

REVENUE STATEMENT

2023/24

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1. INTRODUCTION

1.1 Abbreviations

In this Revenue Statement, for brevity and convenience:

- references to the Act are to the *Local Government Act 2009*;
- references to the Regulation are to the *Local Government Regulation 2012*;

References to community titles lots are to lots in a scheme created under the Body Corporate and Community Management Act 1997 or a predecessor Act, the Mixed Use Development Act 1993, Integrated Resort Development Act 1987, and cognate Queensland legislation.

1.2 Revenue Statement Adoption

Section 169(2) of the *Regulation* requires a local government to prepare and adopt a Revenue Statement each financial year as part its budget. Section 172 of the *Regulation* specifies the content to be included in the Revenue Statement.

Pursuant to sections 169(2) and 172, Council resolves to adopt the following Revenue Statement, which provides details of the following:

- General rates.
- Separate rate (a rate made and levied on all rateable land):
 - Bushfire Resilience and Response Levy.
- Special rates (each a rate made and levied on some, but not all, rateable land in the shire):
 - Noosa Waters Lock and Weir Maintenance Levy;
 - Noosa Waters Canal Maintenance Levy;
 - Noosa Junction Levy;
 - Noosa Junction Streetscape Levy;
 - Hastings Street Precinct Levy;
 - Noosa Main Beach Levy.
- Special charges (each a charge made and levied on some, but not all, rateable land in the shire).
 - Hastings Street Community Safety Program Charge;
 - Lower Noosa North Shore Electricity Charge.
- Separate charges (each a charge made and levied equally on all rateable land):
 - Environment Levy;
 - Sustainable Transport Levy;
 - Heritage Levy.
- Waste management charges.
- Holding tank charges.
- Administration, which covers Pensioner Concessions, Discounts, Arrangements, General Rate Deferments, General Rate Concessions and Interest.
- Cost-recovery fees.
- Commercial charges for each business activity that Council conducts on a commercial basis.

1.3 Approach to Making/Levying Rates and Charges

Council has developed this Revenue Statement in accordance with its Revenue Policy, which aims to raise revenue sufficient to enable it:

- to deliver a budget that provides a robust financial basis for effective administration of expenditure and debt;
- to provide services in a manner directed at safeguarding intergenerational equity within the community, i.e. by endeavouring to meet the needs of the present without compromising the ability of future generations to meet their needs;
- to sustain its long-term operational capabilities;
- to encourage the development of a vibrant and strong local economy served by appropriate infrastructure and facilities;
- to provide certainty of funding for the provision of the infrastructure and services identified in its long-term strategic plans.

Council's applies the following criteria to structuring its rates and charges:

- pursuit of effectiveness and efficiency in meeting the objectives (financial, social, economic, and environmental, and other) in its Corporate Plan and policies;
- pursuit of equity and fairness, including consistency, in the application of lawful rating and charging principles; in particular, avoiding bias, taking account of all relevant considerations, and disregarding irrelevancies, e.g. perceived personal wealth of ratepayers or ratepayer classes;
- pursuit of clarity of expression and presentation, to optimise ratepayer and stakeholder comprehension; and
- ensuring its revenue decisions support its financial strategies for responsible and maintainable delivery of the infrastructure and services consistently with its long-term planning.

Council seeks to meet those criteria in:

- making, levying, and collecting its rates and charges;
- granting and administering rating and charging concessions;
- charging for its services and facilities;
- charging for competitive services and facilities;
- charging for business services and facilities (subject to National Competition Policy);
- imposing cost-recovery fees; and
- funding Council infrastructure.

In making all rates and charges Council will also have regard to:

- transparency - to inform the community of the basis of those rates and charges and hence Council's accountability;
- creating a rating regime that is cost effective to administer;
- flexibility - taking account of changes in the local economy.

2. ADMINISTRATION

2.1 Issue of Rates Notices

Council will issue rate notices in July 2022 for the billing period 1 July 2023 to 31 December 2023 and in January 2023 for the billing period 1 January 2024 to 30 June 2024.

2.2 Adjustment of Rates and Charges

Supplementary rates notices for variations in rates and charges may be issued as required during the financial year. It is the owner's responsibility to check that all rates and charges are correct at the time of the issue of the rate notice. Adjustments to rates and charges levied in prior financial years will not be made.

2.3 Early Payment Discount

Discounts for prompt payments will be allowed on the rates and charges stipulated in Council's Revenue Statement as having discounts applying to them. Such discounts are allowed pursuant to section 130 of the *Regulation*.

2.3.1 Method of Calculation

Subject to section 2.3.2 of this Revenue Statement, a 5% discount will be allowed on general rates where the net amount shown on the rate notice is paid by the designated due date.

No discount is allowable on the following charges which may appear on the rates notice:

- State Emergency Management Levy;
- Special Rates and Charges;
- Separate Rates and Charges;
- Waste Management Charges;
- Change of Ownership Fee;
- Rate Notice Paper Fee;
- Backflow Device Registration Fee;
- Valuation Fee;
- Holding Tank Charges ;
- Any property charge relating to the provision of temporary services or the carrying out of Council works on or in connection with the property;
- Any non-rate item included on the rate notice;
- Legal costs incurred by Council in rate and charge collection;
- Interest charges on overdue rates and charges; and
- Any other rate, charge or amount unless a discount is specifically permitted by this Revenue Statement.

2.3.2 Payments Made Before the Due Date

A discount shall be allowed where full payment of the current period rates and charges, plus any overdue rates and charges and interest thereon, is received before the first working day following the due date. This shall apply to all payments made at a Council office, an approved agency, or by electronic means. For payments made through an approved agent or by electronic means the payment is deemed to be received on the transaction date provided by the approved agent or relevant financial institution.

2.3.3 Allowance of Early Payment Discount for Late Payments

There are occasions when payment by the due date is not achieved through circumstances beyond the control of the ratepayer and section 130(10) of the *Regulation* provides Council with a discretionary power to allow discount in such circumstances.

2.3.3.1 Payments Made after the Due Date

The discount will be allowed if the full payment of the overdue rates and charges is made within a period specified by Council and the applicant provides proof satisfactory to Council of any of the following:

- illness involving hospitalisation and/ or incapacitation of the ratepayer at or around the due date for payment;
- the death or major trauma (accident/ life threatening illness/ emergency operation) of the ratepayer and/ or family members (spouse/ children/ parents) at or around the due date for payment;
- the loss of records resulting from factors beyond the ratepayer's control (Fire/ Flood etc.),

and Council is satisfied that the event was the cause of the ratepayer's failure to make full payment by the due date.

2.3.3.2 Late Payments Due to Delivery Difficulties

The discount will be allowed following non-receipt of the rates notice by the ratepayer, or the non-receipt or late receipt of the rates payment by Council, where the reason for such non-receipt or late receipt is separately substantiated by:

- a written statement from the ratepayer detailing non receipt of the rates notice, provided a discount has not been allowed on a previous late payment in similar circumstances in the last five (5) years; or
- other evidence that payment of the rates was made by the ratepayer at the time, but did not reach Council due to circumstances beyond the control of the ratepayer; or
- where an administrative error occurred at the Department of Resources, which resulted in the rates notice being incorrectly addressed by Council.

The discount also may be allowed if substantiated by evidence that the return of the rate notice to Council although correctly addressed is through no fault or instigation of the ratepayer and beyond the ratepayer's reasonable control.

The discount will not be allowed if the circumstances above are result from:

- the failure of the ratepayer to ensure that Council was given correct notification of the postal address for service of notices prior to the issue of the rate notices; or
- the failure of the ratepayer to ensure that Council was given the correct notification of the email address for service of the notices prior to the issue of the rate notices where the option for delivery by electronic means has been selected; or
- a change of ownership, where Council received notification of the change of ownership after the issue of the rates notice.

2.3.3.3 Administrative Errors

An extended discount period will be allowed if Council has failed correctly to issue the rates notice in sufficient time to permit the ratepayer to make payment before the expiration of the discount period. The extended discount period will be equivalent to that period provided to other ratepayers and will commence from the date Council specifies.

2.3.3.4 Payment Errors

Where there is an apparent accidental short payment of the rates resulting from a miscalculation of the net amount due, arising from the payment of a number of rate notices at one time (i.e. addition error) or the tendering of an incorrect amount for a single rate notice (i.e. transposition error), the discount will be allowed in the following manner:

- Where the amount of the error is \$50.00 or less:

Full discount will be allowed and the underpaid amount will be treated as 'Arrears of Rates'.

- Where the amount of the error exceeds \$50.00:

The ratepayer will be advised in writing of the error and given 14 days to pay the shortfall. If the shortfall is paid by the extended due date so advised, the full discount will be allowed at that time.

Allowance of discount in these circumstances will not be allowed if any transposition error or addition error exceeds 20% of the total net rates payable on the single rate notice or the number of rate notices paid at one time.

2.4 Pensioner Concessions

Council's pensioner rate concession to eligible pensioners will be allowed under chapter 4, part 10 of the *Regulation*.

2.4.1 Eligibility Criteria

The pensioner:

1. Must comply with eligibility criteria contained in the Queensland Government's Pensioner Rate Subsidy Scheme and must possess a current, valid qualifying concession card, namely:
 - Pensioner Concession Card issued by Centrelink or the Department of Veteran Affairs or
 - Repatriation Health (Gold) Card - (for all Conditions) issued by the Department of Veteran Affairs; and
2. Must be the owner (either solely or jointly), or be an eligible life tenant, in accordance with the guidelines for the State Government Rate Subsidy Scheme, of property within the local government area, which is their principal place of residence, and must have (either solely or with a co-owner) the legal responsibility for payment of rates and charges Council levies in respect of the property; and

In the case of joint ownership or ownership in common, the concession will apply only to the approved pensioner's proportionate share of the applicable rates and charges, except where the co-owners are an approved pensioner and his/ her spouse. The concession will apply to the full amount of applicable rates and charges; and

3. Must, if a 'first time' applicant, lodge and complete the prescribed application, to become entitled to a rate concession. The information on this application form will be used by Council to verify the eligibility of all pensioners (Centrelink and Veteran Affairs pension recipients). Upon proof of eligibility, the entitlement to a concession will commence from either the card start date shown on the Pensioner Concession Card or the date of occupation of their principal place of residence or the start date of the current rating period, whichever is the latest. Such entitlement shall continue until the sale of that property or until the entitlement to a pension ceases to exist; and
4. Must, if an 'existing' applicant, lodge another application if required by Council or on the acquisition of a replacement property within the shire. Entitlements to a concession will continue without interruption if such application is received within a month of the request for a new application or of the property settlement.

2.4.2 Method of Calculation

The concession shall be 25% of the general rate up to a maximum amount of \$230.00 per annum, \$115.00 per half year.

2.5 Outstanding Rates and Charges

2.5.1 Interest Charges

Interest will be applied to all overdue rates or charges pursuant to sections 132 and 133 of the *Regulation*. The interest will be compound interest, calculated on daily rests. For a day on or after 1 July 2023 the interest rate will be 11.64% per annum.

2.5.2 Arrangements to Pay

Arrangements pursuant to section 129 of the *Regulation*, for payment by instalments, will be entered for properties where there are no overdue rates and charges from previous rating periods and the ratepayer and Council agree that such arrangements will allow the outstanding rates or charges payable to be paid by the end of the current billing period.

An application for an instalment payment arrangement should be received by Council prior to 31 July 2023 or 31 January 2024. Under an instalment arrangement no discount will be provided for rates which are due. Repayments will be calculated as at the time of applying for an arrangement and will not incur interest charges.

Where a ratepayer defaults on an arrangement to pay, the arrangement will be cancelled, and interest will be charged on the overdue rates and charges in accordance with section 2.5.1 of this Revenue Statement from the date of default. Additionally, Council will not enter any further arrangements during the rating period covered by the initial arrangement request.

2.6 Deferment of General Rates

Chapter 4 Part 10 of the *Regulation* allows Council to grant a rating concession to certain ratepayers by entering an agreement to defer the payment of rates and charges.

Pursuant to section 120(1)(a), section 121(b) and section 122(1)(b) of the *Regulation*, Council may allow eligible pensioners to enter an agreement to defer the payment of rates.

2.6.1 Deferment for Pensioners

To assist eligible pensioners who have experienced large increases in the value of their property as determined by the Department of Resources or have experienced financial hardship, Council will allow deferment of up to 50% of the general rate. The deferred rates will accumulate as a debt against the property until it is sold or until the death of the ratepayer.

The deferment of general rates applies only to rates payable with respect to land included in Differential General Rates Categories 1, 5, 6, 7, 8, 10, 22, 23, and 25 to 30.

To be eligible to defer up to 50% of the general rate the applicant must:

- own and occupy the property; and
- have no overdue rates and charges on the property; and
- be the holder of a Pension Concession Card issued by Centrelink or the Department of Veteran Affairs; or
- a Repatriation Health (Gold) Card issued by the Department of Veteran Affairs; or
- a Commonwealth Seniors Health Card; or
- a Queensland Seniors Card issued by the Queensland State Government.

Note that automatic eligibility applies to those ratepayers currently receiving a Pension Concession on their rate notice. Eligibility for those ratepayers with a Seniors Card will be assessed accordingly.

2.6.2 Deferred General Rates Interest Charges

Interest charges, or the payment of an additional charge, will be applied to all deferred general rates under Section 122(5) of the *Regulation*. The interest shall be compound interest, calculated in daily

rests. The interest rate shall be set at the 90-day bank bill rate as at the adoption of the 2023/24 Budget.

2.6.3 Application to Defer

Ratepayers will be required to apply for a deferment of the general rate. Upon approval of the application the deferment agreement will continue until Council is notified in writing to cease the agreement, or until such time as the property is sold, or upon the death of the ratepayer, or until the due date for payment as specified in the provisions of the deferment agreement.

2.7 General Rate Exemptions and Concessions

2.7.1 General Rate Exemptions

By section 93(3) of the *Act*, certain land is exempt from general rates. Section 73 of the *Regulation* further details land that is exempt in accordance with section 93(3)(j)(ii) of the *Act*.

In applying these sections of the *Act* and the *Regulation*, Council will be guided by the principle of engaging in communication to raise the awareness of target groups that may qualify for these exemptions.

By section 73 of the *Regulation*, the following land is exempted from rating for section 93(3)(j)(ii) of the *Act*:

- (a) land owned by a religious entity if the land is less than 20ha and is used for 1 or more of the following purposes:
 - (i) religious purposes, including, for example, public worship;
 - (ii) the provision of education, health or community services, including facilities for aged persons and persons with disabilities;
 - (iii) the administration of the religious entity;
 - (iv) housing incidental to a purpose mentioned in paragraph (i), (ii) or (iii);
- (b) land vested in, or placed under the management and control of, a person under an Act for:
 - (i) a public purpose that is a recreational or sporting purpose; or
 - (ii) a charitable purpose;
- (c) land used for purposes of a public hospital if:
 - (i) the public hospital is
 - (A) part of a private hospital complex; or
 - (B) a private and public hospital complex; and
 - (ii) the land used for the purposes is more than 2ha and is separated from the rest of the complex;
- (d) land owned by a community organisation if the land is less than 20ha and is used for providing the following:
 - (i) accommodation associated with the protection of children;
 - (ii) accommodation for students;
 - (iii) educational, training or information services aimed at improving labour market participation or leisure opportunities;
- (e) land used for a cemetery.

2.7.2 General Rate Concessions

In addition to those classes of land granted a general rate exemption as outlined in section 2.7.1 above, Council also provides general rates concessions to land deemed eligible in accordance with Council's General Rate Donation policy.

Applications received during the 2023/24 year that meet the policy eligibility requirements will be granted a general rate concession for the year. Property owners must immediately notify Council if there is a substantive change of land use for a property in receipt of a general rate concession.

2.8 Fees and Charges

Section 97 of the *Act* allows a local government to fix a cost recovery fee and section 172(1) (c) of the *Regulation* provides that the Revenue Statement must state the criteria used to decide the amount of any cost recovery fees. All fees and charges will be set with reference to cost reflective pricing. Cost recovery fees will be charged up to a maximum of full cost.

Any non-profit, volunteer, charitable, community, sporting, or religious organisation not in possession of a permanent liquor or gaming licence or a surf lifesaving club (or similar organisation) in possession of a permanent liquor licence is eligible for a single discount of 50% reduction in development application fees.

Section 172(1) (d) of the *Regulation* provides that if the local government conducts a business activity the Revenue Statement must state the criteria used to decide the amount of the charges for the activity's goods and services. Commercial charge setting will have considered the competitive neutrality principle for a business activity conducted by Council and all commercial charges for the 2023/24 financial year are set out in the Register of General Cost-Recovery Fees and Commercial Charges 2023/24 as adopted.

2.9 Definitions

extractive industry: the dredging, excavating, quarrying, sluicing or winning of materials from the ground.

home hosted: means the provision, or making available a habitable room, for example, a bedroom, studio or cabin of a property, for use by 1 or more persons, other than the owner; whilst the owner resides at the premises.

land use codes: those land use codes approved by the Queensland Department of Resources.

multi dwelling: dual occupancy, secondary dwelling or flats, on the same lot, categorised under land use code 03.

not PPR: Land which is not the owner's principal place of residence.

predominant use: the single use, or in the case of multiple usages, the main use, for which in the opinion of council the property is being used or could potentially be used by virtue of the improvements or activities conducted upon the property.

primary production purposes: land available for the business or industry of grazing, dairying, pig farming, poultry farming, viticulture, orcharding, apiculture, horticulture, aquaculture, vegetable growing, the growing of crops of any kind, forestry; or any other business or industry involving the cultivation of soils, the gathering in of crops or the rearing of livestock; and where a farming concession is granted by the Department of Resources in accordance with Chapter 2, Part 2, Division 5, Subdivision 2 of the *Land Valuation Act 2010*.

PPR: means a *dwelling* that is the place of residence at which at least one natural person who constitutes the *owner/s* of the land predominantly resides. In establishing *principal place of residence*, Council may consider, but not be limited to whether the owner has moved his or her personal belongings into a residence on the land, the *owner's* declared address for electoral, taxation, government social security or national health registration purposes, or any other form of evidence deemed acceptable by Council.

The following cases specifically do not comply with the definition of a *principal place of residence*, namely a dwelling that is:

- (a) not occupied by at least one person/s who constitute the *owner/s*, but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the owner's family or
- (b) vacant either permanently or temporarily for more than 120 days in any given year, except in the case where:
 - (i) The dwelling is a place of residence undergoing renovation or redevelopment, and the owner/s do not own any other property which they claim to be their principal place of residence.
 - (ii) The property is vacant due to the owner's absence on an extended holiday, provided that the property remains vacant for the entire period of their absence.
 - (iii) A property is vacant due to the owner/s absence due to work commitments, provided that the absence is confirmed by the employer to Council's satisfaction and the property remains vacant or is occupied by immediate family members only during the period of the owner/s absence.
 - (iv) The owner is absent due to medical reasons of the owner or a close relative and this is confirmed in writing by a health professional to Council's satisfaction.
- (c) not owned by a natural person e.g. owned by a company or trust, excepting where the natural person residing at the property as their principal place of residence is the company owner.

retirement village: a facility where older members of the community or retired persons reside, or are to reside, in independent living units or serviced units in accordance with the *Retirement Villages Act 1999*.

shared facility accommodation: A property such as a guest house or private hotel, where room only or room and meals are provided and having shared facilities, categorised under land use code 07.

shopping centre: land used for major retail activities including an integrated shopping centre or showrooms.

strata unit: is a community titles lot, other than a lot comprising a detached dwelling.

transitory accommodation: a property offered as, or available or used for, temporary rented occupation, generally (but not exclusively) as short stay letting (note: transitory accommodation listings or advertising/ marketing, for example, on such as publicly available websites and/or with real estate agents, will constitute evidence of the property being offered or available). Without limitation, the following is not transitory accommodation;

- a) an entire property that is offered, available, or used for short stay letting for a total of less than 60 days in the financial year; or
- b) a room in a property that is offered, available or used for short stay letting within a principal place of residence and is considered home hosted as the owner/s reside at the property when the room is offered, available or used for short stay letting for a total of less than 90 days in the financial year; or
- c) a property with a documented tenancy agreement in place that meets the requirements of the Residential Tenancies and Rooming Accommodation Act 2008 and the agreement is for a period of 90 consecutive days or more in the financial year; or
- d) shared facility accommodation; or
- e) accommodation in an hotel; or
- f) accommodation in a motel; or
- g) backpacker accommodation.

For clarity, where a multi-dwelling is used to provide transitory accommodation the predominant use definition is applied. Without limitation, the following is a predominant use of transitory accommodation: where 50% or more of a multi-dwelling is offered or available as transitory accommodation.

Holiday houses used by its owners and not let for commercial gain are not regarded as transitory accommodation.

vacant land: land devoid of buildings or structures with the exception of outbuildings or other minor structures not designed for or used for human habitation or occupation. Excluded is land that is used for car parking or in conjunction with any commercial activity, e.g. heavy vehicle or machinery parking, outdoor storage, commercial/ industrial assembly, or rural activities such as cultivation, grazing or agistment.

Any terms not defined in this Revenue Statement shall be as defined under the *Act* and *Regulation*.

3. GENERAL RATES

3.1 Basis of Rates

Section 94 of the *Act* requires Council to levy general rates on all rateable land within the Noosa Shire local government area. Pursuant to section 74 of the *Regulation*, the rates will be calculated using the rateable value of the land.

Pursuant to chapter 4, part 5 of the *Regulation*, Council will use a system of differential general rating for the 2023/24 financial year. Council will not make a resolution limiting the increases in general rates for the 2023/24 financial year.

3.2 Rates to Apply

The applicable rates for the 2023/24 financial year are identified in *Table 2 Schedule of Rates*, as adopted in the 2023/24 Council budget. The rate shall apply to the rateable value of lands which are within the Noosa Shire as provided by the Department of Resources.

3.2.1 Differential General Rates

For the purpose of making and levying differential general rates for the financial year, Council determines, for section 81 of the *Regulation*, that:

- (i) the categories into which rateable land in the Shire is to be categorised are set out in column 1, table 1 (below); and
- (ii) the descriptions of each category of rateable land are set out in column 2, table 1.

For subsections 81(4) and (5), Council delegates to the Chief Executive Officer (CEO) the power to identify the rating category to which each parcel of rateable land in the local government area belongs. The identification of land in column 3, table 1 is for guidance only.

3.2.2 Minimum General Rates

Council has applied the rate in the dollar and minimum general rate levy as indicated in *Schedule of Rates Table 2*. Minimum general rates are levied pursuant to section 77 of the *Regulation*.

3.2.3 Objecting to a Differential General Rate Categorisation

In accordance with section 90(2) of the *Regulation*, the only ground for objecting to a rating categorisation is that the owner considers the land should belong to a different rate category.

In accordance with section 90(3), the owner may object by giving the local government an objection notice. Section 90(4) details what the notice must contain. The notice must be in the form Council has approved.

Section 90(5) requires the owner to give the objection notice within:

- (a) 30 days after the day when the rate notice was issued; or
- (b) a longer period that Council allows.

Council will only accept objections to a rates category within the financial year for which the rates are levied.

In accordance with section 91(5) of the *Regulation*: if the CEO decides to change the rating category of the land, the rating category is taken to have been changed from the start of the period to which the relevant rate notice relates.

No objections for rates levied in previous financial years will be accepted; consequently no adjustments for rates levied in previous financial years will be made on the basis of incorrectly categorised land.

3.2.4 Hardship

Where a landowner:

- (a) has a property that is included in differential general rate category 9 or 21; and
- (b) is using the property to provide accommodation to a member of their immediate family, and
- (c) the family member being housed has special circumstances such as a physical or mental disability or safety and privacy concerns that preclude ownership of the property in their name as a viable option.

Council may grant a concession to the ratepayer on the basis of hardship.

3.3 Discounts

An early payment discount as mentioned in section 2.3 and council pensioner concessions as mentioned in section 2.4 shall be applied to this rate for qualifying ratepayers.

Table 1 – Rating Categories & Descriptions

Category	Description	Identification (Guidance only)
1. Rural & Agricultural.	Land used, or intended to be used, for rural or agricultural or primary production purposes.	Land with the following land use codes: 44, 60-61, 64-71, 73-89 and 93 or as otherwise identified by the CEO.
2. Non-Residential.	Land which is used, or intended to be used, for non-residential purposes other than land included in categories 1, 3, 4 and 14 - 20.	Land with the following land use codes: 07-20, 22-39, 41-50, 52 and 91 or as otherwise identified by the CEO.
3. Extractive Industries.	Land used for the purpose of extractive industry for more than 50,000 tonnes per annum of material from the earth.	Land with land use code 40 or as otherwise identified by the CEO.
4. Retirement Villages	Land used for the purposes of a retirement village.	Land with the following land used code 21 or as otherwise identified by the CEO.
5. Residential (PPR) and Other – RV <=\$800,000.	Land, with a rateable value of less than or equal to \$800,000 which is- a. used as the owner's principal place of residence, other than land in categories 10, 22, 23 and 25 to 36; or b. not included in any other category.	Land with the following land used codes: 01, 02, 04, 05 and 06 or as otherwise identified by the CEO.
6. Residential (PPR) and Other – RV	Land, with a rateable value between \$800,001 and \$2,500,000 which is-	Land with the following land used

Category	Description	Identification (Guidance only)
\$800,001 - \$2,500,000.	a. used for as the owner's principal place of residence other than land in categories 10, 22, 23 and 25 to 36; or b. not included in any other category.	codes: 01, 02, 04, 05 and 06 or as otherwise identified by the CEO.
7. Residential (PPR) and Other – RV \$2,500,001 - \$5,000,000.	Land, with a rateable value between \$2,500,001 and \$5,000,000 which is- a. used as the owner's principal place of residence other than land in categories 10, 22, 23 and 25 to 36; or b. not included in any other category.	Land with the following land used codes: 01, 02, 04, 05 and 06 or as otherwise identified by the CEO.
8. Residential (PPR) and Other – RV > \$5,000,000.	Land, with a rateable value greater than \$5,000,000 which is- a. used as the owner's principal place of residence other than land in categories 10, 22, 23 and 25 to 36; or b. not included in any other category.	Land with the following land used codes: 01, 02, 04, 05 and 06 or as otherwise identified by the CEO.
9. Residential (Not PPR)	Land used for residential purposes other than as the owner's principal place of residence other than land in category 11, 21, 24 and 25 to 36.	Land with the following land used codes: 02 and 05 or as otherwise identified by the CEO.
10. Residential Home Hosted Transitory Accommodation	Land used as the owner's principal place of residence plus as transitory accommodation - other than land in category 23 and 25 to 36.	Land with the following land used codes: 02 and 05 or as otherwise identified by the CEO.
11. Transitory Accommodation.	Land used as transitory accommodation, other than land in category 24 and 25 to 36.	Land with the following land used codes: 02 and 05 or as otherwise identified by the CEO.
12. Vacant Urban Land – RV > \$1,500,000 and area more than 1,500 m ² .	Vacant land with a rateable value greater than \$1,500,000, with an area of more than 1,500m ² in the locality of Castaways Beach or Cooroy or Marcus Beach or Noosa Heads or Noosaville or Peregrin Beach or Sunrise Beach or Sunshine Beach or Tewantin, other than land included in category 13.	Land with the following land used codes: 01, 04 and 06 or as otherwise identified by the CEO.
13. Subdivided land not yet developed	Vacant land to which Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i> applies.	Land with the following land used code 72 or as otherwise identified by the CEO.

Category	Description	Identification (Guidance only)
14. Shopping Centres – gross floor area between 1,000 and 2,500m ²	Land used for the purposes of a shopping centre, with a gross floor area between 1,000 and 2,500m ²	Land with the following land used codes: 14, 15, 16 or 23 or as otherwise identified by the CEO.
15. Shopping Centres – gross floor area between 2,501 and 5,000m ²	Land used for the purposes of a shopping centre, with a gross floor area between 2,501 and 5,000m ² .	Land with the following land used codes: 14, 15, 16 or 23 or as otherwise identified by the CEO.
16. Shopping Centres – gross floor area between 5,001 and 10,000m ²	Land used for the purposes of a shopping centre, with a gross floor area between 5,001 and 10,000m ² .	Land with the following land used codes: 14, 15, 16 or 23 or as otherwise identified by the CEO.
17. Shopping Centres – gross floor area between 10,001 and 20,000m ²	Land used for the purposes of a shopping centre, with a gross floor area between 10,001 and 20,000m ² .	Land with the following land used codes: 14, 15, 16 or 23 or as otherwise identified by the CEO.
18. Shopping Centres – gross floor area between 20,001 and 30,000m ²	Land used for the purposes of a shopping centre, with a gross floor area between 20,001 and 30,000 m ² .	Land with the following land used codes: 14, 15, 16 or 23 or as otherwise identified by the CEO.
19. Shopping Centres – gross floor area between 30,001 and 40,000m ²	Land used for the purposes of a shopping centre, with a gross floor area between 30,001 and 40,000 m ² .	Land with the following land used codes: 14, 15, 16 or 23 or as otherwise identified by the CEO.
20. Shopping Centres – gross floor area greater than 40,000m ²	Land used for the purposes of a shopping centre, with a gross floor area greater than 40,000 m ² .	Land with the following land used codes: 14, 15, 16 or 23 or as otherwise identified by the CEO.
21. Strata Units (Not PPR).	Land which is a strata unit used for residential accommodation purposes other than as the owner's principal place of residence, other than land in category 24.	Land with the following land used codes: 08 or 09 or as otherwise identified by the CEO.

Category	Description	Identification (Guidance only)
22. Strata Units (PPR).	Land which is a strata unit used as the owner's principal place of residence other than land in category 23.	Land with the following land used codes: 08 or 09 or as otherwise identified by the CEO.
23. Strata Units Home Hosted Transitory Accommodation.	Land which is a strata unit used as the owner's principal place of residence and is defined as transitory accommodation.	Land with the following land used codes: 08 or 09 or as otherwise identified by the CEO.
24 Strata Units Transitory Accommodation.	Land which is a strata unit used other than as the owner's principal place of residence and is defined as transitory accommodation.	Land with the following land used codes: 08 or 09 or as otherwise identified by the CEO.
25. Non-Strata Residential - 2 to 4 residences	Land, used for residential purposes, on which there are 2 to 4 self-contained flats, studios, cabins or dwellings, other than land in category 31.	Land with the following land used code 03 or as otherwise identified by the CEO.
26. Non-Strata Residential - 5 to 9 residences	Land, used for residential purposes, on which there are 5 to 9 self-contained flats, studios, cabins or dwellings, other than land in category 32	Land with the following land used code 03 or as otherwise identified by the CEO.
27. Non-Strata Residential - 10 to 14 residences	Land, used for residential purposes, on which there are 10 to 14 self-contained flats, studios, cabins or dwellings, other than land in category 33.	Land with the following land used code 03 or as otherwise identified by the CEO.
28. Non-Strata Residential - 15 to 19 residences	Land, used for residential purposes, on which there are 15 to 19 self-contained flats, studios, cabins or dwellings, other than land in category 34.	Land with the following land used code 03 or as otherwise identified by the CEO.
29. Non-Strata Residential - 20 to 29 residences	Land, used for residential purposes, on which there are 20 to 29 self-contained flats, studios, cabins or dwellings, other than land in category 35.	Land with the following land used code 03 or as otherwise identified by the CEO.
30. Non-Strata Residential - greater than 30 residences	Land, used for residential purposes, on which there are 30 or more self-contained flats, studios, cabins or dwellings, other than land in category 36.	Land with the following land used code 03 or as otherwise identified by the CEO.

Category	Description	Identification (Guidance only)
31. Non-Strata Residential Transitory Accommodation - 2 to 4 residences	Land, used for residential purposes, on which there are 2 to 4 self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.	Land with the following land used code 03 or as otherwise identified by the CEO.
32. Non-Strata Residential Transitory Accommodation - 5 to 9 residences	Land, used for residential purposes, on which there are 5 to 9 self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.	Land with the following land used code 03 or as otherwise identified by the CEO.
33. Non-Strata Residential Transitory Accommodation - 10 to 14 residences	Land, used for residential purposes, on which there are 10 to 14 self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.	Land with the following land used code 03 or as otherwise identified by the CEO.
34. Non-Strata Residential Transitory Accommodation - 15 to 19 residences	Land, used for residential purposes, on which there are 15 to 19 self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.	Land with the following land used code 03 or as otherwise identified by the CEO.
35. Non-Strata Residential Transitory Accommodation - 20 to 29 residences	Land, used for residential purposes, on which there are 20 to 29 self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.	Land with the following land used code 03 or as otherwise identified by the CEO.
36. Non-Strata Residential Transitory Accommodation - greater than 30 residences	Land, used for residential purposes, on which there are 30 or more self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.	Land with the following land used code 03 or as otherwise identified by the CEO.

Table 2 - Schedule of Rates (annual)

Category	General Rate cents in \$	Minimum General Rate
1. Rural & Agricultural	0.2695	\$1,354
2. Non-Residential	0.6145	\$1,353
3. Extractive Industries Quarries > 50,000 tonnes	12.9360	\$77,340
4. Retirement Villages	0.9163	\$16,113
5. Residential (PPR) and Other – RV <=\$800,000	0.2156	\$1,289
6. Residential (PPR) and Other – RV \$800,001 - \$2,500,000	0.1941	\$1,725
7. Residential (PPR) and Other – RV \$2,500,001 - \$5,000,000	0.1671	\$4,853
8. Residential (PPR) and Other – RV > \$5,000,000	0.1402	\$8,356
9. Residential (Not PPR)	0.2588	\$1,547
10. Residential Home Hosted Transitory Accommodation	0.3019	\$1,934
11. Residential Transitory Accommodation	0.3881	\$2,578
12. Vacant Urban Land – RV > \$1,500,000 and area more than 1,500m ²	0.7007	\$10,511
13. Vacant Land which is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the Land Valuation Act 2010	0.1294	\$0
14. Shopping Centres – gross floor area of 1,000 to 2,500m ²	0.7546	\$6,445
15. Shopping Centres – gross floor area of 2,500 to 5,000m ²	1.1858	\$19,335
16. Shopping Centres – gross floor area of 5,000 to 10,000m ²	1.5092	\$38,670
17. Shopping Centres – gross floor area of 10,000 to 20,000m ²	1.8865	\$128,900
18. Shopping Centres – gross floor area of 20,000 to 30,000m ²	2.1021	\$322,250
19. Shopping Centres – gross floor area of 30,000 to 40,000m ²	2.1021	\$515,600
20. Shopping Centres – gross floor area greater than 40,000m ²	2.1021	\$708,950
21. Strata Units (Not PPR)	0.3881	\$1,547
22. Strata Units (PPR)	0.3234	\$1,289
23. Strata Units Home Hosted Transitory Accommodation	0.4528	\$1,934
24. Strata Units Transitory Accommodation	0.5822	\$2,578
25. Non Strata Residential – 2 to 4 Residences	0.2588	\$2,578
26. Non Strata Residential – 5 to 9 Residences	0.2588	\$6,445
27. Non Strata Residential – 10 to 14 Residences	0.2588	\$12,890
28. Non Strata Residential – 15 to 19 Residences	0.2588	\$19,335
29. Non Strata Residential – 20 to 30 Residences	0.2588	\$25,780
30. Non Strata Residential – greater than 30 Residences	0.2588	\$38,670
31. Non Strata Residential Transitory Accommodation – 2 to 4 Residences	0.3881	\$5,156
32. Non Strata Residential Transitory Accommodation – 5 to 9 Residences	0.3881	\$12,890
33. Non Strata Residential Transitory Accommodation – 10 to 14 Residences	0.3881	\$25,780

Category	General Rate cents in \$	Minimum General Rate
34. Non Strata Residential Transitory Accommodation – 15 to 19 Residences	0.3881	\$38,670
35. Non Strata Residential Transitory Accommodation – 20 to 30 Residences	0.3881	\$51,560
36. Non Strata Residential Transitory Accommodation – greater than 30 Residences	0.3881	\$77,340

4. SPECIAL RATES AND CHARGES

Basis

Section 94(1) (b) (i) of the Act permits Council to levy special rates and special charges.

4.1 Noosa Waters Lock and Weir Maintenance Levy

4.1.1 Rate to Apply

The annual rate for the financial year ending 30 June 2024 is 0.01984 cents in the \$ of rateable valuation for all rateable properties within the benefited area, with a minimum of \$172.50 per annum as adopted in the 2023/24 budget.

4.1.2 Land to which the rate applies

The land delineated on the map in Appendix 1, item 2, including community titles lots.

4.1.3 Service, facility or activity

The service, facility or activity for which the charge is levied is described in Appendix 1, item 3.

4.1.4 Basis of Charge Calculation

Council considers that the rateable land described above derives a special benefit from the service, facility and activity referred to above.

4.1.5 Overall Plan

The Noosa Waters Lock and Weir Maintenance Overall Plan was adopted by the Council on 26 June 2014 and was amended on 30 June 2023 by:

1. increasing to \$2.8 million the estimated cost of implementation, as explained at Appendix 1, item 4; and
2. lengthening by 8 years the estimated implementation time, as explained at Appendix 1, item 5.

The necessity for amendment of the plan results from a recent condition assessment of the system, which has identified the need for significant renewal work in the next 3 years.

4.1.6 Annual Implementation Plan

The annual implementation plan for the 2023/24 financial year is included in Appendix 1.

4.1.7 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not be applied to this special rate.

4.2 Noosa Waters Canal Maintenance Levy

4.2.1 Rate to Apply

The annual rate for the financial year ending 30 June 2024 is 0.00127 cents in the \$ of rateable valuation for all rateable properties within the benefited area, with a minimum of \$11.00 per annum as adopted in the 2023/24 budget.

4.2.2 Land to which the rate applies

The land delineated on the map in Appendix 2, including community titles lots.

4.2.3 Service, facility or activity

The service, facility or activity for which the charge is levied is described in Appendix 2, item 3.

4.2.4 Basis of Levy Calculation

Council considers that the rateable land described above derives a special benefit from the service, facility and activity referred to above.

4.2.5 Overall Plan

The Noosa Waters Canal Maintenance Overall Plan was adopted by the Council on 26 June 2014. For convenience, the Overall Plan, as previously adopted by the Council, is included in Appendix 2.

4.2.6 Annual Implementation Plan

The Annual Implementation Plan for the 2023/24 financial year is included in Appendix 2.

4.2.7 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 shall not be applied to this rate.

4.3 Noosa Junction Levy

4.3.1 Rate to Apply

The annual rate for the financial year ending 30 June 2024 is 0.2582 cents in the dollar of rateable valuation for all rateable properties within the benefited area.

4.3.2 Land to which the rate applies

The land delineated on the map in Appendix 3, including community titles lots.

4.3.3 Service, facility or activity

The service, facility or activity for which the charge is levied is described in Appendix 3, item 3.

4.3.4 Basis of Charge Calculation

Council considers that the rateable land described above derives a special benefit from the service, facility or activity referred to above.

4.3.5 Overall Plan

The Noosa Junction Overall Plan is included in Appendix 3.

4.3.6 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not be applied to this rate.

4.4 Hastings Street Precinct Levy

4.4.1 Rates to Apply

The annual rates for the financial year ending 30 June 2024 are 0.07375 cents in the \$ of rateable valuation for all rateable properties within the benefited area delineated on map 5A, and 0.01038 cents in the \$ of rateable valuations for all rateable properties within the benefited areas delineated on maps 5B, 5C & 5D, with a minimum of \$54.00 per annum for all properties within the benefited areas as delineated on maps 5A, 5B, 5C and 5D as adopted in the 2023/24 budget.

4.4.2 Land to which the rate applies

The land delineated on the maps in Appendix 4, including community titles lots.

4.4.3 Service, facility or activity

The service, facility or activity for which the charge is levied is described in Appendix 4, item 3.

4.4.4 Basis of Charge Calculation

Council considers that the rateable land described above derives a special benefit from the service, facility and activity referred to above at differential levels reflecting the degree to which the land or occupier is considered to derive benefit.

4.4.5 Overall Plan

The Hastings Street Precinct Overall Plan was adopted by the Council on 26 June 2014. For convenience, the Overall Plan, as previously adopted by the Council, is included in Appendix 4.

4.4.6 Annual Implementation Plan

The annual implementation plan for the 2023/24 financial year is included in Appendix 4.

4.4.7 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not be applied to this rate.

4.5 Noosa Main Beach Levy

4.5.1 Rates to Apply

The annual rates for the financial year ending 30 June 2024 are 0.1289 cents in the \$ of rateable valuation for all rateable properties within the benefited area delineated on map 6A, and 0.0203 cents in the \$ of rateable valuations for all rateable properties within the benefited areas delineated on maps 6B, 6C & 6D, with a minimum of \$54.00 per annum for all properties within the benefited areas as delineated on maps 6A, 6B, 6C and 6D as adopted in the 2023/24 budget.

4.5.2 Land to which the rate applies

The land delineated on the maps in Appendix 5, including community titles lots.

4.5.3 Service, facility or activity

The service, facility or activity for which the charge is levied is described in Appendix 5, item 3.

4.5.4 Basis of Charge Calculation

Council considers that the rateable land described above derives a special benefit from the service, facility and activity referred to above at differential levels reflecting the degree to which the land or occupier is considered to derive benefit.

4.5.5 Overall Plan

The Main Beach Overall Plan was adopted by the Council on 26 June 2014. For convenience, the Overall Plan, as previously adopted by the Council, is included in Appendix 5.

4.5.6 Annual Implementation Plan

The annual implementation plan for the 2023/24 financial year is included in Appendix 5.

4.5.7 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not be applied to this rate.

4.6 Hastings Street Community Safety Program Charge

4.6.1 Charges to Apply

The applicable annual charges for the financial year ending 30 June 2024 are:

Category	Annual Charge 2023/24
Category A - All community titles lots) and all other properties with an area of up to 600m ² .	\$201.90
Category B - All properties with an area between 601 and 2,000m ² .	\$1,275.60
Category C - All properties with an area over 2,000m ² .	\$6,138.20

4.6.2 Land to which the charge applies

The land delineated on the maps in Appendix 6, including community titles lots.

4.6.3 Service, facility or activity

The service, facility or activity for which the charge is levied is described in Appendix 6, item 3.

4.6.4 Basis of Charge Calculation

Council considers that the rateable land described above derives a special benefit from the service, facility and activity referred to above at differential levels reflecting the degree to which the land or occupier is considered to derive benefit.

4.6.5 Overall Plan

The Hastings Street Community Safety Overall Plan is included in Appendix 6.

4.6.6 Annual Implementation Plan

The annual implementation plan for the 2023/24 financial year is included in Appendix 6.

4.6.7 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not be applied to this charge.

4.7 Lower Noosa North Shore Electricity Charge

4.7.1 Charges to Apply

The annual charges for the financial year ended 30 June 2024 are:

Area	Annual Charge 2023/24
A	\$1,399.00
B	\$1,996.00

4.7.2 Land to which the charge applies

The land delineated on the maps in Appendix 7, including community titles lots.

4.7.3 Service, facility or activity

The service, facility or activity for which the charge is levied is described in Appendix 7, item 3.

4.7.4 Basis of Charge Calculation

Council considers that the rateable land described above derives a special benefit from the service, facility and activity referred to above at differential levels reflecting the degree to which the land or occupier is considered to derive benefit.

4.7.5 Overall Plan

Council adopts the 1-year Lower Noosa North Shore Electricity Overall Plan included as Appendix 7.

4.7.6 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in Section 2.4 will not be applied to this charge.

4.8 Noosa Junction Streetscape Levy

4.8.1 Rate to Apply

The annual rate for the financial year ending 30 June 2024 is 0.2370 cents in the dollar of rateable valuation for all rateable properties within the benefited area.

4.8.2 Land to which the rate applies

The land delineated on the map in Appendix 8, including community titles lots.

4.8.3 Service, facility or activity

The service, facility or activity for which the charge is levied is described in Appendix 8, item 3.

4.8.4 Basis of Charge Calculation

Council considers that the rateable land described above derives a special benefit from the service, facility or activity referred to above.

4.8.5 Overall Plan

The Noosa Junction Overall Plan is included in Appendix 8.

4.8.6 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not be applied to this rate.

5. UTILITY CHARGES

5.1 Waste Management Charge

5.1.1 Basis of Charge

Section 94(1)(b)(ii) of the Act permits the levy of waste management charges for the purpose of defraying the costs of operating, maintaining and managing the disposal of waste in the Noosa Shire.

The term “bin” in Sections 5.1.3 to 5.1.10 describes a “standard general waste container” specified in Local Law No 7 (Waste Management) 2018.

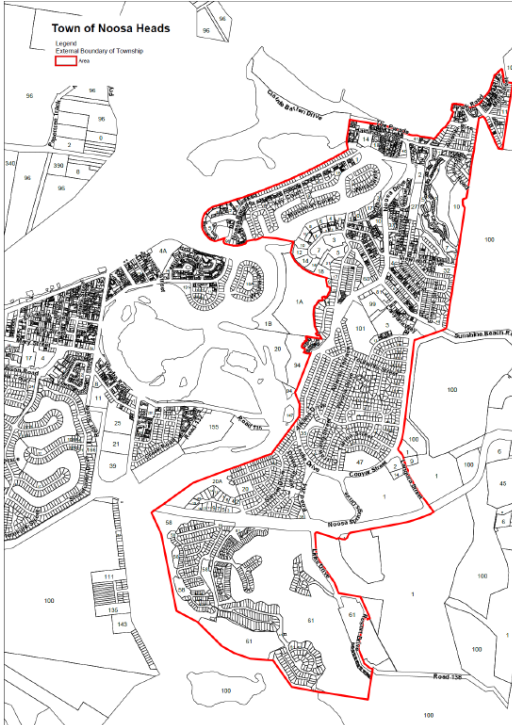
5.1.2 Charges to Apply

Charges shall apply to all properties within the defined waste collection area and the defined recycling collection area of the shire where solid waste and recycling collection services are, or can be made available. Services shall be provided in all cases sufficient to cater for the quantity and types of waste generated at each property.

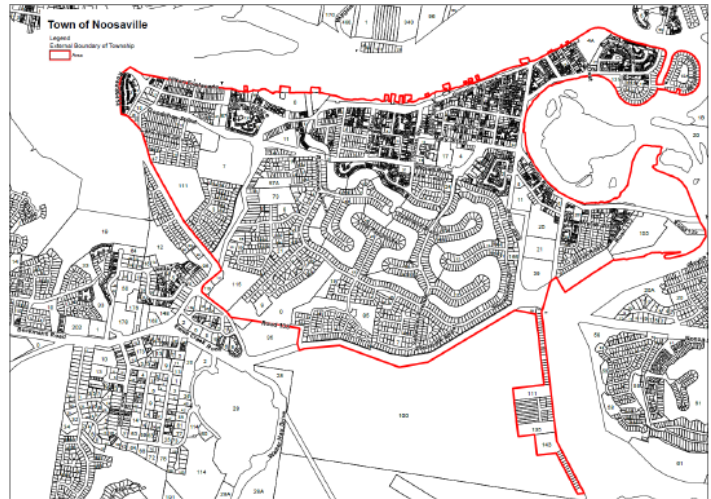
Council will levy the charges on properties presently serviced, able to be serviced or commencing a service in the defined waste collection service areas and on existing and new properties as Council extends the defined service area.

Single dwellings and duplexes within the defined garden waste collection service area delineated in the maps below will be charged a garden waste collection service unless exempted under Section 5.1.4.

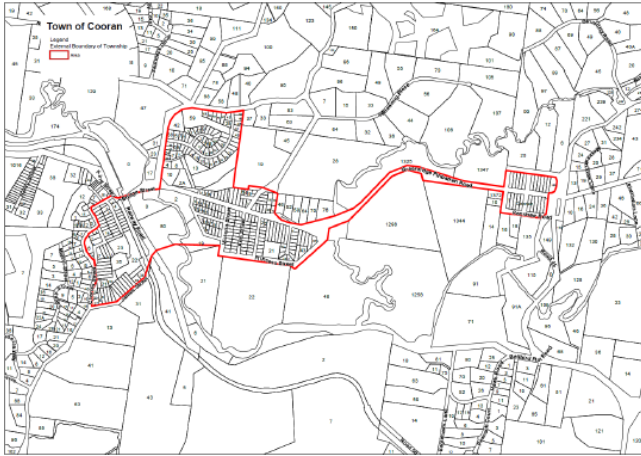
Map 5.1.2A



Map 5.1.2B



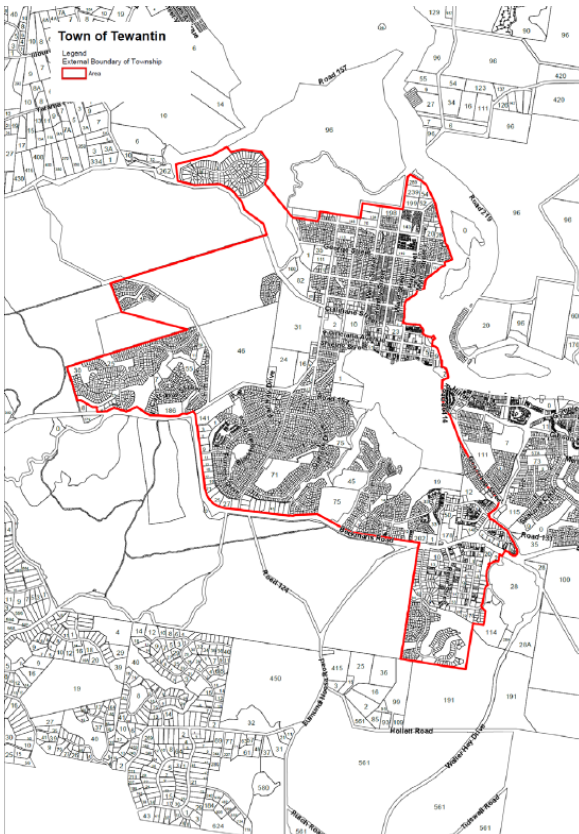
Map 5.1.2C



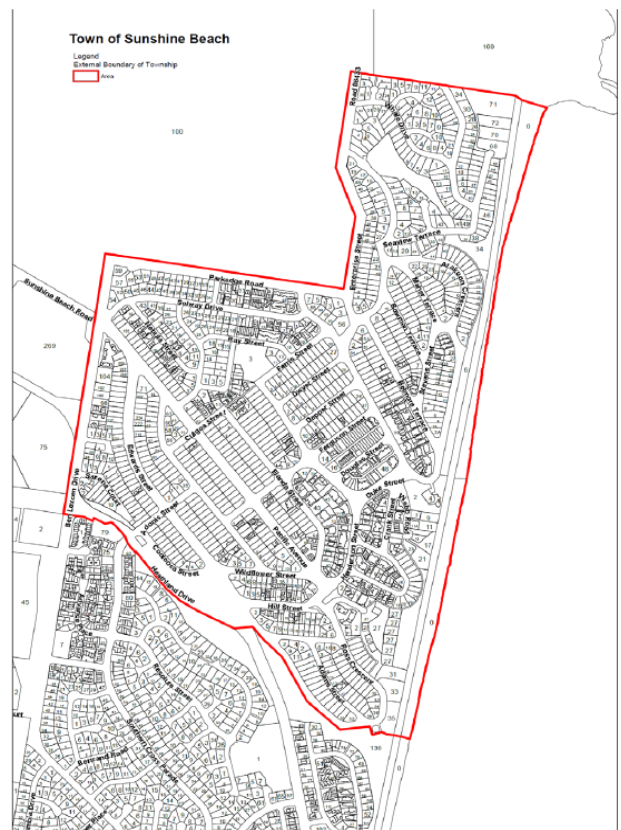
Map 5.1.2D



Map 5.1.2E



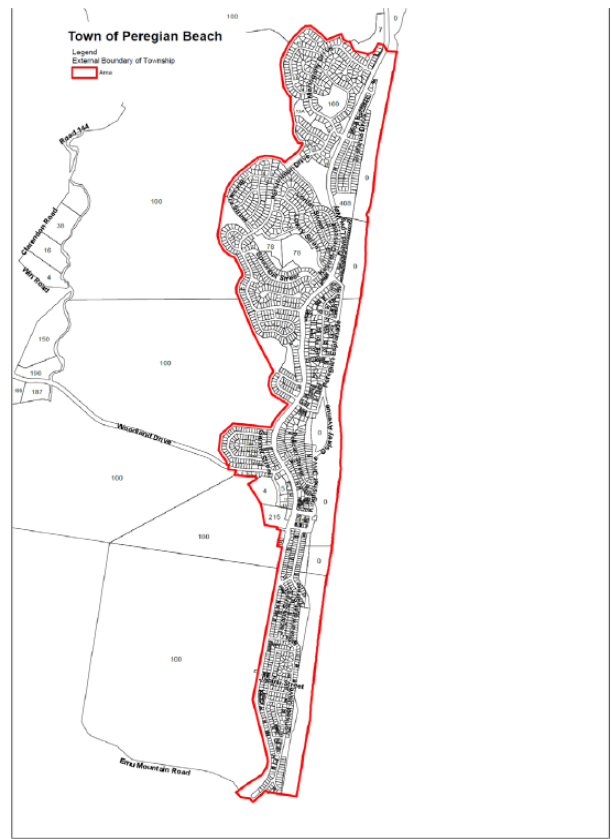
Map 5.1.2F



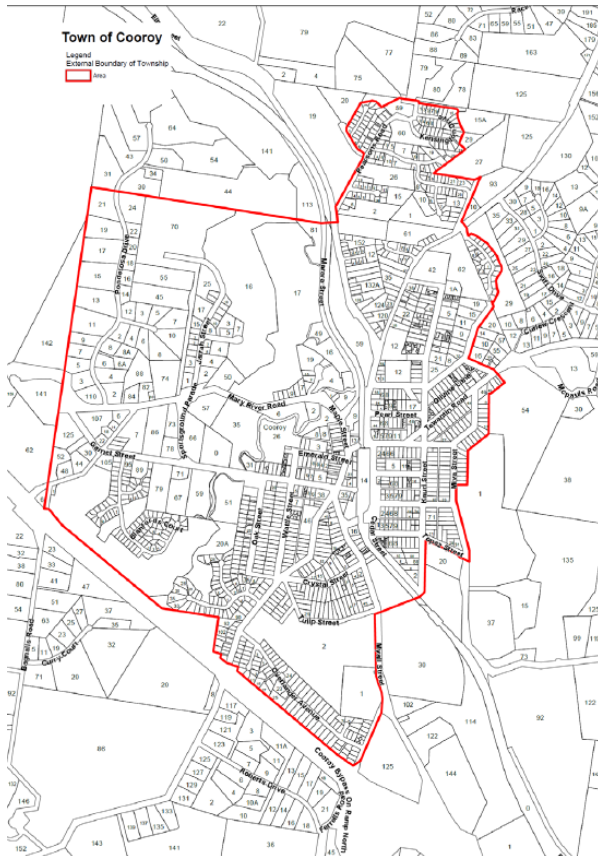
Map 5.1.2G



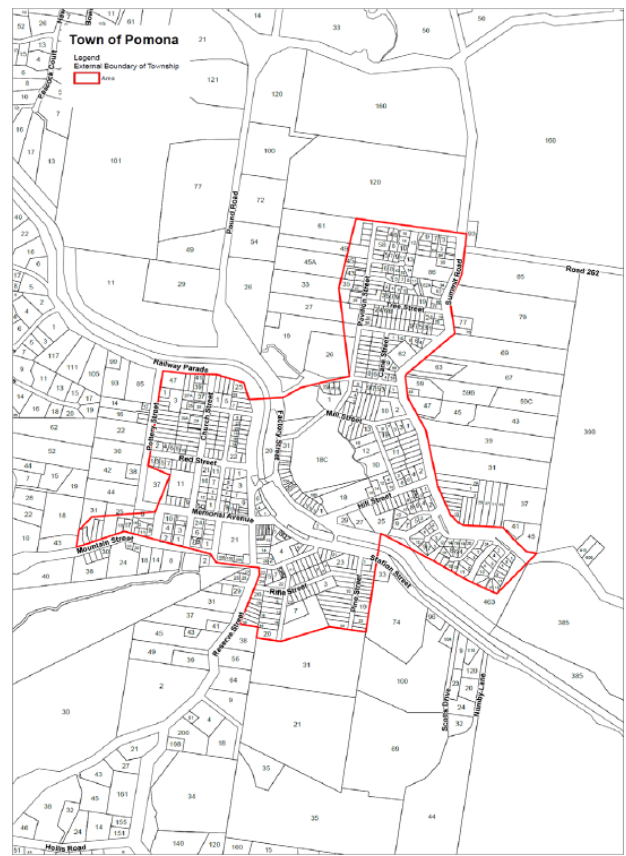
Map 5.1.2H



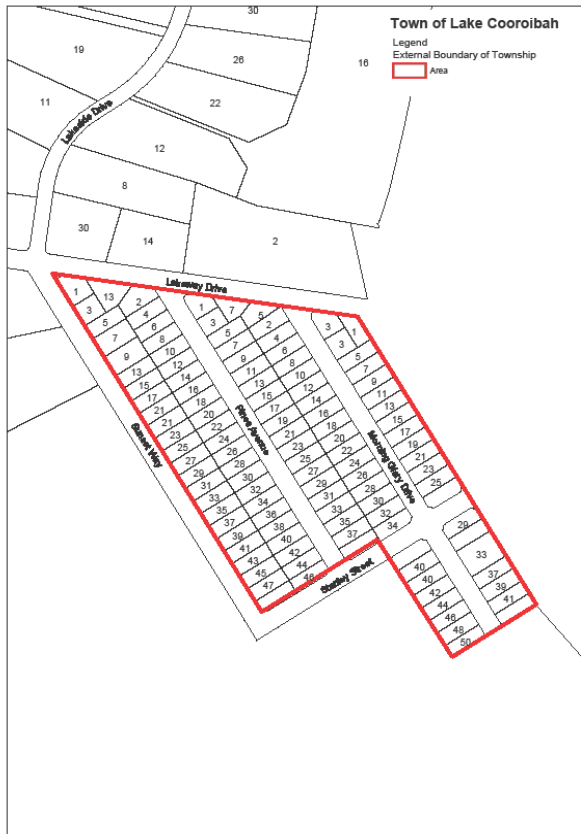
Map 5.1.2I



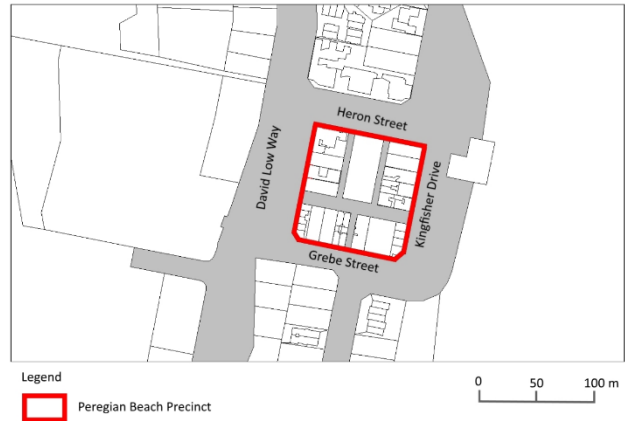
Map 5.1.2J



Map 5.1.2K



Map 5.1.2L



5.1.3 Inclusions

For single dwellings and duplexes within the defined garden waste collection area Council will provide a 240 litre waste bin collected weekly, a 240 litre recycling bin and 240 litre garden waste recycling bin (each collected fortnightly on alternative weeks).

An optional 240 litre or 360 litre garden waste recycling bin collected fortnightly is also available to properties other than single dwelling and duplexes within the defined garden waste collection area.

For properties outside the defined garden waste collection area Council will provide a 240 litre waste bin collected weekly, and a 240 litre recycling bin collected fortnightly, to those properties that are able to be serviced.

An optional 240 litre or 360 litre garden waste recycling bin collected fortnightly is also available to any property within 5 kilometres of the defined garden waste service area.

Additional service capacity can be requested – see 5.1.7 and 5.1.11 for the applicable charges.

A maximum load limit of 2,500 kilograms applies to all bulk waste and bulk recycling bin services.

5.1.4 Exclusions

That land which is owned or otherwise under the control of the Council but not leased; or that land which is specifically excluded from the provision of such a service by Council.

The owner of a single dwelling or duplex located in the mandated garden waste service area may make application for an exemption from the garden waste recycling service if:

- The owner provides evidence that the area of the land on which their dwelling or duplex is situated (including common areas in community titles complexes) is 400 square metres or less, or
- The owner provides evidence that they employ a gardening contractor who regularly removes all garden waste from the property to Council’s resource recovery facility or other approved location.

Service cancellations are not permitted for properties that are intermittently occupied such as holiday homes, or temporarily vacant premises awaiting sale or rental occupancy. Such premises, which are intermittently occupied for a portion of the year, are required to pay the full annual charge.

5.1.5 Minimum Charge

A minimum charge equivalent to \$220.50 per annum shall apply to all properties receiving a waste service. For example, where a bulk waste service is shared by strata / group titled units instead of individual waste bins, a minimum charge per unit equivalent to \$220.50 per annum shall be applied.

5.1.6 Adjustment of Waste Management Charges

Where the number of bins or frequency of service is altered at any time during the financial year a supplementary rates notices may be issued.

Service cancellations are permitted in the following circumstances:

- Following demolition of premises – pro-rata adjustments allowed; or
- Premises that will be vacant for a full year and will not be intermittently occupied, or offered for sale or rent. Cancellation must be made in the form required by Council (Note: If services are cancelled and occupancy subsequently occurs during the financial year, the full annual charge shall apply.)

Service cancellations for the garden waste bin service that is not part of the 3 bin service may be requested at any time; however a pro rata refund will not be provided (no refund applies for a service cancelled when paying a rate notice).

It is the owner’s responsibility to check that all waste management charges are correct at the time of the issue of the rate notice. Council will not adjustment waste management charges levied in prior financial years.

5.1.7 Calculation of Residential Charges (wheelie bins)

All charges shall be in accordance with the charge table details as listed below.

Standard Service (unless otherwise stated) General Waste Bin – Weekly Recycling Waste Bin – Fortnightly Garden Waste Bin - Fortnightly	Permanent Service Annual Charge 2023/24		
	Base Charge	Waste Levy	Total
2 Bin Services			
Waste Bin (140/240L) + Recycling Bin (240L)	\$319.16	\$3.30	\$322.46
Waste Bin (140/240L) + Recycling Bin (360L)	\$358.34	\$3.30	\$361.64
Waste Bin (360L) + Recycling Bin (240L)	\$423.56	\$5.34	\$428.90
Waste Bin (360L) + Recycling Bin (360L)	\$461.68	\$5.34	\$467.02
3 Bin Services			
Waste Bin (140/240L) + Recycling Bin (240L) + Garden Waste Bin (240L)	\$379.20	\$3.30	\$382.50
Waste Bin (140/240L) + Recycling Bin (360L) + Garden Waste Bin (240L)	\$418.40	\$3.30	\$421.70
Waste Bin (140/240L) + Recycling Bin (240L) + Garden Waste Bin (360L)	\$414.48	\$3.30	\$417.78

Standard Service (unless otherwise stated) General Waste Bin – Weekly Recycling Waste Bin – Fortnightly Garden Waste Bin - Fortnightly	Permanent Service Annual Charge 2023/24		
	Base Charge	Waste Levy	Total
Waste Bin (140/240L) + Recycling Bin (360L) + Garden Waste Bin (360L)	\$453.66	\$3.30	\$456.96
Waste Bin (360L) + Recycling Bin (240L) + Garden Waste Bin (240L)	\$483.60	\$5.34	\$488.94
Waste Bin (360L) + Recycling Bin (360L) + Garden Waste Bin (240L)	\$522.78	\$5.34	\$528.12
Waste Bin (360L) + Recycling Bin (240L) + Garden Waste Bin (360L)	\$518.86	\$5.34	\$524.20
Waste Bin (360L) + Recycling Bin (360L) + Garden Waste Bin (360L)	\$556.98	\$5.34	\$562.32
Additional Services			
Additional Waste Bin - 140/240L *	\$319.16	\$3.30	\$322.46
Additional Waste Bin - 360L *	\$423.56	\$5.34	\$428.90
Additional Recycling Bin - 240L	\$68.00	n.a.	\$68.00
Additional Recycling Bin - 360L	\$105.00	n.a.	\$105.00
Optional or Additional Garden Waste Recycling Bin - 240L	\$63.54	n.a.	\$63.54
Optional or Additional Garden Waste Recycling Bin - 360L	\$95.30	n.a.	\$95.30

* Includes a minimum 240L Recycling Bin (fortnightly service)

5.1.8 Calculation of Residential Charges (bulk bins)

All charges shall be in accordance with the charge table details as listed below.

Standard Service (unless otherwise stated) General Waste Bin – Weekly Recycling Waste Bin – Weekly Cardboard Bin – Weekly Green Waste - Weekly	Permanent Service Annual Charge 2023/24		
	Base Charge	Waste Levy	Total
Bulk Waste Bin Services			
Bulk Waste Bin - 1100L low noise	\$1,625.00	\$27.12	\$1,652.12
Bulk Waste Bin - 1 cubic metre	\$1,484.00	\$24.66	\$1,508.66
Bulk Waste Bin - 1.5 cubic metre	\$2,201.00	\$36.98	\$2,237.98
Bulk Waste Bin - 2 cubic metre	\$2,918.00	\$49.30	\$2,967.30
Bulk Waste Bin - 3 cubic metre	\$4,352.00	\$73.96	\$4,425.96
Compactor Bulk Waste Bin - 3 cubic metre	\$12,397.46	\$246.54	\$12,644.00
Compactor Bulk Waste Bin - greater than 3 cubic metre	Price on Application		
Bulk Recycling Bin Services			
Bulk Recycling Bin - 1100L low noise (weekly service)	\$1,165.00	n.a.	\$1,165.00
Bulk Recycling Bin - 1100L low noise (fortnightly service)	\$583.00	n.a.	\$583.00
Bulk Recycling Bin - 1100L low noise (4 weekly service)	\$291.00	n.a.	\$291.00
Bulk Recycling Bin - 2 cubic metre (weekly service)	\$2,279.10	n.a.	\$2,279.10
Bulk Recycling Bin - 2 cubic metre (fortnightly service)	\$1,139.60	n.a.	\$1,139.60
Bulk Recycling Bin - 2 cubic metre (4 weekly service)	\$567.90	n.a.	\$567.90
Bulk Recycling Bin - 3 cubic metre (weekly service)	\$3,419.00	n.a.	\$3,419.00
Bulk Recycling Bin - 3 cubic metre (fortnightly service)	\$1,710.00	n.a.	\$1,710.00
Bulk Recycling Bin - 3 cubic metre (4 weekly service)	\$808.00	n.a.	\$808.00

Standard Service (unless otherwise stated) General Waste Bin – Weekly Recycling Waste Bin – Weekly Cardboard Bin – Weekly Green Waste - Weekly	Permanent Service Annual Charge 2023/24		
	Base Charge	Waste Levy	Total
Bulk Green Waste Bin Services			
Bulk Green Waste Bin - 1100L low noise	\$1,020.00	n.a.	\$1,020.00
Bulk Green Waste Bin - 1100L low noise (fortnightly)	\$510.00	n.a.	\$510.00

5.1.9 Calculation of Non Residential Charges (wheelie bins)

For all properties outside of the defined Peregian Beach Precinct as defined in section 5.1.11, charges shall be in accordance with the charge table details as listed below. The Queensland Government Waste Levy is included within the charges levied on general waste bins.

Standard Service (unless otherwise stated) General Waste Bin – Weekly Recycling Waste Bin – Fortnightly Garden Waste Bin - Fortnightly	Permanent Service Annual Charge 2023/24		
	Base Charge	Waste Levy	Total
Waste Bin - 140/240L	\$329.82	\$82.18	\$412.00
Waste Bin - 360L	\$432.72	\$123.28	\$556.00
Minimum Recycling Charge per Waste Bin Service	\$68.00	n.a.	\$68.00
Recycling Bin - 240L (weekly service)	\$136.00	n.a.	\$136.00
Recycling Bin - 240L (fortnightly service)	\$68.00	n.a.	\$68.00
Recycling Bin - 360L (weekly service)	\$210.00	n.a.	\$210.00
Recycling Bin - 360L (fortnightly service)	\$105.00	n.a.	\$105.00
Garden Waste Recycling Bin - 240L	\$63.54	n.a.	\$63.54
Garden Waste Recycling Bin - 360L	\$95.30	n.a.	\$95.30

5.1.10 Calculation of Non Residential Charges (bulk bins)

All charges shall be in accordance with the charge table details as listed below. The Queensland Government Waste Levy is included within the charges levied on general waste bins.

Standard Service (unless otherwise stated) General Waste Bin – Weekly Recycling Waste Bin – Weekly Cardboard Bin – Weekly Green Waste - Weekly	Permanent Service Annual Charge 2023/24		
	Base Charge	Waste Levy	Total
Bulk Waste Bin Services			
Bulk Waste Bin - 1100L low noise	\$1,870.60	\$542.40	\$2,413.00
Bulk Waste Bin - 1 cubic metre	\$1,710.90	\$493.10	\$2,204.00
Bulk Waste Bin - 1.5 cubic metre	\$2,524.36	\$739.64	\$3,264.00
Bulk Waste Bin - 2 cubic metre	\$3,336.82	\$986.18	\$4,323.00
Bulk Waste Bin - 3 cubic metre	\$4,963.74	\$1,479.26	\$6,443.00
Compactor Bulk Waste Bin - 3 cubic metre	\$12,725.12	\$4,930.88	\$17,656.00
Compactor Bulk Waste Bin - greater than 3 cubic metre	Price on Application		

Standard Service (unless otherwise stated) General Waste Bin – Weekly Recycling Waste Bin – Weekly Cardboard Bin – Weekly Green Waste - Weekly	Permanent Service Annual Charge 2023/24		
	Base Charge	Waste Levy	Total
Minimum Recycling Charge per Bulk Waste Bin Service	\$134.00	n.a.	\$134.00
Bulk Recycling Bin Services			
Bulk Recycling Bin - 1100L low noise (weekly service)	\$1,165.00	n.a.	\$1,165.00
Bulk Recycling Bin - 1100L low noise (fortnightly service)	\$583.00	n.a.	\$583.00
Bulk Recycling Bin - 1100L low noise (4 weekly service)	\$291.00	n.a.	\$291.00
Bulk Recycling Bin - 2 cubic metre (weekly service)	\$2,162.00	n.a.	\$2,162.00
Bulk Recycling Bin - 2 cubic metre (fortnightly service)	\$1,081.00	n.a.	\$1,081.00
Bulk Recycling Bin - 2 cubic metre (4 weekly service)	\$539.00	n.a.	\$539.00
Bulk Recycling Bin - 3 cubic metre (weekly service)	\$3,242.00	n.a.	\$3,242.00
Bulk Recycling Bin - 3 cubic metre (fortnightly service)	\$1,621.00	n.a.	\$1,621.00
Bulk Recycling Bin - 3 cubic metre (4 weekly service)	\$808.00	n.a.	\$808.00
Bulk Green Waste Bin Services			
Bulk Green Waste Bin - 1100L low noise	\$1,020.00	n.a.	\$1,020.00
Bulk Green Waste Bin - 1100L low noise (fortnightly)	\$510.00	n.a.	\$510.00
Bulk Cardboard Bin Services			
Cardboard Bin - 1100L (weekly service)	\$653.00	n.a.	\$653.00
Cardboard Bin - 1100L (fortnightly service)	\$327.00	n.a.	\$327.00
Cardboard Bin - 1100L (4 weekly service)	\$163.00	n.a.	\$163.00
Cardboard Bin – 1.5 cubic metre (weekly service)	\$921.00	n.a.	\$921.00
Cardboard Bin – 1.5 cubic metre (fortnightly)	\$461.00	n.a.	\$461.00
Cardboard Bin – 1.5 cubic metre (4 weekly service)	\$230.00	n.a.	\$230.00
Cardboard Bin - 3 cubic metre (weekly service)	\$1,842.00	n.a.	\$1,842.00
Cardboard Bin - 3 cubic metre (fortnightly)	\$921.00	n.a.	\$921.00
Cardboard Bin - 3 cubic metre (4 weekly service)	\$459.00	n.a.	\$459.00
Cardboard Bin - 4.5 cubic metre (weekly service)	\$2,762.00	n.a.	\$2,762.00
Cardboard Bin - 4.5 cubic metre (fortnightly service)	\$1,381.00	n.a.	\$1,381.00
Cardboard Bin - 4.5 cubic metre (4 weekly service)	\$605.00	n.a.	\$605.00

5.1.11 Peregian Beach Precinct

For the defined Peregian Beach Precinct as defined in map 5.1.2L, all waste management utility charges shall be levied on each separate tenancy and/or lot in accordance with the charge table details as listed below rather than on the bin charges identified in preceding sections. The Queensland Government Waste Levy is included within the charges levied.

Peregian Beach Precinct	Permanent Service Annual Charge 2023/24		
	Base Charge	Waste Levy	Total
Category A - Single retail/business premises	\$535.50	\$155.40	\$691.00
Category B - Cafe business premises	\$1,603.23	\$463.77	\$2,073.00
Category C - Restaurant/large cafe premises	\$3,728.48	\$1,908.52	\$4,837.00

5.1.12 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not be applied to these charges.

5.2 Holding Tank Charge

5.2.1 Basis of Charge

Waste management holding tank pump out charges are to be levied pursuant to section 94(1) (b) (ii) of the *Act* for the purpose of defraying the costs of providing the service.

5.2.2 Charge to Apply

Charges shall apply to all lands and/or premises within the shire where waste services are, or can be made available. Services shall be provided in all cases sufficient to cater for the quantity and types of waste generated at each premises. Such charges shall apply to all lands and/or premises which are required an Act, to receive a holding tank pump out.

Holding tank pump out charges are based on a maximum litreage of 5,000 litres per service. Quantities in excess of 5,000 litres are charged at a per litre rate in accordance with Council's Fees and Charges.

5.2.3 Calculation of Charge

All charges shall be in accordance with the charge table details as listed below.

Holding Tank Services	Permanent Service Annual Charge 2023/24
Weekly	\$8,104.00
Fortnightly	\$4,054.00
4 Weekly	\$2,027.00
6 Weekly	\$1,352.00
8 Weekly	\$1,014.00
10 Weekly	\$812.00
12 Weekly	\$678.00
16 Weekly	\$508.00
24 Weekly	\$339.00

5.2.4 **Discounts**

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not be applied to these charges.

6. SEPARATE RATES AND CHARGES

Section 94(1) (b) (iii) of the Act permits the levy of separate rates and charges. A separate rate or charge must be, and will be, levied equally upon all rateable land in the Noosa Shire local government area.

6.1 Environment Levy

6.1.1 Basis of Charge

The Environment Levy, a separate charge, shall be made and levied for the 2023/24 financial year on all rateable land in the Noosa Shire local government area to fund the costs of a range of environmental initiatives including:

- The acquisition of land (including an interest in land) identified as suitable for conservation purposes, and the maintenance and environmental restoration of that land.
- Supporting private land conservation partnerships (such as Land for Wildlife and Voluntary Conservations Agreement programs), where such involvement is in keeping with the purpose of the levy.
- Funding of management and administrative arrangements for the Noosa Biosphere Reserve.
- An environmental grants program for collaborative community-based initiatives, capacity building and/or research projects that are in keeping with the purpose of the levy.
- Supporting significant environmental projects and programs related to key Council strategies and plans, that protect, enhance and increase the resilience of Noosa's natural environment.

6.1.2 Charge to Apply

The charge for the financial year ended 30 June 2024 shall be \$70.00.

6.1.3 Basis of Charge Calculation

Council considers that the benefit to any particular rateable land from the range of strategic environmental management initiatives listed in 6.1.1 cannot be distinguished from the benefit to any other particular rateable land. All rateable land in the Shire will benefit from the range of environmental initiatives listed in 6.1.1 that are funded by the charge. Accordingly the separate charge will be levied equally on all rateable land in the shire.

6.1.4 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not apply to this charge.

6.2 Sustainable Transport Levy

6.2.1 Basis of Charge

The Sustainable Transport Levy, a separate charge, will be made and levied for the 2023/24 financial year on all rateable land in the Noosa Shire local government area to meet the costs of a range of services and initiatives related to transport and transport related initiatives that have the purpose of reducing traffic congestion and demand on the Noosa road network. The funding is primarily aimed at sustainably managing congestion and reducing demand for increased capacity on the road network and car parking. Initiatives may include, but are not necessarily limited to:

- Entering into partnerships with other tiers of Government to investigate, trial and / or deliver sustainable transport services.
- Supporting public transport services through the provision of new or improvements to existing kerb-side and public transport infrastructure such as bus shelters and facilities at transport hubs.
- Establishing and operating transport systems such as park and ride facilities or shuttle bus services.
- Investigating, acquiring and operating intelligent transport systems to manage congestion and inform motorists and transport users.
- Provision of behaviour change programs including, for example, school based programs to reduce congestion.
- Provision of flexible transport services to meet demonstrated community need.

6.2.2 Charge to Apply

The charge for the financial year ended 30 June 2024 shall be \$30.00 per rateable property.

6.2.3 Basis of Charge Calculation

Council considers that the benefit to any particular rateable land from the funding of sustainable transport services and initiatives cannot be distinguished from the benefit to any other particular rateable land. All rateable land in the Shire will benefit from the range of services and initiatives that are funded by the charge. Accordingly the separate charge will be levied equally on all rateable land in the shire.

6.2.4 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not apply to this charge.

6.3 Heritage Levy

6.3.1 Basis of Charge

The Heritage Levy, a separate charge, shall be made and levied for the 2023/24 financial year on all rateable land in the Noosa Shire to fund a cultural heritage program for the management, protection and improvement of the heritage of the shire. Revenue from the levy will be expended on a range of emerging priorities and key projects, as decided by Council with advice from relevant stakeholders, as described below:

- Heritage Assets: the preservation of Council owned built heritage infrastructure, sites or collections and the acquisition of heritage assets by Council.
- Heritage Projects: to fund heritage projects and initiatives by Council or in partnership with the community.
- Heritage Co-ordination and Advice: to undertake routine heritage coordination and engage heritage professionals, architects, advisors or consultants as required.
- Heritage Sector Sustainability: to undertake activities which assist or support the ongoing sustainability and development of local organisations with a focus on heritage.

6.3.2 Charge to Apply

The applicable annual charge for the financial year ended 30 June 2024 will be \$10.00.

6.3.3 Basis of Charge Calculation

Council considers that the benefit to any particular rateable land from the establishment of a heritage program for the management, protection and improvement of the shire's heritage, which includes initiatives listed in 6.3.1, cannot be distinguished from the benefit to any other particular rateable land. All rateable land in the Shire will benefit from the implementation of the heritage program and from the implementation of the initiatives listed in 6.3.1, all of which will be funded by the charge. Accordingly a separate charge of \$10.00 per annum is to be levied equally on all rateable land in the shire.

6.3.4 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not apply to this charge.

6.4 Bushfire Resilience and Response Levy

6.4.1 Basis of Levy

The Bushfire Resilience and Response Levy, a separate rate, will be made and levied for the 2023/24 financial year on all rateable land in the Noosa Shire, to fund a range of services and initiatives related to a bushfire management prevention and response program directed at reducing bushfire risk to Shire properties. The funding is primarily aimed at delivering the Council bushland reserve controlled burn program, ongoing creation, upgrade and maintenance of fire access trails, and also to supporting volunteer fire brigade emergency response operations within the Shire.

6.4.2 Levy to Apply

The rate for the financial year ending 30 June 2024 will be 0.0027 cents in the \$ of rateable value, with a minimum of \$10.00 per annum as adopted in the 2023/24 budget.

6.4.3 Basis of Charge Calculation

Council considers that the benefit to any particular rateable land from the establishment of a bushfire resilience and response program cannot be distinguished from the benefit to any other particular rateable land. All rateable land in the Shire will benefit from the implementation of the bushfire resilience and response program and from the implementation of the initiatives listed in 6.4.1, all of which will be funded by the separate rate. Accordingly a separate rate of 0.0027 cents in the dollar, with a minimum of \$10.00 per annum, is to be levied equally on all rateable land in the shire.

6.4.4 Discounts

An early payment discount as shown in section 2.3 and Council pensioner concessions as shown in section 2.4 will not apply to this charge.

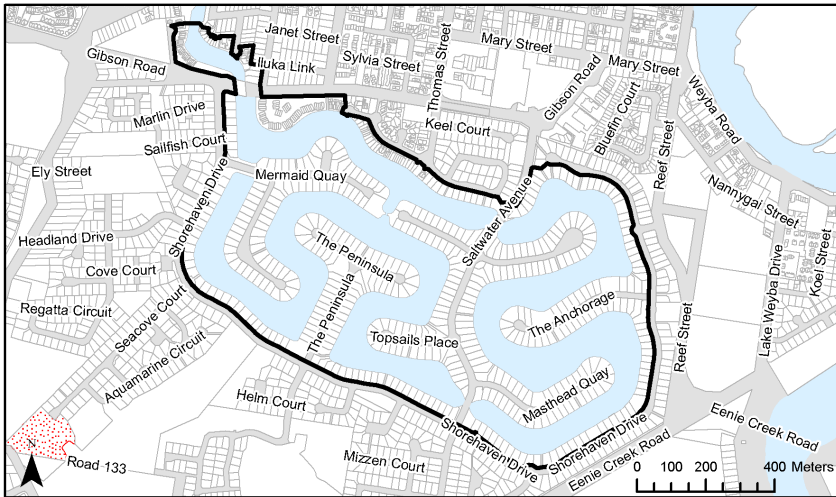
APPENDIX 1: NOOSA WATERS LOCK AND WEIR MAINTENANCE LEVY OVERALL PLAN

1. Special Rate for the Maintenance of the Noosa Waters Lock and Weir


Maintenance and operation of the Noosa Waters canal system is the responsibility of Council. Council has developed long term cost projections associated with the operations and maintenance of the lock and weir system at an appropriate level of service.

2. The Rateable Land to Which the Special Rate Applies

The waterfront allotments in the Noosa Waters estate, as delineated in the map below.



Legend

 Noosa Waters Lock and Weir Maintenance Levy

3. Service, facility or activity

The service, facility or activity for which the rate is levied is the operation and maintenance of the lock and weir system servicing the Noosa Waters Estate.

4. The Estimated Cost of Implementing the Overall Plan

The estimated cost of carrying out the overall plan is \$2.8 million.

5. Estimated Time for Implementing the Overall Plan

The estimated time for carrying out the overall plan is increased from 10 years, ending 30 June, 2024, to 18 years ending 30 June 2032, to facilitate recovery of the additional expenditure resulting from the condition assessment.

It is anticipated that a levy will be made in future years as the service, facility and activities are on-going programs.

2023/24 ANNUAL IMPLEMENTATION PLAN

The annual implementation plan for the financial year ending 30 June 2024 is to continue the operation and maintenance of the lock and weir system servicing the Noosa Waters Estate.

The estimated cost of works proposed to be undertaken by Council this financial year is \$48,000 in maintenance and a 10-year forward capital program of \$2.3 million.

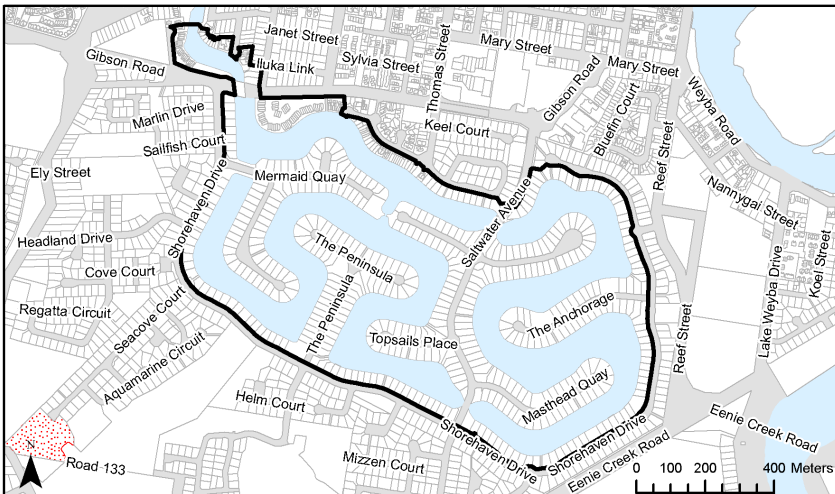
APPENDIX 2: NOOSA WATERS CANAL MAINTENANCE LEVY OVERALL PLAN

1. Special Rate for the Maintenance of the Noosa Waters Revetment Walls

Following remedial work undertaken by Council in the Noosa Waters estate canal area to address structural problems with the revetment walls, Council has decided to implement an inspection, maintenance and future works program upon advice from appropriately qualified consulting engineers. Council has developed long term cost projections associated with the inspection, maintenance and future works in the Noosa Waters estate canal area to provide support at a level considered appropriate to ensure the long term viability of the canal revetment wall system.

2. The Rateable Land to Which the Special Rate Applies

The waterfront allotments in the Noosa Waters estate as delineated in the map below. As approximately 8.5% of the properties bordering the canals are Council owned or controlled, Noosa Council will contribute 8.5% of the ongoing costs for this program, and the remainder of the costs will be met from revenue raised by the special levy.



3. Service, facility or activity

The service, facility or activity is the inspection, maintenance and undertaking of remedial works in the Noosa Waters estate canal area to support the revetment wall system. The program, which is designed to maintain the structural integrity of the revetment wall system, will support the following works:

- a) An on-going program of inspections of the area by Council staff and an appropriately qualified consulting engineer. The inspection program will include the lease costs of survey equipment and the undertaking of the physical survey work including survey of scour protection profiles.
- b) Periodic maintenance and works required to maintain scour protection profiles including the costs of any contractor to establish a work site and undertake maintenance in the Noosa Waters estate canal area to maintain the structural integrity of the revetment wall system. Maintenance works include the provision of rock to canal areas adjoining revetment walls to assist with the wall structure integrity.
- c) Works to address structural problems with the revetment walls in the Noosa Waters Estate. For the sake of clarity, the scope of the works do not include any works that are or have been undertaken that are known to Council as Stage 2 works.

4. The Estimated Cost of Implementing the Overall Plan

The estimated cost for carrying out the overall plan is \$1,200,000.

5. Estimated Time for Implementing the Overall Plan

The estimated time for carrying out the overall plan is twenty (20) years ending 30 June 2034. It is anticipated that a levy will be made in future years as the service, facility and activities undertaken are an on-going program.

2023/24 ANNUAL IMPLEMENTATION PLAN

The annual implementation plan for the financial year ending 30 June 2024 is to continue the routine inspection program, undertake scour protection maintenance and also undertake a review of the canal profiles to determine the scope of necessary future works.

The estimated cost of works proposed to be undertaken by Council this financial year is \$5,000.

APPENDIX 3: NOOSA JUNCTION LEVY OVERALL PLAN

1. Special Levy for the Development of a Commercial Strategy for Noosa Junction.

Following requests from the Noosa Junction Traders Association and Noosa Junction property owners in 2007, the former Noosa Council agreed to engage consultants to undertake a study and develop a Commercial Strategy for Noosa Junction in 2008. During the 2008/09 financial year the Noosa Junction Traders Association requested the Sunshine Coast Regional Council to begin implementation of the recommendations of the Noosa Junction Commercial and Economic Planning Strategy (NJCEPS) and this has continued over subsequent years.

Council has received a further request from the Association to continue to fund projects and initiatives that will be implemented in 2023/24 to advance the recommendations of the Noosa Junction Commercial and Economic Planning Strategy.

2. The Rateable Land to Which the Special Rates Applies

Properties subject to the special rate fall within the area delineated on the map below.



3. Service, facility or Activity

The Noosa Junction Association will, in consultation with Council, implement projects and initiatives as set out in the 2023/24 Work Plan including recommendations of the Noosa Junction Commercial and Economic Planning Strategy. Council will provide levy funding to the Noosa Junction Association for that Association to implement those projects and initiatives on the basis that the Noosa Junction Association satisfies Council that it has in place the appropriate governance arrangements and that the 2023/24 Work Plan has been approved by Council before any levy funds are transferred to and expended by the Noosa Junction Association.

4. The Estimated Cost of Implementing the Overall Plan

The Noosa Junction Levy will raise \$190,600 in the 2023/24 financial year. This amount will be insufficient to implement all the recommendations of the NJCEPS so the Noosa Junction Traders Association will seek to raise funds from other sources including membership fees.

5. Estimated Time for Implementing the Overall Plan

The estimated time for carrying out the overall plan is by 30 June 2024. It is anticipated that a levy will be made in future years as the service, facility and activities are on-going programs.

APPENDIX 4: HASTINGS STREET PRECINCT LEVY OVERALL PLAN

1. Special Rate for the Provision of Additional Services to the Hastings Street Precinct

In response to requests from the Hastings Street Association Inc., Council has agreed to provide additional services above the standard level applied throughout the local government area with the understanding that this increased level of service will be funded by a special levy as follows:

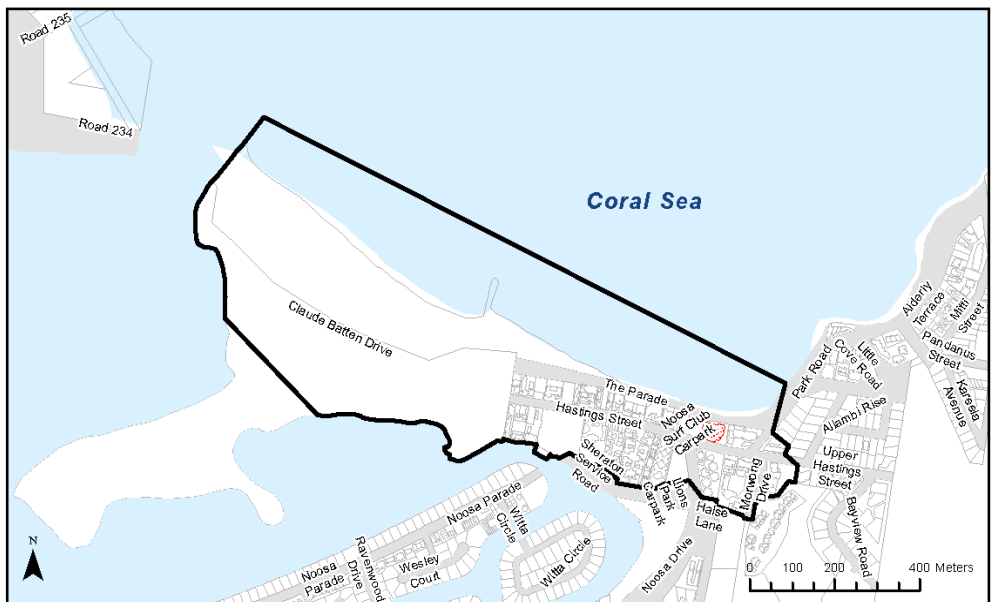
- a) 70% by way of a special rate levied on benefited properties within the Hastings Street precinct (as delineated on map 5A)
- b) 30% by way of a special rate levied on benefited properties in the surrounding areas (as delineated on map 5B, 5C & 5D)

2. The Rateable Land to Which the Special Rate Applies

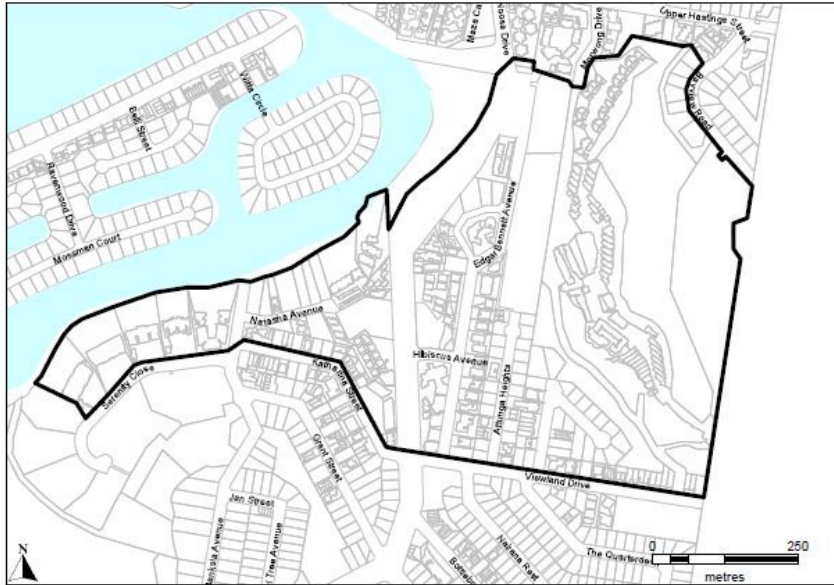
Land within the Hastings Street precinct as delineated on map 5A, which will be specially benefited by the undertaking of providing additional services in the Hastings Street precinct.

The rate will also be levied on properties in the surrounding areas as delineated on maps 5B, 5C and 5D that gain benefit from tourist visitation (i.e. occupiers of properties used for commercial and industrial purposes, and transitory accommodation). It is noted that properties in the surrounding areas benefit, albeit to a lesser extent than properties within the area delineated on map 5A, from the provision of additional services in the Hastings Street precinct given that it is a primary asset of the tourism industry in Noosa.

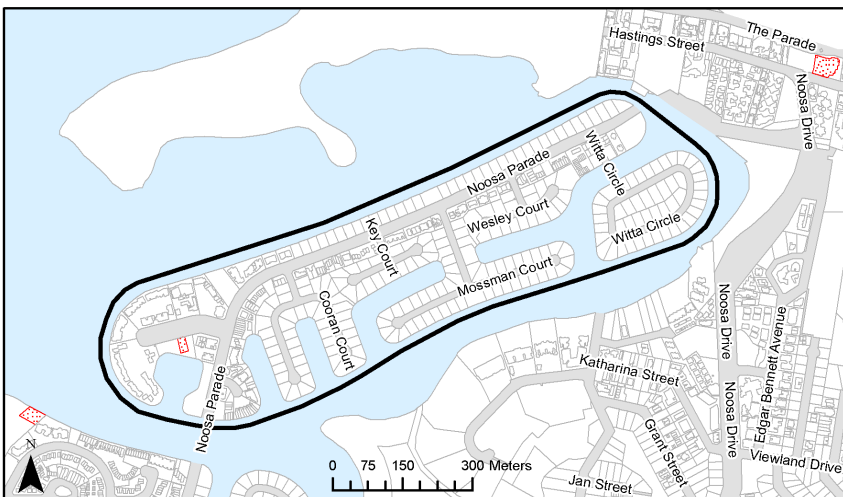
Map 5A



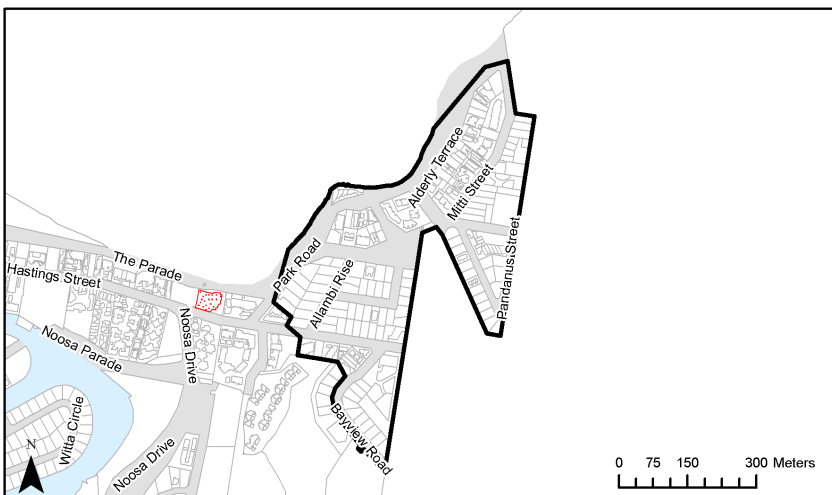
Map 5B



Map 5C



Map 5D



3. Service, facility or activity

The service, facility or activity is the undertaking of additional maintenance of the Hastings Street precinct above the standard Council level including but not limited to, fairy light replacement and maintenance, maintenance of timber seating and bollards, increased street cleaning and sweeping of car parks, additional park maintenance, an ongoing tree replacement program, and other specific requests received by the Hastings Street Association Inc.

4. The Estimated Cost of Implementing the Overall Plan

The estimated cost of implementing the overall plan is \$3,300,000.

5. Estimated Time for Implementing the Overall Plan

The estimated time for carrying out the overall plan is a period of ten (10) years ending 30 June 2024.

It is anticipated that a levy will be made in future years as the works are anticipated to be an on-going program.

2023/24 ANNUAL IMPLEMENTATION PLAN

The annual implementation plan for the financial year ending 30 June 2024 is to continue the maintenance program referred to above.

The estimated cost of works proposed to be undertaken by Council this financial year is \$408,000.

APPENDIX 5: NOOSA MAIN BEACH LEVY OVERALL PLAN

1. Special Rate for the Maintenance of the Noosa Heads Main Beach

Following discussion with the Hastings Street Association Inc., Council has agreed to continue the ongoing restoration and maintenance program for the Noosa Heads Main Beach throughout the 2023/24 financial year. These activities will be funded by a special levy as follows:

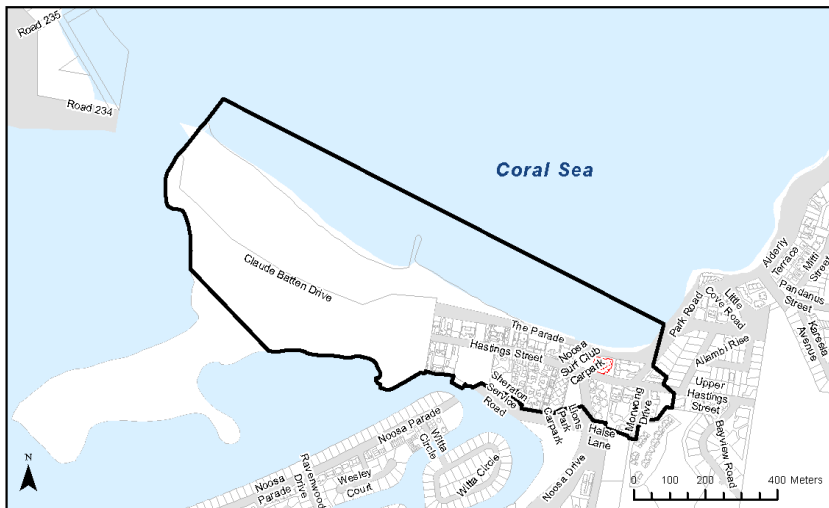
- a) 70% by way of a special rate levied on benefited properties within the Hastings Street precinct (as delineated on map 6A)
- b) 30% by way of a special rate levied on benefited properties in the surrounding areas (as delineated on map 6B, 6C & 6D)

2. The Rateable Land to Which the Special Rate Applies

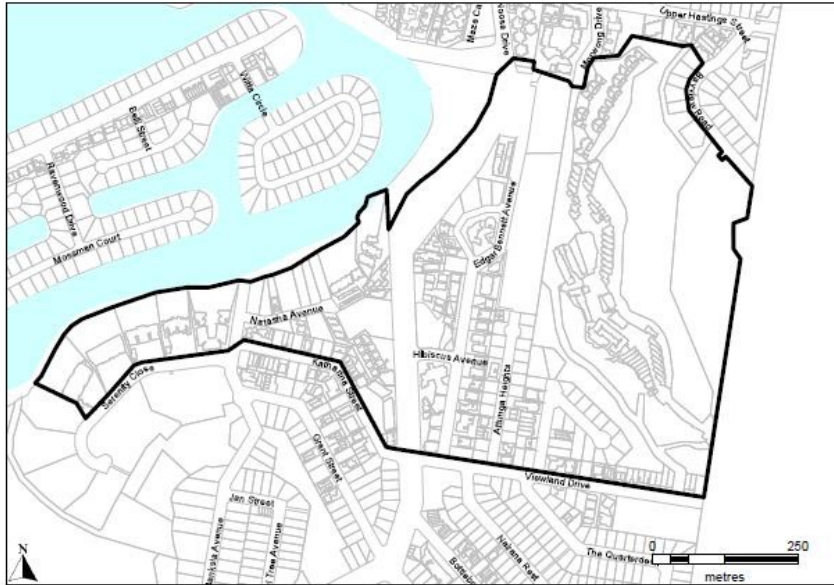
Land within the Hastings Street precinct as delineated on map 6A, which will be specially benefited by the delivery of an ongoing program of sand replenishment and maintenance at the Noosa Heads Main Beach.

The rate will also be levied on properties in the surrounding areas as delineated on maps 6B, 6C and 6D that gain benefit from tourist visitation (i.e. occupiers of properties used for commercial and industrial purposes, and transitory accommodation). It is noted that properties in the surrounding areas benefit, albeit to a lesser extent than properties within the area delineated on map 6A, from the on-going sand replenishment and maintenance works at the Noosa Heads Main Beach as this beach is a primary asset of the tourism industry in Noosa.

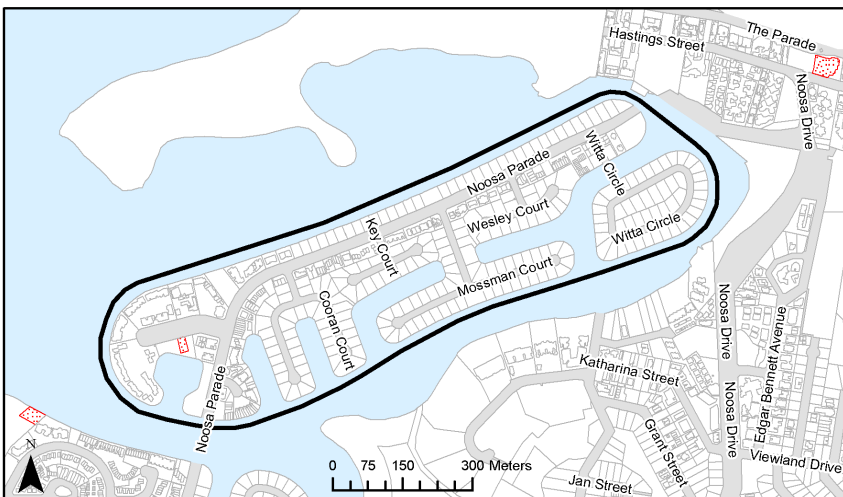
Map 6A



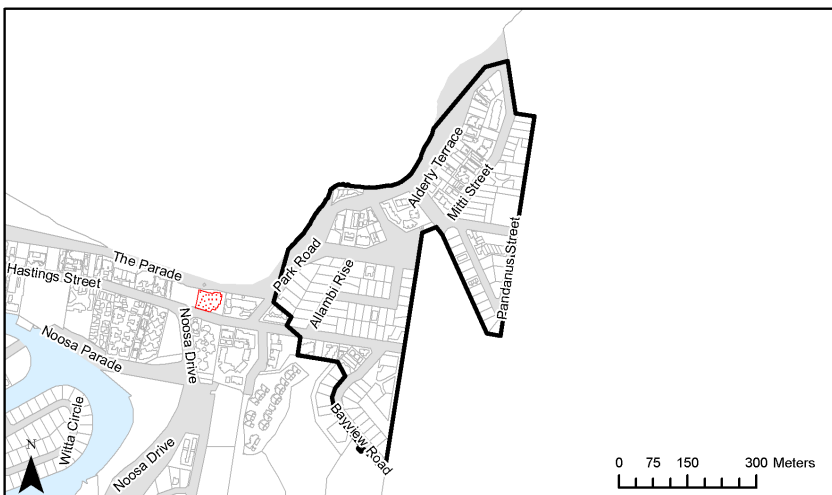
Map 6B



Map 6C



Map 6D



3. Service, facility or activity

The service, facility or activity is the undertaking of beach restoration works and maintenance activities including, but not limited to, sand recycling including infrastructure replacement, beach cleaning, groyne maintenance and major events beach maintenance.

4. The Estimated Cost of Implementing the Overall Plan

The estimated cost of carrying out the overall plan is \$5,600,000.

5. Estimated Time for Implementing the Overall Plan

The estimated time for carrying out the overall plan is a period of ten (10) years ending 30 June 2024. It is anticipated that a levy will be made in future years as the works are anticipated to be ongoing programs.

2023/24 ANNUAL IMPLEMENTATION PLAN

The annual implementation plan for the 2023/24 financial year ending 30 June 2024 is to continue to undertake the restoration and maintenance activities referred to above.

The estimated cost of works proposed to be undertaken by Council this financial year is \$695,000.

APPENDIX 6: HASTINGS STREET COMMUNITY SAFETY PROGRAM CHARGE OVERALL PLAN

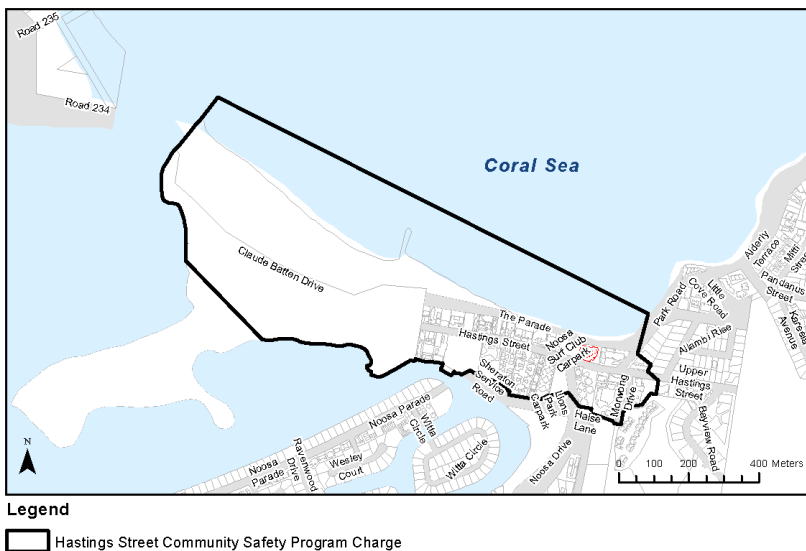
1. Special Charge for Hastings Street Security Patrols

In response to requests from the Hastings Street Association Inc. Council has agreed to fund a safety program for the precinct that includes the provision of security patrols managed by the association.

2. The Rateable Land to Which the Special Charge Applies

Land, including strata titled units in the Hastings Street precinct, as delineated on the map below.

The land within the delineated area derives a special benefit, to varying extents, from the provision of regular security patrols within the precinct. The special charge will be levied on all properties within the defined benefited area, at differential levels according to the degree of benefit to which the occupier of the land is deemed to derive.



3. Service, facility or activity

The service, facility or activity for which the charge is levied is the provision and operation of a community safety program in the Hastings Street precinct.

The security patrol program will be administered by the Hastings Street Association Inc. Council will make bi-annual payments to the Association to fund the security patrol program.

4. The Estimated Cost of Implementing the Overall Plan

The estimated cost of carrying out the overall plan is \$182,000.

5. Estimated Time for Implementing the Overall Plan

The estimated time for carrying out the overall plan is by 30 June 2024. It is anticipated that a levy will be made in future years as it is anticipated that Council will continue to support the safety program referred to above.

APPENDIX 7: LOWER NOOSA NORTH SHORE ELECTRICITY CHARGE OVERALL PLAN

1. Special Charge for Provision of Power to Noosa North Shore

Following representations from residents, Council has agreed to fund by loan the design and construction costs to provide power to specified properties in Area A and B the Lower Noosa North Shore.

The total cost of design and construction for Area A (the lots around Wygani Drive) was \$390,785 excluding GST and the construction work was completed in the 2005/06 financial year.

The total cost of design and construction for Area B (the lots between Papertree Track and Frying Pan Track) was \$371,743 excluding GST, and the construction work was completed in the 2006/07 financial year.

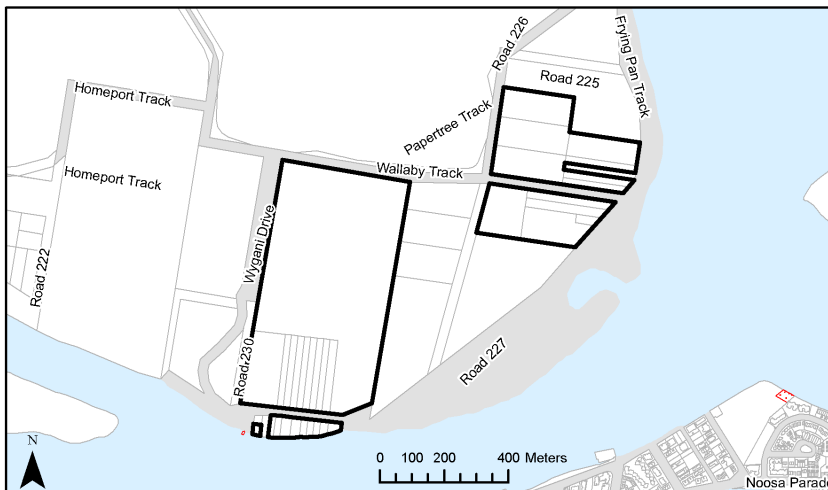
2. The Rateable Land to Which the Special Charge Applies

A special charge will be levied on each surveyed lot delineated on the map below to repay interest and redemption on the loan. The loan repayments will be spread over a twenty-year period commencing from the 2004/05 financial year for both areas.


Where property owners within the delineated area have opted to make a one off payment equivalent to their proportionate share of the interest and loan redemption for the full 20-year period, as calculated by Council, the levy will not apply.

Council considers that properties in Area A will be specially benefited by the provision of the loan facility to fund the work and has resolved to levy an annual special charge of one thousand three hundred and ninety-nine dollars (\$1,399.00) equally on each surveyed lot.

In addition to this, Council considers that properties in Area B will be specially benefited by the provision of the loan facility to fund the work and has resolved to levy an annual special charge of one thousand nine hundred and ninety-six dollars (\$1,996.00) equally on each surveyed lot.



Legend

 Lower Noosa North Shore Electricity Charge

3. Service, facility or activity

The service, facility or activity is the making of payment on a loan facility taken out by Council in the 2004/05 financial year, which was taken out to fund the design and construction of electricity services in the Noosa North Shore area.

4. The Estimated Cost of Implementing the Overall Plan

It is estimated that the total cost of implementing the overall plan is \$45,739.

5. The Estimated time of Implementing the Overall Plan

The estimated time for carrying out the overall plan is 1 year, ending 30 June 2024.

APPENDIX 8: NOOSA JUNCTION STREETScape LEVY OVERALL PLAN

1. Special Levy for the Development of a Noosa Junction Streetscape Project

Following requests from the Noosa Junction Association and Noosa Junction property owners, Council has agreed to work with the Noosa Junction Association to develop a plan for the re-development of the streetscape in the Noosa Junction locality. The project commenced in 2019/20 but was put on hold during the Covid-19 pandemic, and will now recommence. During the 2023/24 financial year Council will again work with the Noosa Junction Association to scope the street scaping work to be undertaken and the anticipated cost of those works. The funds raised by this special levy will be applied to this scoping and costing work.

2. The Rateable Land to Which the Special Rates Applies

Properties subject to the special rate fall within the area delineated on the map below.



3. Service, facility or Activity

The service, facility or activity to be undertaken for the special benefit of the rateable land to which this special rate applies is the undertaking of work to determine the scope of street scaping work to be undertaken and the anticipated cost of those works. Those properties that are the subject of the special rate derive special benefit from this work due to service, facility or activity being undertaken to plan for streetscape in work in the Noosa Junction area.

4. The Estimated Cost of Implementing the Overall Plan

The levy will raise \$525,000 over three financial years from 2023/24 to 2025/26 financial years. This amount will be used to develop a plan for the re-development of the streetscape in the Noosa Junction locality. This plan will outline the scope of street scaping work to be undertaken and the anticipated cost of those works. At the end of that scoping stage, Council and the Noosa Junction Association will together determine whether or not the street scaping project will proceed and if so, how that project will be managed and funded (including funding via a special levy)

5. Estimated Time for Implementing the Overall Plan

The estimated time for carrying out the overall plan is by 30 June 2024. It is anticipated that a levy will be made in future years if Council (in consultation with the Noosa Junction Association) determines that the street scaping project for Noosa Junction will proceed.