



# Revenue Statement 2025/2026

## **A. INTRODUCTION**

In accordance with section 169 (2) of the *Local Government Regulation 2012*, a Revenue Statement is required to be prepared and adopted for each financial year. The Revenue Statement is an explanatory statement outlining and explaining the revenue measures adopted in the budget.

This Revenue Statement applies to the financial operations of the Goondiwindi Regional Council for the 2025/2026 financial year.

The Revenue Statement and the revenue measures adopted in Councils budget are made with regard to the local government principles outlined in section 4(2) of the *Local Government Act 2009*.

The Goondiwindi Regional Council governs an area of approximately 19,000 square kilometres covering diverse demographics. The Council serves a population of approximately 10,799 and has 5,251 rateable properties.

## **B. PURPOSE OF THE REVENUE STATEMENT**

A Revenue Statement is required to accompany the budget each year. Section 172 of the *Local Government Regulation 2012* outlines the required inclusions of the Revenue Statement.

The Revenue Statement is a statement outlining and explaining the revenue measures adopted in the budget.

## **C. PERIOD COVERED BY THE REVENUE STATEMENT**

This Revenue Statement is adopted in the Special Budget Meeting and applies to the financial operations of the Goondiwindi Regional Council for the 2025/2026 financial year.

## **D. LEGISLATIVE REQUIREMENTS**

In outlining its Revenue Statement, the Council will adhere to legislative requirements for the content of the Revenue Statement outlined in the *Local Government Act 2009* and the *Local Government Regulation 2012*.

## **E. REVENUE RAISING MEASURES ADOPTED IN THE BUDGET CONCERNING THE MAKING AND LEVYING OF RATES AND CHARGES**

Council has a revenue budget of approximately \$53.89 million for the 2025/2026 financial year. Revenue in the 2025/2026 budget is comprised of rates and charges imposed by the Council, Commonwealth and State Government grants and subsidies for operational work and capital projects, developer contributions for operational work and capital projects, external works reimbursement and other miscellaneous income.

Council has increased its rates and charges by 4.7% in the 2025/2026 financial year.

The proportion of estimated revenue from ordinary activities in 2025/2026 from each source is as follows:

- Rates and utility charges..... % 49.5
- Fees and charges ..... % 3.2
- Operational grants and subsidies..... % 18.2
- Other income, including interest received, recoverable works..... % 29.1

Council's estimated revenue for the budgeted financial year is:

- set at a level which considers the current economic climate; and
- set at a level which considers the services which are to be provided to the community; and
- set at a level which is considered fair and equitable.

Council identifies certain services in respect of which the consumer of the service will be expected to meet all or the greater part of the total cost of providing the specific service. In such cases, the cost of providing the service will include the cost of acquiring the commodity or service, the cost of providing the infrastructure or organisation to process and/or deliver the commodity or service and any overheads associated with these cost components.

However, it is acknowledged that individual consumers of a commodity or service cannot always be separately identified. For this reason, there is a need for specific user charges to be supplemented by other general revenue sources.

The relevant components of Council's Revenue Statement are therefore based on a combination of a special charge and differential general rates (made and levied on the unimproved/site value of land) to provide the most equitable and rational basis for raising revenue.

## 1. Rates & Charges

### 1.1 Differential General Rate

General rates are for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person). The Council is required to raise an appropriate amount of revenue to maintain assets and provide services to the Region as a whole. In deciding how the revenue is raised Council considered:

- The rateable value of the land and the equity or otherwise of the level of rates which would be payable if only one general rate were adopted.
- Relative valuations of various types of land.
- The approach to general rating adopted by the Goondiwindi Regional Council for the 2025/2026 financial year.
- The level of services provided to that land and the cost of providing the services compared to the rate burden that would apply under a single general rate.
- The demand that some land uses place on the services which Council is required to provide.

Pursuant to section 80 of the *Local Government Regulation 2012*, Council will adopt a differential general rating scheme. Pursuant to section 81 of the *Local Government Regulation 2012*, the categorisation of land is as per Column 1 of the table below and the description of those categories is as per Column 2 of the table below. The Council delegates to the CEO the power of identifying the rating category to which each parcel of rateable land belongs. In carrying out this task, the CEO may have regard to the guidance provided by Column 3 of the table below.

### 1.2 Differential General Rate Categories

Column 1 - Category (section 81(3)(a))	Column 2 - Description (section 81(3)(b))	Column 3 – Identification Guidance Only – the power of identification is delegated to the CEO (section 81(4) and 81(5))
0. <b>Small Rural - Silverspur</b>	Land located in the Silverspur locality that is not included in another category.	All land within the Goondiwindi Regional Council area identified in map Number 5 having the primary land use codes 01, 02, 04, 05, 06 or 72A and not included in categories 1,2, 3, 4, 5, 6 7 8 or 9.
1. <b>Urban – Small Town</b>	Land located in a small town that is vacant land or used for residential purposes other than land under a community titles scheme or land that is included in another category.	All land within the Goondiwindi Regional Council area (as identified in map No's 4 – 11) having the primary land use codes 01, 02, 04, 05, 06 or 72A and not included in categories 0,2, 3, 4, 5, 6 7 8 or 9.
2. <b>Urban – Large Town – Site Valuation (SV) less than \$205,000</b>	Land located in a large town that is vacant land or used for residential purposes other than land under a community titles scheme or land that is included in another category and with a valuation of less than \$205,000.	All land within the localities of Texas, Inglewood and Goondiwindi (as identified in map No's. 1 – 3) having the primary land use codes 01, 02, 06 or 72A and having a valuation of less than \$205,000.
4. <b>Urban - Large Town - Site Valuation (SV) of \$205,000 or greater but less than \$400,000</b>	Land located in a large town that is vacant land or used for residential purposes other than land under a community titles scheme or land that is included in another category and with a valuation of \$205,000 or greater but less than \$400,000.	All land within the localities of Texas, Inglewood and Goondiwindi (as identified in map No's. 1 – 3) having the primary land use codes 01, 02, 06 or 72A and with a valuation of \$205,000 or greater but less than \$400,000.

Column 1 - Category (section 81(3)(a))	Column 2 - Description (section 81(3)(b))	Column 3 – Identification Guidance Only – the power of identification is delegated to the CEO (section 81(4) and 81(5))
5. <b>Urban - Large Town - Site Valuation (SV) of \$400,000 or greater</b>	Land located in a large town that is vacant land or used for residential purposes other than land under a community titles scheme or land that is included in another category and with a valuation of \$400,000 or greater.	All land within the localities of Texas, Inglewood and Goondiwindi (as identified in map No's. 1 – 3) having the primary land use codes 01, 02, 06 or 72A and with a valuation of \$400,000 or greater.
6. <b>Urban – Large Homesite Residential - Site Valuation (SV) less than \$230,000</b>	Land located in a large town, whether vacant or improved which is used for residential purposes and is identified with a Land Use Code of 04, 05 or 72A and has a valuation of less than \$230,000 and is not otherwise categorised.	All land within the localities of Texas, Inglewood and Goondiwindi (as identified in map No's 1 – 3) having the Primary Land Use Code of 04, 05 or 72A, and a valuation of less than \$230,000, excluding land in categories 15 or 16.
7. <b>Urban – Large Homesite Residential – Site Valuation (SV) of \$230,000 or greater but less than \$500,000</b>	Land located in a large town, whether vacant or improved which is used for residential purposes and is identified with a Land Use Code of 04, 05 or 72A and has a valuation of \$230,000 or greater but less than \$500,000 and is not otherwise categorised.	All land within the localities of Texas, Inglewood and Goondiwindi (as identified in map No's 1 – 3) having the Primary Land Use Code of 04, 05 or 72A, and a valuation of \$230,000 or greater but less than \$500,000, excluding land in categories 15 or 16.
8. <b>Urban – Large Homesite Residential – Site Valuation (SV) of \$500,000 or greater but less than \$1,100,000</b>	Land located in a large town, whether vacant or improved which is used for residential purposes and is identified with a Land Use Code of 04, 05 or 72A and has a valuation of \$500,000 or greater but less than \$1,100,000 and is not otherwise categorised.	All land within the localities of Texas, Inglewood and Goondiwindi (as identified in map No's 1 – 3) having the Primary Land Use Code of 04, 05 or 72A, and a valuation of \$500,000 or greater but less than \$1,100,000, excluding land in categories 15 or 16.
9. <b>Urban – Large Homesite Residential – Site Valuation (SV) of \$1,100,000 or greater</b>	Land located in a large town, whether vacant or improved which is used for residential purposes and is identified with a Land Use Code of 04, 05 or 72A and has a valuation of \$1,100,000 or greater and is not otherwise categorised.	All land within the localities of Texas, Inglewood and Goondiwindi (as identified in map No's 1 – 3) having the Primary Land Use Code of 04, 05 or 72A, and a valuation of \$1,100,000 or greater, excluding land in categories 15 or 16.
10. <b>Community Titles Scheme - Site Valuation (SV) of less than \$100,000</b>	Land under which a Community Titles Scheme is registered and has a valuation of less than \$100,000.	All land within the Council area with a Primary Land Use Code of 08 and 09 and has a valuation of less than \$100,000.
12. <b>Community Titles Scheme – Site Valuation (SV) of \$100,000 or greater</b>	Land under which a Community Titles Scheme is registered and has a valuation of \$100,000 or greater and is not otherwise categorised.	All land within the Council area with a Primary Land Use Code of 08 and 09 and has a valuation of \$100,000 or greater.
13. <b>Multi-Unit Dwellings</b>	Land located in a large town that is used for multi-unit residential purposes other than land that is included in another category.	All land within the Council area with a Primary Land Use Code of 03.
14. <b>Sporting Clubs and Community Organisations</b>	Land owned by a Not-for-Profit Community Organisation or Sporting Club used in the furtherance of that clubs activities less than 100 hectares.	All land within the Council area with a Primary Land Use Code of 48, 50 and 57 with a land area of less than 100 hectares.
15. <b>Commercial - Goondiwindi</b>	Land within the town of Goondiwindi used for retail or commercial purposes but outside the designated Goondiwindi CBD area.	All land within the Goondiwindi Town Area (as identified in map No. 1) with a Primary Land Use Code of 07, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 21, 22, 23, 24, 25, 26, 27, 38, 41, 43, 44, 45, 46, 47, 47A 49, 51, 52, 55, 56, 57, 58, 89, 90, 91, 96, 97, 99 or all land within the Council area contained within the Goondiwindi Town Centre Zone of the Goondiwindi Region Planning Scheme, excluding land with a Primary Land Use Code of 02, 05, 08, 09 or land included in category 16.



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16. Goondiwindi CBD	Land within the designated Goondiwindi CBD area.	All land within the Council area contained within the Centre Zone Central Business District Precinct of the Goondiwindi Region Planning Scheme, excluding land with a Primary Land Use Code of 02, 03, 05, 06, 08 and 09.
17. Motels – Greater than or equal to 30 Pedestals outside the Goondiwindi CBD	Land predominantly used for overnight accommodation of persons plus vehicles located outside of the designated Goondiwindi CBD area where 30 or more pedestals are in use.	All land within the Council area with a Primary Land Use of 43, excluding land within the Centre Zone Central Business District Precinct of the Goondiwindi Region Planning Scheme, where 30 or more pedestals are in use.
18. Hotels – Goondiwindi	Land within the Goondiwindi Town area licensed by the Office of Liquor and Gaming Regulation as a hotel or tavern for the sale of liquor.	All land within the Council area contained within the Goondiwindi Town Area (as identified in map No. 1) with a Primary Land Use Code of 42
19. Hotels - Other	Land used for hotel purposes that is licensed by the Office of Liquor and Gaming Regulation as a hotel or tavern for the sale of liquor located anywhere but in the Goondiwindi Town Area.	All land within the Council area with a Primary Land Use Code of 42, excluding land contained within the town of Goondiwindi (as identified in map No. 1).
20. Service Stations – Site Valuation less than \$530,000	Land used for the purposes of a service station and has a valuation of less than \$530,000.	All land within the Council area with a Primary Land Use Code of 30, excluding land within the Centre Zone Central Business District Precinct of the Goondiwindi Region Planning Scheme, with a land valuation of less than \$530,000.
21. Service Stations – Site Valuation of \$530,000 or greater	Land used for the purposes of a service station and has a valuation of \$530,000 or greater and is not otherwise categorised.	All land within the Council area with a Primary Land Use Code of 30, excluding land within the Centre Zone Central Business District Precinct of the Goondiwindi Region Planning Scheme, with a land valuation of \$530,000 or more.
22. Industrial – Site Valuation less than \$200,000	Land within the Town of Goondiwindi used for industrial purposes outside of the designated Goondiwindi CBD area and has a valuation of less than \$200,000.	All land within the Goondiwindi Town Area (as identified in map No. 1) with a Primary Land Use Code of 35, 36A, 36B, 37A, 37B or all land within the Goondiwindi Town Industrial Zone of the Goondiwindi Region Planning Scheme, excluding land with a Primary Land Use Code of 02, 03, 05, 08, 09 or land included in category 16 and has a land valuation of less than \$200,000.
23. Industrial – Site Valuation of \$200,000 or greater but less than \$1,000,000	Land within the Town of Goondiwindi used for industrial purposes outside of the designated Goondiwindi CBD area with a site valuation of \$200,000 or greater but less than \$1,000,000.	All land within the Goondiwindi Town Area (as identified in map No. 1) with a Primary Land Use Code of 35, 36A, 36B, 37A, 37B or all land within the Goondiwindi Town Industrial Zone of the Goondiwindi Region Planning Scheme, excluding land with a Primary Land Use Code of 02, 03, 05, 08, 09 or land included in category 16 and has a site valuation of \$200,000 or greater but less than \$1,000,000.
24. Industrial – Site Valuation of \$1,000,000 or greater	Land within the Town of Goondiwindi used for industrial purposes outside of the designated Goondiwindi CBD area with a site valuation of \$1,000,000 or greater.	All land within the Goondiwindi Town Area (as identified in map No. 1) with a Primary Land Use Code of 35, 36A, 36B, 37A, 37B or all land within the Goondiwindi Town Industrial Zone of the Goondiwindi Region Planning Scheme, excluding land with a Primary Land Use Code of 02, 03, 05, 08, 09 or land included in category 16 and has a site valuation of \$1,000,000 or greater.
25. Transport and Storage - Goondiwindi	Land within the Town of Goondiwindi used for transport depots, storage or warehousing.	All land within the Goondiwindi Town Area (as identified in map No. 1) with a Primary Land Use Code of 28, 29, 31, 33, 34 or 92.

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<b>26. Commercial, Industrial and Transport - Other</b>	Land used for retail or commercial purposes, transport depots or storage or industrial purposes outside the designated Goondiwindi CBD area and outside of the Town of Goondiwindi.	All land within the Council area but not within the locality of Goondiwindi (as identified in map No.1), with a Primary Land Use Code of 07, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 21, 22, 23, 24, 25, 26, 27, 28, 29, 31, 33, 34, 35, 36A, 36B, 37A, 37B, 38, 41, 43, 44, 45, 46, 47, 47A, 49, 51, 52, 55, 56, 57, 58, 89, 90, 91, 92, 96, 97, 99 or all land within the Council area contained within Industrial or Centre Zones of the Goondiwindi Region Planning Scheme, excluding land with a Primary Land Use Code of 02, 05, 08, 09 or land included in category 16.
<b>27. Aerodromes</b>	Land within the aerodrome precinct.	All land within the Council area with a Primary Land Use Code 56A. (Land within aerodrome precinct leased from Council).
<b>28. Cotton Gin – warehouse attached</b>	Land used for Cotton Ginning and associated purposes with a co-located cotton storage facility.	All land within the Council area used for cotton ginning and associated purposes with a storage facility co-located, including but not limited to the following sites. ▪ Lot 8 RP911941.
<b>29. Cotton Gin – no attached warehouse</b>	Land use for Cotton Ginning and associated purposes that does not have a cotton storage facility co-located.	All land within the Council area used for cotton ginning and associated purposes that does not have a cotton storage facility located on the same parcel, including but not limited to the following sites. ▪ Lot 12 SP258478; Lot 1 PER6660.
<b>30. Grain Storage</b>	Land used for the purpose of a commercial grain storage depot with storage capacity of 20,000 tonnes or more.	All land within the Council area which has approval to operate a grain storage facility with a capacity of 20,000 tonnes or more, including but not limited to the following sites. ▪ Lot 62 SP119210 ▪ Lot 1 AP332 ▪ Lot 19 CP84035 ▪ Lot 13 CVN806205 ▪ Lot 1 RP210834 ▪ Lot 16 CVN43 ▪ Lot 1 PER7108 ▪ Lot 3 SP158277 ▪ Lot 196 MH828 ▪ Lot 305 MH888 ▪ Lot 21 SP120170 ▪ Lot 5 SP196484 ▪ Lot 6 SP196484 ▪ Lot 66 RP802674 ▪ Lot 1 SP222807 ▪ Lot 2 SP290094 ▪ Lot 32 SP281672
<b>31. Motels – Greater than or equal to 20 Pedestals but less than 30 pedestals outside the Goondiwindi CBD</b>	Land predominantly used for overnight accommodation of persons plus vehicles located outside of the designated Goondiwindi CBD area where 20 or more but less than 30 pedestals are in use.	All land within the Council area with a Primary Land Use of 43, excluding land within the Centre Zone Central Business District Precinct of the Goondiwindi Region Planning Scheme, where 20 or more but less than 30 pedestals are in use.
<b>35. Cattle Feedlot - 10,000 to 19,999 SCU</b>	Land used for a cattle feedlot with a licensed capacity of 10,000 SCU to 19,999 SCU inclusive.	All land within the Council area, which has a state registered license to operate a cattle feedlot with a capacity of 10,000 SCU to 19,999 standard cattle units (SCU) inclusive.
<b>36. Cattle Feedlot - 20,000 to 29,999 SCU</b>	Land used for a cattle feedlot with a licensed capacity of 20,000 SCU to 29,999 SCU inclusive.	All land within the Council area, which has a state registered license to operate a cattle feedlot with a capacity of 20,000 to 29,999 standard cattle units (SCU) inclusive.
<b>37. Cattle Feedlot - 30,000 to 49,999 SCU</b>	Land used for a cattle feedlot with a licensed capacity of 30,000 SCU to 49,999 SCU inclusive.	All land within the Council area, which has a state registered license to operate a cattle feedlot with a capacity of 30,000 to 49,999 standard cattle units (SCU) inclusive.
<b>38. Cattle Feedlot - 50,000 SCU and greater</b>	Land used for a cattle feedlot with a licensed capacity of 50,000 SCU or more.	All land within the Council area, which has a state registered license to operate a cattle feedlot with a capacity of 50,000 standard cattle units (SCU) or more.

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39. Piggery - 10,000 SPU to 29,999 SPU	Land used for a piggery with a licensed capacity of 10,000 SPU to 29,999 SPU inclusive.	All land within the Council area, which has a Primary Land Use Code of 85 and has a licensed capacity of 10,000 to 29,999 Standard Pig Units (SPU) inclusive.
40. Piggery - 30,000 SPU and greater	Land used for a piggery with a licensed capacity of 30,000 SPU or more.	All land within the Council area, which has a Primary Land Use Code of 85 and has a licensed capacity of 30,000 Standard Pig Units (SPU) or more.
41. Intensive Poultry	Land used for intensive poultry farming, processing and associated uses.	All land within the Council area which has approval to operate an Intensive Poultry facility, including but not limited to the following sites <ul style="list-style-type: none"> <li>▪ Lot 38 CLV3477</li> <li>▪ Lot 274 CLV3477</li> <li>▪ Lot 2 RP104728</li> <li>▪ Lot 10 RP884466</li> <li>▪ Lot 1 SP159975</li> <li>▪ Lot 7 CVE140</li> <li>▪ Lot 8 CVE140</li> <li>▪ Lot 9 CVE140</li> <li>▪ Lot 1 AP3333</li> <li>▪ Lot 1 RL3799</li> <li>▪ Lot 1 RL7783</li> <li>▪ Lot 1 RL7784</li> </ul>
44. Residential (within a Rural Zone) – Site Valuation less than \$425,000	Land, other than land located within a town, whether vacant or improved which is used for rural residential purposes and has a site valuation of less than \$425,000 and is not otherwise categorised.	All land within the Council area with a Primary Land Use Code of 01, 04, 05, 06, 72B, 94A or 94B, (outside the urban areas as defined in map No's 1 - 10) and has a valuation of less than \$425,000.
45. Residential (within a Rural Zone) – Site Valuation of \$425,000 or greater	Land, other than land located within a town, whether vacant or improved which is used for rural residential purposes and has a site valuation of \$425,000 or greater and is not otherwise categorised.	All land within the Council area with a Primary Land Use Code of 01 04, 05, 06, 72B, 94A or 94B, (outside the urban areas as defined in map No's 1 - 10) and has a valuation of \$425,000 or greater.
46. Rural Land – Under 150 hectares	Land used predominately for primary production with an area less than 150 hectares.	All land with a Primary Land Use Code of 40D, 48, 60, 61, 64, 65, 66, 67, 68, 69, 70, 71, 72B, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93, excluding land included in categories 14 through to 41 (inclusive) which is less than 150 hectares in area.
47. Rural Land – 150 hectares or greater but less than 300 hectares	Land used predominately for primary production with an area of 150 hectares or more but less than 300 hectares.	All land with a Primary Land Use Code of 40D, 48, 60, 61, 64, 65, 66, 67, 68, 69, 70, 71, 72B, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93, excluding land included in categories 14 through to 41 (inclusive) which is 150 hectares or more but less than 300 hectares.
48. Rural Land – 300 hectares or greater but less than 600 hectares	Land used predominately for primary production with an area of 300 hectares or more but less than 600 hectares.	All land with a Primary Land Use Code of 40D, 48, 60, 61, 64, 65, 66, 67, 68, 69, 70, 71, 72B, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93, excluding land included in categories 14 through to 41 (inclusive) which is 300 hectares or more but less than 600 hectares.
49. Rural Land – 600 hectares or greater but less than 1,500 hectares	Land used predominately for primary production with an area of 600 hectares or more but less than 1,500 hectares.	All land with a Primary Land Use Code of 40D, 48, 60, 61, 64, 65, 66, 67, 68, 69, 70, 71, 72B, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93, excluding land included in categories 14 through to 41 (inclusive) which is 600 hectares or more but less than 1,500 hectares.
50. Rural Land – 1,500 hectares or greater but less than 2,500 hectares	Land used predominately for primary production with an area of 1,500 hectares or more but less than 2,500 hectares.	All land with a Primary Land Use Code of 40D, 48, 60, 61, 64, 65, 66, 67, 68, 69, 70, 71, 72B, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93, excluding land included in categories 14 through to 41 (inclusive) which is 1,500 hectares or more but less than 2,500 hectares.



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51. Rural Land – 2,500 hectares or greater but less than 6,000 hectares	Land used predominately for primary production with an area of 2,500 hectares or more but less than 6,000 hectares.	All land with a Primary Land Use Code of 40D, 48, 60, 61, 64, 65, 66, 67, 68, 69, 70, 71, 72B, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93, excluding land included in categories 14 through to 41 (inclusive) which is 2,500 hectares or more but less than 6,000 hectares.
52. Rural Land – 6,000 hectares or greater	Land used predominately for primary production with an area of 6,000 hectares or more.	All land with a Primary Land Use Code of 40D, 48, 60, 61, 64, 65, 66, 67, 68, 69, 70, 71, 72B, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93, excluding land included in categories 14 through to 41 (inclusive) which is 6,000 hectares or more.
53. Rural Land – State Lease less than 1,700 hectares	Unallocated State Land leased under a Term Lease or Special Purpose Lease not included on an assessment for rating purposes with any other land included in any other category with an area of less than 1,700 hectares.	Unallocated State Land with an area of less than 1700 hectares leased under a Term Lease or Special Purpose Lease not included on an assessment for rating purposes with any other land included in any other category. Specifically excludes Perpetual and Free-Holding Leases, Permits to Occupy, Road Licences.
54. Rural Land – State Lease 1,700 hectares or greater	Unallocated State Land leased under a Term Lease or Special Purpose Lease not included on an assessment for rating purposes with any other land included in any other category with an area of 1,700 hectares or greater.	Unallocated State Land with an area of 1700 hectares or greater, leased under a Term Lease or Special Purpose Lease not included on an assessment for rating purposes with any other land included in any other category. Specifically excludes Perpetual and Free-Holding Leases, Permits to Occupy, Road Licences.
55. Reservoir, Dam, Bores Pump Sites and Specialised State Leases – site valuation of less than \$250,000	Land classified as Reservoir, Dam, Bore, Pump Site or specialised leases on state land with a site valuation of less than \$250,000.	All land within the Goondiwindi Regional Council area having the land use code 95 or 89A with a site valuation of less than \$250,000.
56. Reservoir, Dam, Bores Pump Sites and Specialised State Leases – site valuation of \$250,000 or greater	Land classified as Reservoir, Dam, Bore, Pump Site or specialised leases on state land with a site valuation of \$250,000 or greater.	All land within the Goondiwindi Regional Council area having the land use code 95 or 89A with a site valuation of \$250,000 or greater.
60. Petroleum Lease - less than 1,000 hectares	Land, which is a Petroleum Lease with an area of less than 1,000 hectares.	All land that has a Primary Land Use Code of 40C or that is described in Petroleum Leases with an area of less than 1,000 hectares issued within the Goondiwindi Regional Council as shown on the relevant statutory lease register.
61. Petroleum Lease – 1,000 hectares or greater	Land, which is a Petroleum Lease with an area of 1,000 hectares or more.	All land that has a Primary Land Use Code of 40C or that is described in Petroleum Leases with an area of 1,000 hectares or more issued within the Goondiwindi Regional Council as shown on the relevant statutory lease register.
62. Petroleum Other - less than 1,000 hectares	Land used or intended to be used primarily for gas and/or extraction and/or oil processing (or for purposes ancillary or associated with gas and/or oil extraction/processing such as water storage, pipelines) excluding petroleum leases, with an area of less than 1,000 hectares.	All land within the Council area used or intended to be used primarily for gas and/or extraction and/or oil processing (or for purposes ancillary or associated with gas and/or oil extraction/processing such as water storage, pipelines) excluding petroleum leases, with an area of less than 1,000 hectares.



Column 1 - Category (section 81(3)(a))	Column 2 - Description (section 81(3)(b))	Column 3 – Identification Guidance Only – the power of identification is delegated to the CEO (section 81(4) and 81(5))
63. Petroleum Other – 1,000 hectares or greater	Land used or intended to be used primarily for gas and/or extraction and/or oil processing (or for purposes ancillary or associated with gas and/or oil extraction/processing such as water storage, pipelines) excluding petroleum leases, with an area of 1,000 hectares or more.	All land within the Council area used or intended to be used primarily for gas and/or extraction and/or oil processing (or for purposes ancillary or associated with gas and/or oil extraction/processing such as water storage, pipelines) excluding petroleum leases, with an area of 1,000 hectares or more.
64. Extractive Industry – Quarry – 5,000 tonnes to 100,000 tonnes	Land upon which there is located an extractive industry with an annual output capacity of 5,000 tonnes to 100,000 tonnes per annum or approval for an Environmental Relevant Activity identified at items (2)(a) and/or (3)(a) of the table appearing in section 16(3) of Schedule 2 of the Environmental Protection Regulation 2008.	All land within the Council area that: <ul style="list-style-type: none"> <li>▪ has a Primary Land Use Code of 40A and has an annual output capacity of 5,000 tonnes to 100,000 tonnes per annum; or</li> <li>▪ has an extractive industry operating on it with an annual output capacity of 5,000 tonnes to 100,000 tonnes per annum; or</li> <li>▪ has approval and conducts an Environmentally Relevant Activity identified at items (2)(a) and/or (3)(a) of the table appearing in section 16(3) of Schedule 2 of the Environmental Protection Regulation 2008.</li> </ul>
65. Extractive Industry – Quarry – greater than 100,000 tonnes	Land upon which there is located an extractive industry with an annual output capacity of 100,000 tonnes per annum or more or approval for an Environmental Relevant Activity identified at items (2)(b) or (2)(c) and/or (3)(b) or (3)(c) of the table appearing in section 16(3) of Schedule 2 of the Environmental Protection Regulation 2008.	All land within the Council area that: <ul style="list-style-type: none"> <li>▪ has a Primary Land Use Code of 40A and has an annual output capacity of 100,000 tonnes per annum or more; or</li> <li>▪ has an extractive industry operating on it with an annual output capacity of 100,000 tonnes per annum or more; or</li> <li>▪ has approval and conducts an Environmentally Relevant Activity identified at items (2)(b) or (2)(c) and/or (3)(b) or (3)(c) of the table appearing in section 16(3) of Schedule 2 of the Environmental Protection Regulation 2008.</li> </ul>
66. Extractive Industry – Mining - 10 hectares or less	Land used for Mining located within the Council area with a mining surface area of 10 hectares or less.	All land that has a Primary Land Use Code of 40B, including land described in Mining Leases or mining licences issued within the Goondiwindi Regional Council area as shown on the relevant statutory lease register, used for mining with a mining surface area of 10 hectares or less.
67. Extractive Industry – Mining – greater than 10 hectares but less than 45 hectares	Land used for Mining located within the Council area with a mining surface area of greater than 10 hectares but less than 45 hectares.	All land that has a Primary Land Use Code of 40B, including land described in Mining Leases or mining licences issued within the Goondiwindi Regional Council area as shown on the relevant statutory lease register, used for mining with a mining surface area of greater than 10 hectares but less than 45 hectares.
68. Extractive Industry – Mining - 45 hectares or greater	Land used for Mining located within the Council area with a mining surface area of 45 hectares or more.	All land that has a Primary Land Use Code of 40B, including land described in Mining Leases or mining licences issued within the Goondiwindi Regional Council area as shown on the relevant statutory lease register, used for mining with a mining surface area of 45 hectares or more.
70. Renewable Energy Facility – Capacity greater than 1MW but less than 20MW	Land used or intended to be used, in whole or in part, for the production of energy with a productive capacity of greater than 1MW but less than 20MW.	All land within the Goondiwindi Regional Council area having a land use code 90 and with development approval to operate a Renewable Energy Facility with a production capacity of greater than 1MW but less than 20MW.
71. Renewable Energy Facility – 20MW or greater but less than 50MW	Land used or intended to be used, in whole or in part, for the production of energy with a productive capacity of 20MW or more but less than 50MW.	All land within the Goondiwindi Regional Council area having a land use code 90 that is used or intended to be used to operate a Renewable Energy Facility with a production capacity of 20MW or more but less than 50MW.

Column 1 - Category (section 81(3)(a))	Column 2 - Description (section 81(3)(b))	Column 3 – Identification Guidance Only – the power of identification is delegated to the CEO (section 81(4) and 81(5))
72. Renewable Energy Facility – 50MW or greater but less than 100MW	Land used or intended to be used, in whole or in part, for the production of energy with a productive capacity of 50MW or more but less than 100MW.	All land within the Goondiwindi Regional Council area having a land use code 90 that is used or intended to be used to operate a Renewable Energy Facility with a production capacity of 50MW or more but less than 100MW.
73. Renewable Energy Facility – 100MW or greater but less than 200MW	Land used or intended to be used, in whole or in part, for the production of energy with a productive capacity of 100MW or more but less than 200MW.	All land within the Goondiwindi Regional Council area having a land use code 90 that is used or intended to be used to operate a Renewable Energy Facility with a production capacity of 100MW or more but less than 200MW.
74. Renewable Energy Facility – 200MW or greater but less than 300MW	Land used or intended to be used, in whole or in part, for the production of energy with a productive capacity of 200MW or more but less than 300MW.	All land within the Goondiwindi Regional Council area having a land use code 90 that is used or intended to be used to operate a Renewable Energy Facility with a production capacity of 200MW or more but less than 300MW.
75. Renewable Energy Facility – 300MW or greater but less than 500MW	Land used or intended to be used, in whole or in part, for the production of energy with a productive capacity of 300MW or more but less than 500MW.	All land within the Goondiwindi Regional Council area having a land use code 90 that is used or intended to be used to operate a Renewable Energy Facility with a production capacity of 300MW or more but less than 500MW.
76. Renewable Energy Facility – 500MW or greater but less than 750MW	Land used or intended to be used, in whole or in part, for the production of energy with a productive capacity of 500MW or more but less than 750MW.	All land within the Goondiwindi Regional Council area having a land use code 90 that is used or intended to be used to operate a Renewable Energy Facility with a production capacity of 500MW or more but less than 750MW.
77. Renewable Energy Facility – 750MW or greater but less than 1000MW	Land used or intended to be used, in whole or in part, for the production of energy with a productive capacity of 750MW or more but less than 1,000MW.	All land within the Goondiwindi Regional Council area having a land use code 90 that is used or intended to be used to operate a Renewable Energy Facility with a production capacity of 750MW or more but less than 1,000MW.
78. Renewable Energy Facility – 1,000MW or greater	Land used or intended to be used, in whole or in part, for the production of energy with a productive capacity of 1,000MW or more.	All land within the Goondiwindi Regional Council area having a land use code 90 that is used or intended to be used to operate a Renewable Energy Facility with a production capacity of 1000MW or more.
79. Transmission/ Substation Sites – 1 MVA or greater but less than 10 MVA	Land used or intended to be used, in whole or in part, for the transmission or transformation of energy with a capacity of 1 MVA or more but less than 10 MVA.	All land within the Goondiwindi Regional Council area having a land use code 91 that is used or intended to be used to operate a transmission or sub-station with a capacity of 1 MVA or more but less than 10 MVA.
80. Transmission/ Substation Sites – 10 MVA or greater	Land used or intended to be used, in whole or in part, for the transmission or transformation of energy with a capacity of 10 MVA or more.	All land within the Goondiwindi Regional Council area having a land use code 91 that is used or intended to be used to operate a transmission or sub-station with a capacity of 10 MVA or more.
81. Workforce Accommodation – 25 to 100 persons	Land used, or intended to be used, in whole or in part, for Workforce Accommodation of 25 to 100 persons inclusive.	All land within the Goondiwindi Regional Council area used or intended to be used in whole or in part for workforce accommodation of 25 to 100 persons inclusive.
82. Workforce Accommodation – 101 to 300 persons	Land used, or intended to be used, in whole or in part, for Workforce Accommodation of 101 to 300 persons inclusive.	All land within the Goondiwindi Regional Council area used or intended to be used in whole or in part for workforce accommodation of 101 to 300 persons inclusive.
83. Workforce Accommodation – 301 to 500 persons	Land used, or intended to be used, in whole or in part, for Workforce Accommodation of 301 to 500 persons inclusive.	All land within the Goondiwindi Regional Council area used or intended to be used in whole or in part for workforce accommodation of 301 to 500 persons inclusive.
84. Workforce Accommodation – 501 to 700 persons	Land used, or intended to be used, in whole or in part, for Workforce Accommodation of 501 to 700 persons inclusive.	All land within the Goondiwindi Regional Council area used or intended to be used in whole or in part for workforce accommodation of 501 to 700 persons inclusive.
85. Workforce Accommodation – 701 persons or greater	Land used, or intended to be used, in whole or in part, for Workforce Accommodation of 701 persons or more.	All land within the Goondiwindi Regional Council area used or intended to be used in whole or in part for workforce accommodation for 701 persons or more.

Definitions for words used in Table 1.2 (Differential General Rate Categories), Table 1.3 (Land Use Codes) and Table 1.4 (Differential General Rates)

### **Mining**

Land that was used, is used, or intended to be used: -

- As a mine (or for purposes ancillary or associated with mining such as, for example, washing down, stockpiling and loading, haulage, water storage, buffering and rehabilitation); or
- In conjunction with other land as part of an integrated mining operation.
- For the purposes of the definition of mining, '**integrated mining operation**' means land contained in more than one rateable assessment which land was used, is used, or intended to be used in an integrated manner for the purposes of mining or purposes ancillary or associated with mining such as, for example, washing down, stockpiling and loading, haulage, water storage, buffering and rehabilitation.

### **Land Use Codes**

The land use codes referred to in column 3 above are based on the primary land use code system used by the Department of Resources, with some minor modification by Council. The land uses codes and their definitions are provided in the table below.

### **Large Town**

The towns of Goondiwindi, Inglewood and Texas as identified in map numbers 1-3.

### **Map No's. 1-3**

These are the three maps that have been specifically prepared for the purposes of identifying the location of particular rating categories, specifically the various towns. Copies of these maps are attached to Council's 2025/2026 Revenue Statement. The originals of these maps are retained by the Finance Manager.

### **Map No's. 4-11**

These are the seven maps that have been specifically prepared for the purposes of identifying the location of particular rating categories, specifically the various towns or localities. Copies of these maps are attached to Council's 2025/2026 Revenue Statement. The originals of these maps are retained by the Finance Manager.

### **SCU**

SCU means 'standard cattle unit' and has the same meaning as that stated in the *Environmental Protection Regulation 2008*.

### **Small Town**

Any town within the Goondiwindi Regional Council area, other than a large town and identified in map numbers 4-11 other than Silverspur.

### **SPU**

SPU means 'standard pig unit' and has the same meaning as that stated in the *Environmental Protection Regulation 2008*.

### **Valuation**

Valuation means site valuation (SV) and unimproved valuation (UV) as supplied by the Department administering the *Land Valuation Act 2010* or future legislation that may supersede the act.

### **Intended Use**

Reference to the intended use (or use intended) for rateable land is a reference to land that is capable of being used for this use.

### **Capable of Use/Capable of being Used**

Reference to capable of use (or capable of being used) includes having obtained approval from Council for this use by

way of:

- (a) a development application
- (b) a building works application
- (c) a licence or application under a Local Law by Council for this use.

### **Locality/Localities**

A collection of rateable properties primarily contained within the boundaries of a locality defined by the Department of Resources in accordance with the Committee for Geographical Names in Australasia (CGNA) guidelines which have been set to achieve a uniform approach to place-naming across Australia.

### **Minimum Differential General Rate**

The minimum general rate is set for each differential rating category to ensure an appropriate contribution from all property owners, irrespective of the valuation of a property.

### **Mining Lease**

A mining lease under the *Mineral Resources Act 1989*.

### **Petroleum Lease**

A petroleum lease under the *Petroleum Act 1923* or *Petroleum and Gas (Production and Safety) Act 2004*.

### **Solar Farm**

Land which is used for:

- (a) converting sunlight to electric current via a collection of photovoltaic solar panels located upon the land, and
- (b) connected to the mains power grid, and
- (c) including any purpose ancillary to or associated with (a) or (b).

### **Use**

Reference to the 'use' of land in terms of the rating category descriptions, includes use of the land by any party, irrespective of whether:

- (a) that use is carried out, controlled, authorised, or otherwise permitted by the landowner; or
- (b) the landowner derives any income or benefit from that use of the land.

### **Wind Farm**

Land used in whole or in part to produce electricity by means of one (1) or a cluster of wind turbines that drive electrical generators.

### **Workforce Accommodation**

A facility used primarily for the short-term accommodation of persons, other than tourists and holidaymakers, who are employed or work in, or in association with, construction, resources and mining activities, commonly known as a 'workers camp', 'single persons' quarters', 'work camp', 'accommodation village' or 'barracks'.



## **Symbols**

**MVA** - Mega Volt Amp

**MW** - Megawatt at peak capacity

**ha** - Hectare

**t** - Tonne per annum

**>** - Exceeding

**=>** - Equal to or exceeding

**=<** - Equal to or not exceeding

**<** - Not exceeding

## **Land Use Codes and Classifications**

*Note - The Land Use Codes are based on the primary land use code system used by the Department of Resources with some modification by Council.*

### 1.3 Land Use Codes

<b><u>Land Use Codes and Classifications</u></b>		
<b>Code</b>	<b>Classification</b>	
01	Vacant Urban Land	Vacant land being put to no use in an urban area.
02	Single Unit Dwelling	Land used exclusively as a site for a dwelling in an urban area.
03	Multi-Unit Dwelling (Flats)	The use of a parcel of land for two or more self-contained residential flats including groups of units held by single companies but not group or strata title.
04	Large Home Site Vacant	Vacant land being put to no use outside the large urban area and not used for a bonafide rural activity.
05	Large Home Site Dwelling	Land used exclusively as a site for a dwelling outside the large urban area and not used for a bonafide rural activity.
06	Outbuildings	A parcel of land with a relatively minor shed or garage as the main structural improvement. The improvement would be a gross underdevelopment of the site.
07	Guest House/Private Hotel	An accommodation building where room only or room and meals are provided and have shared facilities (not a motel), including visitor accommodation.
08	Building Unit Plan Primary Use Only	A parcel of land surveyed on a Building Unit Format Plan which may include Common Property and which has attached to it a Community Management Statement.
09	Group Title Plan Primary Use Only	A parcel of land surveyed on a Standard Format Plan which may include Common Property and which has attached to it a Community Management Statement.
10	Combined Multi Dwelling and Shops	Combined multi dwelling and shops i.e. predominantly residential flats with shops but not registered on a Building Unit Plan or Group Title Plan.
11	Shop	Single Shop with or without attached accommodation.
12	Shops – Group (More than 6 Shops)	More than six shops on subject property built to alignment.
13	Shopping Group (2 - 6 Shops)	Two to six shops on subject property built to alignment.
14	Shops – Main Retail (Central Business District)	Shops located in main inner city/town commercial area (central business district).
15	Shops – Secondary Retail (Fringe Central Business Presence of Service Industry)	Shops located on fringe of a central business district of city/town commercial areas. Presence of service industry in locality.
16	Drive In Shopping Centre	Drive In Shopping Centre including regional, sub regional and neighbourhood centres.
17	Restaurant	Isolated prepared food outlet outside commercial area and including fast food outlet e.g. Red Rooster, McDonalds.

### Land Use Codes and Classifications

<b>Code</b>	<b>Classification</b>	
<b>18</b>	Special Tourist Attraction	Any development with special recreation, historical or residential features that attracts a large number of people (includes tourist village).
<b>19</b>	Walkway	Stratum as walkway.
<b>21</b>	Residential Institution (Non-Medical Care)	Aged People's Homes – not predominantly medical care.
<b>22</b>	Car Parks	An area of land, which has been prepared to accommodate vehicles either below or at ground level or on suspended concrete floors.
<b>23</b>	Retail Warehouse	Isolated large showroom, warehouse used for retail purposes but not in main inner city/town commercial area.
<b>24</b>	Sales Area Outdoors (Dealers, Boats, Cars etc.)	Dealers, Boats, Cars, etc.
<b>25</b>	Professional Offices	Building with professional offices, finance, banks, lending agents and brokers that are predominantly offices.
<b>26</b>	Funeral Parlours	Funeral Parlours.
<b>27</b>	Hospitals, Convalescent, Homes (Medical Care) (Private)	Hospitals, aged peoples home, nursing home, convalescent homes. Predominantly medical care.
<b>28</b>	Warehouse and Bulk Stores	Warehouse and Bulk Stores not used for retail purposes.
<b>29</b>	Transport Terminal	Freight and/or passengers.
<b>30</b>	Service Station	Predominantly fuel retailing. If predominantly servicing repairs see Code 36A.
<b>31</b>	Oil Depot and Refinery	Fuel dumps or storage and oil refineries.
<b>33</b>	Builders Yard, Contractors Building and or garden material storage centres (not retail or hardware)	Fenced area for parking heavy equipment/materials.
<b>34</b>	Cold Stores – Ice works	Cold Stores – Ice works.
<b>35</b>	General Industry or Medium Industry	Industrial premises that are not Light Industry A – Code 36A, or Light Industry B – Code 36B, or Heavy Industry (Non-Abattoirs) – Code 37A, or 37B Heavy Industry (Abattoirs)
<b>36A</b>	Light Industry A	Light/service industries e.g. vehicle workshops, depots, bicycle repairs, furniture assembly/repairs/restoration, electrical goods repairs/maintenance, locksmiths, lawn mower repairs or upholstery or car washes.
<b>36B</b>	Light Industry B	Light manufacturing industries e.g. bread making, clothing manufacturing, dry-cleaning, glass cutting or implement/machinery assembly.

### Land Use Codes and Classifications

<b>Code</b>	<b>Classification</b>	
<b>37A</b>	Heavy Industry (Non-Abattoirs)	Industry from where a deal of offensive noise, odour, dust, etc. emanates (excluding abattoirs). Refer to Goondiwindi Planning Scheme under the term 'industrial premises' (heavy industry) for a list of premises that are considered noxious/offensive.
<b>37B</b>	Heavy Industry (Abattoirs)	Industry from where a deal of offensive noise, odour, dust from abattoirs.
<b>38</b>	Advertising – Hoarding	Advertising - Hoarding. Predominant used for advertising.
<b>40A</b>	Extractive (Quarry)	Any industry which extracts quarry material from the ground.
<b>40B</b>	Extractive (Mining)	Any industry which extracts mining material from the ground and is active as determined by Council.
<b>40C</b>	Extractive (Gas)	Any industry which extracts gas from the ground.
<b>40D</b>	Extractive (Mining)	Any industry which extracts mining material and is inactive as determined by Council.
<b>41</b>	Child Care excluding Kindergarten	Facility for safe keeping of below school age children.
<b>42</b>	Hotel/Tavern	Premises licensed by Licensing Commission as hotel or tavern for the sale of liquor including casino.
<b>43</b>	Motel	Building predominantly used for overnight accommodation of persons plus vehicle.
<b>44</b>	Nurseries (Plants)	Plants and associated garden material.
<b>45</b>	Theatres Cinemas	Theatres and Cinemas.
<b>46</b>	Drive-in Theatre	Drive-in Theatre.
<b>47</b>	Licensed Club	Any club with liquor licence/non-sporting e.g. R.S.L. (not including clubs with attached sporting/recreation facilities).
<b>47A</b>	Events Venue	Any venue for hire with or without a liquor licence for events and functions not operated by a government entity.
<b>48</b>	Sports Clubs/Facilities	All sporting/fitness/health/bowling clubs with or without a liquor licence run as a business.
<b>49</b>	Caravan Parks	Caravan Parks.
<b>50</b>	Other Clubs Non-Business	Boy Scouts/Girl Guides etc. not run as a business. Memorial Halls, Q.C.W.A., School of Arts etc. Sporting Clubs not run as business including sports fields/area tennis courts etc.
<b>51</b>	Religious	Churches places of worship, church hall etc.
<b>52</b>	Cemeteries (Include Crematoria)	Cemeteries (Include Crematoria).
<b>55</b>	Library	Library.



### Land Use Codes and Classifications

<b>Code</b>	<b>Classification</b>	
<b>56</b>	Show Ground, Race Course, Airfield	Airfield parking, hangers – no maintenance. If maintenance, see Code 36A or Code 36B.
<b>56A</b>	Aerodromes	Aerodrome land leased.
<b>57</b>	Parks, Gardens	Parks, Gardens - including undeveloped parkland.
<b>58</b>	Educational include Kindergarten	University, Tertiary, State and Private, residential colleges/school and non-residential school, kindergarten.
<b>60</b>	Sheep Grazing Dry	Poorer country associated with running wethers.
<b>61</b>	Sheep Breeding	Better class country used for lamb breeding.
<b>64</b>	Cattle Grazing Breeding	Concentration of the growing and selling of young stock – includes stud breeding.
<b>65</b>	Cattle Grazing Breeding and Fattening	Mixture of growing and/or selling young and mature stock – includes associated studs.
<b>66</b>	Cattle Grazing Fattening	Concentration of feeding and grazing mature stock for sale (includes feedlots).
<b>67</b>	Goats	Goat studs and dairies.
<b>68</b>	Dairy Cattle Milk Quota	Supplying to milk factory on a quota basis – includes feedlot dairies.
<b>69</b>	Dairy Cattle Milk No Quota	Supplying to milk factory on an entitlement or proportion basis. Includes feedlot dairies.
<b>70</b>	Dairy Cattle Cream	Supplying cream only for manufacturing purposes.
<b>71</b>	Oil Seed	Safflower, sunflower, linseed etc.
<b>72A</b>	Vacant Land - Urban	Vacant land subdivided under Section 50 of the Land Valuation Act 2010 in an urban area.
<b>72B</b>	Vacant Land - Other	Vacant land subdivided under Section 50 of the Land Valuation Act 2010 outside an urban area.
<b>73</b>	Grains	All grains including wheat, barley, oats, maize, rye etc.
<b>74</b>	Turf Farms	Growing turf for the purpose of harvesting and sale.
<b>75</b>	Sugar Cane	Lands used for the growing of sugar cane or associated experimental purposes.
<b>76</b>	Tobacco	Land use for the cultivation of tobacco.
<b>77</b>	Cotton	Land use for the cultivation of cotton.
<b>78</b>	Rice	Land use for the cultivation of rice.
<b>79</b>	Orchards	Includes all orchards – citrus, exotic fruit and nut, stone, other fruits etc.

### Land Use Codes and Classifications

<b>Code</b>	<b>Classification</b>	
<b>80</b>	Tropical Fruits	Tropical Fruits as separate to orchards e.g. Bananas, Paw Paw.
<b>81</b>	Pineapples	The growing of pineapple either for cash crop or manufacturing purposes.
<b>82</b>	Vineyards	Grapes.
<b>83</b>	Small Crops and Fodder Irrigation	All vegetable and small crop items including strawberries (also includes legumes and other improved pasture, used for fodder or stock breeding purposes, grown under irrigation).
<b>84</b>	Small Crops and Fodder Non-Irrigation	As per Code 83 without irrigation.
<b>85</b>	Pigs	The breeding and/or growing and/or fattening of pigs in open range or feed lot environment.
<b>86</b>	Horses	The breeding and/or growing of horses including for stud purposes, including predominantly stables.
<b>87</b>	Poultry	Includes breeding, plus the growing for meat and/or egg production either in a controlled environment or by open runs.
<b>88</b>	Forestry and Logs	Growing for the purposes of harvesting areas of natural and/or plantation hardwood or softwood owned either privately or by the Crown.
<b>89</b>	Animals Special	Any animal not listed above e.g. deer farms, crocodile farms etc. (includes dog kennels, cattery, permanent pounds, quarantine stations, cattle dips).
<b>89A</b>	Animals Special – State Land leases	Apiary (beehives) located on State Leasehold land.
<b>90</b>	Electricity Generators	Production of electricity e.g. power station, solar farm, wind farm.
<b>91</b>	Electricity and Communication Structures	Transformer and substation, television/radio, transmission towers, communication towers.
<b>92</b>	Defence Force Establishment	Defence Force Establishment.
<b>93</b>	Peanuts	Growing of peanuts as a predominant use.
<b>94A</b>	Rural Land Vacant	Vacant rural land being put to no or minimal rural use in a rural area and generally more than 2 hectares.
<b>94B</b>	Rural Land Dwelling	Land used as a site for a dwelling in a rural area combined with no or minimal rural activity and generally more than 2 hectares.
<b>95</b>	Reservoir, Dam, Bores	Reservoir, Dam, Bores - includes permanent pump sites.
<b>96</b>	Public Hospital	Public Hospital.
<b>97</b>	Welfare Home/Institution	Child/adult welfare institutions.
<b>99</b>	Community Protection Centre	Ambulance Centre, Fire Station, State Emergency Service and Headquarters, Air Sea Rescue Station, Coast Guard.

## Objection against Categorisation

Pursuant to section 88 of the *Local Government Regulation 2012* the owners of rateable land will be informed that they have the right of objection to the category their land is included in. All objections shall be to the Chief Executive Officer of the Goondiwindi Regional Council and the only basis for objection shall be that at the date of issue of the rate notice, the owner considers land should belong to a different rating category. All objections will be dealt with pursuant to the relevant sections of the *Local Government Regulation 2012*. In accordance with section 90(5)(a) of the *Local Government Regulation 2012* objection notices must be received within 30 days after the day when the rate notice was issued.

### 1.4 Differential General Rates

In accordance with section 80 of the *Local Government Regulation 2012* the Goondiwindi Regional Council has determined the following differential general rate, and in accordance with section 77 of the *Local Government Regulation 2012*, the Goondiwindi Regional Council has determined the following minimum general rate for each differential rating category:

Category	Category Description	2025/2026	
		Minimum General Rate	Cents in the \$ of Valuation
<b><u>Urban or Residential</u></b>			
0.	Small Rural - Silverspur	\$ 762.00	1.5710
1.	Urban – Small Town	\$ 762.00	1.5710
2.	Urban – Large Town – Site Valuation (SV) <\$205,000	\$ 1,050.00	1.2750
4.	Urban – Large Town - >=\$205,000 SV <\$400,000	\$ 2,710.00	0.8350
5.	Urban – Large Town - >=\$400,000 SV	\$ 3,710.00	0.7100
6.	Urban – Large Residential - < \$230,000 SV	\$ 1,268.00	0.7180
7.	Urban – Large Residential - >=\$230,000 SV <\$500,000	\$ 1,634.00	0.6960
8.	Urban – Large Residential - >=\$500,000 SV <\$1,100,000	\$ 3,372.00	0.4350
9.	Urban – Large Residential - >= \$1,100,000 SV	\$ 5,130.00	0.4040
10.	Community Title Scheme - <\$100,000 SV	\$ 980.00	1.9800
12.	Community Title Scheme - >=\$100,000	\$ 2,160.00	1.0500
13.	Multi Units Dwellings	\$ 1,140.00	1.3110
<b><u>Commercial, Transport, Industrial</u></b>			
14.	Sporting Clubs and Community Organisations	\$ 514.00	0.4770
15.	Commercial - Goondiwindi Town	\$ 2,294.00	1.5530
16.	Goondiwindi CBD	\$ 2,064.00	2.0210
17.	Motels - >= 30 pedestals	\$ 8,848.00	1.5000
18.	Hotels – Goondiwindi Town	\$ 8,848.00	1.9440
19.	Hotels – Other	\$ 1,488.00	1.7900
20.	Service Stations - <\$530,000 SV	\$ 1,480.00	1.8320
21.	Service Stations - >=\$530,000 SV	\$ 10,178.00	1.3930
22.	Industrial - <\$200,000 SV – Goondiwindi Town	\$ 1,802.00	1.4240
23.	Industrial - >=\$200,000 SV <\$1,000,000 – Goondiwindi Town	\$ 2,922.00	1.1530
24.	Industrial - >=\$1,000,000 SV – Goondiwindi Town	\$ 10,910.00	1.3720
25.	Transport & Storage – Goondiwindi Town	\$ 2,450.00	1.3350
26.	Commercial, Industrial & Transport - Other	\$ 1,446.00	1.5490
27.	Aerodrome Leased Land	\$ 644.00	1.4660
28.	Cotton Gin – with cotton storage facility	\$ 52,988.00	1.9980

Category	Category Description	2025/2026	
		Minimum General Rate	Cents in the \$ of Valuation
29.	Cotton Gin – without cotton storage facility	\$ 33,500.00	1.7540
30.	Grain Storage	\$ 34,738.00	2.9300
31.	Motels – >= 20 Pedestals < 30 pedestals outside the Goondiwindi CBD	\$ 7,010.00	1.4200
<b><i>Rural - Intensive Animals</i></b>			
35.	Cattle Feedlot - 10,000 to 19,999 SCU	\$ 17,998.00	0.8400
36.	Cattle Feedlot - 20,000 to 29,999 SCU	\$ 45,300.00	0.8590
37.	Cattle Feedlot - 30,000 to 49,999 SCU	\$ 61,052.00	1.0550
38.	Cattle Feedlot - 50,000 SCU and above	\$ 70,200.00	1.2760
39.	Piggery - 10,000 to 29,999 SPU	\$ 5,760.00	1.0470
40.	Piggery - 30,000 SPU and above	\$ 43,540.00	0.3100
41.	Intensive Poultry	\$ 6,334.00	0.6180
<b><i>Rural Land</i></b>			
44.	Residential (within a Rural Zone) < \$425,000 SV – Rural Area	\$ 1,298.00	0.5880
45.	Residential (within a Rural Zone) >= \$425,000 SV – Rural Area	\$ 3,110.00	0.4210
46.	Rural Land – <150ha	\$ 1,492.00	0.3980
47.	Rural Land – 150ha to <300ha	\$ 1,878.00	0.3940
48.	Rural Land – 300ha to <600ha	\$ 2,196.00	0.3640
49.	Rural Land – 600ha to <1,500ha	\$ 2,512.00	0.3380
50.	Rural Land – 1,500ha to <2,500ha	\$ 3,562.00	0.3200
51.	Rural Land – 2,500ha to <6,000ha	\$ 4,190.00	0.2980
52.	Rural Land – 6,000+ ha	\$ 5,042.00	0.2850
53.	State Lease - <1,700 ha	\$ 1,666.00	1.2350
54.	State Lease - >=1,700 ha	\$ 2,116.00	0.6540
55.	Reservoir, Dam, Bores & Specialised State Leases - < \$250,000 SV	\$ 638.00	1.8320
56.	Reservoir, Dam, Bores & Specialised State Leases- >= \$250,000 SV	\$ 942.00	0.2620
<b><i>Extractive Industries</i></b>			
60.	Petroleum lease - <1,000 ha	\$ 19,820.00	26.1160
61.	Petroleum lease - >= 1,000 ha	\$ 54,058.00	20.7220
62.	Petroleum other - <1,000 ha	\$ 19,820.00	4.1660
63.	Petroleum other - >= 1,000 ha	\$ 54,058.00	2.2050
64.	Quarry - 5,000t to 100,000t	\$ 11,700.00	3.7780
65.	Quarry - over 100,000t	\$ 16,460.00	4.9870
66.	Mining – mine area 10 ha or less	\$ 2,042.00	3.8790
67.	Mining – mine area >10 ha <45ha	\$ 4,554.00	18.8950
68.	Mining - >45 ha	\$ 5,142.00	9.9990
<b><i>Renewable Energy Facility</i></b>			
70.	Energy Production - Productive Capacity of <20MW	\$ 8,806.00	7.7030
71.	Energy Production - Productive Capacity of 20MW - <50MW	\$ 30,814.00	7.6750
72.	Energy Production - Productive Capacity of 50MW - <100MW	\$ 66,034.00	7.6470
73.	Energy Production - Productive Capacity of 100MW - <200MW	\$ 132,080.00	7.6190
74.	Energy Production - Productive Capacity of 200MW - <300MW	\$ 220,132.00	7.5920
75.	Energy Production - Productive Capacity of 300MW - <500MW	\$ 352,200.00	7.5640
76.	Energy Production - Productive Capacity of 500MW - <750MW	\$ 550,314.00	7.5360
77.	Energy Production - Productive Capacity of 750MW - <1000MW	\$ 770,446.00	7.5080
78.	Energy Production - Productive Capacity of >= 1000MW	\$ 1,056,602.00	7.4810



Category	Category Description	2025/2026	
		Minimum General Rate	Cents in the \$ of Valuation
79.	Transformers / Substations of 1MVA - <10 MVA	\$ 25,632.00	7.3040
80.	Transformers / Substations >=10 MVA	\$ 67,500.00	7.5920
<b><u>Workforce Accommodation</u></b>			
81.	Workforce Accommodation – 25 to 100 persons	\$ 73,552.00	2.7820
82.	Workforce Accommodation – 101 to 300 persons	\$ 235,492.00	2.6710
83.	Workforce Accommodation – 301 to 500 persons	\$ 470,994.00	2.5600
84.	Workforce Accommodation – 501 to 700 persons	\$ 706,484.00	2.4490
85.	Workforce Accommodation – greater than 700 persons	\$ 941,986.00	2.3380

## 2. Sewerage Services

Subject to the qualification and exceptions in the following paragraphs, Council will levy, in accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, on every individual parcel in its land record, a utility charge for sewerage, if the parcel is located within Council's declared sewerage area and where Council is currently able to provide a reticulated sewerage service or where the land is within 100 metres of a sewerage main notwithstanding:

- (1) Where a single residential building or a single commercial building is situated across two or more adjoining parcels, Council will treat those parcels as if they were amalgamated into a single parcel and will levy accordingly a single-parcel sewerage charge.
- (2) Council may elect not to levy sewerage charges against a parcel used for a charitable purpose, or an educational or religious purpose, or another purpose beneficial to the community, which is identified in Council's differential rating category or the land use code, provided by the Department of Resources, for the parcel or which is identified through Council's own enquiries.
- (3) Council may elect not to levy sewerage charges against land that is effectively incapable of further development (if vacant).
- (4) The owner of a parcel bears the onus of demonstrating to Council it is entitled to the benefit of a qualification or exception in any of paragraphs 1 to 3. Such onus will be taken to be limited to that of reasonable effort having regard to the value of the exemption and Council's obligation to other ratepayers.
- (5) Where a property is outside the defined sewerage service map area, connection infrastructure charges will be by individual agreement.

CED Scheme – Common Effluent Drainage Scheme

A section of Sandalwood Drive is serviced by a Common Effluent Drainage (CED) system. Due to the proximity of the sewerage main system, the normal gravity type connection cannot be connected to the existing council sewerage system. To rectify this issue council has approved the CED scheme for this area to provide sewerage services into these locations. The properties served by the CED scheme have had to construct a septic tank for the collection of sewerage that then can be pumped into the council sewerage system at a predetermined point. An application for approval to connect to the CED scheme is required and agreements with specialised conditions are required to be reached prior to connection. The following properties are affected:

- Lots 139 and 140 SP101416
- Lots 1 and 2 SP178711
- Lots 142 and 143 SP101416
- Lots 144 and 145 SP101417
- Lot 146 SP127674
- Lot 147 SP150779
- Lot 32 GTP102685

Sewerage charges for the 2025/2026 year will be as follows:

- a) Unless paragraph b) applies, every parcel will be levied a not connected sewerage charge in accordance with column 2 of table 1;
- b) For each residential connection or the first non-residential WC pedestal or urinal, a base sewerage charge per annum will be levied in accordance with column 3 of table 1. Each subsequent pedestal or urinal for non-residential uses will attract a charge per pedestal/urinal in accordance with column 4 of table 1.

<b>Table 1</b>			
<b>Sewerage Scheme</b>	<b>Not Connected</b>	<b>Connected</b>	<b>Non-residential extra pedestals / urinal</b>
Goondiwindi, Inglewood, Texas, Yelarbon, Talwood	\$380	\$588	\$294
CED Scheme	\$380	\$450	\$294

Where a lot contains more than one (1) dwelling unit, a connected sewerage charge for each dwelling unit will apply.

Where the number of pedestals connected to a non-residential premise is varied during the year, adjustments may be made on a pro-rata basis from the date of the change subject to the thresholds established by section 7 of the Goondiwindi Regional Council’s Revenue Statement.

Such charges apply to the sewerage areas defined according to the following resolutions of Council or as otherwise amended by resolution of Council.

Sewerage Supply Area	Meeting Date
Goondiwindi	28 May 2025
Inglewood	28 May 2025
Talwood	28 May 2025
Texas	28 May 2025
Yelarbon	28 May 2025

### 3. Water Charges

#### 3.1 Infrastructure Utility Charge

Council will apply a 2-part utility charge for water made up of a fixed charge **“Infrastructure Utility Charge”** for using the infrastructure that supplied water to a consumer and a variable charge **“Consumption Utility Charge”** for using the water based upon the amount of water that is actually used by the consumer.

Subject to the qualification and exceptions in the following paragraphs, Council will levy on every individual parcel in its land record an Infrastructure utility charge for water, in accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, if the parcel is located within Council’s declared water area and where Council is prepared to supply water, together with any land already connected to the Council water supply system.

- (1) Where a single residential building or a single commercial building is situated across two or more adjoining parcels, Council will treat those parcels as if they were amalgamated into a single parcel and will levy accordingly a single-parcel water charge.
- (2) Council may elect to not levy water charges against a parcel used for a charitable purpose, or an educational or religious purpose, or another purpose beneficial to the community, which is identified in Council’s differential rating category or the land use code, provided by the Department of Resources, for the parcel or which is identified through Council’s own enquiries.
- (3) Council may elect not to levy water charges against land that is effectively incapable of not being able to be connected or incapable of further development (if vacant).
- (4) The owner of a parcel bears the onus of demonstrating to Council it is entitled to the benefit of a qualification or exception in any of paragraphs 1 to 3. Such onus will be taken to be limited to that of reasonable effort having regard to the value of the exemption and Councils obligation to other ratepayers.
- (5) Where a lot contains more than one (1) dwelling unit capable of being sold in its own right, a connected water infrastructure charge for each dwelling unit will apply.

- (6) Council will not levy a water infrastructure charge against common property in relation to Body Corporates facilities where the units of that body corporate are being levied the water infrastructure charge.
- (7) Where a parcel has been supplied with more than one water meter, a water infrastructure charge will apply for each meter connected to the parcel.
- (8) In the township of Toobeah, where Council supplies a dual reticulation, only one infrastructure charge will apply per dual connection.
- (9) Where a property is outside the defined water service map area, connection infrastructure charges will be by individual agreement.

Such charges apply to the water areas defined according to the following resolutions of Council or as otherwise amended by resolution of Council.

<b>Water Supply Area</b>	<b>Meeting Date</b>
Bungunya – non-potable	28 May 2025
Goondiwindi	28 May 2025
Inglewood	28 May 2025
Talwood	28 May 2025
Texas	28 May 2025
Toobeah – non-potable	28 May 2025
Yelarbon	28 May 2025

The charges are also made on the specified basis in respect of any land or other structure, building or place on land to which water is supplied that is not rateable land.

All such charges shall be used to defray the cost of constructing the water supply facilities including depreciation and the costs associated with the operation, maintenance and management of the water supply system.

The basis of the water charges shall be an annual infrastructure utility charge which applies according to the description above. The annual infrastructure utility charge for each property including vacant land capable of connection shall be in accordance with Table 2.



<b>Table 2</b>		
<b>Water Supply Infrastructure Utility Charge</b>		
	<b>Potable</b>	<b>Non-Potable</b>
20 mm connection and vacant land	\$ 484	\$ 242
25 mm connection	\$ 756	\$ 378
32 mm connection	\$ 1,236	\$ 618
40 mm connection	\$ 1,936	\$ 968
50 mm connection	\$ 3,020	\$ 1,510
80 mm connection	\$ 7,732	\$ 3,866
100 mm connection	\$12,092	\$ 6,046

Where the use or occupation of land alters at any time during a financial year or the number of services is varied, adjustments may be made on a pro-rata basis from the date of change subject to the thresholds established by section 7 of the Goondiwindi Regional Council's Revenue Statement.

### 3.2 Consumption Utility Charge

The charges outlined in Table 3 shall apply to all users connected to the Council water reticulation system for the 2025/2026 financial year.

<b>Table 3</b>	
<b>Water Supply Consumption Utility Charge</b>	
	<b>Per Kilolitre</b>
<i>Restricted Raw Water</i> – Talwood	\$ 0.62
<i>Non-Potable</i> - Bungunya, Toobeah, Weengallon	\$ 0.94
<i>Potable</i> - Talwood, Yelarbon	\$ 1.88
Inglewood, Texas, Goondiwindi	\$ 1.88

Consumption charges will be calculated on a bi-annual basis with meters to be read for the water periods as follows:

- 1 April to 30 September; and
- 1 October to 31 March.

In accordance with section 102 of the *Local Government Regulation 2012*, it is resolved that a meter is taken to have been read during the period that starts two (2) weeks before, and ends two (2) weeks after, the day on which the meter is actually read.

Consumption utility charges will be levied at the rate specified above on consumption, during the one (1) year period covered by the meter readings (i.e. 30 September and 31 March), even though the period covered by the meter reading is partly in the current financial year and partly in another financial year.

Water Infrastructure and Consumption Utility charges will be levied on a separate bi-annual rate notice issued in October and April.

#### 4. Waste Utility Charges

##### 4.1 Commercial Waste Utility Charge

In accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council resolves to levy a commercial waste collection and disposal charge as outlined in Table 4 for the 2025/2026 financial year:

Table 4		
Commercial Waste Collection and Disposal Utility Charge		
Commercial Waste Utility Charge ▪ <b>First Service*</b>	Charge for the first service supplied to a property classified in a differential general rate category other than categories 2 through to and including 13.	\$ 480.00
Commercial Waste Utility Charge ▪ <b>General Waste Service</b> Second Bin and/or Second Service	Charge for each additional general waste service supplied to a property classified in a differential general rate category other than categories 2 through to and including 13.	\$ 362.00
Commercial Waste Utility Charge ▪ <b>Recycling Service</b> Second Bin and/or Second Service	Charge for each additional recycling service supplied to a property classified in a differential general rate category other than categories 2 through to and including 13.	\$ 256.00

This charge is made and levied for the purposes of providing for the removal and disposal of refuse from all land utilised for a commercial / industrial or similar purpose within the Council area that Council is prepared to provide a roadside collection to. The charge includes the Queensland Government Waste Levy where relevant.

\*The '**First Service**' of the Commercial Waste Utility Charge is based upon:

- One (1) 240-litre mobile general waste bin collected weekly, plus
- One (1) 240-litre mobile recyclable waste bin collected fortnightly.

Council will ensure a 240-litre wheelie bin for all new services and will replace lost or damaged bins on a fair wear and tear basis.

## Exemption from Commercial Waste Utility Charge

Council may permit commercial premises to apply to not receive the 240-litre Commercial Waste Utility Charge on the following basis:

1. The premises must receive and maintain at all times a general waste removal service utilizing bins of a capacity greater than 240 litres from a recognised waste contractor operating in the area; and
2. The premises must receive and maintain at all times a recycling service of some form from a recognised waste contractor operating in the area; and
3. The owner of the premises must execute a statutory declaration advising of the existence of the alternative service and identifying the provider of the service.

No credits will be allowed for services not received unless they are for a period of not less than six (6) months, commencing 1 July or 1 January in any year. For a new Service the charge may be calculated on a pro rata basis from the date of delivery of the bin subject to the thresholds established by section 7 of Goondiwindi Regional Council's Revenue Statement.

## 4.2 Domestic Waste Utility Charge

In accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council resolves to levy a waste collection and disposal charge as outlined in Table 5 for the 2025/2026 financial year.

<b>Table 5</b>	
<b>Domestic Waste Collection and Disposal Utility Charge</b>	
Domestic Waste Utility Charge	\$ 420.00
Domestic Waste Utility Charge – Extra General Bin or Second Service	\$ 302.00
Domestic Waste Utility Charge – Extra Recycling Bin or Second Service	\$ 256.00

This charge is made and levied for the purposes of providing for the removal and disposal of refuse from all land in actual occupation or with a structure upon it, within the Council area that Council is prepared to provide a roadside collection to which is not levied a Commercial Waste Utility Charge in accordance with section 4.1. Where there is more than one structure on land capable of separate occupation, a charge will be made for each structure.

The Domestic Waste Utility Charge is based upon:

- One (1) 240 litre mobile general waste bin collected weekly, plus
- One (1) 240 litre mobile recyclable waste bin collected fortnightly.

Council will ensure a 240-litre wheelie bin for all new services and will replace lost or damaged bins on a fair wear and tear basis.

No credits will be allowed for services not received unless they are for a period of not less than six (6) months, commencing 1 July or 1 January in any year. For a new Service the charge may be calculated on a pro rata basis from the date of delivery of the bin subject to the thresholds established by section 7 of Goondiwindi Regional Council's Revenue Statement.

#### **4.3. General Waste Management Utility Charge**

In accordance with s94 of the *Local Government Act 2009* and s99 of the *Local Government Regulation 2012*, Council resolves to make and levy a General Waste Management Utility Charge for the supply of waste management services by Council for the 2025/2026 financial year as follows:

A General Waste Management Utility Charge of \$60.00 per rate assessment will be levied equally on all rateable land within the region. This charge is for the purposes of implementation of the Goondiwindi Regional Council Waste Management Strategy which includes consolidation, rationalisation and improvements to Council's waste management facilities, rehabilitation of closed landfill sites and dealing with illegal dumping and littering. The amount of the charge has been calculated on the basis of the estimated cost to Council to implement the strategy.

#### **5. Rates and Service Charges – Levy Threshold**

Due to the costs associated with issuing notices and receiving payments, Council will apply the following threshold minimums:

- (1) Where an account for utility charges (water infrastructure, sewerage or waste collection) arises because of a pro-rata supply of services less than \$100.00, a levy notice will not be created.
- (2) Where a valuation changes, which results in a change to the calculated general levy of less than \$100.00, a notice will not be created.

#### **6. Cost-Recovery Fees**

Cost-Recovery fees shall be determined according to the following criteria:

- (1) It is not Council's intention to generate revenue from these fees greater than the costs associated with the service or work for which the charge is imposed.
- (2) As a general principle, the Council's policy is to structure cost-recovery fees so that the costs of each service, facility or activity provided are recovered.
- (3) Fees for development approvals shall be set at a level designed to fully recover, as far as practicable, costs associated with the approval.
- (4) Fees intended to facilitate compliance with the provisions of the local laws are set at a level that encourages voluntary participation.
- (5) Other fees are set at a level considered to approximate the cost of providing the service, facility or activity.



- (6) Any shortfall in revenue raised in funding costs of general charges shall be made up from general revenue.
- (7) Fees as prescribed by a regulation shall apply unless Council decides to reduce or waive the fee by resolution.

## **7. Business Activity Fees**

Council has the power to conduct business activities and make business activity fees for services and facilities it provides on this basis. Business activity fees are made where Council provides a service and the other party to the transaction can choose whether to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

Business activity fees include but are not confined to the following: rents, plant hire, private works and hire of facilities.

## **8. Time Within Which Rates Must Be Paid**

Rates and charges must be paid within thirty (30) clear days after the date of issue or at the expiry of any extended discount period that Council may, by resolution, allow. The due date for payment is to be clearly shown upon the rates notice prepared as per section 104 of the *Local Government Regulation 2012*.

The same time for payment will be allowed for all persons liable to pay a rate.

## **9. Discount For Prompt Payment**

In accordance with section 130 of the *Local Government Regulation 2012*, to encourage the prompt payment of rates a discount will be allowed on current general rates levied if paid within 30 clear days after the issue date of the rate notice, provided all overdue rates and charges are also paid. The discount amount will be the lesser of the amount prescribed by regulation or 15%.

This discount applies only to general rates and not to any charges or levies.

## **10. Interest on Outstanding Rates**

In accordance with section 133 of the *Local Government Regulation 2012*, rates and charges levied during the 2025/2026 financial year and previous financial years and which remain outstanding for greater than 30 days, shall bear interest at an annual rate of 11%, compounding on daily rests.

## **11. Concessions**

### **11.1 Sewerage and Water**

See section 2(1), (2), (3) and (4) and section 3.1(1), (2), (3) and (4) of this Revenue Statement.

## 11.2 Other remissions and deferrals

Other remission requests, or rate deferral requests, will be assessed on a case-by-case basis upon application in writing to Council in accordance with sections 119 to 126 of the *Local Government Regulation 2012*.

## 12. Collection of outstanding rates and charges

Council requires payment of rates and charges within the specified period, and it is Council's policy to pursue the collection of outstanding rates and charges diligently but with due concern for the financial hardship faced by some members of the community.

### 12.1 Principles Used for the Recovery of Overdue Rates and Charges

In the recovery of overdue rates and charges, the following principles will be used:

- (a) Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations.
- (b) Making the processes used to recover overdue rates and charges clear, simple to administer and cost effective.
- (c) Capacity to pay in determining appropriate payment arrangements.
- (d) Equity by having regard to providing the same treatment for ratepayers with similar circumstances.
- (e) Flexibility by responding where necessary to changes in the local economy.
- (f) Adherence to the debt collection guidelines developed by the Australian Competition and Consumer Commission.

### 12.2 Recovery Actions

The following actions will be used in the recovery of overdue rates and charges:

Action	Timing	Action Type	Severity	Response Time	Comment	Authority Level
1.	14 days after expiration of the discount period	First Reminder Notice	Low	23 days	Notice informing ratepayer that they have missed the discount and that they should make payment by the due date to avoid interest and further action.	Finance Officer – Revenue

Action	Timing	Action Type	Severity	Response Time	Comment	Authority Level
2.	47 days after expiration of the discount period	Final Reminder Notice  Advising that the debt has been notified to our Debt Recovery agent.	Low	7 days	Notice advising rates overdue and interest charges are accruing. Action may be initiated unless the debt is paid in full or arrangements made to see the debt settled.	Finance Officer – Revenue
3.	51 days after expiration of discount period.	Debt Recovery Agent to send Demand Letter to all accounts over \$900  AND  Debt Recovery Agent to send a final reminder to all accounts below \$900	Low - Medium	7 days	Letter demanding debt is paid within 7 days to avoid legal proceedings.  Further action suspended if ratepayer agrees and maintains an appropriate payment arrangement.	Finance Officer – Revenue
4.	63 days after expiration of discount period and outstanding balance is over \$900.	Proceed with legal action through Magistrates Court	Medium	As determined by Court processes	Accounts under \$900 will not proceed to court but will be monitored.	Director, Finance Manager or Authorised Delegate
5.	9 months vacant land with judgment obtained and for other property 33 months after expiration of discount period of the following 6 monthly general rates and charges.	Notice of Sale	High		Notice in accordance with legislation informing owner of Councils intention to make resolution to sell the land for recovering of rates.  Full payment including costs will be required to cease action.	Director, Finance Manager or Authorised Delegate
6.	1 year vacant land with judgment obtained and 3 years for other land, of overdue rates and charges (legislative requirement).	Sale of Land	High	Within legislative timeframe	Full payment including costs will be required to cease action.	Council

### 12.3 Reporting

A report is to be prepared quarterly (generally end of September, December, March and June) regarding properties with rates and charges outstanding for 12 months or more. The purpose of the report will be to inform the Director Community & Corporate Services and the Finance Manager about recovery action taken/planned for individual properties.

## **12.4 Payment Arrangements**

Council understands that from time-to-time ratepayers will request to pay the account by instalments. Ratepayer requests for payments by instalments will be dealt with in accordance with Council's Rate Recovery Policy.

## **12.5 Payment Methods**

Council offers a full suite of payment options, which may vary from time to time. Ratepayers are notified of all available payment options in writing at the time of receiving rate notices. Ratepayers who enter into agreed payment arrangements will be offered all available payment options that Council accepts for rate payments.

## **13. Collection of Outstanding Private Works Accounts and Sundry Debtors**

Council requires payment of Private Works Accounts and Sundry Debtors within the specified period, and it is Council's policy to pursue the collection of amounts outstanding diligently. As these charges are normally incurred at the request of the Debtor, Council will only consider financial hardship in exceptional circumstances.

Without limiting the options available to Council to recover debts, the following procedures have been established:

- (1) All invoices are sent with a request for payment within 14 days. Statements are sent at the end of the month requesting prompt payment.
- (2) Statements are again sent at the end of the following month demanding immediate payment. At the end of 60 days, a statement is sent advising that the matter will be put in the hands of Council's debt recovery agent.
- (3) Legal action is initiated commencing with a letter of demand from Council's recovery agents.
- (4) Where Council does not know the Debtor, payment will normally be required in advance of any work commencing.
- (5) As a general guide, Council will not accept any requests for periodic payments except in exceptional circumstances. All offers are referred to Council for determination on a case-by-case basis.

## **14. Refund of Rates**

**14.1** Refunds due because of sales, valuation changes or errors will be applied to the rate assessment as a credit against the next period of rating unless a request for a cash refund is made.

**14.2** Whilst Council makes every effort to ensure that the services charged are correct, it is encouraged that the ratepayer reviews the rates notice to confirm the correct services are being charged. If there is a requirement to refund any overpayment due to incorrect services being charged, Council will refund those amounts for the current financial year only.



## **15. Payments in Advance**

Council accepts payments in advance by lump sum or periodic payment. Interest **is not** paid on any credit balances held.

## **16. Development Charges**

The full physical and social infrastructure costs for new development will generally be a condition of development unless otherwise decided by Council.

## **17. Limiting Increase in Rates and Charges**

For the 2025/2026 financial year, Council will be passing a resolution pursuant to section 116 of the *Local Government Regulation 2012* limiting the increase in general rates to no more than 20% on the previous financial year.

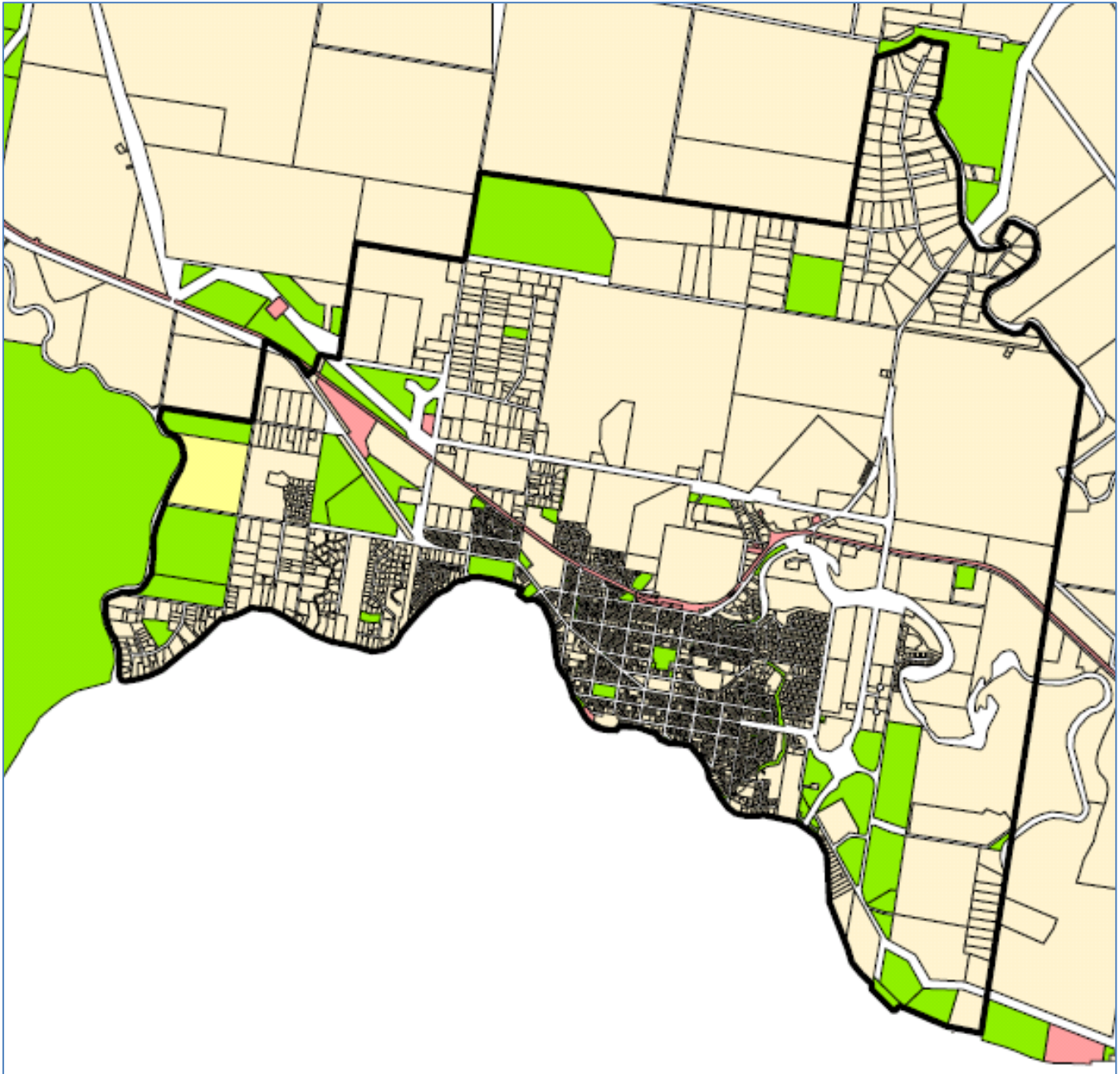
Such a limit does not apply to changes to rate levies brought about by actions of the owner in splitting assessments, selling part of the land or any other act that causes a change to the valuation for rating purposes.

## **18. Maps**

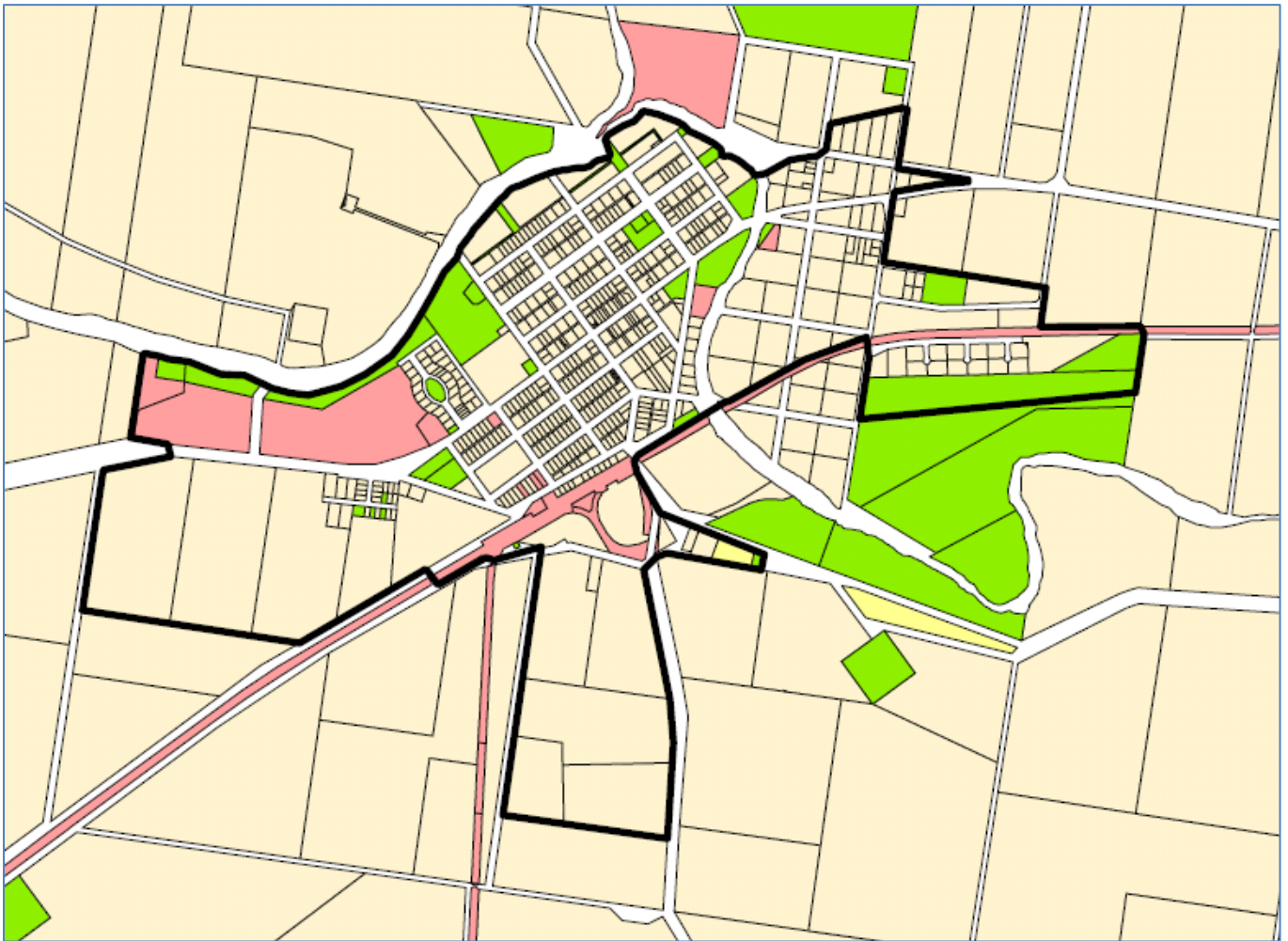
### **18.1 Town / Locality Area Maps**

- (1) Goondiwindi
- (2) Inglewood
- (3) Texas
- (4) Yelarbon
- (5) Silverspur
- (6) Talwood
- (7) Toobeah
- (8) Bungunya
- (9) Daymar
- (10) Gradule
- (11) Weengallon

Town Area Map (1) – Goondiwindi

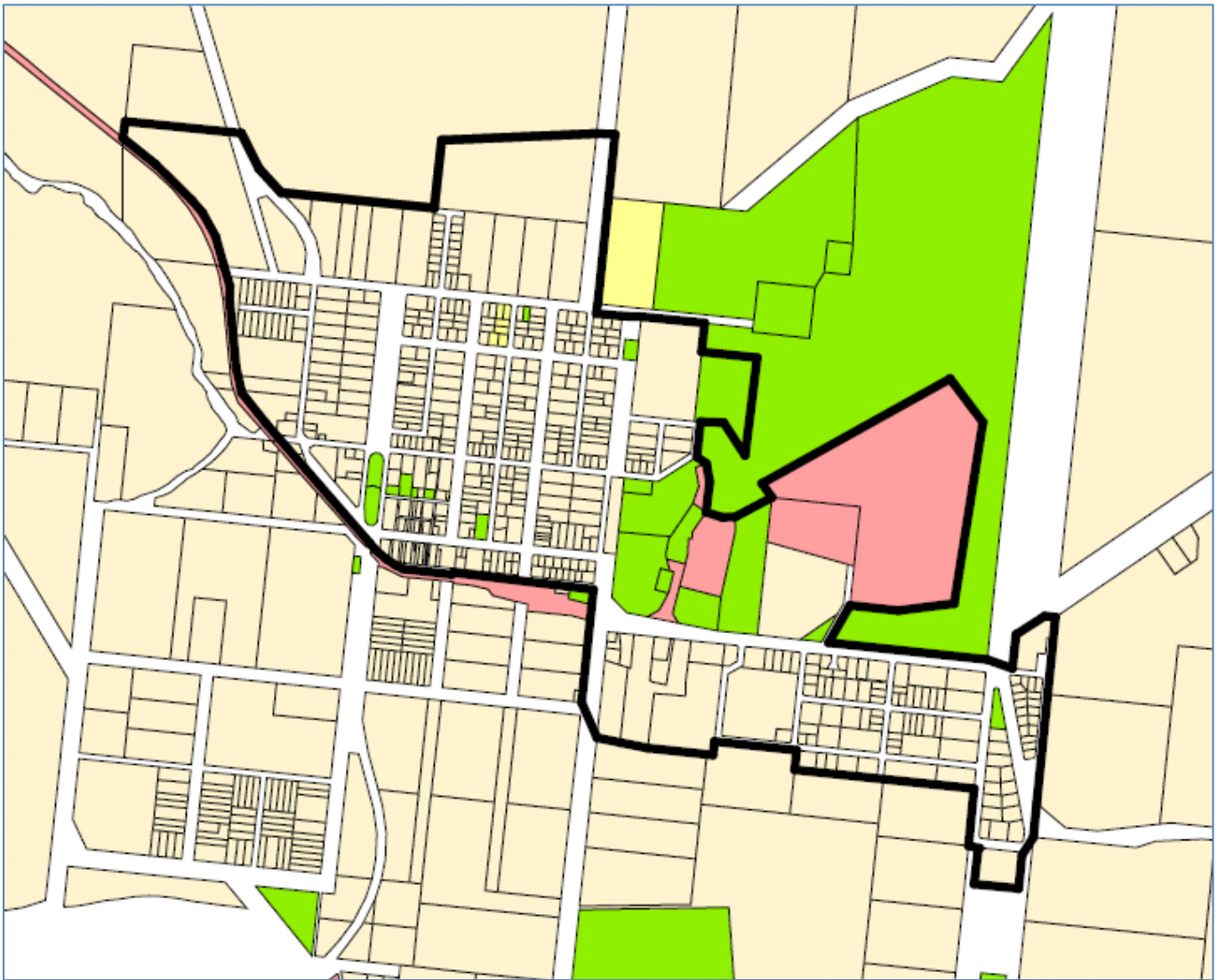


Town Area Map (2) – Inglewood



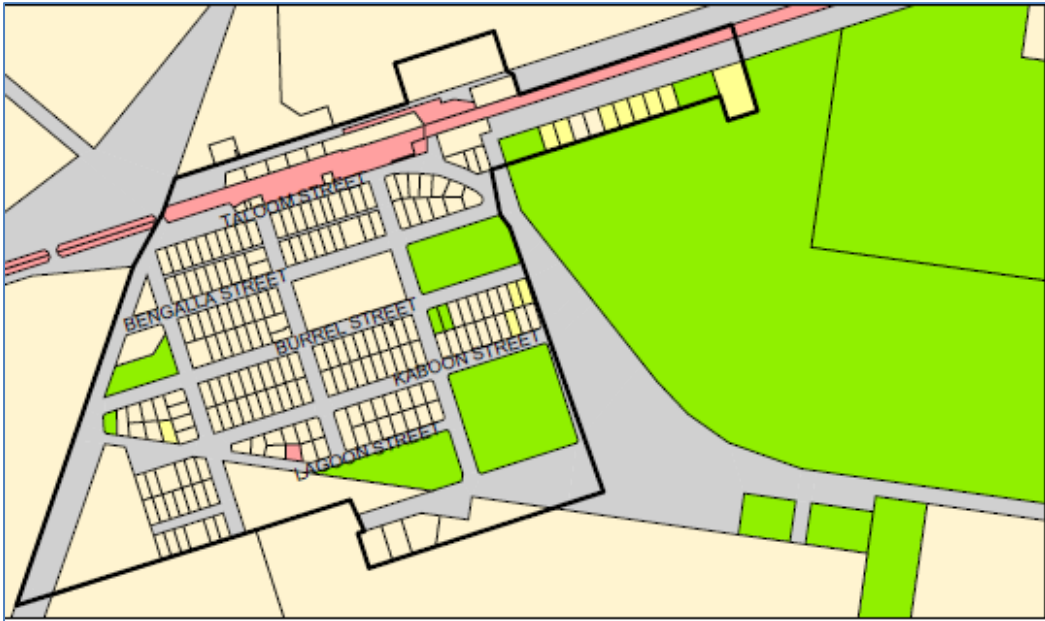


Town Area Map (3) – Texas

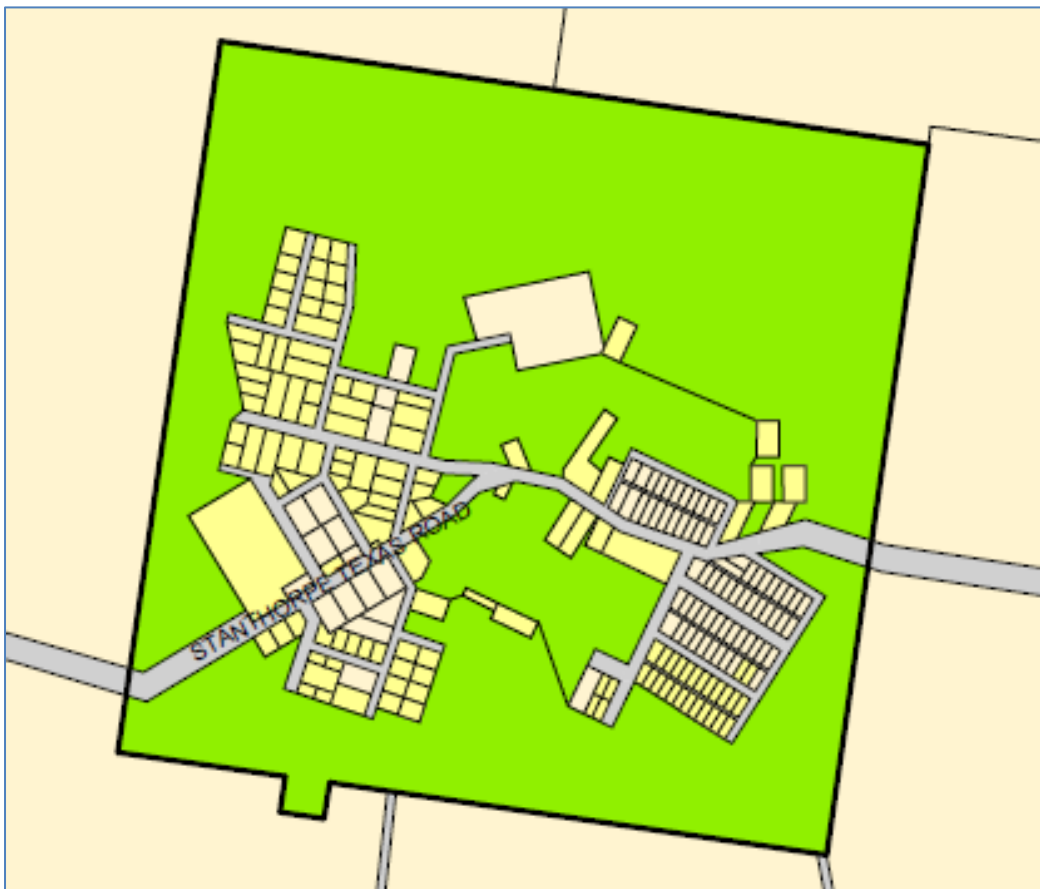




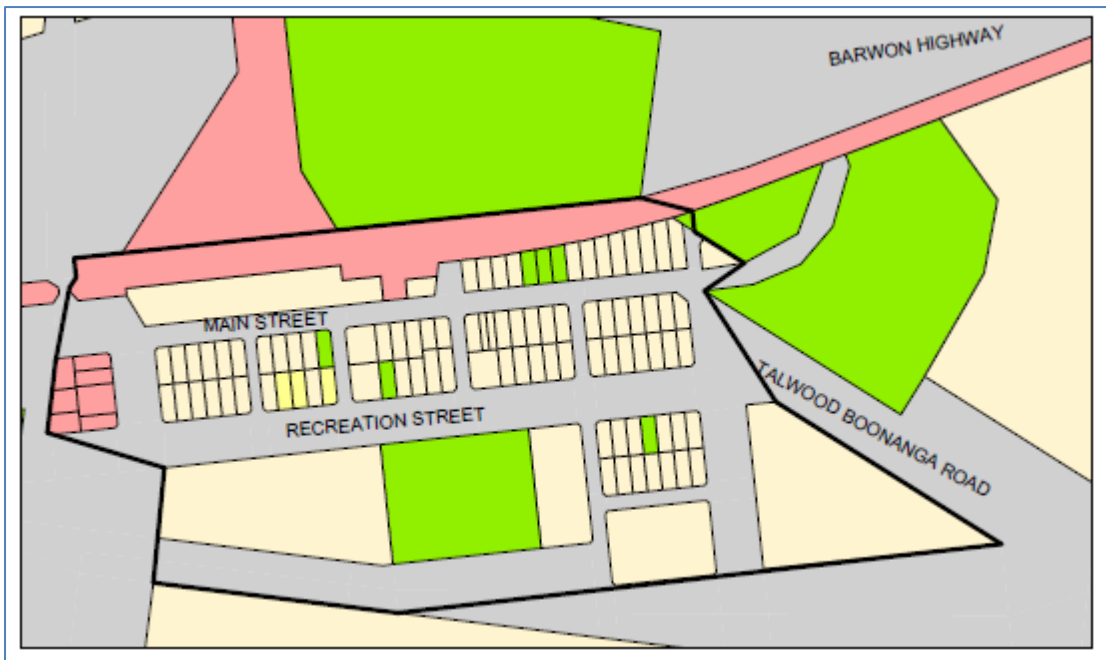
**Town Area Map (4) – Yelarbon**



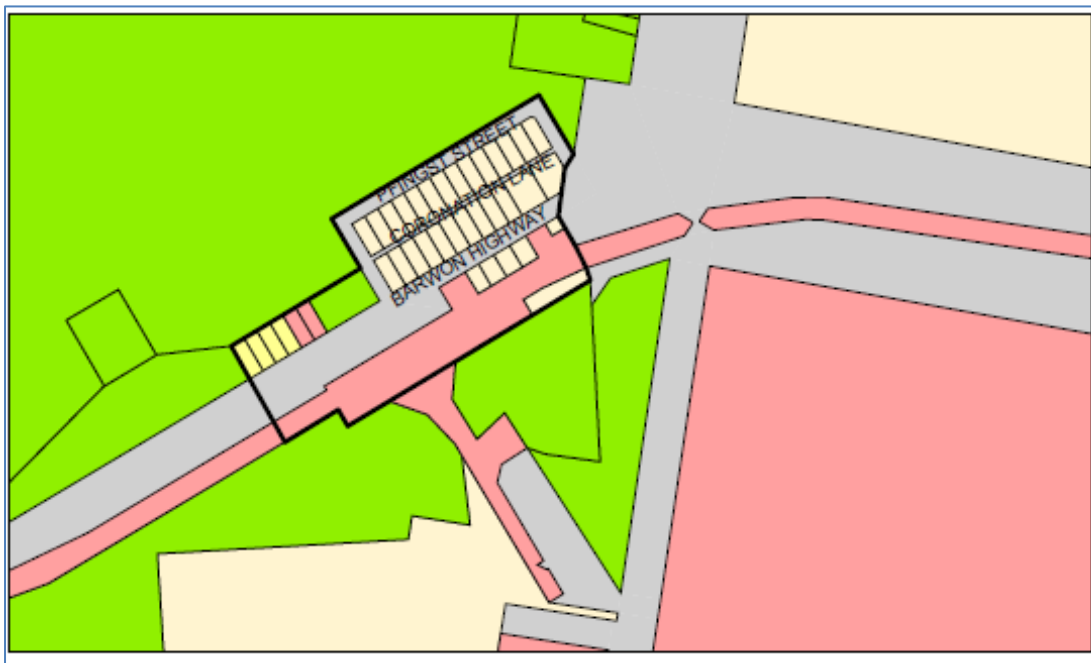
**Locality Area Map (5) – Silverspur**



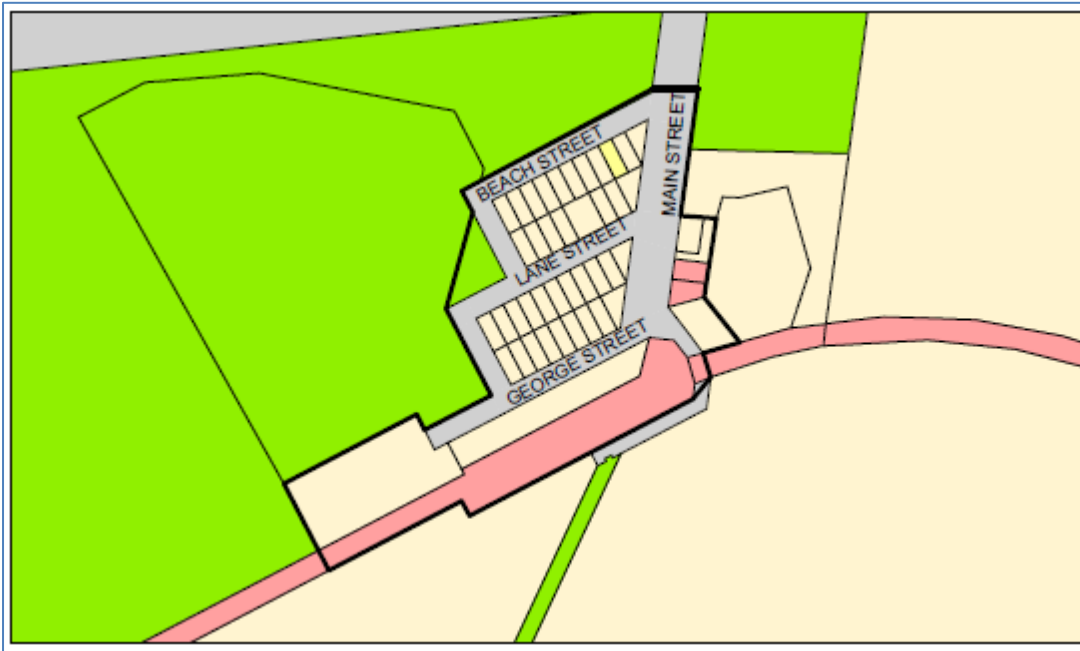
**Town Area Map (6) – Talwood**



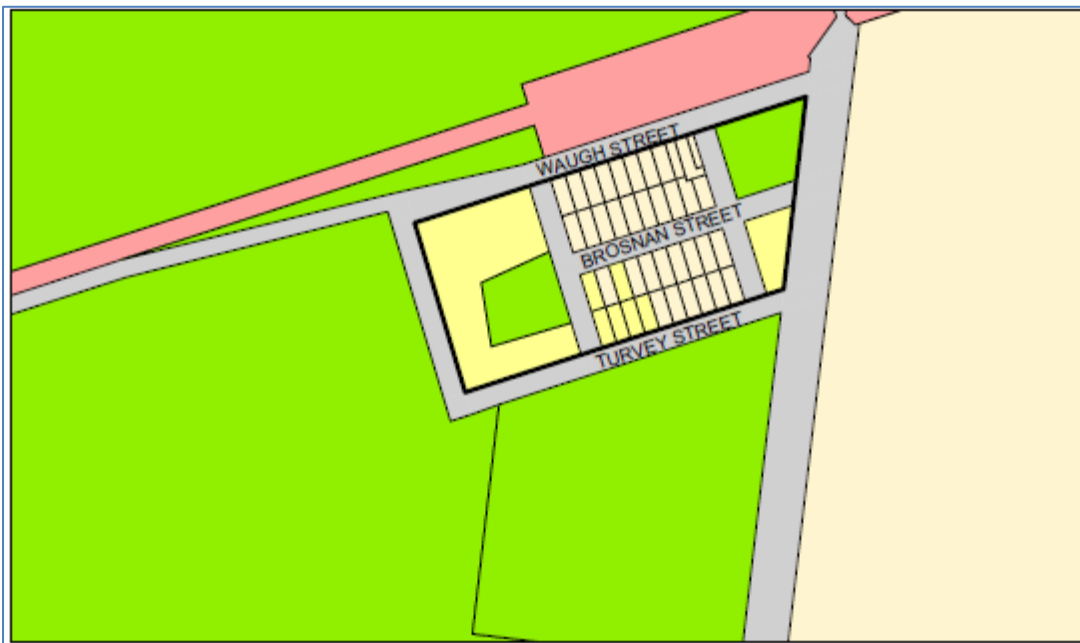
**Town Area Map (7) – Toobeah**



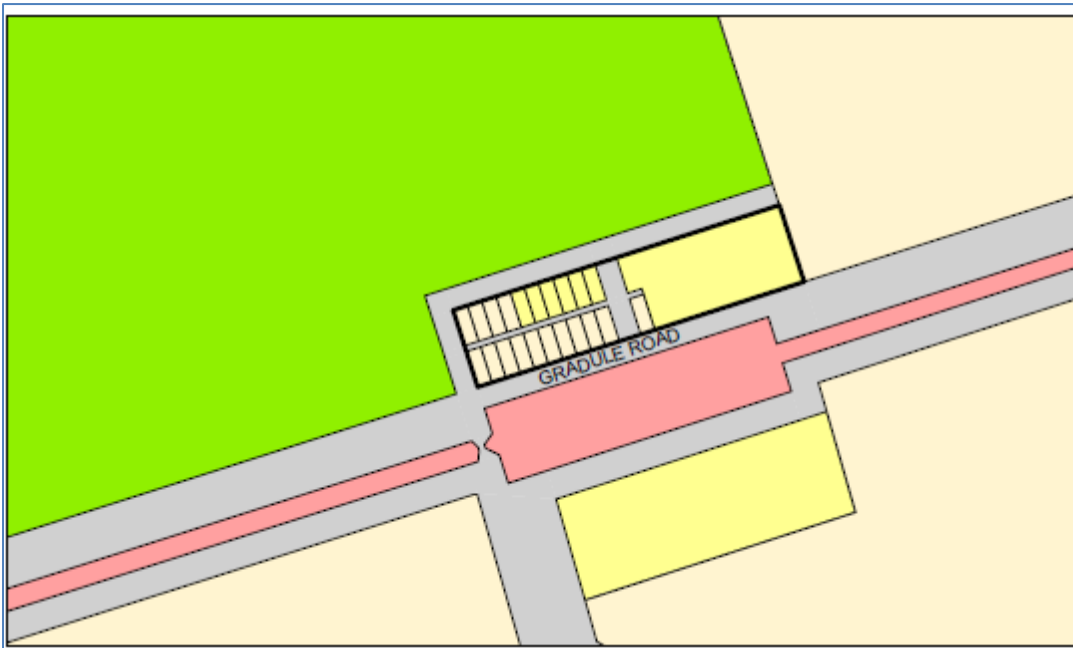
**Town Area Map (8) – Bungunya**



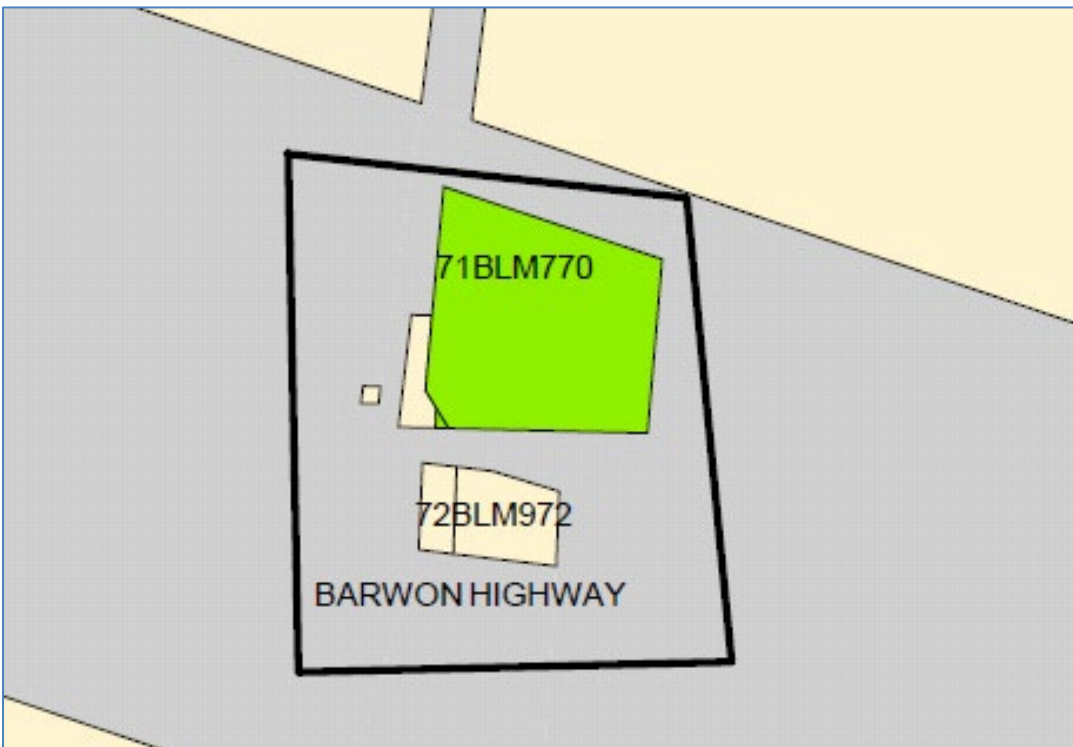
**Town Area Map (9) – Daymar**



**Town Area Map (10) – Gradule**



**Town Area Map (11) – Weengallon**





## **18.2 Water and Sewerage Service Area Maps**

Council is required to define the Water and Sewerage Service Areas for the local government area to support the application of the Water and Sewerage Charges set out in the Revenue Statement.

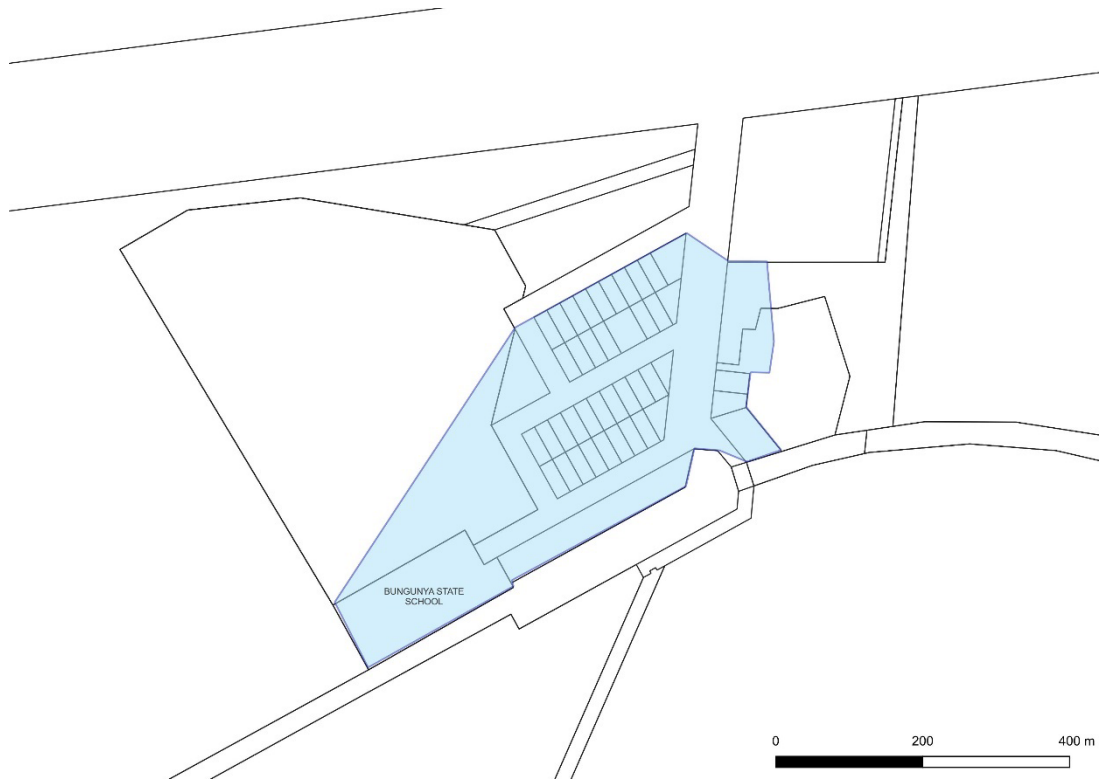
### **(a) Water Supply Area Maps**

- (1) Bungunya
- (2) Goondiwindi
- (3) Inglewood
- (4) Talwood
- (5) Texas
- (6) Toobeah
- (7) Yelarbon

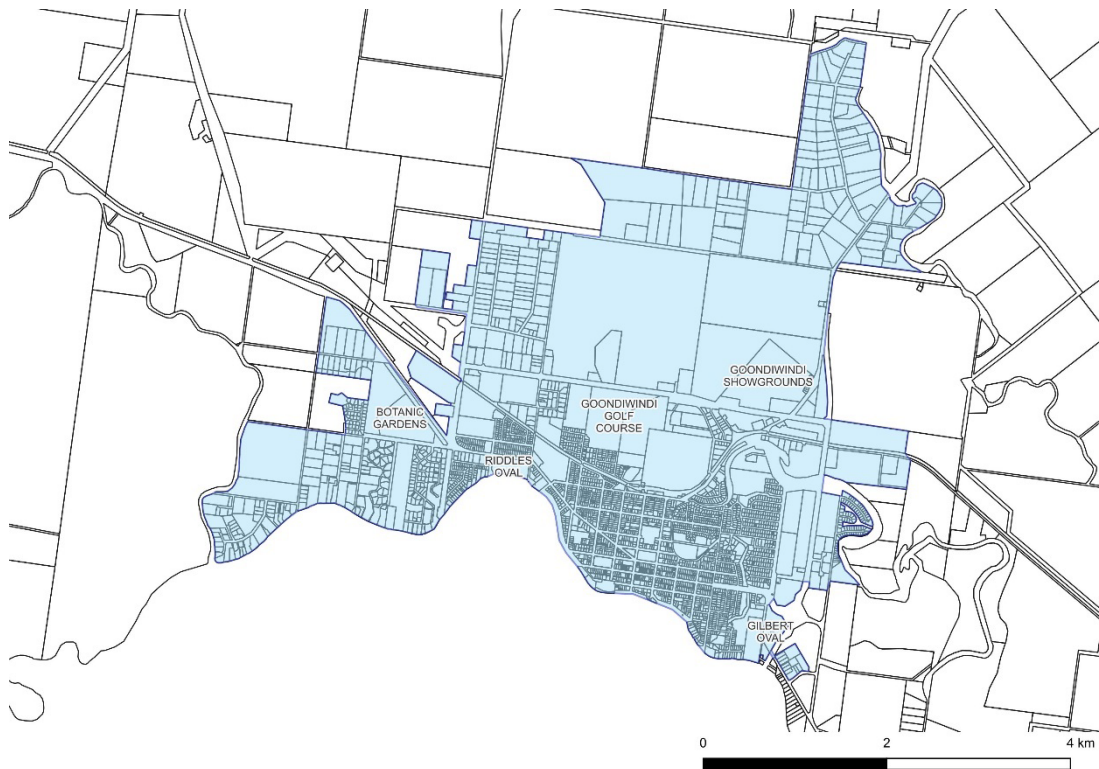
### **(b) Sewerage Supply Area Maps**

- (1) Goondiwindi
- (2) Inglewood
- (3) Talwood
- (4) Texas
- (5) Yelarbon

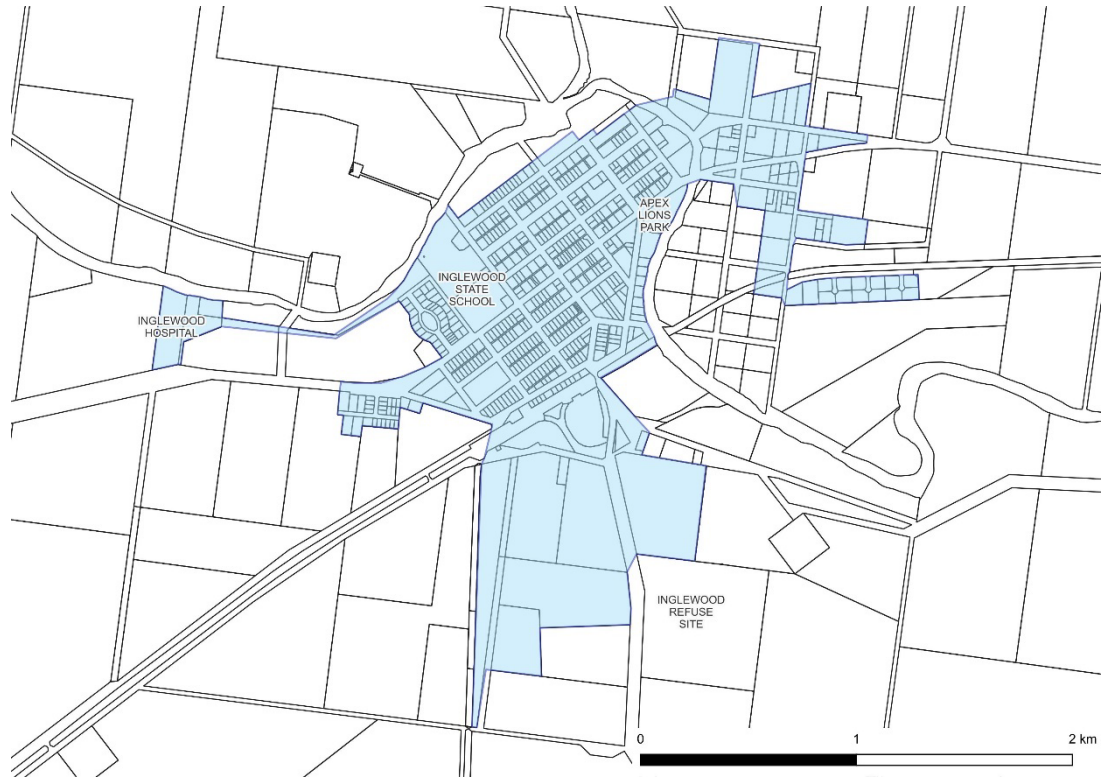
## Water Supply Service Area Map (1) – Bungunya



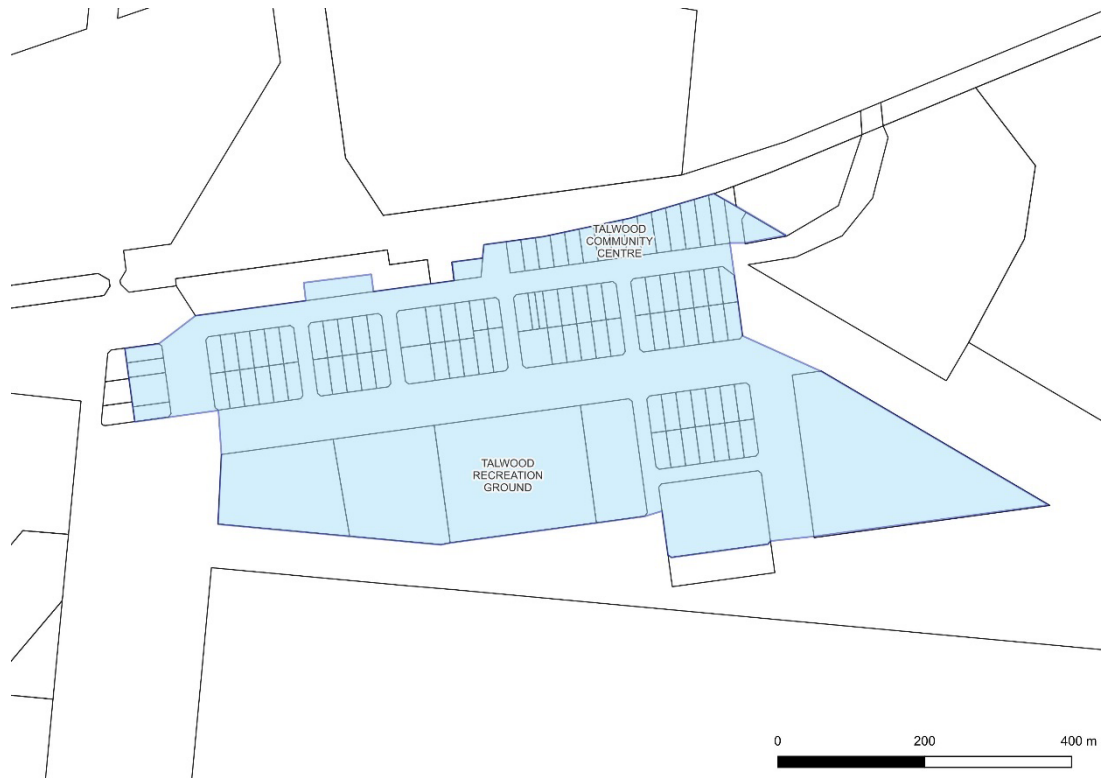
## Water Supply Service Area Map (2) – Goondiwindi



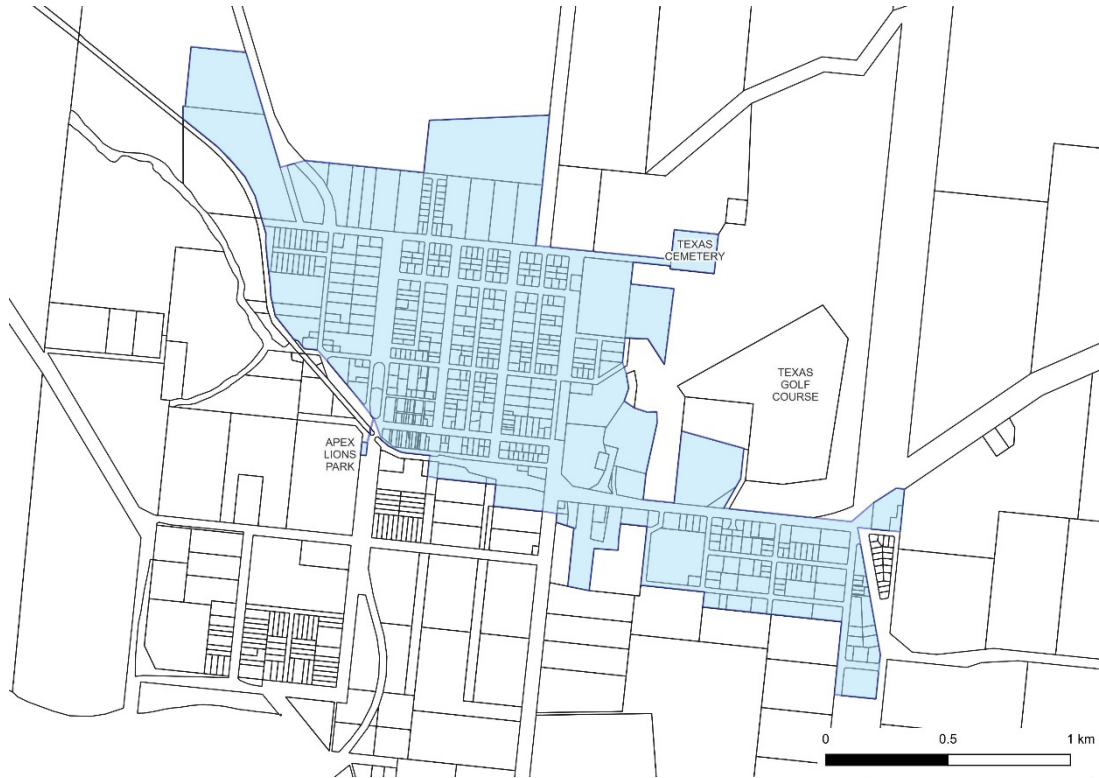
### Water Supply Service Area Map (3) – Inglewood



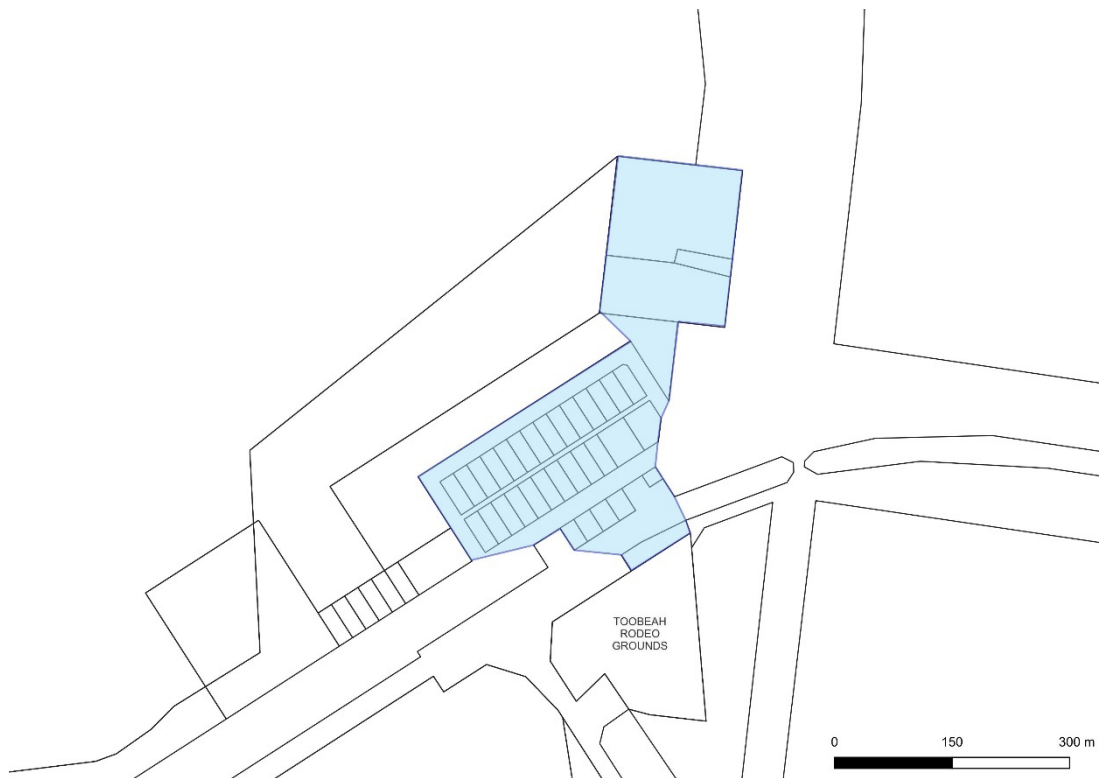
### Water Supply Service Area Map (4) – Talwood



## Water Supply Service Area Map (5) – Texas

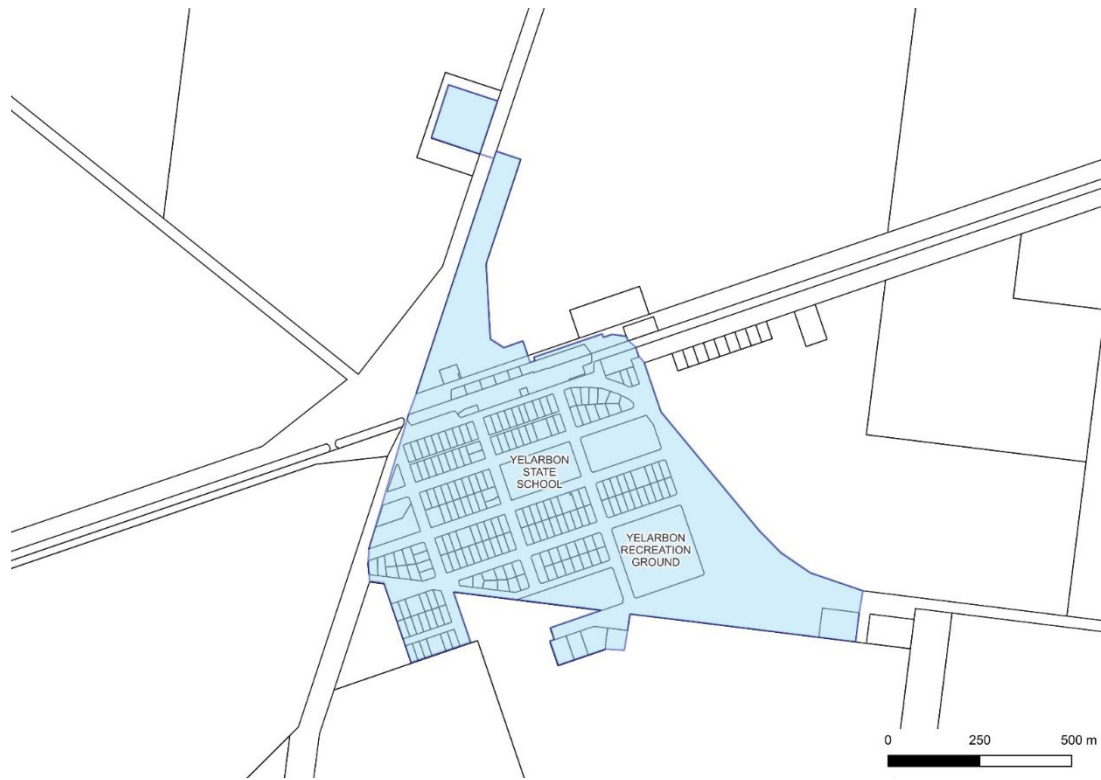


## Water Supply Service Area Map (6) – Toobeah





## Water Supply Service Area Map (7) – Yelarbon





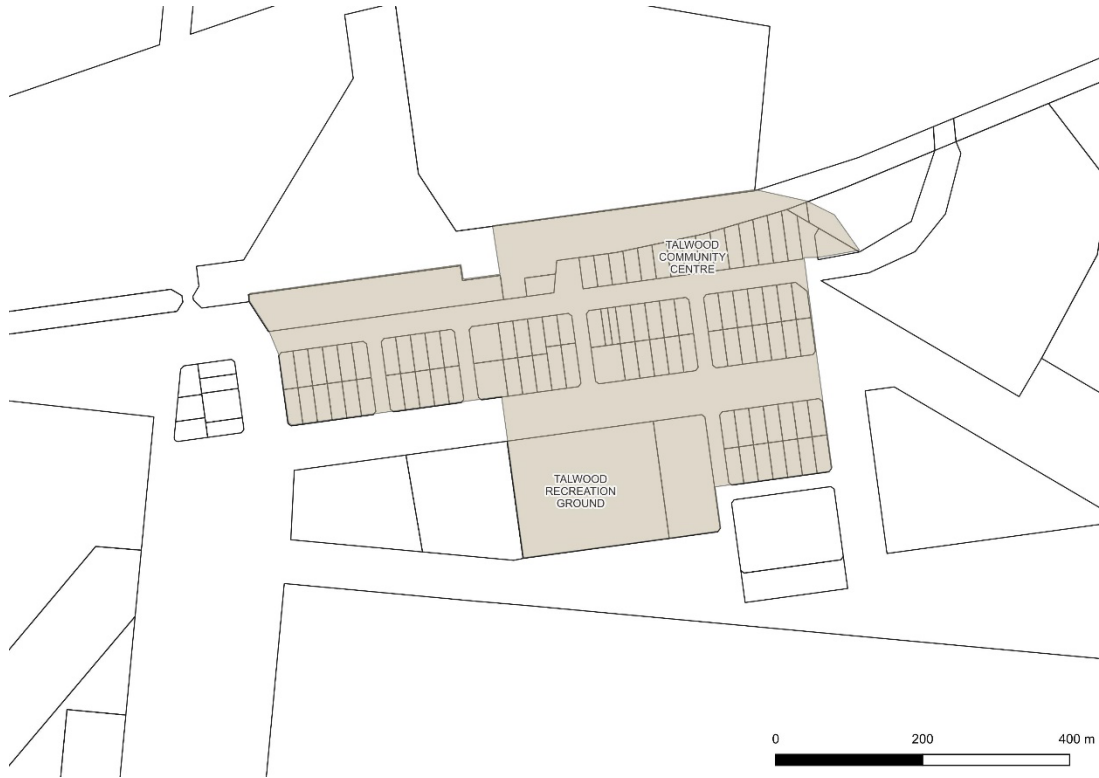
## Sewerage Service Area Map (1) – Goondiwindi



## Sewerage Service Area Map (2) – Inglewood



### Sewerage Service Area Map (3) – Talwood



### Sewerage Service Area Map (4) – Texas



## Sewerage Service Area Map (5) – Yelarbon

