

1. REVENUE STATEMENT 2009/10

Moved: Cr PJ Percival;

Seconded: Cr RJ Reardon;

Pursuant to Section 518(1)(b) of the Local Government Act 1993, as amended, Goondiwindi Regional Council hereby resolves to adopt the attached Revenue Statement for the 2009/10 financial year.

Carried.

Summary

The Goondiwindi Regional Council Revenue Statement has been prepared in accordance with the requirements of Section 520A of the *Local Government Act 1993* and Section 28 of the *Local Government Finance Standards 2005*.

This Revenue Statement applies to the financial operations of Goondiwindi Regional Council for the 2009/10 financial year.

Purpose

The purpose of this Revenue Statement is:-

- To identify the policy framework within which Council operates in making rates and charges;
- To explain other material matters that guide the development and implementation of revenue practices within Council; and
- To comply in all respects with legislative requirements.

1. Rates and Charges

Differential General Rates

In accordance with Section 977 of the *Local Government Act 1993*, the Goondiwindi Regional Council makes differential general rates for the year ending 30 June 2010 for the reasons and for the categories set out hereunder:-

- The valuation of the Council area which became effective on 1 July 2008 would lead to rating inequities and a distortion of relativities in the amount of rates paid in the various parts of the local government area if only one (1) general rate were adopted; and
- The level of services provided to that land and the cost of providing the services compared to the rate burden that would apply under a single general rate; and
- *Forty-seven (47)* categories of land have been identified by the Goondiwindi Regional Council in accordance with the criteria determined by Council; and
- The requirements of section 983 of the *Local Government Act 1993* will be complied with by including the required information relating to objection of categorisation with the rate notice.

The categories of land are:-

Category 1 – Urban <\$9,000 UCV

Criteria: Land in urban areas with an unimproved capital value of less than \$9,000 and is vacant land or used for residential purposes other than land under a group title scheme or building units scheme.

Identification: All land within the Council area with a Primary Land Use Code of 01, 02, or 03 as determined by the Department of Natural Resources & Water and an unimproved capital value of less than \$9,000, excluding land within categories 7, 8 and 10.

Category 2 – Urban >\$9,000<=\$40,000 UCV

Criteria: Land in urban areas with an unimproved capital value of greater than \$9,000 and less than \$40,000 and is vacant land or used for residential purposes other than land under a group title scheme or building units scheme.

Identification: All land within the Council area with a Primary Land Use Code of 01, 02, or 03 as determined by the Department of Natural Resources & Water and an unimproved capital value of greater than \$9,000 and less than \$40,000, excluding land within categories 7, 8 and 10.

Category 3 – Urban >\$40,000 UCV

Criteria: Land in urban areas with an unimproved capital value of \$40,000 or more and is vacant land or used for residential purposes other than land under a group title scheme or building units scheme.

Identification: All land within the Council area with a Primary Land Use Code of 01, 02, or 03 as determined by the Department of Natural Resources & Water and an unimproved capital value of \$40,000 or more, excluding land within categories 7, 8 and 10.

Category 4 – Rural Residential <\$200,000 UCV

Criteria: Land, whether vacant or improved which is used for rural residential purposes, has an unimproved capital value of less than \$200,000 and is not otherwise categorised.

Identification: All land within the Council area with a Primary Land Use Code of 04, 05, 06, 07 or 72 as determined by the Department of Natural Resources & Water and has an unimproved capital value of less than \$200,000, excluding land in categories 7, 8 and 10.

Category 5 – Rural Residential >\$200,000 UCV

Criteria: Land, whether vacant or improved, which is used for rural residential purposes, has an unimproved capital value of \$200,000 or more and is not otherwise categorised.

Identification: All land within the Council area with a Primary Land Use Code of 04, 05, 06, 07 or 72 as determined by the Department of Natural Resources & Water and has an unimproved capital value of \$200,000 or more, excluding land in categories 7, 8 and 10.

Category 6 – Rural Residential >\$200,000 UCV>50 Hectares

Criteria: Land, whether vacant or improved, which is used for rural residential purposes, has an unimproved capital value of \$200,000 or more and a land area of 50 hectares or more and is not otherwise categorised.

Identification: All land within the Council area with a Primary Land Use Code of 04, 05, 06, 07 or 72 as determined by the Department of Natural Resources & Water and has an unimproved capital value of \$200,000 or more and a land area of 50 hectares or more, excluding land in categories 7, 8 and 10.

Category 7 – Group Title/Building Units

Criteria: Land under a Group Title Scheme or Building Units Scheme.

Identification: All land within the Council area with a Primary Land Use Code of 08 or 09 as determined by the Department of Natural Resources & Water, excluding land in categories 8 and 8.

Category 8 – Commercial

Criteria: Land used for retail or commercial purposes outside of the designated Goondiwindi CBD area.

Identification: All land within the Council area with a Primary Land Use Code of 10, 11, 12, 13, 15, 17, 18, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 97 or 99 as determined by the Department of Natural Resources & Water, excluding land included in category 8, or all land within the Council area contained within the Commercial Zones of the Planning Schemes of the former Goondiwindi Town and Inglewood Shire Councils, excluding land with a Primary Land Use Code of 02 as determined by the Department of Natural Resources & Water.

Category 9 – Goondiwindi CBD

Criteria: Land within the designated Goondiwindi CBD area.

Identification: All land within the Council area contained within the Central Commercial Precinct of the Planning Scheme of the former Goondiwindi Town Council, excluding land with a Primary Land Use Code of 02 as determined by the Department of Natural Resources & Water.

Category 10 – Transport & Storage

Criteria: Land used for transport depots, storage or warehousing.

Identification: All land within the Council area with a Primary Land Use Code of 28, 29, 30, 31, 33 or 34 as determined by the Department of Natural Resources & Water, excluding land in categories 8, 9 and 11.

Category 11 – Industrial

Criteria: Land used for Light and/or General Industry.

Identification: All land within the Council area with a Primary Land Use Code of 35, 36, 37, 89, 91 or 95 as determined by the Department of Natural Resources & Water, excluding land included in categories 8, 9, 10 and 12 or all land within the Council area contained within the Industrial Zones of the Planning Schemes of the former Goondiwindi Town, Waggamba and Inglewood Shire Councils, excluding land with a Primary Land Use Code of 02 as determined by the Department of Natural Resources & Water.

Category 12 – Cotton Gin

Criteria: Land utilised for Cotton Ginning and associated purposes.

Identification: Lot 8 on RP911941, Parish of Merawa, County of Marsh; and
Lot 2 on SP156074, Parish of Goondiwindi, County of Marsh; and
Lot 3 on RP190459, Parish of Goondiwindi, County of Marsh; and
Lot1 PER6660:Parish of Goondiwindi, County of Marsh.

Category 13 – Grain Storage

Criteria: Land used for the purpose of a commercial grain storage depot with a storage capacity of 20,000 tonnes or more.

Identification: All land within the Council area which has approval to operate a grain storage facility with a capacity 20,000 tonnes or more, including but not limited to the following sites

Lot 28 on CVN425, Parish Talwood, County Carnarvon;
Lot 62 on SP119210, Parish Talwood, County Carnarvon;
Lot 1 on AP3326, Parish Welltown, County Carnarvon;
Lot 19 on CP840435, Parish Welltown, County Carnarvon;
Lot 13 on CVN806205, Parish Welltown, County Carnarvon;
Lot 1 on RP210834, Parish Sands, County Carnarvon;
Lot 16 on CVN432, Parish Yarrilwanna, County Carnarvon;
Lot 1 on PER7108, Parish Yarrilwanna, County Carnarvon;
Lot 3 on SP158277, Parish Talwood, County Carnarvon;
Lot 196 on MH828, Parish Goondiwindi, County Marsh;
Lot 305 on MH888, Parish Goondiwindi, County Marsh;
Lot 21 on SP120170, Parish Goondiwindi, County Marsh

Category 14 – Cattle Feedlot 10,000 to 19,999 SCU

Criteria: Land used for a cattle feedlot with a licensed capacity of 10,000 SCU to 19,999 Standard Cattle Units (SCU) inclusive.

Identification: All land within the Council area which has approval to operate a cattle feedlot with a licensed capacity of 10,000 SCU or more but less than 20,000 SCU.

Category 15 – Cattle Feedlot 20,000 to 29,999 SCU

Criteria: Land used for a cattle feedlot with a licensed capacity of 20,000 SCU to 30,000 SCU inclusive.

Identification: All land within the Council area which has approval to operate a cattle feedlot with a licensed capacity of 20,000 SCU or more but less than 30,000 SCU.

Category 16 – Cattle Feedlot 30,000 SCU and above

Criteria: Land used for a cattle feedlot with a licensed capacity of 30,000 SCU or more.

Identification: All land within the Council area which has approval to operate a cattle feedlot with a licensed capacity of 30,000 SCU or more.

Category 17 – Piggery 30,000 SPU and above

Criteria: Land used for a piggery with a licensed capacity of 30,000 Standard Pig Units (SPU) or more.

Identification: All land within the Council area which has a Primary Land Use Code of 85 and has a licensed capacity of 30,000 Standard Pig Units (SPU) or more.

Category 18 – Intensive Poultry

Criteria: Land used for intensive poultry farming, processing and associated uses.

Identification: All land within the Council area which has approval to operate an Intensive Poultry facility, including but not limited to the following sites:-

- L38 CLV3477 – Parish Sands, County Clive
- L274 CLV3477 – Parish Sands, County Clive
- L2 RP104728 – Parish Bracker, County Clive
- L10 RP884466 – Parish Bracker, County Clive
- L1 SP159975 – Parish Bracker, County Clive
- L7 CVE140 – Parish Bracker, County Clive
- L8 CVE140 – Parish Bracker, County Clive
- L9 CVE140 – Parish Bracker, County Clive

Category 19 – Petroleum Lease <1,000 ha

Criteria: Land held under Petroleum Lease with an area of less than 1,000 hectares.

Identification: All land described in Petroleum Leases with an area of less than 1,000 hectares issued within the Goondiwindi Regional Council as shown on the relevant statutory lease register.

Category 20 – Petroleum Lease \geq 1,000 ha

Criteria: Land held under Petroleum Lease with an area of 1,000 hectares or more inclusive.

Identification: All land described in Petroleum Leases with an area of 1,000 hectares or more issued within the Goondiwindi Regional Council as shown on the relevant statutory lease register.

Category 21 – Petroleum Other $<$ 1,000 ha

Criteria: Land used or intended to be used primarily for gas and/or extraction and/or oil processing (or for purposes ancillary or associated with gas and/or oil extraction/processing such as water storage, pipelines) excluding petroleum leases, with an area of less than 1,000 hectares.

Identification: All land in the Council area used or intended to be used primarily for gas and/or extraction and/or oil processing (or for purposes ancillary or associated with gas and/or oil extraction/processing such as water storage, pipelines) excluding petroleum leases, with an area of less than 1,000 hectares.

Category 22 – Petroleum Other \geq 1,000 ha

Criteria: Land used or intended to be used primarily for gas and/or extraction and/or oil processing (or for purposes ancillary or associated with gas and/or oil extraction/processing such as water storage, pipelines) excluding petroleum leases, with an area of 1,000 hectares or more.

Identification: All land within the Council area used or intended to be used primarily for gas and/or extraction and/or oil processing (or for purposes ancillary or associated with gas and/or oil extraction/processing such as water storage, pipelines) excluding petroleum leases, with an area of 1,000 hectares or more.

Category 23 – Extractive Industry - Quarry 5,000t to 99,999t

Criteria: Land upon which there is located an extractive industry with an annual output capacity of 5,000 tonnes or more per annum but less than 100,000 tonnes per annum or approval for an Environmental Relevant Activity 20(b) or 22(b).

Identification: All land within the Council area that:-

- has a Primary Land Use Code of 40 as determined by the Department of Natural Resources & Water and has an annual output capacity of 5,000 tonnes or more but less than 100,000 tonnes per annum; or
- has an extractive industry operating on it with an annual output capacity of less than 100,000 tonnes per annum; or
- has approval to conduct an Environmental Relevant Activity 20(b) or 22(b).

Category 24 – Extractive Industry – Quarry 100,000t and above

Criteria: Land upon which there is located an extractive industry with an annual output capacity of 100,000 tonnes per annum or more or approval for an Environmental Relevant Activity 20 (c) or 22(c)

Identification: All land within the Council area that:-

- has a Primary Land Use Code of 40 as determined by the Department of Natural Resources & Water and has an annual output capacity of 100,000 tonnes or more per annum; or
- has an extractive industry operating on it with an annual output capacity 100,000 tonnes or more per annum; or
- has approval to conduct an Environmental Relevant Activity 20(c) or 22(c).

Category 25 – Extractive Industry – Mining <100ha and <50 employees

Criteria: Land used for Mining located within the Council area with an area of less than 100 hectares and that according to the Department of Mines & Energy “Quarries Safety Performance and Health Report” were employing, as at 30 June 2007, less than 50 employees and/or contractors and mining leases with an area of less than 100 hectares whether operating or not for which no employment figures are available

Identification: All land, including land described in Mining Leases or mining licences issued within the Goondiwindi Regional Council as shown on the relevant statutory lease register, used for mining with an area of less than 100 hectares and that according to the Department of Mines & Energy “Quarries Safety Performance and Health Report” were employing, as at 30 June 2007, less than 50 employees and/or contractors and mining leases with an area of less than 100 hectares whether operating or not for which no employment figures are available .

Category 26 – Extractive Industry – Mining <100ha and >50 employees

Criteria: Land used for Mining located within the Council area with an area of less than 100 hectares and that according to the Department of Mines & Energy “Quarries Safety Performance and Health Report” were employing, as at 30 June 2007, 50 or more employees and/or contractors.

Identification: All land, including land described in Mining Leases issued within the Goondiwindi Regional Council as shown on the relevant statutory lease register, used for mining with an area of less than 100 hectares and that according to the Department of Mines & Energy "Quarries Safety Performance and Health Report" were employing, as at 30 June 2007, 50 or more employees and/or contractors.

Category 27 – Extractive Industry – Mining >100ha and <50 employees

Criteria: Land used for Mining located within the Council area with an area of 100 hectares or more and that according to the Department of Mines & Energy "Quarries Safety Performance and Health Report" were employing, as at 30 June 2007, less than 50 employees and/or contractors and mining leases with an area of 100 hectares or more whether operating or not for which no employment figures are available

Identification: All land, including land described in Mining Leases issued within the Goondiwindi Regional Council as shown on the relevant statutory lease register, used for mining with an area of 100 hectares or more and that according to the Department of Mines & Energy "Quarries Safety Performance and Health Report" were employing, as at 30 June 2007, less than 50 employees and/or contractors and mining leases with an area of 100 hectares or more whether operating or not for which no employment figures are available .

Category 28 – Extractive Industry – Mining >100ha and >50 employees

Criteria: Land used for Mining located within the Council area with an area of 100 hectares or more and that according to the Department of Mines & Energy "Quarries Safety Performance and Health Report" were employing, as at 30 June 2007, 50 or more employees and/or contractors.

Identification: All land, including land described in Mining Leases issued within the Goondiwindi Regional Council as shown on the relevant statutory lease register, used for mining with an area of 100 hectares or more and that according to the Department of Mines & Energy "Quarries Safety Performance and Health Report" were employing, as at 30 June 2007, 50 or more employees and/or contractors.

Category 29 – Rural Land – Under 50ha

Criteria: Land used for primary production with an area of less than 50 hectares.

Identification: All land with a Primary Land Use Code of 60, 61, 64, 65, 66, 67, 69, 73, 77, 79, 83, 84 and 94 as determined by the Department of Environment & Resource Management, excluding land included in categories 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 which is less than 50 hectares in area.

Category 30 – Rural Land – 50 to 150ha < \$950 per ha

Criteria: Land used for primary production with an area greater than 50 and less than 150 hectares and which has an unimproved capital value of less than \$950 per hectare.

Identification: All land with a Primary Land Use Code of 60, 61, 64, 65, 66, 67, 69, 73, 77, 79, 83, 84 and 94 as determined by the Department of Environment & Resource Management, excluding land included in categories 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 which is greater than 50 hectares and less than 150 hectares and has an unimproved capital value of less than \$950 per hectare.

Category 31 – Rural Land – 50 to 150ha > \$950 per ha

Criteria: Land used for primary production with an area greater than 50 and less than 150 hectares and which has an unimproved capital value of greater than \$950 per hectare.

Identification: All land with a Primary Land Use Code of 60, 61, 64, 65, 66, 67, 69, 73, 77, 79, 83, 84 and 94 as determined by the Department of Environment & Resource Management, excluding land included in categories 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 which is greater than 50 hectares and less than 150 hectares and has an unimproved capital value of greater than \$950 per hectare.

Category 32 – Rural Land – 150 to 300ha < \$570 per ha

Criteria: Land used for primary production with an area greater than 150 and less than 300 hectares and which has an unimproved capital value of less than \$570 per hectare.

Identification: All land with a Primary Land Use Code of 60, 61, 64, 65, 66, 67, 69, 73, 77, 79, 83, 84 and 94 as determined by the Department of Environment & Resource Management, excluding land included in categories 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 which is greater than 150 hectares and less than 300 hectares and has an unimproved capital value of less than \$570 per hectare.

Category 33 – Rural Land – 150 to 300 ha > \$570 per ha

Criteria: Land used for primary production with an area greater than 150 and less than 300 hectares and which has an unimproved capital value of greater than \$570 per hectare.

Identification: All land with a Primary Land Use Code of 60, 61, 64, 65, 66, 67, 69, 73, 77, 79, 83, 84 and 94 as determined by the Department of Environment & Resource Management, excluding land included in categories 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 which is greater than 150 hectares and less than 300 hectares and has an unimproved capital value of greater than \$570 per hectare.

Category 34 – Rural Land – 300 to 600ha < \$345 per ha

Criteria: Land used for primary production with an area greater than 300 and less than 600 hectares and which has an unimproved capital value of less than \$345 per hectare.

Identification: All land with a Primary Land Use Code of 60, 61, 64, 65, 66, 67, 69, 73, 77, 79, 83, 84 and 94 as determined by the Department of Environment & Resource Management, excluding land included in categories 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 which is greater than 300 hectares and less than 600 hectares and has an unimproved capital value of less than \$345 per hectare.

Category 35 – Rural Land – 300 to 600ha - \$345 to \$770 per ha

Criteria: Land used for primary production with an area greater than 300 and less than 600 hectares and which has an unimproved capital value of greater than \$345 per hectare and less than \$770 per hectare.

Identification: All land with a Primary Land Use Code of 60, 61, 64, 65, 66, 67, 69, 73, 77, 79, 83, 84 and 94 as determined by the Department of Environment & Resource Management, excluding land included in categories 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 which is greater than 300 hectares and less than 600 hectares and has an unimproved capital value of greater than \$345 per hectare and less than \$770 per hectare.

Category 36 – Rural Land – 300 to 600ha > \$770 per ha

Criteria: Land used for primary production with an area greater than 300 and less than 600 hectares and which has an unimproved capital value of greater than \$770 per hectare.

Identification: All land with a Primary Land Use Code of 60, 61, 64, 65, 66, 67, 69, 73, 77, 79, 83, 84 and 94 as determined by the Department of Environment & Resource Management, excluding land included in categories 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 which is greater than 300 hectares and less than 600 hectares and has an unimproved capital value of greater than \$770 per hectare.

Category 37 – Rural Land – 600 to 1,000ha < \$200 per ha

Criteria: Land used for primary production with an area greater than 600 and less than 1,000 hectares and which has an unimproved capital value of less than \$200 per hectare.

Identification: All land with a Primary Land Use Code of 60, 61, 64, 65, 66, 67, 69, 73, 77, 79, 83, 84 and 94 as determined by the Department of Environment & Resource Management, excluding land included in categories 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 which is greater than 600 hectares and less than 1,000 hectares and has an unimproved capital value of less than \$200 per hectare.

Category 38 – Rural Land – 600 to 1,000ha - \$200 to \$500 per ha

Criteria: Land used for primary production with an area greater than 600 and less than 1,000 hectares and which has an unimproved capital value of greater than \$200 and less than \$500 per hectare.

Identification: All land with a Primary Land Use Code of 60, 61, 64, 65, 66, 67, 69, 73, 77, 79, 83, 84 and 94 as determined by the Department of Environment & Resource Management, excluding land included in categories 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 which is greater than 600 hectares and less than 1,000 hectares and has an unimproved capital value of greater than \$200 and less than \$500 per hectare.

Category 39 – Rural Land – 600 to 1,000ha > \$500 per ha

Criteria: Land used for primary production with an area greater than 600 and less than 1,000 hectares and which has an unimproved capital value of greater than \$500 per hectare.

Identification: All land with a Primary Land Use Code of 60, 61, 64, 65, 66, 67, 69, 73, 77, 79, 83, 84 and 94 as determined by the Department of Environment & Resource Management, excluding land included in categories 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 which is greater than 600 hectares and less than 1,000 hectares and has an unimproved capital value of greater than \$500 per hectare.

Category 40 – Rural Land – 1,000 to 1,500ha < \$150 per ha

Criteria: Land used for primary production with an area greater than 1,000 and less than 1,500 hectares and which has an unimproved capital value of less than \$150 per hectare.

Identification: All land with a Primary Land Use Code of 60, 61, 64, 65, 66, 67, 69, 73, 77, 79, 83, 84 and 94 as determined by the Department of Environment & Resource Management, excluding land included in categories 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 which is greater than 1,000 hectares and less than 1,500 hectares and has an unimproved capital value of less than \$150 per hectare.

Category 41 – Rural Land – 1,000 to 1,500ha > \$150 per ha

Criteria: Land used for primary production with an area greater than 1,000 and less than 1,500 hectares and which has an unimproved capital value of greater than \$150 per hectare.

Identification: All land with a Primary Land Use Code of 60, 61, 64, 65, 66, 67, 69, 73, 77, 79, 83, 84 and 94 as determined by the Department of Environment & Resource Management, excluding land included in categories 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 which is greater than 1,000 hectares and less than 1,500 hectares and has an unimproved capital value of greater than \$150 per hectare.

Category 42 – Rural Land – 1,500 to 2,500ha < \$300 per ha

Criteria: Land used for primary production with an area greater than 1,500 and less than 2,500 hectares and which has an unimproved capital value of less than \$300 per hectare.

Identification: All land with a Primary Land Use Code of 60, 61, 64, 65, 66, 67, 69, 73, 77, 79, 83, 84 and 94 as determined by the Department of Environment & Resource Management, excluding land included in categories 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 which is greater than 1,500 hectares and less than 2,500 hectares and has an unimproved capital value of less than \$300 per hectare.

Category 43 – Rural Land – 1,500 to 2,500ha > \$300 per ha

Criteria: Land used for primary production with an area greater than 1,500 and less than 2,500 hectares and which has an unimproved capital value of greater than \$300 per hectare.

Identification: All land with a Primary Land Use Code of 60, 61, 64, 65, 66, 67, 69, 73, 77, 79, 83, 84 and 94 as determined by the Department of Environment & Resource Management, excluding land included in categories 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 which is greater than 1,500 hectares and less than 2,500 hectares and has an unimproved capital value of greater than \$300 per hectare.

Category 44 – Rural Land – 2,500 to 6,000ha < \$75 per ha

Criteria: Land used for primary production with an area greater than 2,500 and less than 6,000 hectares and which has an unimproved capital value of less than \$75 per hectare.

Identification: All land with a Primary Land Use Code of 60, 61, 64, 65, 66, 67, 69, 73, 77, 79, 83, 84 and 94 as determined by the Department of Environment & Resource Management, excluding land included in categories 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 which is greater than 2,500 hectares and less than 6,000 hectares and has an unimproved capital value of less than \$75 per hectare.

Category 45 – Rural Land – 2,500 to 6,000ha - \$75 to \$700 per ha

Criteria: Land used for primary production with an area greater than 2,500 and less than 6,000 hectares and which has an unimproved capital value of greater than \$75 per hectare and less than \$700 per hectare.

Identification: All land with a Primary Land Use Code of 60, 61, 64, 65, 66, 67, 69, 73, 77, 79, 83, 84 and 94 as determined by the Department of Environment & Resource Management, excluding land included in categories 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 which is greater than 2,500 hectares and less than 6,000 hectares and has an unimproved capital value of greater than \$75 per hectare and less than \$700 per hectare.

Category 46 – Rural Land – 2,500 to 6,000ha > \$700 per ha

Criteria: Land used for primary production with an area greater than 2,500 and less than 6,000 hectares and which has an unimproved capital value of greater than \$700 per hectare.

Identification: All land with a Primary Land Use Code of 60, 61, 64, 65, 66, 67, 69, 73, 77, 79, 83, 84 and 94 as determined by the Department of Environment & Resource Management, excluding land included in categories 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 which is greater than 2,500 hectares and less than 6,000 hectares and has an unimproved capital value of greater than \$700 per hectare.

Category 47 – Rural Land – 6,000+ ha

Criteria: Land used for primary production with an area greater than 6,000 hectares.

Identification: All land with a Primary Land Use Code of 60, 61, 64, 65, 66, 67, 69, 73, 77, 79, 83, 84 and 94 as determined by the Department of Environment & Resource Management, excluding land included in categories 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 which is greater than 6,000 hectares.

Minimum Differential General Rate

In accordance with Section 967 of the *Local Government Act 1993* the Goondiwindi Regional Council has determined the following minimum general rate for each differential rating category based on a level deemed appropriate after considering the use of land in each category and a reasonable minimum rating effort expected for each category:

Category	Category Description	Minimum General Rate
1	Urban < \$9,000 UCV	\$395
2	Urban > \$9,000 <= \$40,000 UCV	\$460
3	Urban > \$40,000 UCV	\$685
4	Rural Residential < \$200,000 UCV	\$685
5	Rural Residential >= \$200,000 UCV	\$2,200
6	Rural Residential >= \$200,000 UCV & >= 50 Hectares	\$1,650
7	Group Title/Building Units	\$610
8	Commercial	\$770
9	Goondiwindi CBD	\$770
10	Transport & Storage	\$770
11	Industrial	\$770
12	Cotton Gin	\$27,500
13	Grain Storage	\$18,800

Category	Category Description	Minimum General Rate
14	Cattle Feedlot 10,000 to 19,999 SCU	\$10,000
15	Cattle Feedlot 20,000 to 29,999 SCU	\$25,000
16	Cattle Feedlot 30,000 and above SCU	\$35,000
17	Piggery greater than 30,000 SPU	\$30,000
18	Intensive Poultry	\$2,200
19	Petroleum lease < 1,000 ha	\$11,000
20	Petroleum lease > / = 1,000 ha	\$30,000
21	Petroleum other < 1,000 ha	\$5,000
22	Petroleum other > / = 1,000 ha	\$10,000
23	Extractive Industry – Quarry 5,000t to 99,999 t	\$3,250
24	Extractive Industry – Quarry 100,000 t and above	\$10,000
25	Extractive Industry - Mining <100 ha and < 50 employees	\$1,100
26	Extractive Industry - Mining <100 ha and > 50 employees	\$20,000
27	Extractive Industry - Mining >100 ha and < 50 employees	\$2,200
28	Extractive Industry - Mining >100 ha and > 50 employees	\$40,000
29	Rural Land – Under 50ha	\$800
30	Rural Land – 50 to 150ha < \$950 per ha	\$850
31	Rural Land – 50 to 150ha > \$950 per ha	\$1,040
32	Rural Land – 150 to 300ha < \$570 per ha	\$1,000
33	Rural Land – 150 to 300ha > \$570 per ha	\$1,100
34	Rural Land – 300 to 600ha < \$345 per ha	\$1,200
35	Rural Land – 300 to 600ha - \$345 to \$770 per ha	\$1,300
36	Rural Land – 300 to 600ha > \$770 per ha	\$3,250
37	Rural Land – 600 to 1,000ha < \$200 per ha	\$1,350
38	Rural Land – 600 to 1,000ha - \$200 to \$500 per ha	\$1,575
39	Rural Land – 600 to 1,000ha > \$500 per ha	\$2,890
40	Rural Land – 1,000 to 1,500ha < \$150 per ha	\$1,400
41	Rural Land – 1,000 to 1,500ha > \$150 per ha	\$1,650
42	Rural Land – 1,500 to 2,500ha < \$300 per ha	\$1,900
43	Rural Land – 1,500 to 2,500ha > \$300 per ha	\$3,900
44	Rural Land – 2,500 to 6,000ha < \$75 per ha	\$2,200
45	Rural Land – 2,500 to 6,000ha - \$75 to \$700 per ha	\$2,600
46	Rural Land – 2,500 to 6,000ha > \$700 per ha	\$3,000
47	Rural Land – 6,000+ ha	\$2,750

2. Waste Water Services

In accordance with Section 973 of the *Local Government Act 1993* the following charges are made for defined sewerage schemes for the 2009/10 financial year:

- a) Vacant land, where Council is currently able to provide a reticulated sewerage service or where the land is within 100 metres of a sewerage main, will be charged a vacant sewerage charge in accordance with column 2 of table 1;
- b) For each residential connection or the first non residential WC pedestal or urinal a base sewerage charge per annum will be levied in accordance with column 3 of table 1. Each subsequent pedestal or urinal for non residential uses will attract a charge per pedestal/urinal in accordance with column 4 of table 1.

Table 1 - Sewerage Charges for 2009/10

Sewerage Scheme	Vacant Column 2	Connected Column 3	Non residential extra pedestals/urinal Column 4
Goondiwindi	\$240	\$385	\$180
Inglewood	\$240	\$405	\$180
Texas	\$240	\$405	\$180
Yelarbon	\$240	\$385	\$180
Talwood	\$240	\$385	\$180
CED Scheme	\$240	\$300	\$180

Where a lot contains more than one (1) dwelling unit, a connected sewerage charge for each dwelling unit will apply.

Where the number of pedestals connected to a non residential premises is varied during the year, adjustments will be made on a pro-rata basis from the date of the change.

Such charges apply to the sewerage areas defined according to the following resolutions of Council or as otherwise amended by resolution of Council.

Sewerage Supply Area	Meeting Date
Goondiwindi	27 August 2008
Inglewood	27 August 2008
Talwood	27 August 2008
Texas	27 August 2008
Yelarbon	27 August 2008

3. Water Charges

Infrastructure and vacant land

In accordance with section 973 of the *Local Government Act 1993*, the Council makes water charges for the 2009/10 financial year on the basis set out below to be levied on all land within the Goondiwindi Regional Council area whether vacant or occupied to which Council is prepared to supply water, together with any land already connected to the Council water supply system.

These charges shall apply to all users connected to the Council water reticulation system for the 2009/10 financial year.

Such charges apply to the water areas defined according to the following resolutions of Council or as otherwise amended by resolution of Council.

Water Supply Area	Meeting Date
Bungunya	27 August 2008
Goondiwindi	27 August 2008
Inglewood	27 August 2008
Talwood	27 August 2008
Texas	27 August 2008
Toobeah	27 August 2008
Yelarbon	27 August 2008

The charges are also made on the specified basis 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 shall be used to defray the cost of constructing the water supply facilities including depreciation and the costs associated with the operation, maintenance and management of the water supply system.

The basis of the water charges shall be an annual infrastructure charge which applies to all lands within the local government water supply areas. The annual infrastructure charge for each property including those with a 20mm connection and vacant land capable of connection shall be in accordance with table 2. The annual infrastructure charge for each property with a greater than 20mm connection shall be in accordance with table 3.

**Table 2 - Water Supply Infrastructure Charge
Vacant and 20mm Connection 2009-10**

Water Supply Scheme	Infrastructure Charge
Goondiwindi	\$260
Inglewood	\$260
Texas	\$260
Yelarbon	\$260

Toobeah	\$260
Bungunya	\$260
Talwood	\$260

25 mm	30 mm	40 mm	50 mm	80mm	100mm	150mm
\$ 395	\$ 570	\$ 1,015	\$ 1,590	\$ 4,070	\$ 6,360	\$14,300

Vacant land is all land upon which no building or other structure is erected and to which a water service is not connected but is within the areas defined by Council resolution or to which Council is prepared to supply water.

Consumption

The charges outlined in Table 4 shall apply to all users connected to the Council water reticulation system for the 2009/10 financial year.

Water Supply Scheme	Consumption Charge
Goondiwindi	\$0.91
Inglewood	\$1.20
Texas	\$1.10
Yelarbon	\$0.77
Toobeah	\$0.48
Bungunya	\$0.30
Talwood	\$0.77
Talwood (raw water)	\$0.25

Meters will be read on a bi-annual basis and consumption charges will be included on the bi-annual rate notice.

In accordance with Section 973(1) of the *Local Government Act 1993*, it is resolved that a meter which is read within a period of two (2) weeks before or after the anniversary of the preceding meter reading is taken to have been read on the anniversary date, and the consumption measured by that reading is taken to be consumption for a period of one (1) year.

Consumption charges will be levied at the rate specified above on consumption, during the one (1) year period covered by the meter reading. To avoid doubt, the charges apply to the period of one (1) year which ends during the financial year 2009/10, even though the period covered by the meter reading is partly in the current financial year and partly in the preceding financial year.

Where the use or occupation of land alters at any time during a financial year or the number of services is varied, adjustments will be made on a pro-rata basis from the date of change.

4. Waste Disposal Charge

In accordance with Section 973 of the *Local Government Act 1993* a waste collection and disposal charge of \$250 for the first service and \$155 for each additional service for the 2009/10 year is made and levied, for the purposes of providing for the removal and disposal of refuse from all land in actual occupation or with a structure upon it, within the Council area.

Where there is more than one structure or land capable of separate occupation, a charge will be made for each structure.

The charge is based upon the weekly collection of a 240 litre wheelie bin. Council will supply a 240 litre wheelie bin for all new services and will replace damaged bins on a fair wear and tear basis. Lost and stolen bins will be replaced at the expense of the property owner.

No credits will be allowed for services not received unless they are for a period of not less than six (6) months, commencing 1 July or 1 January in any year. For a new Service the charge will be calculated on a pro rata basis from the date of delivery of the bin.

5. Rural Fire Levy

Levy A Special Charge

In accordance with section 971 of the *Local Government Act 1993*, Council will make and levy a special charge to be known as the **Rural Fire Levy A Special Charge**. The details of the Rural Fire Levy A Special Charge will be as follows:

- (1) Council make and levy a special charge on the rateable land contained within the Rural Fire Brigade Areas contained in Schedule 1:-

Schedule 1

- Bracker Creek
- Limevale
- Omanama
- Riverton
- Silverspur

to fund the operations of the respective Rural Fire Brigades in accordance with the request of the Rural Fire Brigades.

(2) The overall plan for the Rural Fire Levy A Special Charge is identified as follows:

(a) The rateable land to which the plan applies is all rateable land within the Rural Fire Brigade areas in Schedules 1:-

Schedule 1

- Bracker Creek
- Limevale
- Omanama
- Riverton
- Silverspur

(b) The land is used for rural purposes.

(c) The service, facility or activity for which the plan is made is the operation of the relevant Rural Fire Brigades.

(d) The estimated time of the carrying out of the work covered by the overall plan is from 1 July 2009 to 30 June 2010.

(e) The estimated cost of implementing the overall plan is in accordance with the budgets provided by each Rural Fire Brigade.

(f) Accordingly, the special charge is intended to raise the funds nominated in the respective budget of each Rural Fire Brigade.

(3) The Council is of the opinion that the use made of the rateable land to be levied with the special charge specially contributes to the need for the Rural Fire Levy Special Charge because the Rural Fire Levy is necessary in order to adequately operate the Rural Fire Brigades, but is made necessary only because of the use made of the rateable land to be levied.

(4) The following special charge is hereby made and levied on all rateable land within the Rural Fire Brigade areas in Schedule 1:-

Schedule 1

- Bracker Creek
- Limevale
- Omanama
- Riverton
- Silverspur

Rural Fire Levy A Special Charge: \$12.50

Levy B Special Charge

In accordance with section 971 of the *Local Government Act 1993*, Council will make and levy a special charge to be known as the **Rural Fire Levy B Special Charge**. The details of the Rural Fire Levy B Special Charge will be as follows:

- (1) Council make and levy a special charge on the rateable land contained within the Rural Fire Brigade Areas contained in Schedule 1:-

Schedule 1

- Gore
- Glenarbon-Beebo

to fund the operations of the respective Rural Fire Brigade in accordance with the request of the Rural Fire Brigade.

- (2) The overall plan for the Rural Fire Levy B Special Charge is identified as follows:

- (a) The rateable land to which the plan applies is all rateable land within the Rural Fire Brigade areas in Schedules 1:-

Schedule 1

- Gore
- Glenarbon-Beebo

- (b) The land is used for rural purposes.

- (c) The service, facility or activity for which the plan is made is the operation of the relevant Rural Fire Brigade.

- (d) The estimated time of the carrying out of the work covered by the overall plan is from 1 July 2009 to 30 June 2010.

- (e) The estimated cost of implementing the overall plan is in accordance with the budgets provided by each Rural Fire Brigade.

- (f) Accordingly, the special charge is intended to raise the funds nominated in the respective budget of each Rural Fire Brigade.

- (3) The Council is of the opinion that the use made of the rateable land to be levied with the special charge specially contributes to the need for the Rural Fire Levy B Special Charge because the Rural Fire Levy is necessary in order to adequately operate the Rural Fire Brigades, but is made necessary only because of the use made of the rateable land to be levied.

- (4) The following special charge is hereby made and levied on all rateable land within the Rural Fire Brigade areas in Schedule 1:-

Schedule 1

- Gore
- Glenarbon-Beebo

Rural Fire Levy B Special Charge: \$22.50

6. Regulatory Charges

Regulatory charges shall be determined according to the following criteria:

- a) It is not Council's intention to generate revenue from charges greater than the costs associated with the service or work for which the charge is imposed.
- b) As a general principle the Council's policy is to structure regulatory charges so that the costs of each service, facility or activity provided are recovered.
- c) Charges for development approvals shall be set at a level designed to fully recover, as far as practicable, costs associated with the approval.
- d) Charges intended to facilitate compliance with the provisions of the local laws are set at a level that encourages voluntary participation.
- e) Other charges are set at a level considered to approximate the cost of providing the service, facility or activity.
- f) Any shortfall in revenue raised in funding costs of general charges shall be made up from general revenue.
- g) Charges as prescribed by a regulation shall apply unless Council decides to reduce or waive the charge by resolution.

7. Time Within Which Rates Must Be Paid

In accordance with section 1014 of the *Local Government Act 1993* as amended, rates and charges must be paid within 30 clear days after the date of issue or at the expiry of any extended discount period that Council may, by resolution, allow.

The same time for payment will be allowed for all persons liable to pay a rate.

8. Discount For Prompt Payment

In accordance with section 1019 of the *Local Government Act 1993*, to encourage the prompt payment of rates and charges a discount will be allowed on current rates and charges levied if paid within 30 clear days after the issue date of the rate notice, provided all overdue rates and charges are also paid. The discount amount will be the lesser of the amount prescribed by regulation or 15%.

9. Interest on Outstanding Rates

In accordance with section 1018(1) of the *Local Government Act 1993*, rates and charges levied during the 2009/10 financial year and previous financial years and which remain outstanding for greater than 30 days, shall bear interest at the rate of 11%, compounding on daily rests.

10. Other remissions and deferrals

Other remission requests, or rate deferral requests, will be assessed on a case by case basis upon application in writing to Council.

11. Collection of outstanding rates and charges

Council requires payment of rates and charges within the specified period and it is Council's policy to pursue the collection of outstanding rates and charges diligently but with due concern for the financial hardship faced by some members of the community.

Without limiting the options available to Council to recover debts the following procedures have been established:-

3.1 Principles used for the recovery of overdue rates and charges

In the recovery of overdue rates and charges the following principles will be used:-

- 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 overdue rates and charges clear, simple to administer and cost effective.
- Capacity to pay in determining appropriate payment arrangements.
- 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.
- Adherence to the debt collection guidelines developed by the Australian Competition and Consumer Commission.

3.2 Recovery Actions

The following actions will be used in the recovery of overdue rates and charges:-

Action	Timing	Action Type	Severity	Response Time	Comment	Authority Level
1	7 days after expiration of the discount period	First Reminder Notice AND Telephone Land owner	Low	23 days	Notice informing ratepayer that they have missed the discount and that they should make payment by the due date to avoid further action. Pursue for residual of debt. Refer to Section 3.7 (Minor Debts)	Finance Officer – Revenue
2	37 days after expiration of the discount period	Final Reminder Notice AND Telephone Land owner	Medium	14 days	Notice advising rates overdue and action may be initiated unless the debt is paid in full or arrangements made to see the debt settled. Further action suspended if ratepayer agrees and maintains an appropriate payment arrangement.	Finance Officer – Revenue

Action	Timing	Action Type	Severity	Response Time	Comment	Authority Level
3	51 days after expiration of discount period and outstanding balance is over \$1,000.00	Demand Letter AND Telephone Land owner	Medium	7 days	Letter demanding debt be paid within 7 days. Further action suspended if ratepayer agrees and maintains an appropriate payment arrangement.	Finance Officer – Revenue
4	7 days after expiration of discount period of the following 6 monthly general rates and charges	Demand Letter Matter handed to Solicitor Notify Mortgagee of action AND Telephone Land owner	Medium	14 days	Letter demanding debt be paid to avoid Council pursuing legal action or procedures to sell land for arrears of rates at the earliest opportunity. Further action suspended if ratepayer agrees and maintains an appropriate payment arrangement.	Finance Officer – Revenue
5	Circa 37 days after expiration of discount period of the following 6 monthly general rates and charges	Magistrates Court Action and advice to Mortgagee AND Telephone Land owner	High	28 days	Commence action in court. Enforcement suspended if ratepayer agrees and maintains an appropriate payment arrangement. Implement instalment / repayment schedule	Director Corporate Services – Finance Manager
6	1 year vacant land and 3 years for other land, of overdue rates and charges (legislative requirement)	Sale of Land	High	Within legislative timeframe	Full payment including costs will be required to cease action.	Council

3.3 Reporting

A report is to be prepared quarterly (generally end of September, December, March and June) regarding properties with rates and charges outstanding for 12 months or more. The purpose of the report will be to inform the Director Corporate Services and the Finance Manager about recovery action taken/planned for individual properties.

3.4 Payment Arrangements

As a general guide Council will accept any reasonable offer for periodic payments or limited deferral of rates awaiting sale of agricultural production. An appropriate payment arrangement will generally result in all overdue rates and charges being paid in full by the end of the full year period in which the payment arrangement is made. In the event that a payment arrangement is not maintained within the agreed terms the ratepayer will be offered an opportunity to make a revised payment arrangement. Failure to make and maintain an appropriate payment arrangement will result in recovery actions continuing. All offers are referred to Council or Councils delegate for determination on a case by case basis.

3.5 Payment Methods

Council offers a full suite of payment options which may vary from time to time. Ratepayers are notified of all available payment options in writing at the time of receiving rate notices. Ratepayers who enter into agreed payment arrangements will be offered all available payment options that Council accepts for rate payments.

3.6 Interest

Where applicable interest will continue to be charged in accordance with Council's rating resolution.

3.7 Minor Debts (ie. residue of rates)

Frequently some rate assessments are left with small balances outstanding usually as a result of discount foregone. The following procedures will apply to small balances outstanding under the amount of \$100.00.

- i) The owner will be advised in writing of the amount outstanding and the reason for the balance.
- ii) The owner will be given a choice of paying the amount outstanding or having the balance carried forward to the next rate notice.
- iii) In the event the owner elects to carry the balance forward AND advises Council of same, no penalties will be applied to the amount outstanding.

Frequently some rate assessments are left with small balances outstanding usually as a result of discount foregone. The following procedures will apply to small balances outstanding under the amount of \$100.00.

1. The owner will be advised in writing of the amount outstanding and the reason for the balance.
2. The owner will be given a choice of paying the amount outstanding or having the balance carried forward to the next rate notice.
3. In the event the owner elects to carry the balance forward **AND** advises Council of same, no penalties will be applied to the amount outstanding.

12. Collection of outstanding Private Works Accounts and Sundry Debtors

Council requires payment of Private Works Accounts and Sundry Debtors within the specified period and it is Council's policy to pursue the collection of amounts outstanding diligently. As these charges are normally incurred at the request of the Debtor, Council will only consider financial hardship in exceptional circumstances.

Without limiting the options available to Council to recover debts the following procedures have been established:-

- a) All invoices are sent with a request for payment within 14 days. Statements are sent at the end of the month requesting prompt payment.
- b) Statements are sent at the end of the following month demanding immediate payment. At the end of 90 days a Statement is sent advising that the matter may be put in the hands of Council's solicitors for recovery.
- c) Legal action is initiated commencing with a letter of demand from Council's solicitors. If no arrangements are entered into, Council may pursue legal action.

- d) When a ratepayer with an outstanding balance of more than \$100 has not responded, two attempts may be made to contact the ratepayer personally, or by telephone/e-mail for the purpose of encouraging and/or securing full payment on a payment plan by agreement.
- e) Where the Debtor is not known to Council payment will normally be required in advance of any work commencing. Where this is not possible, primarily arising from vehicle accidents, recovery action will be put in the hands of Council's solicitors immediately.
- f) As a general guide Council will not accept any requests for periodic payments except in exceptional circumstances. All offers are referred to Council for determination on a case by case basis.

13. Refund of Rates

Refunds due as a result of sales, valuation changes or errors will be applied to the rate assessment as a credit against the next period of rating unless a request for a cash refund is made.

14. Payments in Advance

Council accepts payments in advance by lump sum or periodic payment. Interest is not paid on any credit balances held.

15. Development Charges

The full physical and social infrastructure costs for new development will generally be a condition of development unless otherwise decided by Council.

16. Future Developments

The Revenue Policy and Statement will be further reviewed and developed annually however it is not expected that the general principles outlined in the Revenue Policy and Statement will be materially altered.