

# **2026/27 REVENUE STATEMENT**

# TABLE OF CONTENTS

|           |                                                                          |           |
|-----------|--------------------------------------------------------------------------|-----------|
| <b>1.</b> | <b>INTRODUCTION.....</b>                                                 | <b>3</b>  |
| 1.1       | Abbreviations .....                                                      | 3         |
| 1.2       | Revenue Statement Adoption .....                                         | 3         |
| 1.3       | Approach to Making/Levying Rates and Charges.....                        | 3         |
| <b>2.</b> | <b>ADMINISTRATION .....</b>                                              | <b>5</b>  |
| 2.1       | Issue of Rates Notices .....                                             | 5         |
| 2.2       | Adjustment of Rates and Charges .....                                    | 5         |
| 2.3       | Early Payment Discount.....                                              | 5         |
| 2.4       | Pensioner Concessions .....                                              | 7         |
| 2.5       | Outstanding Rates and Charges.....                                       | 8         |
| 2.6       | Deferment of General Rates .....                                         | 8         |
| 2.7       | General Rate Exemptions and Concessions .....                            | 9         |
| 2.8       | Fees and Charges .....                                                   | 10        |
| 2.9       | Definitions .....                                                        | 11        |
| <b>3.</b> | <b>GENERAL RATES .....</b>                                               | <b>13</b> |
| 3.1       | Basis of Rates .....                                                     | 13        |
| 3.2       | Rates to Apply.....                                                      | 13        |
| 3.3       | Discounts .....                                                          | 14        |
| 3.4       | Limiting the increase in rates or charges .....                          | 14        |
| <b>4.</b> | <b>SPECIAL RATES AND CHARGES.....</b>                                    | <b>18</b> |
| 4.1       | Noosa Waters Lock and Weir Maintenance Levy .....                        | 18        |
| 4.2       | Noosa Waters Canal Maintenance Levy.....                                 | 19        |
| 4.3       | Noosa Junction Levy.....                                                 | 20        |
| 4.4       | Hastings Street Precinct Levy .....                                      | 21        |
| 4.5       | Noosa Main Beach Levy .....                                              | 22        |
| 4.6       | Hastings Street Community Safety Program Charge .....                    | 23        |
| <b>5.</b> | <b>UTILITY CHARGES.....</b>                                              | <b>24</b> |
| 5.1       | Waste Management Charge .....                                            | 24        |
| 5.2       | Holding Tank Charge .....                                                | 31        |
| <b>6.</b> | <b>SEPARATE RATES AND CHARGES.....</b>                                   | <b>33</b> |
| 6.1       | Environment Levy .....                                                   | 33        |
| 6.2       | Sustainable Transport Levy .....                                         | 34        |
| 6.3       | Heritage Levy.....                                                       | 35        |
| 6.4       | Bushfire Resilience and Response Levy .....                              | 36        |
|           | <b>APPENDIX 1: NOOSA WATERS LOCK AND WEIR MAINTENANCE LEVY.....</b>      | <b>37</b> |
|           | <b>APPENDIX 2: NOOSA WATERS CANAL MAINTENANCE LEVY.....</b>              | <b>38</b> |
|           | <b>APPENDIX 3: NOOSA JUNCTION LEVY .....</b>                             | <b>40</b> |
|           | <b>APPENDIX 4: HASTINGS STREET PRECINCT LEVY .....</b>                   | <b>42</b> |
|           | <b>APPENDIX 5: NOOSA MAIN BEACH LEVY .....</b>                           | <b>45</b> |
|           | <b>APPENDIX 6: HASTINGS STREET COMMUNITY SAFETY PROGRAM CHARGE .....</b> | <b>48</b> |

# **1. INTRODUCTION**

## **1.1 Abbreviations**

In this Revenue Statement, for brevity and convenience:

- references to the Act are to the *Local Government Act 2009*
- references to the Regulation are to the *Local Government Regulation 2012*
- references to the Department of Resources are to the Queensland Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development.

## **1.2 Revenue Statement Adoption**

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

Pursuant to sections 169(2) and 172, Council resolved to adopt this Revenue Statement at a Special Meeting of Council on 23 June 2026.

This Revenue Statement details the following:

- general rates;
- special rates (rates made and levied on some, but not all, rateable land in the shire)
- separate rates (rates made and levied on all rateable land)
- special charges (charges made and levied on some, but not all, rateable land in the shire)
- separate charges (each a charge made and levied equally on all rateable land)
- waste management charges
- holding tank charges
- administration, which covers concessions, discounts, and interest
- cost-recovery fees
- commercial charges for each business activity that Council conducts on a commercial basis.

## **1.3 Approach to Making/Levying Rates and Charges**

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

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

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

- pursuit of effectiveness and efficiency in meeting the objectives (financial, social, economic, environmental, and other) in its corporate plan and policies

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

Council seeks to meet those criteria in:

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

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

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

## **2. ADMINISTRATION**

### **2.1 Issue of Rates Notices**

Council will issue rate notices in July 2026 for the billing period 1 July 2026 to 31 December 2026 and in January 2027 for the billing period 1 January 2027 to 30 June 2027.

### **2.2 Adjustment of Rates and Charges**

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

### **2.3 Early Payment Discount**

Discounts for prompt payment will be allowed on the rates and charges that this Statement stipulates as having discounts applying to them. Such discounts are allowed by section 130 of the Regulation.

#### **2.3.1 Method of Calculation**

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

No discount will be allowed on the following charges which may appear on the rates notice:

- State Emergency Management Levy
- special rates and charges
- separate rates and charges
- waste management charges
- change of ownership fee
- rate notice paper fee
- backflow device registration fee
- holding tank charges
- any property charge relating to the provision of temporary services or the carrying out of Council works on or in connection with the property
- any non-rate item included on the rate notice
- legal costs incurred by Council in rate and charge collection
- interest charges on overdue rates and charges; and
- any other rate, charge or amount unless a discount is specifically permitted by this Statement.

#### **2.3.2 Payments Made Before the Due Date**

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

#### **2.3.3 Allowance of Early Payment Discount despite Late Payments**

There are occasions when payment is received later than the due date through circumstances beyond the control of the ratepayer. Section 130(10) of the Regulation gives Council a discretion to allow the discount in such circumstances.

#### **2.3.3.1 Payments Made after the Due Date**

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

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

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

#### **2.3.3.2 Late Payments Due to Delivery Difficulties**

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

- a written statement from the ratepayer detailing non-receipt of the rate notice, provided a discount has not been allowed on a previous late payment in similar circumstances in the last five (5) years; or
- other evidence that payment of the rates was made by the ratepayer at the time, but did not reach Council due to circumstances beyond the control of the ratepayer; or

The discount also may be allowed if:

- the correctly addressed rate notice was returned to Council by Australia Post; and
- evidence provided to Council substantiates that the return was not the result of ratepayer instigation or fault but of an occurrence beyond the ratepayer's reasonable control.

The discount will not be allowed if return of the rate notice results from:

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

#### **2.3.3.3 Administrative Errors**

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

#### **2.3.3.4 Payment Errors**

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

- Where the amount of the error is \$50.00 or less: Full discount will be allowed, and the amount (if any) that remains underpaid amount will be treated as overdue.

- Where the amount of the error exceeds \$50.00: The ratepayer will be advised in writing of the error and given 14 days to pay the shortfall. If the shortfall is paid by the extended due date so advised, the full discount will be allowed at that time.

In either of those circumstances, a discount will not be allowed if the transposition error or addition error exceeds 20% of the total net rates payable on the single rate notice or on the two or more rate notices at one time.

## **2.4 Pensioner Concessions**

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

### **2.4.1 Eligibility Criteria**

The pensioner:

- (1) must comply with eligibility criteria contained in the Queensland Government's Pensioner Rate Subsidy Scheme and must possess a current, valid qualifying concession card, namely:
  - (a) a Pensioner Concession Card issued by Centrelink or the Department of Veteran Affairs or
  - (b) a Repatriation Health (Gold) Card - (for all Conditions) issued by the Department of Veteran Affairs; and
- (2) must be the owner (either solely or jointly), or be an eligible life tenant, in accordance with the guidelines for the State Government Rate Subsidy Scheme, of property within the local government area, which is their principal place of residence, and must have (either solely or with a co-owner) the legal responsibility for payment of rates and charges Council levies in respect of the property; and
- (3) must, if a 'first time' applicant, lodge and complete the prescribed application, to become entitled to a rate concession, in which respect:
  - (a) the information on this application form will be used by Council to verify the eligibility of all pensioners (Centrelink and Veteran Affairs pension recipients)
  - (b) upon proof of eligibility, the entitlement to a concession will commence from the latest of:
    - (i) the card start date shown on the Pensioner Concession Card; and
    - (ii) the date of occupation of their principal place of residence; and
    - (iii) the start date of the current rating period
  - (c) such entitlement shall continue until the sale of that property or until the entitlement to a pension ceases to exist; and
- (4) must, if an 'existing' applicant, lodge another application if requested by Council or on the acquisition of a replacement property within the shire; and entitlements to a concession will continue without interruption if such application is received not later than 30 days after the date of the Council request for a new application or the date of the property settlement.

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

The concession will be allowed upon general rate levies only. It will not be allowed upon special or separate rates or charges.

### **2.4.2 Method of Calculation**

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

## **2.5 Outstanding Rates and Charges**

### **2.5.1 Interest Charges**

Interest will be applied to all overdue rates or charges pursuant to sections 132 and 133 of the Regulation. The interest will be compound interest, calculated on daily rests. For a day on or after 1 July 2026 the interest rate will be 12.19% per annum. (Refer to section 2.6.2 concerning how that interest rate was set).

### **2.5.2 Arrangements to Pay**

Arrangements pursuant to section 129 of the Regulation, for payment by instalments, will be allowed for properties where there are no overdue rates and charges from previous rating periods and the ratepayer agrees with Council that the outstanding rates or charges will be paid by the end of the current billing period.

An application for an instalment payment arrangement should be received by Council prior to due date of July 2026 or January 2027 levy, but, at Council's discretion, an arrangement to pay may be allowed if Council receives the ratepayer request after one of those dates and is satisfied that:

- (1) the ratepayer did not receive the rate notice when issued and first became aware of unpaid rates and charges upon receiving a reminder notice; or
- (2) another circumstance prevented the ratepayer from making a timely application for an arrangement to pay.

No discount will be allowed for rates and charges that are the subject of an instalment arrangement. Repayments will be calculated as at the time of applying for an arrangement and will not incur interest charges.

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

## **2.6 Deferment of General Rates**

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

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

### **2.6.1 Deferments for Pensioners**

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

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

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

- (1) own and occupy the property; and
- (2) have no overdue rates and charges on the property; and
- (3) the/an occupier must hold:
  - (a) a Pension Concession Card issued by Centrelink or the Department of Veteran Affairs; or
  - (b) a Repatriation Health (Gold) Card issued by the Department of Veteran Affairs; or

- (c) a Commonwealth Seniors Health Card; or
- (d) a Queensland Seniors Card issued by the Queensland State Government.

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

### **2.6.2 Deferred General Rates Interest Charges**

Interest charges, or the payment of an additional charge, will be applied to all general rates deferred under section 122(5) of the Regulation. The interest will be compound interest, calculated at daily rests. The interest rate will be set at the 90-day bank bill rate as at the adoption of the 2026/27 Budget.

### **2.6.3 Application to Defer**

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

## **2.7 General Rate Exemptions and Concessions**

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

In applying these sections of the *Act* and the Regulation, Council will endeavour to raise the awareness of target groups that may qualify for the exemptions.

Under section 73, the following land is exempted for section 93(3)(j)(ii):

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

(5) land used for a cemetery.

### **2.7.1 General Rate Concession – Community and Not for Profit Organisations**

In addition to those classes of land granted a general rate exemption as outlined above; Council also provides general rates concessions to land deemed eligible in accordance with Council's General Rate Concession Policy.

Applications received during the 2026/27 year that meet the policy eligibility requirements will be granted a general rate concession for the year. Property owners must immediately notify Council if there is a substantive change of land use for a property in receipt of a general rate concession.

This general rate concession to eligible property owners will be allowed under section 120(1)(b) of the Regulation.

### **2.7.2 Financial Hardship Concessions**

Council also provides concessions in the form of an interest-free payment period of up to 2 years in accordance with Council's Financial Hardship policy.

This general rate concession to eligible property owners will be allowed under section 120(1)(d) of the Regulation.

### **2.7.3 General Rate Concession – Secondary Dwellings**

A property that is categorised in Category 25, Non-Strata Residential – 2 to 4 Residences, will be entitled to a concession equivalent to 25% of their general rate if they meet the following criteria: -

- (1) There are only 2 dwellings on the property.
- (2) The secondary dwelling is small-scale and subordinate to the first dwelling, with a maximum gross floor area of 65m<sup>2</sup> and no more than 2 bedrooms.
- (3) The secondary dwelling is not offered for short-term letting.

Applications received during the 2026/27 year that meet the eligibility requirements will be granted a general rate concession for the year. Property owners must immediately notify Council if there is a substantive change on the property in receipt of a general rate concession if it affects the eligibility criteria.

## **2.8 Fees and Charges**

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

Any non-profit, volunteer, charitable, community, sporting, or religious organisation not in possession of a permanent liquor or gambling is eligible for a single discount of 50% reduction in development application fees.

Section 172(1)(d) of the Regulation provides that if the local government conducts a business activity the Revenue Statement must state the criteria used to decide the amount of the charges for the activity's goods and services. Council has applied the competitive neutrality principle in setting the commercial charges for its business activities, and all such commercial charges for the 2026/27 financial year are set out in the Register of General Cost-Recovery Fees and Commercial Charges 2026/27 as adopted.

## 2.9 Definitions

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

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

**gross floor area-retail:** The method, current for the time being, for measurement of retail tenancy areas in:

- (1) shopping centres;
  - (2) commercial buildings; and
  - (3) strip shops, free standing shops, semi-detached or terrace-type shops in suburban areas,
- published by the Property Council of Australia Limited under the title, *Method of Measurement for Lettable Area*.

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

**land use codes:** the Department of Resources land use codes.

**multi dwelling:** dual occupancy, a primary and a secondary dwelling, or flats, on the same lot.

**predominant use:** for multiple usages, the main use that, in the opinion of Council, is being made of the property or could potentially be made of it by virtue of the improvements made to it or the activities conducted upon it.

**primary production:** *farming business* as defined by section 48 of the *Land Valuation Act 2010*:

- (1) including grazing, dairying, pig farming, poultry farming, viticulture, orcharding, apiculture, horticulture, aquaculture, vegetable growing, the growing of crops of any kind, forestry; or any other business or industry involving the cultivation of soils, the gathering in of crops or the rearing of livestock; and
- (2) generating, for the land upon which it is conducted, a valuation concession in accordance with *Land Valuation Act* chapter 2, part 2, division 5, subdivision 2.

**PPR:** means a *dwelling* that is the principal place of residence of which at least one natural person who constitutes the *owner* of the land. In establishing whether a parcel is the owner's *principal place of residence*, Council may consider, without limitation, whether the owner has moved his or her personal belongings into a residence on the land, the *owner's* declared address for electoral, taxation, social security, or national health registration purposes, or any other form of evidence Council considers relevant.

The following dwellings are not *principal places of residence*:

- (1) a dwelling not occupied by at least one person who is the *owner*, but occupied by another person or other persons, whether in return for remuneration or not, including members of the owner's family or
- (2) a dwelling vacant, permanently or temporarily, for more than 120 days in a given year, except where:
  - (a) the dwelling is a place of residence undergoing renovation or redevelopment, and the owner does not own any other property which they claim to be their principal place of residence; or
  - (b) the property is vacant due to the owner's absence on an extended holiday, provided that the property remains vacant for the entire period of their absence; or
  - (c) the property is vacant due to owner absence upon work commitments, provided that the absence is confirmed by the employer to Council's satisfaction and the property

remains vacant or occupied only by immediate family members during the period of the owner's absence; or

- (d) the owner is absent due to a medical condition of his/her own or of a close relative, and that is confirmed in writing by a health professional to Council's satisfaction; or
- (3) a dwelling not owned by a natural person, e.g. owned by a company, excepting where the dwelling is the principal place of residence of a natural person who is a member of the company owner.

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

**shared facility accommodation:** A property such as a guest house or private hotel, where room only or room and meals is/are provided, and having shared facilities, but not a motel.

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

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

**transitory accommodation:** a property, or part of a property, offered, or made available or used, as temporary rented occupation, generally (but not exclusively) as short stay letting.<sup>1</sup>

Without limitation, the following is not transitory accommodation:

- (1) an entire property that is offered, available, or used for short-stay letting not exceeding 60 days in the financial year;
- (2) a room within a principal place of residence, which is offered, available or used for short-stay letting not exceeding 90 days in the financial year — Council considers such a letting as home-hosted because the owner/s reside at the property when the room is offered, available or used for the short-stay letting;
- (3) a property the subject of a documented tenancy agreement that meets the requirements of the *Residential Tenancies and Rooming Accommodation Act 2008* and is for a period of more than 90 consecutive days in the financial year;
- (4) shared facility accommodation;
- (5) accommodation in a hotel;
- (6) accommodation in a motel;
- (7) backpacker accommodation; and
- (8) holiday houses used by their owners and not let for commercial gain.

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

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

Any term not defined in this revenue statement but defined in the Act or Regulation bears in this revenue statement the meaning ascribed by the Act or Regulation.

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<sup>1</sup> Note: transitory accommodation listings or advertising / marketing, e.g., on publicly available websites and/or with real estate agents, will constitute evidence of the property being offered or available.

### **3. GENERAL RATES**

#### **3.1 Basis of Rates**

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

Pursuant to chapter 4, part 5 of the Regulation, Council will use a system of differential general rating for the 2026/27 financial year. Council will not make a resolution limiting the increases in general rates for the 2026/27 financial year.

#### **3.2 Rates to Apply**

The applicable rates for the 2026/27 financial year are identified in Table 1 - Schedule of Differential General Rates and Minimum General Rate per Category for 2026-27, as adopted in the 2026/27 Council budget. The rates will apply to the rateable value of lands within Council's local government area as recorded by the Department of Resources.

##### **3.2.1 Differential General Rates**

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

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

Though complementing the Table 1 categories, the Table 2 identification indicia are for guidance only.

For subsections 81(4) and (5), Council delegates to the Chief Executive Officer (*CEO*) the power to identify the rating category to which each parcel of rateable land in the local government area belongs.

In accordance with section 83 of the Regulation, the *CEO* has appointed the Director Corporate Services and Revenue Services Manager as categorisation officers.

##### **3.2.2 Minimum General Rates**

Council has applied the rate in the dollar and the minimum general rate levy as indicated in Table 1 Columns 3 and 4 respectively. Minimum general rates are levied pursuant to section 77 of the Regulation.

##### **3.2.3 Objecting to a Differential General Rate Categorisation**

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

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

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

- (1) 30 days after the day when the rate notice was issued; or
- (2) a longer period that Council allows.

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

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

For Regulation section 90(5), no objections for rates levied in previous financial years will be accepted. Consequently, no adjustments for rates levied in previous financial years will be made on the basis of incorrect categorisation.

### **3.2.4 Special Circumstances Re-categorisation**

Where a landowner:

- (1) has a property that is included in differential general rate category 9 or 21; and
- (2) is using the property to provide accommodation to a member of their immediate family, and
- (3) the family member being housed has special circumstances, such as a physical or mental disability or safety and privacy concerns, such that ownership of the property in their name is not viable,

Council may grant the ratepayer relief by re-categorising the property to the equivalent principal place of residence category.

### **3.3 Discounts**

An early payment discount as mentioned in section 2.3 and council pensioner concessions as mentioned in section 2.4 will be applied to the differential general rate for qualifying ratepayers.

### **3.4 Limiting the increase in rates or charges**

Regulation, section 116, empowers Council to resolve to limit the increase in rates or charges.

In accordance with Regulation, 172(2)(d), Council records that it has not made, and does not intend to make, a resolution pursuant to section 116 of the Regulation.

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

| #  | Category                                                                                                  | Description                                                                                                                                                                                                                                                                                                   | Differential General Rate<br>(¢ in \$) | Minimum differential general rate<br>(¢ in \$) |
|----|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|------------------------------------------------|
|    | Column 1                                                                                                  | Column 2                                                                                                                                                                                                                                                                                                      | Column 3                               | Column 4                                       |
| 1  | Rural & Agricultural                                                                                      | Land used, or intended to be used, for rural or agricultural or primary production purposes.                                                                                                                                                                                                                  | 0.1651                                 | \$1,887.00                                     |
| 2  | Non-Residential                                                                                           | Land which is used, or intended to be used, for non-residential purposes other than land included in categories 1, 3, 4, and 14 - 20.                                                                                                                                                                         | 0.5503                                 | \$1,887.00                                     |
| 3  | Extractive Industries Quarries > 50,000 tonnes                                                            | Land used for extractive industry, removing more than 50,000 tonnes per annum of material from the earth.                                                                                                                                                                                                     | 13.7575                                | \$141,525.00                                   |
| 4  | Retirement Villages                                                                                       | Land used as a retirement village.                                                                                                                                                                                                                                                                            | 0.9355                                 | \$18,870.00                                    |
| 5  | Residential (Principal Place of Residence) and Other - RV <=\$1,050,000                                   | Land, with a rateable value not exceeding \$1,050,000 -<br>(a) used as the owner's principal place of residence, other than land in categories 10, 22, 23, and 25 to 36; or<br>(b) not included in any other category.                                                                                        | 0.2001                                 | \$1,540.00                                     |
| 6  | Residential (Principal Place of Residence) and Other – RV \$1,050,001 - \$2,950,000                       | Land, with a rateable value not less than \$1,050,001 and not exceeding \$2,950,000 -<br>(a) used for as the owner's principal place of residence, other than land in categories 10, 22, 23 and 25 to 36;<br>or<br>(b) not included in any other category.                                                    | 0.1801                                 | \$2,101.00                                     |
| 7  | Residential (Principal Place of Residence) and Other RV \$2,950,001 - \$6,000,000                         | Land, with a rateable value not less than \$2,950,001 and not exceeding \$6,000,000 -<br>(a) used as the owner's principal place of residence, other than land in categories 10, 22, 23 and 25 to 36; or<br>(b) not included in any other category.                                                           | 0.1601                                 | \$5,313.00                                     |
| 8  | Residential (Principal Place of Residence) and Other RV > \$6,000,000                                     | Land, with a rateable value exceeding \$6,000,000 -<br>(a) used as the owner's principal place of residence other than land in categories 10, 22, 23 and 25 to 36; or<br>(b) not included in any other category.                                                                                              | 0.1301                                 | \$9,606.00                                     |
| 9  | Residential (Not Principal Place of Residence)                                                            | Land used for residential purposes other than as the owner's principal place of residence, other than land in categories 11, 21, 24, and 25 to 36.                                                                                                                                                            | 0.2401                                 | \$1,848.00                                     |
| 10 | Residential Home-Hosted Transitory Accommodation                                                          | Land used as the owner's principal place of residence and as transitory accommodation - other than land in categories 23 and 25 to 36.                                                                                                                                                                        | 0.3002                                 | \$2,311.00                                     |
| 11 | Residential Transitory Accommodation                                                                      | Land used as transitory accommodation, other than land in categories 24 and 25 to 36.                                                                                                                                                                                                                         | 0.5003                                 | \$3,850.00                                     |
| 12 | Vacant Urban Land – RV > \$2,000,000 and area > 1,500m <sup>2</sup>                                       | Vacant land with a rateable value exceeding \$2,000,000, with an area of more than 1,500m <sup>2</sup> , in the locality of Castaways Beach or Cooroy or Marcus Beach or Noosa Heads or Noosaville or Peregian Beach or Sunrise Beach or Sunshine Beach or Tewantin, other than land included in category 13. | 0.6003                                 | \$12,006.00                                    |
| 13 | Vacant land subject to chapter 2, part 2, division 5, subdivision 3 of the <i>Land Valuation Act 2010</i> | Vacant land to which chapter 2, part 2, division 5, subdivision 3 of the <i>Land Valuation Act 2010</i> applies (subdivided land not yet developed (non- <i>Land Act</i> rental)).                                                                                                                            | 0.12                                   | \$0.00                                         |
| 14 | Shopping Centres – gross floor area of 1,000 to 2,500m <sup>2</sup>                                       | Land used for a shopping centre, with a gross floor area-retail not less than 1,000 and not exceeding 2,500m <sup>2</sup>                                                                                                                                                                                     | 0.7429                                 | \$7,548.00                                     |
| 15 | Shopping Centres – gross floor area of 2,500 to 5,000m <sup>2</sup>                                       | Land used for the purposes of a shopping centre, with a gross floor area-retail not less than 2,501 and not exceeding 5,000m <sup>2</sup> .                                                                                                                                                                   | 1.2382                                 | \$30,192.00                                    |
| 16 | Shopping Centres – gross floor area of 5,000 to 10,000m <sup>2</sup>                                      | Land used for the purposes of a shopping centre, with a gross floor area-retail not less than 5,001 and not exceeding 10,000m <sup>2</sup> .                                                                                                                                                                  | 1.5133                                 | \$75,480.00                                    |
| 17 | Shopping Centres – gross floor area of 10,000 to 20,000m <sup>2</sup>                                     | Land used for the purposes of a shopping centre, with a gross floor area-retail not less than 10,001 and not exceeding 20,000m <sup>2</sup> .                                                                                                                                                                 | 1.7885                                 | \$226,440.00                                   |
| 18 | Shopping Centres – gross floor area of 20,000 to 30,000m <sup>2</sup>                                     | Land used for the purposes of a shopping centre, with a gross floor area-retail not less than 20,001 and not exceeding 30,000 m <sup>2</sup> .                                                                                                                                                                | 2.0636                                 | \$452,880.00                                   |
| 19 | Shopping Centres – gross floor area of 30,000 to 40,000m <sup>2</sup>                                     | Land used for the purposes of a shopping centre, with a gross floor area-retail not less than 30,001 and not exceeding 40,000 m <sup>2</sup> .                                                                                                                                                                | 2.4764                                 | \$679,320.00                                   |
| 20 | Shopping Centres – gross floor area > 40,000m <sup>2</sup>                                                | Land used for the purposes of a shopping centre, with a gross floor area-retail exceeding 40,000 m <sup>2</sup> .                                                                                                                                                                                             | 2.7515                                 | \$905,760.00                                   |

|           |                                                                         |                                                                                                                                                                                                                                                                  |        |             |
|-----------|-------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-------------|
| <b>21</b> | Strata Units (Not Principal Place of Residence)                         | Land which is a strata unit used for residential accommodation other than as the owner's principal place of residence, other than land in category 24.                                                                                                           | 0.3842 | \$1,848.00  |
| <b>22</b> | Strata Units (Principal Place of Residence)                             | Land which is a strata unit used as the owner's principal place of residence other than land in category 23.                                                                                                                                                     | 0.3202 | \$1,540.00  |
| <b>23</b> | Strata Units Home-Hosted Transitory Accommodation                       | Land which is a strata unit used as the owner's principal place of residence and as transitory accommodation.                                                                                                                                                    | 0.4802 | \$2,311.00  |
| <b>24</b> | Strata Units Transitory Accommodation                                   | Land which is a strata unit used other than as the owner's principal place of residence and used as transitory accommodation.                                                                                                                                    | 0.8004 | \$3,850.00  |
| <b>25</b> | Non-Strata Residential – 2 to 4 Residences                              | Land, used for residential purposes, on which there are at least 2 and not more than 4 self-contained flats, studios, cabins or dwellings, other than land in category 31.                                                                                       | 0.2401 | \$3,080.00  |
| <b>26</b> | Non-Strata Residential – 5 to 9 Residences                              | Land, used for residential purposes, on which there are not fewer than 5 and not more than 9 self-contained flats, studios, cabins or dwellings, other than land in category 32                                                                                  | 0.2501 | \$7,700.00  |
| <b>27</b> | Non-Strata Residential – 10 to 14 Residences                            | Land, used for residential purposes, on which there are not fewer than 10 and not more than 14 self-contained flats, studios, cabins or dwellings, other than land in category 33.                                                                               | 0.4002 | \$15,400.00 |
| <b>28</b> | Non-Strata Residential – 15 to 19 Residences                            | Land, used for residential purposes, on which there are not fewer than 15 and not more than 19 self-contained flats, studios, cabins or dwellings, other than land in category 34.                                                                               | 0.5003 | \$23,100.00 |
| <b>29</b> | Non-Strata Residential – 20 to 29 Residences                            | Land, used for residential purposes, on which there are not fewer than 20 and not more than 29 self-contained flats, studios, cabins or dwellings, other than land in category 35.                                                                               | 0.7004 | \$30,800.00 |
| <b>30</b> | Non-Strata Residential – 30 or more Residences                          | Land, used for residential purposes, on which there are 30 or more self-contained flats, studios, cabins or dwellings, other than land in category 36.                                                                                                           | 0.9005 | \$46,200.00 |
| <b>31</b> | Non-Strata Residential Transitory Accommodation – 2 to 4 Residences     | Land, used for residential purposes, on which there are at least 2 and not more than 4 self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.         | 0.3602 | \$6,160.00  |
| <b>32</b> | Non-Strata Residential Transitory Accommodation – 5 to 9 Residences     | Land, used for residential purposes, on which there are not fewer than 5 and not more than 9 self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.   | 0.3752 | \$15,400.00 |
| <b>33</b> | Non-Strata Residential Transitory Accommodation – 10 to 14 Residences   | Land, used for residential purposes, on which there are not fewer than 10 and not more than 14 self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation. | 0.6003 | \$30,800.00 |
| <b>34</b> | Non-Strata Residential Transitory Accommodation – 15 to 19 Residences   | Land, used for residential purposes, on which there are not fewer than 15 and not more than 19 self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation. | 0.7504 | \$46,200.00 |
| <b>35</b> | Non-Strata Residential Transitory Accommodation – 20 to 29 Residences   | Land, used for residential purposes, on which there are not fewer than 20 and not more than 29 self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation. | 1.0505 | \$61,600.00 |
| <b>36</b> | Non-Strata Residential Transitory Accommodation – 30 or more Residences | Land, used for residential purposes, on which there are 30 or more self-contained flats, studios, cabins or dwellings, and where at least one of the self-contained flats, studios, cabins or dwellings is transitory accommodation.                             | 1.3507 | \$92,400.00 |

**Table 2 – Guidance for Table 1**

| #  | Category                                                                                                    | Identification (Guidance only)                                                                        |
|----|-------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| 1  | Rural & Agricultural                                                                                        | Land with land use codes 44, 60-61, 64-71, 73-89 and 93, or otherwise identified by the CEO.          |
| 2  | Non-Residential                                                                                             | Land with land use codes 07-20, 22-39, 41-50, 52 and 91, or as otherwise identified by the CEO.       |
| 3  | Extractive Industries Quarries > 50,000 tonnes                                                              | Land with land use code 40 or as otherwise identified by the CEO.                                     |
| 4  | Retirement Villages                                                                                         | Land with land use code 21 or as otherwise identified by the CEO.                                     |
| 5  | Residential (Principal Place of Residence) and Other RV <=\$1,050,000                                       | Land with the following land used codes 01, 02, 04, 05 and 06, or as otherwise identified by the CEO. |
| 6  | Residential (Principal Place of Residence) and Other RV \$1,050,000 - \$2,950,000                           | Land with land use codes 01, 02, 04, 05 and 06, or as otherwise identified by the CEO.                |
| 7  | Residential (Principal Place of Residence) and Other RV \$2,950,001 - \$6,000,000                           | Land with land used codes 01, 02, 04, 05 and 06, or as otherwise identified by the CEO.               |
| 8  | Residential (Principal Place of Residence) and Other RV > \$6,000,000                                       | Land with land use codes 01, 02, 04, 05 and 06, or as otherwise identified by the CEO.                |
| 9  | Residential (Not Principal Place of Residence)                                                              | Land with land used codes:02 and 05, or as otherwise identified by the CEO.                           |
| 10 | Residential Home-Hosted Transitory Accommodation                                                            | Land with land use codes 02 and 05, or as otherwise identified by the CEO.                            |
| 11 | Residential Transitory Accommodation                                                                        | Land with land used codes 02 and 05, or as otherwise identified by the CEO.                           |
| 12 | Vacant Urban Land – RV > \$2,000,000 and area more than 1,500m <sup>2</sup>                                 | Land with land use codes 01, 04 and 06, or as otherwise identified by the CEO.                        |
| 13 | Vacant Land which is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the Land Valuation Act 2010 | Land with land used code 72 or as otherwise identified by the CEO.                                    |
| 14 | Shopping Centres – gross floor area of 1,000 to 2,500m <sup>2</sup>                                         | Land with land use codes 14, 15, 16 or 23, or as otherwise identified by the CEO.                     |
| 15 | Shopping Centres – gross floor area of 2,500 to 5,000m <sup>2</sup>                                         | Land with land used codes 14, 15, 16 or 23 or as otherwise identified by the CEO.                     |
| 16 | Shopping Centres – gross floor area of 5,000 to 10,000m <sup>2</sup>                                        | Land with land use codes 14, 15, 16 or 23, or as otherwise identified by the CEO.                     |
| 17 | Shopping Centres – gross floor area of 10,000 to 20,000m <sup>2</sup>                                       | Land with land used codes 14, 15, 16 or 23, or as otherwise identified by the CEO.                    |
| 18 | Shopping Centres – gross floor area of 20,000 to 30,000m <sup>2</sup>                                       | Land with land use codes 14, 15, 16 or 23, or as otherwise identified by the CEO.                     |
| 19 | Shopping Centres – gross floor area of 30,000 to 40,000m <sup>2</sup>                                       | Land with land used codes: 14, 15, 16 or 23, or as otherwise identified by the CEO.                   |
| 20 | Shopping Centres – gross floor area > 40,000m <sup>2</sup>                                                  | Land with land use codes 14, 15, 16 or 23, or as otherwise identified by the CEO.                     |
| 21 | Strata Units (Not Principal Place of Residence)                                                             | Land with land used codes 08 or 09, or as otherwise identified by the CEO.                            |
| 22 | Strata Units (Principal Place of Residence)                                                                 | Land with land use codes 08 or 09, or as otherwise identified by the CEO.                             |
| 23 | Strata Units Home-Hosted Transitory Accommodation                                                           | Land with land used codes: 08 or 09, or as otherwise identified by the CEO.                           |
| 24 | Strata Units Transitory Accommodation                                                                       | Land with land use codes 08 or 09, or as otherwise identified by the CEO.                             |
| 25 | Non-Strata Residential – 2 to 4 Residences                                                                  | Land with land used code 03 or as otherwise identified by the CEO.                                    |
| 26 | Non-Strata Residential – 5 to 9 Residences                                                                  | Land with land use code 03 or as otherwise identified by the CEO.                                     |
| 27 | Non-Strata Residential – 10 to 14 Residences                                                                | Land with land used code 03 or as otherwise identified by the CEO.                                    |
| 28 | Non-Strata Residential – 15 to 19 Residences                                                                | Land with land use code 03 or as otherwise identified by the CEO.                                     |
| 29 | Non-Strata Residential – 20 to 29 Residences                                                                | Land with land used code 03 or as otherwise identified by the CEO.                                    |
| 30 | Non-Strata Residential – 30 or more Residences                                                              | Land with land use code 03 or as otherwise identified by the CEO.                                     |
| 31 | Non-Strata Residential Transitory Accommodation – 2 to 4 Residences                                         | Land with land used code 03 or as otherwise identified by the CEO.                                    |
| 32 | Non-Strata Residential Transitory Accommodation – 5 to 9 Residences                                         | Land with land use code 03 or as otherwise identified by the CEO.                                     |
| 33 | Non-Strata Residential Transitory Accommodation – 10 to 14 Residences                                       | Land with land used code 03 or as otherwise identified by the CEO.                                    |
| 34 | Non-Strata Residential Transitory Accommodation – 15 to 19 Residences                                       | Land with land use code 03 or as otherwise identified by the CEO.                                     |
| 35 | Non-Strata Residential Transitory Accommodation – 20 to 30 Residences                                       | Land with land used code 03 or as otherwise identified by the CEO.                                    |
| 36 | Non-Strata Residential Transitory Accommodation – 30 or more Residences                                     | Land with land use code 03 or as otherwise identified by the CEO.                                     |

## **4. SPECIAL RATES AND CHARGES**

### **Basis**

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

### **4.1 Noosa Waters Lock and Weir Maintenance Levy**

The Noosa Waters Lock and Weir Maintenance Levy is a special rate under section 94(1)(b)(i) of the Act and section 94 of the Regulation.

#### **4.1.1 Rate to Apply**

The annual rate for the financial year ending 30 June 2027 is 0.01675 cents in the \$ of rateable valuation for all rateable properties within the benefited area, with a minimum of \$175.00 per annum as adopted in the 2026/27 budget.

#### **4.1.2 Land to which the rate applies**

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

#### **4.1.3 Service, facility or activity**

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

#### **4.1.4 Basis of Charge Calculation**

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

#### **4.1.5 Overall Plan**

The Noosa Waters Lock and Weir Maintenance Overall Plan is included in Appendix 1.

#### **4.1.6 Annual Implementation Plan**

The annual implementation plan for the 2026/27 financial year is included in Appendix 1.

#### **4.1.7 Discounts**

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

## **4.2 Noosa Waters Canal Maintenance Levy**

The Noosa Waters Canal Maintenance Levy is a special rate under section 94(1)(b)(i) of the Act and section 94 of the Regulation.

### **4.2.1 Rate to Apply**

The annual rate for the financial year ending 30 June 2027 is 0.001007 cents in the \$ of rateable valuation for all rateable properties within the benefited area, with a minimum of \$11.00 per annum as adopted in the 2026/27 budget.

### **4.2.2 Land to which the rate applies**

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

### **4.2.3 Service, facility or activity**

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

### **4.2.4 Basis of Levy Calculation**

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

### **4.2.5 Overall Plan**

The Noosa Waters Canal Maintenance Overall Plan is included in Appendix 2.

### **4.2.6 Annual Implementation Plan**

The Annual Implementation Plan for the 2026/27 financial year is included in Appendix 2.

### **4.2.7 Discounts**

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

### **4.3 Noosa Junction Levy**

The Noosa Junction Levy is a special rate under section 94(1)(b)(i) of the Act and section 94 of the Regulation.

#### **4.3.1 Rate to Apply**

The annual rate for the financial year ending 30 June 2027 is 0.182 cents in the dollar of rateable valuation for all rateable properties within the benefited area.

#### **4.3.2 Land to which the rate applies**

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

#### **4.3.3 Service, facility or activity**

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

#### **4.3.4 Basis of Charge Calculation**

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

#### **4.3.5 Overall Plan**

The Noosa Junction Overall Plan is included in Appendix 3.

#### **4.3.6 Discounts**

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

## **4.4 Hastings Street Precinct Levy**

The Hastings Street Precinct Levy is a special rate under section 94(1)(b)(i) of the Act and section 94 of the Regulation.

### **4.4.1 Rates to Apply**

The annual rates for the financial year ending 30 June 2027 are 0.09318 cents in the \$ of rateable valuation for all rateable properties within the benefited area delineated on map 4A, and 0.01336 cents in the \$ of rateable valuations for all rateable properties within the benefited areas delineated on maps 4B, 4C & 4D, with a minimum of \$64.90 per annum for all properties within the benefited areas as delineated on maps 4A, 4B, 4C and 4D as adopted in the 2026/27 budget. Please note that the rates entered here are for Option 1.

### **4.4.2 Land to which the rate applies**

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

### **4.4.3 Service, facility or activity**

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

### **4.4.4 Basis of Charge Calculation**

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

### **4.4.5 Overall Plan**

The Hastings Street Precinct Overall Plan is included in Appendix 4.

### **4.4.6 Annual Implementation Plan**

The annual implementation plan for the 2026/27 financial year is included in Appendix 4.

### **4.4.7 Discounts**

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

## **4.5 Noosa Main Beach Levy**

The Noosa Main Beach Levy is a special rate under section 94(1)(b)(i) of the Act and section 94 of the Regulation.

### **4.5.1 Rates to Apply**

The annual rates for the financial year ending 30 June 2027 are 0.11 cents in the \$ of rateable valuation for all rateable properties within the benefited area delineated on map 5A, and 0.0168 cents in the \$ of rateable valuations for all rateable properties within the benefited areas delineated on maps 5B, 5C & 5D, with a minimum of \$56.00 per annum for all properties within the benefited areas as delineated on maps 5A, 5B, 5C and 5D as adopted in the 2026/27 budget.

### **4.5.2 Land to which the rate applies**

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

### **4.5.3 Service, facility or activity**

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

### **4.5.4 Basis of Charge Calculation**

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

### **4.5.5 Overall Plan**

The Main Beach Overall Plan is included in Appendix 5.

### **4.5.6 Annual Implementation Plan**

The annual implementation plan for the 2026/27 financial year is included in Appendix 5.

### **4.5.7 Discounts**

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

## 4.6 Hastings Street Community Safety Program Charge

The Hastings Street Community Safety Program Charge is a special charge under section 94(1)(b)(i) of the Act and section 94 of the Regulation.

### 4.6.1 Charges to Apply

The applicable annual charges for the financial year ending 30 June 2027 are:

| Category                                                                                                         | Annual Charge<br>2026/27 |
|------------------------------------------------------------------------------------------------------------------|--------------------------|
| <b>Category A</b> - All community titles lots and all other properties with an area of up to 600m <sup>2</sup> . | \$236.30                 |
| <b>Category B</b> - All properties with an area between 601 and 2,000m <sup>2</sup> .                            | \$1,493.28               |
| <b>Category C</b> - All properties with an area over 2,000m <sup>2</sup> .                                       | \$7,185.76               |

### 4.6.2 Land to which the charge applies

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

### 4.6.3 Service, facility or activity

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

### 4.6.4 Basis of Charge Calculation

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

### 4.6.5 Overall Plan

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

### 4.6.6 Annual Implementation Plan

The annual implementation plan for the 2026/27 financial year is included in Appendix 6.

### 4.6.7 Discounts

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

## 5. UTILITY CHARGES

### 5.1 Waste Management Charge

#### 5.1.1 Basis of Charge

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

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

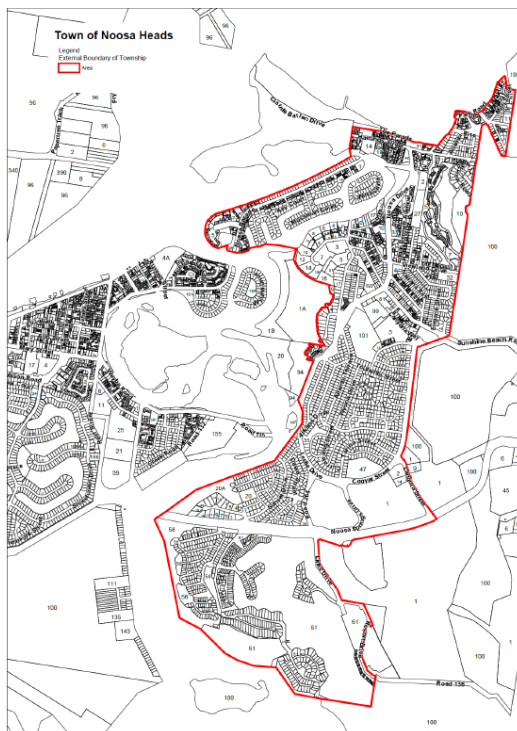
#### 5.1.2 Charges to Apply

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

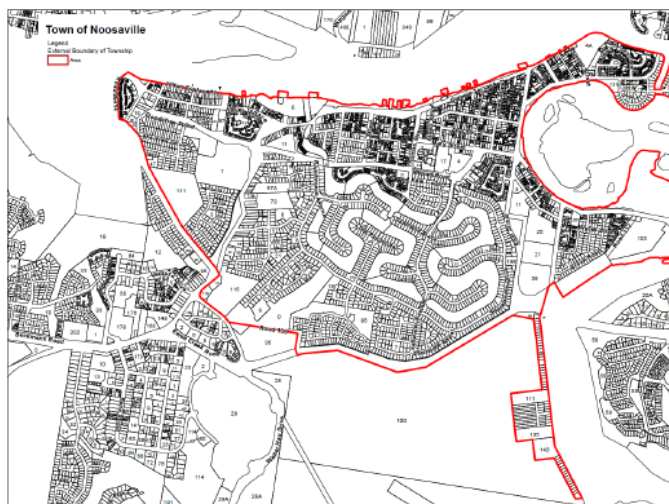
Council will levy the charges on all properties in the designated waste collection service areas (as extended if applicable) that are presently serviced, able to be serviced, or commencing receipt of a service.

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

**Map 7A**

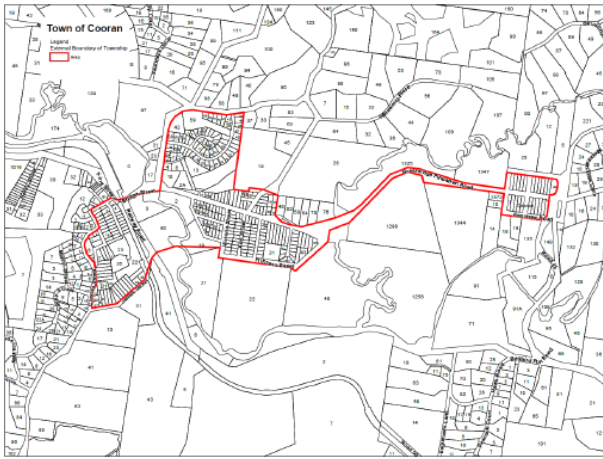


**Map 7B**

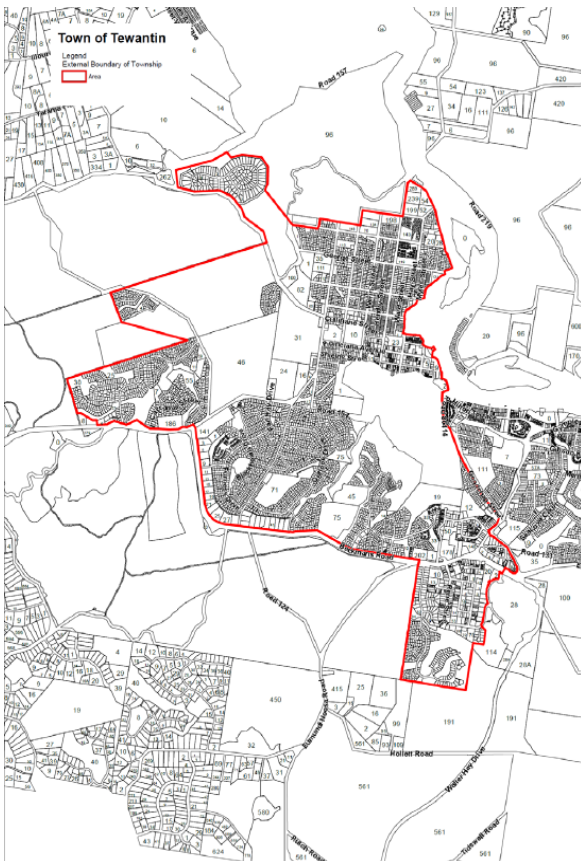


**Map 7C**

**Map 7D**



**Map 7E**



**Map 7F**



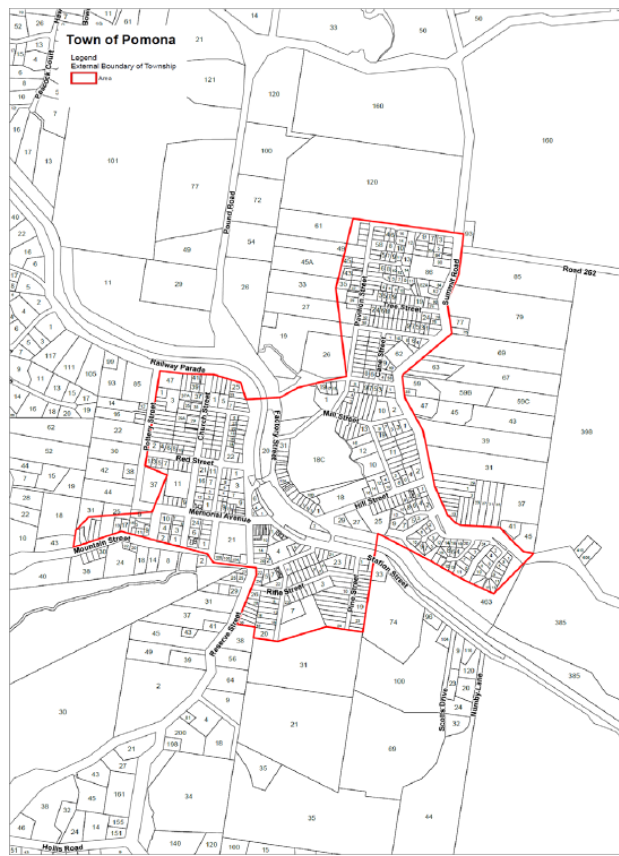
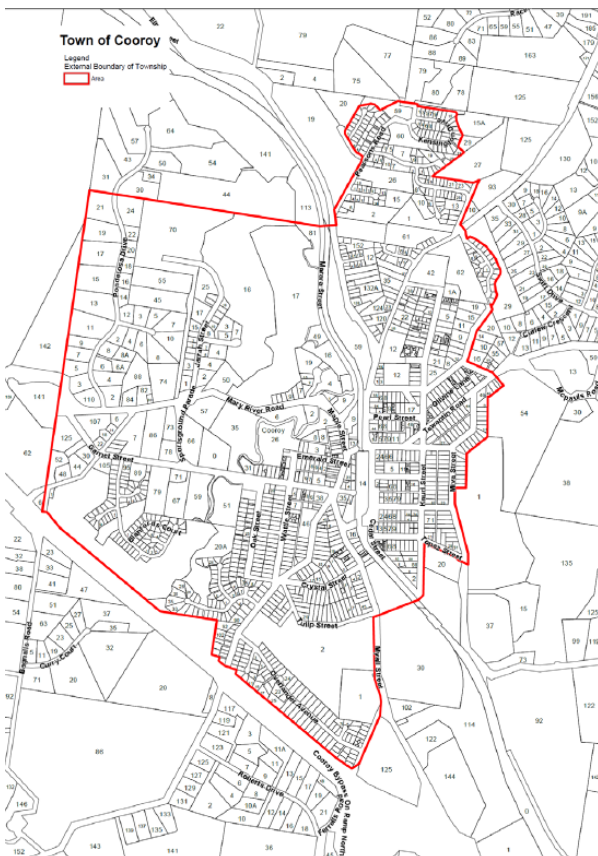
**Map 7G**

**Map 7H**



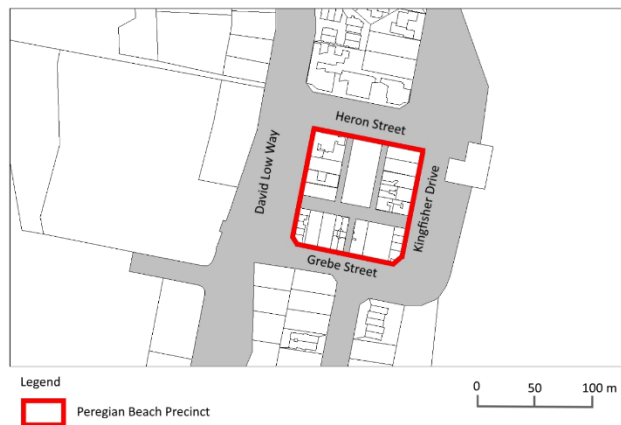
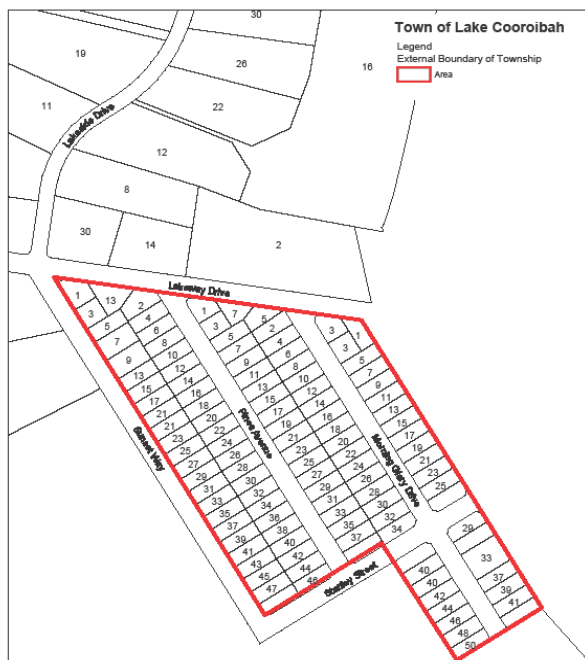
**Map 7I**

**Map 7J**



**Map 7K**

**Map 7L**



### 5.1.3 Inclusions

For single dwellings and duplexes within the defined garden waste collection area Council will provide a 140-litre or a 240-litre waste bin collected weekly, a 240-litre recycling bin and 240-litre garden waste recycling bin (each collected fortnightly on alternative weeks).

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

For properties outside the defined garden waste collection area Council will provide a 140-litre or a 240-litre waste bin collected weekly, and a 240-litre recycling bin collected fortnightly, to those properties that are able to be serviced.

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

Additional service capacity can be requested – see 5.1.8 for the applicable charges.

### 5.1.4 Exclusions

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

The owner of a single dwelling or duplex located in the mandated garden waste service area may apply for an exemption from the garden waste recycling service.

To obtain the exemption, the owner must provide:

- evidence demonstrating that the area of the land on which the dwelling or duplex is situated (including common areas in community titles complexes) does not exceed 400m<sup>2</sup>; or
- evidence that they employ a gardening contractor who regularly removes all garden waste from the property to Council's resource recovery facility or other approved location.

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

### 5.1.5 Minimum Charge

A minimum charge equivalent to \$278.00 per annum shall apply to all properties receiving a waste service. For example, where a bulk waste service is shared by strata / group titled units instead of individual waste bins, a minimum charge per unit equivalent to \$278.00 per annum shall be applied.

### 5.1.6 Waste Management Service Availability Charge for commercial properties

The Waste Management Service Availability Charge assists in meeting the costs associated in providing broader waste management services that benefit the whole community.

A Waste Management Service Availability Charge of \$250.00 per annum shall apply to all rateable land within the local government area of Council if the land is used for commercial purposes and does not currently receive an available waste collection service.

### 5.1.7 Adjustment of Waste Management Charges

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

Service cancellations are permitted:

- following demolition of premises – pro-rata adjustments allowed or
- if premises will be vacant for a full year and will not be intermittently occupied or offered for sale or rent – cancellation must be made in the form required by Council.

Note: If services are cancelled and occupancy subsequently occurs during the financial year, the full annual charge will apply.

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

### 5.1.8 Calculation of Residential Charges (wheelie bins)

The charges will be those specified in the tables below. The Queensland Government Waste Levy is included within the charges levied on general waste bins.

| Standard Service (unless otherwise stated)<br>General Waste Bin – Weekly<br>Recycling Waste Bin – Fortnightly<br>Garden Waste Bin - Fortnightly | Permanent Service Annual Charge 2026/27 |            |          |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|------------|----------|
|                                                                                                                                                 | Base Charge                             | Waste Levy | Total    |
| Standard Minimum Charge                                                                                                                         | \$278.00                                | N/A        |          |
| Residential Transitory Accommodation Minimum Charge                                                                                             | \$373.00                                | N/A        |          |
| <b>2 Bin Services</b>                                                                                                                           |                                         |            |          |
| Waste Bin (140/240L) + Recycling Bin (240L)                                                                                                     | \$372.71                                | \$33.29    | \$406.00 |
| Waste Bin (140/240L) + Recycling Bin (360L)                                                                                                     | \$382.71                                | \$33.29    | \$416.00 |
| Waste Bin (360L) + Recycling Bin (240L)                                                                                                         | \$478.07                                | \$49.93    | \$528.00 |
| Waste Bin (360L) + Recycling Bin (360L)                                                                                                         | \$488.07                                | \$49.93    | \$538.00 |
| <b>3 Bin Services</b>                                                                                                                           |                                         |            |          |
| Waste Bin (140/240L) + Recycling Bin (240L) + Garden Waste Bin (240L)                                                                           | \$448.71                                | \$33.29    | \$482.00 |
| Waste Bin (140/240L) + Recycling Bin (360L) + Garden Waste Bin (240L)                                                                           | \$458.71                                | \$33.29    | \$492.00 |
| Waste Bin (140/240L) + Recycling Bin (240L) + Garden Waste Bin (360L)                                                                           | \$476.71                                | \$33.29    | \$510.00 |
| Waste Bin (140/240L) + Recycling Bin (360L) + Garden Waste Bin (360L)                                                                           | \$486.71                                | \$33.29    | \$520.00 |

| Standard Service (unless otherwise stated)<br>General Waste Bin – Weekly<br>Recycling Waste Bin – Fortnightly<br>Garden Waste Bin - Fortnightly | Permanent Service Annual Charge 2026/27 |            |          |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|------------|----------|
|                                                                                                                                                 | Base Charge                             | Waste Levy | Total    |
| Waste Bin (360L) + Recycling Bin (240L) + Garden Waste Bin (240L)                                                                               | \$564.07                                | \$49.93    | \$614.00 |
| Waste Bin (360L) + Recycling Bin (360L) + Garden Waste Bin (240L)                                                                               | \$574.07                                | \$49.93    | \$624.00 |
| Waste Bin (360L) + Recycling Bin (240L) + Garden Waste Bin (360L)                                                                               | \$592.07                                | \$49.93    | \$642.00 |
| Waste Bin (360L) + Recycling Bin (360L) + Garden Waste Bin (360L)                                                                               | \$602.07                                | \$49.93    | \$652.00 |
| <b>Additional Services</b>                                                                                                                      |                                         |            |          |
| Additional Waste Bin - 140/240L *                                                                                                               | \$372.71                                | \$33.29    | \$406.00 |
| Additional Waste Bin - 360L *                                                                                                                   | \$478.07                                | \$49.93    | \$528.00 |
| Additional Recycling Bin - 240L                                                                                                                 | \$79.00                                 | N/A        | \$79.00  |
| Additional Recycling Bin - 360L                                                                                                                 | \$89.00                                 | N/A        | \$89.00  |
| Optional or Additional Garden Waste Bin - 240L                                                                                                  | \$82.00                                 | N/A        | \$82.00  |
| Optional or Additional Garden Waste Bin - 360L                                                                                                  | \$110.00                                | N/A        | \$110.00 |

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

### 5.1.9 Calculation of Residential Charges (bulk bins)

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

| Standard Service (unless otherwise stated)<br>General Waste Bin – Weekly<br>Recycling Waste Bin – Weekly<br>Cardboard Bin – Weekly<br>Garden Waste Bin - Weekly | Permanent Service Annual Charge 2026/27 |            |             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|------------|-------------|
|                                                                                                                                                                 | Base Charge                             | Waste Levy | Total       |
| <b>Bulk Waste Bin Services</b>                                                                                                                                  |                                         |            |             |
| Bulk Waste Bin - 1100L low noise                                                                                                                                | \$2,084.39                              | \$299.61   | \$2,384.00  |
| Bulk Waste Bin - 1 cubic metre                                                                                                                                  | \$1,904.63                              | \$272.37   | \$2,177.00  |
| Bulk Waste Bin - 1.5 cubic metre                                                                                                                                | \$2,815.44                              | \$408.56   | \$3,224.00  |
| Bulk Waste Bin - 2 cubic metre                                                                                                                                  | \$3,726.26                              | \$544.74   | \$4,271.00  |
| Bulk Waste Bin - 3 cubic metre                                                                                                                                  | \$5,548.88                              | \$817.12   | \$6,366.00  |
| Bulk Waste Bin – 4.5 cubic metre                                                                                                                                | \$8,939.81                              | \$3,064.19 | \$12,004.00 |
| Compactor Bulk Waste Bin - 3 cubic metre                                                                                                                        | \$14,602.28                             | \$2,723.72 | \$17,326.00 |
| Compactor Bulk Waste Bin - greater than 3 cubic metre                                                                                                           | Price on Application                    |            |             |
| <b>Bulk Recycling Bin Services</b>                                                                                                                              |                                         |            |             |
| Bulk Recycling Bin - 1100L low noise (weekly service)                                                                                                           | \$1,165.00                              | N/A        | \$1,165.00  |
| Bulk Recycling Bin - 1100L low noise (fortnightly service)                                                                                                      | \$583.00                                | N/A        | \$583.00    |
| Bulk Recycling Bin - 1100L low noise (4 weekly service)                                                                                                         | \$291.00                                | N/A        | \$291.00    |
| <b>Bulk Garden Waste Bin Services</b>                                                                                                                           |                                         |            |             |
| Bulk Garden Waste Bin - 1100L low noise                                                                                                                         | \$1,063.00                              | N/A        | \$1,063.00  |
| Bulk Garden Waste Bin - 1100L low noise (fortnightly)                                                                                                           | \$531.00                                | N/A        | \$531.00    |

#### 5.1.10 Calculation of Non-Residential Charges (wheelie bins)

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

| Standard Service (unless otherwise stated)<br>General Waste Bin – Weekly<br>Recycling Waste Bin – Fortnightly<br>Garden Waste Bin - Fortnightly | Permanent Service Annual Charge 2026/27 |            |          |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|------------|----------|
|                                                                                                                                                 | Base Charge                             | Waste Levy | Total    |
| Waste Bin - 140/240L                                                                                                                            | \$393.65                                | \$112.35   | \$506.00 |
| Waste Bin - 360L                                                                                                                                | \$528.47                                | \$168.53   | \$697.00 |
| Minimum Recycling Charge                                                                                                                        | \$78.00                                 | N/A        | \$78.00  |
| Recycling Bin - 240L (weekly service)                                                                                                           | \$156.00                                | N/A        | \$156.00 |
| Recycling Bin - 240L (fortnightly service)                                                                                                      | \$78.00                                 | N/A        | \$78.00  |
| Recycling Bin - 360L (weekly service)                                                                                                           | \$190.00                                | N/A        | \$190.00 |
| Recycling Bin - 360L (fortnightly service)                                                                                                      | \$95.00                                 | N/A        | \$95.00  |
| Garden Waste - 240L                                                                                                                             | \$82.00                                 | N/A        | \$82.00  |
| Garden Waste - 360L                                                                                                                             | \$110.00                                | N/A        | \$110.00 |

#### 5.1.11 Calculation of Non-Residential Charges (bulk bins)

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

| Standard Service (unless otherwise stated)<br>General Waste Bin – Weekly<br>Recycling Waste Bin – Weekly<br>Cardboard Bin – Weekly<br>Garden Waste - Weekly | Permanent Service Annual Charge 2026/27 |            |             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|------------|-------------|
|                                                                                                                                                             | Base Charge                             | Waste Levy | Total       |
| <b>Bulk Waste Bin Services</b>                                                                                                                              |                                         |            |             |
| Bulk Waste Bin - 1100L low noise                                                                                                                            | \$2,203.98                              | \$749.02   | \$2,953.00  |
| Bulk Waste Bin - 1 cubic metre                                                                                                                              | \$2,017.07                              | \$680.93   | \$2,698.00  |
| Bulk Waste Bin - 1.5 cubic metre                                                                                                                            | \$2,962.60                              | \$1,021.40 | \$3,984.00  |
| Bulk Waste Bin - 2 cubic metre                                                                                                                              | \$3,908.14                              | \$1,361.86 | \$5,270.00  |
| Bulk Waste Bin - 3 cubic metre                                                                                                                              | \$5,798.21                              | \$2,042.79 | \$7,841.00  |
| Bulk Waste Bin – 4.5 cubic metre                                                                                                                            | \$8,939.81                              | \$3,064.19 | \$12,004.00 |
| Compactor Bulk Waste Bin - 3 cubic metre                                                                                                                    | \$15,480.70                             | \$6,809.30 | \$22,290.00 |
| Compactor Bulk Waste Bin - greater than 3 cubic metre                                                                                                       | Price on Application                    |            |             |
| Minimum Recycling Charge                                                                                                                                    | \$156.00                                | N/A        | \$156.00    |
| <b>Bulk Recycling Bin Services</b>                                                                                                                          |                                         |            |             |
| Bulk Recycling Bin - 1100L low noise (weekly service)                                                                                                       | \$1,165.00                              | N/A        | \$1,165.00  |
| Bulk Recycling Bin - 1100L low noise (fortnightly service)                                                                                                  | \$583.00                                | N/A        | \$583.00    |
| Bulk Recycling Bin - 1100L low noise (4 weekly service)                                                                                                     | \$291.00                                | N/A        | \$291.00    |
| <b>Bulk Garden Waste Bin Services</b>                                                                                                                       |                                         |            |             |
| Bulk Garden Waste Bin - 1100L low noise                                                                                                                     | \$1,063.00                              | N/A        | \$1,052.00  |
| Bulk Garden Waste Bin - 1100L low noise (fortnightly)                                                                                                       | \$531.00                                | N/A        | \$526.00    |
| <b>Bulk Cardboard Bin Services</b>                                                                                                                          |                                         |            |             |

| Standard Service (unless otherwise stated)<br>General Waste Bin – Weekly<br>Recycling Waste Bin – Weekly<br>Cardboard Bin – Weekly<br>Garden Waste - Weekly | Permanent Service Annual Charge<br>2026/27 |            |            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|------------|------------|
|                                                                                                                                                             | Base Charge                                | Waste Levy | Total      |
| Cardboard Bin - 1100L (weekly service)                                                                                                                      | \$696.00                                   | N/A        | \$696.00   |
| Cardboard Bin - 1100L (fortnightly service)                                                                                                                 | \$348.00                                   | N/A        | \$348.00   |
| Cardboard Bin - 1100L (4 weekly service)                                                                                                                    | \$188.00                                   | N/A        | \$188.00   |
| Cardboard Bin – 1.5 cubic metre (weekly service)                                                                                                            | \$921.00                                   | N/A        | \$921.00   |
| Cardboard Bin – 1.5 cubic metre (fortnightly)                                                                                                               | \$461.00                                   | N/A        | \$461.00   |
| Cardboard Bin – 1.5 cubic metre (4 weekly service)                                                                                                          | \$246.00                                   | N/A        | \$246.00   |
| Cardboard Bin - 3 cubic metre (weekly service)                                                                                                              | \$1,842.00                                 | N/A        | \$1,842.00 |
| Cardboard Bin - 3 cubic metre (fortnightly)                                                                                                                 | \$921.00                                   | N/A        | \$921.00   |
| Cardboard Bin - 3 cubic metre (4 weekly service)                                                                                                            | \$485.00                                   | N/A        | \$485.00   |
| Cardboard Bin - 4.5 cubic metre (weekly service)                                                                                                            | \$2,803.00                                 | N/A        | \$2,803.00 |
| Cardboard Bin - 4.5 cubic metre (fortnightly service)                                                                                                       | \$1,402.00                                 | N/A        | \$1,402.00 |
| Cardboard Bin - 4.5 cubic metre (4 weekly service)                                                                                                          | \$755.00                                   | N/A        | \$755.00   |

#### 5.1.12 Peregian Beach Precinct

For the Peregian Beach Precinct as defined in map 7L, all waste management utility charges shall be levied on each separate tenancy and/or lot in accordance with the charge table details as listed below rather than on the bin charges identified in preceding sections. The Queensland Government Waste Levy is included within the charges levied.

| Peregian Beach Precinct                        | Permanent Service Annual Charge<br>2026/27 |            |            |
|------------------------------------------------|--------------------------------------------|------------|------------|
|                                                | Base Charge                                | Waste Levy | Total      |
| Category A - Single retail / business premises | \$686.98                                   | \$147.02   | \$834.00   |
| Category B - Café business premises            | \$2,060.94                                 | \$441.06   | \$2,502.00 |
| Category C - Restaurant/large cafe premises    | \$4,808.85                                 | \$1,029.15 | \$5,838.00 |

#### 5.1.13 Discounts

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

### 5.2 Holding Tank Charge

#### 5.2.1 Basis of Charge

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

#### 5.2.2 Charge to Apply

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

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

### 5.2.3 Calculation of Charge

The charges will be those listed in the table below.

| <b>Holding Tank Services</b> | <b>Permanent Service<br/>Annual Charge 2026/27</b> |
|------------------------------|----------------------------------------------------|
| Twice Weekly                 | \$20,634.00                                        |
| Weekly                       | \$10,317.00                                        |
| Fortnightly                  | \$5,159.00                                         |
| 4 Weekly                     | \$2,580.00                                         |
| 6 Weekly                     | \$1,720.00                                         |
| 8 Weekly                     | \$1,290.00                                         |
| 10 Weekly                    | \$1,032.00                                         |
| 12 Weekly                    | \$860.00                                           |
| 16 Weekly                    | \$645.00                                           |
| 24 Weekly                    | \$430.00                                           |

### 5.2.4 Discounts

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

## **6. SEPARATE RATES AND CHARGES**

Section 94(1)(b)(iii) of the Act permits the levy of separate rates and charges. Section 103(2) of the Regulation specifies that Council may fix a minimum amount for the rate or charge. Separate rates or charges must be, and will be, levied equally upon all rateable land in the Noosa local government area to fund services, facilities, or activities not funded by other Council levies but benefiting the local government area generally.

### **6.1 Environment Levy**

#### **6.1.1 Basis of Charge**

The Environment Levy, a separate charge, will be levied for the 2026/27 financial year on all rateable land in the Noosa local government area to fund a range of strategic environmental initiatives including (without limitation):

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

#### **6.1.2 Charge to Apply**

The charge for the financial year ended 30 June 2027 will be \$75.00.

#### **6.1.3 Basis of Charge Calculation**

Council considers that the benefit to any particular rateable land from its strategic environmental management initiatives cannot be distinguished from the benefit to any other particular rateable land. Accordingly, the separate charge will be levied equally on all rateable land in the Noosa local government area

#### **6.1.4 Discounts**

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

## **6.2 Sustainable Transport Levy**

### **6.2.1 Basis of Charge**

The Sustainable Transport Levy, a separate charge, will be levied for the 2026/27 financial year on all rateable land in the Noosa local government area to meet the costs of a range of services and initiatives related to transport and related initiatives that have the purpose of reducing traffic congestion and demand on the Noosa road network.

The funding is primarily aimed at sustainably managing congestion and reducing demand for increased capacity on the road network and car parking.

Initiatives may include (without limitation):

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

### **6.2.2 Charge to Apply**

The charge for the financial year ended 30 June 2027 shall be \$35.55 per rateable property.

### **6.2.3 Basis of Charge Calculation**

Council considers that the benefit to any particular rateable land from the funding of sustainable transport services and initiatives cannot be distinguished from the benefit to any other particular rateable land. Accordingly, the separate charge will be levied equally on all rateable land in the Noosa local government area.

### **6.2.4 Discounts**

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

## **6.3 Heritage Levy**

### **6.3.1 Basis of Charge**

The Heritage Levy, a separate charge, will be levied for the 2026/27 financial year on all rateable land in the Noosa local government area to fund a cultural heritage program for the management, protection and improvement of the heritage of the area.

Revenue from the levy will be expended on a range of emerging priorities and key projects, as decided by Council with advice from relevant stakeholders, as described below:

- Heritage Assets: the preservation of Council-owned heritage infrastructure, sites or collections and the acquisition of heritage assets by Council.
- Heritage Projects: funding heritage projects and initiatives by Council, alone or in partnership with the community.
- Heritage Co-ordination and Advice: undertaking routine heritage co-ordination and engaging heritage professionals, architects, and other consultants as required.
- Heritage Sector Sustainability: undertaking activities that assist or support the ongoing sustainability and development of local heritage-focused organisations.

### **6.3.2 Charge to Apply**

The charge for the financial year ended 30 June 2027 will be \$10.00.

### **6.3.3 Basis of Charge Calculation**

Council considers that the benefit to any particular rateable land from the establishment of the cultural heritage program cannot be distinguished from the benefit to any other particular rateable land. Accordingly, the separate charge will be levied equally on all rateable land in the Noosa local government area

### **6.3.4 Discounts**

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

## **6.4 Bushfire Resilience and Response Levy**

### **6.4.1 Basis of Levy**

The Bushfire Resilience and Response Levy, a separate rate, will be levied for the 2026/27 financial year on all rateable land in the Noosa local government area, to fund a range of services and initiatives related to a bushfire management prevention and response program directed at reducing bushfire risk to shire properties.

The funding is primarily aimed at delivering the Council bushland reserve controlled burn program, ongoing creation, upgrade, and maintenance of fire access trails, and at supporting volunteer fire brigade emergency response operations within the area.

### **6.4.2 Levy to Apply**

The rate for the financial year ending 30 June 2027 will be 0.00245 cents in the \$ of rateable value, with a minimum of \$11.50 per annum as adopted in the 2026/27 budget.

### **6.4.3 Basis of Charge Calculation**

Council considers that the benefit to any particular rateable land from the establishment of a bushfire resilience and response program cannot be distinguished from the benefit to any other particular rateable land. Accordingly, the separate rate will be levied equally on all rateable land in the Noosa local government area.

### **6.4.4 Discounts**

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

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

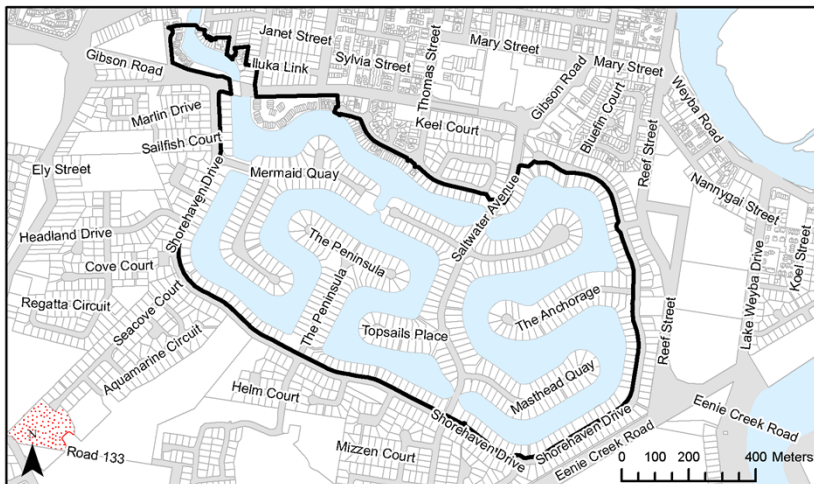
### 1. Special Rate for the Maintenance of the Noosa Waters Lock and Weir

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

### 2. The Rateable Land to Which the Special Rate Applies

The waterfront allotments in the Noosa Waters estate, as delineated in the map 1 below.

**Map 1**



#### Legend

 Noosa Waters Lock and Weir Maintenance Levy

### 3. Service, facility or activity

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

Provision of the service, facility or activity is likely to be ongoing, i.e. to continue indefinitely, and thus to be the subject of further overall plans after the implementation period for this plan expires.

### 4. The Estimated Cost of Implementing the Overall Plan

The estimated cost of carrying out the overall plan is \$3.0 million.

### 5. Estimated Time for Implementing the Overall Plan

The original overall plan, with a 10-year implementation ended 30 June 2025.

The time estimated for implementing this overall plan is 10 years ending on 30 June 2035.

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

## 2026/27 ANNUAL IMPLEMENTATION PLAN

The annual implementation plan for the financial year ending 30 June 2027 is to continue the operation and maintenance of the lock and weir system servicing the Noosa Waters Estate, and to continue making repayments upon the loan raised by Council to fund implementation of the overall plans.

The estimated cost of implementation works proposed to be undertaken by Council this financial year is \$88,584 in operation and maintenance, and \$197,313 in loan repayments.

## APPENDIX 2: NOOSA WATERS CANAL MAINTENANCE LEVY

### OVERALL PLAN

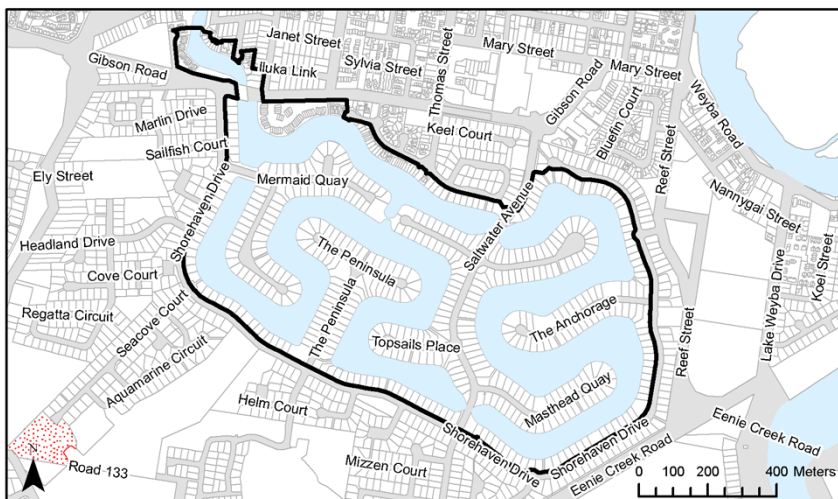
#### 1. Special Rate for the Maintenance of the Noosa Waters Revetment Walls

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

#### 2. The Rateable Land to Which the Special Rate Applies

The waterfront allotments in the Noosa Waters estate as delineated in the map 2 below. As approximately 8.5% of the properties bordering the canals are Council-owned or -controlled, Council will contribute 8.5% of the ongoing costs for this program, and the remainder of the costs will be met from revenue raised by the special levy.

Map 2



#### 3. Service, facility or activity

The service, facility or activity is the inspection, maintenance and undertaking of remedial works in the Noosa Waters estate canal area to support the revetment wall system.

The program, which is designed to maintain the structural integrity of the revetment wall system, will support the following works:

- (1) an ongoing program of inspections of the area by Council staff and an appropriately qualified consulting engineer, which will include leasing of survey equipment and the performance of the physical survey work including survey of scour protection profiles
- (2) periodic maintenance and works required to maintain scour protection profiles, including t contractor engagement to establish a work site and undertake maintenance in the Noosa Waters estate canal area, to maintain the structural integrity of the revetment wall system — maintenance works include the provision of rock to canal areas adjoining revetment walls to assist with the wall structure integrity
- (3) works to address structural problems with the revetment walls in the Noosa Waters Estate, but for clarity, the scope of the works does not include any works that are or have been undertaken that are known to Council as Stage 2 works.

Provision of the service, facility or activity is ongoing, i.e., likely to continue indefinitely, and thus to be the subject of further overall plans after the implementation period for this plan expires.

#### **4. The Estimated Cost of Implementing the Overall Plan**

The estimated cost for carrying out the overall plan is \$212,952.

#### **5. Estimated Time for Implementing the Overall Plan**

The original overall plan, with a 10-year implementation ended 30 June 2025.

The time estimated for implementing this overall plan is 10 years ending 30 June 2035.

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

#### **2026/27 ANNUAL IMPLEMENTATION PLAN**

The annual implementation plan for the financial year ending 30 June 2027 is to continue the routine inspection program, undertake scour protection maintenance and also a review of the canal profiles to determine the scope of necessary future works.

The estimated cost of implementation works proposed to be undertaken by Council this financial year is \$16,278.

## APPENDIX 3: NOOSA JUNCTION LEVY

### OVERALL PLAN

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

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

Council has received a further request from the Traders Association to continue to fund projects and initiatives that will be implemented in 2026/27 to advance the recommendations of the Planning Strategy.

#### 2. The Rateable Land to Which the Special Rates Applies

Properties subject to the special rate fall within the area delineated on as delineated on Map 3 below.

**Map 3**



#### 3. Service, facility or Activity

The Traders Association will, in consultation with Council, implement projects and initiatives as set out in the 2026/27 Work Plan including recommendations of the Planning Strategy. Council will provide levy funding to the Traders Association for that Association to implement those projects and initiatives on the basis that the Traders Association satisfies Council that it has in place the appropriate governance arrangements and that the 2026/27 Work Plan has been approved by Council before any levy funds are transferred to and expended by the Traders Association.

#### **4. The Estimated Cost of Implementing the Overall Plan**

The Noosa Junction Levy will raise \$181,325 in the 2026/27 financial year. This amount will contribute toward implementing recommendations of the Planning Strategy. However, to ensure sufficient funds to implement all recommendations, the Traders Association will seek to raise funds from other sources including membership fees.

#### **5. Estimated Time for Implementing the Overall Plan**

The estimated time for implementing the overall plan is one year, ending 30 June 2027. It is anticipated that further levies will be made in future years as the need for the services, facilities and activities will be ongoing.

## APPENDIX 4: HASTINGS STREET PRECINCT LEVY OVERALL PLAN

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

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

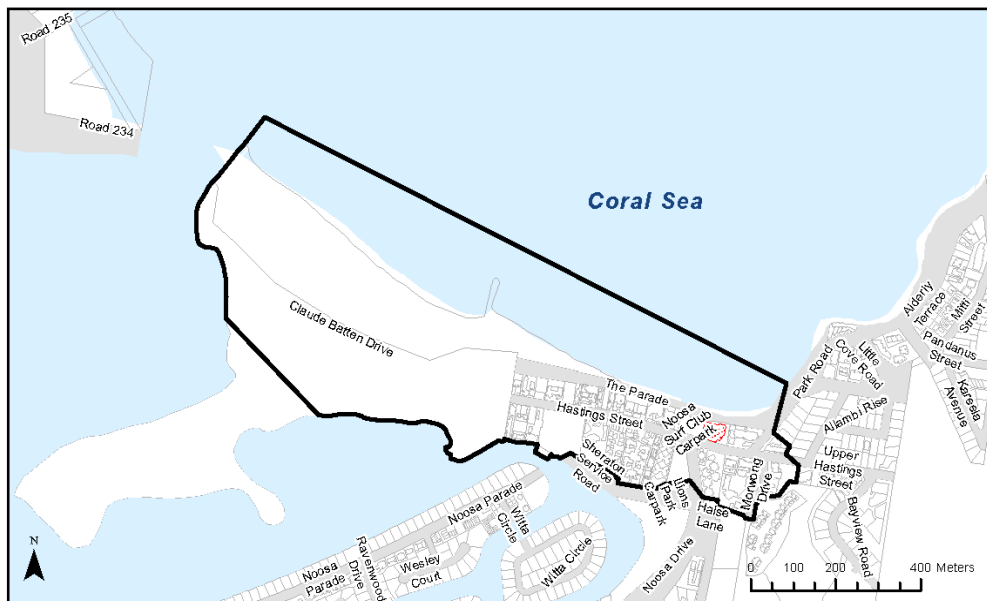
- a) 70% by way of a special rate levied on benefited properties within the Hastings Street precinct (as delineated on map 4A)
- b) 30% by way of a special rate levied on benefited properties in the surrounding areas (as delineated on map 4B, 4C & 4D).

### 2. The Rateable Land to Which the Special Rate Applies

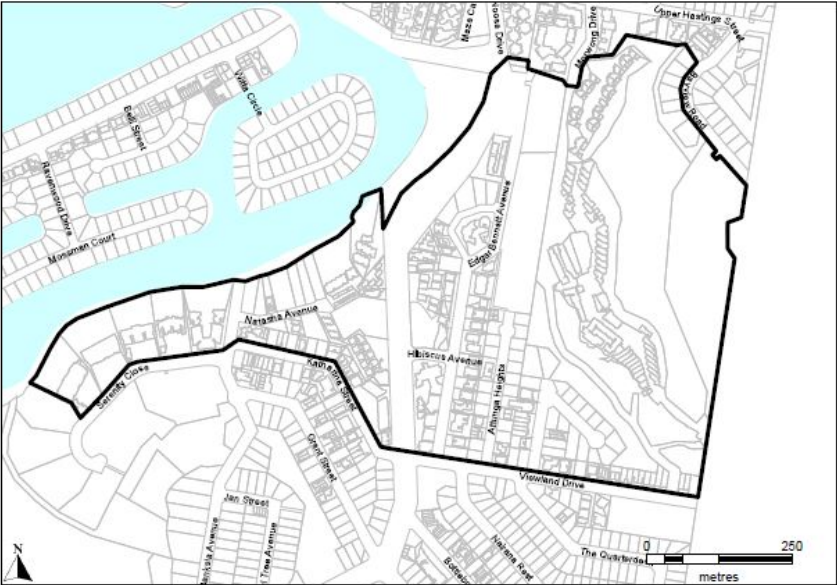
Land within the Hastings Street precinct as delineated on map 4A, which will be specially benefited by providing additional services in the Hastings Street precinct.

The rate will also be levied on properties in the surrounding areas as delineated on maps 4B, 4C and 4D that gain benefit from tourist visitation (i.e. occupiers of properties used for commercial and industrial purposes, and transitory accommodation). It is noted that properties in the surrounding areas benefit, albeit to a lesser extent than properties within the area delineated on map 4A, from the provision of additional services in the Hastings Street precinct given that it is a primary asset of the tourism industry in Noosa.

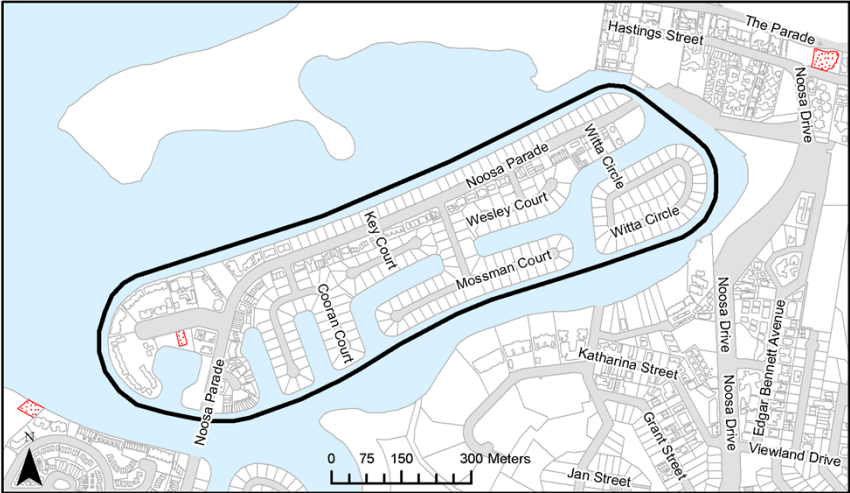
**Map 4A**



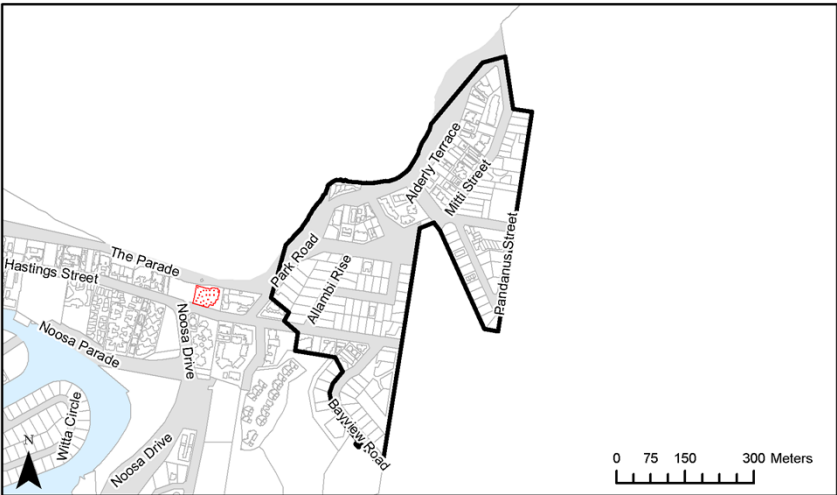
Map 4B



Map 4C



Map 4D



### **3. Service, facility or activity**

The service, facility or activity is the undertaking of additional maintenance of the Hastings Street precinct above the standard Council level including, without limitation, fairy light replacement and maintenance, maintenance of timber seating and bollards, increased street cleaning and sweeping of car parks, additional park maintenance, an ongoing tree replacement program, and other specific requests received by the Hastings Street Association Inc.

Provision of the service, facility or activity is likely to be ongoing, i.e. to continue indefinitely, and thus to be the subject of further overall plans after the implementation period for this plan expires.

### **4. The Estimated Cost of Implementing the Overall Plan**

The estimated cost of implementing the overall plan is \$5,020,837.

### **5. Estimated Time for Implementing the Overall Plan**

The estimated time for providing the service, facility, or activity has been reviewed and updated based on infrastructure renewal, maintenance, operation and funding requirements.

Accordingly, the time estimated for implementing the overall plan is 10 years ending 30 June 2035.

It is anticipated that a levy will be made in future years as the service, facility and activities undertake are an ongoing program.

### **2026/27 ANNUAL IMPLEMENTATION PLAN**

The annual implementation plan for the financial year ending 30 June 2027 is to continue the maintenance program referred to above.

The estimated cost of works proposed to be undertaken by Council this financial year is \$516,438.

## OVERALL PLAN

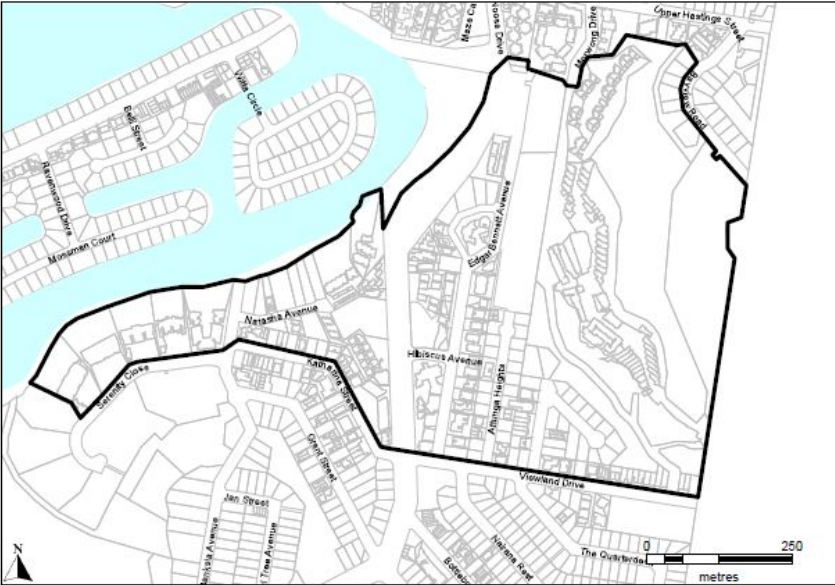
Following discussion with the Hastings Street Association Inc., Council has agreed to continue the ongoing restoration and maintenance program for the Noosa Heads Main Beach throughout the 2026/27 financial year. These activities will be funded by a special levy as follows:

- ## 2. The Rateable Land to Which the Special Rate Applies

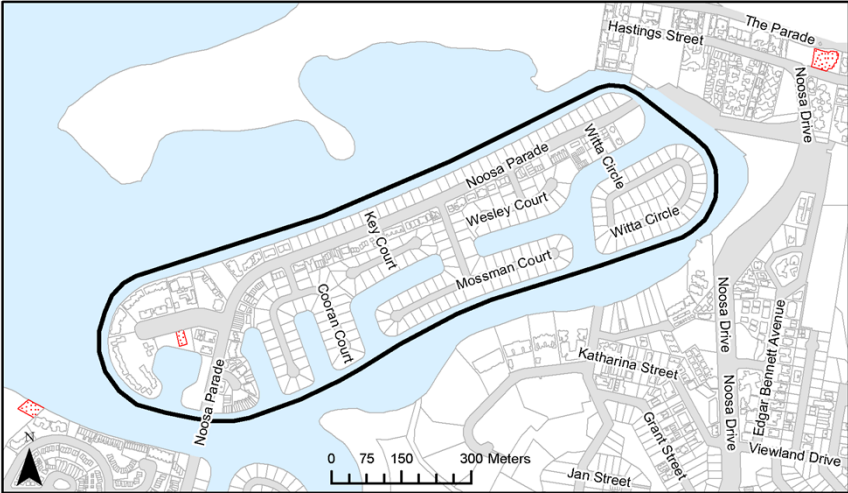
The rate will also be levied on properties in the surrounding areas as delineated on maps 5B, 5C and 5D that gain benefit from tourist visitation (i.e. occupiers of properties used for commercial and industrial purposes, and transitory accommodation). It is noted that properties in the surrounding areas benefit, albeit to a lesser extent than properties within the area delineated on map 5A, from the on-going sand replenishment and maintenance works at the Noosa Heads Main Beach as this beach is a primary asset of the tourism industry in Noosa.

This map illustrates the Noosa National Park area, which is outlined in black. The park is situated along the coast of the Coral Sea. Major roads shown include Claude Batten Drive, The Parade, Hastings Street, Stevedore Road, Noosa Drive, and various residential streets like Weyley Court and Wylie Circle. The map also shows the Noosa River and the Noosa National Park boundary. A scale bar indicates distances up to 400 meters, and a north arrow is present.

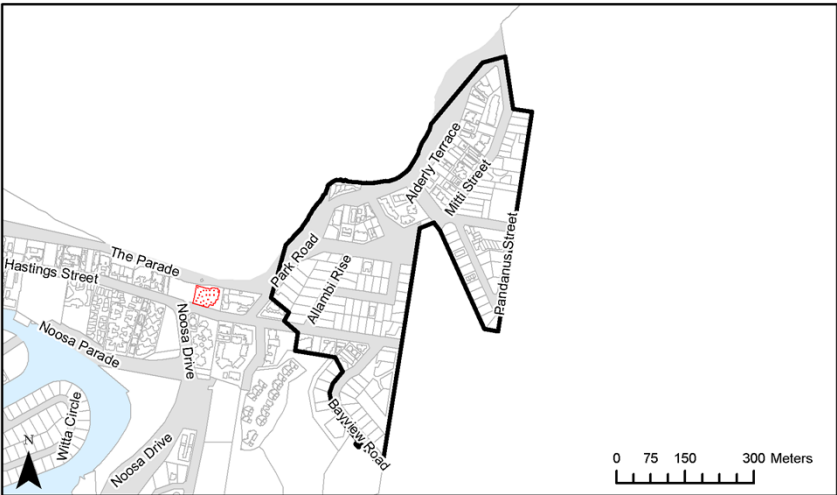
Map 5B



Map 5C



Map 5D



3. Service, facility or activity

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

Provision of the service, facility or activity is likely to be ongoing, i.e. to continue indefinitely, and thus to be the subject of further overall plans after the implementation period for this plan expires.

#### **4. The Estimated Cost of Implementing the Overall Plan**

The estimated cost of carrying out the overall plan is \$6,996,980

#### **5. Estimated Time for Implementing the Overall Plan**

The time estimated for implementing this overall plan is 10 years ending on 30 June 2035.

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

#### **2026/27 ANNUAL IMPLEMENTATION PLAN**

The annual implementation plan for the financial year ending 30 June 2027 is to continue to undertake the restoration and maintenance activities referred to above.

The estimated cost of works proposed to be undertaken by Council this financial year is \$706,669.

## APPENDIX 6: HASTINGS STREET COMMUNITY SAFETY PROGRAM CHARGE

### OVERALL PLAN

#### 1. Special Charge for Hastings Street Security Patrols

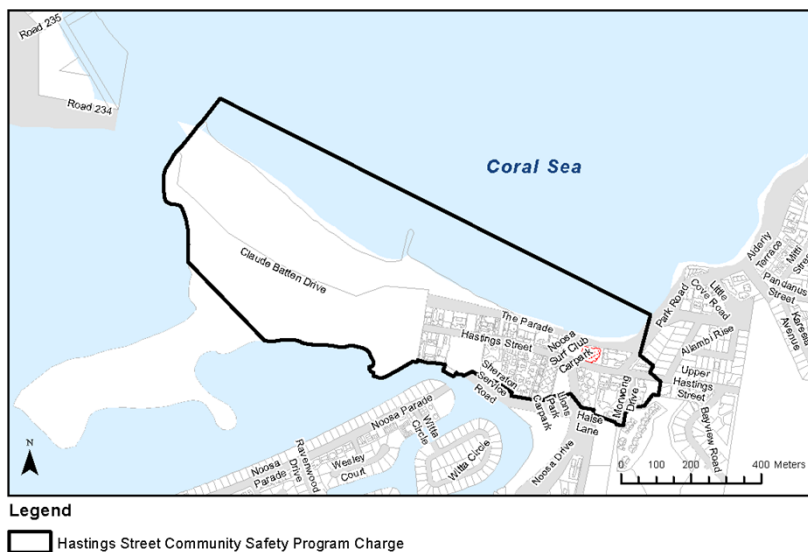
In response to requests from the Hastings Street Association Inc. Council has agreed to fund a safety program for the precinct that includes the provision of security patrols managed by the association.

#### 2. The Rateable Land to Which the Special Charge Applies

All rateable land in the Hastings Street precinct (including strata titled units) in the Hastings Street precinct, as delineated on the map below.

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

**Map 6**



#### 3. Service, facility or activity

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

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

#### 4. The Estimated Cost of Implementing the Overall Plan

The estimated cost of carrying out the overall plan is \$213,241.

#### 5. Estimated Time for Implementing the Overall Plan

The estimated time for carrying out the overall plan is one year, expiring on 30 June 2027.

It is anticipated that a levy will be made in future years, pursuant to successor overall plans, as it is anticipated that Council will continue to support the safety program referred to above.