

ADOPTION OF LEVY AND PAYMENT OF RATES AND CHARGES FOR THE 2026/27 FINANCIAL YEAR

F&BS | 63/19/1 | #7867780

RECOMMENDATION:

That Council:

1. Resolve, pursuant to section 107 of the *Local Government Regulation 2012* and section 114 of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the Queensland Fire and Emergency Services (QFES) Emergency Management Levy be levied:
 - a. for the half year 1 July 2026 to 31 December 2026 – between July and December 2026; and
 - b. for the half year 1 January 2027 to 30 June 2027 – between January and June 2027
2. Resolve, pursuant to section 118 of the *Local Government Regulation 2012*, that Council's rates and charges, and the QFES Emergency Management Levy, be paid by a date which is at least 30 days after the date of the issue of the rate notice.

INTERESTED PARTIES:

Not applicable

EXECUTIVE SUMMARY:

This report provides details of when rates and charges, and the QFES Emergency Management Levy will be levied.

Council's rates and charges, and the QFES Emergency Management Levy will be levied in accordance with the relevant legislation as follows:

- for the half year 1 July 2026 to 31 December 2026 – between July and December 2026; and
- for the half year 1 January 2027 to 30 June 2027 – between January and June 2027

In accordance with the relevant legislation, Council's rates and charges, and the QFES Emergency Management Levy, be paid by a date which is at least 30 days after the date of the issue of the rate notice.

OPTIONS

Option 1 (Recommended)

That Council:

1. Resolve, pursuant to section 107 of the *Local Government Regulation 2012* and section 114 of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the QFES Emergency Management Levy be levied:
 - a. for the half year 1 July 2026 to 31 December 2026 – between July and December 2026; and
 - b. for the half year 1 January 2027 to 30 June 2027 – between January and June 2027
2. Resolve, pursuant to section 118 of the *Local Government Regulation 2012*, that Council's rates and charges, and the QFES Emergency Management Levy, be paid by a date which is at least 30 days after the date of the issue of the rate notice.

Option 2:

That Council does not adopt the Levy and Payment of Rates and Charges for the 2026/27 Financial year and proposes amendments.

CONSIDERATIONS:

Statutory:

Adoption of the levy and payments of rates and charges is in accordance with Sections 107 and 118 of the *Local Government Regulation 2012* and Section 114 of the *Fire and Emergency Services Act 1990*.



Steve Cooper
Executive Manager Revenue & Business Support



Lisa Whitton
Chief Financial Officer