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## **DISCLAIMER**

*The following copy of the Minutes of the special meeting of the Kingaroy Shire Council held on 28 July 2003 are **UNCONFIRMED** and are supplied as a courtesy and not pursuant to the statutory obligation under S468(1) (b) of the Local Government Act 1993.*

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Minutes of the Special Meeting of the Kingaroy Shire Council, held in the Council Chambers, Glendon Street, Kingaroy on Monday 28 July 2003 at 5.55 pm.

### **PRESENT**

Cr KR Nunn (Mayor), Crs WD Moss, MG Shaw, GMG Wilson, CD Dalton, BJ Carroll, TW Fleischfresser, LJ Trout, AD Wieden, MA Lehmann and KM Campbell

### **BUSINESS**

1. Consideration of matters referred to Budget Meeting 2003
2. Consideration of alterations to Preliminary Budget Worksheets and other matters associated with Budget Worksheets
3. Consideration of Full cost Pricing and National Competition Incentive Policy
4. Adoption of Borrowing Policy
5. Adoption of Budget
6. Adoption of Rate Policies
7. Adoption of Revenue Statement
8. Striking of Rates

### **CONSIDERATION OF MATTERS REFERRED TO BUDGET MEETING 2003**

Council considered a report detailing matters referred to the Budget.

Moved Cr Shaw seconded Cr Fleischfresser that the report be received and items included in the proposed budget be endorsed and the following action be taken in relation to matters not included:

- \$2,500 be provided for installation of air conditioning in the Old Railway Building in the O'Neill Square;
- Negotiate with the Kingaroy Combined Sporting Club Irrigation Committee to upgrade the irrigation system at the Bjelke Petersen Recreation Precinct;
- No provision be made for the Burnett War Memorial Museum Association's request to replace the roof of the aerodrome meteorological building; and
- No provision be made for the Taabinga P & C Association request to refurbish the school oval.

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**AMENDMENT**

Moved Cr Wieden seconded Cr Moss that the report be received and items included in the proposed budget be endorsed excluding \$9,500 provided for the Kingaroy Chamber of Commerce Inc to assist with Technology Development, Regional Conference and Events Coordinator and the following action be taken in relation to matters not included:

- \$2,500 be provided for installation of air conditioning in the Old Railway Building in the O'Neill Square;
- Negotiate with the Kingaroy Combined Sporting Club Irrigation Committee to upgrade the irrigation system at the Bjelke Petersen Recreation Precinct;
- No provision be made for the Burnett War Memorial Museum Association's request to replace the roof of the aerodrome meteorological building; and
- No provision be made for the Taabinga P & C Association request to refurbish the school oval.

Lost

The motion on being put was declared carried.

*CONSIDERATION OF  
ALTERATIONS TO  
PRELIMINARY BUDGET  
WORKSHEETS AND OTHER  
MATTERS ASSOCIATED WITH  
BUDGET WORKSHEETS*

The Director of Administration and Finance presented a written report on alterations made to the preliminary budget worksheets presented to Council on the 23 June 2003

Moved Cr Lehmann seconded Cr Campbell that the report be received

Carried

*CONSIDERATION OF FULL  
COST PRICING AND  
NATIONAL COMPETITION  
INCENTIVE POLICY*

Council considered a report on the Full Cost Pricing Model including Kingaroy Shire Council's Competition Policy for 2003/2004 and Financial Position of Council's nominated business activities. The following Policies were recommended for adoption:

- Policy for Identifying Business Activities
- Competitive Neutrality Complaints Process
- Responsibility for Day-to-Day Operation of Business Activities
- Management Reporting and Performance Measurement
- Dividend Policy
- Community Service Obligation Policy
- Policy for Determining Internal Service Charges
- Tax Equivalent Policy
- Other Competitive Neutrality Adjustment Policy
- Return of Capital Policy
- Return on Capital Policy

*ADOPTION OF BORROWING  
POLICY*

Moved Cr Lehmann seconded Cr Fleischfresser that the following Borrowing Policy be adopted and the relevant adjustments be made to Council's Five (5) Year Forward Programme of Works

## KINGAROY SHIRE COUNCIL

### POLICY ABOUT BORROWING

- (a) New Borrowings planned for current financial year and next two financial years.

<i>Purpose</i>	<i>Amount 2003/2004 \$</i>	<i>Amount 2004/2005 \$</i>	<i>Amount 2005/2006 \$</i>
Water Supply Projects			250,000
Sewerage Projects	125,000		
Roadworks Projects			
Plant & Equipment (Refuse)		200,000	220,000
Miscellaneous Capital Works:			
(a) Administration Office			100,000
(b) Library		280,000	
(c) Town Hall		90,000	225,000
(d) Historical Precinct	250,000		
(e) Pool		150,000	
(f) Depot	900,000		
<b>Totals</b>	<b>\$1,275,000</b>	<b>\$720,000</b>	<b>\$795,000</b>

- (b) The purpose of new borrowings.

{Refer to (a) above}

- (c) The term over which it is planned to repay existing and proposed borrowings.

<i>Existing Borrowing Pools</i>	<i>Remaining Loan Term</i>	<i>Expected Loan Term</i>
3 Year Debt Pool (Prior to 01/07/1999)	3.34 years	1.62 years
12 Year Debt Pool (Since 01/07/1999)	14.84 years	12.81 years
15 Year Debt Pool (Roadworks 2002/2003)	14.87 years	13.11 years
6 Year Debt Pool (Plant 2002/2003)	5.87 years	4.81 years
15 Year Debt Pool (Depot 2002/2003)	19.87 years	17.63 years
6 Year Debt Pool (Computerisation 2002/2003)	4.87 years	3.86 years
12 Year Debt Pool (South Burnett Community Hospital)	13.66 years	11.61 years
6 Year Debt Pool (Swickers Water Main)	7.99 years	6.94 years

- (d) The term proposed to repay new borrowings
- Computerisation 4 Years
  - Plant 6 Years
  - Road Drainage and Flood Mitigation Works 15 Years
  - Buildings Water Supply and Sewerage Works 20 Years
- (e) Repayment terms will be reviewed on an annual basis

Carried

**ADOPTION OF BUDGET**

The Chief Executive Officer presented a report on the proposed 2003/2004 budget including projected Ten (10) Year Budget Forecasts together with various performance indicators

Moved Cr Lehmann seconded Cr Fleischfresser that the proposed budget for the year ending 30 June 2004 be amended to allow for:

- A 4.75% increase in general rates;
- The deletion of the purchase of a Drott for the refuse tip from loan funds; and
- The inclusion of the purchase of a second hand compactor for the refuse tip

Further the amended budget as detailed on Appendix A be adopted including the adoption of the Competition Policy 2003/2004.

Carried

**ADOPTION OF RATE POLICIES**

The Director of Administration and Finance submitted a written report on alterations to Council's Rate Policies

Moved Cr Lehmann seconded Cr Fleischfresser that the report be adopted subject to the following alterations:

- Policy Categories/Criteria for General Rating be altered
  - (a) To read for the financial year 1 July 2003 to 30 June 2004 instead of 1 July 2002 to 30 June 2003
  - (b) To delete reference to Rural Residential C
- Policy Special Loan Rates be renamed to "*Special Rates*"
- Policy Bases and Principles of Sewerage and Cleansing Charges be altered to exclude "*Confidential Papers Destruction*"

Carried

**ADOPTION OF REVENUE STATEMENT**

Moved Cr Trout seconded Cr Shaw that the following Statement about Revenue for the Financial Year ending 30 June 2004 be adopted

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## KINGAROY SHIRE COUNCIL

### STATEMENT ABOUT REVENUE FOR THE FINANCIAL YEAR ENDING

**30 JUNE 2004**

#### INTRODUCTION

The Kingaroy Shire Council governs an area of approximately 2,422 square kilometres and has 5,285 rateable properties and a population of approximately 13,000.

Council's Revenue Budget as set out in the Operating Statement of its 2003/2004 Budget will be approximately \$12M and is comprised of rates and charges imposed by the Council, Commonwealth and State Government grants and subsidies, contributions, fees, charges, interest and gains/losses on sale of assets and other income. The proportion of revenue estimated in 2003/2004 from each source is as follows:

- Rates and Charges 59.3%
- Grants, subsidies and contributions 19.1%
- Fees, charges and other 21.4%
- Interest 0.2%

#### PURPOSE OF THE REVENUE STATEMENT

A Revenue Statement is required to accompany the Budget each year. The Local Government Act 1993 and the Local Government Finance Standard set out the matters that need to be included in the Revenue Statement.

The Revenue Statement is an explanatory statement that outlines and explains the revenue measures adopted in the budget. This document will be of particular interest to ratepayers, community groups, Commonwealth and State Government Departments and other interested parties who seek to understand the revenue policies and practices of the Council.

#### PERIOD COVERED BY THE REVENUE STATEMENT

This Revenue Statement was adopted as part of Council's budget at the Formal Budget Meeting of Council held on 28 July 2003 and applies to the financial year 1 July 2003 to 30 June 2004.

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### **PLANNING FRAMEWORK**

The Local Government Act 1993 sets a general planning framework within which the Council must operate. There are a number of elements to the planning framework including the preparation and adoption of a Corporate and Operational Plan. Section 520(A) of the Act also requires each Local Government to adopt a Revenue Statement as part of its annual budget.

The Council considers that the best way of setting its revenue objectives, and to achieve them, is to effectively plan through each of the elements of the planning framework.

This Revenue Statement outlines the manner in which Council proposes to achieve its stated objectives.

### **LEGISLATIVE REQUIREMENTS**

Section 28 of the Local Government Finance Standard 1994 requires an explanation of the following matters be included in the Revenue Statement for the financial year: -

- (a) the revenue raising measures adopted in the budget concerning the making and levying of rates and charges;
- (b) any rebates and concessions on rates and charges;
- (c) any limitation of increase in rates and charges;
- (d) the extent physical and social infrastructure costs for new development are to be funded by charges for the development;
- (e) whether it is intended to maintain, decrease or increase the operating capability of the local government and the extent to which it may be decreased or increased;
- (f) whether depreciation, and other non-cash expenses, are to be fully funded.

Section 520A of the Local Government Act 1993 sets out particular matters that need to be included in the Revenue Statement.

- (a) where applicable, the categories and criteria used for differential general rates;
- (b) where applicable, a summary of joint arrangements made with another local government for the levy of special rates and charges on ratepayers outside of the local government's area;
- (c) the criteria used to decide the amount of regulatory fees.

These matters are discussed in detail below.

**REVENUE RAISING MATTERS ADOPTED IN THE BUDGET CONCERNING THE MAKING AND LEVYING OF RATES AND CHARGES**

**1. RATES AND CHARGES**

**1.2 GENERAL PRINCIPLE**

The general principle adopted by Council in determining rates and charges for the financial year 2003/2004 shall be that wherever possible, charges shall relate directly to the services provided, eg Water Supply, Sewerage, Refuse Collection, etc. Costs which are not able to be recovered by regulatory fees, commercial fees or utility charges shall be met by the levying of a general rate as hereinafter described.

**1.3 GENERAL RATES**

**1.3.1 Principles**

The Council recognises that the levying of a rate based on the unimproved value (as determined by the Department of Natural Resources) of land within the Shire is an acceptable method of funding its budget. The amount of the rate to be levied will be determined by the level of services, facilities and programmes included in its budget.

**1.3.2 Differential General Rates**

**(a) Reasons**

The Council recognises that different classes of land may receive differing levels or require different types of service and has determined that land will be categorised as follows for the purpose of levying differential general rates: -

Category 1 - All lands categorised in accordance with the criteria adopted by Council under its General Rating Policy titled "Categories/Criteria for General Rating". (Basically Rural Lands)

Category 2 - All lands categorised in accordance with the criteria adopted by Council under its General Rating Policy titled "Categories/Criteria for General Rating". (Basically Urban/Rural Residential Land)

**(b) Basis on Which Amounts Calculated**

All lands will contribute equally to the general operations of Council. Any additional funding raised from either category of land shall be used for the purpose of providing additional or higher standards of services to those lands, eg higher standard of road maintenance/construction. The amount will be determined in each year to fund budget programmes affecting each category of land.

**1.3.3 Minimum General Rate****(a) Reason**

The Council recognises that all parcels of land will receive a benefit from services provided and that, in some instances, the levying of a rate based on the valuation will result in some lands not contributing to the cost of such services in proportion to the benefit received.

**(b) Basis on which Minimum General Rate Calculated**

Minimum general rates will be determined in each year based on the level of services provided in the budget for that year.

**1.4 SPECIAL RATES****(a) Reason**

The Council has determined that the debt servicing costs on historic loans raised to carry out road construction works in previously gazetted benefited areas should be repaid by the levying of a special rate. This special rate will be levied to meet the debt servicing cost of loans raised for each of the specially benefited areas and will continue until the debt is repaid for each area in accordance with Council's Rating Policy titled – "Special Loan Rates". Details of each benefited area are contained in Council's Rating Policy titled – "Special Rates Benefited Area".

**(b) Basis on which Special Rates Calculated**

Special rates will be calculated by dividing total debt servicing costs for each specially benefited area by the total unimproved valuation of rateable land in that area. Special rates on each property shall be calculated by multiplying the unimproved valuation of that parcel by the rate in the dollar calculated as above.

## 1.5 SPECIAL RURAL FIRE CHARGE

### (a) Reason

Subsequent to the amendment to the Fire Service Act 1990, allowing Local Governments to make and levy a charge on all parcels of rateable land serviced by a Rural Fire Brigade, the Council decided to impose such a charge for those Brigades which so requested in accordance with Council's Rating Policy titled "Special Rural Fire Charge". The Malar Booie, Dangore and Stuart River Brigades requested that the charges be imposed. Details of each benefited area are contained in Council's Rating Policy titled – "Special Rural Fire Charge – Benefited Area".

### (b) Basis on which Special Rural Fire Charge Calculated

A special charge will be levied in respect of all parcels of rateable land defined in the Queensland Fire Service Rural Division maps of Rural Fire Boundaries, of the Malar Booie Rural fire Brigade, the Dangore Rural fire Brigade and the Stuart River Rural Fire Brigade. The charge will be as decided by the Council on application from the relevant Brigade and will be levied equally on each rateable assessment in that particular Brigade's area.

## 1.6 SPECIAL CHARGE – SWICKERS UPGRADED WATER SUPPLY

### (a) Reason

Swickers Kingaroy Bacon Factory Pty Ltd operate an abattoir from property situated at Barkers Creek Road, Kingaroy. The operators have recently completed an upgrade of the facilities to obtain an export licence and plan further improvements/extensions to the works to expand their operations.

The site currently receives supply from the Kingaroy Water Scheme. However, the current supply did not provide sufficient flow to meet the requirements for fire safety installations installed in the building. The Council have reached agreement with Swickers Kingaroy Bacon Factory Pty Ltd on a proposal to upgrade the water supply service to enable the required fire safety installations to be met. Details are contained in Council's Rating Policy titled "Special Charge – Swickers".

**(b) Basis on which Swickers Special Charge Calculated**

The total estimated cost of providing the service was \$160,804.00. Agreement was reached with Swickers Kingaroy Bacon Factory Pty Ltd that an amount of seventy thousand dollars (\$70,000) be drawn down from the Queensland Treasury Corporation (QTC) during the 2000/2001 financial year over a ten (10) year term and form part of Council's long term debt pool with QTC.

A special charge will be levied on the benefited land to repay interest and redemption on the loan. This charge commenced in the Financial Year 2001/2003 and will conclude in the Financial Year 2010/2011.

**1.7 SEPARATE RATE – ENVIRONMENTAL CHARGE****1.7.1 Reason**

- (a) The Council has determined that a separate charge will be levied equally on all rateable lands in the Shire to enable Council to fund issues specifically for the protection of the environment. The issues to be funded from this levy are included in Council's Rating Policy titled – "Special Environmental Charge".

**1.7.2 Basis on which special environmental charge calculated**

Revenue raised from this charge will only be used to fund either all or part of the costs associated with issues specifically for the protection of the environment. It is considered to be more appropriate to raise funds by a separate charge rather than from general funds to ensure the community is aware of the Council's commitment to the long-term sustainability of our environment. It also considers the benefit is shared equally by all parcels of land regardless of their value.

**1.8 UTILITY CHARGES****1.8.1 Sewerage Charges****(a) Reason**

Council determines that the net cost of providing sewerage services to lands, including operating and maintenance costs, capital costs and debt servicing charges will be fully funded by a charge on those lands receiving the service or to which the service is deemed to be available.

(b) **Basis on which sewerage charges calculated**

The basis and principles on which sewerage charges are levied is defined in Council's Rates Policy titled "Basis and Principles of Sewerage and Cleansing Charges".

1.8.2 **Refuse Collection Charges – Residential and Commercial**

(a) **Reason**

Council determines that the net cost of providing refuse collection services including operation and maintenance costs, capital costs and debt servicing costs will be fully funded by those lands receiving the service. Details of the areas receiving a refuse service are contained in Council's Rating Policy titled – "Declared Refuse Area".

(b) **Basis on which Refuse Collection Charges Calculated**

The basis and principles on which refuse collection charges are levied is defined in Council's Rating Policy titled - "Basis and Principles of Sewerage and Cleansing Charges".

1.8.3 **Water Supply Charges**

(a) **Reason**

The Council operates three separate water supply schemes, namely Kingaroy Water Supply, Kumbia Water Supply and Wooroolin Water Supply, and determines that the net cost of providing a water supply in each scheme area including operation and maintenance costs, capital costs and debt servicing costs will be fully funded by charges on those lands receiving a supply or to which a supply is deemed to be available.

(b) **Basis on which Water Supply Charges Calculated**

- (i) Base Charge: The cost of administration (including meter reading) and funded depreciation will be fully funded by a charge on those lands receiving the service or to which the service is deemed to be available in each scheme. The bases and principles on which the water supply base charges are levied are defined in Council's Rates Policy titled "Basis and Principles of Water Utility Charges", and

- (ii) Usage Charge: The cost of operating and maintaining a water supply in each scheme will be fully funded by a per kilolitre charge for every kilolitre of water used as measured by a meter or estimated in accordance with Council's Local Law. The frequency and timing of meter readings will be conducted in accordance with Council's Rating Policy titled "Cycle Billing of Water Usage Charges".

#### 1.9 DISCOUNT AND OTHER BENEFITS FOR PROMPT PAYMENT OF RATES

##### (a) Reason

To encourage early payment of rates, Council will offer ratepayers a discount on payments received during the nominated discount period. The discount period will be a period of at least thirty (30) clear days commencing from the issue date shown on the Rate Notice and concluding on the due date shown on the Rate Notice. Discount will apply to most rates and charges, however discount will be excluded from Interest, Charges for Water Used, Rural Fire Levy, State Government Fire Levy, Special Charge – Swickers and Separate Charge – Environmental Levy. Ratepayers who have been approved under Council's Rates Policy titled – "Extended Discount Period for Approved Pensioners" will receive an extended discount period in which to pay their rates and still receive the discount for early payment.

##### (b) Basis on which Discount Calculated

- (i) For payments made during the discount period – a period of at least thirty (30) clear days commencing from the issue date shown on the Rate Notice and concluding on the due date shown on the Rate Notice, for Ratepayers other than those approved under Council's "Extended Discount Period for Approved Pensioners" Policy, discount will be calculated at the rate of 10% per annum of total rates and charges (excluding Interest, Charges for Water Used, Rural Fire Levy, State Government Fire Levy, Special Charge – Swickers and Separate Charge – Environmental Levy). This is in accordance with Council's Rating Policy titled – "Discount on Rates."

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- (ii) For payments made before the last working day in January of the year following the date of issue of the relevant rate notice by Ratepayers approved under Council's Rating Policy titled "Extended Discount Period for Approved Pensioners", discount will be calculated at the rate of 10% per annum of total rates and charges (excluding Interest, Charges for Water Used, Special Charge – Swickers and Separate Charge – Environmental Levy). This is in accordance with Council's Rating Policy titled "Discount on Rates".

#### 1.10 INTEREST ON OVERDUE RATES

(a) **Reason**

The Council has determined that all rates and charges will be determined as overdue for the charging of interest if they remain unpaid after thirty (30) days from the due date of the relevant notice in accordance with Council's Rating Policy titled – "Overdue Rates".

(b) **Basis on which Interest Calculated**

Interest will be charged on all overdue rates at the rate of 11% per annum compound, calculated on daily rests in accordance with Council's Rating Policy titled – "Interest on Rates".

#### 1.11 COLLECTION OF OUTSTANDING RATES AND CHARGES

Council requires payment of rates and charges within the specified period and it is Council's policy to diligently pursue the collection of overdue rates and charges. However, Council will take into account individual circumstances or the financial hardships faced by relevant ratepayers.

To cater for this, Council has established balanced administrative processes that allow flexibility in ratepayer payment options including payment by regular instalments. At the same time, these processes include a variety of options, including legal action, that allow the effective recovery of overdue rates, depending on the level of resistance experienced.

Further information is contained in Council's Rating Policy titled – "Rate Recovery."

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### 1.12 PAYMENT METHODS

Council offers ratepayers a wide and varied range of payment methods to pay rates. This includes Cash, Cheque or Money Order; Credit and Debit Card via EFTPOS at Council's Administration Office; Credit Card or Debit Card over the telephone or internet via BPAY; payment at any Bank in Australia (transfer fees may apply for non-ANZ branches), or any Australia Post outlet in Australia.

For house bound or frail ratepayers, Council does offer Credit Card payments over the telephone by contacting Council's Rates Staff.

### 1.13 PAYMENTS IN ADVANCE

Council does accept payments in advance – either the estimated amount of future rate levies or smaller amounts paid by instalments. Interest is not payable on any credit balances held.

### 1.14 ISSUE OF RATE NOTICES

Council will issue rate notices for general rates and charges yearly, generally in mid August. Separate rate notices for water consumption/usage charges will also be issued three (3) times per year; in October, February and May. Supplementary rate notices will generally be issued simultaneously with the water consumption/usage notices.

### 1.15 REGULATORY FEES

Council imposes regulatory fees for services and facilities supplied by it under the Local Government Act and Local Laws for things such as applications, approvals, consents, licenses, permission, registration, information given, admission to certain structures or places or inspection made.

These Regulatory Fees are based as far and accurately as possible on the actual cost of the particular service to which the fee relates. All regulatory fees are listed in Council's Register of Charges.

## 2. REBATES AND CONCESSIONS ON RATES AND CHARGES

### 2.1 PENSIONER CONCESSION

The Council has determined that approved pensioners will receive an extended period within which to pay off rates and charges and still receive the benefit of discount. This scheme is in addition to the State Government Pensioner Subsidy whereby approved pensioners receive a subsidy of 20% on rates up to a maximum of \$180.00 each year. Refer to Council's Rating Policy titled - "Extended Discount Period for Approved Pensioners" for further details.

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## 2.2 VACANT WATER AND SEWERAGE CHARGES – NEW SUBDIVISIONS

Where developers are required to reticulate water and sewerage to a subdivision, an exemption from vacant water and sewerage charges will apply for a period of up to five (5) years unless there is a prior sale of such allotments, such exemption came into effect from 1 July 2000 and will apply from the date of registration of the plan. Refer to Council's Rating Policy titled – "Exemption from Vacant Water & Sewerage charges – New Subdivisions created after 1 July 2000."

## 2.3 ENVIRONMENTAL CHARGE CONCESSION

While the Council has determined that the separate rate – environmental charge should be levied equally on all rateable lands, it is of the opinion that lands held in the same ownership but separated by Department of Natural Resources for valuation purposes, should only receive one (1) separate charge. Where more than one (1) environmental charge is levied per ratepayer, the Council has determined that on approval of a written application from the ratepayer or multiple ratepayers combined into one (1) Business Enterprise, the additional charges be remitted, provided that such application is lodged with Council in the same financial year as the charge was levied. Refer to Council's Rating Policy titled "Environmental Charge Concession".

## 2.4 SPECIAL RURAL FIRE CHARGE CONCESSION

While the Council has determined that the special rural fire charge should be levied equally on all rateable lands, it is of the opinion that lands held in the same ownership but separated by Department of Natural Resources for valuation purposes, should only receive one (1) rural fire charge. Where more than one (1) rural fire charge is levied per ratepayer, the Council has determined that on approval of a written application from the ratepayer or multiple ratepayers combined into one (1) Business Enterprise, the additional rural fire charges will be remitted, provided that such application is lodged with Council in the same financial year as the charge was levied. Refer to Council's Rating Policy titled "Rural Fire Charge Concession".

## 2.5 EXEMPTION FROM GENERAL RATING

In addition to those properties exempted from General Rates by the Provisions of the Local Government Act 1993, and the Local Government Regulations 1994, the Council has exempted the following properties, in accordance with Council's Rating Policy – "General Rating Exemptions": -

- (a) Land in the occupation of the South Burnett National Show Society and used primarily for Showgrounds purposes.
- (b) Land in the occupation of the Board of Benevolence and Aged Masons Widows and Orphans Fund and used for charitable purposes.

## 2.6 EXEMPTION FROM MINIMUM GENERAL RATE

The Council has determined that rateable land:

- (a) Held in the ownership of organisations, which perform a public service, will be exempted from the requirement to pay the minimum general rate levy but if rateable will pay a valuation based rate which will be less than the minimum. The organisations (landowners) that receive this concession are contained in Council's Rating Policy titled – "Exemption from Minimum General Rates – Organisations which perform a Public Service."
- (b) Held in the same ownership and situated in different benefited areas, which would have been included in one valuation under Section 34 of Valuation of Land Act, but have been valued separately by the Department of Natural Resources & Mines, for the sole reason of complying with the Kingaroy Shire Council's requirement to levy different special Rates for defined Benefited Areas, be exempted from the requirement to pay the minimum general rate levy but if rateable will pay a valuation based rate which will be less than the minimum.

For the purpose of this exemption such lands are described in Council's Rating Policy – "Exemption from Minimum General rates – Contiguous Property situated in Different Benefited Areas."

- (c) Held as a Permit to Occupy for water facility purposes, namely bore and pump site and associated purposes only, will be exempted from the requirement to pay the minimum differential general rate levy but will pay a valuation based differential general rate which will be less than the minimum.

For the purpose of this exemption such lands are described in Council's Rating Policy – "Exemption from Minimum General Rates – Permits to Occupy for Water Facility Purposes."

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### 3. LIMITATIONS ON INCREASES IN RATES AND CHARGES

The Council believes that the level of rates and charges required to be raised in any year will be determined by the programmes and level of services to be delivered and therefore will not place arbitrary limits on rate increases on any individual property or any category of properties, or any utility charge.

### 4. THE EXTENT PHYSICAL AND SOCIAL INFRASTRUCTURE COSTS FOR NEW DEVELOPMENT ARE FUNDED

The Integrated Planning Act 1997 requires Council to produce infrastructure charges plans.

Under the Act, an infrastructure charges plan must –

- (a) Explain why an infrastructure charge is intended for the items; and
- (b) State the estimated proportion of the capital cost of the items to be funded by the charge; and
- (c) Include a schedule stating the estimated timing for, and estimated capital cost of, the items; and
- (d) State the method or methods by which the charge must be calculated; and
- (e) State each area in which the charge applies; and
- (f) Identify each type of lot, work or use, in respect of which, the charge applies; and
- (g) For each type of lot, work or use in an area stated under paragraph (e) – calculate the rate at which the charge applies using a method stated under paragraph (d); and
- (h) If the charge is payable by a person other than an applicant for a development approval – state when the charge is payable.

The Council is in the process of developing infrastructure charges plan. These will be developed progressively in line with legislative requirements.

Until such time as these plans come into force, the following Planning Scheme Policies will continue to be the basis for Council's charging practices:

- Kingaroy Shire Council Transitional Planning Scheme 1988
- Local Planning Policy 8 – Parks
- Local Planning Policy 9 – Headworks Contributions – Sewerage Scheme
- Local Planning Policy 10 – Headworks Contributions – Water Supply

5. OPERATING CAPABILITY

The budget for 2003/2004 has been prepared on the basis of increasing our operating capability.

6. FUNDING OF DEPRECIATION

The Budget for 2003/2004 will be prepared on the basis of fully funding depreciation on all assets except sewerage assets which will be unfunded by approximately \$187,000.

Carried

STRIKING OF RATES  
2003/2004

General Rate:

Moved Cr Lehmann seconded Cr Fleischfresser that in accordance with Section 966 of the Local Government Act 1993 the Kingaroy Shire Council makes differential general rates for the year ending 30 June 2004 for the reasons set out hereunder:

All lands contribute equally to the general operations of Council. However the Council recognises that different classes of land receive different levels or require different types of service. Additional funds raised through differential rates shall be used for the purpose of providing these additional or higher standards of service. Council is of the opinion that this is more equitable than compared to the rate burden that would apply under a single general rate.

Two (2) categories of land have been identified in accordance with the criteria determined by Council and contained in Councils General Rates Policy "Categories/Criteria for General Rating".

The level of rate adopted for each category described above is:

Category	Cents in the Dollar of Unimproved Valuation
1	2.03 ¢
2	2.86 ¢

Further rateable land held in the ownership of the South Burnett National Show Society Kingaroy Inc and the Board of Benevolence and Aged Masons Widows and Orphans Fund as defined in Council's General Rate Policy "Rating Exemptions" be exempted from General Rates.

In accordance with Section 983 of the Local Government Act 1993 owners of rateable land will be informed that they have the right of objection to the category their land is included in. All objections shall be to the Chief Executive Officer, Kingaroy Shire Council and the only basis for objection shall be that at the date of issue of the rate notice having regard to the criteria adopted by Council the land should be in another category.

Carried

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Minimum General Rate:

Moved Cr Lehmann seconded Cr Fleischfresser that in accordance with Section 967 of the Local Government Act 1993 the Kingaroy Shire Council makes a minimum general rate of \$291.50 per annum for the year 2003/2004 provided that the following rateable land be exempted from the minimum general rate levy:

- (A) Land held in the ownership of organisations which perform a public service as defined in Council's General Rates Policy "Exemption from Minimum General Rates - Organisations which perform a Public Service"; and
- (B) Contiguous land held in the same ownership and situated in different benefited areas as defined in Council's General Rates Policy "Exemption from Minimum General Rates - Contiguous Property Situated in Different Benefited Areas"; and
- (C) Permits to Occupy for water facility purposes as defined in Council's General Rates Policy "Exemption from Minimum General Rates - Permits to Occupy for Water Facility Purposes"

Carried

Special Rates:

Moved Cr Moss seconded Cr Trout that in accordance with Section 971 of the Local Government Act 1993 that:

- (A) The Council is of the opinion that the debt servicing costs on historic loans raised to carry out road construction works in previously gazetted benefited areas should be repaid by the levying of a special rate. This special rate will be levied on each parcel of rateable land identified in the schedule contained in Council's General Rates Policy "Special Rates Benefited Area" to meet the debt servicing cost of loans raised for each of the specially benefited areas.
- (B) For the 2003/2004 financial year Council makes a special charge to be levied on each parcel of rateable land to meet the debt servicing costs of these historic loans raised for each specifically benefited area as follows:

Benefited Area 1	0.25 cents in dollar
Benefited Area 2	0.21 cents in dollar
Benefited Area 4	0.91 cents in dollar

Carried

UNCONFIRMED

Special Rural Fire Charge:

Moved Cr Moss seconded Cr Wilson that in accordance with Section 971 of the Local Government Act 1993 and Section 128A of the Fire and Rescue Authority Act 1990.

(A) The Council is of the opinion that each parcel of rateable land defined in the schedule contained in Council's General Rate Policy "Special Rural Fire Charge - Benefited Area" will specially benefit to the same extent from the purchase and maintenance of equipment by each defined Rural Fire Brigades in the current or future financial years because each such parcel is within the area for which the brigade is in charge of fire fighting and fire prevention under the Fire and Rescue Authority Act 1990.

(B) For the 2003/2004 financial year Council makes a special charge to be levied on each parcel of rateable land for the purpose of raising revenue for each defined Rural Fire Brigade to assist them with the purchase and maintenance of equipment in the current and future financial years as follows:

Malar Boogie Rural Fire Brigade Benefited Area	\$30.00 pa
Stuart River Rural Fire Brigade Benefited Area	\$30.00 pa
Dangore Rural Fire Brigade Benefited Area	\$25.00 pa

Further, Council allow a concession for ratepayers who have been levied more than one Special Rural Fire Charge in accordance with its General Rate Policy "Special Rural Fire Charge Concession".

Carried

Special Charge - Swickers

Moved Cr Dalton seconded Cr Trout that in accordance with Section 971 of the Local Government Act 1993

(A) The Council is of the opinion that land owned by Swickers Kingaroy Bacon Factory Pty Ltd and identified in Council's General Rate Policy "Special Charge – Swickers" will specially benefit from the construction of a water main to provide sufficient flow to meet the requirements for fire safety installations installed in Swickers buildings.

(B) Council makes a special charge of \$9,450.00 per annum for the financial year 2003/2004 to be levied on the parcels of rateable land owned by Swickers Kingaroy Bacon Factory Pty Ltd and defined in the Schedule contained in Council's General Rates Policy "Special Charge – Swickers" to repay the interest and redemption on the loan raised to construct the required water main.

Carried

UNCONFIRMED

*Special Environmental Levy*

Moved Cr Fleischfresser seconded Cr Lehmann that in accordance with Section 972 of the Local Government Act 1993 Council makes a separate charge of \$20.00 per annum for the 2003/2004 financial year to be levied equally on all rateable properties within the Kingaroy Shire for the purpose of funding projects specifically for the protection of the environment and as outlined in Council's General Rate Policy "*Special Environmental Charge*".

Further, Council allow a concession for Ratepayers who have been levied more than one Special Environmental Levy in accordance with its General Rate Policy "*Environmental Charge Concession*".

Carried

*Sewerage Charges:*

Moved Cr Dalton seconded Cr Lehmann that in accordance with Section 973 of the Local Government Act 1993 and on the basis of the principles laid down in Council's General Rates Policy "*Bases and Principles of Sewerage and Cleansing Charges*", the following sewerage charges be levied for the year 2003/2004:

- A. In respect of all lands and premises which are connected with Council's Sewerage System:
  - 1. A Sewerage charge of \$158.00 for the first water closet pedestal and \$105.00 for each additional water closet pedestal.
  - 2. Each premise with garbage grinders installed - Hospitals \$25.50 per bed provided; Motels \$23.30 per pedestal connected; Private Residences \$29.70 per annum.
- B. In respect of each allotment of vacant land:
  - 1. A Sewerage charge of \$86.00 per allotment per annum. Provided that where Developers are required to reticulate sewerage to a subdivision an exemption from Vacant Sewerage Charges will apply in accordance with Council's General Rates Policy "*Exemption from Vacant Water and Sewerage Charges – New Subdivisions created after 1 July 2000*".

Carried

UNCONFIRMED

*Refuse Charges:*

Moved Cr Lehmann seconded Cr Trout that in accordance with Section 973 of the Local Government Act 1993 on the basis of the principles laid down in Council's General Rates Policy "Bases and Principles of Sewerage and Cleansing Charges" the following cleansing charges be levied for the year 2003/2004:

A. In respect of all lands and premises contained within the declared refuse areas of the Townships of Kingaroy, Crawford, Kumbia, Memerambi, Taabinga and Kingaroy Heights Estate as defined in Council's General Rates Policy "Declared Refuse Areas" and in respect of all lands and premises outside the said "Declared Refuse Areas"

1. A charge of \$120.00 for each domestic refuse service.

B. In respect of all lands and premises where garbage and refuse are removed by a Commercial (Trade Waste) Collection Service:

1. A charge of \$165.00 for each 240 litre bin commercial refuse service.

2. A charge for each container larger than 240 litres:

1.0m3	-	\$660.00
1.5m3	-	\$825.00
2.0m3	-	\$1,155.00

Carried

*Utility Charges  
Water Supplies:*

Moved Cr Dalton seconded Cr Shaw that in accordance with Section 973 of the Local Government Act 1993 and in accordance with the "Bases and Principles of Water Utility Charges" adopted by the Council on 31 July 2001 the charges set out hereunder, be levied in the year 2003/2004, provided that in accordance with Section 973 Subsection 7 of the Local Government Act the charge per kilolitre of water used (as measured) during the period 15 May, 2003 to 15 May, 2004 be based on the charges set out hereunder and that water used (as measured) during the period 15 May, 2004 to 30 June, 2005 be based on the charges made at the budget meeting for the 2004/2005 financial year.

A. Kingaroy Water Supply:

1. Base Levy	\$133.80
2. Charge per kilolitre	\$1.14

B. Kumbia Water Supply:

1. Base Levy	\$28.00
2. Charge per kilolitre	\$1.27

UNCONFIRMED

C. Wooroolin Water Supply:

- 1. Base Levy \$111.00
- 2. Charge per Kilolitre \$1.63

Further that Council resolves under Section 973 Subsection (11) of the Local Government Act to measure and charge for water used at approximately four (4) monthly intervals on the 8 September 2003, 15 January 2004 and 15 May 2004.

Carried

Discount on Rates:

Moved Cr Moss seconded Cr Shaw that in accordance with Section 1019 of the Local Government Act 1993 discount of 10.00 per centum per annum on rates and charges levied for the year 2003/2004 exclusive of the Special Charge - Swickers, Separate Charge - Environmental Levy, Rural Fire Levy, State Government Fire Levy, Interest and Water Usage Charges be allowed as follows:

- (A) For Ratepayers other than those approved under Council's "Extended Discount Period for Approved Pensioners" Policy, provided that all such rates and charges levied on the property are paid by the date, which will be at least thirty clear days from the issue of the relevant rate notice.
- (B) For Ratepayers approved under Council's "Extended Discount Period for Approved Pensioners" Policy, provided that all such rates and charges levied on the property are paid before the last working day in January for the year following the date of issue of the relevant rate notice.

Carried

There being no further business, the meeting was declared closed.

Confirmed before me this ..... day of ..... 2003.

MAYOR

UNCONFIRMED