



Revenue Statement 2024-2025

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Responsible Officer:	Director of Corporate Services

1. Legislative Authority

Local Government Act 2009
Local Government Regulation 2012 Section 169

2. Introduction

Under the *Local Government Regulation 2012* Council is required to include and adopt its Revenue statement as part of its annual budget.

3. Purpose

The revenue statement is an explanatory statement outlining and explaining the revenue measures adopted in the budget. Matters that must be included in the revenue statement include:

- (a) an outline and explanation of the revenue raising measures adopted, including, for example, an outline and explanation of –
 - (i) the rates and charges to be made and levied in the financial year; and
 - (ii) the rebates and concessions to be granted in the financial year;
- (b) whether the local government has made a resolution limiting the increases in rates and charges.

4. Budget Revenues

Rates and charges are a significant component in a local government's overall revenue raising system. Rates and charges revenues included in Council's budget for the financial year 2024-2025 are as follows:-

4.1 General Rates

General Rates are based on an annual valuation as set by the Department of Resources and Council has in terms of *the Local Government Regulation 2012* established a policy on making and levying differential general rates for the 2024-2025 Financial Year.

The Council is required to raise an amount of revenue it sees as being appropriate to maintain assets and provide services to the Shire as a whole. In deciding how that revenue is raised, the Council is able to take into account the following factors:-

- the rateable value of the land and the rates which would be payable if only one general rate was adopted; and
- the level of services provided to that land and the cost of providing those services compared to the rate burden that would apply under a single general rate; and
- the use of the land in so far as it relates to the extent of utilisation of Council's services; and
- location and access to services.

The scheme will have twenty (20) categories of land. The categories adopted, and the description for each category, are as follows:-

Category 1

Land within the township of Charleville used for dwelling house or dual occupancy purposes (as defined in Council's planning scheme).

Category 2

Land within the township of Augathella used for a residential purpose described in Council's planning scheme.

Category 3

Land within the township of Augathella used in part or whole for a purpose other than a residential purpose as described in Council's planning scheme.

Category 4

Land within the township of Morven used for a residential purpose described in Council's planning scheme.

Category 5

Land within the township of Morven used in part or whole for a purpose other than a residential purpose as described in Council's planning scheme.

Category 6

Land outside of the Charleville, Augathella, and Morven townships, less than 700 ha in area and used for rural activities, or as rural residential purposes, and not otherwise categorised.

Category 7

Land outside the Charleville, Augathella, and Morven townships, more than 700 ha but less than 5,001 ha in area, and not otherwise categorised.

Category 8

Land outside the Charleville, Augathella, and Morven townships, more than 5,000 ha but less than 10,001 ha in area and not otherwise categorised.

Category 9

Land outside the Charleville, Augathella, and Morven townships, more than 10,000 ha in size and not otherwise categorised.

Category 11

Land within the township of Charleville used for multiple dwellings, including residential care facilities, retirement facilities, and rooming accommodation facilities (as defined in Council's planning scheme).

Category 12

Land within the township of Charleville used for commercial activities other than for tourist parks, short-term accommodation, or club purposes (as defined in Council's planning scheme).

Category 13

Land within the township of Charleville used for tourist park, short-term accommodation, or club purposes (as defined in Council's planning scheme).

Category 14

Land within the township of Charleville used for an industrial activity as described in Council's planning scheme.

Category 15

Land, irrespective of location, upon which a transformer and substation or a television or radio transmission tower is the primary use.

Category 16

All other land outside of the Charleville, Augathella, and Morven townships, less than 700 ha in area and not categorised elsewhere.

Category 17

All land outside of the Charleville, Augathella, and Morven townships, used for high-impact industry, special industry, intensive animal industry activities (as defined in Council's planning scheme) and is not otherwise categorised.

Category 20

Land for activities upon which its owner has received Australian Carbon Credit Units (ACCU).

Category 21

Land used, or intended to be used, in whole or in part, for Workforce Accommodation for more than 15 persons

Category 22

Land used in whole or in part for electricity generation with an output capacity of at least 1 MW, but less than 10MW

Category 23

Land used in whole or in part for electricity generation with an output capacity of 10MW or more

4.2 Differential General Rates

Owing to the diversity of lands held in the Murweh Shire, and the identifiable relationship between property area and the need for a basic level of Council service, with subsequent differential rating categories, has allowed the Council in terms of the *Local Government Regulation 2012* the use of differential minimum general rates for each category. The Differential General Rates, and the minimum differential general rates, for each differential rating category are as follows: -

Table 1:

Category	Description	Cent in \$	Minimum per annum
1	Charleville Residential	8.226504	\$746.00
2	Augathella Residential	8.226504	\$746.00
3	Augathella Non residential	8.226504	\$746.00
4	Morven Residential	2.268448	\$746.00
5	Morven Non residential	2.268448	\$746.00
6	Rural <700 Hectares	1.08836	\$1,229.00
7	Rural 700 - 5,000 Hectares	0.478296	\$1,866.00
8	Rural 5,001 - 10,000 Hectares	0.478296	\$4,867.00
9	Rural over 10,000 Hectares	0.478296	\$4,867.00
11	Charleville Multi Dwellings	8.226504	\$852.00
12	Charleville Commercial	6.805344	\$746.00
13	Charleville Tourist Parks, Short Accommodation and Clubs	6.805344	\$746.00
14	Charleville Industry	6.805344	\$746.00
15	Transformer	2.016872	\$1,289.00
16	Outside Urban - Other Land <700 Hectares	1.134224	\$1,257.00
17	Outside Urban - Large Industry	10.473944	\$5,013.00
20	Carbon Farms	0.487968	\$7,520.00
21	Work Camps >15 persons	1.8148	\$12,421.00
22	Renewable Energy 1-10 MW	2.015624	\$4,227.00
23	Renewable Energy >10 MW	2.015624	\$8,452.00

5. Utility Charges

5.1 Sewerage Charges

A sewerage charge will be levied on each occupied property that Council has or is able to provide with sewerage services.

A separate utility charge for sewerage will be set to primarily recover all of the costs associated with the provision of sewerage and wastewater services provided by Council in the financial year. These costs include loan interest, depreciation and the on-going maintenance and operation of the system, including treatment plant operations.

A sewerage charge will be set for each pedestal on an occupied property.

For the first pedestal, a base sewerage charge will apply. Where a lot is comprised of more than one unit and each unit is capable of separate use, a sewerage charge will apply for the first pedestal in each unit.

For residential dwellings with more than one pedestal, only the first pedestal shall be subject to a base sewerage charge with each additional pedestal to be charged at a concessional rate to be decided by Council. In 2024-25, the concessional rate will be 50% of the base sewerage charge. Aged Pensioners holding an eligible government concession card under criteria established by the State Government will have this additional sewerage charge waived.

Sewerage charges for commercial properties including flats, aged persons units, retirement villages, schools, hospital etc will be on the basis charged for each connected pedestal at an amount equivalent to the base sewerage charge.

Sewerage charges for commercial short stay accommodation properties such as caravan parks, hotels, motel will be on the basis charged for each connected pedestal at an amount equivalent to the base sewerage charge for the first six pedestals, with each additional pedestal thereafter to be charged at a reduced rate to be decided by Council. In 2024-25, the reduced rate will be 60% of the base sewerage charge.

As the township of Augathella has a reduced service with regard to a Common Effluent Drainage (C.E.D.) Scheme, as opposed to a fully sewered scheme, reduced charges apply to this township. No scheme currently exists in the township of Morven and as such, these charges do not apply to the township of Morven.

Sewerage Charge descriptions	Charge
Sewerage Base Charge (First Pedestal)	\$437.00
Sewerage Reduced Rate (60%) (Sewerage– Short Stay – Additional Pedestal)	\$262.00
Sewerage Concession Rate (50%) (Sewerage – Additional Pedestal)	\$219.00
C.E.D - Building not specified	\$213.00
C.E.D. - Aged Persons Complex	\$2,132.00
C.E.D. - Business Premises	\$520.00
C.E.D. – Church	\$182.00
C.E.D. - Dwelling	\$451.00
C.E.D. – Hall	\$182.00
C.E.D. – Hospital	\$1,492.00

Sewerage Charge descriptions	Charge
C.E.D. - Hotel/Motel	\$2,555.00
C.E.D. – Lodge	\$182.00
C.E.D. - Public Park	\$451.00
C.E.D. – School	\$2,132.00
Septic	\$457.00

5.2 Cleansing Charges

The Murweh Shire Council will levy a cleansing charge on the owner of each parcel of occupied land or structure within the urban areas of the Shire. Where there is more than one structure on land capable of separate occupation a charge will be made for each structure.

Where a service is provided for part of the year cleansing charges will be levied on a pro rata time basis.

Waste Levy

For rateable parcels that are not levied for a bin collection service, there will be a utility charge described as a Waste Levy.

Township of Charleville

For domestic and commercial users the charge will be for a weekly collection of a 240 litre mobile bin.

Townships of Augathella and Morven

For domestic and commercial users the charge will be for a weekly collection of a standard size bin and lid or other container approved by the Council. Additional charges will apply for collection of bins with capacity greater than a standard size bin.

The costs incurred in the operation and maintenance of all waste management functions of Council will primarily be funded by cleansing charges. The proceeds from the charges will fund the acquisition, operation and maintenance of all Council rubbish tips and the protection of the environment generally.

Cleansing Charge descriptions	Charge
Waste Levy – (no bin collection service)	\$104.00
Augathella – Garbage (1 st Bin)	\$270.00
Augathella – Garbage (Additional Bins)	\$291.00
Charleville – Garbage (1 st Bin)	\$374.00
Charleville – Garbage (Additional Bins)	\$395.00
Morven – Garbage	\$270.00
Morven – Garbage (Additional Bins)	\$291.00

5.3 Water

A separate utility charge for water will be set to primarily recover all of the costs associated with the provision of water provided by Council in the financial year. These costs include loan interest, depreciation and the on-going maintenance and operation of the system, including treatment plant operations.

In 2024-25, Council will introduce a two-part water tariff to replace the current units and allocation. A two-part tariff will consist of an annual Access Charge per meter (being a charge for towards the network infrastructure) and a Consumption Charge (being a charge for the amount of water actually used) that is applied to every KL of water used by the property.

Category	Description	Access Charge (per meter)	Kl Charge – Tier 1	Kl Charge – Tier 2
Vacant	Vacant Land.	\$286.00	\$0.20 (≤1,300kl)	\$0.67 (>1,300kl)
Residential 1	2 or less single residential dwellings units on one meter.	\$572.00	\$0.20 (≤1,300kl)	\$0.67 (>1,300kl)
Residential 2	3 or more single residential dwelling on one meter.	\$1,464.00	\$0.67	
Commercial 1	Rateable, non-residential land.	\$572.00	\$0.67	
Commercial 2	Non-Rateable, non-residential with 40 mm or less diameter meter.	\$2,288.00	\$0.67 (≤1,200kl)	\$1.25 (>1,200kl)
Commercial 3	Caravan Parks, Hotels, Motels licensed club.	\$892.00	\$0.67	
Commercial 4	Non-Rateable, non-residential 1st Meter greater than 40 mm diameter (Additional meters ≤40mm in diameter to be charged at commercial 2).	\$14,300.00	\$0.67 (≤1,200kl)	\$1.25 (>1,200kl)
Commercial 5	Sporting fields and schools, 1st Meter greater than 40 mm diameter. (Additional meters ≤40mm in diameter to be charged at commercial 2).	\$14,300.00	\$0.67	

For avoidance of doubt, the Tier 2 kilolitre charge only applies to kilolitres consumed in excess of the consumption limit prescribed as part of the Tier 1 kilolitre charge.

6. Cost Recovery Fees & Commercial Charges

Cost Recovery Fees

Cost recovery fees (also known as regulatory fees) comprise a not insignificant proportion of a local government's own source revenue.

Council under *Section 97 of the Local Government Act 2009* may, by local law or resolution fix a cost recovery fee for any of the following: -

- An application for, or the issue of an approval, consent, licence, permission, registration or other authority under a local government Act
- Recording a change of ownership of land
- Giving information kept under a local government Act
- Seizing property or animals under a local government Act

The criteria adopted by the Council in setting the level of all cost recovery fees is that the Council seeks, as far as practicable, to set such fees at a level which will generate sufficient revenue to meet the costs incurred for the matter to which the fee relates. In doing so, Council recognises the necessity to comply always with the statutory requirement that a cost recovery fee must not be more than the cost to the local government of providing the service or taking the action for which the fee is charged.

The proceeds of a cost recovery fee must be used to provide the particular service or facility, to which the fee relates, to the community.

Commercial Charges

General powers granted to local government by the State allow Councils to make commercial charges for services and facilities they provide. As distinct from regulatory fees, commercial charges are subject to the Commonwealth Government's Goods and Services Tax.

Council is required to keep a register of regulatory fees and to separate regulatory fees from commercial fees in the register and to have the register open for inspection to the public.

7. Rebates and concessions on rates and charges

In considering the application of concessions, Council will be guided by the principles of:

- Equity by having regard to the different levels of capacity to pay within the local community
- The same treatment for ratepayers with similar circumstances
- Transparency by making clear the requirements necessary to receive concessions, and
- Flexibility to allow Council to respond to local economic issues

Local Government is required to provide a remission to all eligible persons in receipt of a pension through the State Government's Rate Subsidy Scheme on application to the Council.

An annual pensioner concession on General Rates to aged Pensioners on the same criteria adopted by the State Government will be made by Council to the ratepayer and such concession will be determined each year at Council's Budget Meeting. Further, the additional pedestal charges applied to the township of Charleville will be waived to aged pensioners in receipt of a pension on the same criteria adopted by the State Government.

In terms of *the Local Government Regulation 2012*, Council may:

- Rebate all or part of the rates or charges;
- Agree to defer payment of the rates or charges
- Agree to accept a transfer of unencumbered land in full or in part payment of the rates or charges.

Owing to the significant community involvement of the following organisations, Council has resolved to rebate the payment of general rates for the financial year 2024-2025: -

1353/21000	Retirement Village, Charleville, (Burke St, Charleville)
1645/50000	Multifunctional Child Care Centre, (2 Baker St, Charleville)
1867/00000	86-88 Brunel Street, Morven. Dwelling
1907/00000	90-92 Albert Street, Morven. 2 Aged Units
1946/00000	4 Cemetery Road, Morven. Dwelling
1948/00000	4 Newton Street, Morven. Dwelling
1952/00000-	6 Eureka Street, Morven. Dwelling
1967/00000	Trustees Morven Racecourse
2043/00000	Trustees Augathella Racecourse
2048/50000	Augathella Pony Club Paddock
2168/52100	Warrego Pony Club, Charleville, (Pony Club Paddock 323 ha)
2171/10000	Charleville Field Archers Assoc Inc., (Bollon Road, Charleville)

In terms of the *Local Government Regulation 2012*, Council may exempt from rating land used for religious, charitable, educational or public purposes. The following organisations have been given exemption under this provision until further notice:-

0017/00000	Anglican Church, Augathella, (59-61 Main St, Augathella)
0084/00000	Masonic Lodge Augathella, (55-57 Cavanagh St, Augathella)
0107/00000	Catholic Church, Augathella, (96-98 Cavanagh St, Augathella)
0303/00000	Anglican Church, Charleville, (Church/Rectory, Alfred St, Charleville)
0324/00000	Historic House, Charleville, (87 Alfred St, Charleville)
0327/00000	Charleville & Dist. Senior Citizens, (107-109 Alfred St, Charleville)
0515/00000	Q.C.W.A., Charleville, (73 Galatea St, Charleville)
0604/00000	Presbyterian Church Charleville, (74-76 Church/Hall Galatea St, Charleville)
0605/00000	Masonic Lodge, Charleville, (70-72 Galatea Street, Charleville)
0612/00000	Presbyterian Church Charleville, (Residence 56 Galatea St, Charleville)
0661/00000	Saint Vincent de Paul, (63 Edward St, Charleville)
0805/00000	Catholic Church, Charleville, (Presbytery Wills/Watson St, Charleville)
0868/00000	Sisters of Mercy, Charleville, (Dwelling 92 Watson St, Charleville)
0869/11000	Girl Guides Assoc, Charleville, (80 Watson St, Charleville)
0872/00000	Catholic Church, Charleville, (School Oval 68 Watson St, Charleville)
1252/00000	Presbyterian Church, Charleville, (Dwelling 4 Warrego St, Charleville)
1288/00000	Boy Scouts Assoc, Charleville, (44 Sturt St, Charleville)

1425/30000	Lions Club of Charleville, (47 Hilda St, Charleville)
1592/00000	Jehovah Witnesses, Vacant Land, Charleville
1729/8000	Save the Bilby Fund Ltd Tourist Attraction
1756/20000	Christian Outreach Centre Charleville, (Sturt St, Charleville)
1923/00000	Morven Historical Museum, Morven, (53 Albert St, Morven)
1925/00000	Morven Historical Museum, Morven, (57 Albert St, Morven)
1935/00000	Anglican Church, Morven, (Church, 33 Eureka St, Morven)
2166/00000	Royal Flying Doctor Service, (Land used for radio communications)
2303/20000	Scout Association of Australia, (Mangalore)

8. Limitation on increases and rates and charges

There will be no limitation on any rates or charges increases in 2024-2025.

9. Administration

9.1 Issue of Rates

Rates and charges will be levied half yearly by a notice generally issued in August or September and February or March each financial year.

9.2 Discount

In terms of the Local Government Regulation 2012, a 10% discount on rates and charges will be available where all rates and charges are paid before the discount date, or within the discount period. Such discount rate will be determined each year at Council's Budget Meeting.

Discount is not applicable to Interest, Fire Levy or Usage Water Charges.

9.3 Interest on Arrears

All rates and charges become overdue if they remain unpaid on the day after the due date for payment. Interest will be charged for rates and charges not paid at the 30th June of the previous financial year until payment is fully made on all rate arrears.

The maximum interest rate that will apply for the financial year 2024-2025 is 12.35%.