



BREAK O'DAY COUNCIL

RATES RESOLUTION 2026/2027

That Council adopt the following 2026/2027 rates resolution by absolute majority:

In accordance with the provisions of the Local Government Act 1993 (as amended) and the Fire Services Act 1979, Council makes the following Rates and Charges for land within Council's municipal area for the period 1 July 2026 to 30 June 2027.

Definitions Used in this Resolution

"AAV" means the assessed annual value (AAV) for the land determined by the Valuer-General under the *Valuation of Land Act 2001* and adjusted under the *Act*;

"land" means a parcel of land which is shown as being separately valued in the valuation list pursuant to the provisions of the *Valuation of Land Act 2001*;

"rating category" means a category of land determined by Council for differential rating purposes in accordance with Part 9 of the *Act*, having regard to the Valuer-General land use codes (LUCs) recorded in the valuation list and the actual use or predominant use of the land;

"residential purposes" means land that is used or predominantly used for residential purposes, being land that is characterised by occupation for private residential living, including single dwellings, multiple dwellings and associated residential use, and includes land classified by the Valuer-General with a residential land use code under the *Valuation of Land Act 2001* and adjusted under the *Act*;

"commercial purposes" means land that is used or predominantly used for commercial purposes, being land that is characterised by trade, business, retail, office, accommodation, hospitality or other commercial activity, and includes land classified by the Valuer-General with a commercial land use code under the *Valuation of Land Act 2001* and adjusted under the *Act*;

"industrial purposes" means land that is used or predominantly used for industrial purposes, being land that is characterised by manufacturing, processing, storage, warehousing, transport depots, contracting yards or other industrial activity, and includes land classified by the Valuer-General with an industrial land use code under the *Valuation of Land Act 2001* and adjusted under the *Act*;

"primary production purposes" means land that is used or predominantly used for primary production purposes, being land that is characterised by agriculture and other rural production activities, excluding forestry, and includes land classified by the Valuer-General with a primary production land use code under the *Valuation of Land Act 2001* and adjusted under the *Act*;

"forestry purposes" means land that is used or predominantly used for forestry purposes, being land that is characterised by plantation forestry, native forestry, timber growing, timber harvesting or related forestry activities, and includes land classified by the Valuer-General with a forestry land use code under the *Valuation of Land Act 2001* and adjusted under the *Act*;

"quarry purposes" means land that is used or predominantly used for quarry purposes, being land that is characterised by quarrying, extractive industry, or the extraction of stone, gravel, sand or similar materials, and includes land classified by

the Valuer-General with a quarry or extractive industry land use code under the *Valuation of Land Act 2001* and adjusted under the *Act*;

“utility purposes” means land that is used or predominantly used for utility purposes, being land that is characterised by the provision of utility infrastructure or services, including electricity, telecommunications, water, sewerage, gas or similar essential services, and includes land classified by the Valuer-General with a utility land use code under the *Valuation of Land Act 2001* and adjusted under the *Act*;

“public purposes” means land that is used or predominantly used for public purposes, being land that is characterised by public ownership, public administration, community service delivery, civic infrastructure or other public functions, and includes land classified by the Valuer-General with a public purpose land use code under the *Valuation of Land Act 2001* and adjusted under the *Act*;

“vacant land” means land that is shown in the valuation list as non-use land or vacant land, and includes land classified by the Valuer-General with a vacant land use code under the *Valuation of Land Act 2001* and adjusted under the *Act*;

“Short Stay Accommodation” means land that is used or predominantly used for short stay accommodation purposes, being land that is characterised by occupation for visitor or temporary accommodation rather than permanent residential living, and includes land classified by the Valuer-General with a residential land use code under the *Valuation of Land Act 2001* and adjusted under the *Act*;

“tenement” has the meaning given in the *Act* and includes any land or premises in respect of which a rate or charge may be made;

1. GENERAL RATE

- 1.1. Pursuant to section 90 of the *Act*, Council hereby makes a General Rate of 6.2713 cents in the dollar of AAV for all rateable land within the municipal area (excluding land exempt under section 87 of the *Act*), subject to a minimum amount payable of \$900.
- 1.2. Pursuant to Section 107(1) of the *Act*, Council declares that the general rate is varied within the municipal area according to the following factors:
 - a) For land within the municipality which is used or predominantly used for commercial purposes, the General Rate is varied to 6.7335 cents in the dollar of AAV.
 - b) For land within the municipality which is used or predominantly used for industrial purposes, the General Rate is varied to 6.7335 cents in the dollar of AAV.
 - c) For land within the municipality which is used or predominantly used for primary production purposes, the General Rate is varied to 6.6893 cents in the dollar of AAV.
 - d) For land within the municipality which is used or predominantly used for short stay accommodation purposes and falls within the Short Stay Accommodation rating category, the General Rate is varied to 6.7335 cents in the dollar of AAV.
 - e) For land within the municipality which is used or predominantly used for quarry purposes, the General Rate is varied to 9.5228 cents in the dollar of AAV.

- f) For land within the municipality which is used or predominantly used for public purposes, the General Rate is varied to 11.4346 cents in the dollar of AAV
 - g) .For land within the municipality which is used or predominantly used for utility purposes, the General Rate is varied to 11.4346 cents in the dollar of AAV.
 - h) For land within the municipality which is used or predominantly used for forestry purposes, the General Rate is varied to 18.7500 cents in the dollar of AAV.
 - i) For land within the municipality which is classified as non-use land with the Vacant land use code, the General Rate is varied to 7.9990 cents in the dollar of AAV.
- 1.3. Pursuant to Sections 107(1), 107(2) and 107(2A) of the Act, Council hereby varies the minimum General Rate of \$900 to \$1,500 per rateable land as follows:
- a) For land within the municipality which is used or predominantly used for public purposes, the minimum General Rate is varied to \$1,500.
 - b) For land within the municipality which is used or predominantly used for forestry purposes, the minimum General Rate is varied to \$1,500.
 - c) For land within the municipality which is used or predominantly used for quarry purposes, the minimum General Rate is varied to \$1,500.
 - d) For land within the municipality which is used or predominantly used for utility purposes, the minimum General Rate is varied to \$1,500.
- 1.4 Pursuant to Sections 107(1), 107(2) and 107(2A) of the Act, Council hereby varies the minimum General Rate of \$900 to \$1,100 per rateable land as follows:
- a) For land within the municipality which is used or predominantly used for commercial purposes, the minimum General Rate is varied to \$1,100.
 - b) For land within the municipality which is used or predominantly used for primary production purposes, the minimum General Rate is varied to \$1,100.
 - c) For land within the municipality which is used or predominantly used for industrial purposes, the minimum General Rate is varied to \$1,100.
 - d) For land within the municipality which is used or predominantly used for short stay accommodation, the minimum General Rate is varied to \$1,100.

1. SERVICE RATES AND CHARGES

- 1.1. In accordance with the provisions of Section 93 and 94 of the Act, Council makes:
- a) A Waste Infrastructure charge of \$281.00 for all rateable tenements within the municipal area comprising waste disposal areas, waste transfer stations and related waste management facilities.
 - b) Waste Collection Charge
 - i. A collection charge of \$140.00 per bin for all land that has available a recycling waste collection services from Council; and
 - ii. A collection charge of \$134.00 per bin for all land that has available a 140L waste collection services from Council; and
 - iii. A collection charge of \$222.00 per bin for land that has available a 240L waste collection service from Council.

- c) Extra collection charges beyond those stipulated in 2.1(a) & (b) are to be arranged directly with the Council.

Pursuant to Section 94(3) of the *Act*, Council varies the service charges for waste management within the municipality as follows:

- a) Where land is within a collection area but is vacant and not utilised for any purpose the collection charge in 2.1(b)(i), (ii) and (iii) is varied to nil if a bin is not provided or required.
- b) Where land is used or predominantly used for sporting or recreational purposes and is a jetty, boatshed, boat ramp or slipway, the service charges in 2.1(b)(i), (ii) and (iii) are varied to nil if a bin is not provided or required.

2. FIRE SERVICE RATE

Pursuant to Sections 93 and 93A of the *Act*, Council makes the following fire protection service rates for the purpose of collecting a fire service contribution from all rateable land in the municipal area sufficient to pay the contribution that Council is required to make pursuant to the notice received by Council from the State Fire Commission in accordance with Section 81B of the *Fire Service Act 1979* for the 2026–2027 financial year as follows:

District	Rate
Urban Volunteer Brigade Rating Districts	0.232 cents in the dollar of AAV
General Land	0.221 cents in the dollar of AAV

- 3.1 Pursuant to Section 93(3) of the *Act* and Section 81C (6) of the *Fire Service Act 1979*, the minimum fire service contribution payable in respect of the fire service contribution is the amount of \$52.00.

4. PAYMENT OF RATES AND CHARGES

- 4.1 Pursuant to Section 124 of the *Act*, for the period commencing 1 July 2026 and ending 30 June 2027 all rates and charges payable to Council shall be payable by four (4) instalments in accordance with the following payment schedule:

- a) The first instalment must be made on or before the 31 August 2026;
- b) The second instalment must be made on or before the 31 October 2026;
- c) The third instalment must be made on or before the 31 January 2027;
- d) The fourth and final instalment must be made on or before 30 April 2027.

- 4.2 Pursuant to Section 130 of the *Act*, Council will provide a discount of 2% of the total current rates and charges specified in the rates notice applying to all the rates and charges for the financial year 2026/2027 and any arrears if they are paid in full on or before 31 August 2026.

In accordance with Section 124(5) of the *Act*, if a ratepayer fails to pay any instalment within 21 days of the date on which the instalment is due, the ratepayer is liable to pay the full amount of the unpaid rates and charges.

- 4.3 Pursuant to Section 128 (2) of the *Act*, if any rate or instalment is not paid on or before the due date then:
- i. There is payable a penalty of 6% of the unpaid due instalment; and
 - ii. If any rates and charges or instalment of the rates and charges are not paid on or before the date they fall due, then daily interest being 0.029167% (10.646% p.a.) for the financial year 2026/2027 charged monthly is payable from the date they fell due to the date of payment.