



Blackall-Tambo
Regional Council

Revenue Statement

2023-2024

PURPOSE

The purpose of this Revenue Statement is:

- To enunciate the methods used to achieve Council's objectives as set out in the Revenue Policy.
- To explain material matters that guide the development and implementation of revenue practices within the Council; and
- To comply in all respects with legislative requirements.

LEGISLATIVE REQUIREMENTS

This Revenue Statement is a requirement of S104 (5) (a) of the *Local Government Act 2009* and S169/S172 of the *Local Government Regulation 2012*.

In outlining its Revenue Statement, the Council will adhere to specific legislative requirements for the content of the Revenue Statement.

Chapter 5 (Section 172) of the *Local Government Regulation 2012* requires that the following matters be included in the revenue statement:

- (1) *The revenue statement for a local government must state-*
 - (a) *If the local government levies differential general rates-*
 - (i) *The rating categories for rateable land in the local government area; and*
 - (ii) *A description of each rating category; and*
 - (b) *If the local government levies special rates or charges for a joint government activity—a summary of the terms of the joint government activity; and*
 - (c) *If the local government fixes a cost-recovery fee—the criteria used to decide the amount of the cost-recovery fee; and*
 - (d) *If the local government conducts a business activity on a commercial basis—the criteria used to decide the amount of the charges for the activity's goods and services.*
- (2) *Also, the revenue statement for a financial year must include the following information for the financial year:*
 - (a) *An outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of—*
 - (i) *The rates and charges to be levied in the financial year; and*
 - (ii) *The concessions for rates and charges to be granted in the financial year.*
 - (b) *Whether the local government has made a resolution limiting an increase of rates and charges*

DIFFERENTIAL GENERAL RATES

In accordance with Sections 92 and 94 of the *Local Government Act 2009* and Section 172(1) of the *Local Government Regulation 2012*, Blackall Tambo Regional Council will levy differential general rates on rateable land. Further, Council considers that there should be a minimum charge for all rate categories.

Differential General Rates are levied to contribute towards the provision of local government services excluding sewerage collection and disposal, water supply, and refuse collection and disposal. However, any funding shortfalls in the excluded services may be covered by the differential general rates.

The rationale for the differing categories is to recognise the different levels of facilities and services provided to the differing classes of land and the occupiers of these classes of land. A greater variety of services are

provided within Urban areas however services for Rural land may be at an increased cost on a per premises basis due to the long distances involved with provision of these services. Town rural land being generally located in the vicinity of urban areas and having a higher population density than Rural land places a higher demand on urban facilities along with higher expectations of services.

The basis for applying differential general rate is:

- The site value or unimproved capital valuation (UCV) as determined by Department of Resources, and
- the land use code (LUC), and
- assessment land area; and
- Zoning from the Council Planning Scheme

This approach provides the best available equitable basis of distributing the differential rating burden within the Urban, Rural, Commercial, and Industrial categories incorporating the aspect of area of land utilised by the ratepayer.

MINIMUM DIFFERENTIAL GENERAL RATES

Minimum general rates are applied to each category to recognise that there is a base level of services applicable to each rateable parcel of land within each category.

A subjective measure of this level is used to determine the minimum rate for each category of differential general rates.

In determining if a minimum differential general rate is to be applied, the applicable rate in the \$ for the category is to be applied to the Department of Resources valuation of the rateable property and the result of the calculation is to be compared to the applicable minimum rate for that category. The effective rate charged will be the higher of the two amounts.

DIFFERENTIAL GENERAL RATE CATEGORIES

The following differential rating categories and criteria apply for the 2023-2024 financial year:

Differential Category	Description	Criteria
1	Residential	Land used or intended for use in whole or in part, for residential purposes within the township of Blackall, Tambo and which is not otherwise categorised.
8	Blackall Town CBD land area less than 0.3000 Ha	Land zoned or partially zoned commercial in the Planning Scheme or being used for commercial purposes fronting Shamrock Street between Violet Street and Hawthorn Street in the town of Blackall, with a total area of less than 0.3000 ha and excluding land solely used for residential purposes and excluding rate assessment 10347-10000-000.
10	Blackall Town CBD land area equal to or greater than 0.3000 Ha	Land zoned or partially zoned commercial in the Planning Scheme or being used for commercial purposes fronting Shamrock Street between Violet Street and Hawthorn Street in the town of Blackall, with a total area of equal to or greater than 0.3000 Ha, and excluding land solely used for residential purposes and excluding rate assessment 10347-10000-000.
11	Commercial Other	Land used or intended for use, in whole or in part, for commercial purposes and which is not otherwise categorised.

14	Communication Sites	Land used for the purposes of a transformer.
15	Industrial	Land used or intended for use, in whole or in part, for industrial purposes and which is not otherwise categorised
21	Rural Properties	Land, that is zoned rural, which is not otherwise categorised and is equal to or greater than 500 Ha in size
22	Town Rural under <100 Ha	Land, that is zoned rural or recreation and open space, in Blackall, Tambo and Yalleroi which is not otherwise categorised, and is less than 100 Ha in size
23	Town Rural 100- <500 Ha	Land, that is zoned rural or recreation and open space, which is not otherwise categorised, and is equal to or greater than 100 Ha but less than 500 Ha in size

RATING SCHEDULE

The rate charged and the minimum general rate for each differential rating category is:

Category	Description	Cent in Dollar	Minimal Rate
1	Residential	03.9070	\$751.60
8	Blackall Town CBD > 0.3000 ha	12.2612	\$809.70
10	Blackall Town CBD equal to or < 0.3000 ha	16.0612	\$809.70
11	Commercial Other	06.2332	\$809.70
14	Communication Sites	05.9334	\$809.70
15	Industrial	01.9828	\$809.70
21	Rural Properties	00.2730	\$809.70
22	Town Rural under 100 Ha	00.6158	\$809.70
23	Town Rural 100 - <500 Ha	00.2955	\$809.70

UTILITY CHARGES

Council operates the following undertakings, which will be funded by a utility charge for each service provided:

- Sewerage
- Water
- Cleansing

SEWERAGE

A system of full cost recovery will apply to the sewer scheme, comprising an access charge to cover the fixed items within the sewer scheme, such as capital expenditure, interest and redemption, and an operating charge based on pedestals and covering ongoing maintenance and operation of the schemes.

Council levies a sewerage connected charge or connected effluent processing charge for sewerage services connected to each parcel of land within the designated town area of Blackall and Tambo (refer to appendix D & F).

Council levies a sewerage access charge for each parcel of land located within the designated town area of Blackall and Tambo which is not connected but is able to access the sewerage network. (refer to appendix D & F).

Where a business or land use covers more than one parcel of land and is on the same assessment a sewerage connected charge or a connected effluent processing charge will apply, and an additional pedestal charge will apply to each additional pedestal.

Where a residential rate assessment comprises of more than one parcel of land with only one sewerage connection, the 1st parcel will attract sewerage connected charge or connected effluent processing charge. The second and subsequent parcel of land on the same assessment will each attract a sewerage access charge. Residential dwellings built over two or more parcels will attract only one sewerage connected charge or connected effluent processing charge.

The sewer scheme charges shall be:

Sewerage Charge	Description	Charge
Blackall Sewerage Connected Charge	Charge applied to a single unit dwelling, each unit of a multi-unit dwelling and for the 1st pedestal in all non-residential allotments	\$647.30
Tambo Community Effluent Processing - Connected Charge	Charge applied to a single unit dwelling, each unit of a multi-unit dwelling and for the 1st pedestal in all non-residential allotments	\$647.30
Blackall and Tambo Sewerage Access Charge	Charge applied to each parcel of land in the sewer area and is capable of being connected to the sewerage system and does not attract a Sewerage Connected Charge	\$486.60
Additional (non-residential) Pedestal Charge – Blackall	After the Sewerage Connected Charge, the charge applied to each additional non-residential pedestal (including urinal cistern) that is connected to the sewer scheme	\$300.60
Additional (non-residential) Pedestal Charge – Tambo	After the Sewerage Connected Charge, the charge applied to each additional non-residential pedestal (including urinal cistern) that is connected to the sewer scheme.	\$139.40

WATER

The water charges will be set to recover all the costs associated with the provision of water services provided by Council in the financial year. These costs include depreciation, ongoing operation, and maintenance of the water system.

Council has implemented a common set of water charges across the council area. Water charges will be levied on each rateable property, both vacant and occupied, that Council has or is able to provide with water within the designated town area of Blackall and Tambo (refer appendix C & E).

These charges entitle the consumer to an unspecified amount of water as council has been unable to introduce town water meters due to issues associated with the bore water supply.

Where a business or land use covers more than one parcel of land and is on the same assessment water other connected charge will apply as per class of occupancy.

Where a residential rate assessment comprises of more than one parcel of land, with only one connection the 1st parcel will attract a water connected charge while the other parcels of land will attract a water access charge. Where a residential dwelling is built over more than one parcel of land and on the same rate assessment Water Connected Charge will apply per connection.

Water Charge	Description	Charge
Water Connected Charge	Charge will apply to all domestic residential dwellings, connected vacant land and religious building within the town water network	\$647.30 per unit
Water Access Charge	Charge will apply to all un-connected parcels of land capable of connection	\$443.20
Water Other Connected Charge	Charge applies to all other water connections not described above. This charge is based on the existing water unit structure and is further detailed in the tables below	\$108.10 per unit
Frames Lane Water Connected Charge	Charge applied to all water connected in the Frames Lane Rural Residential Subdivision, metered and an allocation of 2400kl	\$756.70 per unit
Water – Excess Water	Charge applied for excess water used on land outside of the water area	\$1.04 cents per Kilolitre

BLACKALL

For the Blackall Area, the “Water Other Connected Charge” is based on the classes listed below.

Where water meters have been installed outside the Water Area, they shall be read and recorded quarterly and invoiced annually if the consumer exceeds their annual water allocation, they will be charged at the excess water rate per kilolitre.

Class	Class of occupancy	Units
Rateable Land		
2	Multi-unit residential dwellings:	
	for the first flat, room or unit	6
	for each additional flat, room or unit	4
3	Private residences (where any form of business or activity, or calling or occupation not associated generally with private residence is carried)	10
	Business premises (combined with private residence, quarters or sleeping accommodation)	
4	Business premises including shops, banks, offices, professional rooms, storage depot, shed, with no provision for residence quarters or sleeping accommodation:	
	for the first tenancy	8
	for each additional tenancy not being one listed hereunder	4

5	Cafes, Butchers, Bakers, Delicatessen, Fish Shops Garages, Service Stations, Motor Spirit and Fuel Storage Depots, Car or Vehicle Yards, Workshops, Blacksmith, Welding Works and Panel Beating	11
6	Picture Theatre	8
7	Cordial factories and Ice works	25
8	Dry Cleaning and Laundries	18
9	Market gardens (including the growing of fruit and vegetables)	20
10	Licensed Clubs including: Bowling Club, Tennis Club, Golf Club, Memorial and Sports Club	12
11	Caravan Park	34
12	Hotels, Hotel-Motels or Motels: a) Manager, proprietor or caretaker's residence or quarters, bar, kitchen, dining room and lounge b) For the first 20 (or part thereof) bedrooms or rooms used in conjunction with the conduct of the Hotel or Hotel-Motel, not being rooms or part of the premises leased or let for separate occupation. c) For each bedroom or room in excess of 20 as set out in paragraph b) above d) For each tenancy available for separate occupancy and not listed above	9 20 1 4
13	Stables - For each horse stall, feed room, or storage room in a stable	1 (min 6)
Non-Rateable Land		
16	Police courthouse, police station, schools, Fire brigade	12
17	QAS centre	15
18	Any other building or structure not specifically classified. Vacant land where water is connected	9
Special Uses inside the Water Area		
19	Retirement Village Units (each)	4
20	Council Water Depot, sewerage pumping station. 1½" service to fire hydrant (Lot 4 SP157692)	6
21	Public toilet block – Short Street	12
22	2" service to Convent School (Lot 12,13,15 & 16 B1388 and Lot1-2 B13830)	30
23	Council parks and gardens	50
24	Blackall Hospital (Res 29/ Lot 189 on B13811) Showgrounds Complex (Res 51/Lot 3856 SP289784) Aquatic Centre (Lot 141 SP152742) Blackall McLean Place Nursing Home	106
25	Blackall State School 50 mm service Blackall State School Child Care Centre	100 12
Land outside the Water Area		
26	Land outside the water area, connected, metered and an allocation of 2400kl	6

27	Land outside the water area, connected, metered and an allocation of 4800kl	12
28	Land outside the water area, connected, metered and an allocation of 9200kl	24
29	Lot 2 RP619451 (10832-00000) BTRC Aerodrome – commercial	9
30	Lot 2 SP297055 (10771-60000) BTRC Sewerage Treatment Plant Lot 186 TB283 (10909-00000) BTRC Cemetery – commercial	6
31	Lot 4 SP175951 (10876-00000) Blackall Racecourse	28
32	Lot 1 SP297043 (10896-00000) BTRC Saleyards	100

TAMBO

The Tambo water area “Water Other Connected Charge” is based on a scale of charges related to general land use categories e.g., commercial, sporting bodies, etc. The charges will apply to all consumers who are connected to the Tambo water scheme and are shown below.

Class	Class of occupancy	Units
Rateable Land		
51	Business	9
52	Business with attached Residence	9
53	Business with other business within building	9
54	Council Area Activities	9
55	Depot/Workshops	9
56	Historical/Museums	9
57	Industrial Estate	9
58	Service Stations	9
59	Tambo Food Market	9
60	Caravan Parks	12
61	Hotels	27
62	Motels	30
Non-Rateable Land		
63	Police Station/Court House	12
64	Aged Care Housing	18

65	Hospital/Health Centres	18
66	Parks & Gardens	18
67	Racecourse	18
68	Sports Grounds	18
69	Pool	36
70	School	36
Land outside the Water Area		
71	Land outside the water area, connected, metered and an allocation of 2400kl	6
72	Land outside the water area, connected, metered and an allocation of 4800kl	12
73	Land outside the water area, connected, metered and an allocation of 9200kl	24

CLEANSING

Council makes and levies utility charges for the provision of waste management services, which are calculated to recover the full cost of providing the service. The purpose of the waste management charging system is to fund the collection, operations and maintenance of the waste collection service performed within the Blackall-Tambo Regional Council waste collection areas. The objectives of the Waste Collection charging system are:

- Cover the costs associated with the collection of waste within collection area; and
- To distribute costs equitably, where practical, by ensuring that individual customers contribute towards the cost of the service.

Council will levy a waste collection and disposal charges on the owner of each residential land or structure within the waste collection area, regardless of whether ratepayers choose to use the service provided by Council. Where there is more than one (1) structure capable of separate occupation, a charge shall be made for each structure. The residential charge shall be based on one 240 litre wheelie bin service per week. Where an additional service is requested, the resident will be charged a second Charge and so on for further additional services.

For non-residential land, the standard charge for non-residential properties shall be one 240 litre wheelie bin service per week, regardless of whether ratepayer choose to use the service provided by Council. Where an additional service is requested by the ratepayer or determined by Council, the ratepayer will be charged a second Charge and so on for further additional services.

Collection Charges	Charge
Residential Waste Collection & Disposal Charge	\$260.60
Non-Residential Waste Collection & Disposal Charge	\$260.60

The annual waste charge will be set by resolution of Council when adopting its annual budget. As the charge is an annual charge, credits cannot be allowed for periods of time when the premises are unoccupied.

WASTE MANAGEMENT CHARGE

- For all land categorised town rural, waste management charge will apply to ensure contribution towards the cost of the service and maintaining the waste facilities in each community. Council owned, state-controlled or Yalleroi land are excluded.

Waste Management Charge	\$65.80 per assessment
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REBATES AND CONCESSIONS

REMISSION FOR OCCUPANCY/OWNERSHIP BY PENSIONERS

A Council Pensioner Rate Remission on general rates and service charges will be provided to eligible pensioners. Eligibility guidelines for the Council Pensioner Rate Remission are as per the State Pensioner Rate Subsidy Scheme. The maximum amount of the Pensioner Rates Remission will be \$340.00 per year and will be set by the Council at its annual Budget Meeting.

The Council will be issuing rates notice on a 6-monthly basis, for the period 1st July to 31st December and 1st January to 30th June.

DISCOUNT FOR PROMPT PAYMENT

It is the policy of the Council that two (2) discount periods will apply for each rate moiety. The 1st discount period will commence on the date of notice and extend for a period of no less than 30 days. The 2nd discount period will also commence on the date of notice and extend for a period of no less than 45 days.

In accordance with Section 132 of the *Local Government Regulation 2012*, rates or charges become overdue on the day after the due date for payment of the rates and charges stated in the rates notice. Discount for prompt payment of rates and charges will be allowed as follows: -

Rate/Charge	Discount Rate Applicable
General Rates – 1 st Discount Period (including Minimum General Rates)	15% - If the full amount of the rate is paid within 30 days after the date of issue of the relevant rate notice.
General Rates – 2 nd Discount Period (including Minimum General Rates)	7.5% - if the full amount of the rate is paid within 45 days after the date of issue of the relevant rate notice.
Water Charges Incl. Access and Water Consumption Charges	0%
Sewerage Charges	0%
Waste Management Charges	0%
State Fire Service Levy	0%
Interest on rates and charges arrears	0%

Payments received by the Council or its appointed agents prior to close of business on the due date specified on the Rate Notice for each rate or charge will attract the percentage discount specified above.

For clarification purposes, a payment of the full net levy amount, which is either received by Council or one of its appointed agents prior to the close of business on the due date specified on the Rate Notice, will attract the discount specified.

Payment is required to be received by Council by close of business to qualify for the discount. Council does not accept responsibility for delays occasioned by mail services and internet bank transfer.

Interest On Overdue Rates

Pursuant to the provision of Section 132 & 133 of the *Local Government Regulation 2012* and to promote prompt payment of rates and charges, Council will charge interest on all overdue rates and charges, including special rates, at the maximum rate provided for by Local Government Regulation.

For the 2023-2024 financial year, any outstanding balances at the close of the discount period will incur interest at the rate of 11.64% per annum compounding daily.

PAYMENT OF OVERDUE RATE BY INSTALMENTS

To assist ratepayers in meeting their rate responsibilities, Council may accept applications for payment of overdue rates and utility charges by instalments from property owners who can demonstrate a genuine financial hardship. Each application will be assessed on its merits.

Interest will continue to be charged on overdue rates and utility charges which are subject to an instalment payment plan. The applicant must comply with the terms of the instalment plan agreed to, as default will result in Council requiring immediate full payment of future instalments.

PRO RATA RATES AND CHARGES

In respect of any rates that are applicable in respect to part only of the year, the amount payable in respect thereof shall be assessed and charged on a pro-rata basis, with the pro-rata rate or charge to be included in the next rate notice issue.

CONCESSIONS FROM GENERAL RATE

Council will consider at the annual budget meeting the remission of whole, or part of the general rate levied upon entities or organisations who meet the criteria detailed in Section 120 of the *Local Government Regulation 2012*, however Council may still decide not to grant the remission depending on the merits of each application.

COST RECOVERY FEES

Section 97 the *Local Government Act, 2009* empowers the Council to fix, by *local law or resolution*, a fee for any of the following:

- (a) *an application for the issue or renewal of a licence, permit, registration, or other approval under a Local Government Act (an application fee); or*
- (b) *recording a change of ownership of land; or*
- (c) *giving information kept under a Local Government Act; or*
- (d) *seizing property or animals under a Local Government Act; or*
- (e) *the performance of another responsibility imposed on the local government under Building Act or the Plumbing and Drainage Act.*

Such regulatory fees must not be more than the cost of providing the service or taking the action for which, the fee is charged. Section 98 of the *Local Government Act 2009* states that the local government must keep a Register of its cost recovery fees and information about the fee must be recorded in the Council's Register of Regulatory Fees.

COMMERCIAL CHARGES

Section 262(3)(c) of the *Local Government Act, 2009* provides the Council, with powers to charge for services and facilities it supplies other than a service or facility for which a regulatory fee may be fixed. Such commercial charges are for transactions where the Council is prepared to provide a service and the other party to the transaction can choose whether or not to avail itself of the service. The making of commercial charges may be delegated by the Council (recorded in the Delegations Register). Commercial Charges are subject to the Goods and Services Tax.

Such charges may be reviewed by the Council at any time and will be recorded with the Register Regulatory Fees as a listing of Commercial Charges. The nature, level and standard of the entitlement, facility or service is considered by the Council in the setting of commercial charges. Central to deliberations on these matters is the Council's community service obligation and the principle of social equity.

The principle of "user pays" is considered only where the provision of a service, entitlement or facility may be in direct competition with private enterprise.

DEVELOPER CONTRIBUTIONS

Physical and social infrastructure costs for new development will ideally be funded by charges (developer contributions) for that development. The unexpended balance of developer contributions shall be appropriated to a constrained works reserve at the close of each financial year.

Such constrained works reserve shall indicate the nature of the works to be undertaken using the developer contribution.

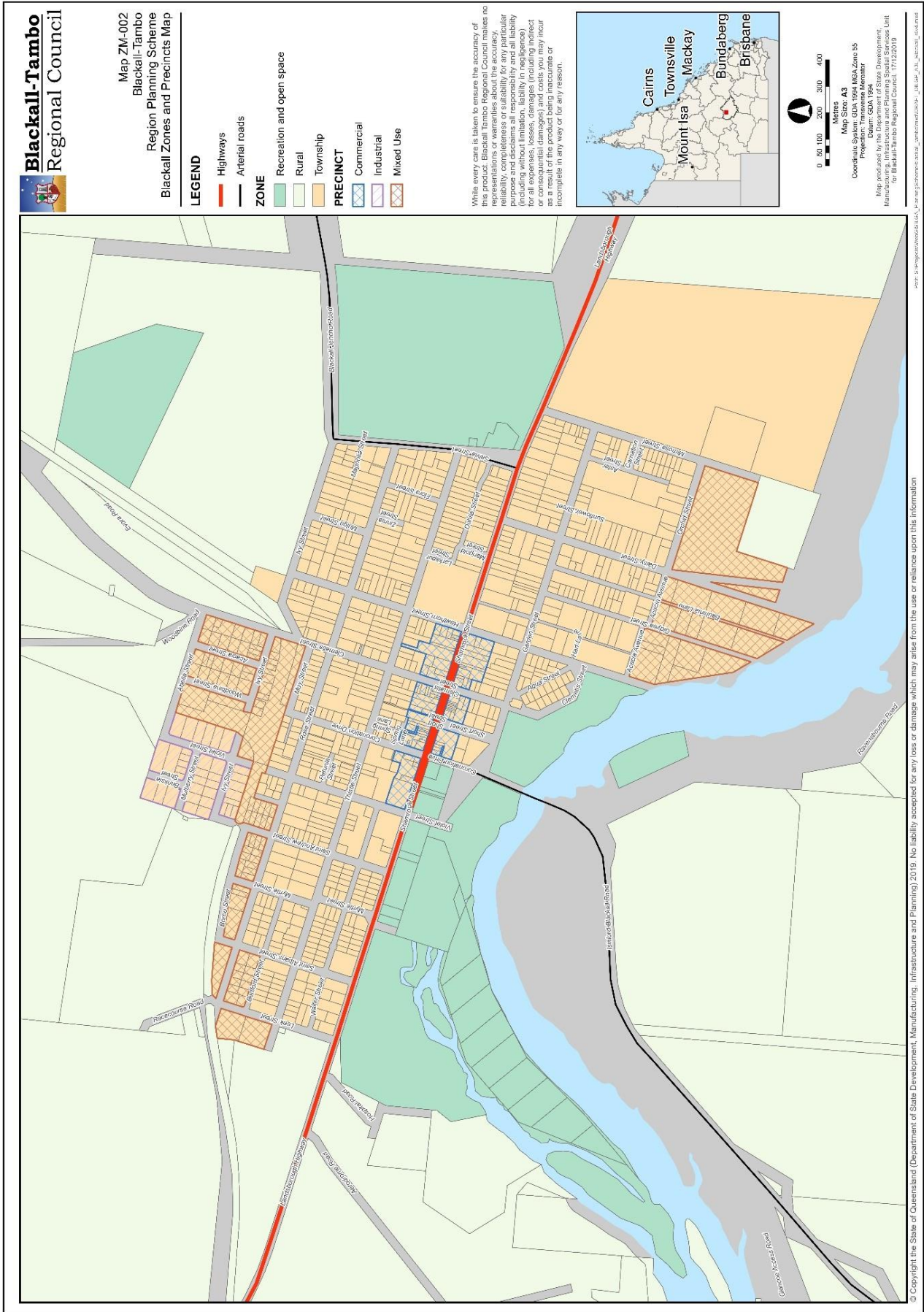
A developer contribution shall be expended only on works for which the contribution was made.

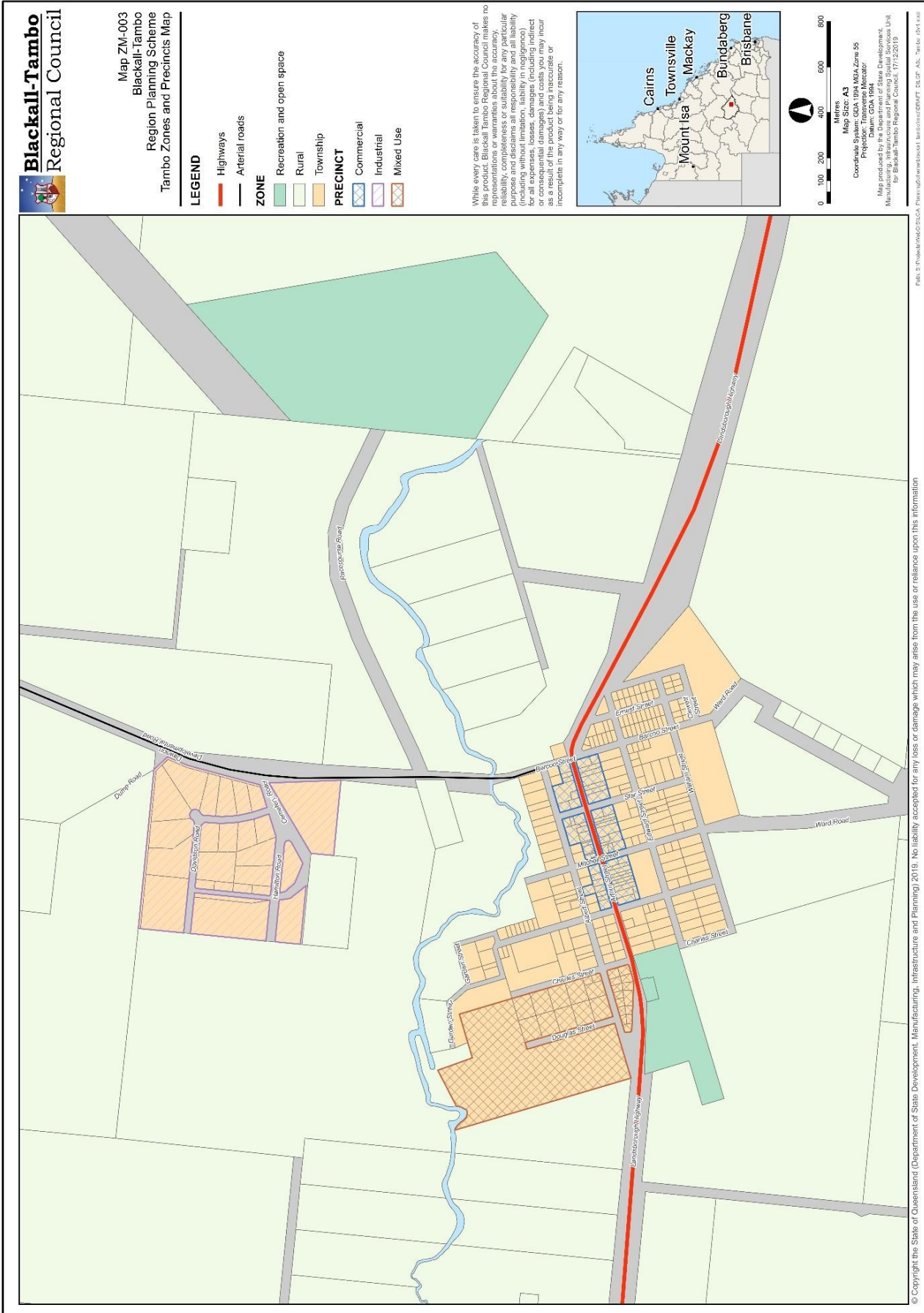
OPERATING CAPABILITY

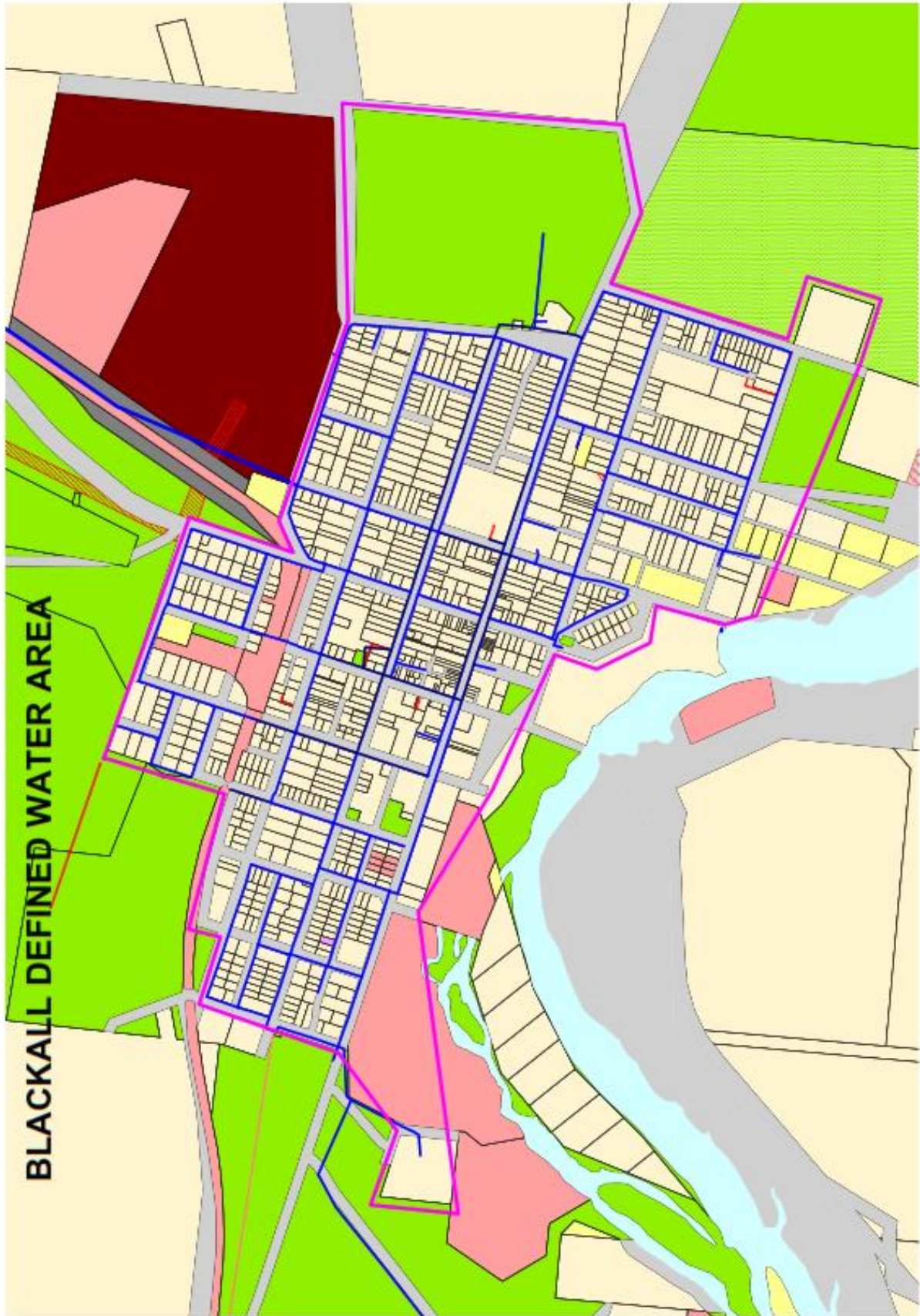
The Council will endeavour to utilise all available resources and funds to provide and maintain facilities and services to its ratepayers as effectively and efficiently as possible, as well as providing reserve funds for future capital works.

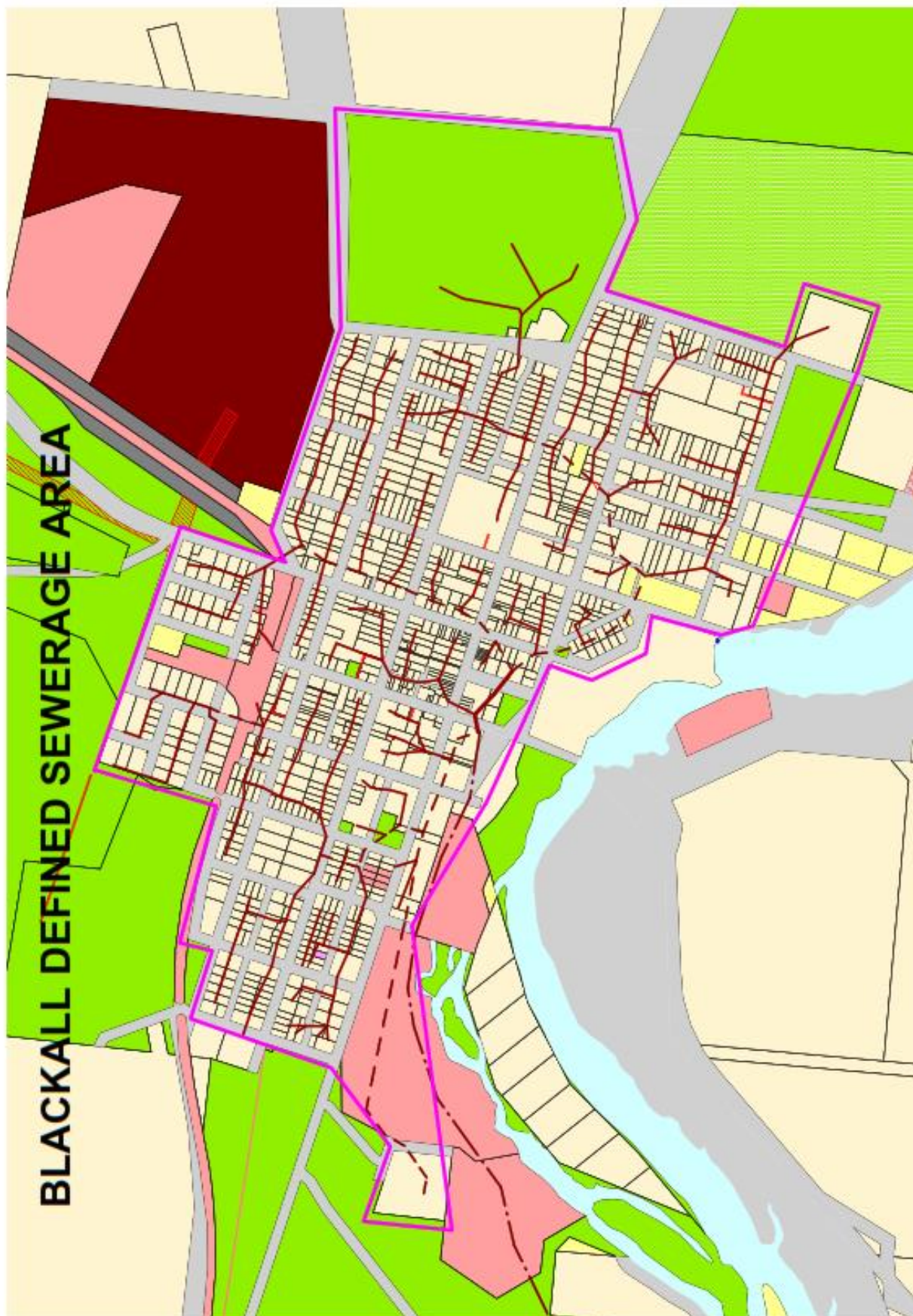
ASSET DEPRECIATION

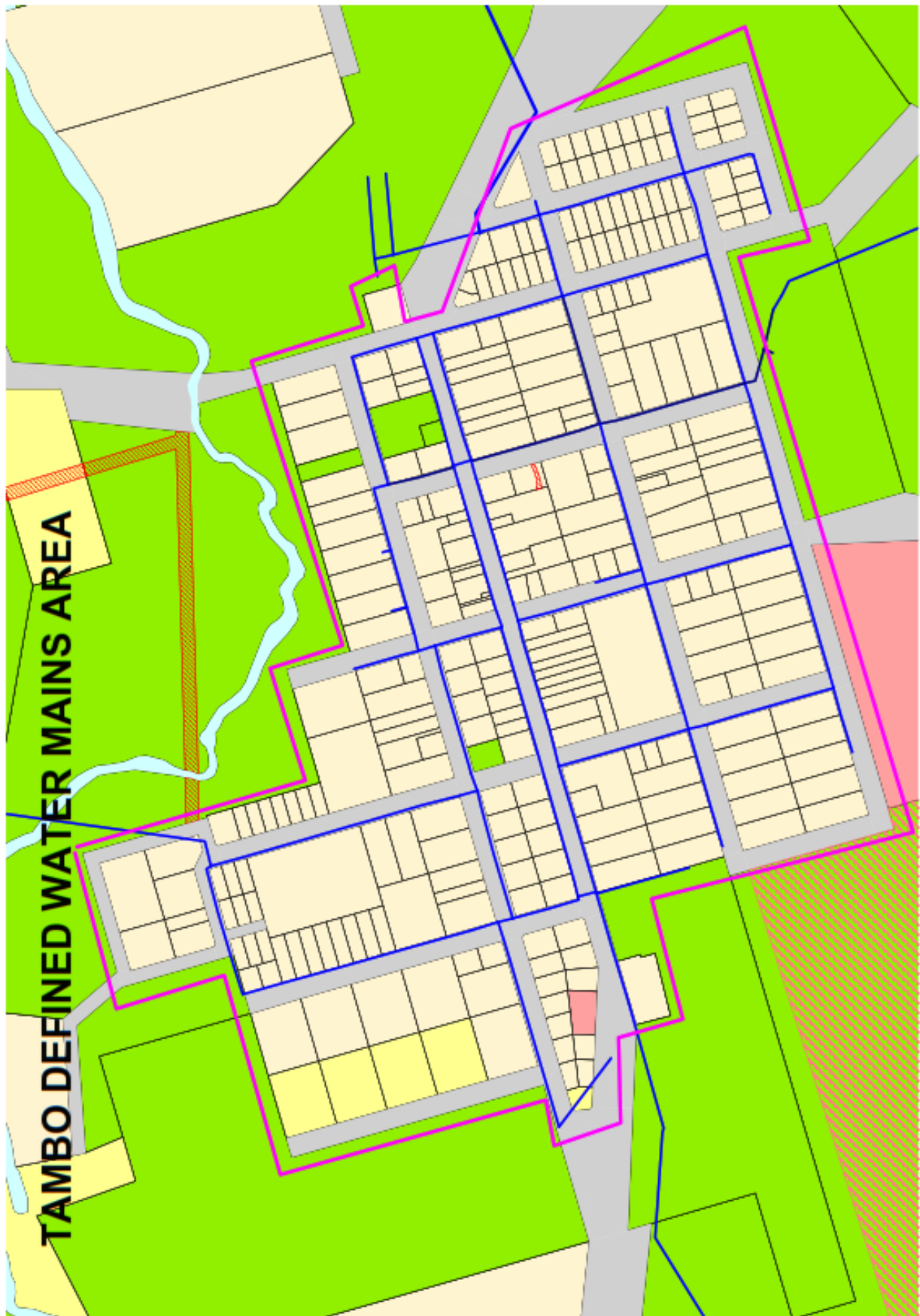
The Council aims to fully fund the depreciation of its assets this financial year.













APPENDIX G – DIFFERENTIAL RATING CATEGORIES – BLACKALL



<input checked="" type="checkbox"/>	Cadastral_data_QLD_CADASTRE_DC08
<input checked="" type="checkbox"/>	DIFFERENTIAL_CATEGORY - 1
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<input checked="" type="checkbox"/>	DIFFERENTIAL_CATEGORY - 23
<input checked="" type="checkbox"/>	DIFFERENTIAL_CATEGORY - 8
<input checked="" type="checkbox"/>	UNMATCHED

APPENDIX H – DIFFERENTIAL RATING CATEGORIES – TAMBO

