Revenue statement

2026–2027

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Figures in tables and generally in the text throughout this document have been rounded. Any discrepancies in tables between totals and sums of components are due to casting.

Revenue statement 2026-27

Introduction

Section 169(2)(b) of the *Local Government Regulation 2012* requires Council to prepare and adopt a Revenue Statement each financial year as part of the annual budget. Section 172 of the *Local Government Regulation 2012* outlines the required content that must be included in the Revenue Statement. The Revenue Statement provides an explanation of the revenue raising measures adopted by Council including differential rating categories, separate charges, special charges and concessions.

The 2026-27 Revenue Statement applies for the period 1 July 2026 to 30 June 2027. Council may only decide the rates and charges to be levied for a financial year at the special budget meeting for that financial year.

Council has developed its Revenue Statement in accordance with its Revenue Policy FIN-017-P and the principles for levying rates and charges outlined in this policy.

Objectives specific to revenue raising considerations are:

- **Financial sustainability** – ensure operating revenue is sufficient to cover an efficient operating cost base, including depreciation, and support long-term financial commitments.
- **Service delivery** – maintain adequate funding to deliver efficient, effective and reliable core services to the community.
- **Intergenerational equity** – fund infrastructure and service needs in a way that spreads significant costs over time, avoiding undue burden on current or future ratepayers.
- **Equity and fairness** – apply rates and charges in a transparent and equitable manner, reflecting benefit, use and capacity to pay.
- **Cost recovery and efficiency** – apply user-pays principles where appropriate and align revenue with an efficient cost base to deliver value for money.
- **Asset sustainability** – support robust asset management practices to ensure community assets are well maintained and fit for purpose.
- **Transparency and accountability** – clearly communicate how revenue is raised and used to support community understanding and trust.

Issue of rates notices

Rates notices will be issued quarterly for the billing periods 1 July to 30 September, 1 October to 31 December, 1 January to 31 March and 1 April to 30 June. Supplementary rate notices for variations in rates and charges will be issued as required during the financial year.

Rates notices due dates are in accordance with section 118 of the *Local Government Regulation 2012* and it is the owner's responsibility to ensure all rates and charges are paid by the respective due dates.

Rates and charges

Council has levied the following rates and charges in accordance with the principles stated in the Revenue Policy FIN-017-P:

- Differential general rates
- Environment and coastal management separate charge
- Landfill remediation separate charge
- Redland City SES administration separate charge
- Redland City rural fire brigade separate charge
- Utility charges

All rates and charges are exempt from Goods and Services Tax (GST) unless otherwise specified in the Revenue Statement or supporting documentation.

Differential General Rates

Council has adopted a differential rating scheme pursuant to sections 77, 80 and 81 of the *Local Government Regulations 2012* to raise an amount of revenue sufficient to cover an efficient operating cost base and provide a range of reliable core services to the community.

In determining how differential general rates are calculated a number of factors are taking into consideration include:

- the valuation of the land as determined by the State Valuation Office
- the use of the land
- the level of services provided to the City and the cost of providing those services

A separate rate-in-the-dollar and minimum general rate will apply to land identified within each category as detailed in table below.

Rating Category	Rating Category description	Charge Code (RCC Use)	Rate in the dollar (RID)	Multiplier	Minimum General Rate $	Minimum General Rate Value Threshold $
1a	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value less than or equal to $830,000; 4) is NOT categorised in rating category 1d or 1f; and 5) is NOT zoned as Rural in the Redland City Plan.	GR20	0.00278945	1.000	1,436	514,661
1b	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value greater than $830,000; 4) is NOT categorised in rating category 1e or 1g; and 5) is NOT zoned as Rural in the Redland City Plan.	GR20	0.00250493	0.898	2,315	924,276
1d	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value less than or equal to $830,000.	GR70	0.00420075	1.506	2,026	482,281
1e	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;	GR70	0.00356098	1.277	3,487	979,119

Rating Category	Rating Category description	Charge Code (RCC Use)	Rate in the dollar (RID)	Multiplier	Minimum General Rate $	Minimum General Rate Value Threshold $
	3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value greater than $830,000.					
1f	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value less than or equal to $830,000.	GR80	0.004647224	1.666	1,625	349,712
1g	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value greater than $830,000.	GR80	0.00307064	1.101	2,813	915,982
1h	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value less than or equal to $830,000; 4) is NOT categorised in rating category 1d or 1f; and 5) is zoned Rural in the Redland City Plan.	GR90	0.00278945	1.000	1,436	514,661
1i	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value greater than $830,000; 4) is NOT categorised in rating category 1e or 1g; and 5) is zoned Rural in the Redland City Plan.	GR90	0.00250493	0.898	2,315	924,276
2a	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; 3) has a value less than or equal to $830,000; 4) is NOT categorised in rating category 2d or 2f; and 5) is NOT zoned as Rural in the Redland City Plan.	GR25	0.00348682	1.250	1,567	449,298

Rating Category	Rating Category description	Charge Code (RCC Use)	Rate in the dollar (RID)	Multiplier	Minimum General Rate $	Minimum General Rate Value Threshold $
2b	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; 3) has a value greater than $830,000; 4) is NOT categorised in rating category 2e or 2g; and 5) is NOT zoned as Rural in the Redland City Plan.	GR25	0.00326715	1.171	2,894	885,806
2d	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value less than or equal to $830,000.	GR75	0.00525094	1.882	2,084	396,843
2e	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value greater than $830,000.	GR75	0.00492275	1.765	5,415	1,100,001
2f	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value less than or equal to $830,000.	GR85	0.00561795	2.014	1,757	312,792
2g	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value greater than $830,000.	GR85	0.00391490	1.403	3,353	856,535

Rating Category	Rating Category description	Charge Code (RCC Use)	Rate in the dollar (RID)	Multiplier	Minimum General Rate $	Minimum General Rate Value Threshold $
2h	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; 3) has a value less than or equal to $830,000; 4) is NOT categorised in rating category 2d or 2f; and 5) is zoned Rural in the Redland City Plan.	GR95	0.00348682	1.250	1,567	449,298
2i	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; 3) has a value greater than $830,000; 4) is NOT categorised in rating category 2e or 2g; and 5) is zoned Rural in the Redland City Plan.	GR95	0.00326715	1.171	2,894	885,806
4a	Includes all vacant rateable land, other than that categorised in rating categories 4b, 4c, 10, 11a, 11b or 11c. This category may also include land with an unapproved residential structure or non-commercial out-buildings, for example domestic garage, farm shed.	GR12	0.00387376	1.389	1,604	414,040
4b	Includes all vacant rateable land, other than that categorised in rating category 10, 11a, 11b or 11c that adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map.*	GR72	0.00706863	2.534	2,176	307,810
4c	Includes all vacant rateable land, other than that categorised in rating category 10,11a, 11b or 11c that adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map.*	GR82	0.00368376	1.321	1,797	487,723
5a	One or more land parcels where the land: 1) Contains a building or buildings comprising of Retirement Village development consisting of 1-99 Independent Living Units/Serviced Apartments held in a single ownership, and a. The retirement village is registered under the *Retirement Villages Act 1999*, or b. is characterised in Council's land records with the property use code of RES013.	GR100	0.00300000^	1.075	45,000	15,000,000
5b	One or more land parcels where the land: 1) Contains a building or buildings comprising of Retirement Village development consisting of 100-199 Independent Living Units/Serviced Apartments held in a single ownership, and a. The retirement village is registered under the *Retirement Villages Act 1999*, or b. is characterised in Council's land records with the property use code of RES013.	GR101	0.00350000^	1.255	70,000	20,000,000
5c	One or more land parcels where the land: 1) Contains a building or buildings comprising of Retirement Village development consisting of greater than 199 Independent Living Units/Serviced Apartments held in a single ownership, and	GR102	0.00600000^	2.151	70,000	11,666,667

Rating Category	Rating Category description	Charge Code (RCC Use)	Rate in the dollar (RID)	Multiplier	Minimum General Rate $	Minimum General Rate Value Threshold $
	a. The retirement village is registered under the *Retirement Villages Act 1999*, or b. is characterised in Council's land records with the property use code of RES013.					
6a	Includes all rateable land that, having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes, other than land categorised in rating categories 6b, 6c or 19.	GR21	0.00594316	2.131	1,954	328,828
6b	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes; and 3) is NOT categorised in rating category 19.	GR71	0.01804436	6.469	2,500	138,523
6c	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes; and 3) is NOT categorised in rating category 19.	GR81	0.00721021	2.585	2,161	299,698
8	Includes all rateable land that, having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part, or intended for use in whole or in part, for quarry or extractive industry purposes.	GR22	0.01681655	6.029	3,393	201,771
10	Includes all rateable land that has been identified as having an insurmountable drainage constraint and/or significant conservation values that it is unlikely a development permit, or permits, for the erection of a dwelling house on the land would be granted. All rateable land included in this category identified with insurmountable drainage problems or conservation values is zoned Conservation in the City Plan. This category also includes all rateable land on the Southern Moreton Bay Islands that is vacant and has been included within the Recreation and Open Space zone of the City Plan.	GR06	0.00559633	2.006	447	79,927
11a	Includes subdivided land that is not yet developed in accordance with sections 49 and 50 of the *Land Valuation Act 2010*, other than that categorised in rating category 11b or 11c.	GR05	0.00634681	2.275	N/A	N/A
11b	Includes subdivided land that adjoins a canal revetment wall in the estate commonly referred to as Raby Bay, and shown on Appendix A – Raby Bay Canal Estate Map* that is not yet developed in accordance with sections 49 and 50 of the *Land Valuation Act 2010*.	GR73	0.01359642	4.874	N/A	N/A
11c	Includes subdivided land that adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise, and shown on Appendix B – Aquatic Paradise Canal Estate Map*, that is not yet developed in accordance with sections 49 and 50 of the *Land Valuation Act 2010*.	GR83	0.01676459	6.010	N/A	N/A

Rating Category	Rating Category description	Charge Code (RCC Use)	Rate in the dollar (RID)	Multiplier	Minimum General Rate $	Minimum General Rate Value Threshold $
17a	Land which is used for: 1) a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the property use code COM071; and: 2) The total lettable area of the drive in shopping centre/group of shops is less than 3,001 square metres.	GR110	0.01632000^	5.851	5,000	306,373
17b	Land which is used for: 1) a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the property use code COM072; and: 2) The total lettable area of the drive in shopping centre/group of shops is between 3,001 and 10,000 square metres	GR111	0.02237000^	8.020	50,000	2,235,136
17c	Land which is used for: 1) a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the property use code COM074; and: 2) The total lettable area of the drive in shopping centre/group of shops is between 10,001 and 20,000 square metres.	GR112	0.02581000^	9.253	250,000	9,686,168
17d	Land which is used for: 1) a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the property use code COM023; and: 2) The total lettable area of the drive in shopping centre/group of shops is greater than 20,000 square metres.	GR113	0.02702000^	9.686	750,000	27,757,217
19	One or more land parcels where: 1) two or more self-contained places of business are located in one or more buildings; 2) the buildings are separated by common areas, other areas owned by the owner or a road; and 3) the total land area is greater than or equal to 4,000 square metres.	GR17	0.00702046	2.517	6,951	990,142

* The purpose of this differential rating category is to ensure that canal property owners contribute towards the cost of repairing revetment walls.
^ 50% cap applied to rating category.

Limitation on increases in rates and charges

Section 116 of the *Local Government Regulation 2012* provides a mechanism for Council to limit the increase in the general rate to be paid for certain (but not all) categories of land within the city. The purpose of applying a 'cap' is to assist in mitigating what might otherwise be a significant rate increase.

The decision to utilise Section 116 will be made on a year-to-year basis.

Environment and Coastal Management Separate Charge

Council considers that managing and enhancing biodiversity, as well as protecting foreshores and addressing coastal hazards, delivers broad community benefit.

Environmental management covers activities such as fire management, bushland regeneration and weed management for bushland and conservation areas, education and awareness programs, green spaces, water ways, catchments, and ecosystems across the city.

Coastal Management includes foreshore maintenance activities and implementing the recommendations of Shoreline Erosion Management Plans and Coastal Hazard Adaptation Strategy to manage and protect significant community assets and values.

This charge is applied on a per lot basis, levied in accordance with section 103 of the *Local Government Regulation 2012* and is subject to Council's Farming Concession.

Charge Code (RCC Use)	Charge Description	Charge Amount Per Annum $	Charge Basis
EN04	Environment and Coastal Management	280.48	Per lot

Landfill Remediation Separate Charge

Council considers that monitoring and remediating closed landfills to prevent environmental harm provides a broad community benefit. This activity is funded through a separate charge levied in accordance with section 103 of the *Local Government Regulation 2012*. The funds are applied in accordance with the Landfill Remediation Separate Charge Policy WST-002-P.

This charge is applied on a per lot basis, levied in accordance with section 103 of the *Local Government Regulation 2012* and is subject to Council's Farming Concession.

Charge Code (RCC Use)	Charge Description	Charge Amount Per Annum $	Charge Basis
EN03	Landfill Remediation	99.52	Per lot

Redland City SES Administration Separate Charge

Pursuant to section 4A(c) of the *Disaster Management Act 2003*, a local government is primarily responsible for managing disaster events in their local government area.

Council considers that strengthening governance and proactively managing SES resources benefits the community. This charge funds a full-time SES Local Controller and Community Resilience Officer, supporting the ongoing readiness and capability of the Redland City SES.

This charge is applied on a per property basis, levied in accordance with section 103 of the *Local Government Regulation 2012* and is subject to Council's Farming Concession.

Charge Code (RCC Use)	Charge Description	Charge Amount Per Annum $	Charge Basis
SES01	Redland City SES Administration	7.60	Per property

Redland City Rural Fire Brigade Separate Charge

Section 152ZD of the *Fire Services Act 1990* allows Council to levy either special rates and charges or separate rates and charges to contribute to funding rural fire brigades in Council's local government area.

Rural fire brigades provide essential services by responding to fires locally and supporting other brigades and emergency services. They work with the Queensland Fire Department on year-round planning and preparedness, and deliver community education on fire behaviour and prevention.

This charge is applied on a per lot basis and levied in accordance with section 103 of the *Local Government Regulation 2012*.

Charge Code (RCC Use)	Charge Description	Charge Amount Per Annum $	Charge Basis
FL06	Redland City Rural Fire Brigade	6.00	Per lot

Utility charges

Utility charges are made and levied in accordance with Chapter 4 Part 7 of the *Local Government Regulation 2012* and Council's corporate policies associated to each charge.

Council will apply utility charges for Community Titles Scheme (CTS) land in accordance with:

- sections 195 and 196 of the *Body Corporate and Community Management Act 1997*
- section 64 of the *Building Units and Group Titles Act 1980*.

Waste/recycle charges

Waste and recycle charges are Utility charges that are made and levied in accordance with section 99 of *the Local Government Regulation 2012* and Council's Waste Management and Resource Recovery Policy WST-003-P.

The waste and recycling charge is set by Council to recover the full cost of providing waste management services. This includes collection, kerbside recycling and optional green waste services as well as waste disposal costs, site development, environmental monitoring, statutory charges, administration and operations of transfer stations. Council continues to apply a full cost pricing model in 2026-27.

Services in excess of those listed in the following schedules are subject to Special Quotation.

Residential kerbside collection services				
	Mainland		Island	
Charge description	**Charge Code** (RCC Use)	**Annual amount $**	**Charge Code** (RCC Use)	**Annual amount $**
Residential 240Lt Waste / 240Lt Recycle	RF01	770.48	RF201	814.96
Residential 140Lt Waste / 240Lt Recycle	RF15	645.68	RF215	765.32
Residential 240Lt Waste / 340Lt Recycle	RF301	770.48	RF218	814.96
Residential 140Lt Waste / 340Lt Recycle	RF302	645.68	RF219	765.32
Residential 140Lt Waste / 140Lt Recycle	RF303	601.28	RF220	738.92
Residential 240Lt Green Waste	RFG01	75.00		
Additional bin and service – Scheduled days				
Residential 240Lt addit. Waste	RF09	391.60	RF209	504.56
Residential 240Lt addit. Recycle	RF16	213.28	RF216	275.36
Residential 140Lt addit. Waste	RF17	348.92	RF217	492.60
Residential 340Lt addit. Recycle	RF53	275.88	RF253	313.00
Residential 240Lt addit. Green Waste	RFG02	98.48		
Additional service existing bin (Temporary lift) – Scheduled days	**Charge Code** (RCC Use)	**Amount per lift $**		
Residential 140Lt Waste (temp. lift)	RF12	28.20		
Residential 240Lt Waste (temp. lift)	RF13	31.64		
Residential 240Lt Recycle (temp. lift)	RF14	29.08		
Residential 340Lt Recycle (temp. lift)	RF54	20.52		
Residential 240Lt Green Waste (temp. lift)	RFG03	15.40		
Additional Service Existing Bin (Temporary Lift) – Outside Scheduled Days	**Charge Code** (RCC Use)	**Amount per Lift $**		
Residential 240Lt addit. Waste (temp. lift)	RF40	102.64		
Residential 140Lt addit. Waste (temp. lift)	RF41	75.24		
Residential 240Lt addit. Recycle (temp. lift)	RF42	58.16		
Residential 340Lt addit. Recycle (temp. lift)	RF55	59.92		

Residential Waste Bulk Bin Collection Services				
	Mainland		Island	
Charge Description	**Charge Code** (RCC Use)	**Annual Amount $**	**Charge Code** (RCC Use)	**Annual Amount $**
Waste Service - 1 service per week				
Residential 0.66m³ Waste (Rear lift)	RF20	1,761.80		
Residential 0.66m³ Waste (Front lift)	RF80	1,547.24	RF180	4,418.32
Residential 1.10m³ Waste (Rear lift)	RF23	2,911.80		
Residential 1.10m³ Waste (Front lift)	RF19	2,873.96		
Residential 1.50m³ Waste	RF26	3,648.40	RF106	5,268.24
Residential 2.00m³ Waste	RF84	4,741.68	RF184	7,023.04
Residential 2.25m³ Waste	RF29	5,272.56	RF109	7,899.64
Residential 3.00m³ Waste	RF32	6,946.44	RF112	10,469.04
Residential 4.00m³ Waste	RF35	9,200.20	RF115	13,483.80

Residential Waste Bulk Bin Collection Services				
	Mainland		Island	
Charge Description	**Charge Code** (RCC Use)	**Annual Amount $**	**Charge Code** (RCC Use)	**Annual Amount $**
Additional Waste Service - Lift only; 1 service per week				
Residential 0.66m³ addit. Waste lift	RF21	78.12		
Residential 1.10m³ addit. Waste lift	RF24	92.56		
Residential 1.50m³ addit. Waste lift	RF27	94.88	RF107	146.24
Residential 2.00m³ addit. Waste lift	RF85	100.60	RF185	177.52
Residential 2.25m³ addit. Waste lift	RF30	109.64	RF110	196.64
Residential 3.00m³ addit. Waste lift	RF33	130.40	RF113	242.44
Residential 4.00m³ addit. Waste lift	RF36	162.56	RF116	300.28
Temporary Waste Service (≤3 months) - Bin and Lift; 1 service	**Charge Code** (RCC Use)	**Amount per Bin & Lift $**	**Charge Code** (RCC Use)	**Amount per Bin & Lift $**
Residential 0.66m³ Waste (temp. bin & lift)	RF22	168.24		
Residential 1.10m³ Waste (temp. bin & lift)	RF25	302.08		
Residential 1.50m³ Waste (temp. bin & lift)	RF28	307.52	RF108	365.52
Residential 2.00m³ Waste (temp. bin & lift)	RF86	321.80	RF186	388.60
Residential 2.25m³ Waste (temp. bin & lift)	RF31	328.60	RF111	408.08
Residential 3.00m³ Waste (temp. bin & lift)	RF34	349.64	RF114	453.40
Residential 4.00m³ Waste (temp. bin & lift)	RF37	377.84	RF117	511.76

Residential and Commercial Bulk Bin Recycle Collection Services				
	Mainland		Island	
Charge Description	Charge Code (RCC Use)	Annual Amount $	Charge Code (RCC Use)	Annual Amount $
Recycle Service - 1 service per fortnight				
Residential/Commercial 0.66m³ Recycle (Rear lift)	RF81	1,007.64		
Residential/Commercial 0.66m³ Recycle (Front lift)	RF82	1,027.36	RF182	1,883.68
Residential/Commercial 1.10m³ Recycle (Rear lift)	RF63	1,584.56		
Residential/Commercial 1.10m³ Recycle (Front lift)	RF83	1,697.92	RF183	3,018.64
Residential/Commercial 1.50m³ Recycle	RF66	2,268.40	RF136	4,247.20
Residential/Commercial 2.00m³ Recycle	RF87	3,029.68		
Residential/Commercial 2.25m³ Recycle	RF69	3,266.76	RF139	6,273.00
Residential/Commercial 3.00m³ Recycle	RF72	4,246.48	RF142	8,354.28
Residential/Commercial 4.00m³ Recycle	RF75	4,552.40	RF145	11,076.40
Additional Recycle Service Lift only – 1 service	Charge Code (RCC Use)	Amount per Lift $	Charge Code (RCC Use)	Amount per Lift $
Residential/Commercial 1.10m³ addit. Recycle lift	RF65	226.64		
Residential/Commercial 1.50m³ addit. Recycle lift	RF68	233.04	RF138	408.56
Residential/Commercial 2.00m³ addit. Recycle lift	RF88	236.20		
Residential/Commercial 2.25m³ addit. Recycle lift	RF71	241.04	RF141	408.56
Residential/Commercial 3.00m³ addit. Recycle lift	RF74	245.84	RF144	408.56
Residential/Commercial 4.00m³ addit. Recycle lift	RF77	255.56	RF147	408.56

Residential and Commercial Bulk Bin Recycle Collection Services				
	Mainland		Island	
Charge Description	Charge Code (RCC Use)	Amount per Bin & Lift $	Charge Code (RCC Use)	Amount per Bin & Lift $
Temporary Recycle Service (≤3 months) - Bin and Lift – 1 service				
Residential/Commercial 1.10m³ Recycle (temp. bin & lift)	RF64	398.56		
Residential/Commercial 1.50m³ Recycle (temp. bin & lift)	RF67	303.00	RF137	747.32
Residential/Commercial 2.00m³ Recycle (temp. bin & lift)	RF89	329.44		
Residential/Commercial 2.25m³ Recycle (temp. bin & lift)	RF70	331.68	RF140	747.32
Residential/Commercial 3.00m³ Recycle (temp. bin & lift)	RF73	360.00	RF143	747.32
Residential/Commercial 4.00m³ Recycle (temp. bin & lift)	RF76	396.92	RF146	747.32

Commercial Kerbside Collection Services				
	Mainland		Island	
Charge Description	**Charge Code** (RCC Use)	**Annual Amount $**	**Charge Code** (RCC Use)	**Annual Amount $**
Commercial 240L Waste / 240L Recycle	RFC01	774.48	RFC201	938.04
Commercial 140L Waste / 240L Recycle	RFC15	633.08	RFC215	850.12
Commercial 240L Waste / 340L Recycle	RFC301	774.48	RFC218	938.04
Commercial 140L Waste / 340L Recycle	RFC302	633.08	RFC219	850.12
Commercial 140L Waste / 140L Recycle	RFC303	594.60	RFC220	823.68
Commercial 240L Recycle (Stand Alone)	RFC16	184.80	RFC216	275.36
Commercial 340L Recycle (Stand Alone)	RFC53	239.12	RFC253	313.00
Commercial 240L Green Waste	RFCG01	85.36		
Additional Bin and Service				
Commercial 240L Additional Waste	RFC09	446.04	RFC209	627.64
Commercial 240L Additional Green Waste	RFCG02	85.36		
Additional Service Existing Bin (Temporary Lift)	**Charge Code** (RCC Use)	**Amount per Lift $**		
Commercial 240L Green Waste lift	RFCG03	13.36		

Commercial Waste Bulk Bin Collection Services				
	Mainland		Island	
Charge Description	**Charge Code** (RCC Use)	**Annual Amount $**	**Charge Code** (RCC Use)	**Annual Amount $**
Waste Service - 1 service per week				
Commercial 0.66m^3 Waste (Rear lift)	RFC20	2,220.44		
Commercial 0.66m^3 Waste (Front lift)	RFC80	2,005.88	RFC180	4,632.68
Commercial 1.10m^3 Waste (Rear lift)	RFC23	3,676.68		
Commercial 1.10m^3 Waste (Front lift)	RFC19	3,638.84	RFC119	3,374.64
Commercial 1.50m^3 Waste	RFC26	4,691.00	RFC106	6,019.52
Commercial 2.00m^3 Waste	RFC84	6,131.84	RFC184	8,024.92
Commercial 2.25m^3 Waste	RFC29	6,837.12	RFC109	9,027.40
Commercial 3.00m^3 Waste	RFC32	9,032.96	RFC112	11,976.72
Commercial 4.00m^3 Waste	RFC35	11,981.88	RFC115	15,519.80

Commercial Waste Bulk Bin Collection Services				
	Mainland		Island	
Charge Description	**Charge Code** (RCC Use)	**Amount per Lift $**	**Charge Code** (RCC Use)	**Amount per Lift $**
Additional Waste Service - Lift only – 1 service per week				
Commercial 0.66m³ addit. Waste lift	RFC21	87.20		
Commercial 1.10m³ addit. Waste lift	RFC24	108.04	RFC124	89.12
Commercial 1.50m³ addit. Waste lift	RFC27	115.56	RFC107	158.80
Commercial 2.00m³ addit. Waste lift	RFC85	127.72	RFC185	194.84
Commercial 2.25m³ addit. Waste lift	RFC30	140.64	RFC110	216.72
Commercial 3.00m³ addit. Waste lift	RFC33	171.72	RFC113	270.36
Commercial 4.00m³ addit. Waste lift	RFC36	216.88	RFC116	337.96
Temporary Waste Service (≤3 months) – Bin and Lift – 1 service	**Charge Code** (RCC Use)	**Amount per Bin & Lift $**	**Charge Code** (RCC Use)	**Amount per Bin & Lift $**
Commercial 0.66m³ Waste (temp. bin & lift)	RFC22	177.28		
Commercial 1.10m³ Waste (temp. bin & lift)	RFC25	317.56	RFC125	258.44
Commercial 1.50m³ Waste (temp. bin & lift)	RFC28	328.20	RFC108	365.92
Commercial 2.00m³ Waste (temp. bin & lift)	RFC86	348.96	RFC186	394.24
Commercial 2.25m³ Waste (temp. bin & lift)	RFC31	359.64	RFC111	416.56
Commercial 3.00m³ Waste (temp. bin & lift)	RFC34	390.96	RFC114	469.68
Commercial 4.00m³ Waste (temp. bin & lift)	RFC37	432.08	RFC117	537.72

Water charges

Two-part tariff pricing will apply to all properties within the city (including vacant land) that are connected or have access to Council's water transportation system. The two-part tariff will be composed of:

a) a fixed water access charge; and
b) a water consumption charge, namely a single tier charge for each kilolitre of water consumed.

This is a requirement of section 41 of the *Local Government Regulation 2012*. Prices are set to recover enough revenue to cover the water business's costs, including a contribution to Council and a return on its assets. This full cost pricing is a requirement of National Competition Policy and section 41(1)(d) of the *Local Government Regulation 2012*.

Fixed water access charges

Fixed water access charges cover costs associated with asset replacement, administration, billing, replacement of water meters, and repair of the reticulation system.

Fixed water access charges will be applied on a per meter/lot basis where the lot can be serviced by the reticulated water system. Where a lot has no meter installed, the fixed water access charge will be determined as if a standard 20mm meter was installed.

The following exceptions apply to the water access charge on a per meter or lot basis:

1. A fixed water access charge will be applied per meter connection for rural land that is contiguous where connection is available to separate parcels of land and the land is used for farming purposes.
2. Lots held in the same ownership name, but separated by a road will be treated as contiguous lots where the land is rural and used for farming purposes, except where the lots have separate water meter connections then contiguity will not be applied.

3. The fixed water access charge will be applied against adjoining lots as if they were one lot where the adjoining residential lots are in the same ownership name, are amalgamated for rating purposes and:
    i) the main roof structure of an occupied dwelling is constructed over the adjoining boundary line of those lots; or
    ii) one of the adjoining lots would, if sold separately, be unable to lawfully accommodate a dwelling; or
    iii) one of the adjoining lots would not be issued a building permit unless an existing approved structure was removed.
4. A fixed water access charge will not apply for a fire bypass meter.
5. A fixed water access charge will not be applied where:
    i) the land associated to the property is undeveloped and landlocked, i.e. there is no private or public access or egress to the property; or
    ii) the property is categorised for the purpose of Differential General Rating as Rating Category 10 (Constrained land); or
    iii) the property cannot be serviced by the reticulated water system because of physical constraints; or
    iv) the property can be serviced by the reticulated water system, but is not currently connected because the property owner has not requested connection; and
        a) the property boundary is greater than 25 metres from the nearest water main; and
        b) it is not planned for an extension of the reticulation water network in the current or next financial year which will bring the network within 25 metres of the property boundary line.

Residential			
Meter Size	**Charge Description**	**Charge Code** (RCC Use)	**Charge Amount Per Annum $**
20 mm	Residential fixed water access 20 mm	VBM20	415.68
25 mm	Residential fixed water access 25 mm	VBM25	649.48
32 mm	Residential fixed water access 32 mm	VBM32	1,064.12
40 mm	Residential fixed water access 40 mm	VBM40	1,662.68
50 mm	Residential fixed water access 50 mm	VBM50	2,597.96
80 mm	Residential fixed water access 80 mm	VBM80	6,650.80
100 mm	Residential fixed water access 100 mm	VBM100	10,391.88
150 mm	Residential fixed water access 150 mm	VBM150	23,381.68
Boundary Meter			
20 mm	Residential boundary meter fixed water access 20 mm	VCBM20	415.68
25 mm	Residential boundary meter fixed water access 25 mm	VCBM25	649.48
32 mm	Residential boundary meter fixed water access 32 mm	VCBM32	1,064.12
40 mm	Residential boundary meter fixed water access 40 mm	VCBM40	1,662.68
50 mm	Residential boundary meter fixed water access 50 mm	VCBM50	2,597.96
80 mm	Residential boundary meter fixed water access 80 mm	VCBM80	6,650.80
100 mm	Residential boundary meter fixed water access 100 mm	VCBM100	10,391.88
150 mm	Residential boundary meter fixed water access 150 mm	VCBM150	23,381.68

Non-residential			
Meter Size	**Charge Description**	**Charge Code** (RCC Use)	**Charge Amount Per Annum $**
20 mm	Non-residential fixed water access 20 mm	VBW20	540.36
25 mm	Non-residential fixed water access 25 mm	VBW25	844.32
32 mm	Non-residential fixed water access 32 mm	VBW32	1,383.36
40 mm	Non-residential fixed water access 40 mm	VBW40	2,161.52
50 mm	Non-residential fixed water access 50 mm	VBW50	3,377.36
80 mm	Non-residential fixed water access 80 mm	VBW80	8,646.04
100 mm	Non-residential fixed water access 100 mm	VBW100	13,509.40
150 mm	Non-residential fixed water access 150 mm	VBW150	30,396.20
Boundary Meter			
20 mm	Non-residential boundary meter fixed water access 20 mm	VCBW20	540.36
25 mm	Non-residential boundary meter fixed water access 25 mm	VCBW25	844.32
32 mm	Non-residential boundary meter fixed water access 32 mm	VCBW32	1,383.36
40 mm	Non-residential boundary meter fixed water access 40 mm	VCBW40	2,161.52
50 mm	Non-residential boundary meter fixed water access 50 mm	VCBW50	3,377.36
80 mm	Non-residential boundary meter fixed water access 80 mm	VCBW80	8,646.04
100 mm	Non-residential boundary meter fixed water access 100 mm	VCBW100	13,509.40
150 mm	Non-residential boundary meter fixed water access 150 mm	VCBW150	30,396.20
Council Meter			
20 mm	Council fixed water access 20 mm	VCW20	540.36
25 mm	Council fixed water access 25 mm	VCW25	844.32
32 mm	Council fixed water access 32 mm	VCW32	1,383.36
40 mm	Council fixed water access 40 mm	VCW40	2,161.52
50 mm	Council fixed water access 50 mm	VCW50	3,377.36
80 mm	Council fixed water access 80 mm	VCW80	8,646.04
100 mm	Council fixed water access 100 mm	VCW100	13,509.40
150 mm	Council fixed water access 150 mm	VCW150	30,396.20

Consumption charges

Water consumption charges are categorised into water connection tariffs, being residential, non-residential, concessional and Council. Where premises are used for mixed use (i.e. residential and non-residential or concessional) the predominant use of the land will determine the water connection tariff.

The consumption charge is calculated at a flat rate for residential and concessional and at a separate flat rate for non-residential and council tariffs. The water consumption charge is calculated on the water consumed between the last meter reading and the current meter reading and multiplying the total kilolitres by the adopted tariff rate.

The consumption charge is made up of two components:

- the State Government's Bulk Water Charge for the purchase of potable water, and
- Council's retail charge for distribution includes costs for administration, billing, replacement of water meters, and repair of the reticulation system.

In compliance with section 140 of the *Water Supply (Safety and Reliability) Act 2008* for premises that have more than one sole-occupancy unit where the land is not scheme land under the *Body Corporate and*

Community Management Act 1997 and meters are installed to measure the supply of water to each sole-occupancy unit, the owner of the premise will be billed for water consumption on the reading from the main meter and informed of the volume of water supplied through each sub-meter during the billing period.

Water consumption charges in communal arrangements that exist under a Community Title Scheme (CTS), Building Unit Plan or Group Title Plan will be applied in the following manner:

Community Title Scheme land established prior to 1 January 2008 or under construction, but not completed, prior to 31 December 2007	Water consumption charges will be applied consistent with section 196 of the *Body Corporate and Community Management Act 1997*. i) The main meter will be read and used for the purpose of water consumption charge calculations. ii) Lot owners are liable for a share of the total amount payable for water consumption that passes through the main meter, which will be applied by lot entitlement. iii) A fixed access charge will be levied on the main meter and apportioned by lot entitlement to each lot owner.
Community Title Scheme land established after 1 January 2008.	Water consumption charges will be applied consistent with section 195 of the *Body Corporate and Community Management Act 1997*. i) The main meter and all internal meters will be read and used for the purpose of water consumption charge calculations. ii) Any volume variance between the calculated water consumption on the main meter and the total of the calculated water consumption for the internal meters will be billed to the body corporate. Where the volume variance is a negative value: a. no adjustment will be made to the total of the calculated water consumption for the internal meters; and b. the variance will be treated as zero. c. where the CTS has no body corporate water outlet, the variance may be written off when charged on the internal meters iii) The water consumption charge applied to each individual unit holder will be calculated on their own individual internal metered water supply. iv) A fixed access charge will be levied on the main meter and apportioned by lot entitlement to each lot owner.
Building Unit and Group Title Scheme Land	Water consumption charges will be applied consistent with section 64 of the *Building Units and Group Titles Act 1980*. i) The body corporate will not be liable for water consumption charges, except when the right to recover charges from the body corporate exists where a lot or part of a lot becomes common property upon registration of a plan of re-subdivision or amalgamation or notice of conversion. ii) The main meter will be read and used for the purpose of water consumption charge calculations. iii) Lot owners are liable for a share of the total amount payable for water consumption that passes through the main meter, which will be applied by lot entitlement. iv) A fixed access charge will be levied on the main meter and apportioned by lot entitlement to each lot owner.

Consistent with section 144(1) of the *Water Supply (Safety and Reliability) Act 2008* water used for firefighting purposes will not be billed. Council reserves the right to fix either a meter or a seal to any private firefighting system.

Consumption				
Charge Code (RCC Use)	**Charge Description**	**Retail Water Price (RCC) $ Per Kilolitre**	**State Bulk Water Price $ Per Kilolitre**	**Total Price $ Per Kilolitre**
VWCRES	Residential*	0.904	3.517	4.421
VWCRCC	Council	2.066	3.517	5.583
VWCCOM	Non-residential**	2.066	3.517	5.583
VWCCNC	Concessional	0.904	3.517	4.421

*Residential means where premises are used ordinarily for a residential purpose and may include a house, unit, flat, guest house and multiple dwellings.
**Non-residential means where premises are not used for ordinary residential purposes and may include premises used for commercial, business or an industrial purpose. Non-residential includes premises used as a caravan park, excluding mobile home parks registered under the *Manufactured Homes (Residential Parks) Act 2003*.

Sewerage charges

The sewerage charge is set as one tariff based on sewer units and applied as set-out in the sewerage charges table below. Non-residential properties are charged on a per lot and/or per pedestal or equivalent pedestal basis for urinals where 900mm equals 1 pedestal. Prices are set to recover enough revenue to cover the wastewater business's costs, including a contribution to Council and a return on its assets. This full cost pricing is a requirement of National Competition Policy and section 41(1)(d) of the *Local Government Regulation 2012*.

The sewerage charge covers costs associated with asset replacement for seven treatment plants, with an eighth to be handed over to Council in 2026-27, approximately 140 pump stations, the treatment of wastewater, administration, billing and repair to mains and wastewater infrastructure.

Sewerage			
Charge Code (RCC Use)	**Charge Description**	**Charge Amount $**	**Charge Basis**
VSW01	Sewerage	40.33	per unit
VSW02	Council sewerage	40.33	per unit
VCSW01	Sewerage shared service	40.33	per unit

Sewerage charges are applied as set out in the table below.

Land that is not part of a Community Title Scheme, Building Unit Plan or Group Title Plan	**No. of Units**	**Charge Basis Per**
Residential, single unit dwelling	25	Lot
Multiple residential dwelling lot (attached or separate)		
• each dwelling unit	25	Dwelling
Non-residential building (other than that included in another category in this policy)		
• First pedestal	25	Pedestal
• Each additional pedestal	20	Pedestal
Motels		
• first pedestal	25	Pedestal
• each additional pedestal	10	Pedestal
Retirement or Lifestyle Villages / Nursing Homes / Manufactured Homes Village (assessed as one property for the purposes of rating)		
• first pedestal	25	Pedestal
• each additional pedestal if contained within a hospital or hostel, or communal area	20	Pedestal
• each additional pedestal if contained within an individual dwelling unit	15	Pedestal
Sporting and Recreational Clubs/Associations/Organisations without poker machines	30	Lot

Land that is not part of a Community Title Scheme, Building Unit Plan or Group Title Plan	**No. of Units**	**Charge Basis Per**
Sporting and Recreational Clubs/Associations/Organisations with poker machines		
• First pedestal	25	Pedestal
• Each additional pedestal	20	Pedestal
Community Service Organisations (assessed as one property or as part of a larger complex)		
• Church	10	Church
• Hall	10	Hall
• Presbytery or manse	25	Dwelling
• All other	10	Property
School (assessed as one property or as part of a larger complex)		
• First pedestal	25	Pedestal
• Each additional pedestal	20	Pedestal
Caravan parks		
• Park site not connected to sewer	10	Site
• Park site connected to sewer	15	Site

Land that is part of a Building Unit Plan (BUP), Group Title Plan (GTP) or Community Title Scheme (CTS)	**No. of Units**	**Charge Basis Per**
Residential dwelling	25	Lot / Dwelling
Non-residential – where the service is supplied to a lot within a Scheme		
• First pedestal	25	Pedestal
• Each additional pedestal	20	Pedestal
Non-residential – where a service is supplied within a scheme but cannot be directly related to a particular lot, the sewerage charge will be apportioned between all lots within the scheme in accordance with the lot entitlements of the respective lots.		
• First pedestal	25	Pedestal
• Each additional pedestal	20	Pedestal
Mixed Use – where a service has not been directly provided to non-residential lot/s within a scheme and there is no common wastewater service available to the non-residential lot/s within the scheme.	25	Lot

Land that is vacant where a wastewater connection is available	**No. of Units**	**Charge Basis Per**
Vacant land	25	Lot

The following sewerage charging exceptions apply:

1. Where adjoining residential lots in the same ownership name that are amalgamated for rating purposes and:
   i) the main roof structure of an occupied dwelling is constructed over the adjoining boundary line of those lots; or
   ii) one of the adjoining lots would, if sold separately, be unable to lawfully accommodate a dwelling; or
   iii) one of the adjoining lots would not be issued a building permit unless an existing approved structure was removed; then

   The sewerage charge will be applied against such adjoining lots as if they are one lot. All other adjoining lots will be charged the sewerage charge on a per lot basis.
2. The sewerage charge will not be applied to lots that are undeveloped and landlocked (i.e. there is no private or public access or egress to the property).

3. Sewerage charges will not apply to lots identified as having an insurmountable drainage constraint such that it is unlikely a development permit, or permits, would be granted for the construction of a residential or commercial building on the land. This includes some rateable land that has been identified as having significant conservation values. On the Southern Moreton Bay islands all rateable land identified with insurmountable drainage constraint or conservation values has an environmental zoning or an Open Space zone in the Redland Planning Scheme.
4. Land that cannot be serviced by the wastewater network because of
   i) physical constraints associated to the land; or
   ii) the land is greater than 25 metres from the nearest wastewater network and the land owner is unable to meet Council requirements; or
   iii) the land can be served by the wastewater network, but Council has resolved to limit extensions in the area.

Trade Waste Charges

Trade waste requirements are administered under the *Local Government Act 2009*, the *Water Supply (Safety and Reliability) Act 2008* and related Council policies and guidelines to ensure the management of commercial and industrial wastewater discharged into the wastewater network is consistent with Council's legal responsibilities and obligations.

Trade waste charges are separate from other wastewater charges. Trade waste charges are determined by the volume and quality of wastewater entering the wastewater system. These charges apply from the date the trade waste approval starts.

Billing for trade waste discharged into the wastewater system is structured as follows:

- Charges are calculated quarterly and included in the property owner's rates notice.
  1) Trade waste charges are considered a debt owed by the property owner.
  2) Payment obligations and recovery methods for trade waste charges are like those for general rates.

There are two primary types of trade waste charges:

Trade waste generator charge

This is a fixed fee applied to each trade waste business on a property, covering recurring administration and overhead costs associated with trade waste management. This charge is the same across all categories and is billed in advance.

Trade waste discharge treatment charge

This variable fee applies to each trade waste business based on the treatment costs. It varies depending on the quantity and quality of the wastewater discharged. There are three categories for this charge.

Category 1 dischargers are low risk. They are charged a standard volume charge only, with no additional quality-based charge.

$$C = Q_D \times K_{VOL}$$

Where:

C is the billing period charge ($).

Q_D is the trade waste discharge volume for the billing period (kL).

K_{VOL} is the volumetric charge rate ($/kL).

The volumetric charge K_{VOL}, includes both volume and load costs based on domestic strength sewage which are established on the total cost of providing and maintaining the wastewater system.

Category 2 dischargers are medium risk. They are charged a volume charge plus a quality charge calculated from RCC Sewer Admission Limits (SAL).

Quality charges are based on Chemical Oxygen Demand (COD), Total Suspended Solids (TSS), Total Oil and Grease (TOG), Total Nitrogen (TN), and Total Phosphorus (TP).

$$C = Q_D \times (K_{VOL} + K_{QUAL\_CAT2})$$

Where:

C is the billing period charge ($).

Q_D is the trade waste discharge volume for the billing period (kL).

K_{VOL} is the volumetric charge rate ($/kL).

K_{QUAL} is the quality charge ($/kL).

$$K_{QUAL\_CAT2} = K_{COD} + K_{TSS} + K_{TOG} + K_{TN} + K_{TP}$$

All Category 2 customers are charged at “deemed-to-comply” at Sewer Admission Limits. It is assumed that Category 2 customers meet RCC sewer admission limits and are not charged over-limit strength, unless investigation findings suggest otherwise.

Table 1: Standard Category 2 concentrations for charging

Parameter	Sewer Admission Limits (SAL) (mg/L)	Definition in calculations	Contaminant Load Charge ($/kg)	Trade Waste Quality Charge ($/kL)
Chemical Oxygen demand (COD)	1,500	SAL_{COD}	N_{COD}	$K_{COD} = SAL_{COD} * N_{COD} / 1000$
Total Suspended Solids (TSS)	600	SAL_{TSS}	N_{TSS}	$K_{TSS} = SAL_{TSS} * N_{TSS} / 1000$
Total Oil & Grease (TOG)	200	SAL_{TOG}	N_{TOG}	$K_{TOG} = SAL_{TOG} * N_{TOG} / 1000$
Total Nitrogen (TN)	50	SAL_{TN}	N_{TN}	$K_{TN} = SAL_{TN} * N_{TN} / 1000$
Total Phosphorus (TP)	10	SAL_{TP}	N_{TP}	$K_{TP} = SAL_{TP} * N_{TP} / 1000$

Category 3 dischargers are high risk. Additional charges apply for over-the-limit discharge quality, based on sample test results, where:

- Council agrees to accept wastewater which has properties in excess of the sewer admission limits and the conditions of such acceptance are defined in the trade waste approval; or
- a trade waste generator discharges waste to sewer in excess of the limits defined in the trade waste approval or the sewer admission limits (Appendix 1) without approval to exceed the limits; or
- in a specific case of a Category 1 generator that does not have a grease arrestor, an additional charge based on concentrations of pollutants is added to the volume charge of the generator. The period of this charge is subject to approval.

This charge shall apply to each non-complying parameter in addition to the general charges.

The formula for calculation shall be:

$$C = Q_D \times (K_{VOL} + K_{QUAL\_CAT3})$$

Where:

d is a constant determined by Council (range 0-2, default 1)

X_{COD} etc. are the average concentration values of the discharge into the sewer based on sample test results obtained during the billing period (mg/L).

SAL_{COD} etc. are the sewer admission limit values, or other negotiated values defined in the trade waste approval, for the pollutant (mg/L).

K_{COD} etc. are the quality charge for the pollutants ($/kL).

The minimum ratio for (Xparameter/SALparameter) is 1.0. If X < SAL, a factor of 1.0 is applied.

The period of the charge will be the time period, based on the sampling frequency, over which the limits are considered by Council to have been exceeded. Sampling charges are to be borne by the discharger.

Inspection and analysis fees

The trade waste charges in all categories allow for routine inspections and quality compliance analyses. Where additional inspections and laboratory analyses are required because of non-compliance with trade waste approval conditions, full costs will be recovered from the owner of the property.

Charge Code (RCC Use)	**Charge Description**		**Charge Amount $**	**Charge Basis**
VTP01	Trade Waste Generator Charge		620.07	per annum
VTP02	Council Trade Waste Generator Charge		620.07	per annum
VTW01	Trade Waste Discharge Treatment		Calculation as set out in this section.	
VTW02	Council Trade Waste Discharge			
Trade Waste Discharge Treatment – charge per kilogram/kilolitre				
Pedestal Allowance (Pa)	75kL / pedestal / annum			
Category 1				
Standard volume charge (k)			3.4347	per kilolitre
Category 2				
Base volume charge (a)			3.4347	per kilolitre
Trade Waste Discharge	**$ per kg**	**mg/L**		
Chemical Oxygen Demand (C.O.D)	2.5256	1500	3.7883	per kilolitre
Total Suspended Solids (T.S.S.)	1.1352	600	0.6811	per kilolitre
Total Oil and Grease (T.O.G.)	1.1352	200	0.2270	per kilolitre
Phosphorus	10.4205	10	0.1042	per kilolitre
Nitrogen	3.1146	50	0.1557	per kilolitre
Standard volume plus quality charge			8.3911	per kilolitre

Category 3	
Pollutant concentrations dependant on test results	
Constant ‘d’	Factor of 1

In most cases the trade waste discharge volume is measured by using the main water meter consumption reading. Where an approved flow measurement device is installed and calibrated as specified in the trade waste approval the reading will be used to measure the volume of trade waste discharged to the sewer.

- A sewer discharge factor (SDF) is applied to estimate the volume of water not discharged to sewer.
- An allowance is subtracted for toilet pedestals drawing off the meter.

Where individual trade waste generators have information that would indicate a departure from the standard sewer discharge factor, application may be made for reconsideration of the fraction used.

Interest on overdue rates

Pursuant to section 133 of the *Local Government Regulation 2012*, interest, calculated on daily rates and applied as compound interest, is payable on overdue rates or charges from the day they become overdue or at a later day as decided by Council. For 2026-27, Council has decided compound interest on daily rests at the rate of 12.19 per cent per annum will be applied on rates or charges from the day they become overdue.

Rating concessions and exemptions

Chapter 4, Part 10 of the *Local Government Regulation 2012* provides Council with the powers to grant concessions to individuals and classes of land owners. Council has determined that pensioners as defined by the Regulation are entitled to receive a concession on rates. Other charitable organisations, community groups, sporting associations, independent schools, and property owners who use their land for the business of farming may also be entitled to concessions or reduced charges under a Community Service Obligation (CSO).

Pensioner concessions

Section 120(1) of the *Local Government Regulation 2012* enables a concession to be granted if the land is owned or occupied by a pensioner. Council has determined that a Pensioner Concession will be given on the Differential General Rate to an approved pensioner on their principal place of residence where they meet the following eligibility requirements:

1. is and remain an eligible holder of a Queensland ‘Pensioner Concession Card’ issued by Centrelink or the Department of Veterans’ Affairs, or a Queensland ‘Repatriation Health Card – For All Conditions’ (Veteran Gold Card) issued by the Department of Veterans’ Affairs; and

2. either own solely or jointly, or is a life tenant granted under a Will or Court Order, an approved residential dwelling* located in Redland City that is their principal place of residence; and

3. has either sole, or joint legal obligation with a co-owner, responsibility for payment of the rates and charges levied on the property.

*A pensioner concession on the Differential General Rate is not available to pensioner applicants who do not reside in a dwelling that has final building approval.

For the purposes of administration:

1. Eligibility will be confirmed on an annual basis with Centrelink for the approved concession to continue. Amendments will commence in the following quarter (i.e. from part to maximum rate, maximum to part rate, or eligible to ineligible).

2. The holder of a Department of Veterans' Affairs pension Veteran Gold Card is entitled to receive the maximum pension concession allowed to them in accordance with their level of entitlement, and is dependent upon the approved pensioner's proportionate share of the gross Differential General Rate.

3. Ownership – The concession will apply only to the approved pensioner's proportionate share of the gross Differential General Rate. For the purposes of determining proportionate share, regard shall be given to conveyancing practice that requires the nature and extent of co-ownership to be recorded on the Transfer (Form 1) lodged in the Titles Office and Property Transfer Information (Form 24) received for change of ownership and rates purposes.

   This method of determining the approved pensioner's proportionate share shall apply except where the co-owners are:

   i) An approved pensioner and their spouse or life-partner; or

   ii) An approved pensioner and a bank, other financial institution, or government department where the latter holds joint title for debt security purposes and has no responsibility for rates, charges or other costs of maintaining the property.

   In either of these situations, the tenure will be treated as sole ownership and the concession approved in full.

   It is not a requirement for the spouse or life-partner to also reside at the property, but it must be established in these cases that the approved pensioner is wholly responsible for the payment of all rates and charges levied in respect of the property. The approved pensioner's responsibility for payment of all rates and charges in this circumstance must be established by sighting and placing on file a copy of the Court Order or Statutory Declaration completed by the applicant.

4. Residential Requirements – Where a pensioner, for reasons of ill health or infirmity (e.g. poor health, feeble in body or health, physically weak, especially through age) resides some or all of the time in alternative accommodation, such as a nursing home or similar type accommodation (where personal care is available on site and provided as required) or with family or friends, the residence may be regarded as the 'principal place of residence' if it is not occupied on a paid tenancy basis during the absence of the approved pensioner owner/s and the approved pensioner owner/s remain solely responsible for the payment of rates and charges levied in respect of the property.

5. Trusteeship – In the case of property held in trusteeship the applicant, in order to be considered for eligibility, must be considered to have legal responsibility for payment of all rates and charges levied in respect of the property, regardless of whether the applicant is the trustee or the beneficiary of the Trust.

6. Life Tenants – the criteria for determining life tenants will be that:

   i) The property in respect of which the Differential General Rate is levied must be the principal place of residence of the pensioner and the pensioner must reside on the property (i.e. a life tenant cannot reside in a nursing home and claim the concession as may occur with ordinary home ownership); and

   ii) The pensioner must not have a major interest in other residential property in Redland City; and

iii) The life tenancy must be created by a valid Will, which applies to the property in question, or by a Court Order; and

iv) There must be no provision in the Will or Court Order that relieves the life tenant from the obligation to pay the rates and charges levied in respect of the property.

7. Application of concession for new applicants:

   i) The rebate is to commence from the latter of either the date of application, or the date of purchase of a property; or

   ii) Where the principal place of residence was bequeathed to the applicant under the terms of a Will and it was their principal place of residence prior to the death of the previous owner; where the previous owner had an existing entitlement to the pensioner concession on the Differential General Rate, the entitlement will continue uninterrupted if a new application is received prior to or within 90 days of the death of the previous owner.

8. Application of concession for existing applicants:

   i) Where a replacement property is acquired within Redland City the entitlement to the concession will continue uninterrupted if a new application is received prior to or within 90 days of the property settlement.

9. The Council Pensioner Differential General Rate concession will be applied on a tiered basis dependent on whether the approved pensioner is in receipt of a maximum rate of pension or in receipt of a part rate of pension.

For 2026-27 the Council Pensioner Differential General Rate concession will be for approved pensioners:

- In receipt of the maximum rate of pension $335.00 per financial year
- In receipt of a part rate pension $167.50 per financial year

Section 120(1) of the *Local Government Regulation 2012* enables a concession to be granted if the land is owned or occupied by a pensioner. Council has also determined that a concession will be given on Separate Charges (Environment and Coastal Management, Landfill Remediation, Redland City SES Administration and Redland City Rural Fire Brigade charges) to people who are eligible for a concession on the Differential General Rate and are owner/occupiers of adjoining residential lots in the same ownership name, which are amalgamated for rating purposes, and either:

i) the main roof structure of an occupied dwelling is constructed over the adjoining boundary line of those lots; or
ii) one of the adjoining lots would, if sold separately, be unable to lawfully accommodate a dwelling; or
iii) one of the adjoining lots would not be issued a building permit unless an existing approved structure was removed;

whereby only one of each Separate Charge that may be properly made and levied on the adjoining lots will be applied. All other adjoining lots will be charged Separate Charges on a per lot basis.

State lease agreements – Community organisations

Section 93(3)(i) of the *Local Government Act 2009* provides that Council can, by resolution, exempt land from rating for charitable purposes. Section 120(1)(b)(i) of the *Local Government Regulation 2012* provides that a concession may be granted if Council is satisfied the land is owned by an entity whose objects do not include making a profit. Council has determined that a concession will be given on the Differential General Rate and Separate charges to community organisations that have an interest in or occupy land under a Queensland State Government lease agreement, licence or permit that is categorised as rental category 14.1 – charities and small sporting or recreational clubs under the *Land Regulation 2020*.

Applicants must provide evidence and be able to demonstrate that the organisation is a Community Organisation that:

1. is a non-profit entity; and
2. formed for a purpose that does not include the profit or gain of its individual members or owners; and
3. exists for any lawful purpose that provides a public benefit, at large or in a particular locality, which improves community welfare, education, safety or encourages and promotes physical health and well-being; and
4. has an interest in or occupies land under a Queensland State Government lease agreement, licence or permit that is categorised as rental category 14.1 under the *Land Regulation 2020*.

Community Service Obligations (CSOs)

CITY WATER COMMUNITY SERVICE OBLIGATIONS (CSOS)

Job Name	Nature of CSO	Budget Year 1 2026-27 $000	Forecast Year 2 2027-28 $000	Forecast Year 3 2028-29 $000
Water concession not for profit	Reduced charges for water for charities and not for profit organisations	125	129	133
Wastewater concession not for profit	Reduced charges for wastewater for charities and not for profit organisations	396	409	422
Concealed leaks	A remission provided to eligible customers on the estimated water lost due to a concealed leak	184	190	196
		706	**728**	**750**

City Waste Community Service Obligations (CSOs)

Job Name	Nature of CSO	Budget Year 1 2026-27 $000	Forecast Year 2 2027-28 $000	Forecast Year 3 2028-29 $000
Clean Up Australia Day	Acceptance of Clean Up Australia Day waste at transfer stations, provision of bulk waste bins and waste collection from clean-up sites.	2	2	2
Waste Disposal from Community Groups and Islands	Disposal of construction and demolition (C&D) waste originating from islands not accepted at island waste transfer stations; and waiving of disposal fees for community groups and not for profit organisations.	59	61	63
In-Home Waste, Recycling and Green Waste Collection Service	In-Home wheelie bin collection services to residents who are unable to place their bin at the kerb for collection due to ill health, physical or mental capacity.	153	158	163
Bulky Item Collection Service (Elderly & People with Disability)	Removal and disposal of bulky items and green waste to eligible clients.	46	48	49
		261	**269**	**277**

The water, wastewater and trade waste services are classified as a significant business activity and are run as a commercial business unit named 'City Water' where the Code of Competitive Conduct applies. Subject to section 22(1) of the *Local Government Regulation 2012* full cost pricing applies to this business. In consideration of section 23 and 24 of the *Local Government Regulation 2012* the following Community Service Obligations may arise.

Farming Concession/CSO

Pursuant to Chapter 4 Part 10 of the *Local Government Regulation 2012,* Council may provide a concession under section 120(1)(g) in respect of land the Council is satisfied is being used exclusively for the purpose of farming by an owner who is carrying on a business of primary production on the land.

Council will remit all but one of each Water Fixed Access charge, Sewerage charge, Separate and Special charge that may be properly made and levied on the subject land parcels.

The farming concession is available to eligible land owners with contiguous parcels of land in the same ownership name. Land will be considered as contiguous when separated by a road. Land will not be considered contiguous where water connections are made to separate parcels of land.

For the purposes of this concession farming includes activities such as aquaculture production, horticulture and agriculture production and the raising, breeding or production of poultry or livestock for the purpose of selling them or their bodily produce.

Water CSO

Council has determined in accordance with section 120(1)(b) of the *Local Government Regulation 2012* that a concession will be given on the water charges for religious and not-for-profit community service organisations, which includes sporting and recreational clubs/associations/organisations that do not have poker machines.

The remission will take the form of a reduced tariff applied on water consumption and no fixed water access charge will apply.

Haemodialysis Home Treatment CSO

Section 120(1)(d) of the *Local Government Regulation 2012* provides that a concession on rates or charges may be granted where the local government is satisfied that payment of the rate or charge would cause hardship to the land owner. Council has determined that where the water consumption of a household increases above normal use because the quality of life of a resident in the household is reliant on haemodialysis treatment provided by a home dialysis machine, payment of the water consumption charge would cause the land owner, or tenant where the tenant is responsible for payment of the water consumption, hardship.

For the purposes of administration:

1. Application is to be made to the treating hospital in an accepted format supplied to the hospital by Redland City Council. The hospital will forward the application and associated documentation, which includes the average kilolitres per annum used by the dialysis machine in the treatment, to Council for processing.

2. In the event the resident dependent on haemodialysis treatment is a member of a household of a tenanted property, evidence will be required to show the tenant is responsible for payment of the water consumption. Evidence may take the form of a copy of the lease agreement, or a letter from the owner or owner's agent that states the tenant is responsible for payment of the water consumption. Where the property is tenanted, Council will in good faith apply the concession to the property rate account with the expectation the concession will be passed onto the tenant.

3. Eligibility will be confirmed with the treating hospital on an annual basis.

4. The concession is calculated as an allowance of 100% of the water used above normal consumption, up to but not exceeding the quarterly allowance for the billed period. Normal consumption is calculated on the average daily use for a residential household. An exception exists where the actual consumption does not exceed normal consumption calculated for the average number of person's resident in the home for the water consumption period. In this instance, a concession will not be applied.

   Allowance Calculation: Actual usage (kL) – Normal usage (kL) = Allowance (kL)*

5. The concession will commence for new 'first-time' approved applicants from the date given by the treating hospital as the start date for home dialysis in the nominated property.

6. Existing applicants who change residence will need to submit a new application through the treating hospital for the concession to apply to the new residence. The concession will apply from the date of tenancy or ownership.

Concealed Leaks CSO

Section 120(1)(d) of the *Local Government Regulation 2012* provides that a concession on rates or charges may be granted where the local government is satisfied that payment of the rate or charge would cause hardship to the land owner. Council has determined a remission will be provided to eligible customers on the estimated water lost due to a concealed leak. A concealed leak is defined as a loss of potable water that occurs from a water service on the customer's side of the water meter that is hidden from view, either underground or under or within concrete where there are no visible signs of dampness or soaking and where the owner or occupant could not reasonably be expected to know of its existence.

Eligibility to a concealed leak remission does not include water lost from:

- Leaks within a dwelling or building on the property with visible signs of the leak including dampness, wetness or soaking.
- Leaking taps, toilet cisterns or other water appliances.

- Leaks in water tanks or faulty tank float valves that are plumbed to the potable water supply.
- Property sprinklers, garden hoses, hose pipes, external taps or fittings, and other irrigation systems.
- Leaking or plumbing related faults with hot water systems, including solar hot water systems, panels or pipe work supplying them.
- Leaks in swimming pools, spas and other water features and fittings.
- Leaks in pipes to a jetty or pontoon.

For the purpose of administration:

1. Application to a concealed leak remission is open to:
   i) A residential customer who receives a rate notice in their name for the property that includes charges for water consumption.
   ii) A non-residential customer who uses on average no more than 100 kilolitres (kL) of drinking water per annum.
   iii) Not-for-profit entities that receive a rate notice in their name for the property that includes charges for water consumption.
2. Application must be made on the nominated form (Concealed Water Leak Application form) by the customer (property owner) where the leak occurred, or their authorised nominee, within five (5) months of the leak repair date to qualify for the remission. However, for land in a community title scheme (CTS), the application must be submitted as follows:
   i) If the CTS is individually sub-metered and the leak did not occur on common property, the property owner must apply for remission.
   ii) If the CTS is individually sub-metered and the leak did occur on common property, the Body Corporate must apply for remission.
   iii) If the CTS is not individually sub-metered, or the sub-meters are not approved to be read and billed by Council, the Body Corporate acting on behalf of all owners must apply for remission.
3. The leak must be repaired within 30 days of:
   i) The property owner identifying higher than usual water usage;
   ii) The date that the property owner ought reasonably have identified higher than usual water usage; or
   iii) Council notifying the property owner of higher than usual water use. Such notification may take the form of at least one of the following: SMS, email, letter, phone call or card left in the letterbox.
4. A remission will be provided by Council on the Distribution and Retail water consumption charge of the estimated water lost, which is applied as a financial adjustment. Queensland State Government will provide a remission on the State Bulk water consumption charge for a concealed water leak where eligibility requirements are met.
5. Customers who are pensioners approved for the Differential General Rate concession will receive a 100 per cent remission on the estimated water loss for the Distribution and Retail water consumption charge and also the State Bulk water consumption charge. All other eligible customers will receive an 80 per cent remission on the Distribution and Retail water consumption charge of the estimated water loss and a 70 per cent remission on the State Bulk water consumption charge of the estimated water loss.

6. The application must be supported by:

    i) An invoice or signed report from a licenced plumber that the leak was concealed and has been repaired within Australian plumbing standards.

    ii) Two (2) water meter readings two (2) weeks apart that show water consumption for the property has returned to normal, with the first reading to be taken as soon as practical after the leak has been repaired. These readings may be used for calculation purposes.

    iii) Photographic evidence if available, although photos are not mandatory they are desirable and will be used in conjunction with written evidence to support the application process in determining eligibility. Photos of the leak prior and post repair will be accepted and can form part of an application.

7. The remission is calculated based on two (2) reading periods (generally around 190 days) and will be applied to the customer's property rate account in the next quarter.

8. Eligible customers are allowed one concealed leak remission within a three (3) year period (calculated from the leak repair dates) where the property is held in their ownership name during that period (refer to item 11).

9. A minimum cap on the concealed leak remission will apply. Where the remission is calculated and is less than $35 no remission will be applied, excluding pensioners approved for the Differential General Rate concession where a minimum cap of $25 will apply.

10. The following information may be used to calculate the remission:

    i) The date the leak was repaired.

    ii) The average daily water use and the cost calculated on the first given four (4) quarter period that is not leak effected, excluding new owners where the average daily water use is based on readings taken after the leak is repaired.

    iii) In lieu of a recent quarterly billing reading, the first reading taken after the leak is repaired.

    iv) The adopted Distribution and Retail water consumption price.

    v) The adopted State Bulk water consumption charge.

11. Council may allow a one-time replacement of a prior leak remission during a property's ownership if:

    i) a second major leak occurs within 3 years of the first repair; and

    ii) the calculated loss from the second leak exceeds that of the first.

    Any subsequent remission must be reduced by the amount previously credited to the customer. This does not reset the 3-year eligibility period, which continues from the date of the first leak repair.

12. Provide an appeal process for applicants with extenuating circumstances to seek a variation to this policy to receive a greater remission than currently afforded under the Policy. The Extenuating Circumstances Panel will provide property owners with an avenue to apply for a remission if the extenuating circumstances exist.

    i) The Extenuating Circumstances Panel will determine whether extenuating circumstances apply, which may, subject to the determination of the Panel, include where:

        - repair of the concealed leak not being completed within the 30 day timeframe allowed under paragraph 2(b) of the Policy; or

- remission being sought in respect of 2 or more reading periods (provided that the 30 day timeframe allowed under paragraph 2(b) of the Policy has been complied with).
- health issues or prolonged illness preventing the customer from remedying a concealed leak. Any appeal on these grounds should be supported by evidence in the form of certification from an appropriately qualified medical practitioner; or
- an unidentified major leak which could not reasonably be prevented by the customer due to a natural disaster.

ii) Application must be made in writing on the nominated form for Extenuating Circumstances per the Concealed Leaks Policy FIN-018-P setting out the extenuating circumstances and the extent of the policy variation sought.

The Extenuating Circumstances Panel will decide whether a case for extenuating circumstances exists and what, if any, variation should be made to the Policy.

- The panel will decide the extent to which the policy will be varied, including the level of remission to be provided. For example, an extenuating circumstances remission application can be approved in full, approved in part or rejected (all with rationale) by the Extenuating Circumstances Panel.
- The decision of the panel will be final, and no further appeal process will be available.

Wastewater CSO

Council has determined in accordance with section 120(1)(b) of the *Local Government Regulation 2012* that a concession will be given on sewerage charges for religious and not-for-profit community service organisations and sporting and recreational clubs/associations/organisations that do not have poker machines.

The remission will take the form of a reduced number of units applied to calculate the sewerage charge.

Trade Waste CSO

In accordance with the FIN-008-P Community Service Obligation policy a remission in the form of a full rebate on the Trade Waste Discharge Treatment charge may be applied on properties granted a rating exemption on the Differential General Rate. This excludes properties with a rating exemption where regular use of a commercial kitchen (4 times or more per week) has been determined as commercial use, then all trade waste charges will apply.

Concealed Leak CSO on Trade Waste Charges

Council has determined a Trade Waste Charge remission may be provided to eligible customers where the water meter consumption has been used to estimate the trade waste volume and a water leak has occurred on the property, such that the water lost to the leak has not entered the wastewater system.

1. Application must be made by the customer (property owner) where the leak occurred, or their authorised nominee, by completing the nominated form (Trade Waste Water Leak Application), within four (4) months of the issue of the charge to qualify for the remission. The application must be forwarded to the Trade Waste officer for initial assessment.
2. The application must be supported by:
   i) An invoice or signed report from a licenced plumber that the leak was concealed and has been repaired within Australian plumbing standards.
   ii) Two (2) water meter readings two (2) weeks apart that show water consumption for the property has returned to normal, with the first reading to be taken as soon as practical after the leak has been repaired. These readings may be used for calculation purposes.
3. The following information may be used to calculate the remission:
   i) The date the leak was repaired.
   ii) The average daily water used calculated on the first given four (4) quarter period that is not leak effected, excluding new owners where the average daily water used is based on readings taken after the leak is repaired.
   iii) In place of a recent quarterly billing reading, the first reading taken after the leak is repaired.
4. The remission calculation is based on the difference between the actual water consumption and the estimated water consumption.
5. The remission will be applied as an adjustment to the customer's property account. The maximum period for which the remission is calculated is 2 reading periods.
6. A register will be kept of all Trade Waste charge remissions given.

Other revenue matters

- The Council will continue to collect developer infrastructure charges in accordance with the *Planning Act 2016*, which provides for the Council to recover through developer contributions a proportion of the cost of infrastructure needed to meet growth in the City.
- Cost-recovery fees are established under section 97 of the *Local Government Act 2009*. Council has set cost-recovery fees at a level to recover up to the full cost price of administering the fee, but no more. This includes direct and indirect costs, operating and maintenance overheads, and use of capital. Some cost-recovery fees may be subsidised by revenue representing community service obligations to achieve policy objectives and desired community outcomes.
- Pursuant to section 262 of the *Local Government Act 2009*, Council has, in the support of its responsibilities, the power to charge for a service or facility, other than a service or facility for which a cost-recovery fee may be fixed. These business activity charges are subject to GST and may be reviewed by Council at any time. The nature, level and standard of the service or facility is considered by Council in the setting of charges for business activities. Charges for business activities include (but are not limited to) rents, plant hire, private works and hire of facilities.

Revenue Statement definitions

Association –

1. **Incorporated Association –** a legally separate entity that has the same powers, benefits and responsibilities as a person. Must have at least 7 members, be a not-for-profit association, have a physical address in Queensland and have a written set of operating rules.

2. **Unincorporated Association –** a group of people who agree to come together to pursue a common purpose. It is not a separate legal entity from its members and cannot enter into contracts, own land, employ people or sue or be sued in its own name.

Building unit plan (BUP) – exists under the *Building Units and Group Titles Act 1980*. A BUP was created when a building was subdivided in collectively administrated units. This plan type is characterised by a collectively administered subdivision managed by a Body Corporate.

Categorisation of Land – following the adoption of the rating categories, Council will identify the rating category to which each parcel of rateable land belongs in accordance with sections 81(4) and (5) of the *Local Government Regulation 2012*. Later categorisation of land for the following reasons will be determined pursuant to section 82 of the *Local Government Regulation 2012*:

- land has inadvertently not been categorised; or
- land becomes rateable land; or
- Council considers that the rating category of a parcel of land should be changed, in view of the description of each rating category; or
- two or more parcels of rateable land are amalgamated into a single parcel of rateable land.

Common Area – is the common property in a Community Title Scheme, a Building Unit Plan or Group Titles Plan that is owned by the owners of the lots in the scheme or plan.

Community Organisation – to qualify as a Community Organisation the organisation must be able to demonstrate they meet the following criteria:

1. Is a not-for-profit entity.
   i) It is not carried on for the profit or gain of an individual or particular persons and it is prevented, either by its constituent documents or by operation of law, from distributing its assets for the benefit of an individual or particular persons either while it is operating or upon winding up.
2. It exists for any lawful purpose that provides a public benefit, at large or in a particular locality that improves community welfare, education or safety. This includes sporting or recreational clubs with less than 2,000 social members.
   i) To be for a public benefit the purpose must be aimed at achieving a universal or common good, have practical utility and be directed to the benefit of the general community or a sufficient section of the community.
3. Has only charitable purposes that supports the outcomes of Council's Corporate Plan.
   i) Charitable purpose means the advancement of health, education, social and community welfare, including care, support and protection of children and young people which includes the provision of childcare services, religion, culture, natural environment, or other purposes beneficial to the community.
   ii) Excludes organisations that have gaming machines and/or trade regularly with a liquor licence i.e. in a commercial manner.

4. Has no restrictions on membership that is in contravention of the Queensland *Anti-Discrimination Act 1991* or the *Associations Incorporations Act 1981*.
5. Does not have a disqualifying purpose. That is the purpose of engaging in or promoting activities that are unlawful or contrary to public policy or the purpose of promoting or opposing a political party or a candidate for political office.

Community title scheme land – land may be identified as scheme land only if it consists of:

1. 2 or more lots, and
2. other land that is common property for a community titles scheme that is not included in point 1.

Egress – the action of going out of or leaving a place.

Extractive Industry – an extractive industry is any activity that removes material substance from the ground.

Firefighting purposes – water consumption for the purposes of training for firefighting and routine testing of firefighting equipment.

Group title plan (GTP) – existed under the *Building Units and Group Titles Act 1980*. A GTP was created when land was subdivided into collectively administered lots. This plan type is characterised by a collectively administered subdivision managed by a Body Corporate.

Lot or parcel – means a separate, distinct parcel of land created on:

1. the registration of a plan of subdivision; or
2. the recording of particulars of an instrument; and
3. includes a lot under the *Building Units and Group Titles Act 1980*.

Mixed use scheme – lots within a scheme are a mix of residential and non-residential use.

Pedestal – for the purposes of this policy, one urinal is equivalent to one pedestal.

Principal place of residence – a residential dwelling, in which at least one of the registered owners of the land, or a person who is a life tenant of the dwelling made under a Will or Court Order, lives on an ongoing daily basis. Where the occupation is transient (i.e. less than 3 months), temporary or of a passing nature this is not sufficient to establish occupation as a principal place of residence.

Entities that own land for the benefit of others, typically a company, Trust, or personal representative/s have a principal place of business, not a principal place of residence to which a natural person can reside and for the purposes of land rating categorisation are treated as NOT owner occupied. Note: in circumstances where a property fits within a category considered a principal place of residence of the owner and an ownership change occurs into the name/s of personal representative/s due to death, a review of the rating category will be made 12 months after the date of death, or upon another change of ownership to the property being received dependent on which event occurs first.

Property Use Code – represents what the land is used for. The Property Use Codes are published on Council's website.

Sole-occupancy unit – in relation to a building means—

1. a room or other part of the building for occupation by one or a joint owner, lessee, tenant, or other occupier to the exclusion of any other owner, lessee, tenant, or other occupier, including, for example— i. a dwelling; or
2. a room or suite of associated rooms in a building classified under the Building Code of Australia as a class 2, 4, 5, 6, 7 or 8 building; or
3. any part of the building that is a common area.

Standard Lot – a single parcel of land or contiguous parcels of land in the same ownership name where the roof line of a residential dwelling extends over more than one lot.

Vacant land – land that has no building erected thereon capable of being used for a residential dwelling or commercial or industrial purposes. It may include land with an erected structure such as a storage shed, garage, or derelict building.

Value – means the value assigned under the *Land Valuation Act 2010*. In a Community Title Scheme, Building Unit Plan or Group Title Plan the value assigned to a lot is the value of the scheme land apportioned between the lots included in the scheme in proportion to the interest schedule lot entitlement for each lot.

Wastewater – water used by households and businesses that is disposed of through the wastewater network.

Water connection tariffs:

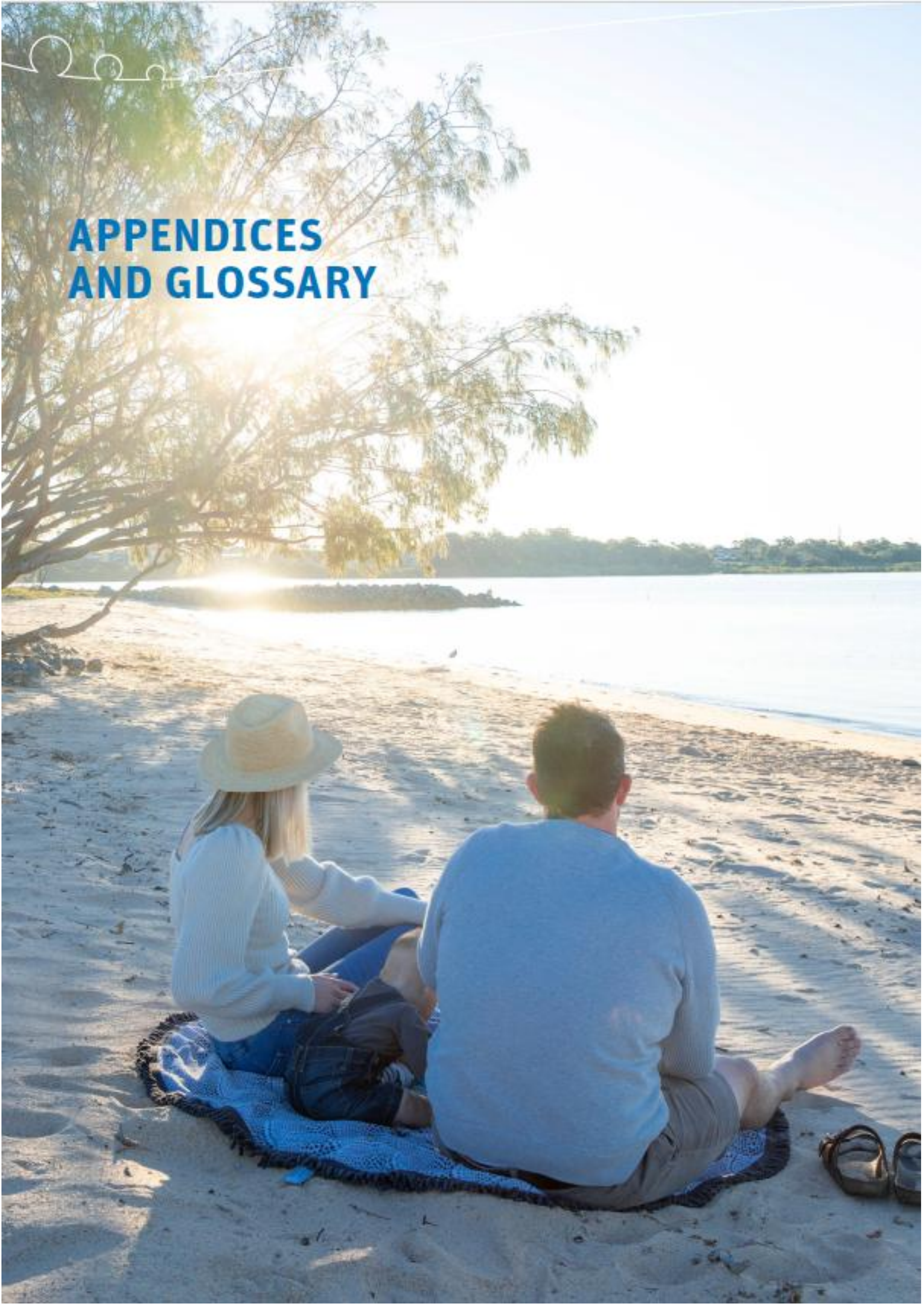
1. **Residential** – land used predominately for residential purposes i.e. premises at which someone lives. This tariff includes mobile home parks registered under the *Manufactured Homes (Residential Parks) Act 2003.*

2. **Non-residential** – land used predominantly for commercial or industrial purposes. This tariff includes:
   i) Camping, caravan or tourist parks that are not registered as a mobile home park under the *Manufactured Homes (Residential Parks) Act 2003*; and
   ii) Sporting and Recreational clubs/Associations with poker machines.

3. **Concessional** – land owned or leased by a Religious or not-for-profit Community Service Organisation, which includes Associations or Sporting or Recreational clubs without poker machines.

4. **Council –** land held by Redland City Council either freehold or as Trustee.

APPENDICES AND GLOSSARY



Appendix A – Raby Bay Canal Estate Map

Appendix B – Aquatic Paradise Canal Estate Map

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