

2026-27 Revenue Statement

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3.0	21 July 2026	M2/7/2026

1. Purpose and Scope

Section 169(2)(b) of the *Local Government Regulation 2012* requires Gympie Regional Council (Council) to include a Revenue Statement in its annual budget. Pursuant to Section 170 of the *Local Government Regulation 2012*, Council resolved at a special Council meeting on 21 July 2026, to adopt this Revenue Statement, which provides details of the following:

- Administration of Rates and Charges
- General Rates
- Water Charges
- Sewerage Charges
- Special Charges
- Waste Collection Charges.

Section 172 of the *Local Government Regulation 2012* specifies the content to be included within the Revenue Statement.

2. Related Legislation/Documents

Fire and Emergency Services Act 1990

Fire and Emergency Services Regulation 2011

Local Government Act 2009

Local Government Regulation 2012

Waste Reduction and Recycling Act 2011

Water Act 2000

Land Valuation Act 2010

2026-27 Revenue Policy

2026-27 Rates and Charges Debt Management and Recovery Policy

2026-27 Financial Hardship Policy

Undetected Leak Allowance Request

Home Dialysis Concession Application Form

3. Definitions

To assist in interpretation of this policy the following definitions apply:

- **Assessment** means a parcel or parcels of land recorded together within Council's systems for rating and charging purposes
- **Debt Recovery Agent** means the nominated third party used by Council to pursue debt recovery action for rates arrears
- **Direct Debit** means when you have made application via the approved form to authorise Council to regularly take money from a nominated bank account. This method can be used to make fortnightly payments and/or to pay rates in full by the due date. It does not constitute a formal payment arrangement
- **Financial Hardship** means an individual who is left unable to meet the reasonable needs for food, accommodation, clothing, medicine, education for children and other basic requirements. Factors contributing to serious hardship generally include family tragedy, financial misfortune, serious illness, medical conditions or disability affecting earning capacity, impacts of natural disaster, and other serious or difficult circumstances beyond the ratepayer's control. It means an inability to fulfil a financial obligation, not an unwillingness to do so
- **Group of Ratepayers** means all ratepayers within the same rating category identified by Council as having common circumstances
- **Instalment** means a sum of money due as one of several equal payments, spread over an agreed period of time as part of payment arrangement
- **Judgement** means action taken by Council to recover overdue rates or charges by bringing court proceedings for a debt against a person who is liable to pay overdue rates or charges
- **Land Use** means the primary use for which in the opinion of Council, the property is being used, or

could potentially be used by virtue of improvements or activities conducted upon the property. In the case where there are multiple uses, the higher rate in the dollar category shall apply (e.g., a residence combined with a commercial activity is classified as commercial)

- **Land Use Codes** means the land use codes used to identify an assessment for land valuation and rating purposes by the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development
- **Occupied Land** means land with buildings or structures, or land that is used for car parking or in conjunction with any commercial activity, e.g., heavy vehicle or machinery parking, outdoor storage areas, assembly areas or rural activities such as cultivation, grazing or agistment. Occupied land will have a Land Use Code other than 100, 400, 7200, 9400
- **Payment Arrangement** means an agreement between Council and the ratepayer to spread the outstanding rates amount, including any interest charges owed to Council over an agreed period, allowing for additional time to make the payments without any legal action being taken (e.g. regular instalments which will clear the amount owing)
- **Principal Place of Residence** means a single dwelling house or dwelling unit that is the place of residence at which at least one person who constitutes the owner/s of the land predominantly resides. In establishing a ratepayer's principal place of residence, Council may consider, but not be limited to, 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
- **Ratepayer** means the person/s or entity responsible for paying the rates and charges levied to an assessment
- **Vacant Land** means land devoid of buildings or structures. It does not apply to land that is used for car parking or in conjunction with any commercial activity, e.g., heavy vehicle or machinery parking, outdoor storage areas, assembly areas or rural activities such as cultivation, grazing or agistment. Vacant land will have a Land Use Code of 100, 400, 7200, 9400.

4. Policy Statement

4.1 Administration

The types of rates and charges that may be levied under the *Local Government Act 2009* are differential general rates, special rates and charges, utility charges, and separate rates and charges.

4.1.1 General

Council levies rates and charges to fund the provision of valuable whole of community services. When adopting its annual budget Council will set rates and charges at a level that will provide for both current and future community requirements. Council will fix rates and charges transparently.

In levying rates and charges, Council will apply the principles of:

- consistency in timing the levy of rates in a predictable way to enable property owners to plan for their rating obligations by the issue of rate notices on a half yearly basis
- flexibility by providing short-term payment arrangements to property owners in financial difficulty, along with a wide array of payment options
- communication by clearly setting out the Council's and each property owner's obligations in relation to rates and charges by advising property owners about rate notice issue dates and due dates
- clarity by providing meaningful information on rate notices to enable property owners to clearly understand their responsibilities.

In making and levying rates and charges, Council will be guided by the principles of:

- efficiency through having a rating regime that is efficient to administer
- full cost pricing and user pays where appropriate
- equitable distribution of the general rates burden as broadly as possible
- transparency in the making and levying of rates
- flexibility, to take account of changes in the local economy
- clarity in terms of responsibilities (Council's and property owners') in regard to the rating process and
- National Competition Policy legislation where applicable.

4.1.2 Issue of rates notices

Under Section 104 of the *Local Government Regulation 2012* Council may only levy rates and charges by the issue of a rate notice. A rate notice is a document stating:

- a. the date when the rate notice is issued; and
- b. the due date for payment of the rates or charges and
- c. if Council has decided a discount applies to the rates or charges -
 - 1) the terms of the discount; and
 - 2) the last day of the discount period; and
- d. if Council has decided rates or charges may be paid by instalments – the requirements for paying by installments; and
- e. the ways in which the rates or charges may be paid

Separate rates notices including one half of the annual rates and charges levied shall be issued twice yearly in the financial year, for the billing periods 1 July 2026 to 31 December 2026, and 1 January 2027 to 30 June 2027 respectively, with the exception of water consumption charges, which will be for the period January 2026 to June 2026 on the first notice and for the period

July 2026 to December 2026 on the second notice. Rates notices will be issued either via email only (as requested by the ratepayer), Australia Post mail delivery or email and post (where Council has been advised of a valid email address).

4.1.3 Adjustment of rates and charges

Supplementary rates notices for variations in rates and charges payable, may be issued as required during the year. It is the property 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 up to a maximum of twelve months prior to the current rating period, will only be actioned in exceptional circumstances.

4.2 Overdue rates and charges

4.2.1 Interest charges

Interest charges shall be applied to all overdue rates under Section 133 of the *Local Government Regulation 2012*. Interest will be compounded daily at a rate of 12.19% per annum, from the day after the due date.

Payments received from property owners will be applied against any outstanding rates and charges in order of age.

4.2.2 Payment arrangements

Council may, on application, provide alternative short term, or long term payment arrangements for outstanding rates to be paid by instalments.

To assist ratepayers to manage their financial commitment, Council offers flexible repayment options including fortnightly direct debit, and equal weekly, fortnightly or monthly instalments during the relevant payment arrangement period. Two business days' notice is required for Council to amend or cancel a direct debit payment. Should the funds not be available in the bank account nominated on the direct debit application form, a non-refundable fee will be charged to the rates account. Please refer to Council's Fees and Charges 2026-27 for the failed direct debit fee.

Changes to the frequency of repayments made by other means will be permitted where the overall amount to be paid within the previously approved timeframe remains achievable.

Ratepayers will be advised of an approved, amended or cancelled payment arrangement in writing, and are responsible for ensuring that Council is advised of any changes to their contact details and postal address during the period specified within the agreement.

In agreeing to a payment arrangement, Council may impose a condition that the ratepayer pay a charge set by reference to the rate of interest determined by Council pursuant to section 133 of the *Local Government Regulation 2012* (see section 4.2.1 above).

Where a ratepayer defaults on a payment arrangement and fails to contact Council to advise of their circumstances, the arrangement will be cancelled and debt recovery action will commence in accordance with section 134 of the *Local Government Regulation 2012*.

For more information, refer to Council's Financial Hardship Policy.

4.2.3 Overdue rates and charges

Where the rates and charges remain unpaid and an arrangement to pay has not been made, a reminder notice will be issued.

Where rates and charges remain unpaid after the reminder notice period, further recovery action will commence, which may include referral to an external Debt Recovery Agent.

Ratepayers that have been referred to an external recovery agency will need to establish a payment arrangement with the agency for all referred debt and are not eligible for a payment arrangement with Council.

Council may also undertake court proceedings to recover overdue rates and charges in accordance with Section 134 of the *Local Government Regulation 2012*.

4.2.4 Sale of land for overdue rates and charges

Pursuant to Sections 138 to 146 of the *Local Government Regulation 2012*, Council has the power to sell a property for the recovery of outstanding rates and charges, where some, or all of the overdue rates and charges have been outstanding for at least three years. Vacant land and commercial properties can be sold after one year where judgement has been entered.

Where a notice of intention to sell land for overdue rates and charges has been issued to a ratepayer, regardless of any prior payment arrangement, full payment of the outstanding arrears amount nominated in the notice must be made in order for the sale of land proceedings to cease in accordance with Section 141 of the *Local Government Regulation 2012*.

4.2.5 Concessions

Pursuant to Section 120 of the *Local Government Regulation 2012*, Council may grant a concession to ratepayers in the following categories who can satisfy the applicable eligibility criteria.

4.2.6 Pensioners

Council's pensioner rate remission to eligible pensioners shall be allowed under Section 120(1)(a) of the *Local Government Regulation 2012*. The pensioner remission will be \$200.00 per annum.

Pensioners must hold one (1) of the following concession cards:

- Queensland Pensioner Concession Card (issued by Centrelink or Department of Veterans' Affairs); or
- Department of Veterans' Affairs Health Card for all conditions (Gold Card).

The pensioner must also be:

- the owner or life tenant* of the property, which is the principal place of residence of the pensioner and located in Queensland
- legally responsible for the payment of local Council rates and charges levied on that property.

* A life tenancy can only be created by a valid will and is effective only after the death of the property owner, or by a Supreme or Family Court order. In such circumstances, proof must be provided to Council to allow a full remission to be granted.

Council will grant the remission providing that the following shall apply:

- Applications are to be made using the approved Council form. The pension card must be sighted by Council staff at the time of application and will be accepted by the Chief Executive Officer as sufficient evidence that the person applying is a pensioner in accordance with the State Government Rebate Policy (Section 1). Rebates will exclude part-pensioners, pensioners who are also receiving a pension outside of Australia, Newstart, Jobseeker, and Sickness and Special beneficiaries over 60 years of age who became cardholders on or after 1 April 1993 due to the Commonwealth Government extended eligibility initiatives
- Where an eligible pensioner/s resides some or all of the time in a nursing home or with family for ill health reasons, the residence may be regarded as the principal place of residence if it is not occupied on a paid tenancy basis.

- A remission shall only be granted for a rate levied on land that Council considers is used for residential purposes
- Pensioners are encouraged to apply for a remission promptly on initial receipt of their pension card. Applications must be received before the due date stipulated on the rates notice to be considered for the current rating period. Where a person/s becomes an eligible pensioner/s during a billing period he/she shall be entitled to the remission from the commencement of the next billing period. Where a person/s has become an eligible pensioner/s and does not immediately apply for the remission, the rebate will only be backdated to the start of the current billing period
- In the case of approved pensioner/s who buy or sell a property, or become deceased, a pro rata adjustment shall be made from the date of settlement or death. In the case of approved pensioner/s purchasing a new property, it is the responsibility of approved pensioner/s to complete a new application form for the subject property as soon as possible after settlement has occurred. The pension remission will not be automatically transferred to the newly purchased property
- Where the property is in joint ownership, a pro rata remission shall be granted in proportion to the share of ownership, except where the co-owners are an approved pensioner and his/her spouse (including defacto relationships as recognised by Commonwealth legislation)
- Where an applicant has been granted a Council remission in accordance with this policy in a previous financial year, and the applicant's pension and residential requirements have not altered, confirmation by the Commonwealth Department of Human Services and the Commonwealth Department of Veteran Affairs that he or she is an approved pensioner, will be accepted in lieu of a written application
- Where an applicant has not been granted a Council remission in the past due to the type of pension or amount of pension received, and their circumstances change, it is the responsibility of the applicant to advise Council of the change which may entitle them to the Council remission.

4.2.7 Financial hardship

In accordance with Section 120(1)(c) of the *Local Government Regulation 2012*, a concession by way of an agreement to defer payment of rates and charge may be granted to landowners that satisfy Council that payment of the rates and charges will cause them hardship. On approval, overdue rates and charges must be paid in full by the end of the deferment period granted.

The granting of this concession will be subject to conditions as included in Council resolutions

and policy and procedural documents prepared from time to time. Ratepayers wishing to apply for temporary Financial Hardship must satisfy strict criteria regarding eligibility, including demonstrating that all possible avenues to seek financial counselling and assistance from external agencies have been exhausted.

Ratepayers should refer to Council's Financial Hardship policy for more information.

4.2.8 Rates and utilities charges – not for profit entity

Council may grant a concession towards the net general rates and/or service charges for eligible not for profit groups pursuant to Section 120(1)(b)(i) of the *Local Government Regulation 2012*.

Details on the applicability of concessions to community organisations are detailed in Council's 2026-27 Community Organisations Concessions Policy.

4.2.9 Waste charges for permanent accommodation lodgings

For the purposes of rating and application of the Waste Disposal Levy, the following commercial premises will be entitled to receive waste collection services at the rates specified for domestic waste collection services:

- Nursing homes, retirement villages and private aged care
- Multi-unit dwellings (e.g. apartments, townhouses, gated community)
- Residential, lifestyle or manufactured home parks
- Boarding houses
- Purpose Built Student Accommodations - off campus, rooming accommodations.

4.3 Fees and charges

The schedule of fees and charges for the 2026-27 financial year are set forth in Council's Fees and Charges 2026-27 document which was adopted by Council at its Ordinary Meeting on 17 June 2026. The fees and charges in this document, represent the fees and charges set by Council. Council may alter and/or add to any of the fees and charges in this document by a resolution of Council at any time prior to the adoption of the next budget.

4.3.1 Cost recovery fees

Council may fix a cost recovery fee for any of the following:

- an application for, or the issue of, an approval, consent, license, permission, registration or other authority under Queensland Legislation; or
- recording a change of ownership of land; or
- giving information kept under Queensland Legislation; or

- seizing property or animals under Queensland Legislation.

The principles of Full Cost Pricing (National Competition Policy) and User Pays are applied in calculating all cost recovery fees of Council where applicable.

Cost recovery fees are identified in Council's Fees and Charges 2026-27.

4.3.2 Business activity fees

Council has the power to conduct business activities and make business activity fees for services and facilities it provides on this basis. Business activity fees are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are usually subject to the Commonwealth's Goods and Services Tax.

Business activity fees include but are not confined to rents, plant hire, private works and hire of facilities as contained in Council's Fees and Charges 2026-27.

4.4 General rates

4.4.1 Basis of rate

Pursuant to Section 94 of the *Local Government Act 2009* and Section 80 of the *Local Government Regulation 2012*, Council categorises and levies differential general rates on all rateable parcels of land within the region. The term 'rateable land' is defined by Section 93(2) of the *Local Government Act 2009*.

Differential general rates are based on the land valuation provided by the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development (the Department) under the *Land Valuation Act 2010*. Land valuation enquiries should be directed to the Department on 1300 664 217 or further information can be obtained from the Department's website www.qld.gov.au/landvaluation or at the local business centre of the Department.

The applicable differential general rates for the financial year ending 30 June 2027 are identified in Table 1- Schedule of Differential Rates, as adopted in Council's 2026-27 Budget. To calculate the differential general rate, the land valuation is multiplied by the relevant category's rate in the dollar as outlined in Table 1. Where the calculated amount is less than the minimum general rate, the minimum general rate is levied.

4.4.2 Differential general rates

Council has adopted a differential rating strategy for the 2026-27 financial year. A differential system of rates provides equity for ratepayers through recognising the level of services required, current use or potential use of the property, and the financial impact on all ratepayers within the region.

Pursuant to Sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the rating categories to which rateable land is categorised and levied accordingly, is delegated to the Chief Executive Officer and may be determined having regard to one or more of the following criteria:

- the value of land, as determined by the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development
- primary land use
- land zoning as defined in Council's current Planning Scheme
- location within the region
- availability of services
- the consumption of services.

There will be 64 differential general rating categories for the purpose of levying differential general rates in the 2026-27 financial year. The rating categories and descriptions are outlined below in Table 1- Schedule of Differential Rates.

4.4.3 Minimum differential general rates

A minimum general rate is applied to each category to recognise that there is a base level of services applicable to each rateable parcel of land within each category. Council has applied the rate in the dollar and minimum general rate as indicated in Table 1 - Schedule of Differential Rates pursuant to Section 77 of the *Local Government Regulation 2012*.

For avoidance of doubt, and as stated in Section 77(3) of the *Local Government Regulation 2012*, Council must not levy minimum general rates for a parcel of land if:

- the Land Valuation Act 2010, Chapter 2, Part 2, Division 5, Subdivision 3, applies to the parcel of land (discounting for subdivided land not yet developed); and
- the discounted valuation period for the parcel of land has not ended under that subdivision.

Accordingly, any land within any of the above categories that has a Land Use Code of 7200 as determined by the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development will not be subject to the above prescribed minimum general rates.

4.4.4 Limitation of increase in rates or charges levied

For the 2026-27 financial year, Council has not passed any resolution pursuant to Section 116 of the *Local Government Regulation 2012* limiting an increase in rates or charges relative to the previous financial year.

4.4.5 Objection to rating category

The Chief Executive Officer, Director Corporate Services, Manager Finance and Coordinator Revenue Services are each appointed as categorisation officers under Section 83 of the *Local Government Regulation 2012*.

Ratepayers may appeal the categorisation of their property in accordance with section 90 of the *Local Government Regulation 2012*, within 30 days of the issue of their current rates notice.

To appeal the categorisation, ratepayers must apply on the approved 'Objection Notice' form and outline:

- the rating category that the owner claims the land should belong to; and
- the facts and circumstances on which the owner makes that claim.

The Chief Executive Officer is authorised under Section 91 of the *Local Government Regulation 2012* to assess and determine the objection request.

Pursuant to Section 88 (4)(e) of the *Local Government Regulation 2012* ratepayers must pay their rates in full while their application is assessed to avoid recovery action and interest charges. Any adjustment made in the ratepayer's favour will be refunded on request or applied as a credit to the rates account.

2026-27 Revenue Statement



Table 1 Schedule of Differential General Rates and Minimum General Rate per Category for 2026-27

Column 1 Category No.	Column 2 Category Name	Column 3 Description	Column 4 Identification	Column 5 Rate in \$ 2026-27	Column 6 Minimum General Rate 2026-27
21	Vacant Gympie & Surrounds	Vacant land, zoned for residential use under the Gympie Regional Council Planning Scheme, and intended solely for residential purposes, which is not otherwise categorised and located within the Residential Gympie & Surrounds area of the map marked Residential Gympie Surrounds and Residential Gympie Urban Rating Area.	Land use codes 0100, 0400, or as identified by the CEO.	0.00985106	\$1,898.40
22	Residential Gympie & Surrounds	Land used or zoned solely for residential purposes, which is not otherwise categorised and located within the Residential Gympie & Surrounds area of the map marked Residential Gympie Surrounds and Residential Gympie Urban Rating Area.	Land use codes 0200, 0500, 0600, or as identified by the CEO.	0.00994970	\$1,878.60
23	Flats / Residential Resorts / Other Gympie & Surrounds	Land used for flats, residential resorts or multi-residential purposes, which is not otherwise categorised and located within the Residential Gympie & Surrounds area of the map marked Residential Gympie Surrounds and Residential Gympie Urban Rating Area.	Land use code 0300, or as identified by the CEO.	0.01092358	\$1,890.00
24	Strata Title Units/ Residential Resorts/ Other Gympie & Surrounds	Land used for strata title units, residential resorts or multi- residential purposes, which is not otherwise categorised and located within the Residential Gympie & Surrounds area of the map marked Residential Gympie Surrounds and Residential Gympie Urban Rating Area.	Land use codes, 0800, 0900, or as identified by the CEO.	0.01859594	\$1,878.60
27	Rooming Accommodation / Boarding House Gympie & Surrounds	Land sized less than 1,000m2, used or zoned solely for residential purposes, and approved as rooming accommodation and/or boarding house which is not otherwise categorised and located within the Residential Gympie & Surrounds area of the map marked Residential Gympie Surrounds and Residential Gympie Urban Rating Area.	Land use code 0700, or as identified by the CEO.	0.01784250	\$1,890.00

2026-27 Revenue Statement



Column 1 Category No.	Column 2 Category Name	Column 3 Description	Column 4 Identification	Column 5 Rate in \$ 2026-27	Column 6 Minimum General Rate 2026-27
30	Vacant Commercial / Industrial Gympie & Surrounds	Vacant land, zoned for commercial or industrial use under the Gympie Regional Council Planning Scheme, and intended solely for commercial or industrial purposes, which is not otherwise categorised and located within the Commercial Gympie & Surrounds area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use codes 0100, 0400, 9400, or as identified by the CEO.	0.01584136	\$2,370.00
31	Vacant Rural Townships	Vacant land, zoned for residential use under the Gympie Regional Council Planning Scheme, and intended solely for residential purposes, which is not otherwise categorised and located within the Rural Residential Townships area of the map marked Rural Residential Townships Rating Area.	Land use codes 0100, 0400, 9400, or as identified by the CEO.	0.00984310	\$1,820.00
32	Residential Rural Townships	Land used or zoned solely for residential purposes, which is not otherwise categorised and located within the Rural Residential Townships area of the map marked Rural Residential Townships Rating Area.	Land use codes 0200, 0500, 0600, or as identified by the CEO.	0.00806507	\$1,878.60
33	Flats/ Residential Resorts/ Other Rural Townships	Land used for flats, residential resorts or multi-residential purposes, which is not otherwise categorised and located within the Rural Residential Townships area of the map marked Rural Residential Townships Rating Area.	Land use codes 0300, or as identified by the CEO.	0.00820223	\$1,890.00

2026-27 Revenue Statement



Column 1 Category No.	Column 2 Category Name	Column 3 Description	Column 4 Identification	Column 5 Rate in \$ 2026-27	Column 6 Minimum General Rate 2026-27
34	Strata Title Units/ Residential Resorts/ Other Rural Townships	Land used for strata title units, residential resorts or multi-residential purposes, which is not otherwise categorised and located within the Rural Residential Townships area of the map marked Rural Residential Townships Rating Area.	Land use codes, 0800, 0900, or as identified by the CEO.	0.02325422	\$1,878.60
35	Commercial General Gympie & Surrounds	All land, which is not otherwise categorised, used in whole, or in part for commercial purposes and located within the Commercial Gympie & Surrounds area of the map marked Commercial/Industrial and Shopping Centre Rating Area. This category includes properties that are used for a combined residential and commercial purpose.	Land use codes 0700-1900 (excluding 1600), 2000-2700, 3800-3900, 4100, 4400-4800, 5000, 5600, 5800, 9700, or as identified by the CEO.	0.01794905	\$2,050.00
36	Hotel / Tavern Gympie & Surrounds	All land, which is not otherwise categorised, used as a hotel and/or tavern, located within the Commercial Gympie & Surrounds area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use code 4200, or as identified by the CEO.	0.01763621	\$2,100.00

2026-27 Revenue Statement



Column 1 Category No.	Column 2 Category Name	Column 3 Description	Column 4 Identification	Column 5 Rate in \$ 2026-27	Column 6 Minimum General Rate 2026-27
37	Motels Gympie & Surrounds	All land, which is not otherwise categorised, used as a motel and located within the Commercial Gympie & Surrounds area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use code 4300, or as identified by the CEO.	0.01622278	\$2,100.00
38	Light Industry / Transport / Storage Gympie & Surrounds	All land, which is not otherwise categorised, used for industrial purposes and located within the Commercial Gympie & Surrounds area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use codes 2800-2900, 3100-3600, or as identified by the CEO.	0.01986862	\$2,050.00
39	Caravan Park Gympie & Surrounds	All land, which is not otherwise categorised, used as a caravan park and located within the Commercial Gympie & Surrounds area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use code 4900, or as identified by the CEO.	0.02186020	\$2,100.00
41	Vacant Cooloola Cove	Vacant land, zoned for residential use under the Gympie Regional Council Planning Scheme, and intended solely for residential purposes, which is not otherwise categorised and located within the Residential Cooloola Cove area of the map marked Residential Cooloola Cove Rating Area.	Land use codes 0100, 0400, or as identified by the CEO.	0.00688966	\$1,898.40

2026-27 Revenue Statement



Column 1 Category No.	Column 2 Category Name	Column 3 Description	Column 4 Identification	Column 5 Rate in \$ 2026-27	Column 6 Minimum General Rate 2026-27
42	Residential Cooloola Cove	Land used or zoned solely for residential purposes, which is not otherwise categorised and located within the Residential Cooloola Cove area of the map marked Residential Cooloola Cove Rating Area.	Land use codes 0200, 0500, 0600, or as identified by the CEO.	0.00652656	\$1,878.60
43	Flats / Residential Resorts / Other Cooloola Cove	Land used for flats, residential resorts or multi-residential purposes, which is not otherwise categorised and located within the Residential Cooloola Cove area of the map marked Residential Cooloola Cove Rating Area.	Land use codes 0300, or as identified by the CEO.	0.00678022	\$1,890.00
44	Strata Title Units / Residential Resorts / Other Cooloola Cove	Land used for strata title units, residential resorts or multi- residential purposes, which is not otherwise categorised and located within the Residential Cooloola Cove area of the map marked Residential Cooloola Cove Rating Area.	Land use codes, 0800, 0900, or as identified by the CEO.	0.01747407	\$1,878.60
51	Vacant Tin Can Bay	Vacant land, zoned for residential use under the Gympie Regional Council Planning Scheme, and intended solely for residential purposes, which is not otherwise categorised and located within the Residential Tin Can Bay area of the map marked Tin Can Bay Residential Rating Area.	Land use codes 0100, 0400, or as identified by the CEO.	0.00765194	\$1,898.40
52	Residential Tin Can Bay – Rateable valuation <\$550,000	Land with a rateable valuation of less than \$550,000, used or zoned solely for residential purposes, which is not otherwise categorised and located within the Residential Tin Can Bay area of the map marked Tin Can Bay Residential Rating Area.	Land use codes 0200, 0500, 0600, or as identified by the CEO.	0.00741955	\$1,878.60

2026-27 Revenue Statement



Column 1 Category No.	Column 2 Category Name	Column 3 Description	Column 4 Identification	Column 5 Rate in \$ 2026-27	Column 6 Minimum General Rate 2026-27
53	Flats / Residential Resorts / Other Tin Can Bay	Land used for flats, residential resorts or multi-residential purposes, which is not otherwise categorised and located within the Residential Tin Can Bay area of the map marked Tin Can Bay Residential Rating Area.	Land use codes 0300, or as identified by the CEO.	0.00845211	\$1,890.00
54	Strata Title Units / Residential Resorts / Other Tin Can Bay	Land used for strata title units, residential resorts or multi- residential purposes, which is not otherwise categorised and located within the Residential Tin Can Bay area of the map marked Tin Can Bay Residential Rating Area.	Land use codes, 0800, 0900, or as identified by the CEO.	0.00955236	\$1,878.60
55	Residential Tin Can Bay – Rateable valuation >=\$550,000	Land with a rateable valuation of greater than or equal to \$550,000, used or zoned solely for residential purposes, which is not otherwise categorised and located within the Residential Tin Can Bay area of the map marked Tin Can Bay Residential Rating Area.	Land use codes 0200, 0500, 0600, or as identified by the CEO.	0.00637251	\$4,080.00
56	Residential Rainbow Beach – Rateable valuation >=\$720,000	Land with a rateable valuation of greater than or equal to \$720,000, used or zoned solely for residential purposes, which is not otherwise categorised and located within the Residential Rainbow Beach area of the map marked Rainbow Beach Residential Rating Area.	Land use codes 0200, 0500, 0600, or as identified by the CEO.	0.00554086	\$4,692.00

2026-27 Revenue Statement



Column 1 Category No.	Column 2 Category Name	Column 3 Description	Column 4 Identification	Column 5 Rate in \$ 2026-27	Column 6 Minimum General Rate 2026-27
60	Vacant Commercial /Industrial Coastal	Vacant land, zoned for commercial or industrial use under the Gympie Regional Council Planning Scheme, and intended solely for commercial or industrial purposes, which is not otherwise categorised and located within the Commercial Coastal area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use codes 0100, 0400, 9400, or as identified by the CEO.	0.01009656	\$2,375.00
61	Vacant Rainbow Beach	Vacant land, zoned for residential use under the Gympie Regional Council Planning Scheme, and intended solely for residential purposes, which is not otherwise categorised and located within the Residential Rainbow Beach area of the map marked Rainbow Beach Residential Rating Area.	Land use codes 0100, 0400, or as identified by the CEO.	0.00690773	\$1,982.00
62	Residential Rainbow Beach – Rateable valuation <\$720,000	Land with a rateable valuation of less than \$720,000, used or zoned solely for residential purposes, which is not otherwise categorised and located within the Residential Rainbow Beach area of the map marked Rainbow Beach Residential Rating Area.	Land use codes 0200, 0500, 0600, or as identified by the CEO.	0.00651615	\$1,878.60
63	Flats / Residential Resorts / Other Rainbow Beach	Land used for flats, residential resorts or multi-residential purposes, which is not otherwise categorised and located within the Residential Rainbow Beach area of the map marked Rainbow Beach Residential Rating Area.	Land use codes 0300, or as identified by the CEO.	0.00760828	\$1,982.00
64	Strata Title Units / Residential Resorts / Other Rainbow Beach	Land used for strata title units, residential resorts or multi- residential purposes, which is not otherwise categorised and located within the Residential RainbowBeach area of the map marked Rainbow Beach Residential Rating Area.	Land use codes, 0800, 0900, or as identified by the CEO.	0.00840174	\$1,982.00

2026-27 Revenue Statement



Column 1 Category No.	Column 2 Category Name	Column 3 Description	Column 4 Identification	Column 5 Rate in \$ 2026-27	Column 6 Minimum General Rate 2026-27
65	Commercial General Coastal	All land, which is not otherwise categorised, used in whole, or in part for commercial purposes and located within the Commercial Coastal area of the map marked Commercial/Industrial and Shopping Centre Rating Area. This category includes properties that are used for a combined residential and commercial purpose.	Land use codes 0700-1900 (excluding 1600), 2000-2700, 3800-3900, 4100, 4400-4800, 5000, 5600, 5800, 9700, or as identified by the CEO.	0.01135651	\$2,150.00
66	Hotel / Tavern Coastal	All land, which is not otherwise categorised, used as a hotel and/or tavern, located within the Commercial Coastal area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use code 4200, or as identified by the CEO.	0.00920920	\$2,150.00
67	Motels Coastal	All land, which is not otherwise categorised, used as a motel and located within the Commercial Coastal area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use code 4300, or as identified by the CEO.	0.01055939	\$2,150.00
68	Light Industry / Transport / Storage Coastal	All land, which is not otherwise categorised, used for industrial purposes and located within the Commercial Coastal area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use codes 2800-2900, 3100-3600, or as identified by the CEO.	0.00929644	\$2,150.00

2026-27 Revenue Statement



Column 1 Category No.	Column 2 Category Name	Column 3 Description	Column 4 Identification	Column 5 Rate in \$ 2026-27	Column 6 Minimum General Rate 2026-27
69	Caravan Park Coastal	All land, which is not otherwise categorised, used as a caravan park and located within the Commercial Coastal area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use code 4900, or as identified by the CEO.	0.00970523	\$2,150.00
70	Vacant Commercial / Industrial Rural	Vacant land, zoned for commercial or industrial use under the Gympie Regional Council Planning Scheme, and intended solely for commercial or industrial purposes, which is not otherwise categorised and located within the Commercial Rural area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use codes 0100, 0400, 9400, or as identified by the CEO.	0.01311783	\$2,370.00
71	Vacant Rural	Vacant land, zoned for residential use under the Gympie Regional Council Planning Scheme, and intended solely for residential purposes, which is not otherwise categorised and located within the Rural Residential area of the map marked Rural Residential Rating Area.	Land use codes 0100, 0400, 9400, or as identified by the CEO.	0.00766824	\$1,898.40
72	Residential Rural	Land used or zoned solely for residential purposes, which is not otherwise categorised and located within the Rural Residential area of the map marked Rural Residential Rating Area.	Land use codes 0200, 0500, 0600, or as identified by the CEO.	0.00718462	\$1,878.60

2026-27 Revenue Statement



Column 1 Category No.	Column 2 Category Name	Column 3 Description	Column 4 Identification	Column 5 Rate in \$ 2026-27	Column 6 Minimum General Rate 2026-27
73	Flats / Residential Resorts / Other Rural	Land used for flats, residential resorts or multi-residential purposes, which is not otherwise categorised and located within the Rural Residential area of the map marked Rural Residential Rating Area.	Land use codes 0300, or as identified by the CEO.	0.00688798	\$1,890.00
74	Strata Title Units / Residential Resorts / Other Rural	Land used for strata title units, residential resorts or multi-residential purposes, which is not otherwise categorised and located within the Rural Residential area of the map marked Rural Residential Rating Area.	Land use codes, 0800, 0900, or as identified by the CEO.	0.00851700	\$1,878.60
75	Commercial General Rural	All land, which is not otherwise categorised, used in whole, or in part for commercial purposes and located within the Commercial Rural area of the map marked Commercial/Industrial and Shopping Centre Rating Area. This category includes properties that are used for a combined residential and commercial purpose.	Land use codes 0700-1900 (excluding 1600), 2000-2700, 3800-3900, 4100, 4400-4800, 5000, 5600, 5800, 9700, or as identified by the CEO.	0.00920225	\$2,150.00
76	Hotel / Tavern Rural	All land, which is not otherwise categorised, used as a hotel and/or tavern, located within the Commercial Rural area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use code 4200, or as identified by the CEO.	0.00968051	\$2,150.00

2026-27 Revenue Statement



Column 1 Category No.	Column 2 Category Name	Column 3 Description	Column 4 Identification	Column 5 Rate in \$ 2026-27	Column 6 Minimum General Rate 2026-27
77	Motels Rural	All land, which is not otherwise categorised, used as a motel and located within the Commercial Rural area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use code 4300, or as identified by the CEO.	0.01268851	\$2,150.00
78	Light Industry / Transport / Storage Rural	All land, which is not otherwise categorised, used for industrial purposes and located within the Commercial Rural area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use codes 2800-2900, 3100-3600, or as identified by the CEO.	0.00916073	\$2,150.00
79	Caravan Park Rural	All land, which is not otherwise categorised, used as a caravan park and located within the Commercial Rural area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use code 4900, or as identified by the CEO.	0.00854811	\$2,150.00

2026-27 Revenue Statement



Column 1 Category No.	Column 2 Category Name	Column 3 Description	Column 4 Identification	Column 5 Rate in \$ 2026-27	Column 6 Minimum General Rate 2026-27
80	Primary Production	All land, including vacant land, used for primary production business purposes or industry including agricultural, 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 similar purposes, which is not otherwise categorised.	Must qualify for the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development primary producers' concession as identified by land use codes 6000-8900, 9300, (excluding 8800), or as identified by the CEO.	0.00751636	\$1,807.00
81	Electrical, Reticulation & Telecommunications Infrastructure	All land, which is not otherwise categorised, used predominantly for commercial electrical, reticulation or telecommunications purposes.	Land use code 9100, or as identified by the CEO.	0.02663142	\$3,134.00
82	Power Station	All land, which is not otherwise categorised, used in whole, or in part for the purpose of electricity generation, other than by way of solar power and/or wind power.	As identified by the CEO.	0.13347798	\$61,000.00

2026-27 Revenue Statement



Column 1 Category No.	Column 2 Category Name	Column 3 Description	Column 4 Identification	Column 5 Rate in \$ 2026-27	Column 6 Minimum General Rate 2026-27
83	Renewable Energy - Solar	All land, which is not otherwise categorised, used in whole, or in part for the purpose of solar power generation and/or battery storage facilities.	As identified by the CEO.	0.13347798	\$61,000.00
84	Extractive Industry	All land, which is not otherwise categorised, used for the purpose of conducting activity which may involve dredging, excavating, quarrying, sluicing or other mode of winning materials from the earth.	Land use code 4000, or land that fits the description, or as identified by the CEO.	0.02901261	\$3,219.00
85	Workforce Accommodation	All land, which is not otherwise categorised, used in whole, or in part for workforce accommodation: namely, facilities or structures used in whole or in part for the accommodation of persons who are employed or work in, or in association with, construction, resources and activities incorporating major projects, including facilities commonly known as a "workers camp", "single persons quarters", "work camp", "accommodation village" or "barracks".	As identified by the CEO.	0.03483523	\$3,005.60
86	Small Service Station	All land, which is not otherwise categorised, used:- a) for a service station with the capacity to fuel six or less vehicles at any one time from fuel bowisers on site; or b) to service vehicles (with no fuel for sale on site).	Land use code 3000, or as identified by the CEO.	0.01310447	\$2,092.00

2026-27 Revenue Statement



Column 1 Category No.	Column 2 Category Name	Column 3 Description	Column 4 Identification	Column 5 Rate in \$ 2026-27	Column 6 Minimum General Rate 2026-27
87	Noxious Industry / Abattoirs / Feedlots / Sawmills	All land, which is not otherwise categorised, used for a noxious or offensive industry, sawmill, abattoir or feedlot.	Land use code 3700, 8800 or land that fits the description, or as identified by the CEO.	0.02256364	\$3,106.00
88	Medium Service Station	All land, which is not otherwise categorised, used for a service station with the capacity to fuel between seven and fifteen vehicles at any one time from fuel bowsers on site.	Land use code 3000, or as identified by the CEO.	0.01310483	\$12,420.00
89	Renewable Energy - Other	All land, which is not otherwise categorised, used in whole, or in part for the purpose of wind power generation and/or other power generation not included in Category 82 or Category 83.	As identified by the CEO.	0.11639279	\$53,160.00
90	Shopping Centre Gympie & Surrounds Gross Floor Area of less than or equal to 5,000m2	Land used for the purpose of a shopping centre with a gross floor area of less than or equal to 5,000 square metres located within the Commercial Gympie & Surrounds area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use code 1600, or as identified by the CEO.	0.02736710	\$29,642.00

2026-27 Revenue Statement



Column 1 Category No.	Column 2 Category Name	Column 3 Description	Column 4 Identification	Column 5 Rate in \$ 2026-27	Column 6 Minimum General Rate 2026-27
91	Shopping Centre Gympie & Surrounds Gross Floor Area between 5,001m2- 10,000m2 (inclusive)	Land used for the purpose of a shopping centre with a gross floor area of between 5,001 – 10,000 (inclusive) square metres located within the Commercial Gympie & Surrounds area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use code 1600, or as identified by the CEO.	0.03216552	\$118,481.00
92	Shopping Centre Gympie & Surrounds Gross Floor Area greater than 10,000m2	Land used for the purpose of a shopping centre with a gross floor area greater than 10,000 square metres and located within the Commercial Gympie & Surrounds area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use code 1600, or as identified by the CEO.	0.06904173	\$308,662.00
93	Shopping Centre Coastal Townships Gross Floor Area less than or equal to 10,000m2	Land used for the purpose of a shopping centre with a gross floor area of less than or equal to 10,000 square metres and located within the Commercial Coastal area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use code 1600, or as identified by the CEO.	0.01411577	\$29,642.00
94	Shopping Centre Coastal Townships Gross Floor Area greater than 10,000m2	Land used for the purpose of a shopping centre with a gross floor area greater than 10,000 square metres and located within the Commercial Coastal area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use code 1600, or as identified by the CEO.	0.01503640	\$76,671.00

2026-27 Revenue Statement



Column 1 Category No.	Column 2 Category Name	Column 3 Description	Column 4 Identification	Column 5 Rate in \$ 2026-27	Column 6 Minimum General Rate 2026-27
95	Dams / Water Extraction Rural	Land used for the commercial storage of water for human consumption or agricultural use or for water extraction.	Land use code 9500, or as identified by the CEO.	0.10380995	\$5,252.00
96	Shopping Centre Rural Gross Floor Area less than or equal to 10,000m2	Land used for the purpose of a shopping centre with a gross floor area less than or equal to 10,000 square metres and located within the Commercial Rural area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use code 1600, or as identified by the CEO.	0.01451941	\$28,772.30
97	Shopping Centre Rural Gross Floor Area greater than 10,000m2	Land used for the purpose of a shopping centre with a gross floor area of greater than 10,000 square metres and located within the Commercial Rural area of the map marked Commercial/Industrial and Shopping Centre Rating Area.	Land use code 1600, or as identified by the CEO.	0.01503640	\$76,671.00
98	Extra Large Service Station	All land, which is not otherwise categorised, used for a service station with the capacity to fuel sixteen or greater vehicles at any one time from fuel bowsers on site.	Land use code 3000, or as identified by the CEO.	0.06957496	\$97,405.00

4.5 Utility Charge - Sewerage Services

Pursuant to Section 94(1)(b)(ii) of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, Council will set and levy a utility charge for the provision of sewerage services.

4.5.1 Unit rate

\$127.80 each per annum (p.a.) based on applicable Units as per following Schedule.

8 units equates to 1 charge @ \$1,022.40 p.a.

Units	Description
8	Private Residence, individual Home Unit - unlimited pedestals
8	Residential flats/units (e.g., Duplex or multiple flats/units on one title) - per flat/unit
8	Vacant allotments capable of being sewered per valued assessment
8	Commercial Premises - 1st pedestal
6	Commercial Premises - Each additional pedestal/urinal
8	Government and Semi-Government Premises - per pedestal/urinal
8	Church Properties - 1st pedestal
4	Church Properties - Each additional pedestal/urinal
8	Motels/Hotels - First pedestal
6	Motels/Hotels - Each additional pedestal/urinal
8	Caravan Park - 1st pedestal
6	Caravan Park - Each additional pedestal/urinal

4.5.2 Pro rata / supplementary charges

Where the use of particular land varies (e.g., an existing building is altered or extended) or in the case of any new building constructed on land within the sewerage service area where sewerage access charges have not yet been levied, the sewerage charge payable in respect thereof shall be assessed and charged on a pro rata basis as from the date of occupancy of the new building.

In the case of alteration to an existing building, the sewerage charge payable for additional/reduction in services shall be assessed and charged on a pro rata basis as from the date of connection or disconnection of services to the sewerage scheme.

In the case of land being subdivided within the sewerage service area, the sewerage charges payable in respect of each new lot shall be assessed and charged on a pro rata basis from the date of registration or sale of the new lot, whichever occurs sooner.

In the case of a new service to a building that is strata titled within the sewered service area, the sewer charge payable in respect of each new lot shall be assessed and charged on a pro rata basis from the date of registration, occupancy, use or sale, whichever occurs sooner.

In the case where a property is subject to total immersion during flooding and is within a declared sewered area and is not connected, Council may at its sole discretion waive all sewerage charges.

4.6 Utility Charge - Water Services

Pursuant to Section 94(1)(b)(ii) of the *Local Government Act 2009* and Sections 99 and 101 of the *Local Government Regulation 2012*, Council will set and levy a utility charge for the provision of water services.

4.6.1 Access charges

Residential - \$552.00 p.a. (per valued assessment or metered service, whichever is greater).

Residential flats/units (e.g., duplex or multiple flats/units on one title) - \$552.00 p.a. (per flat/unit or metered service, whichever is the greater).

Vacant land not connected - \$552.00 p.a. (per valued assessment).

Vacant land connected with no habitable building - \$552.00 p.a. (per valued assessment or metered service, whichever is greater).

Residential properties & vacant land identified as being part of the Kingfisher Rise Estate Constant Flow Water Supply Scheme - \$414.00 p.a. (per valued assessment or metered service, whichever is greater).

Primary Production properties identified as being connected to Non Potable Raw Water Supply (by agreement) - \$276.00 p.a. (per valued assessment or metered service, whichever is greater).

All other properties (Commercial/Industrial) - \$607.20 p.a. (per valued assessment or metered service, whichever is greater).

4.6.2 Consumption charges

1st Tier (up to 250kl) – \$2.28/kl

2nd Tier (over 250kl) – \$4.08/kl

Non Potable Raw Water Supply (by agreement only)

1st Tier (up to 250kl) - \$1.14/kl

2nd Tier (over 250kl) - \$2.04/kl

Meters are read six monthly and consumption charges invoiced on the next issue of rate notice.

4.6.3 Abattoirs agreement – consumption based

\$3.29/kl

4.6.4 Pro rata / supplementary charges

Where the use of particular land varies (e.g., an existing building is altered or extended) or in the case of a new service being connected to a property within the water service area where water access charges have not yet been levied, the access charge payable in respect thereof shall be assessed and charged on a pro rata basis as from the date of installation of the service.

In the case of an alteration to the use of the land, the water charge payable in respect thereof shall be assessed and charged on a pro rata basis as from the date of occupancy/use of such building or alteration.

In the case of land being subdivided within the water service area, the water charges payable in respect of each new lot shall be assessed and charged on a pro rata basis from the date of registration or sale of the new lot, whichever occurs sooner.

In the case of a new service to a building that is strata titled within the water service area, the water charge payable in respect of each new lot shall be assessed and charged on a pro rata basis from the date of registration, occupancy, use or sale, whichever occurs sooner.

In the case where a property is subject to total immersion during flooding and is within 100m of a reticulated water supply and is not connected, Council may, at its sole discretion waive all water charges.

In the case where there has been an identified fault with a water meter the consumption charge will be calculated on a pro rata basis according to the average daily consumption over the previous three years, or for whichever period is applicable to the current owner, if less than three years. Otherwise, it will be at the discretion of the Chief Executive Officer or delegate.

4.6.5 Undetected leaks

In the case where there has been an undetected leak, any request for a reduction of the water consumption charge will be calculated in kilolitres on a pro rata basis of up to fifty per cent of the average daily consumption, over the previous six billing periods, or for whichever period is applicable to the current owner if less than six billing periods.

In the case where the undetected leak results in no change to the consumption recorded for the period, in comparison to the average daily consumption over the previous three years, no adjustment will be made.

An undetected leak rebate request must be submitted via Council's approved application form, WBUF046 Undetected Leak Allowance Request within twelve months of the leak being detected and repaired and must be substantiated by a copy of a plumber's invoice or statutory declaration confirming where the leak occurred and detailing the particulars of the repairs carried out. Council will only review claims for relief for the same property once every five years. However, Council may consider providing relief for a maximum of two consecutive billing periods where the same undetected leak has been found to have increased the consumption over two consecutive rating periods.

An undetected leak is a hidden leak that occurs when pipework servicing a customer's property cracks or breaks. Undetected leaks can occur within walls, underground, or underneath a building or driveway. They are hidden from view and difficult to detect or locate. Eligible customers can recoup some of the unusually high usage charges associated with a

proven undetected leak on their property.

The undetected leak allowance does not apply to water loss resulting from:

- leaking taps, toilet cisterns, hot water/solar systems or other water appliances, or their related fittings
- faulty plumbing or human error resulting in the filling of a rainwater tank
- property sprinkler or other irrigation systems
- swimming pools, spas, ponds and other outdoor water features, or their related fittings.

If no leak is detected, customers can have their water meters tested for defects. A meter accuracy test can be arranged at their cost, which is refundable if the meter is found to be faulty (greater than 5 per cent difference). In the event a water meter fails a meter accuracy test, Council will levy water consumption, for the current water billing period only, based upon the property's average daily consumption over the previous six billing periods, or for whichever period is applicable to the current owner if less than six billing periods.

Please refer to Council's Fees and Charges 2026-27 for the meter accuracy test fee.

4.6.6 Home Renal Dialysis

In the case where ratepayers or residents require the use of a Hemodialysis machine for health reasons, Council will grant a concession of water consumption charges. For compassionate reasons, Council will allow an annual concession of up to 189 kilolitres per annum on the water usage to any patient who qualifies for and operates a home Hemodialysis machine supplied by Queensland Health.

A concession request must be submitted via Council's approved application form, WBUF034 Home Dialysis Concession Application Form. Queensland Health will advise Council annually the property address of patients currently dialysing at home and the applicable level of water consumption for the purpose of dialysing.

This concession is granted in accordance with Sections 120, 121 and 122 of the *Local Government Regulation 2012*.

4.7 Utility Charge – Waste Services

Pursuant to Section 94(1)(b)(ii) of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, Council will set and levy a utility charge for the provision of domestic waste collection services, and where requested, commercial waste collection services.

Waste collection charges are based on the benefit principle (user pays). The cost of providing waste collection and disposal functions is funded, in part, by waste collection charges.

When determining the waste collection charge for waste collection services, consideration is given to a full cost pricing model to recover the cost of the service, including overheads related to the three main cost components of:

- the cost of providing the bins and servicing them
- the cost of disposing the waste at a landfill
- the cost of transport of recyclable material to a sorting facility.

The full cost pricing model recognises that Council wishes to maximise efficiency whilst minimising the cost to the community for what is an essential service.

4.7.1 Domestic waste collection services

A domestic waste collection service is available to all urban areas in the region. Where economically feasible, Council offers the service to rural areas adjoining urban areas. The extension of services into such areas is usually by request at first; but once the declared waste collection service area is expanded to include them, the standard revenue policy conditions apply.

The minimum domestic general waste collection service consists of one 240 litre general waste bin serviced weekly, or one 140 litre general waste bin upon request. A 240 litre recycling bin serviced fortnightly is generally provided in conjunction with the standard general waste collection service.

Additional waste and/or recycling bin services are available in accordance with the 2026–2027 Domestic Waste Collection Charges Schedule. Additional bin services will only be provided to land receiving a standard general waste collection service and will be serviced on the same collection day as the standard service.

The provision of a recycling bin service is subject to the recycling bin being used in accordance with Council's recycling requirements. Council reserves the right to suspend or withdraw a recycling bin service where the bin is repeatedly contaminated, misused or otherwise not used in compliance with those requirements. The withdrawal of a recycling bin service does not affect the applicability of the domestic waste collection service charge, and no reduction, refund or compensation will be provided.

The number of waste charges levied to a domestic property shall be the number and

combination of bins the Chief Executive Officer or their delegate considers necessary; or the number of general waste or recycling bins the ratepayer requests, whichever is greater.

The waste collection charge will be levied on the owner of each rateable assessment or structure/s on each rateable assessment, including a lot in a community title scheme and non-rateable land, within the declared waste collection service area. Where there is more than one structure on land capable of separate occupation, a charge will be made for each structure.

The domestic waste collection charge will be recovered irrespective of whether the land occupiers use the service and will apply irrespective of whether the premises are occupied for any period during the year.

Domestic waste collection services are supplied at an annual charge for the minimum level of service set by Council, as follows:

- One (1) weekly general waste service

For assessments in Rainbow Beach, during Queensland State School Holidays, the standard service will include:

- One (1) additional lift per week for general waste, and
- One (1) additional lift per fortnight for recycling

In the declared waste collection area, and additional premises receiving domestic waste collection services, the following charges will apply for the 2026-27 financial year:

2026-2027 Domestic Waste Collection Charges Schedule	Annual Charge 2026-27
1 x 240 litre general waste service weekly All areas excluding Rainbow Beach	\$464.88
1 x 240 litre general waste service weekly Rainbow Beach	\$572.16
1 x 140 litre general waste service weekly All areas excluding Rainbow Beach	\$405.08
1 x 140 litre general waste service weekly Rainbow Beach	\$498.56
Additional 240 litre general waste service weekly All areas excluding Rainbow Beach	\$328.78
Additional 240 litre general waste service weekly Rainbow Beach	\$404.66

Additional 140 litre general waste service weekly All areas excluding Rainbow Beach	\$268.98
Additional 140 litre general waste service weekly Rainbow Beach	\$331.06
1 x 240 litre general waste service weekly via bin bank / cluster point, for areas within the region where the Waste & Resource Recovery Services Business Unit and or waste contractor has determined kerbside servicing is not available	\$382.10
Additional 240 litre recycling only fortnightly All areas excluding Rainbow Beach	\$136.10
Additional 240 litre recycling only fortnightly Rainbow Beach	\$167.50

4.7.2 Commercial waste collection services

Council will apply commercial waste collection charges to commercial premises for the collection and disposal of general waste and recyclables, unless the Chief Executive Officer (or an authorised delegate) is satisfied that:

- A private waste collection operator has been directly engaged by the ratepayer or tenant; and
- An adequate number of bins is provided to accommodate the the volume of waste and recyclables generated on site; and
- Waste is collected from the premises at a minimum frequency of:
 - once per week for general commercial waste; and
 - once per fortnight for recycling

(or more frequently in the case of food processing or other putrescible waste).

Council provides 240 litre kerbside commercial waste collection services to commercial properties located within the declared waste collection service area and, by request, to properties outside this area. All other commercial waste services must be arranged through third-party waste collection providers.

Charges for Council-provided commercial waste collection services will be applied per bin, per lift, in accordance with the 2026-2027 Commercial Waste Collection Charges Schedule.

A minimum annual service charge applies, based on the following standard level of service:

- One (1) lift per week for general waste, and/or
- One (1) lift per fortnight for recycling

For assessments in Rainbow Beach, during Queensland State School Holidays, the standard service will include:

2026-27 Revenue Statement

- One (1) additional lift per week for general waste, and
- One (1) additional lift per fortnight for recycling

Commercial waste services requested within the declared waste collection service area will attract the following charges for the 2026-27 financial year:

2026-2027 Commercial Waste Collection Charges Schedule	Annual Charge 2026-27	State Government Waste Levy 2026-27
1 x 240 litre waste bin weekly + 1 x 240 litre recycling bin fortnightly All areas excluding Rainbow Beach	\$643.24	\$69.68
1 x 240 litre waste bin weekly + 1 x 240 litre recycling bin fortnightly Rainbow Beach	\$791.68	\$85.76
Additional 240 litre waste only weekly All areas excluding Rainbow Beach	\$461.76	\$69.68
Additional 240 litre waste only weekly Rainbow Beach	\$568.32	\$85.76
Additional 240 litre recycling only fortnightly All areas excluding Rainbow Beach	\$181.48	\$0.00
Additional 240 litre recycling only fortnightly Rainbow Beach	\$223.36	\$0.00
240 litre waste only - per lift as required All areas excluding Gympie & Rainbow Beach	\$106.76	\$0.00
240 litre recycling only - per lift as required All areas excluding Gympie & Rainbow Beach	\$124.30	\$0.00
240 litre waste only - per lift as required Gympie & Rainbow Beach	\$21.36	\$0.00
240 litre recycling only - per lift as required Gympie & Rainbow Beach	\$24.84	\$0.00

4.7.3 Multiple commercial waste collection services

Council offers multiple weekly waste collection services in specific areas of the region as follows:

- Gympie: up to five (5) times per week
- Tin Can Bay and Rainbow Beach: up to two (2) times per week, and up to three (3) times per week in Rainbow Beach during Queensland State School Holidays
- Other areas within the region: once per week (no additional services available)

Recycling services will only be collected once per fortnight, and twice per fortnight in Rainbow Beach during Queensland State School Holidays.

2026-27 Revenue Statement

For commercial premises withing the declared waste collection service area that receive additional commercial waste services, the following charges for the 2026-27 financial year will apply:

2026-2027 Multiple Commercial Waste Collection Charges Schedule	Annual Charge 2026-27	State Government Waste Levy 2026-27
1 x 240 litre waste bin serviced twice per week + 1 x 240 litre recycling bin serviced fortnightly Gympie & Tin Can Bay	\$1,105.00	\$139.36
1 x 240 litre waste bin serviced three times per week + 1 x 240 litre recycling bin serviced fortnightly Gympie	\$1,566.76	\$209.04
1 x 240 litre waste bin serviced four times per week + 1 x 240 litre recycling bin serviced fortnightly Gympie	\$2,028.52	\$278.72
1 x 240 litre waste bin serviced five times per week + 1 x 240 litre recycling bin serviced fortnightly Gympie	\$2,490.28	\$348.40
1 x 240 litre waste bin serviced twice per week + 1 x 240 litre recycling bin serviced fortnightly Rainbow Beach	\$1,253.44	\$155.44
1 x 240 litre waste bin serviced twice per week Gympie & Tin Can Bay	\$923.52	\$139.36
1 x 240 litre waste bin serviced three times per week Gympie	\$1,385.28	\$209.04
1 x 240 litre waste bin serviced four times per week Gympie	\$1,847.04	\$278.72
1 x 240 litre waste bin serviced five times per week Gympie	\$2,308.80	\$348.40
1 x 240 litre waste bin serviced twice per week Rainbow Beach	\$1,030.08	\$155.44

4.7.4 Pro rata / supplementary charges

Where the use of land varies (e.g., vacant land has a building constructed, or an existing building is altered or extended) the waste collection charge payable in respect of a building within the declared waste collection service area shall be assessed and charged on apro rata basis from the date of commencement of the service.

4.7.5 Queensland waste levy (*Waste Reduction and Recycling Act 2011*)

The Queensland Waste Levy commenced on 1 July 2019. A charge, the 'State Government Waste Levy' will be applied to each half yearly rates notice with a commercial waste collection charge. The State Government Waste Levy charge will be applied in relation to each commercial waste collection service, as per column 3 of the Standard Commercial Service table of charges (see section 4.7.2 above).

Council will receive an advance payment from the Queensland Government to minimise the impact of the Waste Levy on households. Council will distribute this payment by subsidising the levy cost on waste disposal by households at waste management facilities.

In accordance with Chapter 3, Part 7, Section 73D (4) of the *Waste Reduction and Recycling Act 2011*, Council will inform all ratepayers via a statement on all rates notices issued of the amount paid to Council and the purpose of the payment.

4.7.6 Manumbar Waste Management Operational Charge

Council considers that the costs associated in the delivery of waste management services should be funded by the owners of all occupied land in the Local Government area. Where a rateable assessment of occupied land in the Manumbar area is not provided with a waste collection service, Council will levy a separate utility charge. The amount of the Manumbar waste management operational charge is calculated on the basis of the estimated cost to Council to manage and operate a waste management facility in Manumbar.

In accordance with Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, a separate utility charge, to be known as a Waste Management Operational Charge in the amount of \$382.10 per annum is to be levied on all rateable assessments in the area of Manumbar being 42051, 42069, 42077, 42155, 42157, 42160, 42162, 42166, 42167, 42168, 42171, 42174, 42187, 42188, 42189, 42191, 42192, 42194, 42197, 42204, 42207, 42219, 42849, 42853, 42855, 42894 and 42996.

4.8 Special Charges – Rural Fire Levy

Council recognises that it is beyond the fundraising ability of the volunteers that staff the Rural Fire Brigades within the Gympie Regional Council area to raise the funds to meet their operational costs and to acquire and maintain the necessary equipment to conduct their activities.

Therefore, to provide financial assistance to the Rural Fire Brigades within the Gympie Regional Council area, Council has resolved to make and levy a special charge for the 2026-27 financial year upon all rateable land within Gympie Regional Council, located outside of the designated

urban fire district, which will, in the Council's opinion, specially benefit from the services provided by the Rural Fire Brigades.

Therefore, in accordance with Section 94(1)(b)(i) of the *Local Government Act 2009* and Section 94 of the *Local Government Regulation 2012* and Section 128A of the *Fire and Emergency Services Act 1990*, Council has decided to for the 2026-27 financial year to make and levy a special charge (to be known as the Rural Fire Levy) for the amount of \$25.00 on all rateable properties not situated in the urban fire district constituted under Section 106 of the *Fire and Emergency Services Act 1990*.

All such properties are deemed to benefit from this charge as a result of the Rural Fire Brigade Group operating in the area. This special charge shall continue to apply for the 2026-27 financial year regardless of any levies that may be introduced by State or Federal Governments.

The overall plan for the Rural Fire Levy special charge is as follows:

- the service, facility or activity for which the plan is made is the provision of funding for the purchase and ongoing provision and maintenance of rural firefighting equipment, operational and building costs and training initiatives required by the Queensland Fire and Rescue Service. This will enable the brigades to direct more time toward prevention of rural fires, education of residents and training of volunteers
- the rateable land to which the plan applies is all rateable land within the region that is liable to pay a Class E Emergency Management Levy (pursuant to Part 3 of the *Fire and Emergency Services Regulation 2011*)
- the estimated cost of carrying out the overall plan is \$299.750.00
- the estimated time for carrying out the overall plan is one year ending on 30 June 2027.

The rateable land to be levied the special charge specifically benefits from the fire emergency response capability that is provided by the rural fire brigades, which capability would be substantially (if not completely) diminished if the rural fire brigades did not receive the funding provided to them by Council as a direct consequence of the levying of the special charge.

A pro-rata charge effective from the date of valuation will apply to new assessments created during the financial year.

5. Review

This policy will be reviewed when any of the following occur:

1. the related legislation/documents are amended or replaced
2. other circumstances as determined from time to time by a resolution of Council
3. as initiated by the Chief Executive Officer

4. annual as part of the budget process.

6. Delegations

Delegations in relation to this policy are found in Council's delegations register.

