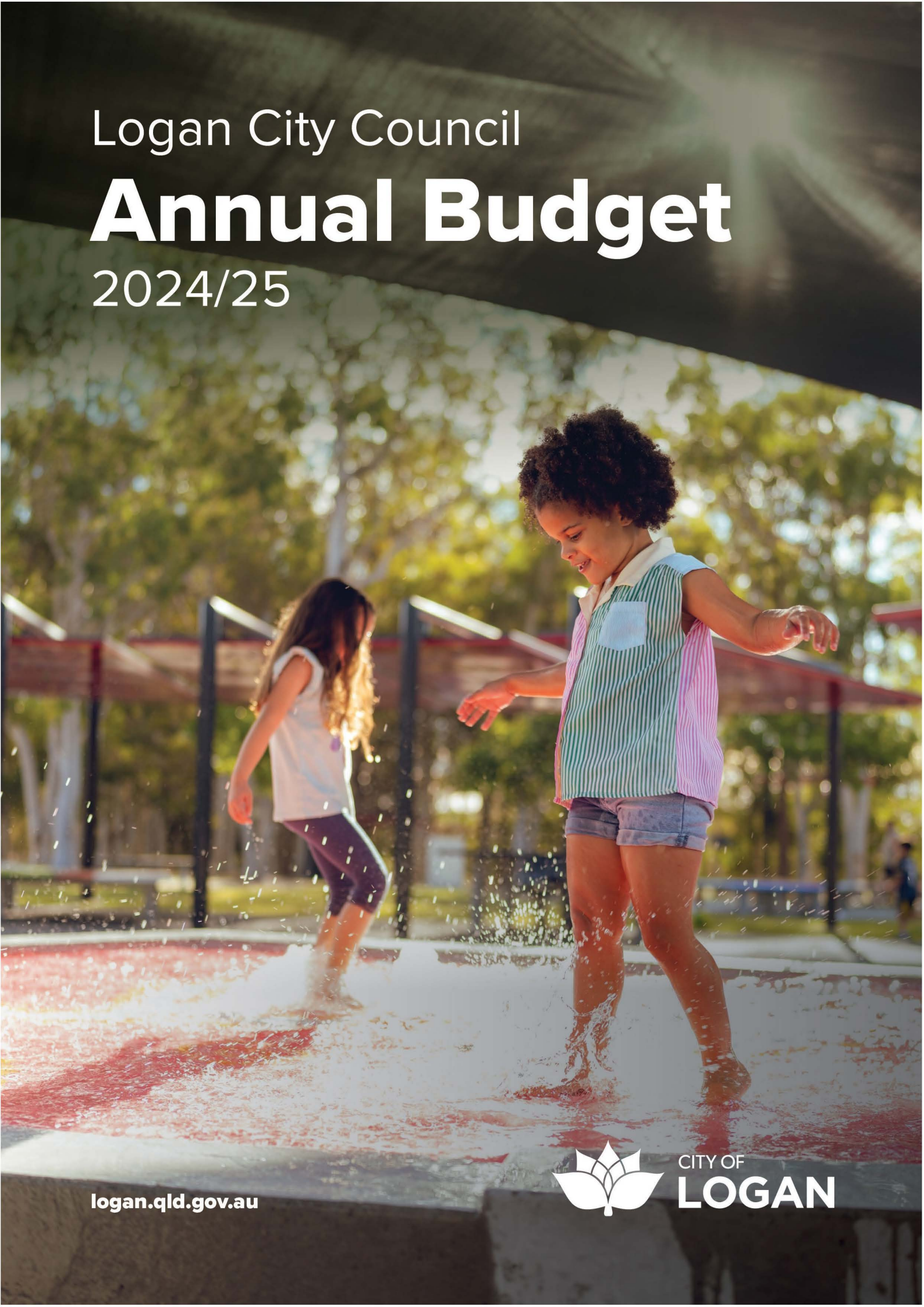


Logan City Council

Annual Budget

2024/25



logan.qld.gov.au



CITY OF
LOGAN

Table of Contents

Page

Logan City Councillors	3
Statement of Estimated Financial Position 2023/24	4
Budget Documents 2024/25	5
Debt Policy 2024/25	6
Investment Policy 2024/25	11
Revenue Policy 2024/25	18
Statement of Income and Expenditure 2024/25	25
Statement of Income and Expenditure 2025/26	27
Statement of Income and Expenditure 2026/27	28
Long-Term Financial Forecast	29
Long-Term Statement of Comprehensive Income	30
Long-Term Statement of Financial Position	32
Long-Term Statement of Cash Flows.....	34
Long-Term Statement of Changes in Equity	36
Measures of Financial Sustainability	38
Revenue Statement 2024/25	42
Schedule 1 - Tables	53
Table 1 - Differential Rate Types	53
Table 2 - Land Use Categories.....	61
Table 3 - Separate Charges	62
Table 4 – Water Supply Capacity Factors	63
Table 5 – Sewerage Charges	64
Table 6 – Trade Waste Charges.....	66
Table 7 - Waste Management Charges.....	69
Table 8 - Sporting, Recreational and Community Organisation Concessions.....	82
Table 9 - Community Organisation Concessions	83
Table 10 - Pensioner Concessions.....	84
Table 11 - Rates Concessions for Environmental Land previously zoned Residential Conservation.....	85
Table 12 - Environmental Levy Concessions	86

Logan City Councillors

MAYOR

Cr John Raven

DIVISION 1

Cr Lisa Bradley

DIVISION 2

Cr Teresa Lane

DIVISION 3

Cr Mindy Russell

DIVISION 4

Cr Nathan St Ledger

DIVISION 5

Cr Paul Jackson

DIVISION 6

Cr Tony Hall

DIVISION 7

Cr Tim Frazer

DIVISION 8

Cr Jacob Heremaia

DIVISION 9

Cr Scott Bannan

DIVISION 10

Cr Miriam Stemp

DIVISION 11

Cr Natalie Willcocks

DIVISION 12

Cr Karen Murphy

Statement of Estimated Financial Position 2023/24

	2023/24 Original Budget \$'000	2023/24 Amended Budget \$'000	2023/24 Estimated Actual \$'000
<u>INCOME</u>			
<u>Operating Income</u>			
Gross rates, levies and charges	584,535	590,075	590,075
Discounts and pensioner concessions	(23,854)	(23,854)	(23,854)
Fees and charges	41,312	47,469	47,469
Interest received	19,713	24,451	24,451
Operational grants and subsidies	12,859	18,498	18,498
Operational contributions and donations	2,540	2,447	2,447
Other income	42,857	43,797	43,797
Total Operating Income	679,962	702,884	702,884
<u>Capital Income</u>			
Capital grants and subsidies	11,875	62,289	62,289
Contributions from developers - cash	79,762	77,125	77,125
Contributions from developers - assets	152,260	152,260	152,260
Gain on sale of non-current assets	415	415	415
Total Capital Income	244,312	292,089	292,089
TOTAL INCOME	924,273	994,973	994,973
<u>EXPENSES</u>			
<u>Operating Expenses</u>			
Employee costs	204,545	208,876	208,876
Materials and services	324,488	334,284	334,284
Finance costs	13,321	13,321	13,321
Depreciation and amortisation	129,467	125,832	125,832
Other expenses	4,251	4,393	4,393
Total Operating Expenses	676,071	686,707	686,707
<u>Capital Expenses</u>			
Revaluation Decrement	50,000	50,000	50,000
Asset write-offs	15,270	15,270	15,270
Total Capital Expenses	65,270	65,270	65,270
TOTAL EXPENSES	741,341	751,977	751,977
NET RESULT	182,932	242,997	242,997

Budget Documents 2024/25

Debt Policy 2024/25

Investment Policy 2024/25

Revenue Policy 2024/25

Statement of Income and Expenditure 2024/25

Statement of Income and Expenditure 2025/26

Statement of Income and Expenditure 2026/27

Long-Term Financial Forecast

Long-Term Statement of Comprehensive Income

Long-Term Statement of Financial Position

Long-Term Statement of Cash Flows

Long-Term Statement of Changes in Equity

Measures of Financial Sustainability

Revenue Statement 2024/25

Debt Policy 2024/25

Policy Type:	<input checked="" type="checkbox"/> Council <input type="checkbox"/> Operational
Policy Owner:	Director, Organisational Services
Effective Date:	1 July 2024
Strategic Alignment:	Section 192 <i>Local Government Regulation 2012</i>
Review Timeframe:	June 2025

1. Purpose

The purpose of this policy is to identify, as part of its annual budgetary process, the borrowings planned for the 2024/25 financial year and the next nine (9) financial years and the time over which Council plans to repay new and existing borrowings in accordance with the requirements of the *Local Government Act 2009*.

2. Scope

This policy applies to all councillors, employees and contractors working for Council regardless of whether they are permanent, temporary, full-time, part-time or casual. For the purposes of this policy, the term contractor includes on-hired temporary labour services (agency staff) and sub-contractors.

The policy applies to all forms of borrowings undertaken by Council.

3. Policy Statement

When considering the funding of future capital works, Council's objective is to minimise the cost of its financing activities. Where other more cost-effective sources of funding are available, these should be utilised in preference to the drawing down of additional debt.

4. Principles

- 4.1. Council will not utilise loan funding to finance operating activities or recurrent expenditure.
- 4.2. Borrowings should be directed towards new or upgrade capital projects with funding for capital renewals to be sourced from general revenue where possible.
- 4.3. Preference will be given to borrowings for projects that provide a return to Council.
- 4.4. All external borrowings shall be obtained through the Queensland Treasury Corporation (QTC) using its full range of fund management services.
- 4.5. The term for new borrowings shall not exceed the estimated useful life of the asset. Due to the long lives of most infrastructure assets, Council will typically borrow at a maximum term of 20 years.
- 4.6. Where capital expenditure is deferred from one year to the next, the drawdown of approved loan funds will be reviewed to minimise interest costs.

- 4.7. Where cash balances are sufficient, Council will draw down its loan borrowings at the end of the financial year.
- 4.8. Cash balances are monitored on a daily basis. If a cash flow shortfall is identified, Council may bring forward the timing of its loan draw down to ensure that the delivery of the capital program is not compromised.
- 4.9. The current cash balances of Council are key in determining the most appropriate financing decisions. Where surplus cash funds are identified, consideration will be given to the use of internal loans. Internal loans will be managed in accordance with the following guidelines:
- 4.9.1. The interest rate applicable to internal Council loans will be the actual borrowing costs from QTC including administration charges.
- 4.9.2. Business units subject to the provisions of the National Competition Policy shall also pay an additional margin above the QTC borrowing rate.
- 4.9.3. The term of the loan shall not exceed the estimated useful life of the asset.
- 4.9.4. Council may, upon reasonable notice being given, require repayment of part or all of the balance of the internal loan. This would require the business unit to convert the outstanding balance of the loan to an external facility.
- 4.10. Principal and interest repayments on internal loans are to be met from the Council's normal operational budgets in the same manner that external debt is financed by the Council.
- 4.11. Borrowing decisions should be based upon careful consideration of the impact on Council's financial sustainability ratios. In particular the following ratios should be analysed based on Council's preferred target range:

Measure	Qld Government Target Range	Council Target Range
Unrestricted cash expense cover	Greater than 2 months	Between 4 - 7 months
Leverage	0-4 times	Below 4.0 times
Operating surplus	Greater than 0%	Between 2% and 5%

- 4.12. The decision on Council's ultimate levels of debt will require a balance between the levels of service provided, affordability for the community, and Council's long-term financial sustainability.
- 4.13. The extent of new borrowings, their purpose and term has been resolved by the Council and has been projected outwards for nine (9) financial years from the planned 2024/25 borrowing requirements. The proposed borrowing schedule for both external and internal loans is outlined below.

Schedule of Proposed External Borrowings

	2024/25	2025/26	2026/27	2027/28	2028/29
	\$	\$	\$	\$	\$
Roads and Drainage	7,000,000	10,543,150	7,000,000	7,000,000	7,000,000
Parks	7,991,600	8,261,842	880,074	0	0
Sport and Community Infrastructure	23,894,795	35,853,276	51,129,958	47,413,875	48,338,102
Trunk Infrastructure Network	0	8,862,390	17,935,328	15,688,295	36,276,077
Water and Sewerage	155,497,302	32,500,000	45,500,000	85,850,456	18,339,000
TOTAL	194,383,697	96,020,658	122,455,360	155,952,626	109,953,179

	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$
Roads and Drainage	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Parks	0	0	0	0	0
Sport and Community Infrastructure	33,219,541	37,743,139	25,062,049	25,484,231	26,733,000
Trunk Infrastructure Network	36,870,065	37,470,321	31,501,199	26,387,434	11,328,700
Water and Sewerage	22,211,000	89,751,000	108,412,000	16,000,000	30,496,000
TOTAL	99,300,606	171,964,460	171,975,248	74,871,665	75,557,700

4.14. Council will assess borrowing strategies for Trunk Infrastructure with the expectation that a flexible loan arrangement will be established. Unless otherwise noted all other borrowings are to be repaid over a 20-year term. Council's existing borrowings expected repayment terms vary from 2 years to 20 years.

Schedule of Proposed Internal Borrowings

	2024/25	2025/26	2026/27	2027/28	2028/29
	\$	\$	\$	\$	\$
Water and Sewerage	0	0	0	0	0

	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$
Water and Sewerage	0	0	0	0	0

The quantum of internal borrowings will be dependent upon actual cash balances.

4.15. In accordance with the above policy strategy and criteria, the Council will borrow \$194,383,697 from the Queensland Treasury Corporation during the 2024/25 financial year. Whilst market conditions and any other principles agreed to between Queensland Treasury Corporation and Logan City Council may change the term or quantum of repayments over time, the term over which new borrowings will be undertaken will be such that loan debt will be managed in accordance with the effective life of the class of assets acquired.

5. Application of this Policy

The principles outlined in this policy are to be applied in the management of Council's borrowing requirements.

6. Reporting

Council's Long Term Financial Forecast as adopted with the Annual Budget will reflect a sustainable long term outlook.

7. Roles and Responsibilities

The Chief Executive Officer, Directors and the Finance Manager are responsible for ensuring that this policy is adhered to.

8. Human rights

Under the *Human Rights Act 2019* (Qld), Council must not make a decision without considering and assessing the potential impact to human rights, and giving consideration to any impacts. Council does not consider that any human rights are impacted by this policy.

9. Definitions

The following definitions apply to this Policy.

Term	Definition
Council	Logan City Council
Financial Statements	means the definition outlined in s176 of the <i>Local Government Regulation 2012</i>
Long term financial forecast	means the definition outlined in s171 of the <i>Local Government Regulation 2012</i>
Measures of Financial Sustainability	means the definition outlined in s169 (6) of the <i>Local Government Regulation 2012</i>
The Act	means the <i>Local Government Act 2009</i>
The Regulation	means the <i>Local Government Regulation 2012</i>

10. Document Control

Version Control	File No.	Document No.	Council Min No.	Description of Change	Effective Date
1.0	1005516-1	14537166	230/2021	Creation	21/06/21
2.0	1005516-1	14537166	52/2022	Substantive Amendment Updated (budget 2022/2023)	20/06/22
3.0	1005516-1	14537166	50/2023	Substantive Amendment Updated (budget 2023/2024)	19/06/23
4.0	1005516-1	14537166	61/2023	Minor Amendment	26/07/23
5.0	1005516-1	14537166	117/2023	Substantive Amendment	06/12/2023
6.0	1005516-1	14537166	7/2024	Substantive Amendment	24/01/2024

Version Control	File No.	Document No.	Council Min No.	Description of Change	Effective Date
7.0	1005516-1	14537166	TBC	Substantive Amendment Update (budget 2024/25)	01/07/2024

Investment Policy 2024/25

Policy Type:	<input checked="" type="checkbox"/> Council <input type="checkbox"/> Operational
Policy Owner:	Director, Organisational Services
Effective Date:	1 July 2024
Strategic Alignment:	Section 191 <i>Local Government Regulation 2012</i>
Review Timeframe:	June 2025

1. Purpose

The purpose of this policy is to outline Council's investment objectives and overall financial risk philosophy, and how those objectives will be achieved.

2. Scope

This policy applies to all councillors, employees and contractors working for Council regardless of whether they are permanent, temporary, full-time, part-time or casual. For the purposes of this policy, the term contractor includes on-hired temporary labour services (agency staff) and sub-contractors.

This policy applies to the investment of all surplus funds held by Council, and to investments in the equity shares of and loans to third party entities. This policy does not apply to funds held on trust for third parties where those funds are subject to specific conditions.

3. Policy Statement

Logan City Council is committed to ensuring that there are investment criteria in place which reduce the risk of loss of capital, provide a beneficial return, are in the public interest and support Council's overall liquidity requirements.

4. Principles

4.1. Statutory Application

All investments shall be in accordance with the investments powers and limitations imposed by the *Statutory Bodies Financial Arrangement Act 1982* (SBFA Act), the *Statutory Bodies Financial Arrangements Regulation 2019* (SBFA Regulation) and the *Local Government Act 2009* (LG Act).

The Queensland Treasurer may from time to time constrain the investing activities of local governments by limitation, caveat, restriction or other relevant regulation. When this occurs, this policy will be reviewed to reflect those changes.

4.2. Ethics and conflicts of interest

The following principles are to be adhered to when managing Council investments:

- (a) Investments will be managed with the care, diligence and skill that a prudent person would exercise in managing the affairs of other persons.
- (b) Investment officers will consider the security of capital and Council income and liquidity objectives when making an investment decision.

- (c) Investment officers will disclose to the Chief Executive Officer (CEO), any conflict of interest or holding of investment positions that could be related to the investment portfolio.

4.3. Investment Objectives

Investments shall be undertaken in a manner that:

- (a) Preserves Council equity
 - (i) Investments are to be undertaken in a manner that seeks to ensure security of principal of the overall portfolio. This includes managing credit risk and market (interest rate) risk within given risk management parameters and avoiding any transactions that would prejudice Council's position.
 - (ii) Investments in which there is not a capital guarantee must be considered in the overall investment strategy with a view to maintain overall security of the portfolio.
- (b) Manages credit risk
 - (i) Council will evaluate and assess credit risk prior to undertaking an investment or derivative transaction. Investments will be limited to those financial institutions that meet the minimum credit ratings provided by section 10 of the SBFA Regulation.
 - (ii) Investments will be sufficiently diversified to reduce credit risk from individual entities. Investment officers will ensure that no more than 40% of the amount of Council's investments are held with one financial institution for investments outside the Queensland Treasury Corporation (QTC) or the Queensland Investment Corporation (QIC).
- (c) Manages market risk
 - (i) Investment officers will consider the cash flow requirements of Council prior to undertaking investments
 - (ii) There is to be sufficient cash held in on-call investments to meet short and medium-term cash imposts as recorded in Council's budget and long-term financial plan cash flow statements. Pursuant to section 31 of the SBFA Act, Council may maintain a deposit and withdrawal account with a nominated financial institution for its day-to-day operating transaction requirements.
 - (iii) In addition to the balances held in its bank account, the investment portfolio will maintain sufficient liquidity to meet all reasonably anticipated operating cash flow requirements of Council as and when they fall due, without incurring significant transaction costs due to any need to sell an investment.
- (d) Maximises return on investment:
 - (i) Investment officers will ensure that Council achieves value for money or a competitive price after considering the costs of an investment
 - (ii) For performance purposes, the investment portfolio will be benchmarked against the Australia Bank Bill index over a rolling 1-year period. The benchmark target is set to be equal to or above the index.
 - (iii) Council will not invest in term deposit investments where the annual rate of return is not at least fifty basis points (0.5%) over the return on the QTC Capital Guaranteed Cash Fund.

4.4. Authorised investments

- (a) All investments should be in accordance with the powers and limitations imposed by Part 6 of the SBFA Act for local governments with Category 2 investment powers, and the *Local Government Act 2009*.

- (b) The following investments are prohibited:
 - (i) securitised debt instruments
 - (ii) structured products
 - (iii) principal only investments or securities that provide potentially nil or negative cash flow
 - (iv) stand-alone securities that have underlying futures, options, forward contracts and swaps of any kind
 - (v) securities issued in non-Australian dollars.
- (c) Liquidity requirement:
 - (i) Given the nature of the funds invested, a maximum of 20% of the investment portfolio will be held in illiquid securities, and at least 10% of the portfolio will be held in investments that can be called at no cost or that will mature within 7 days.
- (d) New investment products:
 - (i) A new type of investment requires a full risk assessment to be presented for adoption by Council.
- (e) Derivatives:
 - (i) Council may enter into a derivative transaction only if it is prescribed to do so under the SBFA Regulation (schedule 8) and the Treasurer has provided approval in accordance with the SBFA Act
- (f) Breach:
 - (i) Where Council holds an investment arrangement that is downgraded below the minimum acceptable rating level as prescribed under regulation, Council shall within 28 days after the change becomes known, either obtain the Treasurer's approval for continuing with the investment arrangement, or sell/redeem/withdraw the investment arrangement.
- (g) Safekeeping of records:
 - (i) Each transaction will require written confirmation by the broker/dealer/bank. Council will hold all security documents, or alternatively a third party custodian authorised by the Director, Organisational Services may hold security documents.
 - (ii) The Financial Accounting program will reconcile all investment transactions and balances back to approval documentation and to third party statements and shall report any discrepancies to the Director, Organisational Services.

4.5. Equity investments

The policy requires the following additional steps to be undertaken for equity investments:

- (a) Council shall obtain the Treasurer's approval for a type 1 financial arrangement under section 60A of the SBFA Act or prior to acquiring, consolidating, dealing with, disposing of, holding or issuing bonds, debentures, inscribed stock, shares, stock or other securities of any statutory body or corporation.
- (b) Council shall not enter into an agreement that does not limit the liability of Council, as between the parties to the agreement, to the amount committed by Council under the agreement. To be clear, equity investments shall be limited to investments in either a company limited by guarantee or a company limited by shares.
- (c) Council may only enter into investment arrangements in a corporation limited by shares not listed on the stock exchange or in a corporation limited by guarantee not listed on a stock exchange.

- (d) Prior to investment, Council will:
 - (i) undertake a study of the relevant business (the investee) prospects
 - (ii) consider the investee prospectus to understand the investee company background and financial information, and other data that affect Council's maximum risk requirements
 - (iii) consider the investee's business plan to determine:
 - A. the nature of the business to ensure this is in consistent with Council's Corporate Plan and the expectations of the public
 - B. the investee market analysis and business forecast to determine expected return on investment and access to required cash flows for the investee to operate in a profitable and sustainable manner
 - C. the investee's product offering and how this will impact financial and cash forecasts
 - D. how the investee will market the business and their sales strategy
 - E. the quality of the investee management and the length of time that management has been employed by the investee or in the relevant investee industry.
- (e) Council shall establish an investment agreement that outlines the relationship between the investee company and Council and shall include:
 - (i) Regular reporting requirements - Council shall be provided with at least a quarterly financial report within a reasonable specified timeframe, including key financial statements; in particular a statement of financial performance, a statement of financial position, cash flows, and a forecasted financial position over a term to be specified in the agreement
 - (ii) annual audited reports of account within a specified timeframe
 - (iii) restrictions on future share issues or provisions to maintain Council's shareholding.
- (f) Council shall undertake steps to monitor business performance; including:
 - (i) incorporating investee financial forecasts in Council's financial plan to ensure that predicted financial performance, financial position and cash flows are in accordance with Council expectations and do not detrimentally impact Council's financial results
 - (ii) undertaking quarterly or annual financial assessment and reporting to Council (through the City Governance Committee) including:
 - A. relevant financial ratios; such as a minimum gross profit margin, net profit margin, debtors days, return on investment, working capital, and debt/equity
 - B. relevant non-financial ratios - e.g. staff turnover, sick rate statistics
 - C. a summary of current and forecast financial performance, financial position and cash flows accompanied by detailed commentary
 - D. undertaking an impairment assessment based on the financial information provided.
- (g) For all cash and equity investments
 - (i) If a security is revalued so that its current market value is less than 95% of the amount of the investment, this must be referred to the Director, Organisational Services for review monthly until market value improves to greater than the threshold.

4.6. External loans

- (a) Council shall obtain the Treasurer's approval for a type 2 financial arrangement under section 61A of the SBFA Act prior to lending an amount to any statutory body or corporation.
- (b) Once Treasury approval is obtained, Council shall approve all loan amounts prior to the issuance of the loan.

- (c) The Director, Organisational Services may approve progressive debt draw down amounts within the Council approval.
- (d) Council shall undertake the same initial checks as with a share investment prior to issuing a third party loan. In addition, Council shall:
 - (i) determine any existing loans and the borrower's ability to repay the capital and interest amounts over the period of the loan
 - (ii) establish an agreement that is specific to the loan and sets the terms and conditions including monitoring and debt covenants placed on the loan; such as a minimum debt/ earnings before interest, tax, depreciation, and amortisation (EBITDA), interest coverage, and debt/ equity.
- (e) For loans to external corporations; including joint ventures, associates and subsidiaries:
 - (i) all loans shall be undertaken and made on an arm's length basis
 - (ii) the loan agreement shall specify the terms and conditions of the loan including how the interest rate is determined, details of loan security and the term of the loan
 - (iii) the loan request must be supported by audited financial documents supporting the financial position of the borrower and confirming the ability to repay the loan (including current and forecast net asset position; sources of cash, etc.)
 - (iv) the loan request shall provide details and the value of security held for the loan.
- (f) The interest charged on third party loans is to be based on a minimum of Council's QTC fixed or variable borrowing rate for the applicable period plus at least 50 basis points (0.5%)

5. Application of this Policy

The principles outlined in this policy are to be applied in the management of Council's investments.

6. Reporting

- (a) The Finance Manager will prepare a quarterly evaluation and report of the transactions, concentrations, and performance of the investment portfolio.
- (b) The Finance Manager will provide reports to the Treasurer and Minister who administers the SBFA Act, at the times prescribed when entering into derivative transactions.
- (c) The report is to be provided to Council through the City Governance Committee as soon as possible at the end of the reporting period, and will include:
 - (i) a list of securities held by maturity date/call date
 - (ii) the weighted average yield to maturity
 - (iii) percentage held by investment type
 - (iv) the performance of the investment portfolio relative to the index benchmark.

7. Roles and Responsibilities

- (a) The Finance Manager will implement internal controls and processes to ensure that investment objectives are met and that the investment portfolio is protected from loss, theft or misuse including:
 - (i) a separation of duties to minimise the potential for collusion. In particular the functions relating to investment approval, transaction authorisation, transaction processing, and accounting and reconciling shall be separated.
 - (ii) The Financial Accounting program will ensure that financial institutions, capital investment amounts, returns and terms and conditions are in accordance with approval.
 - (iii) Investment terms are not to be broken to meet cash flow obligations, unless approved by Council resolution.

- (b) The Financial Accounting program will maintain a schedule and reconciliation of the loan to the agreed loan terms and conditions on a monthly basis. Any default on payment or changes to amounts is to be reported to the Director, Organisational Services on occurrence.
- (c) The Director, Organisational Services and the Finance Manager are authorised to invest Council's surplus funds in cash investments that are consistent with this policy and relevant legislation.
- (d) Council (through the City Governance Committee) is not permitted to direct daily cash investment decisions, select fund managers, or become involved in the daily operations of the investment portfolio.

8. Human Rights

Under the *Human Rights Act 2019* (Qld), Council must not make a decision without considering and assessing the potential impact to human rights, and giving consideration to any impacts before making a decision. Council does not consider that any human rights are impacted by this policy.

9. Definitions

The following definitions apply to this policy.

Term	Definition
Company limited by guarantee	a company formed on the principle of having the liability of its members limited to the respective amounts that the members undertake to contribute to the property of the company if it's wound up
Company limited by shares	a company formed on the principle of having the liability of its members limited to the amount (if any) unpaid on the shares respectively held by them
Credit risk	the risk of financial loss if a counterparty to a financial instrument fails to meet its contractual obligations
Council	Logan City Council
Derivative	a financial contract that derives its value from an underlying asset, community, or index, as defined under the SBFA Act
Derivative transaction	As defined in the Schedule under the SBFA Act: Transactions entered into for: (a) managing or varying financial returns or financial or currency risks, including, for example, risks associated with the volatility of currency exchange, interest, and discount rates; or (b) returning gains, or avoiding losses, by reference to financial or currency obligations or the movement of currency exchange, interest and discount rates or commodity prices. (as defined in the SBFA Act) (c) Carbon offset financial products approved by Queensland Treasury for Council to continue its acquire and surrender program to maintain its Climate Active certification.
Equity investments	investments in the equity share capital of an approved corporation
Financial institution	a company that provides financial services, for example, a bank, an insurance company, or an investment fund
Illiquid securities	a security or other asset that cannot easily be sold or exchanged for cash without a substantial loss in value

Term	Definition
LG Act	<i>Local Government Act 2009</i> (LG Act).
Market risk	the risk that changes in market prices, such as interest rates, will affect Council's income or the value of its holdings of financial instruments
On-call investments	where the investment can be redeemed and the monies invested can be retrieved from the financial institution within 24 hours
QIC	Queensland Investment Corporation
QTC	Queensland Treasury Corporation
SBFA Act	<i>Statutory Bodies Financial Arrangement Act 1982</i>
SCPS	Supply Chain Payment Solution (SCPS)
SBFA Regulation	<i>Statutory Bodies Financial Arrangements Regulation 2019</i>
Surplus funds	funds that have been determined through financial modelling and Council's long-term Financial Plan to be surplus to Council's short-term financial requirements
Treasurer's approval	means an approval of the Treasurer under part 9 of the SBFA Act

10. Document Control

Version Control	File No.	Document No.	Council Min No.	Description of Change	Effective Date
1.0	128741-1	14440325		Creation	24/03/21
2.0	128741-1	14440325	50/2023	Substantive Amendment Review (budget 2023/2024)	19/06/23
3.0	128741-1	14440325	TBC	Substantive Amendment Review (budget 2024/2025)	1/07/24

Revenue Policy 2024/25

Policy Type:	<input checked="" type="checkbox"/> Council <input type="checkbox"/> Operational
Policy Owner:	Director, Organisational Services
Effective Date:	1 July 2024
Strategic Alignment:	Section 193 <i>Local Government Regulation 2012</i>
Review Timeframe:	June 2025

1. Purpose

The purpose of this policy is to provide a framework by which the Council may structure a portfolio of income generating strategies.

2. Scope

This policy applies to all Councillors, employees and contractors working for Council regardless of whether they are permanent, temporary, full-time, part-time or casual. For the purposes of this policy, the term contractor includes on-hired temporary labour services (agency staff) and sub-contractors.

3. Policy Statement

This policy provides a framework by which the Council may structure a portfolio of income generating strategies to meet the financial requirements of its functional programs in accordance with the Council's overall corporate objectives, the *Local Government Act 2009* (Act) and *Local Government Regulation 2012* (Regulation).

This policy satisfies the requirement of section 193 of the Regulation and will apply where the Council is making and levying rates, fees and charges. This policy is included in the Council's annual budget, consistent with the requirements of section 169(2)(c) of the Regulation.

4. Principles

The Council makes and levies rates, fees, and charges on the basis that:

- (a) the rates, fees and charges are made at the levels necessary to fund the operations of the Council;
- (b) the Council will try to achieve equitable outcomes between different groups of ratepayers;
- (c) the funding of general services will be balanced between funding based on:
 - (i) a valuation-based rating regime;
 - (ii) each user generally meeting some or all of the costs of utility services provided for that user, where appropriate;
 - (iii) all users making a reasonable minimum contribution to the costs of general services through the mechanism of a minimum general rate;
- (d) the impact of substantial fluctuations in the rates charged for a particular property arising from changed valuations from year to year, will be minimised through the averaging of valuations as

detailed in section 5.4; and

- (e) where services are provided specifically for an identifiable group of ratepayers and do not have a general community benefit, some or all of the costs of providing those services will be met by that group.

5. Levying Rates and Charges

5.1. General rates

It is the Council's rating policy that revenue derived from rates levied on the rateable value of land shall be sufficient to meet the net outlays incurred in respect of the functional programs conducted by the Council. The amount will be net of any ordinary business or trading income, any grants, subsidies or contributions received in respect of those functional programs, any loan borrowings, and any internal financial accommodation arranged within the Council's own financial entities.

5.2. Differential rating

The Council considers the application of a single uniform rate in the dollar would, through the effects of the extremes of the valuation spectrum, have a distorting effect upon different sections of the local government area. To make the imposition of a rate across sectors more equitable, the Council will apply differential rating in accordance with section 81 of the Regulation. Differential rating amounts are specified in Council's Revenue Statement.

5.3. Minimum general rates

In order to ensure that each ratepayer makes a reasonable level of contribution to the general services provided, even in the case of land with a very low unimproved value, the Council will charge a minimum general rate in respect of each category of differential rate in accordance with Chapter 4, Part 4 of the Regulation.

5.4. Averaging of values

Consistent with the Council's decision to mitigate the impact of substantial fluctuations in the rates charged for a particular parcel of rateable land arising from changed valuations from year to year, the rateable value of land shall be the average of the valuations of that rateable land over the past 3 years, as calculated in accordance with section 76 of the Regulation.

5.5. Special rates and charges

A special rate is a rate, additional to the general rate, based on the rateable value of the land for a particular group of ratepayers rather than all ratepayers. A special charge is an amount, additional to the general rate, which may be fixed or varied, and is levied on a particular group of ratepayers, rather than all ratepayers. A special rate or charge is for a particular service, facility or activity which mainly or solely relates to the group of ratepayers levied.

In accordance with the user pays principle, the Council will identify those services, facilities or activities which are provided for a particular group of ratepayers and which the Council considers it would be inequitable to impose the cost of those services on the general body of ratepayers. A special rate or special charge will be used to raise the funds for those matters in accordance with section 94 of the Regulation.

5.6. Separate charges

A separate charge is a fixed amount levied on all ratepayers. A separate charge is for a particular service, facility or activity, which relates to all ratepayers.

The Council levies a separate charge where it considers there is a benefit in identifying to each ratepayer, the charge for a particular service, facility or activity. Levying a separate charge ensures all ratepayers contribute equally regardless of their land valuation.

Separate charges will be levied in accordance with section 103 of the Regulation.

5.7. Utility charges

A utility charge is raised for water supply, sewerage, trade waste and waste management.

The user pays principle is applied to utility charges which will be levied in accordance with section 99 of the Regulation. The *South-East Queensland Water (Restructuring) and Other Legislation Amendment Act 2012* also applies to water supply, sewerage and trade waste utility charges.

A utility charge will be sufficient to meet the cost of the service provided. This cost includes contributions towards operating costs including administrative costs and overheads financed initially from general revenue, return on capital, depreciation, tax equivalents, payments for advantages of public sector ownership and providing for appropriations to relevant reserves less any ordinary or trading income, grants, subsidies or contributions received in respect of the service programs and any internal financial accommodation arranged within the Council's own financial entities.

5.8. Precepts and government levies

The Council will comply with legislation relating to the levy, collection and remittance of precepts and charges payable to the State Government.

5.9. Cost-recovery fees

The Council fixes cost-recovery fees for:

- (a) an application for the issue or renewal of a licence, permit, registration or other approval under a Local Government Act (an application fee);
- (b) giving information kept under a Local Government Act;
- (c) seizing property or animals under a Local Government Act;
- (d) the performance of another responsibility imposed on the local government under the *Building Act 1975* or the *Plumbing and Drainage Act 2018*.

Cost-recovery fees are fixed to cover the costs, including allocated administrative costs of each cost-recovery regime. A cost-recovery fee is not more than the cost to the Council in providing the service or taking the action for which the fee is charged. So far as is practicable, the user-pays principle is applied in setting cost-recovery fees.

Cost-Recovery fees are listed in the Register of Cost-Recovery Fees, which is open to inspection at the Council's City Administration Centre or on Council's website.

5.10. Other charges (commercial and other charges)

The Council makes charges for services and facilities it supplies on a commercial basis. These charges are fixed at rates set by resolution of the Council or by local law.

In calculating the rate at which the Council will charge for the services and facilities it supplies, the Council expects that the consumer of the service or facility will be required to meet all, or the greater proportion where appropriate, of the total cost of providing the specific service or facility. In such cases, the cost of providing the specific service or facility will include the cost of acquiring the particular service or facility, the cost of providing infrastructure or organisation to process and/or deliver the service or facility, any overheads associated with these cost components and, where appropriate, a commercially based rate of return.

Commercial and other charges are listed in the Schedule of Commercial and Other Charges, which is open to inspection at the Council's City Administration Centre or on Council's website.

5.11. Physical and Social Infrastructure Costs

The Council will levy infrastructure charges for development infrastructure with development approvals for new development. The amounts of those infrastructure charges are determined by a Council resolution made under the *Planning Act 2016*.

Calculation of these charges will be in accordance with the Logan Infrastructure Charges Resolution, and as required under any infrastructure agreement entered into by the Council with a person.

5.12. Contributions, grants and subsidies

Council receives different types of contributions from external parties including infrastructure contributions from developers and grants and subsidies from State and Federal Government.

Contributions are measured at fair value and, unless there is an agreement between the Council and the contributor that meets the requirements of a contract and contains specific measurable performance obligations, are recognised as revenue when Council obtains control over the contribution or the right to receive the contribution.

Where there is a contract including specific measurable performance obligations, contributions are recognised as revenue progressively as the Council completes those performance obligations or as a liability if the performance obligations are not yet performed. An expense and liability are also recognised if and when Council fails to meet specific conditions attaching to the contribution and part or all of the contribution is required to be repaid.

5.13. Fines and penalties

It is the Council's policy to comply with statutory requirements and guidelines for the imposition of fines and penalties associated with breaches of regulatory provisions. The fine imposed will be the maximum amount permitted under the relevant legislation.

5.14. Discount

It is the Council's policy to encourage the prompt payment of rates and charges raised via issuance of a rate notice by offering a discount for payment by a designated date. The amount of the discount is specified in Council's Revenue Statement.

5.15. Interest on rates and charges

It is the Council's policy to ensure that the interests of all ratepayers are protected by discouraging the avoidance of responsibilities for the payment of rates and charges debts which have been raised or transferred onto a rate notice. To this end, the Council will impose the maximum rate of interest permissible by legislation on all outstanding rates and charges which have been raised or transferred onto a rate notice. The rate and basis for interest charges are specified in Council's Revenue Statement.

6. Granting concessions for rates and charges

6.1. General principles

Generally ratepayers should pay rates and charges raised by a rate notice in full within the time allowed. However, the Council recognises that particular sectors of the community may suffer financial hardship in complying with their obligations to pay rates and charges in full and it is appropriate to make concessions in such cases. Rating concessions may also be used to encourage ratepayers to support policy objectives. Where concessions are granted they will be granted on a similar basis to ratepayers in similar circumstances. The amounts and details of concessions are specified in Council's Revenue Statement.

6.2. Community organisations

Community organisations are likely to be run by volunteers and provide services beneficial to the whole community or particular sectors. Their ability to provide these services is constrained by their limited funds. Accordingly, concessions for certain charges are allowed to specified categories of community organisations. These concessions are detailed in Council's Revenue Statement.

6.3. Pensioner concessions

Pensioners as a group are likely to have limited incomes and payment of the full amount of rates and charges is likely to cause financial hardship. The State Government provides a subsidy to eligible pensioners however, in addition to this subsidy, Council concessions will be extended to eligible pensioners and will be detailed in Council's Revenue Statement.

6.4. General rate concessions and environment charge concessions for Environmental Land

The Council has a policy of establishing conservation areas where the carrying out of certain activities is discouraged. To encourage landowners to support these initiatives, the following concessions are provided.

- (a) A reduction of rates shall apply to land that was designated Conservation A or Conservation B and included in the Residential Conservation zone under the superseded Logan Planning Scheme 1997. The reduction in rates applies only until such time that there is a change in property ownership or a development application is approved that impacts on the environmental values of the property, whichever occurs first.
- (b) A concession of the Environmental Levy shall apply to land that was previously mapped with Category 1 vegetation management area under the superseded Logan Planning Scheme 2006 and will continue to apply until such time that there is a change in property ownership or a development application is approved that impacts on the environmental values of the property, whichever occurs first.
- (c) A concession of the Environmental Levy shall apply to all properties with a current Voluntary Conservation Agreement or Voluntary Conservation Covenant as defined in Council's policy 'Environmental Conservation Partnerships'.

6.5. Subsidies

Council may from time to time allow and withdraw subsidies on selected trunk infrastructure charges. Where applicable, the current financial year Revenue Statement provides details of the subsidy being offered.

6.6. General concession

The Council may remit part of a rate where the Council is of the opinion that the payment of the rate would cause the owner of the land undue or unusual financial hardship which is related to an inadvertent increase in the amount of the rate from the previous financial year and which is significant relative to other rates for comparable rateable land.

6.7. Farming concession for multiple lot charges

Council may grant a Farming Concession under section 120(1)(f) of the Regulation to all farming land that meets the Farming Concession Criteria for the encouragement of economic development of all or part of the local government area.

For the purposes of this concession the following definitions apply:

Farming Concession means the reduction of the number of environmental charges and community infrastructure charges provided for in the current Revenue Statement so that it equates to a single charge per rated-together assessment issued for the farming land rather than per parcel/lot that constitutes that farming land.

Farming Concession Criteria:

- (a) farming land must be within Logan City Council boundaries; and
- (b) must be within Council's differential general rate category of "Farming"; and
- (c) the farming land is made up of more than one parcel/lot, valued together for rating purposes by the Department of Resources; and
- (d) each parcel of the Farming Land is owned by the same owner/s; and
- (e) the farming land is both:
 - (i) completely outside of the SEQ Regional Plan urban footprint; and
 - (ii) at least part of the farming land is within a flood management area.

7. Recovery of overdue rates and charges

The collection of outstanding rates and other charges is pursued diligently, but with due concern for the financial circumstances faced by sections of the local community and ratepayers. To this end, administrative procedures have been established to allow for the recovery and repayment of rates and other charges in accordance with Council's policy for the 'Management of Outstanding Rates, Water, Wastewater, Other Charges and Sundry Debt Accounts'.

8. Application of this Policy

The principles outlined in this policy are to be applied in the Revenue Statement and Annual Budget adopted by Council.

9. Reporting

Council's Long Term Financial Forecast as adopted with the Annual Budget will reflect a sustainable long term outlook.

10. Roles and Responsibilities

Councillors, the Chief Executive Officer, Directors and the Finance Manager are responsible for ensuring that this policy is adhered to.

11. Human Rights

Under the *Human Rights Act 2019* (Qld), Council must not make a decision without considering and assessing the potential impact to human rights, and giving consideration to any impacts before making a decision. Council does not consider that any human rights are impacted by this policy.

12. Definitions

The following definitions apply to this policy.

Term	Definition
Council	Logan City Council
Charges	means the definition outlined in Schedule 4 of the Local Government Act 2009
Concession	means the information outlined in Chapter 4, Part 10 of the Local Government Regulation

Term	Definition
Differential rating	means the definition outlined in s80 of the Local Government Regulation 2012 (that the general rates charged are different for each category of land type/uses)
General Rates	means the definition outlined in s92 (2) of the <i>Local Government Act 2009</i>
Overdue	means the definition outlined in s132 of the Local Government Regulation 2012
SEQ Regional Plan	has the meaning given to it in the <i>Sustainable Planning Act 2009</i>
Rates	means the definition outlined in Schedule 4 of the <i>Local Government Act 2009</i>
Rating Category (Category)	means the definition outlined in s81 of the Local Government Regulation 2012
Revenue Statement	means the revenue statement prepared in accordance with the requirements of section 172 of the Local Government Regulation 2012 and adopted by Council annually as part of its budget, as required by section 169(2)(b) of the Local Government Regulation 2012
Separate Rates and Charges	means the definition outlined in s92(5) of the <i>Local Government Act 2009</i>
Special rates and charges	means the definition outlined in s92(3) of the <i>Local Government Act 2009</i>
The Act	means the <i>Local Government Act 2009</i>
The Regulation	means the <i>Local Government Regulation 2012</i>
Utility charges	means the definition outlined in s92(4) of the <i>Local Government Act 2009</i>

13. Document Control

Version Control	File No.	Document No.	Council Min No.	Description of Change	Effective Date
1.0	414813-1	14770670	230/2021	Creation	21/06/21
2.0	414813-1	14770670	52/2022	Substantive Amendment Updated (budget 2022/2023)	20/06/22
3.0	414813-1	14770670	50/2023	Substantive Amendment Updated (budget 2023/2024)	19/06/23
4.0	414813-1	14770670	TBC	Substantive Amendment Updated (budget 2024/2025)	01/07/24

Statement of Income and Expenditure 2024/25

	COUNCIL \$'000	General \$'000	Waste Services \$'000	Water Services \$'000
INCOME				
Operating Income				
Gross rates, levies and charges	639,892	332,152	49,032	258,709
Discounts and pensioner concessions	(21,737)	(19,234)	(2,503)	-
Fees and charges	64,570	38,246	8,272	18,052
Interest received	23,461	21,470	1,191	800
Operational grants and subsidies	13,478	13,478	-	-
Operational contributions and donations	3,102	630	-	2,472
Other income	37,341	16,175	11,382	9,784
Total Operating Income	760,109	402,917	67,375	289,817
Capital Income				
Capital grants and subsidies	15,897	15,897	-	-
Contributions from Developers - Cash	75,813	45,812	-	30,001
Contributions from Developers - Assets	161,844	123,651	-	38,193
Gain on sale of non-current assets	415	415	-	-
Total Capital Income	253,969	185,775	-	68,194
Total Income	1,014,078	588,693	67,375	358,011
EXPENSES				
Operating Expenses				
Employee costs	218,601	179,565	7,453	31,583
Materials and services	355,537	171,277	41,698	142,562
Finance costs	21,147	(471)	211	21,407
Depreciation and amortisation	137,545	106,839	1,873	28,833
Other expenses	4,183	4,155	-	28
Competitive Neutrality Adjustments	-	(32,612)	8,142	24,470
Total Operating Expenses	737,014	428,754	59,377	248,883
Capital Expenses				
Revaluation Decrement	50,000	-	-	50,000
Asset write-offs	15,300	12,000	-	3,300
Total Capital Expenses	65,300	12,000	-	53,300
Total Expenses	802,314	440,754	59,377	302,183
Net Result	211,764	147,938	7,998	55,828

Note: The total value of the change, expressed as a percentage, in the rates and utility charges levied for 2024/25 (as adopted on 24 June 2024) compared with the rates and utility charges levied in 2023/24 (as adopted on 19 June 2023) is 9.49% excluding discounts and concessions.

This increase in projected total revenue from rates and utility charges includes revenue to be received from all ratepayers in Logan e.g. residential, commercial, and industrial property owners. The projected revenue figures also include anticipated growth in the number of properties in the City.

Statement of Income and Expenditure 2025/26

	COUNCIL \$'000	General \$'000	Waste Services \$'000	Water Services \$'000
INCOME				
Operating Income				
Gross rates, levies and charges	666,019	342,945	52,087	270,987
Discounts and pensioner concessions	(22,490)	(19,919)	(2,571)	-
Fees and charges	67,647	40,335	8,737	18,575
Interest received	23,688	21,544	1,191	952
Operational grants and subsidies	13,869	13,869	-	-
Operational contributions and donations	3,121	649	-	2,472
Other income	40,351	16,404	11,715	12,232
Total Operating Income	792,205	415,827	71,159	305,219
Capital Income				
Capital grants and subsidies	19,728	14,128	-	5,600
Contributions from Developers - Cash	79,208	46,009	-	33,198
Contributions from Developers - Assets	160,352	121,013	-	39,339
Gain on sale of non-current assets	-	-	-	-
Total Capital Income	259,288	181,151	-	78,137
Total Income	1,051,493	596,978	71,159	383,356
EXPENSES				
Operating Expenses				
Employee costs	234,893	193,532	7,973	33,389
Materials and services	362,343	172,074	43,810	146,459
Finance costs	27,821	1,475	215	26,130
Depreciation and amortisation	136,766	101,959	1,902	32,905
Other expenses	4,462	4,426	6	30
Competitive Neutrality Adjustments	-	(29,263)	4,942	24,321
Total Operating Expenses	766,284	444,204	58,847	263,233
Capital Expenses				
Revaluation Decrement	57,900	-	-	57,900
Asset write-offs	15,399	12,000	-	3,399
Total Capital Expenses	73,299	12,000	-	61,299
Total Expenses	839,583	456,204	58,847	324,532
Net Result	211,910	140,774	12,312	58,823

Statement of Income and Expenditure 2026/27

	TOTAL \$'000	General \$'000	Waste Services \$'000	Water Services \$'000
INCOME				
Operating Income				
Gross rates, levies and charges	712,437	369,878	57,004	285,555
Discounts and pensioner concessions	(23,289)	(20,639)	(2,650)	-
Fees and charges	70,837	42,602	9,177	19,058
Interest received	23,734	21,626	1,191	917
Operational grants and subsidies	14,230	14,230	-	-
Operational contributions and donations	3,138	665	-	2,472
Other income	41,741	16,912	12,022	12,807
Total Operating Income	842,828	445,275	76,745	320,809
Capital Income				
Capital grants and subsidies	9,455	3,855	-	5,600
Contributions from Developers - Cash	94,477	55,769	-	38,708
Contributions from Developers - Assets	190,469	149,950	-	40,519
Gain on sale of non-current assets	-	-	-	-
Total Capital Income	294,401	209,574	-	84,827
Total Income	1,137,229	654,849	76,745	405,636
EXPENSES				
Operating Expenses				
Employee costs	249,163	205,301	8,529	35,333
Materials and services	375,054	178,431	46,099	150,524
Finance costs	26,867	4,311	219	22,337
Depreciation and amortisation	145,635	108,707	1,927	35,001
Other expenses	4,701	4,663	6	31
Competitive Neutrality Adjustments	-	(11,827)	6,335	5,492
Total Operating Expenses	801,420	489,587	63,114	248,719
Capital Expenses				
Revaluation Decrement	133,486	-	-	133,486
Asset write-offs	15,501	12,000	-	3,501
Total Capital Expenses	148,987	12,000	-	136,987
Total Expenses	950,407	501,587	63,114	385,707
Net Result	186,822	153,262	13,631	19,929

Long-Term Financial Forecast

Council has developed a long-term financial forecast in accordance with section 169 (Preparation and content of budget) of the *Local Government Regulation 2012* that aligns with Council's key reporting documents - the corporate plan, operational plan and long-term asset management plan.

In developing this financial plan consideration has been given to meeting the financial sustainability parameters identified by the Department of Housing, Local Government, Planning and Public Works.

The forecast recognises the anticipated growth that will occur in Logan City and the need to maintain service levels and existing capital infrastructure over this period.

In formulating the long-term financial forecast, Council has applied the principles of equity, effectiveness, simplicity, affordability and sustainability in determining rates and charges over the 10-year period.

Long-Term Statement of Comprehensive Income

	Proposed Year 1 2024/25 \$'000	Estimate Year 2 2025/26 \$'000	Estimate Year 3 2026/27 \$'000	Estimate Year 4 2027/28 \$'000
INCOME				
Revenue				
Operating revenue				
Net rates, levies and charges	618,155	643,529	689,148	737,904
Fees and charges	64,570	67,647	70,837	74,208
Interest received	23,461	23,688	23,734	23,943
Other income	37,341	40,351	41,741	72,831
Grants, subsidies, contributions and donations	16,581	16,990	17,367	17,755
Total operating revenue	760,109	792,205	842,828	926,640
Capital revenue				
Grants, subsidies, contributions and donations	253,554	259,288	294,401	292,174
Total revenue	1,013,663	1,051,493	1,137,229	1,218,814
Capital income				
Total capital income	415	-	-	-
Total income	1,014,078	1,051,493	1,137,229	1,218,814
EXPENSES				
Operating expenses				
Employee benefits	218,601	234,893	249,163	265,647
Materials and services	355,537	362,343	375,054	398,548
Finance costs	21,147	27,821	26,867	30,938
Depreciation and amortisation	137,545	136,766	145,635	153,070
Other expenses	4,183	4,462	4,701	4,820
Total operating expenses	737,014	766,284	801,420	853,023
Capital expenses				
Total capital expenses	65,300	73,299	148,987	241,049
Total expenses	802,314	839,583	950,407	1,094,072
Net result	211,764	211,910	186,822	124,742

Estimate Year 5 2028/29 \$'000	Estimate Year 6 2029/30 \$'000	Estimate Year 7 2030/31 \$'000	Estimate Year 8 2031/32 \$'000	Estimate Year 9 2032/33 \$'000	Estimate Year 10 2033/34 \$'000
777,397	828,727	882,823	944,881	1,009,149	1,078,100
77,892	81,196	84,637	83,746	87,229	90,876
24,588	25,341	26,057	26,658	28,177	29,605
74,177	75,144	74,689	76,782	78,519	80,025
18,183	18,654	19,139	19,639	20,154	20,685
972,237	1,029,062	1,087,347	1,151,707	1,223,229	1,299,291
288,892	286,367	290,129	329,500	336,200	335,549
1,261,129	1,315,429	1,377,476	1,481,207	1,559,429	1,634,840
-	-	-	-	-	-
1,261,129	1,315,429	1,377,476	1,481,207	1,559,429	1,634,840
283,381	295,198	306,853	318,962	331,546	344,623
408,160	446,009	485,993	531,644	575,583	619,045
34,565	35,803	36,450	38,946	40,922	40,347
161,076	169,520	177,641	186,596	196,487	205,012
4,923	4,939	4,959	5,108	5,263	5,422
892,104	951,470	1,011,895	1,081,257	1,149,801	1,214,448
124,656	103,476	176,537	30,601	16,409	16,306
1,016,760	1,054,946	1,188,432	1,111,858	1,166,210	1,230,753
244,369	260,483	189,044	369,348	393,219	404,086

Long-Term Statement of Financial Position

	Proposed Year 1 2024/25 \$'000	Estimate Year 2 2025/26 \$'000	Estimate Year 3 2026/27 \$'000	Estimate Year 4 2027/28 \$'000
ASSETS				
Current assets				
Cash and cash equivalents	365,555	260,719	175,155	238,311
Trade and other receivables	58,272	62,148	66,412	73,172
Inventories	1,288	1,288	1,288	1,288
Other current assets	56,478	56,664	56,854	57,048
Total current assets	481,593	380,820	299,710	369,819
Non-current assets				
Contract assets	-	-	-	-
Trade and other receivables	-	-	-	-
Investments	37,582	39,358	39,358	39,358
Property, plant and equipment	7,395,504	7,784,858	8,162,253	8,399,610
Right of use assets	1,309	1,143	977	811
Other non-current assets	3,518	3,402	3,312	3,241
Total non-current assets	7,437,912	7,828,760	8,205,899	8,443,020
Total Assets	7,919,506	8,209,580	8,505,609	8,812,839
LIABILITIES				
Current liabilities				
Trade and other payables	70,377	73,813	77,197	82,076
Unearned Revenue	12,382	11,083	10,004	-
Borrowings	31,889	51,211	41,538	78,743
Provisions	26,797	29,477	32,424	35,667
Other current liabilities	218	218	218	218
Total current liabilities	141,663	165,802	161,382	196,705
Non-current liabilities				
Unearned Revenue	21,088	10,004	0	0
Borrowings	606,032	652,739	735,404	814,221
Provisions	10,445	10,847	11,278	11,740
Total Non-current liabilities	637,565	673,590	746,681	825,961
Total Liabilities	779,227	839,392	908,063	1,022,666
Net community assets	7,140,278	7,370,188	7,597,546	7,790,173
COMMUNITY EQUITY				
Asset revaluation surplus	3,102,551	3,120,550	3,161,087	3,228,972
Retained surplus	4,037,728	4,249,637	4,436,459	4,561,201
Total community equity	7,140,278	7,370,188	7,597,546	7,790,173

Estimate Year 5 2028/29 \$'000	Estimate Year 6 2029/30 \$'000	Estimate Year 7 2030/31 \$'000	Estimate Year 8 2031/32 \$'000	Estimate Year 9 2032/33 \$'000	Estimate Year 10 2033/34 \$'000
265,264	319,583	387,623	489,994	603,394	726,243
77,889	82,498	87,229	92,217	98,223	104,358
1,288	1,288	1,288	1,288	1,288	1,288
57,246	57,448	57,654	57,864	58,078	58,296
401,687	460,817	533,794	641,363	760,983	890,185
-	-	-	-	-	-
-	-	-	-	-	-
39,358	39,358	39,358	39,358	39,358	39,358
8,776,304	9,156,307	9,559,885	10,131,218	10,640,574	11,181,080
645	479	313	147	-	-
3,236	3,187	3,147	3,115	3,137	3,108
8,819,543	9,199,331	9,602,703	10,173,837	10,683,069	11,223,546
9,221,230	9,660,148	10,136,497	10,815,200	11,444,052	12,113,731
86,381	91,649	97,055	102,733	108,914	114,858
-	-	-	-	-	-
59,207	56,305	69,641	81,737	75,447	71,165
39,234	43,157	47,473	52,220	57,442	63,186
218	218	218	218	218	218
185,039	191,329	214,386	236,908	242,021	249,427
0	0	0	0	0	0
895,266	944,228	1,056,493	1,160,951	1,178,193	1,191,766
12,239	12,775	13,355	13,982	14,660	15,395
907,505	957,003	1,069,848	1,174,933	1,192,853	1,207,161
1,092,544	1,148,333	1,284,234	1,411,841	1,434,873	1,456,588
8,128,686	8,511,815	8,852,263	9,403,359	10,009,178	10,657,143
3,323,116	3,445,762	3,597,166	3,778,913	3,991,514	4,235,391
4,805,570	5,066,053	5,255,098	5,624,446	6,017,665	6,421,751
8,128,686	8,511,815	8,852,263	9,403,359	10,009,178	10,657,143

Long-Term Statement of Cash Flows

	Proposed Year 1 2024/25 \$'000	Estimate Year 2 2025/26 \$'000	Estimate Year 3 2026/27 \$'000	Estimate Year 4 2027/28 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	695,151	735,268	786,373	868,164
Payments to suppliers and employees	(571,808)	(593,119)	(616,183)	(655,783)
Interest received	23,461	23,688	23,734	23,943
Non-capital grants and contributions	16,800	16,956	17,336	17,727
Borrowing costs	(21,048)	(29,847)	(32,802)	(35,542)
Other cash flows from operating activities	(183)	(186)	(190)	(194)
Net cash inflow from operating activities	142,374	152,760	178,269	218,314
CASH FLOWS FROM INVESTING ACTIVITIES:				
Payments for property, plant and equipment	(419,012)	(420,785)	(440,756)	(375,520)
Payments for intangible assets	(50)	-	-	-
Net movement in loans and advances	-	-	-	-
Proceeds from sale of property, plant & equipment	415	-	-	-
Grants, subsidies, contributions and donations	91,710	98,936	103,932	104,339
Other cash flows from investing activities	(10,192)	(1,776)	-	-
Net cash inflow from investing activities	(337,129)	(323,625)	(336,824)	(271,181)
CASH FLOW FROM FINANCING ACTIVITIES:				
Proceeds from borrowings	194,384	96,021	122,445	155,953
Repayment of borrowings	(24,933)	(29,856)	(49,311)	(39,778)
Repayments made on finance leases	(127)	(135)	(143)	(152)
Net cash inflow from financing activities	169,323	66,030	72,991	116,023
TOTAL CASH FLOWS				
Net increase in cash and cash equivalent held	(25,431)	(104,836)	(85,564)	63,155
Opening cash and cash equivalents	390,986	365,555	260,719	175,155
Closing cash and cash equivalents	365,555	260,719	175,155	238,311

Estimate Year 5 2028/29 \$'000	Estimate Year 6 2029/30 \$'000	Estimate Year 7 2030/31 \$'000	Estimate Year 8 2031/32 \$'000	Estimate Year 9 2032/33 \$'000	Estimate Year 10 2033/34 \$'000
924,742 (683,410) 24,588 18,144 (39,203) (198)	980,449 (731,694) 25,341 18,615 (40,480) (202)	1,037,409 (782,738) 26,057 19,100 (41,165) (206)	1,100,406 (839,856) 26,658 19,603 (43,702) (210)	1,168,883 (895,459) 28,177 20,108 (45,719) (214)	1,242,853 (951,769) 29,605 20,641 (45,186) (218)
244,663	252,030	258,456	262,900	275,777	295,926
(382,621) (50) - - 103,453 -	(346,862) - - - 103,090 -	(424,830) - - - 108,814 -	(396,178) - - - 119,094 -	(302,258) (50) - - 128,980 -	(301,462) - - - 119,094 -
(279,219)	(243,771)	(316,016)	(277,083)	(173,328)	(182,368)
138,441 (76,771) (161)	103,943 (57,712) (171)	180,720 (54,939) (181)	185,169 (68,423) (191)	91,853 (80,700) (202)	84,191 (74,687) (213)
61,509	46,060	125,600	116,555	10,951	9,291
26,953	54,319	68,040	102,371	113,400	122,849
238,311	265,264	319,583	387,623	489,994	603,394
265,264	319,583	387,623	489,994	603,394	726,243

Long-Term Statement of Changes in Equity

	Proposed Year 1 2024/25 \$'000	Estimate Year 2 2025/26 \$'000	Estimate Year 3 2026/27 \$'000	Estimate Year 4 2027/28 \$'000
Asset revaluation surplus				
Opening balance	3,102,528	3,102,551	3,120,550	3,161,087
Net result	-	-	-	-
Increase in asset revaluation surplus	23	18,000	40,536	67,885
Closing balance	3,102,551	3,120,550	3,161,087	3,228,972
Retained surplus				
Opening balance	3,825,964	4,037,728	4,249,637	4,436,459
Net result	211,764	211,910	186,822	124,742
Closing balance	4,037,728	4,249,637	4,436,459	4,561,201
Total				
Opening balance	6,928,492	7,140,278	7,370,188	7,597,546
Net result	211,764	211,910	186,822	124,742
Increase in asset revaluation surplus	23	18,000	40,536	67,885
Closing balance	7,140,278	7,370,188	7,597,546	7,790,173

Estimate Year 5 2028/29 \$'000	Estimate Year 6 2029/30 \$'000	Estimate Year 7 2030/31 \$'000	Estimate Year 8 2031/32 \$'000	Estimate Year 9 2032/33 \$'000	Estimate Year 10 2033/34 \$'000
3,228,972	3,323,116	3,445,762	3,597,166	3,778,913	3,991,514
-	-	-	-	-	-
94,144	122,646	151,404	181,748	212,600	243,878
3,323,116	3,445,762	3,597,166	3,778,913	3,991,514	4,235,391
4,561,201	4,805,570	5,066,053	5,255,098	5,624,446	6,017,665
244,369	260,483	189,044	369,348	393,219	404,086
4,805,570	5,066,053	5,255,098	5,624,446	6,017,665	6,421,751
7,790,173	8,128,686	8,511,815	8,852,263	9,403,359	10,009,178
244,369	260,483	189,044	369,348	393,219	404,086
94,144	122,646	151,404	181,748	212,600	243,878
8,128,686	8,511,815	8,852,263	9,403,359	10,009,178	10,657,143

Measures of Financial Sustainability

The following ratios are designed to provide an indication of Council's performance against key financial sustainability criteria in accordance with section 169 (5) of the *Local Government Regulation 2012*.

Ratios have been calculated over a 10-year period utilising Council's long-term financial forecast.

Commentary is provided on Council's financial ability to meet benchmarks provided by the Department of Housing, Local Government, Planning and Public Works.

Type	Measure	Target (Tier 2)	30 June 2025	Discussion
Financial Capacity	Council-Controlled Revenue	N/A	89.82%	Council-controlled revenue ratio is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks. Council has an 89.82% control ratio. A higher ratio means council is less dependent on external grants and contributions and has higher control over the revenues received. i.e., increasing rates, fees and charges.
	Population Growth	N/A	2.26%	Population growth is a key driver of a council's operating income, service needs, and infrastructure requirements in the future. A higher ratio will support economic development and potential for greater council revenues. In calculating the population growth ratio, Logan City Council has opted for the 'Local Data Method' as this more accurately reflects local changes and conditions.
Operating Performance	Operating Surplus Ratio	Greater than 0%	3.04%	Operating surplus ratio has a target rate of greater than 0%. This indicates that a council receives enough operating revenue to cover its operating expenses. Any operating surplus would be available for capital funding or other purposes.
	Operating Cash Ratio	Greater than 0%	23.92%	Operating cash ratio is a measure of a council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation and finance costs. Logan City Council's ratio of 23.92% indicates it is generating surplus cash from our core operations, suggesting it is able to self-fund further capital expenditure requirements.
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 2 months	6.89 months	The unrestricted cash expense cover ratio is an indicator of the unconstrained liquidity available to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses.

Type	Measure	Target (Tier 2)	30 June 2025	Discussion
Asset Management	Asset Sustainability Ratio	Greater than 60%	89.13%	Asset sustainability ratio approximates the extent to which infrastructure assets are being replaced as they reach the end of their useful lives. Logan City Council's 89.13% ratio indicates it is spending enough on the renewal of its assets to compensate for the deterioration in the asset base.
	Asset Consumption Ratio	Greater than 60%	65.55%	Asset consumption ratio approximates the extent to which a council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community. The minimum target rate indicates Logan City Council's assets are being broadly consumed in line with their estimated useful lives.
	Asset Renewal Funding Ratio	N/A	90.90%	Asset renewal funding ratio measures the ability of a council to fund its projected infrastructure asset renewals/replacements in the future. Logan City Council's ratio is closely aligned with the recommended ratio of 100%, which indicates Logan City Council is appropriately funding and delivering the entirety of its required capital program.
Debt Servicing Capacity	Leverage Ratio	0 to 4 times	3.50	Leverage ratio indicates a council's ability to repay its existing debt. A higher ratio would suggest an increasingly limited capacity to support additional borrowings, whilst a low ratio indicates the opposite. Council has a ratio on the higher end of the target range, indicating a reduced capacity to take on further debt if required.

Type	Measure	Target (Tier 2)	30 June 2025	30 June 2026	30 June 2027
Financial Capacity	Council-Controlled Revenue	N/A	89.82%	89.77%	90.17%
	Population Growth	N/A	2.26%	2.21%	2.80%
Operating Performance	Operating Surplus Ratio	Greater than 0%	3.04%	3.27%	4.91%
	Operating Cash Ratio	Greater than 0%	23.92%	24.05%	25.38%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 2 months	6.89 months		
Asset Management	Asset Sustainability Ratio	Greater than 60%	89.13%	71.89%	65.37%
	Asset Consumption Ratio	Greater than 60%	65.55%	59.96%	55.43%
	Asset Renewal Funding Ratio	N/A	90.90%		
Debt Servicing Capacity	Leverage Ratio	0 to 4 times	3.50	3.69	3.62

30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	30 June 2034
87.64%	87.97%	88.42%	88.97%	89.31%	89.63%	89.97%
2.72%	2.65%	2.58%	2.52%	3.16%	3.07%	3.53%
7.94%	8.24%	7.54%	6.94%	6.12%	6.00%	6.53%
27.80%	28.36%	27.49%	26.63%	25.70%	25.41%	25.41%
Not applicable for Long-Term Sustainability Statement						
62.80%	59.42%	53.69%	55.33%	54.06%	55.45%	55.85%
50.95%	46.81%	47.14%	47.79%	48.30%	48.33%	48.99%
Not applicable for Long-Term Sustainability Statement						
3.46	3.46	3.53	3.89	4.20	4.03	3.82

Revenue Statement 2024/25

1. INTRODUCTION

The Revenue Statement provides an explanation of Logan City Council's (Council) revenue raising measures. Section 169(2) of the *Local Government Regulation 2012* (the Regulation) requires Council to prepare and adopt a Revenue Statement each financial year as part of the local government's budget, with Section 172 of the Regulation specifying the content to be included in the Revenue Statement. Council has developed this Revenue Statement in accordance with its Revenue Policy, which aims to raise sufficient revenue to enable Council to:

1. Deliver a budget that provides a strong financial basis for the effective administration of expenditure and debt;
2. Provide services to the community based on the principles of intergenerational equity (i.e. by endeavouring to meet the needs of the present without compromising the ability of future generations to meet their needs);
3. Sustain its long-term operating capability;
4. Encourage a strong, growing and sustainable local economy served by appropriate infrastructure and facilities; and
5. Provide certainty of funding for the provision of infrastructure and services identified in its long-term strategic plans.

Council's rate-setting and charging structures are based on the following principles, where applicable:

1. Equity - ensuring the fair and consistent application of lawful rating and charging principles, in particular, avoiding bias, taking account of all relevant considerations;
2. Effectiveness & efficiency - meeting the financial, social, economic, and environmental, and other objectives stated in its Corporate Plan and other adopted policies;
3. Simplicity - to ensure community and stakeholder understanding;
4. Sustainability – ensuring revenue decisions support the financial strategies for the delivery of infrastructure and services identified in Council's long-term planning.

These principles apply to the following activities:

1. Making, levying and recovering rates and charges;
2. Granting and administering rates and charges concessions;
3. Charging for local government, competitive and business (subject to National Competition Policy) services and facilities;
4. Imposing cost-recovery and other fees; and
5. Funding Council infrastructure

In making rates and charges, Council will have regard to:

1. Transparency to inform the community of the basis of those rates and charges and hence Council's accountability;
2. Creating a rating regime that is cost effective to administer; and
3. Flexibility to take account of changes in the local economy.

2. ISSUE OF RATE NOTICES

In accordance with section 107 of the Regulation, section 114 of the *Fire and Emergency Services Act 1990* and section 8 of the South East Queensland Customer Water and Wastewater Code, Council will levy rates and utility charges quarterly at the commencement of each quarter (the Council rating periods). The quarterly rates and charges notices will include general rates, separate rates and charges, utility charges, special rates and charges, and other charges including the State emergency management levy.

3. GENERAL RATES

3.1 Differential General Rates

Pursuant to sections 77, 80 and 81 of the Regulation, Council will make and levy differential general rates. Within each differential rating category, a minimum general rate has been applied to ensure that all owners contribute a minimum equitable amount towards Council's general revenue requirements in circumstances where levying rates based solely on land valuation would not achieve that outcome. A differential system of rates provides greater equity by recognising factors such as land use and the level of services to the land.

For the purpose of making and levying differential general rates there are 32 rating categories. Table 1 - Differential Rate Types in Schedule 1 sets out for each differential rate category the:

- Rating category code;
- Rating category description;
- Rating cents in the dollar;
- Minimum general rate amount; and
- Relevant land use categories (land use category descriptions are set out in Table 2 - Land Use Categories in Schedule 1).

3.2 Averaging of Valuations

Pursuant to sections 74 and 76 of the Regulation, general rates will be calculated based on the 3-year averaged value of the land. If the current valuation is less than the average rateable valuation, the current valuation will be used for determining general rates.

For the purpose of section 76(2) of the Regulation, the 3-year averaging number for the budget financial year is 0.94.

4. STATE EMERGENCY LEVY

A State emergency management levy is included in rates notices and is collected by Council and remitted to the State Government.

The levy is applied to all Queensland properties to ensure that there is a sustainable funding base for fire and emergency services and recognises that all Queenslanders are at risk from a wide range of emergencies including floods, cyclones, storms as well as fire and accidents.

5. SEPARATE CHARGES

In accordance with section 103 of the Regulation, a local government may levy separate rates or charges for a service, facility or an activity. Council will make and levy the following separate charges:

1. Environmental charge - to be used for matters detailed in Council's Environmental Levy policy,
2. Community services charge - to be used to fund community services and infrastructure works across the city; and
3. Volunteer Fire Brigade charge - to contribute to rural fire brigades across the city.

Council considers that each parcel of rateable land within a particular part of the local government area, should contribute equally to the separate charges rather than on the basis of rateable value.

For the purposes of levying the separate charges:

1. Where an improvement exists upon two or more allotments, in a manner that renders it impossible for the owner to independently dispose of one or more allotments, they shall be regarded as one parcel of rateable land.
2. Where two (2) or more separately occupied residences (on residential property only) which have been separately valued under section 87 of the *Land Valuation Act 2010* are constructed on one (1) allotment, it shall be regarded as two (2) or more allotments.

The relevant separate charge categories are presented in Table 3 - Separate Charges in Schedule 1.

6. UTILITY CHARGES

In accordance with sections 92 and 94 of the *Local Government Act 2009*, Part 7 of the Regulation and the South East Queensland Customer Water and Wastewater Code, Council will make and levy utility charges for the supply of water, sewerage, trade waste and waste management services.

6.1 Water supply

The utility charge for water supply comprises a two-part tariff that consists of a base charge and a volumetric charge. The base charge reflects the fixed costs of supply including infrastructure provision. The volumetric charge reflects the cost of the water supplied.

Base charge

The base charge for water supply is:

- (a) metered service connection - \$317.44 per annum multiplied by the capacity factor for the service connection; and
- (b) non metered service connection - \$317.44 per annum.

The base charge applies to each meter or lot within Council's retail water service area that is connected or could be connected to the reticulated water system. Non metered lots will have the base charge determined as if a 20mm water meter was connected. Section 196 of the *Body Corporate and Community Management Act 1997* applies to non-metered lots within a community titles scheme

A base charge will not apply where:

- (i) Council has previously resolved that a base charge does not apply; or
- (ii) Council has confirmed that service limitations exist; or
- (iii) New infrastructure is commissioned in an area previously not serviced and Council has allocated a condition against the land record that an infrastructure charge and infrastructure agreement will be required for a future connection.

The capacity factor to be applied to individual properties with a metered service connection is dependent on the service diameter of each service connection as specified in Table 4 – Water Supply Capacity Factors in Schedule 1.

The base charge is levied quarterly in advance in accordance with Council's rating periods.

For the purposes of levying the base charge, where an improvement exists upon two or more allotments, in a manner that renders it impossible for the owner to dispose of one or more allotments, they shall be regarded as one parcel of rateable land.

When a water service connection is made between rating periods, the base charge will be levied pro-rata from the date of connection on issue of the next rate notice.

Volumetric charge

The volumetric charge for water consumption is \$4.4868 per kilolitre. This consists of a Council charge of \$1.0428 per kilolitre and a State Government Bulk Water charge of \$3.4440 per kilolitre.

The volumetric charge is billed quarterly in arrears by notices issued in accordance with Council's rating periods.

In accordance with the *Body Corporate and Community Management Act 1997*, individual properties within a community titles scheme may be billed volumetric charges for water consumption:

- (a) by way of apportionment over all the lots in accordance with the schedule of lot entitlements; or
- (b) in accordance with a water charges agreement entered into between Council and a body corporate for a community titles scheme, in which Council will agree to bill all water volumetric charges for both the lots and the common property in the community titles scheme to the body corporate unless otherwise stated in the agreement.

Community Title Schemes established after 1 January 2008 are required to comply with the Queensland Plumbing and Wastewater Code. This requires the installation of sub-meters which will be billed on an individual basis. The difference between the usage of the main meter and the addition of the usage of the sub-meters, will be billed to the Body Corporate Management.

Where a reading cycle spans two (2) financial years, the consumption of water for that reading cycle will be apportioned to each financial year according to the average daily consumption during the reading cycle. The total average daily consumption apportioned to each financial year will ordinarily be rated according to the metered water supply rate (water volumetric charge) for each corresponding financial year.

Fire service charge

A metered fire service is a water service specifically and solely used for firefighting purposes which has flow measurement equipment installed and has been authorised by Council.

The charge for a metered fire service is comprised of:

- (a) a base charge of \$317.44 per annum; and
- (b) a volumetric charge of \$44.86 per kilolitre for any water consumed in excess of 3 kilolitres per quarterly billing cycle consisting of a Council charge of \$41.416 per kilolitre and a State Government Bulk Water charge of \$3.4440 per kilolitre.

An allocation of up to 3 kilolitres per quarterly billing cycle is allowed for a metered fire service for testing purposes at no charge. Any excess over this allowance will be charged as set out above unless satisfactory documentary evidence is provided to the Council that it was used for additional fire testing or a fire emergency, in which circumstance, no charge will be made.

Non metered fire services that do not have flow measurement equipment installed will incur a base charge of \$1,269.76 per annum.

Where an application is received between rating periods for the authorisation of an existing service as a metered fire service, the new charge will only apply from the start of the next rating period.

6.2 Sewerage Services

Sewerage utility charges are based on a standard per unit charge per property and there are no volumetric charges. Charges are based on the number of pedestals / urinals and a standard number of units per pedestal, reflecting an expected usage of sewerage treatment services per property.

A base charge is applied to vacant land where sewerage is available. This reflects the cost of making the service available.

Sewerage charges will be made and levied on all land in Council's declared sewered areas.

The sewerage charges will be calculated on a unit basis as set out in Table 5 – Sewerage Charges in Schedule 1.

In accordance with the *Body Corporate and Community Management Act 1997*, annual sewerage charges will be levied on each separate community title lot for a community titles scheme other than for mini storage units as specified in Table 5 – Sewerage Charges in Schedule 1. However, where several non-residential community title lots are served by water closet facilities on common property, which are external to such lots, each of those lots shall attract an annual charge of 10 units and for C.E.D. (Common Effluent Disposal) connections, an annual charge of 8 units.

In respect of a community titles scheme for mini storage units, where sewerage is available, only 20 units are to be levied as if there was one allotment, with the units being apportioned to two decimal points over the community title lots within the community titles scheme in accordance with the schedule of lot entitlements.

Structure erected across two or more allotments

For the purposes of levying sewerage charges, where an improvement exists upon two or more allotments, in a manner that renders it impossible for the owner to dispose of one or more allotments, they shall be regarded as one parcel of rateable land.

Declared sewerage area

Where rateable land is included in an area which is a declared sewerage area, sewerage charges are to be made and levied from the date of declaration on the basis of whether the property is improved or unimproved.

If a building or improvement exists on the land at the time of the declaration, pro-rata sewerage charges equivalent to 20 units will be made from the date of the declaration. Where the property is unimproved, pro-rata vacant land charges (15 units) will be made from the date of the declaration.

Connections between rating periods

When a sewerage connection is made between rating periods, sewerage charges will be levied pro-rata from the date of connection on the next rate notice issue.

Drainage problem areas

In accordance with section 99 of the Regulation, Council resolves that a property located in a designated floodway or, which in the opinion of the Council, cannot be built on, will not have sewerage charges applied.

6.3 Trade Waste

Council provides a wastewater network primarily for the transport and treatment of domestic sewage. However, Council may also accept trade waste where it is satisfied that compliance with all legislative requirements and wastewater treatment plant licence conditions will be maintained.

Trade waste charges comprising of a base charge and a volumetric charge are made and levied to ensure that Council recovers the cost of the additional burden trade waste imposes on the network. Trade waste charges will apply in accordance with Council's Trade Waste Charging Framework.

Trade waste charges to be applied are set out in Table 6 – Trade Waste Charges in Schedule 1.

6.4 Waste Management

Council provides various waste management services, facilities and activities including waste collection and disposal, bulky waste kerbside collection and disposal, recycling services, waste management in public places, dead animal collection and disposal and operation of waste and recycling facilities (collectively "waste management").

In accordance with *Local Law No. 8 (Waste Management) 2018*, all premises within Logan City Council boundaries are in an area designated by Council as areas in which the Council may conduct general waste collection.

Waste management utility charges are listed in Table 7 - Waste Management Charges in Schedule 1. Waste management utility charges are made and levied using full cost pricing principles. All domestic premises in Logan (other than premises meeting one of the Exceptions set out below will be levied a waste management utility charge on either of the following bases:

1. the waste management utility charge for the standard collection service for the particular type of premises which the premises are, as set out in Table 7 – Waste Management Charges in Schedule 1, regardless of whether or not the owner or occupier uses Council's waste collection service; or
2. if an alternative waste collection service as set out in Table 7 – Waste Management Charges in Schedule 1 is supplied by Council to the premises, (either at the request of the owner or where Council, exercise its discretion to supply it) the utility charge for the alternative waste collection service.

The waste management utility charge will be levied regardless of the following:

- whether or not the owner or occupier uses Council's waste collection service;
- the reduction or removal from the premises of a waste collection service due to noncompliance by the owner or occupier with waste management requirements e.g. presentation of a grossly contaminated recycling bin, failure to comply with any of the service specifications or conditions set out in Table 7 - Waste Management Charges in Schedule 1.

Premises will also be levied the waste management utility charge for any additional waste collection services supplied by Council to the premises as set out Table 7 - Waste Management Charges in Schedule 1.

Exceptions

- (a) Domestic premises which Council determines are unreasonably remote or unreasonably difficult to access.

Upon request by the owner or occupier of premises, Council will notify them if the premises are considered unreasonably remote or unreasonably difficult to access.

Under this exception, the domestic premises will not be provided with a waste collection service and occupants must make their own waste disposal arrangements. These domestic premises will not be levied a waste management

utility charge. The occupants of these premises shall be entitled to apply for exemption from waste disposal charges at Council's waste facilities for the weekly disposal of a quantity of general waste approximately equivalent to the contents of two wheelie bins.

Note: Premises falling within this exception will change over time, e.g. as urbanised areas expand or roads are upgraded.

- (b) Domestic premises which are uninhabitable due to fire or similar damage and the owner or occupier has notified Council they do not require waste collection services while it remains uninhabitable.

Under this exception, the domestic premises will not be levied a waste management utility charge, but no exemption from payment of waste disposal charges at waste facilities shall be provided.

Note: A habitable property becoming vacant is not grounds for exemption from waste collection services and associated utility charges.

- (c) Dwellings where the dwelling is greater than 60 metres from the front property boundary in the Environmental Management and Conservation zone, Rural zone or Rural Residential zone.

These dwellings can seek an exemption from Council on the basis that they will make their own arrangements for general waste collection/disposal and they opt out of Council's collection service.

Under this exception, the domestic premises will not be levied a waste management utility charge, but no exemption from payment of waste disposal charges at waste facilities shall be provided.

Services commenced during a rating period

If Council starts providing a waste collection service to premises during a rating period, waste management utility charges will be levied pro-rata from the date of service commencement and will appear on the next rates notice.

7. COST RECOVERY FEES

Council sets cost recovery fees in accordance with the adopted Register of Cost Recovery Fees. Except where a fee is prescribed in government legislation, the fees are set at a level, which reflects the cost of providing the cost recovery service. This cost may include all the costs of a regulatory scheme, such as the cost of inspections.

8. COMMERCIAL AND OTHER CHARGES

Council sets commercial and other charges in accordance with the adopted Schedule of Commercial and Other Charges. Charges may be made for other services and facilities supplied by Council, where the charge is not a cost-recovery fee. Such charges are designed to cover the full cost of providing the services and facilities, with commercial charge setting for Council business activities having consideration of the competitive neutrality principle.

9. DISCOUNT AND PAYMENT INCENTIVES

A fixed discount of \$120.00 per year (\$30.00 per quarter) will be allowed against the general rate levy to properties categorised within the Residential 1 differential general rating category, provided payment of the current rates and charges levy, together with all outstanding monies (arrears), is made on or before the due date for payment as shown on the rate notice (the discount date).

10. INTEREST ON RATES AND CHARGES

Interest of 12.35% per annum, compounding daily, will be payable on and added to any outstanding rates and charges amounts that remain unpaid seven (7) days after the rate notice due date. The outstanding rates and charges amounts will include any other unpaid charges that are permitted to be treated as a rate or charge on the land either through legislation or Council resolution.

11. CONCESSIONS

Sporting, Recreational and Community Organisation Concessions

Concessions may be granted to community organisations in accordance with the Council's policy titled 'Concessions to Sporting, Recreational and Community Organisations'. Organisations are divided into three separate categories as detailed in Table 8 - Sporting, Recreational and Community Organisation Concessions in Schedule 1.

A consideration for a Lease Fee Credit may be granted in accordance with Council's policy titled 'Licence or Lease of Council Owned or Controlled Land to Sporting, Recreational, and Community Organisations.'

All community organisations

Certain concessions are provided to eligible community organisations as detailed in Table 9 - Community Organisation Concessions in Schedule 1.

Pensioner concessions

Both the State and Council provide concessions to pensioners as listed in Table 10- Pensioner Concessions in Schedule 1. Pensioners will receive a different level of Council concessions, according to Council's policy titled 'Pensioner Concession Policy,' depending on whether they are eligible for a maximum rate pension or a non-maximum rate pension, according to Services Australia and the Department of Veterans' Affairs.

Farming concession for multiple lot charges

Council may grant a farming concession under section 120 of the Regulation to all farming land that meets the Farming Concession Criteria for the encouragement of economic development of all or part of the local government area.

For the purposes of this concession the following definitions apply:

Farming Concession means the reduction of the number of environmental charges and community services charges provided for in the Revenue Statement so that it equates to a single charge per rated-together assessment issued for the farming land rather than per parcel/lot that constitutes that farming land.

SEQ Regional Plan has the meaning given to it in the *Sustainable Planning Act 2009*.

The following criteria are required to be met to qualify for a farming concession:

- (a) farming land must be within Logan City Council boundaries; and
- (b) the land must be included in Council's farming differential rates category, and must be made up of more than one parcel/ lot valued together by Department of Resources for rating purposes; and
- (c) each parcel of land must be owned by the same owner(s); and
- (d) the farming land must both be:
 - (i) completely outside of the SEQ Regional Plan urban footprint; and
 - (ii) at least part of the farming land is within a flood management area.

Rate concessions for Environmental Land previously zoned Residential Conservation

A resolution of Council (Minute Number 287/94 of 7 June 1994) provided a general rates concession (25% or 50%) for properties who voluntarily rezoned their land as Residential Conservation under the historic Strategic Plan in the following situations:

- (a) if the land was designated Conservation A or Conservation B under the Strategic Plan and included in the Residential Conservation Zone under the Superseded Planning Scheme 1997¹; or
- (b) compliance with the specific environmental conditions attached to the land is being achieved.

Council subsequently resolved at its meeting on 26 July 2016 (Minute No. 162/2016) that this general rates concession will only continue to apply while the landowners comply with the specific environmental conditions attached to the land, or until a change of title of the land, or until an approved development application that impacts on the environmental values of the property is approved, whichever occurs first.

Rates concessions for environmental land previously zoned Residential Conservation are listed in Table 11 - Rates Concessions for Environmental Land previously zoned Residential Conservation in Schedule 1.

Environmental Levy Concessions

Logan City Council is committed to supporting and recognising landholders who undertake actions to protect and enhance ecological values on their properties under a Voluntary Conservation Agreement or Voluntary Conservation Covenant through the Environmental Conservation Partnerships Program.

A concession of the whole (100%) of the separate Environmental Levy charge shall apply to land described in Table 12 - Environmental Levy Concessions in Schedule 1.

¹ The properties to which these concessions apply and the associated additions and removal of properties are managed for Council by the Health, Climate & Conservation Branch.

General Concession

The Council may remit part of a rate and/or charge where:

- (a) the Council is of the opinion that:
 - (i) an owner of rateable land has applied to the Council for a concession in the approved form, which addresses the matters in paragraphs (a)(ii) to (vi); and
 - (ii) the payment of the rate would cause the owner of the land financial hardship; and
 - (iii) the financial hardship is undue or unusual; and
 - (iv) the undue or unusual financial hardship is related to an increase in the amount of the rate from the previous financial year; and
 - (v) the increase in the amount of the rate from the previous financial year was inadvertent; and
 - (vi) the increase in the amount of the rate is significant relevant to other rates for comparable rateable land; and
- (b) the rate and/or charge after the concession is not less than the rate and/or charge for the previous financial year as increased by the average increase in rates and charges for the current financial year.

12. RESOLUTION LIMITING RATES AND CHARGES

Council has not made a resolution limiting rates and charges for the budget financial year.

Schedule 1 - Tables

Table 1 - Differential Rate Types

Council rate code	Council rate Category	Cents in \$	Minimum General Rate \$ (annual)	Land use categories ²	Objectives/ criteria
2A	Residential 1	0.3279	\$1,153.88	01, 02, 04, 05, 06, 08-09	Includes all rateable land that: <ol style="list-style-type: none"> is vacant land; or is primarily used for, or in consideration of the improvements thereon, could be used for residential purposes; and is the registered owner's principal place of residence. is not categorised in any other general rating category. meets the criteria for a primary land use code identified for this rating category. See note 1
2ANO ³	Residential 2	0.4453	\$1,433.76	02, 05, 08-09	Includes all rateable land that: <ol style="list-style-type: none"> is primarily used for, or in consideration of the improvements thereon, could be used for residential purposes. is not the registered owner's principal place of residence. is not categorised in any other general rating category. meets the criteria for a primary land use code identified for this rating category. See notes 1 & 2
2AMISC	Miscellaneous	0.3279	\$1,153.88	00, 06, 08-09, 32, 50-52, 55-57, 92, 94, 97, 99.	Includes all rateable land that: <ol style="list-style-type: none"> is used for miscellaneous purposes or not included in any other general rating category.
2D	Subdivision Unallocated land -	0.3279	-	72	Includes all rateable land that: <ol style="list-style-type: none"> is not allocated. Includes subdivided land that is not yet developed in accordance with section 49 of the <i>Land Valuation Act 2010</i>. meets the criteria for a primary land use code identified for this rating category.

² See land use category table

³ Owners that reside on the property may request an owner occupied rate type (2A) be applied to their residential property. This would include residential properties owned by a trust or a company where the trustees or company owners reside on the property.

Council rate code	Council rate Category	Cents in \$	Minimum General Rate \$ (annual)	Land use categories ²	Objectives/ criteria
2AMR1	Multiple residential dwelling(s) 1 (2 to 3 units)	0.5287	\$2,019.24	03, 08-09	Includes all rateable land that: 1. is primarily used for, or in consideration of the improvements thereon, could be used for multi-residential purposes. 2. meets the criteria for a primary land use code identified for this rating category. 3. contains 2 or 3 residences. See note 6.
2AMR2	Multiple residential dwelling(s) 2 (4 to 12 units)	0.6050	\$3,576.96	03, 08-09	Includes all rateable land that: 1. is primarily used for, or in consideration of the improvements thereon, could be used for multi-residential purposes. 2. meets the criteria for a primary land use code identified for this rating category. 3. contains greater than 3 residences but less than or equal to 12 residences. See note 6.
2AMR3	Multiple residential dwelling(s) 3 (greater than 13 units)	0.7900	\$9,230.80	03, 08-09	Includes all rateable land that: 1. is primarily used for, or in consideration of the improvements thereon, could be used for multi-residential purposes. 2. meets the criteria for a primary land use code identified for this rating category. 3. contains greater than or equal to 13 residences. See note 6.
2P <100k	Poultry (less than 100,000 birds)	1.1472	\$7,133.32	87	Includes all rateable land that: 1. is primarily used for, or in consideration of the improvements thereon, could be used for poultry farming with approval for less than 100,000 birds. 2. meets the criteria for a primary land use code identified for this rating category.
2P > 100k	Poultry (greater than 100,000 birds)	2.5990	\$14,263.16	87	Includes all rateable land that: 1. is primarily used for, or in consideration of the improvements thereon, could be used for poultry farming with approval for greater than or equal to 100,000 birds. 2. meets the criteria for a primary land use code identified for this rating category.

Council rate code	Council rate Category	Cents in \$	Minimum General Rate \$ (annual)	Land use categories ²	Objectives/ criteria
2F	Farming	0.3311	\$1,392.64	64-69, 74-75, 79-80, 82-86, 88-89, 94	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> is primarily used for, or in consideration of the improvements thereon, could be used for farming purposes. the use has an agricultural purpose. is for the purpose of profit on a continuous or repetitive basis. meets the criteria for a primary land use code identified for this rating category. <p>See note 3.</p>
2MUSH	Commercial mushroom farming	7.6167	\$47,542.00	83-84	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> is primarily used for, or in consideration of the improvements thereon, could be used for major commercial mushroom production. meets the criteria for a primary land use code identified for this rating category.
2I1	Industrial 1	1.1889	\$2,519.08	08-09, 28-29, 33-34, 36, 39, 95	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> is primarily used for, or in consideration of the improvements thereon, could be used for industrial purposes. meets the criteria for a primary land use code identified for this rating category. has a rateable value less than or equal to \$550,000. is not categorised in 2I4 or 2I5. <p>For land used for industrial purposes other than those specifically defined see note 4.</p>
2I2	Industrial 2	1.2491	-	08-09, 28-29, 33-34, 36, 39, 95	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> is primarily used for, or in consideration of the improvements thereon, could be used for industrial purposes. meets the criteria for a primary land use code identified for this rating category. has a rateable value greater than \$550,000 but less than or equal to \$1,000,000. is not categorised in 2I4 or 2I5. <p>For land used for industrial purposes other than those specifically defined see note 4.</p>

Council rate code	Council rate Category	Cents in \$	Minimum General Rate \$ (annual)	Land use categories ²	Objectives/ criteria
2I3	Industrial 3	1.3251	-	08-09, 28-29, 33-34, 36, 39, 95	Includes all rateable land that: <ul style="list-style-type: none"> 1. is primarily used for, or in consideration of the improvements thereon, could be used for industrial purposes. 2. meets the criteria for a primary land use code identified for this rating category. 3. has a rateable value greater than \$1,000,000. 4. is not categorised in 2I4 or 2I5. For land used for industrial purposes other than those specifically defined see note 4.
2I4	Industrial 4	1.3699	\$2,519.08	08-09, 35	Includes all rateable land that: <ul style="list-style-type: none"> 1. is primarily used for, or in consideration of the improvements thereon, could be used for industrial purposes. 2. meets the criteria for a primary land use code identified for this rating category. 3. meets the criteria or use description that corresponds with the 'general industry' land use category.
2I5	Offensive & Extractive Industry	1.7058	\$2,519.08	08-09, 37, 40	Includes all rateable land that: <ul style="list-style-type: none"> 1. is primarily used for, or in consideration of the improvements thereon, could be used for industrial purposes. 2. meets the criteria for a primary land use code identified for this rating category. 3. meets the criteria or use description that corresponds with the 'extractive industry' or 'Noxious/offensive industry' land use category.
2J	Service stations, & Oil depots	1.7523	\$2,519.08	08-09, 30, 31	Includes all rateable land that: <ul style="list-style-type: none"> 1. is primarily used for, or in consideration of the improvements thereon, could be used for service stations or oil depots. 2. meets the criteria for a primary land use code identified for this rating category.

Council rate code	Council rate Category	Cents in \$	Minimum General Rate \$ (annual)	Land use categories ²	Objectives/ criteria
2C1	Commercial Offices 1 &	1.6273	\$2,519.08	07, 08-09, 10-15, 17-18, 25-27, 38, 41, 43-44, 48-49, 58	Includes all rateable land that: 1. is primarily used for, or in consideration of the improvements thereon, could be used for commercial or office purposes. 2. meets the criteria for a primary land use code identified for this rating category. 3. has a rateable value less than or equal to \$340,000. For land used for offices or commercial purposes other than those specifically defined see note 5.
2C2	Commercial Offices 2 &	1.6915	-	07, 08-09, 10-15, 17-18, 25-27, 38, 41, 43-44, 48-49, 58	Includes all rateable land that: 1. is primarily used for, or in consideration of the improvements thereon, could be used for commercial or office purposes. 2. meets the criteria for a primary land use code identified for this rating category. 3. has a rateable value greater than \$340,000 but less than or equal to \$960,000. For land used for offices or commercial purposes other than those specifically defined see note 5.
2C3	Commercial Offices 3 &	1.7741	-	07, 08-09, 10-15, 17-18, 25-27, 38, 41, 43-44, 48-49, 58	Includes all rateable land that: 1. is primarily used for, or in consideration of the improvements thereon, could be used for commercial or office purposes. 2. meets the criteria for a primary land use code identified for this rating category. 3. has a rateable value greater than \$960,000. For land used for offices or commercial purposes other than those specifically defined see note 5.
2K1	Drive-in shopping centres and carparks 1	2.5038	\$2,519.08	08-09, 16, 22	Includes all rateable land that: 1. is primarily used for, or in consideration of the improvements thereon, could be used for a drive-in shopping centre and associated parking. 2. meets the criteria for a primary land use code identified for this rating category. 3. Has a rateable value less than or equal to \$5,000,000.

Council rate code	Council rate Category	Cents in \$	Minimum General Rate \$ (annual)	Land use categories ²	Objectives/ criteria
2K2	Drive-in shopping centres and carparks 2	2.6948	-	08-09, 16, 22	Includes all rateable land that: <ul style="list-style-type: none"> 1. is primarily used for, or in consideration of the improvements thereon, could be used for a drive-in shopping centre and associated parking. 2. meets the criteria for a primary land use code identified for this rating category. 3. has a rateable value greater than \$5,000,000 but less than or equal to \$10,000,000.
2K3	Drive-in shopping centres and carparks 3	2.8236	-	08-09, 16, 22	Includes all rateable land that: <ul style="list-style-type: none"> 1. is primarily used for, or in consideration of the improvements thereon, could be used for a drive-in shopping centre and associated parking. 2. meets the criteria for a primary land use code identified for this rating category. 3. has a rateable value greater than \$10,000,000.
2H	Hotels and licensed clubs	2.0761	\$2,519.08	08-09, 42, 47	Includes all rateable land that: <ul style="list-style-type: none"> 1. is primarily used for, or in consideration of the improvements thereon, could be used as a hotel or a licensed club. 2. meets the criteria for a primary land use code identified for this rating category.
2M	Retail warehouses and Outdoor sales areas	1.7561	\$2,519.08	08-09, 23, 24	Includes all rateable land that: <ul style="list-style-type: none"> 1. is primarily used for, or in consideration of the improvements thereon, could be used as a retail warehouse or outdoor sales area. 2. meets the criteria for a primary land use code identified for this rating category.
2MS	Minor storage unit	1.6748	\$1,258.96	06,08-09	Includes all rateable land that: <ul style="list-style-type: none"> 1. is primarily used for, or in consideration of the improvements thereon, could be used for minor storage purposes. 2. meets the criteria for a primary land use code identified for this rating category. 3. has a land size of 100m² or less.
2N	Transformers	1.1091	\$2,519.08	08-09, 91	Includes all rateable land that: <ul style="list-style-type: none"> 1. is primarily used for, or in consideration of the improvements thereon, could be used for transformers. 2. meets the criteria for a primary land use code identified for this rating category.

Council rate code	Council rate Category	Cents in \$	Minimum General Rate \$ (annual)	Land use categories ²	Objectives/ criteria
2RI1	Residential institutions (up to 50 sites)	0.3848	\$12,965.40	21	Includes all rateable land that: 1. is primarily used for, or in consideration of the improvements thereon, could be used as a residential institution. 2. meets the criteria for a primary land use code identified for this rating category. 3. has less than or equal to 50 sites.
2RI2	Residential institutions (51 - 100 sites)	1.0133	\$32,408.28	21	Includes all rateable land that: 1. is primarily used for, or in consideration of the improvements thereon, could be used as a residential institution. 2. meets the criteria for a primary land use code identified for this rating category. 3. has between 51 and 100 sites.
2RI3	Residential institutions (101 - 210 sites)	1.3384	\$49,176.80	21	Includes all rateable land that: 1. is primarily used for, or in consideration of the improvements thereon, could be used as a residential institution. 2. meets the criteria for a primary land use code identified for this rating category. 3. has between 101 and 210 sites.
2RI4	Residential institutions (211 - 275 sites)	1.5415	\$95,930.52	21	Includes all rateable land that: 1. is primarily used for, or in consideration of the improvements thereon, could be used as a residential institution. 2. meets the criteria for a primary land use code identified for this rating category. 3. has between 211 and 275 sites.
2RI5	Residential institutions (276+ sites)	1.5198	\$136,111.84	21	Includes all rateable land that: 1. is primarily used for, or in consideration of the improvements thereon, could be used as a residential institution. 2. meets the criteria for a primary land use code identified for this rating category. 3. has greater than or equal to 276 sites.

Notes

1. *Residential 1*
 - (a) Where more than one property is owned by the same natural person(s) residing within the Logan City Council boundaries, only one property shall be categorised in the Residential 1 differential rate category.
 - (b) This category may include a single dwelling or a residential community title lot.
2. *Residential 2* relates to:
 - (a) Residential (dwellings) properties where the postal address for the service of the rate notice for the property is not the same as the property address.

- (b) Residential (dwellings) properties not owned by a natural person or persons (e.g. properties owned by companies, trusts, the Department of Housing, Local Government, Planning and Public Works, the Queensland Aboriginal & Torres Strait Islander Health Service, and other types of entities deemed by Council not to be the equivalent of a natural person) will be included even if the postal address is the same as the property address. Owners that reside on the property may request an owner-occupied rate type to be applied to their residential property. This pertains to residential properties owned by a trust or a company where the trustees/beneficiaries or company owners reside on the property.
 - (c) Residential (dwellings) properties in the name of a deceased estate even if the postal address is the same as the property address.
3. *Farming:*
- (a) The property must have been certified by the Department of Resources in accordance with section 48 of the *Land Valuation Act 2010*.
 - (b) This category does not include land used for major commercial mushroom production.
 - (c) This category would include cattle breeding and fattening, dairy cattle (with or without milk quota), turf farms, sugar cane, orchards, tropical fruits, vineyards, small crops and fodder (whether irrigated or not), pig farming, horse farming, forestry and logs, and other animal farming.
4. *Industrial:*
- (a) These categories would include an industrial community title lot, warehouses and bulk stores, transport terminals, builders' yards/ contractors, cold stores/ ice works, light industry, reservoirs, dams and bores.
5. *Commercial & Offices:*
- (a) These categories would include a guest house/ private hotel, a commercial community title lot, a combined multi dwelling and shops, single shops (with a mainly or secondary retail focus), a group of shops, restaurants, special tourist attractions, funeral parlors, hospitals or convalescent homes, advertising hoardings, child care, motels, nurseries, sports clubs and facilities, caravan parks, and educational institutions.
6. *Multiple residential dwellings*
- (a) The total number of residences does not include a secondary dwelling (granny flat).
 - (b) These categories would include auxiliary units, dual occupancy properties, and other land which meets the criteria stated in table 1.
 - (c) Where the total number of residences is 1 due to criteria 6(a), the land will be categorised in either the Residential 1 or Residential 2 category.
7. *Determining categorisation for land with a mixed use*
- The following criteria are used to determine the rating category where a non-residential activity is conducted on land that is also used for residential purposes.
- (a) Whether the activity is allowable within the description of the differential rating category and/or zoning.
 - (b) Whether the infrastructure of the activity is in-situ.
 - (c) Of such a scale or nature as to categorise the land as being commercial or industrial in nature.
 - (d) Whether the scale or nature of the activity has a subordinate purpose to the use of the land as a dwelling residence.

Table 2 - Land Use Categories

Council land use code	Land use code description
01	Vacant urban land
02	Single dwelling
03	Multiple Dwelling (Flats)
04	Vacant Land - Large Site
05	Single Dwelling - Large Site
06	Outbuilding
07	Guest house / private hotel
08	Building Unit (Strata Unit)
09	Group Title (Strata Unit)
10	Combined Multi Dwg & Shops
11	Single shop
12	Group of more than 6 shops
13	Group of 2-6 shops
14	Shops - Main Retail
15	Shops - Secondary Retail
16	Drive-in shopping centre
17	Restaurant
18	Special tourist attraction
21	Residential institution
22	Car Park
23	Retail Warehouse
24	Outdoor sales area
25	Office(s)
26	Funeral Parlour
27	Hospital or Convalescent Home
28	Warehouse or Bulk Store
29	Transport Terminal
30	Service Station
31	Oil Depot
32	Wharf
33	Builders Yard
34	Cold Stores / Ice works
35	General Industry
36	Light Industry
37	Noxious / Offensive Industry
38	Advertising Hoarding
39	Harbour Industries
40	Extractive Industry

Council land use code	Land use code description
41	Child Care
42	Hotel / Tavern
43	Motel
44	Nursery
47	Licensed Club
48	Sports Club / Facilities
49	Caravan Park & Camping
50	Other clubs (Non business)
51	Religious
52	Cemetery
55	Library
56	Showgrounds/Racecourses/Airfields
57	Parks & Gardens
58	Educational
64	Cattle Grazing / Breeding
65	Cattle Breeding & Fattening
66	Cattle Fattening
67	Goats
68	Dairy Cattle (Milk Quota)
69	Dairy Cattle (Milk No Quota)
72	Non-Allocated Land
74	Turf Farm
75	Sugar Cane
79	Orchard
80	Tropical Fruits
83	Small Crops & Fodder (Irrigated)
84	Small Crops & Fodder (Non-Irrigated)
85	Rural Use - Pigs
86	Rural Use - Horses
87	Rural Use - Poultry
88	Forestry & Logs
89	Rural Use - Animals Special
91	Transformer
92	Defence force establishments
94	Vacant Rural Land
95	Reservoir, dams, bores
97	Welfare Home / Institution
99	Community Protection Centre

Table 3 - Separate Charges

Council rate code	Council rate category	Special rate charge/ annum
8A	Environmental charge	\$101.40
8C	Community services charge	\$445.40
8F	Volunteer Fire Brigade Charge*	\$1.64

NOTE: The above separate charges are per property.

* Formerly known as Rural Fire Special Charge

Table 4 – Water Supply Capacity Factors

Service Diameter (mm)	Capacity Factor
20 or less	1
25	1.5625
32	2.56
40	4
50	6.25
65	12.0193
80	16
100	25
150	56.25
200	100
225	126.5625
250	156.25
300	225

Table 5 – Sewerage Charges

Premises	Unit	Annual Charge
Vacant land	15 Units	\$561.00
Residential Single self contained dwelling i.e., house, home unit, flat, townhouse. C.E.D connection	20 units 16 units	\$748.04 \$598.40
Residential - Other Multiple residential accommodation not included above i.e. hostel, guesthouse. First pedestal/urinal. Second and subsequent pedestals/urinals. C.E.D connection - First pedestal / urinal. - Second and subsequent pedestals/urinals.	20 units 15 units 16 units 14 units	\$748.04 \$561.00 each \$598.40 \$523.60 each
Non-Residential First pedestal/urinal. Second and subsequent pedestals/urinals. C.E.D connection - First pedestal / urinal. - Second and subsequent pedestals/urinals.	20 units 15 units 16 units 14 units	\$748.04 \$561.00 each \$598.40 \$523.60 each
Aged Care / Nursing Home / Retirement Complex / Student Accommodation <i>Residential</i> Single living unit i.e. house, home unit, townhouse, villa, hospital room / hostel room, student accommodation room etc. Each single living unit	10 units	\$374.00each
<i>Non Residential</i> Office, staff areas, shops, maintenance workshops and all other facilities / areas not contained in the residential and recreational facilities categories: Each pedestal / urinal <i>Recreational Facilities</i> Facilities operated and dedicated purely for the residents communal use.	15 units Nil	\$561.00 each Nil
Caravan and Mobile Home parks For each individual site where sewerage infrastructure has been constructed and accepted by Council. Where services are provided exclusively within ablutions facilities the charge shall be for each pedestal (and equivalent urinal). Where there is a combination of service provision, an assessment shall be made to determine an equitable equivalent unit base related to an equivalent number of pedestals which shall be charged at the standard unit rate. A rate of 5 units per site will apply in the case of tent sites.	10 units 20 units 5 units	\$374.00 each \$748.04 each \$187.00 each

Premises	Unit	Annual Charge
Beenleigh Showgrounds		
For each individual caravan site where sewerage infrastructure is available	10 units	\$374.00 each
For each individual building / dwelling (other than toilet blocks) with pedestals	20 units	\$748.04 each
For each pedestal equivalent within toilet blocks	5 units	\$187.00 each

Notes:

600mm of urinal or part thereof = 1 pedestal.
 1 wall-mounted urinal = 1 pedestal.
 1 unit = \$37.40 per annum.
 C.E.D. = Common Effluent Discharge (septic tank system)

Table 6 – Trade Waste Charges

Base charge

Unless otherwise determined by Council, all properties granted approval to discharge trade waste into the Council's sewerage system will have an annual fixed base charge applied for each approved trade waste connection located on the property.

The charge is based on the trade waste category of each approved connection in accordance with the following table. The charge will apply whilst the connection remains operational, irrespective of whether or not the premises are occupied or vacant.

Trade Waste Category	Annual Fixed Base Charge
Category 1	\$441.56
Category 2	\$754.04
Category 3	\$754.04
Category 4	\$754.04
Category 5	\$754.04
Category 6	\$754.04

Additional Base charge - Hydrogen Sulphide Connections

Where Council determines an approved trade waste connection produces levels of Hydrogen Sulphide in excess of the limits detailed in the Trade Waste Sewer Admission Standards, it will install monitoring equipment at an identified discharge point to the sewerage system.

Where this occurs, an additional base charge of \$4,202 per annum will apply to the connection in addition to the standard base charge. The additional base charge relates to the annual costs associated with the acquisition, calibration and repair of the monitoring equipment.

Volumetric charge

Unless otherwise determined by Council, each property that discharges trade waste into the Council's sewerage system will be levied with a trade waste volumetric charge for each approved connection located on the property. Property owners will be billed for volumetric charges in the year the service is provided, unless otherwise determined by the Council.

The volumetric charge is based on the trade waste category of each approved connection in accordance with the following table and will be calculated in accordance with the Council's Trade Waste Charging Framework and Rates.

Trade Waste Category	Unit	Charge Rate per unit \$
Category 1	Kilolitre	0
Category 2	Kilolitre	1.7976
Category 3	Kilolitre	3.6725
Category 4	Kilolitre	5.7268
Category 5	Kilolitre	1.7976
Category 6	Kilolitre	1.3483

In addition, Category 5 connections will also be charged for pollutants discharged in excess of the following limits:

Pollutant		Measure	Limit
BOD	Biochemical Oxygen Demand	mg / litre	800
COD	Chemical Oxygen Demand	mg / litre	1,200
NFR	Non Filterable Residue	mg / litre	200
TOG	Total Oil & Grease	mg / litre	200
AL	Aluminium	mg / litre	100
AMMONIA	Ammonia (as N)	mg / litre	100
CR	Chromium	mg / litre	3
FE	Iron	mg / litre	10
FLUORIDE	Fluoride	mg / litre	30
NI	Nickel	mg / litre	1
TDS	Total Dissolved Solids	mg / litre	5,000
TKN	Total Kjeldahl Nitrogen (as N)	mg / litre	150
TP	Total Phosphorus	mg / litre	20
ZN	Zinc	mg / litre	1

The charge rate for pollutants in excess of the limits is in accordance with the following table. The charge will be calculated separately for each listed pollutant, except only BOD or COD will be applied, whichever results in the highest charge.

Pollutant		Unit	Charge rate per unit \$
BOD	Biochemical Oxygen Demand	Kilogram	3.3117
COD	Chemical Oxygen Demand	Kilogram	1.2110
NFR	Non Filterable Residue	Kilogram	4.1862
TOG	Total Oil & Grease	Kilogram	2.9730
AL	Aluminium	Kilogram	2.9730
AMMONIA	Ammonia (as N)	Kilogram	2.9730
CR	Chromium	Kilogram	2.9730
FE	Iron	Kilogram	2.9730
FLUORIDE	Fluoride	Kilogram	2.9730
NI	Nickel	Kilogram	2.9730
TDS	Total Dissolved Solids	Kilogram	2.9730
TKN	Total Kjeldahl Nitrogen (as N)	Kilogram	2.9730
TP	Total Phosphorus	Kilogram	2.9730
ZN	Zinc	Kilogram	2.9730

Hydrogen Sulphide Exceedance Charge

Where Council determines through the use of installed monitoring equipment that an approved trade waste connection produces Hydrogen Sulphide at a level whereby the eight hour time-weighted average exceeds 10ppm during any day, then an exceedance charge of \$1,387 per day will apply.

From the date of the monitoring equipment installation, Council will apply a grace period of six months to enable the trade waste connection to enhance their systems and processes in order to comply with the limits detailed in the Trade Waste Sewer Admission Standards.

Analysis charge

In order to determine the level of excess pollutants for Category 5 connections, the Council may require samples of the trade waste discharged to be collected and analysed. Sample collection and analysis may be undertaken by an independent laboratory or by the Council. All applicable charges are the responsibility of the property owner.

The charge rates for samples collected and analysed by the Council are in accordance with the following table:

Analysis Category	Unit	Charge Rate per unit \$
Standard	Each	365.19
Non-Standard	Each	292.86

Authorisation

The Water Service Quality & Sustainability Program Leader or delegate will be the person authorised to:

- (a) Determine the relevant trade waste category for each connection; and
- (b) Resolve property owners' objections to categorisation.

Table 7 - Waste Management Charges

A sustainable and cost-effective system of waste collection services are underpinned by the Waste Collection Services Policy adopted 23 June 2021. The Waste Collection Services Policy defines terms used in this Table.

		Annual charge
1. Domestic premises: Dwelling houses (including secondary dwellings)		
1A. Standard collection service – wheelie bin		
Service	The standard collection service that will be provided to dwelling houses is a weekly 240 litre wheelie bin collection service for domestic waste and fortnightly 240 litre wheelie bin collection service for recyclable waste.	\$344.00
	For dwelling houses with a secondary dwelling (e.g. granny flat), a waste collection service for the secondary dwelling can be requested. This is treated as an additional waste collection service. See <i>Item 7. Additional waste collection services for domestic premises.</i>	<i>See Item 7. Additional waste collection services for domestic premises.</i>
1B. Alternative collection service – wheelie bin		
Service	The following collection services are alternatives to the standard collection service that can be specifically requested by written application.	
	Domestic waste 140 litre weekly and recyclable waste 140 litre fortnightly	\$323.00
	Domestic waste 140 litre weekly and recyclable waste 240 litre fortnightly	\$323.00
	Domestic waste 140 litre weekly and recyclable waste 360 litre fortnightly	\$323.00
	Domestic waste 240 litre weekly and recyclable waste 140 litre fortnightly	\$344.00
	Domestic waste 240 litre weekly and recyclable waste 360 litre fortnightly	\$344.00
2. Domestic premises: Dual occupancy, including Dual occupancy (auxiliary unit)		
2A. Standard collection service – wheelie bin		
Service	The standard collection service that will be provided to each dwelling is a weekly 240 litre wheelie bin for domestic waste and fortnightly 240 litre wheelie bin for recyclable waste. This applies to each dual occupancy dwelling regardless of who they are being occupied by. The waste management utility charge is levied on each dwelling.	\$344.00
2B. Alternative collection service – wheelie bin		
Service	The following collection services are alternatives to the standard collection service that can be specifically requested by written application for each dwelling. The waste management utility charge is levied on each dwelling.	
	Domestic waste 140 litre weekly and recyclable waste 140 litre fortnightly	\$323.00
	Domestic waste 140 litre weekly and recyclable waste 240 litre fortnightly	\$323.00
	Domestic waste 140 litre weekly and recyclable waste 360 litre fortnightly	\$323.00
	Domestic waste 240 litre weekly and recyclable waste 140 litre fortnightly	\$344.00
	Domestic waste 240 litre weekly and recyclable waste 360 litre fortnightly	\$344.00

		Annual charge
3. Domestic premises: Multiple dwellings—strata-titled		
3A. Standard collection service – wheelie bin		
Service	<p>The standard collection service that will be provided to each dwelling is a weekly 240 litre wheelie bin collection service for domestic waste and fortnightly 240 litre wheelie bin collection service for recyclable waste.</p> <p>For multiple dwellings – strata titled that contain 11 or more dwellings, the collection of wheelie bins shall be undertaken within the property rather than on the footpath, where practical.</p> <p>Council may in its discretion supply an Alternative collection service listed below instead of the Standard collection service if it considers it appropriate to do so for any particular premises in the interests of efficiency, safety or amenity. In that event, the annual charge listed below for the Alternative collection service annual charge will be levied.</p> <p>The waste management utility charge is levied on each dwelling.</p>	\$344.00
3B. Alternative collection service – wheelie bin		
Service	<p>The following collection services are alternatives to the standard collection service that can be specifically requested by written application for each dwelling.</p> <p>The waste management utility charge is levied on each dwelling.</p>	
	Domestic waste 140 litre weekly and recyclable waste 140 litre fortnightly	\$323.00
	Domestic waste 140 litre weekly and recyclable waste 240 litre fortnightly	\$323.00
	Domestic waste 140 litre weekly and recyclable waste 360 litre fortnightly	\$323.00
	Domestic waste 240 litre weekly and recyclable waste 140 litre fortnightly	\$344.00
	Domestic waste 240 litre weekly and recyclable waste 360 litre fortnightly	\$344.00
	<p>Domestic waste 240 litre weekly and no recyclable waste.</p> <p>Only available when a Council officer has determined that it is not possible for any other wheelie bin or bulk bin service option incorporating recycling to be offered. This could be because of lack of space to store bins on-site, inability of the collection vehicle to access bins on-site or lack of space on the footpath to present bins for servicing.</p>	\$230.00
3C. Alternative collection service – bulk bin		
Service	<p>Bulk bin collection services for domestic waste and recyclable waste are also available, as an alternative to wheelie bins.</p> <p>For this service:</p> <ul style="list-style-type: none"> all dwellings in the community titles scheme must be serviced by the bulk bins; the bulk bins for the domestic waste component must be of the same capacity; no combination of bulk and wheelie bins is permitted under this <i>Item 3C</i>, that is, the service must be comprised of all bulk bins and no wheelie bins. Combined wheelie bin/bulk bin services are set out in <i>Item 3D. Combined domestic waste wheelie bin and recyclable waste bulk bin service</i> and <i>Item 3E. Combined domestic waste bulk bin and recyclable waste wheelie bin service</i>; and. Council may in its discretion supply an Alternative collection service listed below instead of the Standard collection service if it considers it appropriate to do so for any particular premises in the interests of efficiency, safety and amenity. In that event, the annual charge listed below for the Alternative collection service annual charge will be levied. 	
	The volume and frequency options for this bulk bin service are as follows:	
	Domestic waste	1,100, 1,500, 2,000 or 3,000 litres, serviced 1, 2 or 3 times per week
	Recyclable waste	1,100 litres, serviced once per week

		Annual charge
<p>Volume options and minimum dwellings required</p> <p>The waste management utility charge is levied on each dwelling, based on the approximate volume of weekly waste to be collected per dwelling.</p> <p>The available volume options (approximate volume per dwelling per week) for this bulk bin service are set out in the table below.</p> <p>The table also sets out the minimum number of dwellings required for each volume option. This is in order to maintain approximate equity in the standard volume of waste collectable per dwelling in Logan. A minimum number of dwellings is required for premises to be eligible for at least 1 bulk bin.</p>		
<p>Volume options (approx) per dwelling per week</p>		<p>Minimum dwellings</p>
Domestic waste 240 litre once/week and recyclable waste 120 litre once/week		7
Domestic waste 240 litre 2 times/week and recyclable waste 120 litre once/week		8
Domestic waste 240 litre 3 times/week and recyclable waste 120 litre once/week		11
Domestic waste 140 litre once per week and recyclable waste 70 litre once/week		11
Domestic waste 140 litre 2 times/week and recyclable waste 70 litre once/week		12
<p>Acceptable volume variation per dwelling</p> <p>The weekly volume per dwelling is approximate only as a partial bulk bin cannot be supplied. Therefore, the number of bulk bins supplied are rounded to the nearest whole number of bins. This rounding may result in a lesser or greater volume per dwelling per week than the exact wheelie bin equivalent, but Council has set the volume variations in the table below (lower and upper) as an acceptable range that will not affect the bulk bin service provided (“acceptable volume range”).</p> <p>A weekly volume per dwelling outside of the acceptable volume range is not permitted and a different bulk bin size or servicing frequency needs to be selected.</p>		
<p>Acceptable volume range</p>		
	<p>Volume variation - lower</p>	<p>Volume variation - upper</p>
<p>Domestic waste</p>	<p>Minus 34 litres/dwelling Therefore: 140L service: No less than 106L 240L service: No less than 206L</p>	<p>Plus 33 litres/dwelling Therefore: 140L service: No more than 173L 240L service: No more than 273L</p>
<p>Recyclable waste</p>	<p>Minus 35 litres/dwelling Therefore: 70L service: No less than 35L 120L service: No less than 85L</p>	<p>Plus 37 litres/dwelling Therefore: 70L service: No more than 107L 120L service: No more than 157L</p>
<p>Number of bulk bins</p> <p>The number of bulk bins supplied to the overall premises will be calculated based on the number of dwellings, the volume option selected, the bulk bin size selected and the collection frequency selected.</p> <p>The calculation is designed to produce approximate equity in the standard volume of weekly waste collectable from domestic premises in Logan (within the acceptable volume range).</p>		
<p>Step</p>	<p>Calculation</p>	<p>Example (using 32 dwellings)</p>
1	The total waste storage volume that will be provided for the overall premises will be calculated by multiplying the number of dwellings by the selected volume per dwelling.	If 240 litre domestic waste volume per dwelling is selected. 32 dwellings multiplied by 240 litres = 7,680 litres.

				Annual charge
	2	The number of bins to be provided will be calculated by dividing the total domestic waste storage volume by the capacity of the bin sought, then dividing by the collection frequency sought (rounded off to the nearest whole number of bins).	If 1,100 litre bins, 3 times/week is selected. 7,680 litres divided by 1,100 litres = 6.98 divided by 3 = 2.32 (rounded off) = 2 x 1,100 litre bin serviced three times weekly.	
	3	Check that the bulk bin volume per dwelling is within the acceptable volume range Number of bins multiplied by the bulk bin size selected multiplied by the servicing frequency selected, divided by the number of dwellings. If the volume per dwelling is not within the acceptable volume range, a different bulk bin size or servicing frequency needs to be selected.	2 bins multiplied by 1,100 litres = 2,200 multiplied by 3 times/week = 6,600 litres, divided by 32 dwellings = 206.25 litres per dwelling. This is within the acceptable volume range (the lower volume variation being 206 litres per dwelling).	
Conditions	Storage and collection point			
	<ol style="list-style-type: none"> 1. A suitable location must be available for the storage and collection of the bulk bins: <ol style="list-style-type: none"> (a) 1,100 litre bulk bins are manually manoeuvred by the driver onto rear-lift collection vehicles so the collection point for 1,100 litre bulk bins may be on the footpath provided: <ol style="list-style-type: none"> (i) pathways leading to the collection point are paved and have a manageable gradient (maximum 1:15) and are free of steps, stairs or other impediments; (ii) there is adequate space on the footpath for servicing; (iii) if on-site property managers are not able to move the bins to the footpath, it will be necessary for the bulk bins to be stored in an enclosure at the immediate street frontage. The bulk bins in the enclosures need to be easily accessible. That is, it must always be possible to remove a bulk bin without having to move any other bins stored in the enclosure. (b) The collection point for all other bulk bins must be on the property (1,100 litre bins may also be serviced on the property): (c) The bins must be stored in easily accessible enclosures: <ol style="list-style-type: none"> (i) for 1,100 litre bulk bins (which are manually manoeuvred) that means an enclosure which complies with a(iii) above and the path of travel to the enclosure complies with a(i) above; (ii) all other bulk bins are serviced by "front-lift" collection vehicles which means that the front of the truck must be able to approach and access the front of the bulk bin without manual manoeuvring of the bin. The enclosures must not inhibit access by the collection vehicle. (d) The collection vehicle will only move in a forward direction while entering, on and leaving the property. That is, the collection vehicle shall not be required to reverse on the property other than to perform a three-point turn. (e) There must be unobstructed access for the collection vehicle. Managers of these domestic premises must ensure that measures are taken (e.g.. installation of removable locking posts) to ensure that vehicles do not park in turning areas or otherwise block access on collection days. 2. The waste collection contractor must confirm that they are able to enter the premises and perform the required service. 			

		Annual charge
<p>Pavement indemnity and release</p> <p>3. A pavement indemnity and release is required for all bulk bin services except for the 1,100 litre footpath collection.</p> <p>The owner of the premises must provide an indemnity and release in favour of Council and the waste collection contractor in respect of any claims or liability arising from any damage to the pavement of any private driveway or roadway caused by the collection vehicles.</p> <p>Where an indemnity and release has not been provided, Council may:</p> <p>(a) pursuant to sections 9 and 11 of Local Law No. 8 (Waste Management) 2018, require the waste containers to be stored at a particular place and/or designate the location where the waste containers are to be placed for collection, so that the collection vehicle is not required to enter the private property;</p> <p>(b) change the type of waste collection service so that the collection vehicle is not required to enter the private property; or</p> <p>(c) remove the waste containers from the property with no corresponding reduction in waste management utility charges until the indemnity and release is provided.</p> <p>Collection days</p> <p>4. Bulk bin services are only available on a day from Monday to Friday.</p> <p>Applicant</p> <p>5. The application must be made in writing by the body corporate (or the original owner of the community titles scheme land immediately before the establishment of the scheme).</p>		
3D. Alternative collection service - combined domestic waste wheelie bin and recyclable waste bulk bin		
Service	<p>An alternative collection service is available for each dwelling to have combined wheelie bin/bulk bin service.</p> <p>Council may also in its discretion supply an Alternative collection service listed below instead of the Standard collection service if it considers it appropriate to do so for any particular premises in the interests of efficiency, safety or amenity. In that event, the annual charge listed below for the Alternative collection service annual charge will be levied.</p> <p>The waste management utility charge is levied on each dwelling.</p>	
Domestic Waste	140 litre wheelie bin per dwelling, serviced weekly; or	\$217.00 or
	240 litre wheelie bin per dwelling, serviced weekly	\$229.00
AND	AND	
Recyclable Waste	70 litres per dwelling based on use of a shared 1,100 litre bulk bin, serviced weekly, as set out below:	\$69.00
<p>Volume per dwelling and minimum dwellings required</p> <p>An approximate volume per dwelling per week for the recyclable waste component of this service is 70 litres per week.</p> <p>This service is only available to premises with a minimum of 11 dwellings. This is in order to maintain approximate equity in the standard volume of recyclable waste collectable per dwelling in Logan, because the only bulk bin recyclable waste container available is 1,100 litres. To make the service available to premises with less than 11 dwellings, would result in each dwelling receiving a higher recyclable waste storage capacity than 70 litres.</p> <p>Acceptable volume variation per dwelling</p> <p>See the acceptable volume range for recyclable waste set out in <i>Item 3C. Bulk bin collection services—Acceptable volume variation per dwelling</i>.</p> <p>Number of bulk bins</p> <p>Calculated in accordance with the calculation set out in <i>Item 3C. Bulk bin collection services—Number of bulk bins</i>, using 70 litres per dwelling and 1,100 litres as the bulk bin size.</p>		

		Annual charge	
Conditions	Same as Item 3C Bulk Bin Collection Services - Conditions		
3E. Alternative collection service - combined domestic waste bulk bin and recyclable waste wheelie bin			
Service	<p>An alternative collection service is available for each dwelling to have the following combined bulk bin/wheelie bin service.</p> <p>Council may also in its discretion supply an Alternative collection service listed below instead of the Standard collection service if it considers it appropriate to do so for any particular premises in the interests of efficiency, safety or amenity. In that event, the annual charge listed below for the Alternative collection service annual charge will be levied.</p> <p>All domestic waste bulk bins utilised under this service option must be of the same capacity (e.g. all 1,100 litre bins or all 1,500 litre bins, etc).</p> <p>The waste management utility charge is levied on each dwelling.</p>		
	Recyclable Waste	140 litre wheelie bin, serviced fortnightly	\$67.00
		240 litre wheelie bin, serviced fortnightly	\$71.00
		360 litre wheelie bin, serviced fortnightly	\$88.00
	Domestic waste	Based on shared use of 1,100, 1,500, 2,000 or 3,000 litre bulk bin, as set out below:	
		240 litres per dwelling once/week	\$273.00
		240 litres per dwelling 2 times/week	\$291.00
		240 litres per dwelling 3 times/week	\$296.00
		140 litres per dwelling once/week	\$252.00
		140 litres per dwelling 2 times/week	\$273.00
		140 litres per dwelling 3 times/week	\$277.00
	Volume per dwelling and minimum dwellings required		
	<p>The bulk bin service is charged to each dwelling, based on the approximate volume of weekly waste to be collected per dwelling.</p> <p>The available volume options (approximate volume per dwelling per week) for the bulk bin component of the service is set out in the table below.</p> <p>The table also sets out the minimum number of dwellings for each volume option. This is because there is a need to maintain approximate equity in the standard volume of domestic waste collectable per dwelling in Logan. A minimum number of dwellings is required for premises to be eligible for at least 1 bulk bin.</p>		
	Volume options (approx. per dwelling per week)	Bulk bin size	Minimum dwellings
	240 litre		
	1100	5	
	1500	6	
	2000	8	
	3000	11	
140 litre			
	1100	7	
	1500	9	
	2000	12	
	3000	18	
Acceptable volume variation per dwelling			
See the acceptable volume range for domestic waste set out in <i>Item 3C. Bulk bin collection services—Acceptable volume variation per dwelling</i> .			

		Annual charge
	Number of bulk bins Calculated in accordance with the calculation set out in <i>Item 3C. Bulk bin collection services—Number of bulk bins.</i>	
Conditions	For the bulk bin service, the conditions in <i>Item 3C. Bulk bin collection services—Conditions</i> apply.	
3F. Additional collection service - body corporate (or equivalent) bin		
Service	In the event that a body corporate (or equivalent) considers that the options listed previously provide inadequate domestic waste or recyclable waste volume entitlements, or if bins are required for common areas, it will be possible for the body corporate (or equivalent) to apply for the following additional bin collection services.	
	Domestic waste	
	140 litre wheelie bin, serviced once per week	\$88.00
	240 litre wheelie bin, serviced once per week	\$115.00
	1,100 litre bulk bin, serviced 1, 2 or 3 times per week	\$959.00
	1,500 litre bulk bin, serviced 1, 2 or 3 times per week	\$1,071.00
	2,000 litre bulk bin, serviced 1, 2 or 3 times per week	\$1,589.00
	3,000 litre bulk bin, serviced 1, 2 or 3 times per week	\$1,871.00
	Recyclable waste	
	140 litre wheelie bin, serviced once per fortnight	\$63.00
	240 litre wheelie bin, serviced once per fortnight	\$69.00
	360 litre wheelie bin, serviced once per fortnight	\$88.00
	1,100 litre bulk bin, serviced once per week	\$1,004.00
Conditions	<ol style="list-style-type: none"> The domestic waste management utility charges for these services will apply to the body corporate. The body corporate must as soon as practical advise Council of any change to its postal address so that rates notices can be delivered. Council may cancel the service and remove the additional bins if the associated waste management utility charges have not been paid within sixty days of the due date for payment of the charges. The application by the body corporate (or equivalent) for these additional bin collection services must acknowledge the above conditions. For the bulk bin component of this service, the conditions in <i>Item 3C. Bulk bin collection services—Conditions</i> also apply. 	
4. Domestic premises: Multiple dwellings - not strata-titled		
4A. Standard collection service – wheelie bin		
Service	<p>The standard collection service that will be provided to each dwelling is a weekly 240 litre wheelie bin collection service for domestic waste and fortnightly 240 litre wheelie bin collection service for recyclable waste.</p> <p>For multiple dwellings – not strata titled that contain 11 or more dwellings, the collection of wheelie bins shall be undertaken within the property rather than on the footpath, where practical.</p> <p>Council may also in its discretion supply an Alternative collection service listed below instead of the Standard collection service if it considers it appropriate to do so for any particular premises in the interests of efficiency, safety or amenity. In that event, the annual charge listed below for the Alternative collection service annual charge will be levied.</p> <p>The waste management utility charge is levied on each dwelling.</p>	\$344.00
4B. Alternative collection service – wheelie bin		
Service	The following collection services are alternatives to the standard collection service that can be specifically requested by written application for each dwelling.	
	The waste management utility charge is levied on each dwelling.	
	Domestic waste 140 litre weekly and recyclable waste 140 litre fortnightly	\$323.00
	Domestic waste 140 litre weekly and recyclable waste 240 litre fortnightly	\$323.00

		Annual charge
	Domestic waste 140 litre weekly and recyclable waste 360 litre fortnightly	\$323.00
	Domestic waste 240 litre weekly and recyclable waste 140 litre fortnightly	\$344.00
	Domestic waste 240 litre weekly and recyclable waste 360 litre fortnightly	\$344.00
	Domestic waste 240 litre weekly and no recyclable waste. Only available when a Council officer has determined that it is not possible for any other wheelie bin or bulk bin service option incorporating recycling to be offered. This could be because of lack of space to store bins on-site, inability of the collection vehicle to access bins on-site or lack of space on the footpath to present bins for servicing.	\$218.00
4C. Alternative collection service – combination		
Service	The owners of multiple dwelling premises that are not strata-titled are permitted to use any combination of the following service types on the condition that the total domestic waste and recyclable waste entitlement for each dwelling on the property is at least 120 litres of domestic waste and 70 litres of recyclable waste weekly. Council may also in its discretion supply an Alternative collection service listed below instead of the Standard collection service if it considers it appropriate to do so for any particular premises in the interests of efficiency, safety or amenity. In that event, the annual charge listed below for the Alternative collection service annual charge will be levied. The waste management utility charge is levied for each dwelling.	
	Domestic waste	
	140 litre wheelie bin, serviced once per week	\$197.00
	240 litre wheelie bin, serviced once per week	\$218.00
	1,100 litre bulk bin, serviced 1, 2 or 3 times per week	\$959.00
	1,500 litre bulk bin, serviced 1, 2 or 3 times per week	\$1,071.00
	2,000 litre bulk bin, serviced 1, 2 or 3 times per week	\$1,589.00
	3,000 litre bulk bin, serviced 1, 2 or 3 times per week	\$1,871.00
	Recyclable waste	
	140 litre wheelie bin, serviced once per fortnight	\$126.00
	240 litre wheelie bin, serviced once per fortnight	\$126.00
	360 litre wheelie bin, serviced once per fortnight	\$126.00
	1,100 litre bulk bin, serviced once per week	\$1,004.00
	Acceptable volume variation per dwelling for the bulk bin service See the acceptable volume range for set out in <i>Item 3C. Bulk bin collection services—Acceptable volume variation per dwelling.</i>	
	Number of bulk bins for the bulk bin service Calculated in accordance with the calculation set out in <i>Item 3C. Bulk bin collection services—Number of bulk bins.</i> If the number of bulk bins calculated is less than 1 bulk bin, then that bulk bin service is not available. This is because there is a need to maintain approximate equity in the standard volume of domestic and recyclable waste collectable per dwelling in Logan. A minimum number of dwellings is required for premises to be eligible for at least 1 bulk bin.	
Conditions	For the bulk bin service, the conditions in <i>Item 3C. Bulk bin collection services—Conditions</i> apply.	

		Annual charge
5. Domestic premises: Retirement facility with independent living units		
Service	A retirement facility with independent living units is subject to the same standard collection service or alternative collection service option (as requested or prescribed by Council) as available to multiple dwellings, that is:	
	If the retirement facility is strata-titled	<i>Item 3—Domestic premises: Multiple dwellings—strata-titled</i> applies. In applying Item 3, each independent living unit is treated as a dwelling.
	If the retirement facility is not strata-titled	<i>Item 4—Domestic premises: Multiple dwellings—not strata-titled</i> applies. In applying Item 4, each independent living unit is treated as a dwelling.
	Retirement facilities with independent living units which have central dining facilities may also apply for an alternative service of one 240 litre domestic waste and one 240 litre recycling bin to be issued for every two units within the domestic premises. For this alternative service, a waste management utility charge of 50% of the standard 240 litre domestic waste and one 240 litre recycling bin will be applied to each unit, or if the premises is not strata-titled, the full waste management utility charge for each standard 240 litre domestic waste wheelie bin and the 240 litre recyclable waste wheelie bin will be applied to the parent property for each unit. The waste management utility charge is levied for each unit.	
Conditions	For the bulk bin service, the conditions in <i>Item 3C. Bulk bin collection services—Conditions</i> apply.	
6. Domestic premises: All other domestic premises		
Service	Any domestic premises not specifically provided for in Items 1 to 5 of this Table is subject to the same standard collection service, or alternative collection service option and bulk bin collection service option (as requested or prescribed by Council) available to multiple dwellings as follows. The waste management utility charge is levied for each dwelling/unit.	
	If the domestic premises is strata-titled	Item 3. Domestic premises: Multiple dwellings - strata-titled applies. In applying Item 3, each lot is treated as a dwelling.
	If the domestic premises is not strata-titled	Item 4. Domestic premises: Multiple dwellings - not strata-titled applies. In applying Item 4: 1. Subject to paragraphs 2 and 3 below, each dwelling or unit is treated as a dwelling. 2. If any of the dwellings or units contain more than 6 bedrooms, then every 6 bedrooms (or part) across the entire site are deemed to comprise one dwelling, rounded to the nearest whole number. To remove doubt, this applies to the entire site even if some dwellings or units on the site have less than 6 bedrooms. 3. If the domestic premises is not grouped into separate dwellings or units, every 6 bedrooms (or part) across the entire site are deemed to comprise one dwelling, rounded to the nearest whole number. Example 1 A rooming accommodation has 12 self-contained units, each containing 6 bedrooms. In applying Item 4, there are 12 dwellings. Example 2 A rooming accommodation has 12 self-contained units, each containing 8 bedrooms. In applying Item 4, as there are more than 6 bedrooms comprising one dwelling, then every 6 bedrooms (or part) across the entire site are deemed to comprise a dwelling. The total number of bedrooms across the entire site is

			Annual charge
		<p>96. 96 bedrooms divided by 6 is 16. There are deemed to be 16 dwellings.</p> <p>Example 3 A rooming accommodation has 12 self-contained units. 6 units contain 8 bedrooms each. 6 units contain 5 bedrooms each. As there is at least one dwelling on the site with more than 6 bedrooms, every 6 bedrooms across the entire site are deemed to comprise a dwelling. The total number of bedrooms across the entire site is 78 bedrooms. 78 divided by 6 is 13. There are deemed to be 13 dwellings.</p> <p>Example 4 A rooming accommodation has 8 bedrooms. In applying Item 4, every 6 bedrooms is deemed to comprise a dwelling. That is, 8 bedrooms divided by 6 is 1.3, rounded to 1. There is deemed to be 1 dwelling.</p> <p>Example 5 A relocatable home park has 45 relocatable dwellings (each relocatable dwelling has less than 6 bedrooms). In applying Item 4, there are 45 dwellings.</p>	
Conditions	For the bulk bin service, the conditions in <i>Item 3C. Bulk bin collection services-Conditions</i> apply.		
7. Additional waste collection services for domestic premises			
Service	<p>The following collection services are available as additional services to dwelling houses and dual occupancies only.</p> <p>Additional bulk bin services are not available to dwelling houses or dual occupancies.</p> <p>Refer to <i>Item 3F for additional services available to multiple dwellings – strata titled.</i></p> <p>Refer to <i>Item 4C for alternative services available to multiple dwellings – not strata titled.</i></p>		
	Domestic waste	140 litre wheelie bin, serviced once per week	\$89.00
		240 litre wheelie bin, serviced once per week	\$115.00
	Recyclable waste	140 litre wheelie bin, serviced once per fortnight	\$67.00
		240 litre wheelie bin, serviced once per fortnight	\$69.00
		360 litre wheelie bin, serviced once per fortnight	\$88.00
Conditions	<ol style="list-style-type: none"> 1. Application by the owner. <ol style="list-style-type: none"> (a) Must be in writing and be signed by the owner. 2. Application by non-owner occupiers (renters):. <ol style="list-style-type: none"> (a) Must be in writing and be signed by the occupier. (b) The application must be accompanied by advance payment for 12 months of service. (c) A service renewal invoice will be forwarded to the applicant at least 30 days prior to the expiration of the 12 months of service. Failure to pay the invoice prior to the due date will result in the service being withdrawn. (d) The service may be cancelled at any time, but no refunds will be paid for unused service. <p>For the bulk bin component of this service, the conditions in <i>Item 3C. Bulk bin collection services - Conditions</i> also apply.</p>		

		Annual charge
8. Support wheelie bin service		
Service	A "supported bin service" is one where: <ul style="list-style-type: none"> the resident is physically unable to move their wheelie bins to the footpath for servicing by the waste collection vehicle; and the collection vehicle driver alights the vehicle, enters serviced premises and takes the wheelie bins to the vehicle for emptying before returning them to the waste container storage place at the premises. 	
Conditions	Support waste services will not be provided unless: <ol style="list-style-type: none"> A written application is made and is accompanied by a medical certificate stating that the applicant is unable to place wheelie bins in the required position on the footpath for servicing. There is no other person who resides at the premises who is able to place the wheelie bins on the footpath for collection. The wheelie bins to be serviced will be stored in an easily accessible location no more than 60 metres from the access point to the premises. Roaming pets are restrained on bin collection days. 	
9. Medical assistance bin service		
Service	A "medical assistance bin service" may be provided in the case of a resident who, directly as a result of a medical condition, generates significantly greater quantities of domestic waste and/or recyclable waste and requires additional wheelie bins. An example is a home dialysis patient, who will have large quantities of plastic waste, cardboard and containers to deal with because of the dialysis process. The additional wheelie bins may be in the form of either or both: <ul style="list-style-type: none"> Domestic waste: 140 or 240 litre wheelie bin; Recyclable waste: 140, 240 or 360 litre wheelie bin. This additional service is provided at no charge, that is, there will be no utility charges associated with this additional waste collection service.	
Conditions	The application must be accompanied by written advice from a medical practitioner stating that the applicant will, as a result of their medical condition, require assistance disposing of additional waste.	
10. Commercial and industrial premises		
Service	The commercial waste and recyclable waste collection services that can be requested by the owners, property managers or bodies corporate of commercial and industrial premises are as follows:	
	Commercial waste	
	140 litre wheelie bin, serviced 1 – 7 times weekly	\$347.00
	240 litre wheelie bin, serviced 1 – 7 times weekly	\$530.00
	1,000 bulk bin, serviced 1 – 7 times weekly	\$2,241.00
	1,100 bulk bin, serviced 1 – 7 times weekly	\$2,469.00
	1,500 bulk bin, serviced 1 – 7 times weekly	\$3,298.00
	2,000 bulk bin, serviced 1 – 7 times weekly	\$4,084.00
	3,000 bulk bin, serviced 1 – 7 times weekly	\$6,055.00
	Recyclable waste	
	140 litre wheelie bin, serviced once fortnightly	\$70.00
	240 litre wheelie bin, serviced once fortnightly	\$81.00
	360 litre wheelie bin, serviced once fortnightly	\$99.00
	1,100 bulk bin, serviced once per week	\$1,205.00
Conditions	For bulk bin services, the conditions set out in <i>Item 3C. Bulk bin collection services</i> -Conditions must be complied with.	

		Annual charge
11. Commercial premises: Council properties		
Service	The full range of domestic waste and recyclable waste collection services for commercial premises detailed in Item 10. Commercial and industrial premises above are available to Council properties.	
Levying of charges	Wheelie bins on properties administered by Council's Community Services branch e.g. sporting clubs, community centres, Girl Guides, Boy Scouts and Meals on Wheels	All collection services will be the subject of waste management utility charges levied through Council's rating system.
	Park wheelie bins, park litter bins, street wheelie bins and street litter bins	Council's Waste & Resource Recovery branch will charge the relevant Council branch directly for the service. Such charge may include an administration component.
	Bulk bins	Council's Waste & Resource Recovery branch will charge the relevant Council branch directly for the service. Such charge may include an administration component.
12. Green waste collection service		
Service	140 litre wheelie bin, serviced fortnightly	\$72.00
	240 litre wheelie bin, serviced fortnightly	\$76.00
	360 litre wheelie bin, serviced fortnightly	\$112.00
Conditions	<p>Storage and collection</p> <ol style="list-style-type: none"> Green waste bin to be stored on the property. Green waste bin to be presented on the kerbside for collection. If it eventuates that there is insufficient storage or presentation space, the service will be cancelled, the bin removed and all charges cancelled/refunded. <p>Application</p> <ol style="list-style-type: none"> Standard application is for one or two bins. Requests for more than two bins will be assessed by Council, by inspection if necessary. In making an application for a green waste bin, applicants are confirming that they have adequate space to store the bin on their property and present the bin on the kerbside for collection. Applications for green waste bins may be made by: <ol style="list-style-type: none"> Property owner, who will be levied the green waste collection service utility charge in their rates notice; and Non-owner occupiers (renters) - and in these circumstances the following conditions apply: <ol style="list-style-type: none"> The occupier will be charged for the green waste collection service in accordance with the Schedule of Commercial and Other Charges. The application must be accompanied by advance payment for 12 months of service. A service renewal invoice will be forwarded to the applicant at least 30 days prior to the expiration of the 12 months of service. Failure to pay the invoice prior to the due date will result in the service being withdrawn. The service may be cancelled by the resident at any time, but no refunds will be paid for unused service. 	

		Annual charge
	<p>7. Owners and non-owner occupiers of units in multi-unit complexes (both domestic and commercial) may apply for green waste bins, but their applications must contain the written approval of the body corporate or property manager confirming that there is no objection to use of the bin, and that there is adequate space to both store and present the bin for servicing.</p> <p>8. Acceptable and not acceptable green waste bin contents are as follows.</p>	
	<p>The only acceptable items that can be placed in the green waste bin</p> <ul style="list-style-type: none"> • garden prunings • grass clippings • shrubs (shake off the soil) • weeds (shake off the soil) • leaves and loose bark • palm fronds (fronds must be cut so they can fit into the bin, bent palm fronds can get stuck in the bin preventing it being emptied) • small branches (no more than 15 centimetres in diameter and 40 centimetres in length) • newspaper to line the bin so that grass clippings do not stick to the bottom 	<p>The following items cannot be placed in the green waste bin</p> <ul style="list-style-type: none"> • plastic bags (green waste must also not be put into bags) • general waste • nappies (including compostable nappies) • recyclable waste • kitchen waste, including fruit, vegetable and meat scraps • animal droppings • large logs, branches and stumps • garden hoses or tools • rocks and building materials • treated, composite or painted timber • potting mix, soil and ash • plant pots • hazardous waste • batteries or chemicals
13. Waste collection on private property		
Conditions	<p>The following additional conditions apply to all premises and all waste collection service types in Table 7:</p> <ol style="list-style-type: none"> 1. Where the waste collection vehicle has to enter private property (e.g. driveway or internal roads) the owner of the premises must provide an indemnity and release in favour of Council and the waste collection contractor in respect of any claims or liability arising from any damage to the pavement of any private driveway or roadway caused by the collection vehicles. 2. Where an indemnity and release has not been provided, Council may: <ol style="list-style-type: none"> (a) pursuant to sections 9 and 11 of Local Law No. 8 (Waste Management) 2018, require the waste containers to be stored at a particular place and/or designate the location where the waste containers are to be placed for collection, so that the collection vehicle is not required to enter the private property; (b) change the type of waste collection service so that the collection vehicle is not required to enter the private property; or (c) remove the waste containers from the property with no corresponding reduction in waste management utility charges until the indemnity and release is provided. 	

Table 8 - Sporting, Recreational and Community Organisation Concessions

Concession category	Concession percentage (%)		
	Utility charges	Sewerage charges	Cleansing charges
Category A (1)	100% Water access charges and 60% water volumetric charges	100% sewerage access charges	50% cleansing rates for the 240L service (excluding commercial or industrial services)
Category B (2)	50% Water access charges and 60% water volumetric charges	50% sewerage access charges	No waste management concessions
Category C (3)	No concessions		

Notes:

1. Category A means sporting, recreational and community organisations leasing Council owned or controlled land, and who do not operate gaming machines.
2. Category B means sporting, recreational and community organisations leasing Council owned or controlled land, and who hold a gaming machine licence or permit issued by the Office of Liquor and Gaming Regulation, and who operate 15 or less gaming machines.
3. Category C means sporting, recreational and community organisations leasing Council owned or controlled land, and who hold a gaming machine licence or permit issued by the Office of Liquor and Gaming Regulation, and who operate 16 or more gaming machines.

Table 9 - Community Organisation Concessions

Charge type	Charge description	Concession details
Refuse disposal charges		<p>Applies to all eligible community organisations.</p> <p>Concession provides for free tipping at Council landfills as provided for by Council's Waste Concessions Policy.</p> <p>Concession also provides for extra ordinary standard 240L services for approved organisations hosting community events within Logan City, for the duration of the event as stipulated in Council's Waste Concessions Policy.</p>
Trunk infrastructure charges	Water, wastewater, parks, transport, stormwater and community land for community facilities.	<p>Concession may apply to not-for-profit or charitable organisations that are:</p> <ol style="list-style-type: none"> 1. Organisations endorsed as charitable organisations by the Australian Taxation Office. 2. Charitable organisations that use either a volunteer or paid workforce; 3. Not-for-profit community-based organisations such as senior citizens clubs, men's shed, scouts and guides, and other welfare, cultural, Aboriginal and Torres Strait Islander, environmental, rescue, and youth organisations; 4. Religious organisations; and 5. Other organisations determined by council in extenuating circumstances.

Table 10 - Pensioner Concessions

Provider	Concession description	Percentage or amount \$ p.a.
State Government	Pensioner subsidy on current rates and charges, excluding Emergency Levy	20%, max \$200 ³
State Government	Pensioner subsidy on water access and volumetric charges	Max, \$120 ³
State Government	Pensioner subsidy on the Emergency Levy charge ¹	20% ³
Council	Pensioner concession on the differential general rate - maximum rate pensioners.	Max \$426.00
Council	Pensioner concession on the differential general rate - non - maximum rate pensioners.	Max \$213.00
Council	Concession on waste charges - maximum rate pensioners	10%
Council	Concession on waste charges - non-maximum rate pensioners	5%

Notes:

1. A 20% discount is available on the Emergency Levy for your principal place of residence if you hold a Pensioner Concession Card or a Repatriation Health Card (Gold Card).
2. Pensioner concessions apply to multiple rate types.
3. Unless advised otherwise by the State Government.

Table 11 - Rates Concessions for Environmental Land previously zoned Residential Conservation

Council rate code	Land designation	Concession description	Concession amount p.a.
2B50	Conservation A	<p>Designated Conservation A under the Strategic Plan and included in the Residential Conservation zone under the Superseded Planning Scheme 1997, until:</p> <p>Property owners no longer comply with conditions; and/or</p> <p>There is a change of property ownership (change of title); and/or</p> <p>A development application is approved that impacts on the environmental values of the property, whichever occurs first.</p>	<p>50% on the differential or minimum general rate, whichever is greater</p>
2B25	Conservation B	<p>Designated Conservation B under the Strategic Plan and included in the Residential Conservation zone under the Superseded Planning Scheme 1997, until:</p> <p>Property owners no longer comply with conditions; and/or</p> <p>There is a change of property ownership (change of title); and/or</p> <p>A development application is approved that impacts on the environmental values of the property, whichever occurs first.</p>	<p>25% on the differential or minimum general rate, whichever is greater</p>

Table 12 - Environmental Levy Concessions

Council rate code	Basis	Concession description	Concession amount p.a.
8AR1	Environmental Conservation Partnerships Policy	The subject land is subject to a valid and current Voluntary Conservation Agreement or Voluntary Conservation Covenant under Council's Environmental Conservation Partnerships Policy.	100% of Environmental Levy

Logan City Council

📍 150 Wembley Rd,
Logan Central QLD 4114

☎ 07 3412 3412

@ Council@logan.qld.gov.au

