

# Revenue Statement Contents

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## 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.

<b>Differential Category/Description</b>		<b>Identification</b>
<b>21</b>	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.
<b>22</b>	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.
<b>22</b>	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.
<b>24</b>	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.
<b>30</b>	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".
<b>31</b>	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".
<b>32</b>	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".
<b>33</b>	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".
<b>34</b>	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".
<b>35</b>	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".
<b>36</b>	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

<b>Category</b>	<b>Description</b>	<b>Cents in Dollar</b>	<b>Minimum Rate</b>
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:

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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.

<b>Maxwelton Water</b>	\$35.71
<b>Richmond Town Water</b>	\$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:

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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:

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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:

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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:

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



## Interest Rate:

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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:

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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:

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

## Concessions from General Rates:

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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:

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(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:

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Council will rate **four** times in any given year.