



Revenue Statement 2008/2009





1. REVENUE STATEMENT 2008/2009

The purpose of this document is to explain the revenue measures adopted in the budget concerning:

- the making of rates and charges
- the levying of rates
- the recovery of rates and charges
- concessions for rates and charges

The period covered by this statement applies to the financial year 2008/2009.

1.1.1. INTRODUCTION

Isaac Regional Council has been formed as a result of the State Government Reform of Queensland's Local Government Sector, with the former shires of Broadsound, Belyando and Nebo being amalgamated to form the new Regional Council called "Isaac".

The Isaac Regional Council will cover an area of 58,862 km² and will have a projected population of 28,678 by 2026. The area is economically dependant on cropping, irrigated cropping, managed resources including cattle, limited forestry and aquaculture. Mining is a significant contributor to the region with minerals, gold and gas extractive industries continuing to develop. Without question, coal mining forms the backbone of the Councils export industry with the majority of coal extracted from the Isaac Regional Council area being shipped to India and China. The strong future of extractive industries within the Isaac Regional Council ensures that the area will be in a prominent position to continue to contribute to the economic prosperity and social amenity of the region and state well into the next century. The physical size and the economic, social and environmental diversity of the Isaac Regional Council area will deliver many challenges for the Council to address.

Isaac Regional Council's budget will be revenue driven rather than expenditure orientated. This approach will mean that Council provides for the necessary administrative, maintenance and operational expenses through revenue. An amount of revenue will be set aside for capital expenditures in the current budget and another amount set apart for future capital expenditure. It is acknowledged that Council must 'maintain' and 'control' expenses and be prepared to allocate necessary resources over an extended period of time in order to purchase discretionary capital items. Council must also seek out and await the allocation of special grants. Borrowing is not a preferred budget option; however it may be contemplated in special circumstances.

Special rate contributions are sourced from the lands upon which the Shire's mining operations are conducted, to defray the special cost of providing services of a high standard to the townships of Dysart, Middlemount, Moranbah, Clermont and Glenden which essentially serve the local mining industry and are home to the employees and families of the mine operators and to those who work within associated industries.¹

The revenue based budget approach reverses the textbook approach to rating. The usual budget model will see rates calculated so as to deliver the difference between budget expenditure and other income. Although the budget expenditures contemplated under the usual model may have been subject to trimming to fit economic circumstances, the underlying approach differs considerably both in theory and in practice to that used by Isaac Regional Council along with many other Regional councils.

Council has made a decision to trim expenditure so as to permit it to live within its usual income. This may see some expenditure deferred and some temporary acceptance of lower standards for roads or other infrastructure than is ordinarily desirable. However, Council considers that containing rate increases and providing greater certainty about rate levels from year to year is a better option for its community than raising more revenue to fund more or better services that cannot be sustained in the long term.

The rate increases in some differential categories may be higher than those in others. However, such adjustments will be directed at achieving greater rating equity within Council's broader strategy of containing, through conservative budgeting, the increase in aggregate general rate revenue.

The overall rating strategy will continue to see differential rating, minimum rates and concessions used to gather necessary revenue equitably and to acknowledge different patterns for the use of Council's services

LEGISLATIVE REQUIREMENTS

Council has noted the requirements of the following legislation which require that certain matters are included in the revenue statement, viz

Local Government Finance Standard 2005 Section 56

A local government's revenue statement for a financial year must include the following information for the financial year –

- (a) an outline and explanation of the revenue raising measures adopted, including, for example, an outline and explanation of –
 - (i) the rates and charges to be made and levied in the financial year; and
 - (ii) the rebates and concessions to be granted in the financial year;
- (b) whether the local government has made a resolution limiting the increases in rates and charges;
- (c) the extent to which physical and social infrastructure costs for new development are to be funded by charges for the development
- (d) whether the operating capability of the local government is to be maintained, increased or decreased and, if it is to be increased or decrease, the extent to which it is to be increased or decreased;
- (e) whether depreciation and other non-cash expenses are to be fully funded

1.2. LOCAL GOVERNMENT ACT 1993 SECTION 520A

1.3. (1) A LOCAL GOVERNMENT'S REVENUE STATEMENT, OR AN AMENDMENT OF THE STATEMENT, MUST COMPLY WITH THE LOCAL GOVERNMENT FINANCE STANDARDS.

(2) A revenue statement must state each of the following matters –

- (a) if the local government makes and levies a differential general rate for the financial year
 - (i) the categories into which rateable land in its area is to be categorised; and
 - (ii) the criteria by which land is to be categorised
- (b) if the local government makes and levies a special rate or charge, for the financial year, for a service, facility or activity supplied by another local government under arrangements entered into under section 59 – a summary of the terms of the arrangements;
- (c) if the local government fixes a regulatory fee for the financial year – the criteria used to decide the amount of all regulatory fees fixed for the year.

(3) A local government may, by resolution, amend its revenue statement for a financial year at any time before the year ends.

A Principles used for the making of rates & 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
 - flexibility to take account of changes in the local economy.
- a) In accordance with section 963 of the Local Government Act 1993, Council may, for a financial year, make and levy: a general rate or differential general rate; and
 - b) minimum general rate; and
 - c) separate rate/charge; and
 - d) special rate/charge; and
 - e) utility charge,
- To fund the operation and maintenance of Council services and facilities.

Where possible, Council will endeavor to base all rates and charges on a full cost recovery basis. Full cost recovery however, will not take into account the special arrangements which may exist for the townships of Dysart, Middlemount, Moranbah, Clermont and Glenden where depreciation will not be funded.

In making its decisions regarding the quantum rates and charges, Council will endeavor to avoid undertaking borrowings. It is understood however, that in order for Council to undertake certain specific projects, borrowing may be a necessary requirement.

1.3.1. DIFFERENTIAL GENERAL RATES

In accordance with Section 966(1) of the *Local Government Act 1993*, Isaac Regional Council will make and levy a differential general rate for the financial year ending 30th June 2009, taking into consideration the following aspects:

- Council recognises that different categories of land use will generate different needs and requirements for Council services and facilities. Council also recognises that it will incur a different level of resource expenditure to provide the necessary services and facilities.
- Council has considered the consequences of adopting 'one' general rate and acknowledges that to do so would seriously disturb the relative distribution of the rate burden.
- Although a 'single general rate' would provide simplicity, its adoption would necessitate Council setting a high minimum rate to deal with the fact that land values in towns and villages are very low in relation to rural land but those who live in towns and villages have greater access to council services.
- Council proposes therefore to continue to levy differential general rates to ensure that the rate burden is distributed in a similar fashion to the pattern in recent years. Council will continue to gather data and to consider this information so as to further refine this process.
- To ensure that owners of land across all differential categories contribute equitably to the cost of common services, Council applies a minimum rate to each differential rating category.
- Historically Council has maintained its minimum rates at very low levels, given the standards of services it provides; but Council cannot continue to do this without compromising or reducing those standards. Council therefore proposes to increase the minimum rates over a period of



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years, beginning with 2008-09, to enable it at least to maintain the current standards of services it provides.

So far as mining and mining related activities are concerned, Council, in conjunction with a number of other “Bowen Basin” Councils affected by mining (particularly coal mining) and mining related activities, has paid particular attention to the need to carefully consider the impacts that these particular land uses are having on the ability of Council to deliver desired levels of service to its community.

These impacts include: -

1. The increase in Council’s wage costs in endeavour to compete (in a limited labour market) with high mine incomes;
2. Increased staff turnover;
3. Accommodation difficulties in terms of both availability and affordability;
4. Increased use/more rapid deterioration of public infrastructure;
5. The need for additional health, environmental, planning and community development services.

In addition, not only do the mines generate the additional full-time equivalent resident population through the mine workforce, they also generate other visitors to the area such as contractors servicing machinery and equipment. Further, significant mining activity (and higher personal incomes) results in reduced Financial Assistance Grants because of the assumed additional revenue capacity of the Shire¹ (which only exists in reality if a significant rate levy is applied to mining activity).

In arriving at the differential rating categories for mining (and mining related activities) Council has also considered the following issues: -

- There is no consistency in the unimproved valuation of the total parcels involved in a mine operation and the size of the operation (and impact on the Council). This makes it very difficult to rely solely on valuation to spread the general rate burden in an equitable manner. Valuations (for mining, in particular) tend to reflect the primary industry nature of the land holding (eg whether in good cattle country or not) and the historic nature of the subdivision size in the area.
- The number of rateable parcels making up one mining operation varies significantly. In some cases a large mine may have only one rateable assessment while in other cases there may be four or more separate parcels under the one mine operation and associated activity.

Accordingly, so far as mining activities are concerned, Council will adopt a system of categorisation using mine employment figures to split mines into a number of categories. Council will reference a Queensland Department of Mines and Energy publication² as an independent verification of the applicable employment levels used. Mine related accommodation facilities will also be particularly categorised, based on the number of accommodation units provided.

As noted elsewhere in this revenue statement, special rates and special charges are also used where there is a clearly identifiable service or facility which can readily be attributed to one or more mines.

In accordance with the Local Government Amendment Regulation (No.3) 2008, section 91D, as this section of the regulation assists Council to transition their current rating policies by allowing Isaac Regional Council to make rates and charges in the same way and the same amount as if the former

¹ The rating capacity assessment is adjusted by the ABS Index of Economic Resources which is significantly above average for Bowen Basin Councils

² Queensland Mines and Quarries Safety Performance and Health Report 1 July 2006 to 30 June 2007, Department of Mines and Energy, December 2007



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Councils still existed. This allows for different rating structures, categories and types to be struck under the old Council boundaries until the 2011/2012 financial year, therefore providing an avenue to bring the rating systems together by planning the transitional impacts.

Council will use the following differential rating system to determine general rate allocation:

The categories into which rateable land is to be categorised and the criteria by which that land is categorised is as follows:

BROADSOUND BUSINESS UNIT

Category 1 • Rural Land – Residential

Criteria: Land used for rural residential purposes and described as rural residential in the town plan.

Category 2 • Urban Land - St Lawrence; Carmila

Criteria: Land used for urban purposes located in the townships of St Lawrence and Carmila and described in the town plan as urban.

Category 3 • Residential Land - Dysart

Criteria: Land used for residential purposes located in the town area of Dysart as described in the town plan.

Category 4 • Residential Land – Middlemount

Criteria: Land used for residential purposes located in the town area of Middlemount as described in the town plan.

Category 5 • Urban Land – Greenhill; Carmila Beach; Clairview (UCV \$0 - \$150,000)

Criteria: Land used for urban purposes located in the town areas of Greenhill, Carmila Beach and Clairview as described in the town plan and having a UCV of between \$0 and \$150,000.

Category 6 • Urban Land – Greenhill; Carmila Beach; Clairview (UCV \$150,001 - \$185,000)

Criteria: Land used for urban purposes located in the town areas of Greenhill, Carmila Beach and Clairview as described in the town plan and having a UCV of between \$150,001 and \$185,000.

Category 7 • Urban Land – Greenhill; Carmila Beach; Clairview (UCV \$185,001 - \$260,000)

Criteria: Land used for urban purposes located in the town areas of Greenhill, Carmila Beach and Clairview as described in the town plan and having a UCV of between \$185,001 and \$260,000.

Category 8 • Urban Land – Greenhill; Carmila Beach; Clairview (UCV above \$260,000)

Criteria: Land used for urban purposes located in the town areas of Greenhill, Carmila Beach and Clairview as described in the town plan and having a UCV above \$260,000.

Category 9 • Rural Land – Other

Criteria: Land that is not within an Urban Land category, another Rural Land category and not within the Rural Residential Land category, but is used predominately for a rural activity.

Category 10 • Rural Land – Cane Growing

Criteria: Land that is used predominantly for growing sugar cane and is included in the Department of Natural Resources Land Use Code “75” – Sugar Cane.

Category 11 • Mining (0-300)

Criteria: Land upon which an operating mine with a workforce between 0 and 300 full time equivalents exists. Those who occupy this land have greater access to – and requirement for – Council services than those who live in rural areas and the rate includes due provision.

Category 12 • Mining (301-800)

Criteria: Land upon which an operating mine with a workforce between 301 and 800 full time equivalents exists. Those who occupy this land have greater access to – and requirement for – Council services than those who live in rural areas and the rate includes due provision.

Category 13 • Mining (801-2000)



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Criteria: Land upon which an operating mine with a workforce between 801 and 2000 full time equivalents exists. Those who occupy this land have greater access to – and requirement for – Council services than those who live in rural areas and the rate includes due provision.

Category 14 • Mining Other

Criteria: Land that is neither within an urban land category nor within another rural category used for mining activity not associated with coal production.

Category 15 • Other Land

Criteria: Land not included in any other category.

Category 16 • Multi Unit (2-10) Land - Dysart

Criteria: Land within the town area of Dysart as described in the town plan used for long term accommodation which contains two (2) to ten (10) dwellings (as described in the town plan). These properties utilise Councils services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 17 • Multi Unit (11-30) Land - Dysart

Criteria: Land within the town area of Dysart as described in the town plan used for long term accommodation which contains eleven (11) to thirty (30) dwellings (as described in the town plan). These properties utilise Councils services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 18 • Multi Unit (31-50) Land - Dysart

Criteria: Land within the town area of Dysart as described in the town plan used for long term accommodation which contains thirty one (31) to fifty (50) dwellings (as described in the town plan). These properties utilise Councils services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 19 • Multi Unit (over 50) Land - Dysart

Criteria: Land within the town area of Dysart as described in the town plan used for long term accommodation which contains over fifty (50) dwellings (as described in the town plan). These properties utilise Councils services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 20 • Multi Unit (2-10) Land - Middlemount

Criteria: Land within the town area of Middlemount as described in the town plan used for long term accommodation which contains two (2) to ten (10) dwellings (as described in the town plan). These properties utilise Councils services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 21 • Multi Unit (11-30) Land - Middlemount

Criteria: Land within the town area of Middlemount as described in the town plan used for long term accommodation which contains eleven (11) to thirty (30) dwellings (as described in the town plan). These properties utilise Councils services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 22 • Multi Unit (31-50) Land - Middlemount

Criteria: Land within the town area of Middlemount as described in the town plan used for long term accommodation which contains thirty one (31) to fifty (50) dwellings (as described in the town plan). These properties utilise Councils services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 23 • Multi Unit (over 50) Land - Middlemount

Criteria: Land within the town area of Middlemount as described in the town plan used for long term accommodation which contains over fifty (50) dwellings (as described in the town plan). These properties utilise Councils services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 24 • Barracks & Quarters / Caravan Parks (1-100) Land - Dysart

Criteria: Land within the town area of Dysart as described in the town plan used to provide long term accommodation in rooms, suites and or caravan sites for persons employed in or working in or in association with a particular industry containing one (1) to one hundred (100) accommodation rooms, suites and or caravan sites. These properties utilise Councils services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 25 • Barracks & Quarters / Caravan Parks (101-300) Land - Dysart

Criteria: Land within the town area of Dysart as described in the town plan used to provide long term accommodation in rooms, suites and or caravan sites for persons employed in or working in or in association with a particular industry containing one hundred and one (101) to three hundred (300) accommodation rooms, suites and or caravan sites. These properties utilise Councils services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 26 • Barracks & Quarters / Caravan Parks (301-600) Land - Dysart

Criteria: Land within the town area of Dysart as described in the town plan used to provide long term accommodation in rooms, suites and or caravan sites for persons employed in or working in or in association with a particular industry containing three hundred and one (301) to six hundred (600) accommodation rooms, suites and or caravan sites. These properties utilise Councils services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 27 • Barracks & Quarters / Caravan Parks (601-1000) Land - Dysart

Criteria: Land within the town area of Dysart as described in the town plan used to provide long term accommodation in rooms, suites and or caravan sites for persons employed in or working in or in association with a particular industry containing six hundred and one (601) to one thousand (1000) accommodation rooms, suites and or caravan sites. These properties utilise Councils services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 28 • Barracks & Quarters / Caravan Parks (over 1000) Land - Dysart

Criteria: Land within the town area of Dysart as described in the town plan used to provide long term accommodation in rooms, suites and or caravan sites for persons employed in or working in or in association with a particular industry containing over one thousand (1000) accommodation rooms, suites and or caravan sites. These properties utilise Councils services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 29 • Barracks & Quarters / Caravan Parks (1-100) Land - Middlemount

Criteria: Land within the town area of Middlemount as described in the town plan used to provide long term accommodation in rooms, suites and or caravan sites for persons employed in or working in or in association with a particular industry containing one (1) to one hundred (100) accommodation rooms, suites and or caravan sites. These properties utilise Councils services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 30 • Barracks & Quarters / Caravan Parks (101-300) Land - Middlemount

Criteria: Land within the town area of Middlemount as described in the town plan used to provide long term accommodation in rooms, suites and or caravan sites for persons employed in or working in or in association with a particular industry containing one hundred and one (101) to three hundred (300) accommodation rooms, suites and or caravan sites. These properties utilise Councils services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 31 • Barracks & Quarters / Caravan Parks (301-600) Land - Middlemount

Criteria: Land within the town area of Middlemount as described in the town plan used to provide long term accommodation in rooms, suites and or caravan sites for persons employed in or working in or in



association with a particular industry containing three hundred and one (301) to six hundred (600) accommodation rooms, suites and or caravan sites. These properties utilise Councils services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 32 • Barracks & Quarters / Caravan Parks (601-1000) Land - Middlemount

Criteria: Land within the town area of Middlemount as described in the town plan used to provide long term accommodation in rooms, suites and or caravan sites for persons employed in or working in or in association with a particular industry containing six hundred and one (601) to one thousand (1000) accommodation rooms, suites and or caravan sites. These properties utilise Councils services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 33 • Barracks & Quarters / Caravan Parks (over 1000) Land - Middlemount

Criteria: Land within the town area of Middlemount as described in the town plan used to provide long term accommodation in rooms, suites and or caravan sites for persons employed in or working in or in association with a particular industry containing over one thousand (1000) accommodation rooms, suites and or caravan sites. These properties utilise Councils services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 34 • Rural Land - Timber

Criteria: Land that is neither within an Urban Land category nor within another Rural Land category, but is used predominately for timber or timber related industries.

Category 35 • Light Industrial Land - Dysart

Criteria: Land within the town area of Dysart as described in the town plan used for or having the potential to be utilized by virtue of improvements or activities conducted on the property for light industrial purposes. These properties utilise Council's services to a higher degree than those used for residential purposes and the rate includes due provision.

Category 36 • Heavy Industrial Land - Dysart

Criteria: Land within the town area of Dysart as described in the town plan used for or having the potential to be utilized by virtue of improvements or activities conducted on the property for heavy industrial purposes. These properties utilise Council's services to a higher degree than those used for residential purposes and the rate includes due provision.

Category 37 • Other Urban Land - Dysart

Criteria: Land within the town area of Dysart as described in the town plan and not described in another urban land category. These properties utilise Council's services to a higher degree than those used for residential purposes and the rate includes due provision.

Category 38 • Light Industrial Land - Middlemount

Criteria: Land within the town area of Middlemount as described in the town plan used for or having the potential to be utilized by virtue of improvements or activities conducted on the property for light industrial purposes. These properties utilise Council's services to a higher degree than those used for residential purposes and the rate includes due provision.

Category 39 • Heavy Industrial Land - Middlemount

Criteria: Land within the town area of Middlemount as described in the town plan used for or having the potential to be utilized by virtue of improvements or activities conducted on the property for heavy industrial purposes. These properties utilise Council's services to a higher degree than those used for residential purposes and the rate includes due provision.

Category 40 • Other Urban Land - Middlemount

Criteria: Land within the town area of Middlemount as described in the town plan and not described in another urban land category. These properties utilise Council's services to a higher degree than those used for residential purposes and the rate includes due provision.



Category 41 • Rural Land – Cattle

Criteria: Land that is neither within an urban land category nor within another rural land category, but is used predominantly for cattle related industry.

Category 42 • Rural Land – Agriculture

Criteria: Land that is neither within an urban land category nor within another rural land category, but is used predominantly for agricultural activities with a Department of Natural Resources Land Use code between 71 to 84 excluding land used for activities within land use code 72 and 75.

Category 43 • Rural Land – Cattle Feedlot < 8000 SCU

Criteria: Land that is neither within an urban land category nor within another rural land category, but is used predominantly for cattle feedlots and similar activities. There are different categories for this activity, depending on the intensity of the activity based on the number of Standard Cattle Units (SCU). These properties utilise Council's services to a higher degree than those used for other rural purposes and the rate includes due provision.

Category 44 • Rural Land – Cattle Feedlot > 8000 SCU

Criteria: Land that is neither within an urban land category nor within another rural land category, but is used predominantly for cattle feedlots and similar activities. There are different categories for this activity, depending on the intensity of the activity based on the number of Standard Cattle Units (SCU). These properties utilise Council's services to a higher degree than those used for other rural purposes and the rate includes due provision.

Nebo Business Unit

Category 1 • Other Urban – Other Towns (Nebo; Coppabella)

Criteria: Inclusion in this category is intended for those properties within the town area of Nebo and Coppabella as described in the town plan and not categorised elsewhere.

Category 2 • Other Urban – Glenden (UCV \$0 - \$48,000)

Criteria: Inclusion in this category is intended for those properties on land within the town area of Glenden as described in the town plan and not categorised elsewhere with a UCV between \$0 and \$48,000. Council provides services in Glenden at a higher standard than that available in other towns and villages. The nature of the industry served and the manner in which the town and its facilities have been set up are relevant.

Category 3 • Commercial – Other Town

Criteria: Land in this category is intended for those properties which are being utilised or have the potential to be utilised by virtue of improvements or activities conducted upon the property for a commercial purpose in the towns of Nebo and Coppabella as described in the town plan.

Category 4 • Commercial – Glenden

Criteria: Land in this category is intended for those properties which are being utilised or have the potential to be utilised by virtue of improvements or activities conducted upon the property for a commercial purpose in the township of Glenden as described in the town plan.

Category 5 • Light Industrial – Other Towns

Criteria: Land in this category is intended for those properties which are being utilised or have the potential to be utilised by virtue of improvements or activities conducted upon the property for light industrial purpose in the towns of Nebo and Coppabella as described in the town plan.

Category 6 • Light Industrial - Glenden

Criteria: Land in this category is intended for those properties which are being utilised or have the potential to be utilised by virtue of improvements or activities conducted upon the property for light industrial purpose in the township of Glenden as described in the town plan.

Category 7 • Heavy Industrial – Other Towns



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Criteria: Land in this category is intended for those properties which are being utilised or have the potential to be utilised by virtue of improvements or activities conducted upon the property for heavy industrial purpose in the towns of Nebo and Coppabella as described in the town plan.

Category 8 • Works Camps - (150-300)

Criteria: Land in this category is intended for those properties which are being utilised or have the potential to be utilised by virtue of improvements or activities conducted upon the property for providing accommodation to personnel engaged in mining activities in one hundred and fifty (150) to three hundred (300) accommodation rooms, suites or caravan sites.

Category 9 • Works Camps – (301-500)

Criteria: Land in this category is intended for those properties which are being utilised or have the potential to be utilised by virtue of improvements or activities conducted upon the property for providing accommodation to personnel engaged in mining activities in three hundred and one (301) to five hundred (500) accommodation rooms, suites or caravan sites.

Category 10 • Works Camps – (501-600)

Criteria: Land in this category is intended for those properties which are being utilised or have the potential to be utilised by virtue of improvements or activities conducted upon the property for providing accommodation to personnel engaged in mining activities in five hundred and one (501) to six hundred (600) accommodation rooms, suites or caravan sites.

Category 11 • Work Camps – (601-800)

Criteria: Land in this category is intended for those properties which are being utilised or have the potential to be utilised by virtue of improvements or activities conducted upon the property for providing accommodation to personnel engaged in mining activities in six hundred and one (601) to eight hundred (800) accommodation rooms, suites or caravan sites.

Category 12 • Work Camps – (> 800)

Criteria: Land in this category is intended for those properties which are being utilised or have the potential to be utilised by virtue of improvements or activities conducted upon the property for providing accommodation to personnel engaged in mining activities in greater than eight hundred (> 800) accommodation rooms, suites or caravan sites.

Category 13 • Rural Land - Cattle

Criteria: Land that is neither within an urban land category nor within another rural category, but is used predominantly for cattle related industry.

Category 14 • Rural Land – Agriculture

Criteria: Land that is neither within an urban land category nor within another rural land category, but is used predominantly for agricultural activities with a Department of Natural Resources Land Use code between 71 to 84 excluding land used for activities within land use code 72 and 75.

Category 15 • Rural Land - Cane

Criteria: Land that is used predominantly for growing sugar cane and is included in the Department of Natural Resources Land Use Code “75” – Sugar Cane.

Category 16 • Rural Land - Residential (UCV \$0 - \$199,000)

Criteria: Land used for rural residential purposes and described as rural residential in the town plan and having a UCV between \$0 and \$199,000.

Category 17 • Rural Land – Residential (UCV \$199,001 - \$260,000)

Criteria: Land used for rural residential purposes and described as rural residential in the town plan and having a UCV between \$199,001 and \$260,000.

Category 18 • Rural Land – Residential (UCV above \$260,000)



Criteria: Land used for rural residential purposes and described as rural residential in the town plan and having a UCV above \$260,000.

Category 19 • Rural Land - Other

Criteria: Land that is not within an Urban Land category, another Rural Land category and not within the Rural Residential Land category, but is used predominantly for a rural activity.

Category 20 • Other Urban – Glenden (UCV > \$48,000)

Criteria: Inclusion in this category is intended for those properties on land within the town area of Glenden as described in the town plan and not categorised elsewhere with a UCV greater than \$48,000. Council provides services in Glenden at a higher standard than that available in other towns and villages. The nature of the industry served and the manner in which the town and its facilities have been set up are relevant.

Category 21 • Mining - Other

Criteria: Land which is utilised for mining activity not associated with Coal Production.

Category 22 • Mining (100-200)

Criteria: Land upon which an operating mine with a workforce between 100 and 200 full time equivalents exists. Those who occupy this land have greater access to – and requirement for – Council services than those who live in rural areas and the rate includes due provision.

Category 23 • Mining (201-300)

Criteria: Land upon which an operating mine with a workforce between 201 and 300 full time equivalents exists. Those who occupy this land have greater access to – and requirement for – Council services than those who live in rural areas and the rate includes due provision.

Category 24 • Mining (301-400)

Criteria: Land upon which an operating mine with a workforce between 301 and 400 full time equivalents exists. Those who occupy this land have greater access to – and requirement for – Council services than those who live in rural areas and the rate includes due provision.

Category 25 • Mining (> 400)

Criteria: Land upon which an operating mine with a workforce greater than 400 full time equivalents exists. Those who occupy this land have greater access to – and requirement for – Council services than those who live in rural areas and the rate includes due provision.

Category 26 • Mining

Criteria: Land located within the shire that is a coal mine not included in Category 22 – 25.

BELYANDO BUSINESS UNIT

Category 1 • Rural Land - Grazing

Criteria: Land that is neither within an urban land category nor within another rural land category, but is used predominantly for cattle related industry.

Category 2 • Commercial / Industrial Land in Clermont

Criteria: Land which is predominately used for commercial or industrial use as defined in the town plan. Those who occupy this land have greater access to Council services than those who live in rural areas and the rate includes due provision.

Category 3 • Residential Land - Clermont

Criteria: Land within the town area as described in the town plan used exclusively for residential purposes. Council provides services in Clermont at a higher standard than that available in other areas. The nature of the industry served and the manner in which the town and its facilities have been set up and funded are relevant.

Category 4 • Multi-Unit (3-10) Land - Moranbah

Criteria: Land within the town area as described in the town plan used for long term accommodation which contains three (3) to ten (10) accommodation units. These properties utilise Council's services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 5 • Residential Land – Moranbah

Criteria: Land within the town area as described in the town plan used exclusively for residential purposes. Council provides services in Moranbah at a higher standard than that available in other town areas. The nature of the industry served and the manner in which the town and its facilities have been set up and funded are relevant.

Category 6 • Home Occupation - Moranbah

Criteria: Residential Land in Moranbah which a home occupation approved under the town plan occurs. These properties utilise Council's services to a higher degree than those used exclusively for residential purposes. As a consequence, this rate has been set a little higher than the Moranbah residential land differential rate.

Category 7 • Multi Unit (11-20) Land - Moranbah

Criteria: Land within the town area as described in the town plan used for long term accommodation which contains eleven (11) to twenty (20) accommodation units. These properties utilise Council's services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 8 • Multi Unit (21-30) Land – Moranbah

Criteria: Land within the town area as described in the town plan used for long term accommodation which contains twenty-one (21) to thirty (30) accommodation units. These properties utilise Council's services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 9 • Multi-Unit (31-60) Land – Moranbah

Criteria: Land within the town area as described in the town plan used for long term accommodation which contains thirty-one (31) to sixty (60) accommodation units. These properties utilise Council's services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 10 • Rural Land – Agriculture

Criteria: Land that is neither within an urban land category nor within another rural land category, but is used predominantly for agricultural activities with a Department of Natural Resources Land Use code between 71 to 84 excluding land used for activities within land use code 72 and 75.

Category 11 • Commercial Land - Moranbah

Criteria: Land within the town area as described in the town plan used for commercial purposes. These properties utilise Council's services to a higher degree than those used for residential purposes but are also valued higher. As a consequence, this rate has been set a little lower than the Moranbah residential land differential rate.

Category 12 • Industrial Land - Moranbah

Criteria: Land within the town area as described in the town plan used for industrial purposes. These properties utilise Council's services to a higher degree than those used for residential purposes. As a consequence, this rate has been set a little higher than the Moranbah residential land differential rate.

Category 13 • Multi-Unit (61-300) Land - Moranbah

Criteria: Land within the town area as described in the town plan used for long term accommodation which contains sixty-one (61) to three hundred (300) accommodation units. These properties utilise Council's services to a higher degree than those that contain a lesser number of dwellings and the rate includes due provision.

Category 14 • Multi-Unit (301-800) Land – Moranbah



Criteria: Land within the town area as described in the town plan used for long term accommodation which contains three hundred and one (301) to eight hundred (800) accommodation units. These properties utilise Council's services to a higher degree than those that contain a lessor number of dwellings and the rate includes due provision.

Category 15 • Multi-Unit (>800) Land - Moranbah

Criteria: Land within the town area as described in the town plan used for long term accommodation which contains greater than eight hundred (800) accommodation units. These properties utilise Council's services to a higher degree than those that contain a lessor number of dwellings and the rate includes due provision.

Category 16 • Rural Residential Land

Criteria: Land so described in the town plan. Rural residential lands have greater access to Council's services than rural lands but less ready access than urban lands and the rate reflects this difference.

Category 17 • Caravan Parks - Moranbah

Criteria: Land predominantly used for providing intensive accommodation for between 100 and 300 people (other than the ordinary traveling public) in rooms, cabins, suites, caravans, caravan sites or expand-a-van sites specifically built or provided for this purpose.

Category 18 • Mining Small (0- 50)

Criteria: Land upon which an operating mine with a workforce between 0 and 50 full time equivalents exists. Those who occupy this land have greater access to – and requirement for – Council services than those who live in rural areas and the rate includes due provision.

Category 19 • Mining (51-150)

Criteria: Land upon which an operating mine with a workforce between 51 and 150 full time equivalents exists. Those who occupy this land have greater access to – and requirement for – Council services than those who live in rural areas or have a mine with fewer employees and the rate includes due provision.

Category 20 • Mining (151-250)

Criteria: Land upon which an operating mine with a workforce between 151 and 250 full time equivalents exists. Those who occupy this land have greater access to – and requirement for – Council services than those who live in rural areas or have a mine with fewer employees and the rate includes due provision.

Category 21 • Mining (251-350)

Criteria: Land upon which an operating mine with a workforce between 251 and 350 full time equivalents exists. Those who occupy this land have greater access to – and requirement for – Council services than those who live in rural areas or have a mine with fewer employees and the rate includes due provision.

Category 22 • Mining (351-450)

Criteria: Land upon which an operating mine with a workforce between 351 and 450 full time equivalents exists. Those who occupy this land have greater access to – and requirement for – Council services than those who live in rural areas or have a mine with fewer employees and the rate includes due provision.

Category 23 • Mining (451-550)

Criteria: Land upon which an operating mine with a workforce between 451 and 550 full time equivalents exists. Those who occupy this land have greater access to – and requirement for – Council services than those who live in rural areas or have a mine with fewer employees and the rate includes due provision.

Category 24 • Mining (551-950)

Criteria: Land upon which an operating mine with a workforce between 551 and 950 full time equivalents exists. Those who occupy this land have greater access to – and requirement for –



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Council services than those who live in rural areas or have a mine with fewer employees and the rate includes due provision.

Category 25 • Mining (951-1250)

Criteria: Land upon which an operating mine with a workforce between 951 and 1250 full time equivalents exists. Those who occupy this land have greater access to – and requirement for – Council services than those who live in rural areas or have a mine with fewer employees and the rate includes due provision.

Category 26 • Mining (> 1250)

Criteria: Land upon which an operating mine with a workforce greater than 1250 full time equivalents exists. Those who occupy this land have greater access to – and requirement for – Council services than those who live in rural areas or have a mine with fewer employees and the rate includes due provision.

For the purposes of the proceeding table, and this document generally, the term “town plan” means the Town Planning Scheme for the former Shire of Broadsound, the former Shire of Nebo and the former Shire of Belyando incorporating all the amendments up to and including 30 June 2008. For avoidance of doubt, and for the purposes of interpreting and applying this statement, the term “town plan” will continue to mean the said town planning scheme, notwithstanding that it may be replaced by an ‘IPA Scheme’ before 30 June 2009. The level of rate for each category is as follows:

Category	Cents in the Dollar of Unimproved Valuation 2008/2009
Nebo Business Unit	
1 - Other Urban - Other Towns (Nebo; Coppabella)	0.14100
2 - Other Urban - Glenden UCV < \$48,000	1.41870
3 - Commercial - Other Towns	0.22210
4 - Commercial - Glenden	1.31360
5 - Light Industrial - Other Towns	0.16920
6 - Light Industrial - Glenden	0.75330
7 - Heavy Industrial - Other Towns	0.23230
8 - Works Camps (150-300)	12.00000
9 - Works Camps (301-500)	21.50000
10 - Works Camps (501-600)	6.50000
11 - Work Camps (601-800)	31.50000
12 - Work Camps (> 800)	41.50000
13 - Rural Land - Cattle	0.31900
14 - Rural Land - Agriculture	0.38220
15 - Rural Land - Cane	0.45890
16 - Rural Land - Residential UCV \$0 - \$199,000	0.27000
17 - Rural Land - Residential UCV \$199,001 - \$260,000	0.38390
18 - Rural Land - Residential UCV > \$260,000	0.49000
19 - Rural Land - Other	0.60400
20 - Other Urban - Glenden UCV > \$48000	0.85610
21 - Mining - Other	1.08700
22 - Mining (100-200)	6.00000
23 - Mining (201-300)	2.00000
24 - Mining (301-400)	4.00000
25 - Mining (>400)	2.00000
26 - Mining - Other	4.20000



Category	Cents in the Dollar of Unimproved Valuation 2008/2009
Broadsound Business Unit	
1 - Rural Land - Residential	0.4900
2 - Urban Land (St Lawrence & Carmila)	1.6677
3 - Residential Land (Dysart)	0.6839
4 - Residential Land (Middlemount)	0.8209
5 - Urban Land (Greenhill, Carmila Beach, Clairview) UCV \$0 - \$150,000	0.7057
6 - Urban Land (Greenhill, Carmila Beach, Clairview) UCV \$150,001 - \$185,000	0.5645
7 - Urban Land (Greenhill, Carmila Beach, Clairview) UCV \$185,001 - \$260,000	0.4798
8 - Urban Land (Greenhill, Carmila Beach, Clairview) UCV above \$260,000	0.4559
9 - Rural Land - Other	0.2100
10 - Rural Land - Cane Growing	0.8193
11 - Mining (0-300)	41.4545
12 - Mining (301-800)	3.8684
13 - Mining (801-2000)	13.8954
14 - Mining - Other	0.1890
15 - Other Land	0.2100
16 - Multi Unit (2-10) Land - Dysart	1.2612
17 - Multi Unit (11-30) Land - Dysart	1.1501
18 - Multi Unit (31-50) Land - Dysart	12.4342
19 - Multi Unit (over 50) Land - Dysart	20.4567
20 - Multi Unit (2-10) Land - Middlemount	2.1930
21 - Multi Unit (11-30) Land - Middlemount	8.3319
22 - Multi Unit (31-50) Land - Middlemount	30.1654
23 - Multi Unit (over 50) Land - Middlemount	49.6156
24 - Barracks & Quarters / Caravan Parks (1-100) Land - Dysart	3.9385
25 - Barracks & Quarters / Caravan Parks (101-300) Land - Dysart	5.2571
26 - Barracks & Quarters / Caravan Parks (301-600) Land - Dysart	11.4441
27 - Barracks & Quarters / Caravan Parks (601 -1000) Land - Dysart	31.8500
28 - Barracks & Quarters / Caravan Parks (over 1000) Land - Dysart	11.7760
29 - Barracks & Quarters / Caravan Parks (1-100) Land - Middlemount	4.8000
30 - Barracks & Quarters / Caravan Parks (101-300) Land - Middlemount	3.9520
31 - Barracks & Quarters / Caravan Parks (301-600) Land - Middlemount	12.7738
32 - Barracks & Quarters / Caravan Parks (601-1000) Land - Middlemount	7.5600
33 - Barracks & Quarters / Caravan Parks (over 1000) Land - Middlemount	7.5786
34 - Rural Land - Timber	0.4553
35 - Light Industrial Land - Dysart	1.0800
36 - Heavy Industrial Land - Dysart	1.7600
37 - Other Urban Land - Dysart	1.6500
38 - Light Industrial Land - Middlemount	1.7000
39 - Heavy Industrial Land - Middlemount	1.7600
40 - Other Urban Land -Middlemount	2.6000
41 - Rural Land - Cattle	0.1750
42 - Rural Land - Agriculture	0.1672
43 - Rural Land - Cattle Feedlot < 8000 SCU	0.2000
44 - Rural Land - Cattle Feedlot > 8000 SCU	0.2100

General Rate Caps – Broadsound Business Unit

Because general rates are made and levied upon the unimproved value of land determined by the Department of Natural Resources and Mines, Council recognizes that the statutory valuation process may result in unusually high valuation increases for at least some classes of land, if not for all land. Where it considers that applying the differential general rate to affected lands or classes of land will produce inequities between ratepayers or classes of ratepayer, Council will cap general rate increases for the lands or classes of land concerned. For the 2008/09 financial year general rates will be capped at 30% and will be applied to differential rate categories 1-10, 15, 34-42.



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Category	Cents in the Dollar of Unimproved Valuation 2008/2009
Belyando Business Unit	
1 - Rural Land - Grazing	0.26200
2 - Commercial / Industrial Land (Clermont)	2.10500
3 - Residential Land (Clermont)	1.80000
4 - Multi-unit (3-10) Land (Moranbah)	0.71000
5 - Residential Land (Moranbah)	0.79000
6 - Home Occupation (Moranbah)	0.91800
7 - Multi-unit (11-20) Land (Moranbah)	0.71100
8 - Multi-unit (21-30) Land (Moranbah)	0.71200
9 - Multi-unit (31-60) Land (Moranbah)	0.71300
10 - Rural Land - Agriculture	0.31100
11 - Commercial Land (Moranbah)	0.23400
12 - Industrial Land (Moranbah)	1.42900
13 - Multi-unit (61-300) Land (Moranbah)	0.71400
14 - Multi-unit (301-800) Land (Moranbah)	0.71500
15 - Multi-unit (> 800) Land (Moranbah)	0.71600
16 - Rural Residential Land	2.07000
17- Caravan Parks Moranbah	7.20000
18 - Mining Small (< 50)	0.33100
19 - Mining (51 to 150)	7.35300
20 - Mining (151 to 250)	17.44900
21 - Mining (251 to 350)	84.00000
22 - Mining (351 to 450)	42.72300
23 - Mining (451 to 550)	74.06600
24 - Mining (551 to 950)	6.06900
25 - Mining (951 to 1250)	6.43200
26 - Mining (> 1250)	49.15400

General Rate Caps – Belyando Business Unit

Because general rates are made and levied upon the unimproved value of land determined by the Department of Natural Resources and Mines, Council recognizes that the statutory valuation process may result in unusually high valuation increases for at least some classes of land, if not for all land. Where it considers that applying the differential general rate to affected lands or classes of land will produce inequities between ratepayers or classes of ratepayer, Council will cap general rate increases for the lands or classes of land concerned. For the 2008/09 financial year general rates will be capped at 30% and will be applied to differential rate categories 1, 10-12, and 16.



MINIMUM RATE

In accordance with Section 967 of the *Local Government Act 1993*, Isaac Regional Council will make a minimum differential general rate for the financial year ending 30th June **2009** for each category of Differential General Rate:

Category	Minimum Rate
Broadsound Business Unit	
1 - Rural Land - Residential	\$ 450.00
2 - Urban Land (St Lawrence & Carmila)	\$ 450.00
3 - Residential Land (Dysart)	\$ 450.00
4 - Residential Land (Middlemount)	\$ 450.00
5 - Urban Land (Greenhill, Carmila Beach, Clairview) UCV \$0 - \$150,000	\$ 500.00
6 - Urban Land (Greenhill, Carmila Beach, Clairview) UCV \$150,001 - \$185,000	\$ 1,058.00
7 - Urban Land (Greenhill, Carmila Beach, Clairview) UCV \$185,001 - \$260,000	\$ 1,044.00
8 - Urban Land (Greenhill, Carmila Beach, Clairview) UCV Above \$260,000	\$ 1,468.00
9 - Rural Land - Other	\$ 450.00
10 - Rural Land	\$ 450.00
11 - Mining (0-300)	\$ 450.00
12 - Mining (301-800)	\$ 450.00
13 - Mining (801-2000)	\$ 450.00
14 - Mining - Other	\$ 450.00
15 - Other Land	\$ 450.00
16 - Multi Unit (2-10) Land - Dysart	\$ 1,096.00
17 - Multi Unit (11-30) Land - Dysart	\$ 6,028.00
18 - Multi Unit (31-50) Land - Dysart	\$ 15,710.00
19 - Multi Unit (over 50) Land - Dysart	\$ 25,845.00
20 - Multi Unit (2-10) Land - Middlemount	\$ 1,156.00
21 - Multi Unit (11-30) Land - Middlemount	\$ 5,895.00
22 - Multi Unit (31-50) Land - Middlemount	\$ 16,610.00
23 - Multi Unit (over 50) Land - Middlemount	\$ 27,330.00
24 - Barracks & Quarters / Caravan Parks (1-100) Land - Dysart	\$ 6,400.00
25 - Barracks & Quarters / Caravan Parks (101-300) Land - Dysart	\$ 10,700.00
26 - Barracks & Quarters / Caravan Parks (301-600) Land - Dysart	\$ 31,900.00
27 - Barracks & Quarters / Caravan Parks (601-1000) Land - Dysart	\$ 63,700.00
28 - Barracks & Quarters / Caravan Parks (over 1000) Land - Dysart	\$ 106,100.00
29 - Barracks & Quarters / Caravan Parks (1-100) Land - Middlemount	\$ 6,400.00
30 - Barracks & Quarters / Caravan Parks (101-300) Land - Middlemount	\$ 10,700.00
31 - Barracks & Quarters / Caravan Parks (301-600) Land - Middlemount	\$ 31,900.00
32 - Barracks & Quarters / Caravan Parks (601-1000) Land - Middlemount	\$ 63,700.00
33 - Barracks & Quarters / Caravan Parks (over 1000) Land - Middlemount	\$ 106,100.00
34 - Rural Land - Timber	\$ 450.00
35 - Light Industrial Land - Dysart	\$ 700.00
36 - Heavy Industrial Land - Dysart	\$ 1,200.00
37 - Other Urban Land - Dysart	\$ 1,200.00
38 - Light Industrial Land - Middlemount	\$ 700.00
39 - Heavy Industrial Land - Middlemount	\$ 1,200.00
40 - Other Urban Land - Middlemount	\$ 1,200.00
41 - Rural Land - Cattle	\$ 450.00
42 - Rural Land - Agriculture	\$ 450.00
43 - Rural Land - Cattle Feedlot < 8000 SCU	\$ 2,000.00
44 - Rural Land - Cattle Feedlot > 8000 SCU	\$ 8,000.00

Category	Minimum Rate
Belyando Business Unit	
1 - Rural Land - Grazing	\$ 450.00
2 - Commercial / Industrial Land (Clermont)	\$ 450.00
3 - Residential Land (Clermont)	\$ 450.00
4 - Multi-unit (3-10) Land (Moranbah)	\$ 4,080.00
5 - Residential Land (Moranbah)	\$ 450.00
6 - Home Occupation (Moranbah)	\$ 450.00
7 - Multi-unit (11-20) Land (Moranbah)	\$ 6,800.00
8 - Multi-unit (21-30) Land (Moranbah)	\$ 14,300.00
9 - Multi-unit (31-60) Land (Moranbah)	\$ 21,200.00
10 - Rural Land - Agriculture	\$ 450.00
11 - Commercial Land (Moranbah)	\$ 450.00
12 - Industrial Land (Moranbah)	\$ 450.00
13 - Multi-unit (61-300) Land (Moranbah)	\$ 30,000.00
14 - Multi-unit (301-800) Land (Moranbah)	\$ 48,000.00
15 - Multi-unit (> 800) Land (Moranbah)	\$ 128,000.00
16 - Rural Residential	\$ 450.00
17-Caravan Parks Moranbah	\$ 35,000.00
18 - Mining Small (< 50)	\$ 10,000.00
19 - Mining (51 to 150)	\$ 50,000.00
20 - Mining (151 to 250)	\$ 85,500.00
21 - Mining (251 to 350)	\$ 144,900.00
22 - Mining (351 to 450)	\$ 177,300.00
23 - Mining (451 to 550)	\$ 225,900.00
24 - Mining (551 to 950)	\$ 248,850.00
25 - Mining (951 to 1250)	\$ 546,750.00
26 - Mining (> 1250)	\$ 639,000.00

Category	Minimum Rate
Nebo Business Unit	
1 - Other Urban - Other Towns (Nebo; Coppabella)	\$ 450.00
2 - Other Urban - Glenden UCV < \$48,000	\$ 468.00
3 - Commercial - Other Towns	\$ 827.00
4 - Commercial - Glenden	\$ 1,654.00
5 - Light Industrial - Other Towns	\$ 468.00
6 - Light Industrial - Glenden	\$ 583.00
7 - Heavy Industrial - Other Towns	\$ 827.00
8 - Works Camps - (150-300)	\$ 23,500.00
9 - Works Camps - (301-500)	\$ 45,000.00
10 - Works Camps - (501-600)	\$ 55,000.00
11 - Work Camps - (601-800)	\$ 66,000.00
12 - Work Camps (> 800)	\$ 90,000.00
13 - Rural Land - Cattle	\$ 1,654.00
14 - Rural Land - Agriculture	\$ 1,654.00
15 - Rural Land - Cane	\$ 1,654.00
16 - Rural Land - Residential UCV \$0 - \$199,000	\$ 450.00
17 - Rural Land - Residential UCV \$199,001 - \$260,000	\$ 450.00
18 - Rural Land - Residential UCV > \$260,000	\$ 1,654.00
19 - Rural Land - Other	\$ 450.00
20 - Other Urban - Glenden UCV > \$48,000	\$ 468.00
21 - Mining - Other	\$ 450.00
22 - Mining (100-200)	\$ 45,000.00
23 - Mining (201-300)	\$ 50,000.00
24 - Mining (301-400)	\$ 55,000.00
25 - Mining (>400)	\$ 65,000.00
26 - Mining - Other	\$ 40,000.00

1.3.2. SPECIAL RATES AND CHARGES

Mining Lease(s) – Dysart

In accordance with Section 971 of the *Local Government Act 1993*, Council will make and levy a special rate for services provided to the mining town of Dysart.

The overall plan for the services, facilities and activities in respect of which the special rate is made and levied shall be identified as follows:

- The rateable land to which the special rate applies is **Lot 1 on MLG1782:ML1782**, Parishes of Dunsmure, Dysart and others and is held in the name of **BHP Coal Pty Ltd, BHP Queensland Coal Investments Pty Limited, Mitsubishi Development Pty Ltd, QCT Investment Pty Ltd, QCT Management Pty Ltd and Others**.
- The rateable land to which the special rate applies is **Lot 1 on MLG1782:ML1782**, Parishes of Dunsmure, Dysart and others and is held in the name of **Bowen Basin Coal Pty Ltd**.
- The service facility or activity for which the special rate is made is the provision of a range of Council services for the town of Dysart, as set out in the expenditure items in the budget document for the town of Dysart for 2008/2009.
- The time for implementing the overall plan is one (1) year ending 30 June 2009. However, provision of services to the town is an on going activity, and further special rates and charges are expected to be made in future years.



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- The works and services specified in the overall plan will be carried out or provided during the year ending on the 30th June 2009.
- The estimated cost of implementing the overall plan (being the expenditure for the town of Dysart for 2008/2009) is **\$14,032,766**.
- The special charge is intended to raise approximately **\$2,376,069** of the funds necessary to carry out the overall plan. The Council will fund the balance of the overall plan from other sources (primarily revenue raised by levy of other rates and charges on rateable land within the town of Dysart).

Council is of the opinion that the occupier of the land to be levied with the special rate has specially benefited, or will specially benefit, from the implementation of the overall plan, comprising operation and maintenance of the town of Dysart and capital improvements to the town, because:

- The occupier of the land that is to be levied, conducts a mine on that land, and needs to attract a substantial local resident work force for that purpose.
- The overall level of sporting, recreational, cultural, road, water, sewerage and support infrastructure and services provided for the township of Dysart is of a high standard which could not be provided or maintained without the imposition of the special rate.
- The provision of these services assists in making the town of Dysart a comfortable and attractive place to live for mine employees and their families who constitute a large majority of the population of the town.
- This in turn creates employment and other opportunities leading to the provision of extra support services such as banking, health and education which further enhances the suitability and attraction of the town as a place of residence for mine employees.

Mining Lease(s) – Middlemount

In accordance with Section 971 of the *Local Government Act 1993*, Council will make and levy a special rate for services provided to the mining town of Middlemount.

The overall plan for the services, facilities and activities in respect of which the special rate is made and levied shall be identified as follows:

- The rateable land to which the special rate applies is **Lot 1 on MLG1831:ML1831**, Parish of Bul Bul and held in the name of **Anglo Coal (German Creek) Pty Ltd, Jena Pty Ltd and Mitsui German Creek Investment Pty.**
- The rateable land to which the special rate applies is **Lot 1 on MLG70171:ML70171**, Parish of Foxleigh and held in the name of **ICRA Foxleigh Pty Ltd and Caml Resources Pty Ltd and Bowen Basin Investments Pty Ltd.**
- The service facility or activity for which the special rate is made is the provision of a range of Council services for the town of Middlemount, as set out in the expenditure items in the budget document for the town of Middlemount for 2008/2009.
- The time for implementing the overall plan is one (1) year ending 30th June 2009. However, provision of services to the town is an on going activity, and further special rates and charges are expected to be made in future years.
- The works and services specified in the overall plan will be carried out or provided during the year ending on the 30th June 2009.
- The estimated cost of implementing the overall plan (being the expenditure for the town of Middlemount for 2008/2009) is **\$8,518,263**.



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The special charge is intended to raise approximately **\$2,734,400** of the funds necessary to carry out the overall plan. The Council will fund the balance of the overall plan from other sources (primarily revenue raised by levy of other rates and charges on rateable land within the town of Middlemount).

Council is of the opinion that the occupier of the land to be levied with the special rate has specially benefited, or will specially benefit, from the implementation of the overall plan, comprising operation and maintenance of the town of Middlemount and capital improvements to the town, because:

- The occupier of the land that is to be levied, conducts a mine on that land, and needs to attract a substantial local resident work force for that purpose.
- The overall level of sporting, recreational, cultural, road, water, sewerage and support infrastructure and services provided for the township of Middlemount is of a high standard which could not be provided or maintained without the imposition of the special rate.
- The provision of these services assists in making the town of Middlemount a comfortable and attractive place to live for mine employees and their families who constitute a large majority of the population of the town.
- This in turn creates employment and other opportunities leading to the provision of extra support services such as banking, health and education which further enhances the suitability and attraction of the town as a place of residence for mine employees.

Mining Lease – Clermont

In accordance with Section 971 of the *Local Government Act 1993*, Council will make and levy a special rate for services provided to the mining town of Clermont.

The overall plan for the services, facilities and activities in respect of which the special rate is made and levied shall be identified as follows:

- The rateable land to which the special rate applies is **Pt Lot 1 on ML1804**, Parish of Blair Athol, Clermont and is held in the name of **Blair Athol Coal Project**. A special rate will also apply to the Clermont Coal Project and will apply to **ML1904 and ML1995**.
- The service facility or activity for which the special rate is made is the provision of a range of Council services for the town of Clermont, as set out in the expenditure items in the budget document for the town of Clermont for 2008/2009.
- The time for implementing the overall plan is one (1) year ending 30 June 2009. However, provision of services to the town is an on going activity, and further special rates and charges are expected to be made in future years.
- The works and services specified in the overall plan will be carried out or provided during the year ending on the 30th June 2009.
- The estimated cost of implementing the overall plan (being the expenditure for the town of Clermont for 2008/2009) is **\$ 8,723,390**.
- The special charge is intended to raise approximately **\$489,000** of the funds necessary to carry out the overall plan. The Council will fund the balance of the overall plan from other sources (primarily revenue raised by levy of other rates and charges on rateable land within the town of Clermont).

Council is of the opinion that the occupier of the land to be levied with the special rate has specially benefited, or will specially benefit, from the implementation of the overall plan, comprising operation and maintenance of the town of Clermont and capital improvements to the town, because:

- The occupier of the land that is to be levied, conducts a mine on that land, and needs to attract a substantial local resident work force for that purpose.



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- The overall level of sporting, recreational, cultural, road, water, sewerage and support infrastructure and services provided for the township of Clermont is of a high standard which could not be provided or maintained without the imposition of the special rate.
- The provision of these services assists in making the town of Clermont a comfortable and attractive place to live for mine employees and their families who constitute a large majority of the population of the town.
- This in turn creates employment and other opportunities leading to the provision of extra support services such as banking, health and education which further enhances the suitability and attraction of the town as a place of residence for mine employees.

Mining Lease(s) – Moranbah

In accordance with Section 971 of the *Local Government Act 1993*, Council will make and levy a special rate for services provided to the mining town of Moranbah.

The overall plan for the services, facilities and activities in respect of which the special rate is made and levied shall be identified as follows:

- The rateable land to which the special rate applies is **ML1764 (SCML152)**, Parish of Goonyella and is held in the name of **BHP Mitsui Coal Pty Ltd.**
- The rateable land to which the special rate applies is **Lot 1 on MLG70108:ML1763**, Parish of Platypus and is held in the name of **Moranbah North Coal Pty Ltd.**
- The rateable land to which the special rate applies is **Lot 1 on MLG1763:ML1763**, Parish of Platypus and is held in the name of **Utah Development Co. and Mitsubishi Development.**
- The rateable land to which the special rate applies is **Lot 1 on MLG1775:ML1775**, Parish of Moranbah and is held in the name of **BHP Coal Pty Ltd.**
- The service facility or activity for which the special rate is made is the provision of a range of Council services for the town of Moranbah, as set out in the expenditure items in the budget document for the town of Moranbah for 2008/2009.
- The time for implementing the overall plan is one (1) year ending 30 June 2009. However, provision of services to the town is an on going activity, and further special rates and charges are expected to be made in future years.
- The works and services specified in the overall plan will be carried out or provided during the year ending on the 30th June 2009.
- The estimated cost of implementing the overall plan (being the expenditure for the town of Moranbah for 2008/2009) is **\$79,146,880.**
- The special charge is intended to raise approximately **\$2,270,000** of the funds necessary to carry out the overall plan. The Council will fund the balance of the overall plan from other sources (primarily revenue raised by levy of other rates and charges on rateable land within the town of Moranbah).

Council is of the opinion that the occupier of the land to be levied with the special rate has specially benefited, or will specially benefit, from the implementation of the overall plan, comprising operation and maintenance of the town of Moranbah and capital improvements to the town, because:

- The occupier of the land that is to be levied, conducts a mine on that land, and needs to attract a substantial local resident work force for that purpose.



- The overall level of sporting, recreational, cultural, road, water, sewerage and support infrastructure and services provided for the township of Moranbah is of a high standard which could not be provided or maintained without the imposition of the special rate.
- The provision of these services assists in making the town of Moranbah a comfortable and attractive place to live for mine employees and their families who constitute a large majority of the population of the town.
- This in turn creates employment and other opportunities leading to the provision of extra support services such as banking, health and education which further enhances the suitability and attraction of the town as a place of residence for mine employees.

Special Charge – Fisher Street Extension

In accordance with Section 971 of the *Local Government Act 1993*, Council make and levy a special charge for road construction work.

The overall plan for the services, facilities and activities in respect of which the special charge is made and levied shall be identified as follows:-

- The rateable land to which the special charge applies is **Lot 1 on MLG1782:ML1782**, Parishes of Wyndam, Vermont, Kirkaldy and Dysart and held in the name of **BHP Coal Pty Ltd, BHP Queensland Coal Investments Pty Ltd, Mitsubishi Development Pty Ltd, QCT Investment Pty Ltd, QCT Management Pty Ltd and others.**
- The service facility or activity for which the special charge is made is for the provision of road construction and road widening works, namely widening works of Fisher Street and Garnham Drive and construction works for a new town street to link between Sewer Street and Fisher Street as set out in the expenditure item in the budget document for the town of Dysart for 2008/2009.
- The time for implementing the overall plan is two (2) years ending 30 June 2009.
- The works and services specified in the overall plan will be carried out or provided during the year ending on 30 June 2009.
- The estimated cost of implementing the overall plan (being the capital cost of the planned works for 2008/2009) is \$ 750,000.
- The special charge is intended to raise all funds necessary to carry out the overall plan.

Council is of the opinion that the occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, comprising of widening and road construction works, because:-

- The works will result in the provision of improved access to the Single Persons Village and community facilities, it will provide safer driving conditions for private and commercial vehicles accessing those facilities, and it will also divert the traffic flow from the residential area of Seashore and Fisher Streets. This work could not be provided or maintained without the imposition of the special charge.

The amount of the special charge to be levied is \$260,000 for the land previously described for the year ending the 30th June 2009.

Special Charge(s) – Rural Fire Brigade Districts (Ilbilbie, West Hill, Orkobie, Carmila West, Carmila/Flaggy Rock and Clairview)

In accordance with Section 128A of the *Fire and Rescue Service Act 1990* and Section 971 of the *Local Government Act 1993*, Council make and levy a special charge for the purpose of raising revenue for each Rural Fire Brigade as set out in the table below.



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The overall plan for the services, facilities and activities in respect of which the special charge is made and levied shall be identified as follows:

- The rateable land to which the special charge applies is land within the areas separately described on a cadastral map titled 'Map Showing Rural Fire Brigades and Urban Fire Brigades in Isaac Regional Council'. Where a person owns more than one rateable parcel, this special charge will not be levied on the second or subsequent lots whilst they remain in one ownership.
- The service facility or activity for which the special charge is made is for the provision of fire fighting services in the defined benefit areas.
- The time for implementing the overall plan is one (1) year ending 30 June 2009. However, provision of fire fighting services is an ongoing activity, and further special charges are expected to be made in future years.
- The works and services specified in the overall plan will be carried out or provided during the year ending on 30 June 2009.
- The estimated cost of implementing the overall plan (being the cost of the planned works and replacement of capital items for 2008/2009) is \$ 4,000.
- The special charge is intended to raise all funds necessary to carry out the overall plan.

Council is of the opinion that the occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, comprising fire fighting services, because:

- The brigades are in charge of fire fighting and fire prevention under the *Fire and Rescue Service Act 1990* and whose services could not be provided or maintained without the imposition of the special charge.

The amount of the special charge to be levied (per parcel) is:

Rural Fire Brigade District	Special Charge
Ilbilbie	\$ 20.00
West Hill	\$ 25.00
Orkobie	\$ 25.00
Carmila West	\$ 25.00
Carmila	\$ 25.00
Clairview	\$ 25.00
Flaggy Rock	\$ 20.00

Special Charge – Mining Town of Glenden

In accordance with Section 971 of the *Local Government Act 1993*, Council will make and levy a special charge for services provided to the mining town of Glenden.

The overall plan for the services, facilities and activities in respect of which the special charge is made and levied shall be identified as follows:

- The rateable land to which the special charge applies is **Lot 1 MP41085:ML4761 Suttor Creek**.
- The service facility or activity for which the special charge is made is the provision of a range of Council services for the town of Glenden, as set out in the expenditure items in the budget document for the town of Glenden for 2008/2009.
- The time for implementing the overall plan is one (1) year ending 30 June 2009. However, provision of services to the town is an on going activity, and further special charges are expected to be made in future years.



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- The works and services specified in the overall plan will be carried out or provided during the year ending on the 30th June 2009.
- The estimated cost of implementing the overall plan (being the expenditure for the town of Glenden for 2008/2009) is **\$4,491,462**.
- The special charge is intended to raise approximately **\$2,291,550** of the funds necessary to carry out the overall plan. The Council will fund the balance of the overall plan from other sources (primarily revenue raised by levy of other rates and charges on rateable land within the town of Glenden).

Council is of the opinion that the occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, comprising operation and maintenance of the town of Glenden and capital improvements to the town, because:

- The occupier of the land that is to be levied, conducts a mine on that land, and needs to attract a substantial local resident work force for that purpose.
- The overall level of sporting, recreational, cultural, road, water, sewerage and support infrastructure and services provided for the township of Glenden is of a high standard which could not be provided or maintained without the imposition of the special rate.
- The provision of these services assists in making the town of Glenden a comfortable and attractive place to live for mine employees and their families who constitute a large majority of the population of the town.
- This in turn creates employment and other opportunities leading to the provision of extra support services such as banking, health and education which further enhances the suitability and attraction of the town as a place of residence for mine employees.

The amount of the special charge to be levied is \$ 2,291,550 for the land previously described for the year ending the 30th June 2009.

Special Charge – Dysart Moranbah Road (Peak Downs Mine & Saraji Road)

In accordance with Section 971 of the *Local Government Act 1993*, Council make and levy a special charge for road construction work.

The overall plan for the services, facilities and activities in respect of which the special charge is made and levied shall be identified as follows:-

- Assessment 3935-00000-000 - The rateable land to which the special charge applies is **ML 1764 (SCML152)**, Parish of Goonyella and held in the name of **BHP Mitsui Coal Pty Ltd**.
- Assessment 3867-00008-000 -The rateable land to which the special charge applies is **Lot 1 on MLG70108 :ML70171**, Parish of Platypus and held in the name of **Moranbah North Coal Pty Ltd**.
- Assessment 3934-00000-000 -The rateable land to which the special charge applies is **Lot 1 on MLG1763 :ML1763**, Parish of Platypus and held in the name of **Utah Development Co. and Mitsubishi Development** .
- Assessment 3938-10000-000 -The rateable land to which the special charge applies is **Lot 1 on MLG1775 :ML1775**, Parish of Moranbah and held in the name of **BHP Coal Pty Ltd**.
- The service facility or activity for which the special charge is made is for the provision of road upgrading works, on the 'Saraji Road' as set out in the expenditure item in the budget document for the town of Moranbah for 2008/2009.



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- The time for implementing the overall plan is one (1) year ending 30 June 2009. However, the road upgrade is part of longer term plan to upgrade the road running surface and edges, and further special charges are expected to be made in future years.
- The works and services specified in the overall plan will be carried out or provided during the year ending on 30 June 2009.
- The estimated cost of implementing the overall plan (being the capital cost of the planned works for 2008/2009) is **\$ 977,778**.
- The special charge is intended to raise all funds necessary to carry out the overall plan.

Council is of the opinion that the occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, comprising road upgrading works, because:-

- The occupier of the land to be levied conducts a mine on that land, and needs to attract a substantial locally resident work force for that purpose.
- The works will result in the provision of improved access to community facilities, improved access to the township and mines in adverse weather conditions and safer driving conditions for

private and commercial vehicles and school buses which could not be provided or maintained without the imposition of the special charge.

The amount of the special charge to be levied is \$ 977,778 for each parcel of land previously described for the year ending the 30th June 2009.

Special Charge – Red Hill Road

In accordance with Section 971 of the *Local Government Act 1993*, Council make and levy a special charge for road construction work.

The overall plan for the services, facilities and activities in respect of which the special charge is made and levied shall be identified as follows:-

- Assessment 3869-00004-000 - The rateable land to which the special charge applies is **Lot 1 on ML70109; ML70109**, Parish of Wallanbah and Ingsden and held in the name of **Peabody Energy Australia and Mitters Pty Ltd**
- Assessment 5156-00000-000 -The rateable land to which the special charge applies is **Lot 1 on MLG6949 :ML6949**, Parish of Goonyella and held in the name of **Peabody Energy Australia and Mitters Pty Ltd**
- The service facility or activity for which the special charge is made is for the provision of road upgrading works, namely road formation, gravelling and sealing on the Red Hill Road from the North Goonyella Mine to Goonyella Creek as set out in the expenditure item in the budget document for the Rural Area for 2008/2009.
- The time for implementing the overall plan is one (1) year ending 30 June 2009. However, the road upgrade is part of longer term plan to upgrade the road running surface and edges, and further special charges are expected to be made in future years.
- The works and services specified in the overall plan will be carried out or provided during the year ending on 30 June 2009.
- The estimated cost of implementing the overall plan (being the capital cost of the planned works for 2008/2009) is **\$100,000**.
- The special charge is intended to raise **\$ 100,000** of the funds necessary to carry out the overall plan.



Council is of the opinion that the occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, comprising road upgrading works, because:-

- The occupier of the land to be levied conducts a mine on that land, and needs to attract a substantial locally resident work force for that purpose.
- The works will result in the provision of improved access to community facilities, improved access to the township of Moranbah and the mines in adverse weather conditions and safer driving conditions for private and commercial vehicles which could not be provided or maintained without the imposition of the special charge.

Special Charge – Blair Athol Access Road

In accordance with Section 971 of the *Local Government Act 1993*, Council make and levy a special charge for road reseal work.

The overall plan for the services, facilities and activities in respect of which the special charge is made and levied shall be identified as follows:-

- Assessment 03954-10000-000 - The rateable land to which the special charge applies is **Lot 1 on ML1804** Parish of Blair Athol ML70109, and held in the name of **Blair Athol Coal Project**
- The service facility or activity for which the special charge is made is for the provision of reseal works to the Blair Athol access road as set out in the expenditure item in the budget document for the Rural Area for 2008/2009.
- The time for implementing the overall plan is one (1) year ending 30 June 2009. However, the road upgrade is part of longer term plan to upgrade the road running surface and edges, and further special charges are expected to be made in future years.
- The works and services specified in the overall plan will be carried out or provided during the year ending on 30 June 2009.
- The estimated cost of implementing the overall plan (being the capital cost of the planned works for 2008/2009) is **\$ 358,747**.
- The special charge is intended to raise \$358,747 of the funds necessary to carry out the overall plan.

Council is of the opinion that the occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, comprising road upgrading works, because:-

- The occupier of the land to be levied conducts a mine on that land, and needs to attract a substantial locally resident work force for that purpose.
- The works will result in the provision of improved access to community facilities, improved access to the township of Moranbah and the mines in adverse weather conditions and safer driving conditions for private and commercial vehicles which could not be provided or maintained without the imposition of the special charge.

1.3.3. UTILITY CHARGES

Council will make and levy a utility charge on any land, whether vacant or occupied, and whether or not it is rateable land; or a structure; to recover costs in relation to the provision of services and or facilities.

The following utility charges will be implemented by Council during the fiscal year:

Cleansing – St Lawrence, Carmila, Carmila Beach and Clairview



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In accordance with Section 973 of the *Local Government Act 1993*, Council will make and levy a cleansing charge for the provision of refuse removal from all lands, in actual occupation, within certain urban areas of the Shire.

The urban areas in question are defined in the Town Plan and comprise the townships of St Lawrence, Carmila, Carmila Beach and Clairview.

Council will implement an additional fortnightly recycling bin collection service as part of the Central Highlands Regional Waste Management Contract, which is anticipated to commence as at 1st April 2009. Council may impose additional charges for this service commencing in the 2009/2010 financial year.

The amount of the charge to be levied is \$216.80 per annum for a 240 litre mobile bin to be used for the removal of domestic or commercial refuse on a normal weekly collection and a 240 litre bin to be used for the removal of domestic or commercial recyclable material on a fortnightly basis commencing on 1st April 2009.

Cleansing Charge - Greenhill

In accordance with Section 973 of the *Local Government Act 1993* and in conjunction with Benefit Area Map 'Greenhill and Ilbilbie Tip and Transfer Station Levy', any occupied lands less than 40 hectares and zoned Residential, Rural Residential or Rural A will be levied a charge towards the cost of providing a refuse transfer station and the cost of maintaining the refuse tip for the coastal area of St Lawrence.

Council will also implement within 2008/2009 a refuse and recyclable removal service from any occupied lands less than 40 hectares and zoned Residential, Rural Residential or Rural A as part of the Central Highlands Regional Waste Management Contract which is anticipated to commence as at 1st April 2009. Council may impose additional charges for this service commencing in the 2009/2010 financial year for this service.

Where certain lands within the area are temporarily held under a single ownership following lot reconfiguration and development, Council is of the opinion that it would be inequitable to make a charge for every parcel of land held in this manner. If a person owns more than one rateable parcel, a second charge will not be levied while the said land remains vacant and the property is held in the same name. Where there is more than one structure or land capable of separate occupation, a charge will be made on each rateable parcel.

The amount of the cleansing charge will be \$118.60 per annum.

Period 1 July 2008 to 31 December 2008 amount to be levied - \$46.22

Period 1 January 2009 to 30 June 2009 amount to be levied - \$72.38

Cleansing Charges – Dysart and Middlemount

In accordance with Section 973 of the *Local Government Act 1993*, Council will make and levy a cleansing charge on the basis set out hereunder, for the purpose of removal of domestic refuse from all lands in actual occupation within the townships of Dysart and Middlemount. The areas are defined in the Town Plan.

Council will implement an additional fortnightly recycling bin collection service as part of the Central Highlands Regional Waste Management Contract, which is anticipated to commence as at 1st April 2009. Council may impose additional charges for this service commencing in the 2009/2010 financial year.

Commercial and industrial users in Dysart and Middlemount are obliged to arrange refuse removal and disposal services with an approved contractor. A levy of 12% on turn over collected by the approved operator will be charged to defray the cost of handling the commercial and industrial wastes collected by the contractor and

deposited at the Dysart and Middlemount tips. On the expiry of the current refuse disposal contract a more equitable charge will be introduced for the removal of industrial and commercial refuse based on the principles applied to the collection of domestic waste.



The amount of the cleansing charge for a 240 litre bin to be used for the removal of domestic refuse on a weekly collection and a 240 litre bin to be used for the removal of domestic or commercial recyclable material on a fortnightly basis commencing on 1st April 2009.

Township	Charge / Annum
Dysart	\$ 183.20
Middlemount	\$ 198.58

Cleansing Charge – Clermont

In accordance with Section 973 of the *Local Government Act 1993*, Council will make and levy a cleansing charge on the bases set out hereunder, for the purpose of removal of domestic and commercial refuse from all lands in actual occupation within the town of Clermont. The area is defined in the Town Plan.

Commercial and industrial users in Clermont will be provided with one mobile bin and are obliged to arrange refuse removal and disposal services with an approved contractor if their needs exceed this level. A disposal fee of \$21m³ will be charged through Council's fees and charges to defray the cost of handling the commercial and industrial wastes separately collected by the contractor and deposited at the Clermont tip.

The amount of the charge to be levied is \$229.44 per annum for a 240 litre mobile bin to be used for the removal of domestic or commercial refuse on a normal weekly collection day.

The amount of the charge to be levied is \$114.72 per annum for a second 240 litre mobile bin to be used for the removal of domestic refuse on a normal weekly collection day.

The amount of charge to be levied is \$ 57.36 per annum for a 240 litre mobile recycling bin to be used for the removal of domestic or commercial recyclable material on a fortnightly basis.

Cleansing Charges – Moranbah

In accordance with Section 973 of the *Local Government Act 1993*, Council will make and levy a cleansing charge on the bases set out hereunder, for the purpose of removal of domestic and commercial refuse from all lands in actual occupation within the town of Moranbah. The area is defined in the Town Plan.

Commercial and industrial users in Moranbah will be provided with one mobile bin and are obliged to arrange refuse removal and disposal services with an approved contractor if their needs exceed this level. A disposal fee of \$21 m³ will be charged through Council's fees and charges to defray the cost of handling the commercial and industrial wastes separately collected by the contractor and deposited at the Moranbah tip.

The amount of the charge to be levied is \$180.59 per annum for a 240 litre mobile bin to be used for the removal of domestic or commercial refuse on a normal weekly collection day.

The amount of the charge to be levied is \$90.30 per annum for a second divided 240 litre mobile bin to be used for the removal of domestic refuse on a normal weekly collection day.

The amount of charge to be levied is \$45.14 per annum for a 240 litre mobile recycling bin to be used for the removal of domestic or commercial recyclable material on a fortnightly basis.

Cleansing Charges – Nebo

In accordance with Section 973 of the *Local Government Act 1993*, Council will make and levy a cleansing charge on the bases set out hereunder, for the purpose of removal of domestic and commercial refuse from all lands in actual occupation within the town of Nebo. The area is defined in the Town Plan.



The amount of the charge to be levied is \$141.30 per annum for a 240 litre mobile bin to be used for the removal of domestic or commercial refuse on a normal weekly collection day and a 240 litre mobile recycling bin to be used for the removal of domestic or commercial recyclable material on a fortnightly basis. .

Cleansing Charges – Glenden

In accordance with Section 973 of the *Local Government Act 1993*, Council will make and levy a cleansing charge on the bases set out hereunder, for the purpose of removal of domestic and commercial refuse from all lands in actual occupation within the town of Glenden. The area is defined in the Town Plan.

The amount of the charge to be levied is \$170.93 per annum for a 240 litre mobile bin to be used for the removal of domestic or commercial refuse on a normal weekly collection day and a 240 litre mobile recycling bin to be used for the removal of domestic or commercial recyclable material on a fortnightly basis.

Sewerage

In accordance with Section 973 of the *Local Government Act 1993*, Council will make and levy a sewerage charge on each property, both vacant and occupied, that Council has or is able to provide with sewerage services.

In order to reflect the different operating costs a separate charge will be made for Dysart, Middlemount, Clermont, Moranbah, Glenden and Nebo. Generally, sewerage charges will be calculated on a full cost recovery basis.

A charge will be set for each pedestal in any commercial premises that is connected to the sewerage system. Where sewerage services are provided to the common property of scheme land within the meaning of the *Body Corporate and Community Management Act 1997*, the body corporate shall be levied a charge on each pedestal.

Commercial accommodation centres providing single room accommodation (that is capacity to house one individual only) will be charged one unit for every three pedestals installed in individual rooms.

Normal charges will apply for pedestals and urinals in all amenity block complex(s) and public toilets. Premises subject to this policy must submit themselves to annual inspection to be conducted by Council's Environmental Health Officer to determine eligibility. Refusal of an inspection will result in normal charges applying for each pedestal.

A urinal will be deemed to be the equivalent of a pedestal if it is 600mm long or less. For each 600mm or part thereof, a charge equal to that per pedestal will be levied – e.g. 1200mm = two (2) charges: 1350mm = three (3) charges.

Vacant land, where Council is currently able to provide a reticulated sewerage service, is charged at a level which is 50% of the charge which would apply to a connected property with a single pedestal.

Residential properties where the primary land use code is 02 (Single Unit Dwelling), or 05 (Large Homesite – Dwelling) as determined by the Department of Natural Resources and approved as a habitable dwelling by Council will be charged one unit for the first pedestal installed and then one half unit for each pedestal installed thereafter (example: two (2) pedestals will be charged 1.5 units).

Council will, at its discretion, view a premises used by minor clubs and organisations as vacant land and charge accordingly. This view is to reflect the intermittent or occasional use of such premise.

The amount of the sewerage charge (per pedestal) is:



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Township	Charge
Dysart	\$ 431.30
Middlemount	\$ 407.88

The amount of the sewerage charge (per pedestal) is:

Charge	Clermont	Moranbah
Single Dwelling	\$ 557.92	\$ 398.03
Business and commercial	\$ 557.92	\$ 398.03
Other premise	\$ 557.92	\$ 398.03
Sewered Caravan Parks	\$ 124.85	\$ 77.22
Additional pedestals	\$ 323.21	\$ 228.06
Vacant Land	\$ 347.55	\$ 211.64
Garbage Disposal Unit - Commercial	\$ 397.33	\$ 291.82
Garbage Disposal Unit - Dwellings	\$ 162.65	\$ 128.15

The amount of the sewerage charge (per unit) for the following townships of Nebo & Glenden is:

	Units	\$ Charge / Unit	Comments
Accommodation Camps	1	\$ 92.0600	per single accommodation unit
Bowls Club	16	\$ 85.4600	
Caravan Park (1-10 sites)	10	\$ 85.4600	
Caravan Park (>10 sites)	10	\$ 85.4600	plus 1 unit for each additional site
Caravan Park with Residence	10	\$ 85.4600	as for Caravan Park + 2 units
Churches	1	\$ 85.4600	
Concrete Batching Plants	16	\$ 85.4600	
Council Depot	15	\$ 85.4600	
Hotel (with accommodation)	16	\$ 85.4600	additional donga-style accommodation units to be charged at accommodation camp rates
Licensed Premises - no accomodation (not sports clubs)	14	\$ 85.4600	
Motel	4	\$ 85.4600	for first motel unit/residence + 2 units for each additional motel unit
Multi-Dwelling Unit	4	\$ 85.4600	per residential unit
Police Station/Residence - Combined Service	6	\$ 85.4600	
Police Barracks	4	\$ 85.4600	
Post Office	4	\$ 85.4600	

	Units	\$ Charge / Unit	Comments
Post Office/Residence - Combined Service	6	\$ 85.4600	
Public Amenities	4	\$ 85.4600	
Public Halls	2	\$ 85.4600	
Public Parks	16	\$ 85.4600	
Residential Dwellings (single family unit)	4	\$ 85.4600	
Service Stations	8	\$ 85.4600	
Schools (< 50 pupils)	5	\$ 85.4600	
Schools (> 50 to 100 pupils)	10	\$ 85.4600	
Schools (> 100 pupils)	10	\$ 85.4600	plus 10 units for each additional 100 pupils, or part thereof
Shop	6	\$ 85.4600	
Shop/Residence - Combined Service	8	\$ 85.4600	
Show/Rodeo Grounds	40	\$ 85.4600	
Telstra Depot	4	\$ 85.4600	
Vacant Land - deemed to be connected within benefited area	2	\$ 85.4600	
Vacant Land - connected within scheduled area	4	\$ 85.4600	
Other Premises (not specified above)	4	\$ 85.4600	

Water Charges

In accordance with Section 973 of the *Local Government Act 1993*, Council will make and levy a water charge in the manner described hereafter to be levied on all land within the shire whether vacant or occupied to which Council is prepared to supply water, together with any land already connected to Council's various water supply systems.

The charges are also made in respect of any land or other structure, building or place on land to which water is supplied that is not rateable under Section 957 of the *Local Government Act 1993*.

All such charges levied shall be used to defray the cost of constructing water supply facilities, including the payment of interest, depreciation and the costs associated with the operation, maintenance and management of the water supply system.

The basis of the water charge is:

- An annual charge which includes a right to use water to a certain level without further charge for any metered premises, and
- A consumption charge for each kilolitre of water in excess of a certain amount as registered on a meter installed by Council.

The basis of charge is further defined in terms of a 'unit', such units having been established on a basis that recognises that certain premises will use water at a greater level than other because of the nature of the use to which the land is put.

An annual access charge measured in units is made for all connections to the systems. This annual charge provides for the use of 180 kilolitres per unit in Dysart and Middlemount, 125 kilolitres per unit in St Lawrence and Carmila, 150 kilolitres per unit in Nebo and Glenden, 55 kilolitres per unit for Clermont and 66.25 kilolitres per unit for Moranbah without further charge.



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Recreation grounds, sporting clubs and churches will be allowed a water allocation of 360 kilolitres per unit in Dysart and Middlemount and 250 kilolitres per unit in St Lawrence and Carmila for the purpose of calculating excess water charges.

An access charge also measured in units is applied to each parcel of vacant land within the areas to which water may reasonably be connected in the usual course of Council's business.

A consumption charge is made for each kilolitre of water consumed in excess of the allowance amount included with the access charge. Water used is measured by a meter installed by Council.

The amount of the water charge (per unit) are:

Town	Charge Per Unit	
Dysart	\$	143.44
Middlemount	\$	153.40
St Lawrence	\$	177.64
Carmila	\$	177.64
Nebo	\$	86.78
Glenden	\$	86.78
Clermont	\$	57.98
Moranbah	\$	39.29

For each kilolitre of water used after the allowed amount, a charge of \$0.45 cents will be made for the towns of Dysart, Middlemount, St Lawrence, and Carmila.

For each kilolitre of water used after the allowed amount, a charge of \$0.95 cents will be made for the town of Clermont and \$1.25 will be made for the town of Moranbah.

For each kilolitre of water used after the allowed amount, a charge of \$0.75 cents will be made for the towns of Nebo and Glenden.

Meters will be read annually and consumption charges will be retrospectively charged on the first rate notice issued in the following financial year.

Where meter readings record consumption other than in the current financial year the charge to apply for the consumption of water shall be the charge applicable for the year when the consumption occurred.

In the case where a meter is found to be faulty, the Chief Executive Officer shall make such arrangements as he/she considers equitable to cause a suitable estimate of usage to be made.

Please refer to page(s) 34, 35, 36 for relationships between the use of premises and the units used as a charging measure.



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Broadsound Business Unit –Type of Premises	Chargeable Units
Temporary Single Persons Quarters/Transportable Units/Dongas (not ensuited)	1 units per 2 rooms
Permanent Single Persons Quarters/Transportable Units/Dongas (ensuited)	1 unit per room
Bowls Club	4 units
Small Business or home occupations including an attached dwelling	4 units
Business/Commercial Premises	4 units plus 2 units for each attached dwelling plus 4 units for each separate dwelling
Caravan Park	10 units plus 5 units for each additional 10 sites or part of 10 sites in excess of 10 ie. 11 sites = 15 units, 21 sites = 20 units plus 3 units for each manager/caretakers residence
Church	2 unit plus 1 unit per church hall plus 4 units for each dwelling, either attached or separate
Commercial Recreational Centre with separate buildings or discrete outdoor sporting or recreational facilities	8 units plus 2 units for any attached residence and/or 4 units for each attached dwelling
Commercial Recreation Centre being single building without discrete outdoor sporting or recreational facilities	4 units plus 2 units for any attached residence and/or 4 units for each detached dwelling
Dwelling	4 units per dwelling
Flats (per flat)/Apartment (per apartment)/Duplex (per unit)	3 units per flat/apartment /duplex 3 units per individual unit (eg 2 duplex units = 6 units)
Golf Club	4 units plus 3 units per residence
Hospital	10 units
Hotels with Accommodation	16 units
Hotel with Motel Style Accommodation	15 units plus 1 unit for each motel room plus 3 units for managers/caretakers quarters or residence
Hotel/Motel Donga Style Accommodation	15 units plus 1 unit for every 3 donga style rooms plus 3 units for managers/caretakers quarters or residence
Industrial Premises	4 units plus 4 units for each dwelling unit, either attached or separate



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Motel	3 units for Manager/Proprietors residence plus 1 unit per motel room
Plant Nursery	4 units plus 2 units per dwelling, either attached or separate
Police	5 units
Private Club or Organisation	2 units
Private Swimming Pools - Separate Complex	4 units
Public Buildings	4 units
Public Halls	1 unit
Queensland Ambulance Service	1 unit plus 4 units for attached or separate dwelling
Racecourse	2 units
Recreation Grounds and Swimming Pools (per connection)	2 units
Saleyards	1 unit
Schools	10 units < 100 pupils 20 units < 200 pupils 30 units < 300 pupils 40 units < 400 pupils 48 units < 500 pupils 54 units > 600 pupils 58 units >= 700 pupils 60 units < 700 pupils plus 4 units for each sporting field that is separately metered
Service Station	6 units
Tennis Court - Separate Complex	2 units
Vacant Land	4 units with meter, 2 units without meter
Any premises not otherwise mentioned	At the discretion of the Chief Executive Officer

Type of Premises	Chargeable Units	
	Clermont	Moranbah
Private dwelling house, or up to three units or flats	12	12
Business unless otherwise specified	10	11
Multi –unit flats and multi unit businesses / residential complex comprising from four to six individual businesses or residential units	35	44
Caravan Park,	39	55
Caravan Park – Haig St Clermont	121	
Hotel, motel or combination thereof	39	55
multi-unit flats or multi-unit businesses/residential complexes comprising 7 or more individual businesses/units,	39	55
Primary Schools	39	55
High schools	39	66
Hospital	39	67
C.W.A. meeting room, Public library, Pony Club, Girl Guides / Boy Scouts association buildings,	6	6
Building used exclusively for public worship	6	6
Café, restaurant, Bakehouse, butcher shop or cordial works	16	
Vacant land with no service connected	10	8

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Nebo Business Unit - Type of Premises	Chargeable Units	Comments
Accommodation Camps	1	Per single accommodation unit
Bowls Club	16	
Caravan Park (1-10 sites)	10	
Caravan Park (> 10 sites)	10	Plus 1 unit for each additional site or part thereof
Caravan Park with residence	10	As for caravan park plus 2 units
Churches	1	
Concrete Batching Plants	16	
Council Depot	15	
Hotel (with accommodation)	16	Additional donga-style accommodation units to be charged at accommodation camps rates
Licensed Premises – No accommodation (not sports clubs)	14	
Motel	4	For first motel unit/residence, plus 2 units for each additional motel unit
Multi-Dwelling Unit	4	
Police Station/Residence – Combined Service restaurant, Bakehouse, butcher shop or cordial works	6	
Police Barracks	4	
Post Office	4	
Post Office / Residence – Combined Service	6	
Public Amenities	4	
Public Halls	2	
Public Parks	16	
Residential Dwellings (Single Family Unit)	4	
Service Stations	8	
Schools (< 50 Pupils)	5	
Schools (> 50 to 100 Pupils)	10	
Schools (> 100 Pupils)	10	Plus 10 units for each additional 100 pupils or part thereof
Shop	6	
Shop/Residence – Combined Service	8	
Show/Rodeo Grounds	40	
Telstra Depot	4	
Vacant Land – deemed to be connected within benefited area	1	
Vacant Land – connected within benefited area	2	
Vacant Land – connected within scheduled area	4	Water may be connected to vacant allotments within scheduled area on application to Council
Other Premises (not specified above)	4	
Additional Water Connections	4	Base charge, as for above plus 2 units



1.3.10. INTEREST

Council will impose interest on rates and charges that remain unpaid after the appointed date for payment (ie the date on which the discount period closes) and includes assessments which are making payments of outstanding rates by installment.

Thirty days following the close of discount, interest will be calculated on daily balances of amounts outstanding and charged at the end of the month on a compounding daily interest. Where the amount of interest charged is less than \$10.00 and the rates have been paid in full in the period between the close of discount and the end of the month, the interest may be written off following approval from the Chief Executive Officer.

The Special Charge – Rural Fire Brigade District made in accordance with Section 128A of the *Fire and Rescue Service Act 1990* and Section 971 of the *Local Government Act 1993* will not attract interest charges.

Interest on arrears will be calculated in accordance with section 1018 of the *Local Government Act 1993* and will be set at the rate of 11% per annum.

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1.16.B PRINCIPLES USED FOR THE LEVYING OF RATES

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
- equity through flexible payment arrangements for ratepayers with a lower capacity to pay.

1.16.1. LEVYING OF RATES AND CHARGES

In accordance with section 1008 of the *Local Government Act 1993*, Council will issue a rates notice to the owner of the land on which a rate or charge has been applied. Rates notices shall include the date the notice was issued, the date by which time the rate must be paid and any discounts, rebates or concessions applied.

Council will issue notices on a six monthly basis during the periods 01 July to 31 December and 01 January to 30 June in the respective financial year.

Council will responsibly ensure that the rates and charges applied are correct and are generally issued within the months of March and September to better take into account the financial cycle of the local economy.

1.16.2. PAYMENT OF RATES AND CHARGES

Owner Liability

Section 1010 of the act details the liability of the 'owner' to pay rates and charges levied against land held in their name. It also describes the liability of persons' at whose request a service is supplied to a structure or land that is not rateable land.

Where joint ownership of a property exists or other persons are liable to pay a rate, all owners or other persons are jointly and severally liable.

Rates and charges will exist with the land ie. where a change in ownership occurs and a rate or charge exists against the land the 'owner' of the land will become liable for payment.

Where land ceases to be rateable land under section 1012 of the act, the owner of said land immediately before it ceased to be rateable land is taken to continue as the owner of the land, and the land is taken to continue to be rateable land for the levy, collection or refund of a rate on the land for any period before it ceased to be rateable land.

Methods of Payment

Council will accept the payment of rates by the following methods.

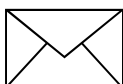
Payments cannot be accepted from Credit Card Accounts.



Available through participating
financial institutions
Biller Code: 29165
Broadsound Business Unit

Available through participating
financial institutions
Biller Code: 39917
Belvando Business Unit

Available through participating
financial institutions
Biller Code: 91223
Nebo Business Unit



Payment by mail



IN PERSON:

Payment can be made personally by Cash, Cheque or Money Order at any of the following Locations:

St Lawrence Office	- Macartney Street, ST LAWRENCE
Dysart Office	- Shannon Crescent, DYSART
Middlemount Office	- Carter Place, MIDDLEMOUNT
Koumala Post Office	- Bruce Highway, KOUMALA
Carmila Post Office	- Music Street, CARMILA
Clermont Office	- Cnr Daintree & Karmoo Streets, CLERMONT
Moranbah Office	- Bachelor Parade, MORANBAH
Nebo Office	- Reynolds Street, NEBO
Glenden Office	- Glenden Shopping Centre, GLENDEN

Acceptance of a cheque and issue of a receipt are conditional on collection of the proceeds and until collection, no credit is given or implied. Property owners will be liable for any dishonor fees and discount will be lost where cheques are dishonored and not rectified prior to the discount date.

Direct Debit

Council will allow rates payment by direct debit in accordance with the 'Isaac Regional Council Rates Payment Plan - Client Services Agreement'.

Direct debits will only be performed during the rating period, normally within 5 days of the close of discount. Where the due date for drawing falls on a non-business day, Council will draw such amount on the next available business day.

Council shall reserve the right to cancel any 'Rates Payment Plan Drawing Agreement' if three or more drawings are returned unpaid by the nominated Financial Institution.

Payments in Advance

Payments in advance by way of lump sum or installments may be accepted, however interest will not be payable on any credit balances held.

Payment by Installments

Council will allow payments by installment where it will benefit both the individual and assist with the collection of overdue rates and charges.

Installment plans shall be based on ability to pay and if possible full recovery within a specified period.

The acceptance of a request to pay by installment shall not be considered a 'Formal Payment Arrangement' and interest will continue to accrue at the rate determined in the policy statement. Council shall also retain the right to take legal action to recover outstanding rates (arrears) if deemed necessary.

1.17.C PRINCIPLES USED FOR THE RECOVERY OF RATES AND CHARGES



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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
- flexibility by responding where necessary to changes in the local economy.

What is an 'overdue rate'? Section 1016 of the *Local Government Act 1993* describes an 'overdue rate' as "an amount of a rate payable to a local government that remains unpaid at the end of the period specified in the rate notice as the period within which the amount of the rate is payable, (including any amount of interest on the rate under section 1018)".

Council may recover an overdue rate as a debt payable by the person liable to pay the rate.

With regard to financial hardship, Council shall actively pursue the collection of outstanding rates and charges.

Council shall use the following as a referral guide for the recovery of rates and charges:

Standard Performance:

- 1st Notice issued within 21 days of end of discount period;
- (Clients will be given 21 days from post date of 1st notice to contact Council and either pay the outstanding amount in full or initiate an installment plan.)
- Where there has been no movement on an account or an installment plan has defaulted, Council may refer the debt to a debt recovery agent, (elected through quotation or tender).
- Generally an account will not be referred to the collection agent, unless it is \$500.00 or greater in value.
- All debts referred to a recovery agent, shall be subject to their terms and conditions of payment.
- No payment plans will be issued through Council for any debt referred to a collection agent.
- Where the collection agent is unable to trace the interested parties, the account shall be referred back to Council and standard reminder notices will be forwarded periodically.

Further Action:

- Where the collection agent has returned no result, Council may make a resolution, to proceed with legal action against the interested parties.
- Properties in default of payment for three (3) or more years may initiate action under Section 1040 of the *Local Government Act 1993* – Sale of Land for overdue rates.

Exceptional Circumstances - Drought Relief or Natural Disaster

Council may at its discretion grant some relief to rural ratepayers who are financially stressed by drought or have been affected by a natural disaster.

The relief may be in the form of an extension to the period during which Council will permit discount to be deducted from rates. This period shall be extended to the end of the period covered by the rate levy (31st December or 30th June). This concession may be available only to primary producers who can provide objective evidence of financial difficulty arising from drought or natural disaster. The Department of Primary Industries shall be the determining body for the process of declaration of drought.

D Concessions for rates and charges

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
- 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.

REBATES AND CONCESSIONS

Discount

In accordance with section 1019 of the *Local Government Act 1993*, Council will allow a 10% discount on General Rates, if payment is made within 30 clear days from the date of issue of the notice.

If Council is satisfied that a person liable to pay a rate has been prevented, by circumstances beyond the person's control, from paying the rate in time to benefit from a discount under section 1019 of the *Local Government Act 1993*, then Council under section 1021 of the act, may still allow the discount following written application by the ratepayer.

Pensioner Concessions

To alleviate the impact of rates and charges on approved pensioners, Council shall provide concessions of 30% on general rates, water, sewerage and cleansing charges (but not state fire levy and excess water charges) in addition to the State Pensioner Subsidy.

Persons holding a Department of Veterans Affairs or a Queensland Repatriation Health Card issued by the Department of Veterans Affairs will receive the maximum discount allowable.

The concession shall be available to eligible pensioners in addition to the settlement discount.

To be eligible for Council subsidy pensioners must meet the following criteria:

- Concessions are only available to approved pensioners who are in receipt of a pension from the Commonwealth Government.
- An approved pensioner is one who is and remains an eligible holder of a Queensland 'Pensioner Concession Card' issued by the Department of Social Security or the Department of Veterans' Affairs, or a Queensland 'Repatriation Health Card – For all or specific conditions' issued by the Department of Veterans' Affairs.
- The approved pensioner must be the owner or life tenant of the property that is his/her principal place of residence. In the cases of co-ownership, the Council subsidy will apply only to the approved pensioner's proportionate share of the gross rates and charges.
- The claimant must be a resident of the shire on the first day in July in the financial year in which the benefit is being claimed. Pensioners taking residence after that date will be eligible for a pro-rata concession based on the number of day's resident.
- The concession is only available to claimant's who reside in a structure which has been approved by Council to be a habitable dwelling, and/or are in receipt of Council services.
- Pensioner concession is not available on income producing properties and applies to urban or rural residential lands. The Chief Executive Officer may, at his discretion, extend this concession to rural land in exceptional circumstances and/or where the primary land use code is 02 (Single Unit Dwelling), or 05 (Large Homesite – Dwelling) as determined by the Department of Natural Resources.
- A pensioner's eligibility shall be confirmed through the Centrelink Customer Confirmation eService in all circumstances.



- Application for the above pensioner concessions is required only on initial application.

Natural Hardship

Council may, at its discretion allow other concessions or remissions if it is of the opinion that some unusual and serious circumstances exist which may prevent payment within the appointed time or otherwise delay the payment of rates and charges as they fall due.

Applications for concession or remission should be able to demonstrate unusual and severe difficulty rather than the usual frustration and trial to which everyone is subjected from time to time.

Economic or Social Incentives

Council may allow rating concessions as an incentive to attract business to the Shire in an industrial estate development or in a project with similar economic benefit to the Shire.

At Council's discretion, it may remit some or all of the rates and charges that would otherwise be payable by certain clubs or organisations that, in the opinion of the Chief Executive Officer, fulfill useful social and or charitable community needs, as identified in Council's Corporate Plan.

The following clubs shall fall into this category and will be granted concessions as listed below for the 2008/2009 financial year:

Broadsound Business Unit

Assessment	Club	General	Water	Sewerage
0089-00000	Broadsound Coastal Community Develop.	100%	N/A	N/A
0123-00000	QCWA (Carmila)	N/A	100%	N/A
0138-00000	Carmila Anglican Church	N/A	50%	N/A
0141-00000	Carmila Catholic Church	N/A	50%	N/A
0328-00001	St Lawrence & District Bowls Club	N/A	50%	N/A
0463-00000	St Lawrence Anglican Church	N/A	50%	N/A
0525-90000	Dysart Kindergarten Inc	100%	100%	100%
0631-00003	Dysart Netball Association	N/A	50%	100%
1111-11111	Dysart Owners & Trainers	N/A	50%	N/A
1394-00002	Dysart Soccer Club	N/A	50%	100%
1394-00003	Dysart Junior Rugby League	N/A	50%	100%
1394-00005	Dysart Australian Rules Club	N/A	50%	100%
1394-00006	Dysart Darts Club	N/A	50%	100%
1394-90000	Dysart Senior Rugby League Club	100%	50%	100%
1432-00000	Dysart Tennis Club	100%	50%	N/A
1647-00000	Dysart Pottery Club	100%	100%	100%
1648-00000	Girl Guides Association (Qld Branch)	100%	100%	100%
1649-00000	Scout Association (Qld Branch)	100%	100%	100%
1815-00101	Middlemount Rugby League Football Club	N/A	50%	100%
1815-00102	Middlemount Tennis Club	N/A	50%	100%
1815-00103	Middlemount Touch Football	N/A	N/A	100%
2199-00002	Middlemount Netball	N/A	50%	100%
2203-00000	Middlemount Kindacare	100%	100%	100%
3217-00000-001	Dysart Horse Performance Club	100%	100%	N/A
3221-00000	Dysart Horse Performance Club	100%	100%	N/A
3242-10000	Middlemount Rodeo Association Inc	100%	50%	N/A
3242-70000	Middlemount Polocrosse Club	100%	50%	N/A
3242-90000	Middlemount Horse & Pony Club	100%	50%	N/A
3243-00000	Middlemount Race Club	100%	50%	N/A
3340-90000	Dysart Pony Club	100%	50%	N/A
3223-05000	Dysart Junior Motorcross Club Inc	100%	N/A	N/A
1111-11111	Dysart Rodeo Association Inc	N/A	50%	N/A
3340-90000	Southern Cross Association Inc	N/A	50%	N/A

Nebo Business Unit

Assessment	Club	General	Water	Sewerage
0080/3	Queensland Country Womens Association	100%	100%	100%
0124/00001	Nebo Bowls Club	100%	100%	100%
0174/00000	Glenden Bottle Tree Bowls Club	100%	100%	100%
0249/15000	Glenden Rodeo Association	100%	100%	100%
0249/15000	Glenden Pony Club	100%	100%	100%
0525/10000	Glenden Horse Owners Association	100%	100%	100%
0525/90000	Glenden Golf Club	100%	100%	100%
00175/50001	Glenden Motor Sports Club	100%	100%	100%

Operating Capabilities, Borrowings, Depreciation and Provisions:



▪ **Operating Capability**

The change in operating capability of the local government is disclosed as the bottom line of the Operating Statement. It reflects the change in total wealth of the Council.

The Shire's development and economic circumstances are expected to alter significantly especially in the mining towns that encompass Isaac Regional Council in the foreseeable future. A reasonable degree of expansion in the population seems likely to follow giving the current mining industry expansion. This will have an effect on Council's ability to provide services as the community expectations are increasing and the demands for additional services which are not core responsibilities of Local Government are being forced upon the industry.

Isaac Regional Council needs to undertake long term planning and strategic measures to ensure that this Regional Council has a strong and foreseeable future past the current mining and resource boom which is occurring within this region. It is foreseeable that the region will have a decline in its population in both permanent and transient following the decline or stabilization of the mining sector and this may have an effect on Council's ability to maintain its service levels across some of its core functions.

▪ **Borrowing Policy**

It is required within the 2008/2009 budget to seek funding to carry out certain capital projects that can not be met from general and capital revenue sources within the 2008/2009 financial year. Therefore, it is proposed to borrow \$17,500,000 from Queensland Treasury Corporation (QTC) to enable Isaac Regional Council to implement the following capital projects:

- Sewerage upgrade for the townships of Moranbah and Nebo (Loan funds \$5,600,000)
- Construction of affordable Housing Units within the township of Moranbah (Loan funds \$3,500,000)
- Development of Residential Land within the township of Moranbah (Loan funds \$8,400,000)

▪ **Depreciation and Non-Cash Expenses**

Depreciation and other non-cash expenses will be funded to the extent that they are recognised in Council's Accounts. Such funding will be a component of the accumulated surplus in the Appropriation Statement.

Council has now recognised a value for its roads and other infrastructure assets in its financial statements in accordance with sections of the Local Government Finance Standard 2005. Council notes that the quantum of accumulated depreciation on such classes of assets may be beyond its capacity to fund fully and accordingly has identified assets that it will not replace when their useful life has expired.

Depreciation will not be funded in Council's accounts in respect of buildings, houses, roads and infrastructure assets serving Dysart, Middlemount and Glenden. The mining companies whose interests are served by these town's provide funds within the 'special rates and charges', which are negotiated each year between Council and the respective mining companies to ensure that respective assets are being maintained to the service level imposed by Council and provide the necessary funding to ensure capital replacement.

Nebo Business Unit

All non-current assets with the exception of roads/streets, contained within the township of Nebo and the surrounding rural areas will be depreciated at a rate which accurately reflects the decrease in service potential of those assets, such depreciation is to be fully funded in order to meet the future costs of replacing the asset.

Gravel Roads/Streets

All gravel roads/streets contained within the township of Nebo and the surrounding rural area will be depreciated at a rate which accurately reflects the decrease in service potential of those roads/streets. Such depreciation will not be funded as these roads are maintained at a sufficiently



high level to ensure that they are able to meet the required level of service for existing traffic loads and volumes.

Sealed Roads/Streets

All sealed roads/streets contained within the township of Nebo and the surrounding rural area will be depreciated at a rate which accurately reflects the decrease in service potential of those roads. Such depreciation is to be fully funded in order to meet the future costs of replacing the asset.

Township of Glenden

Due to the fact that non-current assets contained within the township of Glenden were not purchased or constructed by Isaac Regional Council and that the township of Glenden has a limited life-span, it is unlikely that existing non-current assets will be replaced by Council or, if they are to be replaced, such replacement costs will not be met by Council. For this reason, depreciation on non-current assets contained within or attached to the township of Glenden will not be funded.

▪ Provisions

Council's accounts show due provision for leave and employment entitlements. The funds necessary to satisfy future need are held as part of investments.

REGULATORY CHARGES

Regulatory charges shall be measured on the basis of the estimated cost of providing the goods or service.

DEVELOPMENT

Incremental or other development requiring physical and social infrastructure is presently funded by Council.

Where infrastructure is required out of sequence it will be funded by the development proponent

Council is in the process of preparing an Infrastructure Charges Plan which provides for an infrastructure network as per the Integrated Planning Act Section 5.1.6.
