



RICHMOND SHIRE COUNCIL REVENUE STATEMENT 2023/2024

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Introduction

The Revenue Statement forms part of Council's annual budget and sets out the reasoning applied by Council in raising revenue, including setting rates and charges, levying of rates, recovery of rates and charges, and concessions available for rates and charges.

The Revenue Statement specifically addresses the legislative requirements in respect of those matters detailed above.

Legislation

The Revenue Statement is a requirement of the *Local Government Act 2009, s104 (5) (a)* and *Local Government Regulation 2012 s169 (2) (b) and 172*. The Revenue Statement's purpose is:

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

General Rates

Council uses a system of differential general rates to raise an amount of revenue appropriate to contribute to the maintenance of assets and provide services to the community in general of its local government area. Council provides a range of services including roads and drainage, parks, libraries, cultural facilities, street lighting, economic development, and major projects, with these services designed to benefit the entire region.

In deciding how general rates are calculated, a number of factors are taken into account, including:

- the rateable value of the land;
- the use of the land;
- the level of services provided to the region and the cost of providing those services; and
- the location and access to services.

Minimum Differential General Rates

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

In determining if a minimum differential general rate is to be applied, the applicable rate in the dollar for the category is to be applied to the Unimproved Capital Valuation (UCV) of the rateable property and the result of the calculation is to be compared to the applicable minimum rate for that category. The effective rate charged will be the higher of the two amounts.

Differential General Rates Categories

Specific details and the rate in the dollar to apply for each of the categories are as follows:-

Differential Category/Description		Identification
1	Vacant Land <1.0 ha	Urban land which is vacant which has an area of less than 1.0 ha.
3	Residential <0.4 ha	Land used for residential purposes which has an area of less than 0.40 ha.
5	Residential >0.4 ha	Land used for residential purposes which has an area of greater than 0.40 ha.
7	Rural grazing >1.0 ha	Land used for rural grazing purposes which has an area of greater is more than 1.0 ha
8	Rural Agriculture >1.0 ha	Land used for agriculture purposes which has an area of greater than 1.0 ha.
9	Cattle Feedlot >1,000 SCU	Land used for a cattle feedlot, licenced to carrying 1000 SCU or more.
10	Commercial	Land used for commercial purposes, including licensed premises without accommodation.
11	Short Term Accommodation	Land used for the purposes of accommodation units or ensuite sites for members of the travelling public including hotels (with accommodation), motels and caravan parks.
12	Industrial	Land used for industrial purposes, including trucking businesses.
13	Transformer Sites	Land used for the purposes of a transformer.
14	Clubs	Land used for the purposes of a club, sporting club or religious institution.
20	Mining lease <15 persons	Land used for the purposes of mining, with an average of between 0 and 15 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 60 to 68.
21	Mining Lease 15 - 100 persons	Land used for the purposes of mining, with an average of between 15 and 100 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 60 to 68.
22	Mining Lease 101 - 300 persons	Land used for the purposes of mining, with an average of between 101 and 300 people on site per annum and/or accessing the site for associated business activities, other than land included in category 60 to 68.
22	Mining Lease 301 - 500 persons	Land used for the purposes of mining, with an average of between 301 and 500 people on site per annum and/or accessing the site for associated business activities, other than land included in category 60 to 68.
24	Mining Lease >500 persons	Land used for the purposes of mining, with an average of over 500 people engaged on site per annum and/or accessing the site for associated business activities, other than land included in category 60 to 68.
30	Intensive Accommodation 15 – 50 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 15 and 50 people (other than the ordinary travelling public) in rooms, suites,

Differential Category/Description		Identification
		or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".
31	Intensive Accommodation 51 – 100 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 51 and 100 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".
32	Intensive Accommodation 101 – 200 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 101 and 200 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".
33	Intensive Accommodation 201 – 300 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 201 and 300 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".
34	Intensive Accommodation 301 – 400 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 301 and 400 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".
35	Intensive Accommodation 401 – 500 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for between 401 and 500 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".
36	Intensive Accommodation >500 persons	Land used or intended to be used, in whole or in part, for providing intensive accommodation for more than 500 people (other than the ordinary travelling public) in rooms, suites, or caravan sites specifically built or provided for this purpose. Land within this category is commonly known as "workers accommodation", "single person's quarters", "work camps", "accommodation village" or "barracks".
40	Extractive < 5,000 tonnes	Land used, or capable of being used, for licensed extractive industry purposes, where the quantity of material capable of being extracted is less than 5,000 tonnes per annum.
41	Extractive 5,000 - 100,000 tonnes	Land used, or capable of being used, for licensed extractive industry purposes, where the quantity of material capable of

Differential Category/Description		Identification
		being extracted is between 5,000 and 100,000 tonnes per annum.
42	Extractive >100,000 tonnes	Land used, or capable of being used, for licensed extractive industry purposes, where the quantity of material capable of being extracted is greater than 100,000 tonnes per annum.
50	Power Station <10 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of less than 10 MW, including land used for any purpose associated with these uses.
51	Power Station 10 – 100 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of greater than 10 MW but less than 100 MW, including land used for any purpose associated with these uses.
52	Power Station >100 MW	Land used, or intended to be used, for the generation and transmission of electricity from a power station with an output capacity of greater than 100 MW, including land used for any purpose associated with these uses.
53	Major Transmission Site	Land used, or intended to be used, for an electricity substation with a land area greater than 5 ha.
60	Petroleum Lease – Gas < 1,000 ha	Petroleum leases for the extraction of gas with an area of less than 1,000 ha.
61	Petroleum Lease – Gas 1,000 ha to 10,000 ha	Petroleum leases for the extraction of gas with an area of 1,000 ha or greater but less than 10,000 ha.
62	Petroleum Lease – Gas 10,000 ha to 30,000 ha	Petroleum leases for the extraction of gas with an area of 10,000 ha or greater but less than 30,000 ha.
63	Petroleum Lease- Gas >30,000 ha	Petroleum leases for the extraction of gas with an area of 30,000 ha or greater.
64	Petroleum Lease – Oil < 10 wells	Petroleum leases for the extraction of shale oil that have less than 10 wells.
65	Petroleum Lease – Oil 10 – 29 wells	Petroleum leases for the extraction of shale oil that have 10 wells or greater but less than 30 wells.
66	Petroleum Lease - Oil 30+ Wells	Petroleum leases for the extraction of shale oil that have 30 wells or greater.
67	Petroleum Other <400 ha	Land used or intended to be used, in whole or in part, primarily for gas and/or oil extraction and/or processing and/or transportation (or for purposes ancillary or associated with gas and/or oil extraction /processing and/or transportation such as for example water storages, compressor stations, block valves or transportation by pipelines), excluding petroleum leases, with an area of less than 400 ha.
68	Petroleum Other 400 + ha	Land used or intended to be used, in whole or in part, primarily for gas and/or oil extraction and/or processing and or transportation (or for purposes ancillary or associated with gas and/or oil extraction/ processing and/or transportation such as for example water storages, compressor stations, block valves or transportation by pipelines), excluding petroleum leases, with an area of 400 ha or greater.

Levy of Differential Rates

In accordance with Section 92 and 94 of the *Local Government Act 2009* and Section 172(1) of the *Local Government Regulation 2012*, Richmond Shire Council will make and levy differential rates on rateable land. Further, Council considers that there should be a minimum charge for all rate categories. The following general rates will be made and levied for the categories as listed:-

Category	Description	Cents in Dollar	Minimum Rate
1	Vacant Land <1.0 ha	1.1155	\$197.00
3	Residential <0.4 ha	1.4025	\$197.00
5	Residential >0.4 ha	1.1230	\$197.00
7	Rural Grazing >1.0 ha	0.2056	\$331.00
8	Rural Agriculture >1ha	0.6071	\$348.00
9	Cattle Feedlot >1,000 SCU	0.6071	\$4,134.00
10	Commercial	1.8342	\$266.00
11	Short Term Accommodation	1.1565	\$266.00
12	Industrial	1.1001	\$266.00
13	Transformer Sites	0.5091	\$266.00
14	Clubs	1.6309	\$248.00
20	Mining lease <15 persons	1.0793	\$353.00
21	Mining Lease 15-100 persons	1.7851	\$12,458.00
22	Mining Lease 101-300 persons	1.7851	\$84,942.00
23	Mining Lease 301-500 persons	1.7851	\$246,981.00
24	Mining Lease >500 persons	1.7851	\$413,387.00
30	Intensive Accommodation 15–50 persons	1.7851	\$9,061.00
31	Intensive Accommodation 51–100 persons	1.7851	\$31,146.00
32	Intensive Accommodation 101–200 persons	1.7851	\$62,292.00
33	Intensive Accommodation 201–300 persons	1.7851	\$124,582.00
34	Intensive Accommodation 301–400 persons	1.7851	\$186,874.00
35	Intensive Accommodation 401–500 persons	1.7851	\$249,165.00
36	Intensive Accommodation >500	1.7851	\$311,457.00

40	Extractive < 5,000 tonnes	1.7851	\$4,529.00
41	Extractive 5,000 tonnes to 100,000 tonnes	1.7851	\$11,325.00
42	Extractive >100,000 tonnes	1.7851	\$28,315.00
50	Power Station <10 MW	1.7851	\$5,664.00
51	Power Station 10–100 MW	1.7851	\$11,325.00
52	Power Station >100 MW	1.7851	\$113,257.00
53	Major Transmission Site	1.7851	\$5,664.00
60	Petroleum Lease – Gas < 1,000 ha	1.7851	\$5,664.00
61	Petroleum Lease – Gas 1,000 ha to 10,000 ha	1.7851	\$11,325.00
62	Petroleum Lease – Gas 10,000 ha to 20,000 ha	1.7851	\$45,303.00
63	Petroleum Lease - Gas >20,000 ha	1.7851	\$90,606.00
64	Petroleum Lease – Oil < 10 wells	1.7851	\$5,664.00
65	Petroleum Lease – Oil 10–29 wells	1.7851	\$11,325.00
66	Petroleum Lease - Oil 30+ Wells	1.7851	\$33,977.00
67	Petroleum Other <400 ha	1.7851	\$2,832.00
68	Petroleum Other 400 + ha	1.7851	\$5,664.00

Utility Charges:

Utility charges are levied under the Local Government Regulation 2012 s99. Council operates the following undertakings, which will be funded by a utility charge for each service provided:

- Cleansing Service
- Water Supply Scheme
- Sewerage Scheme

Utility and commercial charges are assessed where applicable on full cost pricing principles so that total income received, will fund the full cost of provision of local government services to the community and the effective administration of these services.

Utility charges will be levied to all land which either utilises, or is able to utilise, these services.

Refuse Charges:

An annual charge of \$270.00 is levied on all premises in Richmond and Maxwellton for a single 240 litre refuse collection service. Additional charges are levied in respect of additional special services.

Water Charges:

Richmond Township

In accordance with section 94 of the Local Government Act 2009 and section 99 of the Local Government Regulation 2012 Council will introduce a two-part water charge as of 1 July 2023.

Part 1 is an Access Charge – This charge will show on your quarterly rate notice. All properties connected to Council's water supply or capable of connection to the supply will pay an access charge for each meter connected. This access charge includes an allowance for your property.

The access charge helps to recover the variable cost of operating the water network, including the water treatment and delivery of water to your property. It also contributes to funding the fixed costs to operate, maintain, plan, and upgrade the network of water infrastructure.

Part 2 is an Excess Water Consumption charge – Any water that is used over the water allowance will be charged at an excess water consumption rate. The excess water charge is to encourage the responsible use of water so that the more water you use, the more you pay.

Excess Water charges will be issued via a separate water billing notice in January (for the period July to December prior) and in July (for the period January to June prior). The first water bill will be issued in January 2024. Any excess water will be charged at a rate per kilolitre. Any excess water will be charged at \$1.55 per kilolitre.

Table of water access and consumption charges

CATEGORY	Daily Allowance (Litres)	Access Charge (\$)	Half Year Allowance (kL)	Yearly Allowance (kL)
Vacant Land	1,000	750	183	366
Residential	4,000	1,000	730	1,460
Rural Residential	6,000	1,500	1,095	2,190
Business Premises	6,000	1,500	1,095	2,190
Bowling Club	8,625	2,156	1,574	3,148
Fuel Depot	9,375	2,344	1,711	3,422
Sports Field	11,250	2,813	2,054	4,108
Racecourse	13,500	3,375	2,464	4,928
Fire Station	15,000	3,750	2,738	5,476
Railway Camp	24,750	6,188	4,517	9,034
Railway Station	61,875	15,469	11,292	22,584
Churches and Charities	2,250	563	411	822
Service Stations	6,000	1,500	1,095	2,190
Railway Single Men's Quarters	8,250	2,063	1,506	3,012
Slaughter Yards	8,625	2,156	1,574	3,148
Government Offices	11,250	2,813	2,054	4,108
Swimming Pool	11,250	2,813	2,054	4,108
Motel	16,875	4,219	3,080	6,160
Hotel	16,875	4,219	3,080	6,160
Preschool	18,750	4,688	3,422	6,844
Motel Service Station	21,000	5,250	3,833	7,666
Hotel-Motel	24,375	6,094	4,448	8,896
Jail	3,750	938	684	1,368
Museum	6,750	1,688	1,232	2,464
Cemetery	6,750	1,688	1,232	2,464
Golf Club	8,625	2,156	1,574	3,148
Airport	10,875	2,719	1,985	3,970
Parks	11,250	2,813	2,054	4,108
Police Station	11,250	2,813	2,054	4,108
Court House	18,750	4,688	3,422	6,844
Hospital	61,875	15,469	11,292	22,584
School	67,500	16,875	12,319	24,638

Any property that has access to non-potable (untreated) water will be charged a vacant land access charge. These properties are currently unmetered.

Maxwelton Township

The Township of Maxwelton will be charged an access charge as follows:

Per Unit \$41.34

Sewerage Charges:

Council provides a sewerage network in Richmond. All properties connected to Council's sewage disposal or CED networks will be levied a charge.

In the case of land not connected to the Council's sewerage network but capable of being connected, a vacant sewerage charge of \$447.00 is applied to contribute toward the cost of the sewerage infrastructure.

Connection and Pedestal charges for the sewerage network in 2023/2024 will be:

- A Connection Charge of \$759.20 applied to:
 - Each single unit residential dwelling connected to the sewerage network.
 - Each religious, sports club or like facility.
- A Commercial Pedestal Charge of \$1004.00 applied to:
 - Each commercial pedestal connected to the sewerage network and
 - The first pedestal within a short-term accommodation facility.
- Additional short-term Accommodation Pedestal Charge of \$251.00 will apply to
 - Each additional pedestal in a short-term accommodation facility.

Special Rates:

Council has a special rate for the financial year under S 94 of the Local Government Regulation 2012 for 1080 Baiting. Council has an annual implementation program for a 1080 Baiting program for the eradication of wild dogs and feral pigs as part of its overall Pest Management Plan.

Council has no intention of introducing other special rates or levies under this section.

The 1080 Baiting special rate for 2023/2024 will be calculated on the size of the property at a rate of \$0.0228/ha. This special rate will apply to rural rated properties located in the Northern and Southern parts of the Shire. It will be rateable in the first quarter of the financial year.

Emergency Service Levy:

Council is a collection agency only for the State Government Management, Fire and Rescue Levy on improved and vacant land. All levies collected by Council are forwarded to the State Government. Premises are levied in accordance with the approved schedule, as issued annually, by the Department of Fire and Emergency Services.

Discount:

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

Interest Rate:

Pursuant to the Act, rates and charges which are unpaid as of the due date, incur interest at the approved rate of 11.64%, being the maximum interest rate, in accordance with the *Regulation*.

This is compounded daily if outstanding sixty (60) days after each levy date in accordance with Section 133 of the *Local Government Regulation 2012*.

Rebate of Rates to Pensioners:

In accordance with the Administrative Guidelines for the Queensland Government's Pensioner Rate Subsidy Scheme, approved pensioners within Richmond Shire will be eligible for 45% subsidy on current rates and charges, being: -

- State Government 20% and Council 25%; or
- That portion thereof to which they are entitled under the said Guidelines.

However, if any aged pensioner is not entitled to the full 20% State Subsidy, Council will further subsidise the shortfall, in order that all aged pensioners receive the maximum 45% subsidy. The maximum subsidy amount that will apply in any one (1) financial year is \$260.00 from Council and \$200.00 from the State Government.

Payment of Overdue Rate by Instalments:

The Richmond Shire Council will accept payment by instalments by arrangement with the Rates Officer and in accordance with the Council's Debt Collection Policy.

Concessions from General Rates:

Council will upon written application, consider the remission of whole or part of the general rate levied upon entities or organisations who meet the criteria detailed in Section 120 of the *Local Government Regulation 2012*. Further details are included in Council's Grants to Community Organisations Policy.

Land exempt from rating:

Assessment exempt of general rates:

A219	The Roman Catholic Trust Corporation
A292	The Corporation of the Synod
A144	The Queensland Country Women's Association

Frequency of rates levy:

Council will rate four times in any given year.