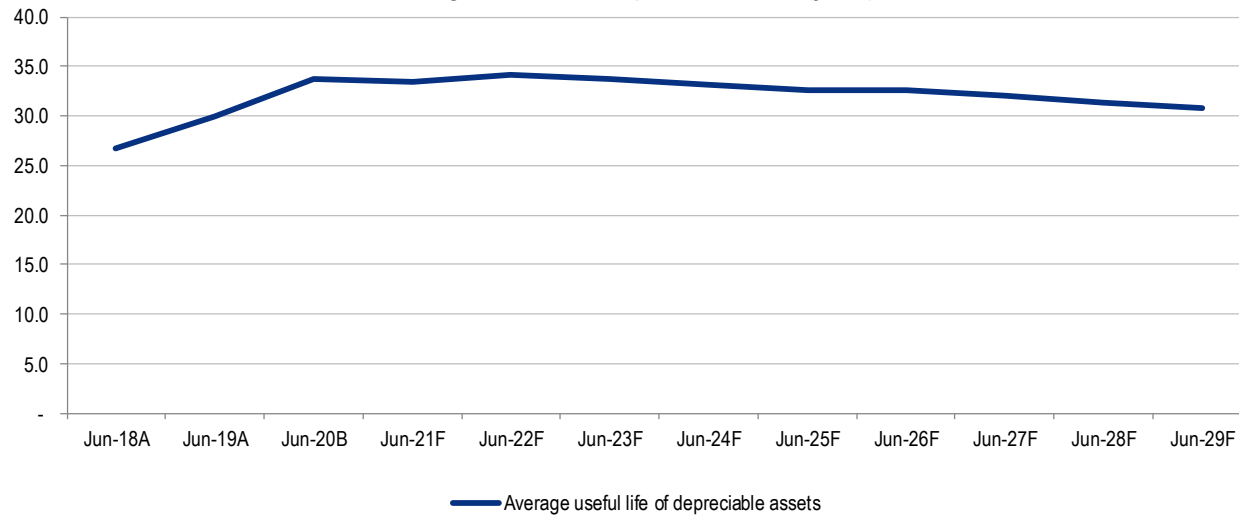
Cash expense cover ratio (months)



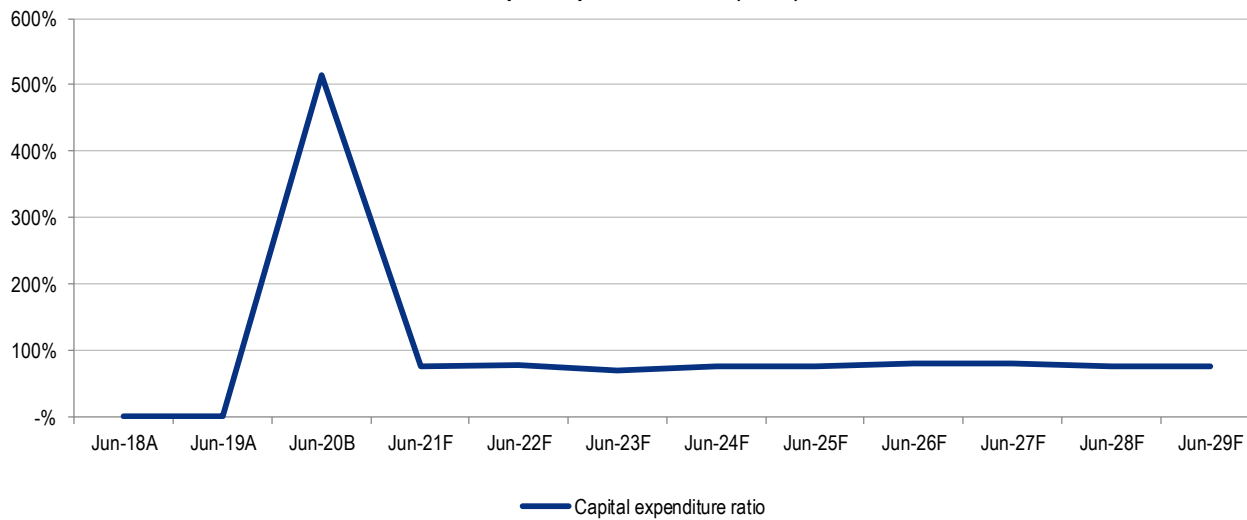
Asset sustainability ratio (%)



Average useful life of depreciable assets (years)



Capital expenditure ratio (times)



RICHMOND SHIRE COUNCIL



POLICY

TITLE: REVENUE POLICY

DATE OF ADOPTION: 16/3/2010

TIME PERIOD OF REVIEW: 1 YEAR

REVIEW DATE: 29/07/2019

DATE OF NEXT REVIEW: 30/06/2020

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*

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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 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	1.4523	\$166.00
3	Residential <0.4 Ha	1.4523	\$166.00
5	Residential >0.4 Ha	1.4523	\$166.00
7	Rural Grazing >1 Ha	0.5560	\$280.00
8	Rural Agriculture >1Ha	0.5560	\$301.00
9	Cattle Feedlot >1,000 SCU	0.5560	\$3,786.00
10	Commercial	1.4938	\$227.00
11	Short Term Accommodation	1.4938	\$227.00
12	Industrial	1.4938	\$227.00
13	Transformer Sites	1.4938	\$227.00
14	Clubs	1.4938	\$227.00
20	Mining lease <15 persons	1.6350	\$301.00
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

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 \$228.21 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 2020 as per the schedule of rates and charges 2019/20.

Maxwelton Water	\$35.01
Richmond Town Water	\$66.39

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 \$378.63 is applied to contribute toward the cost of the sewage disposal infrastructure.

Connection and Pedestal charges for the sewerage network in 2019/20 will be:

- A Connection Charge of \$643.15 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 \$850.62 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 \$212.66 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 11% compounded daily if outstanding sixty (60) days after each discount period in accordance with Section 132 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.

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)

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 1.02%			2018/19		2019/20	
Category	Description	Identification	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.	1.4238	\$163.00	1.4523	\$166.00
3	Residential <0.4 Ha	Land used for residential purposes which has an area of less than 0.40 Ha.	1.4238	\$163.00	1.4523	\$166.00
5	Residential >0.4 Ha	Land used for residential purposes which has an area greater than 0.40 Ha.	1.4238	\$163.00	1.4523	\$166.00
7	Rural Grazing >1 Ha	Land used for rural grazing purposes which is more than 1 hectares in area.	0.5451	\$275.00	0.5560	\$280.00
8	Rural Agriculture >1Ha	Land used for rural agriculture purposes which is more than 1 hectares in area.	0.5451	\$295.00	0.5560	\$301.00
9	Cattle Feedlot >1,000 SCU	Land used for cattle feedlot, licensed to carrying 1000 SCU or more.	0.5451	\$3,712.00	0.5560	\$3,786.00
10	Commercial	Land used for commercial, including licensed premises without accommodation.	1.4645	\$223.00	1.4938	\$227.00

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.	1.4645	\$223.00	1.4938	\$227.00
12	Industrial	Land used for industrial purposes, including trucking business's.	1.4645	\$223.00	1.4938	\$227.00
13	Transformer Sites	Land used for the purposes of a transformer.	1.4645	\$223.00	1.4938	\$227.00
14	Clubs	Land used for the purposes of a club, sporting club or religious institution.	1.4645	\$223.00	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.	1.6029	\$295.00	1.6350	\$301.00
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.	1.6029	\$11,187.00	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.	1.6029	\$76,275.00	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.	1.6029	\$223,740.00	1.6350	\$228,215.00
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.	1.6029	\$371,205.00	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 persons quarters", "work camps", "accommodation village" or "barracks".	1.6029	\$8,136.00	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 persons quarters", "work camps", "accommodation village" or "barracks".	1.6029	\$27,968.00	1.6350	\$28,527.00
32	Intensive Accommodation	Land used or intended to be used, in whole or in part, for providing intensive	1.6029	\$55,935.00	1.6350	\$57,054.00

	101 – 200 persons	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 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 propose. Land within this category is commonly known as "workers accommodation", "single persons quarters", "work camps", "accommodation village" or "barracks".	1.6029	\$111,870.00	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 persons quarters", "work camps", "accommodation village" or "barracks".	1.6029	\$167,805.00	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 persons quarters", "work camps", "accommodation village" or "barracks".	1.6029	\$223,740.00	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 persons quarters", "work camps", "accommodation village" or "barracks".	1.6029	\$279,675.00	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.	1.6029	\$4,068.00	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.	1.6029	\$10,170.00	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.	1.6029	\$25,425.00	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.	1.6029	\$5,085.00	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.	1.6029	\$10,170.00	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.	1.6029	\$101,700.00	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.	1.6029	\$5,085.00	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.	1.6029	\$5,085.00	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.	1.6029	\$10,170.00	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.	1.6029	\$40,680.00	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.	1.6029	\$81,360.00	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.	1.6029	\$5,085.00	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.	1.6029	\$10,170.00	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.	1.6029	\$30,510.00	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.	1.6029	\$2,543.00	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.	1.6029	\$5,085.00	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 Womens' Association
00184-00000-000	Richmond Fire Brigade Board
00194-00000-000	Richmond RSL (Sub-Branch)
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 \$0.0114 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 \$30,000.00.
 - iv. The estimated time for carrying out the overall plan is one year.
- (c) The rateable land or its occupier specialty benefits from the service, facility or activity funded by the special charge because it reduces wild dog numbers and helps protect livestock.

Sewerage 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 sewerage utility charges, for the supply of sewerage services by the Council, as follows:

<u>Rate Increases 2019-20</u>		
		1.02
	2018-19	2019-20
Richmond Town Sewerage		
Sewerage charge	\$630.54	\$643.15
Vacant charge	\$371.21	\$378.63
Commercial charge	\$833.94	\$850.62
Short-term Accommodation	\$208.49	\$212.66

Water Utility Charges

(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:

<u>Rate Increases 2019-20</u>		
		1.02
	2018-19	2019-20
Maxwelton Water		
Water charge	\$ 34.41	\$ 35.01
Richmond Town Water		
Water charge	\$ 65.09	\$ 66.39

(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:

<u>Rate Increases 2019-20</u>		
	2018-19	2019-20
Richmond Cleansing		
Cleansing charge	\$ 223.74	\$ 228.21
Maxwelton Cleansing		
Cleansing charge	\$ 223.74	\$ 228.21

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 percent (8%) per annum plus the allowed prescribed rate 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 2019 to 31 December 2019 - in August/September 2019 and October/November 2019; and
 - for the half year 1 January 2020 to 30 June 2020 - in February/March 2020 and April/May 2020.
- (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.