

LATE ITEMS
AGENDA

Ordinary Meeting

Thursday 11 June 2026

Roma Administration Centre

NOTICE OF MEETING

Date: 9 June 2026

Mayor: Councillor W M Taylor

Deputy Mayor: Councillor C J O'Neil

Councillors: Councillor J R P Birkett
Councillor M K Brumpton
Councillor A K Davis
Councillor P J Flynn
Councillor J M Hancock
Councillor B R Seawright
Councillor J R Vincent

Chief Executive Officer: Robert Hayward

Executive Management: Cameron Hoffmann – Deputy CEO – Strategic Roads,
Airports & Major Projects
Brett Exelby – Director Corporate Services
Seamus Batstone – Director Engineering
Jamie Gorry – Director Regional Development,
Environment and Planning

Attached is the agenda for the **Ordinary Meeting** to be held at the Roma Administration Centre on **11 June 2026 at 9:00 AM.**



Robert Hayward
Chief Executive Officer

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LC.1	Disposal of 40 & 44 Corfe Road Roma	
	Classification: Closed Access	
	Local Government Regulation 2012 Section 254J(3)(g) negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government.	

OFFICER REPORT

Meeting: Ordinary 11 June 2026

Date: 21 May 2026

Item Number: L.1

File Number: D26/52102

SUBJECT HEADING: Non-Current Asset Accounting Policy

Classification: Open Access

Officer's Title: Manager - Financial Operations

Executive Summary:

The Non-Current Accounting Policy provides a framework for identifying, valuing, recording and writing-off non-current assets to ensure compliance with the *Local Government Act 2009*, *Local Government Regulation 2012* and Australian Accounting Standards and Interpretations

Officer's Recommendation:

That Council:

1. Adopt the Non-Current Asset Accounting Policy as attached to this report
 2. Note that the adoption of the Non-Current Asset Accounting Policy repeals and supersedes all historical policies relating to Non-Current Asset Accounting; and
 3. Delegate authority to the Chief Executive Officer to make any administrative updates to existing policies that require referencing to the adopted policy as per Recommendation 1 above.
-

Context (Why is the matter coming before Council?):

Council last adopted the Non-Current Accounting Policy on 13 December 2023 and is due for review.

Background (Including any previous Council decisions):

The Non-Current Asset Accounting Policy applies to all asset accounting related activities for property, plant and equipment and intangible assets.

The purpose of this policy is to provide a framework for identifying, valuing, recording and writing-off non-current assets to ensure compliance with the *Local Government Act 2009*, *Local Government Regulation 2012* and Australian Accounting Standards and Interpretations.

The objectives of the policy are to ensure:

- Compliance with prescribed legislation and Australian Accounting Standards
- Accounting principles are followed by Council employees when identifying, recognising, recording and valuing Council's property, plant and equipment.
- All processes undertaken in relation to the content of this policy are appropriately documented.

- Asset movements are recorded in the financial asset register in a timely manner.
- Capital works in progress balances are cleared as soon as practicable and within two months of completion.

As a result of the triennial review, there have been only minor changes to the policy (see tracked changes version attached to this report – Supporting document No. 2).

Options Considered:

N/A

Recommendation:

That Council adopt the Non-Current Asset Accounting Policy as presented.

Risks:

Risk	Description of likelihood & consequences
Financial Reporting Risk	Non-compliance with Australian Accounting Reporting requirements and raised as an audit matter with the Queensland Audit Office

Policy and Legislative Compliance:

Local Government Act 2009

Local Government Regulation 2012

AASB 5 – Non-current Assets held for Sale and Discontinued Operations

AASB 13 – Fair Value Measurement

AASB 101 – Presentation of Financial Statements

AASB 116 – Property, Plant and Equipment

AASB 16 – Leases

AASB 136 – Impairment of Assets

AASB 138 – Intangible Assets

AASB 108 – Accounting Policies, Change in Accounting Estimates and Errors

Budget / Funding (*Current and future*):

N/A

Timelines / Deadlines:

N/A

Consultation (Internal / External):

Executive Leadership Team

Strategic Asset Management Implications:

(If applicable, outline changes to whole of life costs and / or level of service)

N/A

Acronyms:

Acronym	Description
Nil	

Addition to Operational or Corporate Plan:

Plan Description	Yes / No
Operational	No
Corporate	No

Link to Corporate Plan:

Corporate Plan 2023-2028
Corporate Plan Pillar 4: Accountability
4.5 Good governance framework

Supporting Documentation:

- 1 [↓](#) Non-current Asset Accounting Policy D26/52127
- 2 [↓](#) Non-current Asset Accounting Policy - 2026 Review -
Marked up version D26/59070

Report authorised by:

Chief Financial Officer
Director - Corporate Services

NON-CURRENT ASSET ACCOUNTING POLICY



Document Control	
Policy Title	Non-Current Asset Accounting Policy
Policy Number	P21/14
Function	Accounting
Responsible Position	Director – Corporate Services
Supersedes	Non-Current Asset Accounting Policy (2023)
Review Date	February 2029

Version	Date Endorsed at ELT Briefing	Council Meeting Date (Date of Adoption / Review)	Resolution Number
1	28 February 2023	13 December 2023	OM/12.2023/15
2			

1. Purpose

The purpose of this policy is to provide a framework for identifying, valuing, recording and writing-off non-current assets to ensure compliance with the *Local Government Act 2009*, *Local Government Regulation 2012* and *Australian Accounting Standards and Interpretations*.

2. Scope

This policy applies to all asset accounting related activities for property, plant and equipment, and intangible assets.

This policy is directly applicable to Asset Custodians and Council officers who have asset management and asset accounting responsibilities. This policy will apply to all Directorates, Departments and Functions of Council.

3. Statement

3.1 ASSET CLASSES

An asset class is a grouping of assets of a similar nature and use in an entity's operations and which, for the purposes of disclosure, is shown as a single item in the financial report. The following asset classes are reported by Council:

Asset Class	Examples of Assets Forming the Asset Class
Land and Site Improvements	Council owned land, quarry restoration
Buildings	Corporate and Community buildings, housing, sheds, public amenities, demountable
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Road, Drainage and Bridge Network	Road structures, kerb and channel, footpaths, box culverts, pipes, stormwater pits, manholes and bridges

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Water	Reticulation pipes, bore sites, water towers, treatment plants
Sewerage	Treatment plants, pump stations, rising mains, reticulation mains, manholes
Other Infrastructure	Gas mains, gas valves, gas meters, off-road car parks, internal roads, fencing, shade covers, structures (BBQ shelters, rotunda, gazebo), monuments
Airport	Runways, taxiways, windsocks, lighting, car parking (airport)
Works In Progress	Property, plant and equipment under construction or in progress, which are not yet in a location and condition necessary for it to be capable of operating

3.2 ASSET RECOGNITION

An asset is recognised as a non-current asset in the financial asset register if it meets all of the following criteria:

- Council has control over the asset.
- It is probable that future economic benefits associated with the asset will flow to the entity (including non-cash service benefits).
- The cost or fair value of the item can be measured reliably.
- The cost or fair value of the asset exceeds Council's asset threshold.
- Expected to be used for more than one financial year.

3.3 ASSET RECOGNITION THRESHOLDS

In accordance with the *Local Government Regulation 2012*, Council must, by resolution, set an amount for each different type of physical asset below which the value of the asset must be treated as an expense. The thresholds detailed in the table below must be disclosed by way of a note in Council's general purpose financial statements.

If the expenditure for the item is equal to or above the threshold it may be capitalised as an asset if it meets all recognition criteria. Capitalisation is the process of recognising an asset in Council's financial statements as a non-current asset.

The threshold to recognise costs as an asset are as follows:

Asset Class	Asset Threshold (GST exclusive)
Land and Site Improvements	\$1
Buildings	\$10,000
Plant and Equipment	\$5,000; Except for desktop and laptop computers which are considered to be a Network Asset
Road, Drainage and Bridge Network	Network Asset
Water	Network Asset
Sewerage	Network Asset
Other Infrastructure	\$10,000
Airport	\$10,000

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3.4 NETWORK ASSETS

A network is a grouping of multiple assets that are individually below the capitalisation threshold, these assets perform a whole service and require recognition in the financial statements due to their collective value. Network assets are capitalised regardless of individual component value due to their collective materiality and service delivery function.

3.5 CONTRIBUTED ASSETS

Non-current assets that are donated or contributed to Council at no cost, or for a nominal cost, will need to be brought to account at fair value as at the date of acquisition. The cost of a contributed asset is the fair value at the date of the acquisition as assessed by a suitably qualified person. This is not considered a revaluation of the asset at that time.

3.6 ASSETS NOT PREVIOUSLY RECOGNISED

Material assets not recognised in previous periods that subsequently meet the recognition criteria will be recognised from the date that the criteria are met. Where assets are identified that have not been previously recognised due to error, e.g. during asset verification, this is treated as the corrections of an error under AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors. The error provisions require that the error should be corrected by making the entry that should have been made at the time the error occurred.

3.7 ASSETS UNDER CONSTRUCTION (WORK IN PROGRESS)

Work In Progress (WIP) represents the accumulated costs of constructed assets e.g. costs associated with constructing or rehabilitating assets such as stormwater, roads and buildings.

The cost base of self-constructed assets is similar to the cost base for assets purchased including the following components:

- Direct materials, including stock issues;
- Direct and contract labour including on-costs; and
- Plant hire.

Where a project is to be completed in stages, capitalisation of each stage may still occur providing the asset recognition threshold is met.

Where costs captured in WIP are identified as being expenses, they are to be recognised as operational expenditure in Council's Statement of Comprehensive Income. This can apply for an entire project or a proportion of a project.

Management of Work In Progress

It is the responsibility of every Department Manager to actively manage capital projects to ensure that capital costs are removed from WIP and capitalised to appropriate assets (whether new or additions to existing assets) as soon as practicable and generally within two months.

An asset is to be capitalised when it is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

3.8 ASSETS EXPENDITURE

Costs must be classified correctly as either:

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- (a) An expense, which is accounted for in the Comprehensive Income Statement and affects Council's operating result, or
- (b) Capital, which is included in the cost of an asset. Capital costs are accounted for in the Statement of Financial Position.

Capital expenditure can relate to new or existing assets. Expenditure is capital if it satisfies the following criteria:

- 1) The expenditure is above the capitalisation threshold.
- 2) The expenditure is used for one of the following applications:
 - New – Expenditure which creates a new asset that did not exist beforehand.
 - Upgrade – Expenditure for expansion. That is it enhances an existing asset to provide additional service capability or a higher level of service or which extends the life of an asset beyond that which it had originally.
 - Renewal – Expenditure on an existing asset, which restores the original service potential or which extends the life of the asset beyond which it had originally. This includes replacement expenditure.

Costs that do not meet the above classifications will be expensed when identified. Other costs that will be expensed include:

Expenditure Description	Reason
Expenditure to relocate or replace non-council owned services	Expenditure incurred to relocate or replace assets belonging to another entity, for example communication or power lines are expensed. Such costs related to assets that are controlled and owned by a third party.
Biological / Living Assets	Expenditure to purchase biological or living assets is expensed, e.g. bottle trees, turf.

Costs may be initial or subsequently incurred after initial purchase.

Initial capital costs include those to purchase or construct an asset and getting it ready for use.

Examples include:

- Purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates.
- Any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended, e.g. employee expenses directly from construction or acquisition; costs of site preparation; initial delivery and handling costs; costs of testing whether the asset is functioning properly; professional fees; design costs.

Once the asset is in the location and condition necessary for it to be capable of being operated in the manner intended, capitalisation of costs ceases.

The following initial costs are expensed and are not capitalised:

- General administration and other indirect overhead costs;
- Training costs.

Where costs are incurred subsequent to the initial purchase of the asset, they can only be capitalised when it improves the condition of the asset beyond its originally assessed standard of performance or capacity.

This can occur through:

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- Extending the annual service potential provided by the asset; or
- Extending the useful life of the asset.

Repairs and maintenance are to be expensed as incurred e.g. repairs for damage or wear or tear that would have prevented the asset reaching its original estimated useful life, such as day to day servicing.

Minor items of spare parts are charged to the item of plant and expensed to the Comprehensive Income Statement.

Major spare parts and stand-by equipment are recognised as plant and equipment when:

- The expenditure exceeds the asset recognition threshold; and
- The benefits from the item will be for more than one financial year.

3.9 ASSET DISPOSAL / WRITE-OFF

An asset is written-off when destroyed, scrapped, lost, stolen, decommissioned or abandoned and recorded in the Statement of Comprehensive Income. When consideration is received in the form of proceeds or trade-in, the asset is to be disposed in the financial asset register and a gain or loss on sale recognised in the Statement of Comprehensive Income.

If the asset is to be sold, the provisions of AASB 5 Non-Current Assets Held for Sale and Discontinued Operations may apply.

The costs of demolition or removal of the old asset can be capitalised as site preparation costs of the new asset only if there is:

- No provision for restoration of the old asset; and
- Prior to demolition a formal Council commitment to demolish and build on the site of the old asset, e.g. Council meeting resolution.

If an asset is demolished or removed and there is no formal commitment to rebuild on the site prior to demolition or removal, the costs are to be expensed.

Where an asset is valued at fair value and the costs of demolition or removal have been capitalised as site preparation costs, consideration should be given to impairment tests to ensure the asset value is not overstated.

3.10 NON-CURRENT ASSET REGISTER

A list of all Council's non-current assets, other than those items which are under the asset threshold and treated as an expense, must be recorded in a register which is to be kept by Council. The financial asset register is to record as a minimum:

- Opening and closing balances;
- Capital expenditures;
- Depreciation charges;
- Revaluation increments and decrements;
- Disposals/write-offs;
- Contributed assets and previously unrecognised assets;
- Internal transfers;
- Impairment losses; and
- Relevant dates for all the above transactions.

NON-CURRENT ASSET ACCOUNTING POLICY



3.11 DEPRECIATION

Where non-current assets have a limited useful life they must be depreciated in accordance with AASB 116 Property, Plant and Equipment. Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life. Depreciation begins when an asset is available for use and ceases at the earlier of:

- The date the asset is classified as held for sale; and
- The date that the asset is derecognised.

Componentisation will be applied where parts of an asset have materially different useful lives. The depreciation charge for each period is classified as an expense in the Statement of Comprehensive Income. Depreciation forms part of the cost of operations and contributes directly to Council's net operating result.

The depreciation method used shall reflect the pattern in which the asset's future economic benefits are expected to be consumed by the entity. Council has adopted the straight-line method of depreciation to reflect patterns of consumption for all non-current assets other than land which is not subject to depreciation.

Work in progress cannot be depreciated as the assets are not available for use.

The useful life of an asset is the estimated period over which a depreciable asset is expected to be able to provide future service potential. The estimation of the useful life of the asset is a matter of judgement based on the experience of the entity with similar assets.

3.12 ASSET REVIEW

Asset depreciation rate, remaining useful life and impairment are to be reviewed at least on an annual basis by asset custodians and management to ascertain if any amendments are required.

3.13 VALUATION OF ASSETS

An item of property, plant and equipment that qualifies for recognition as an asset shall initially be measured at cost.

Subsequent to initial recognition, assets are to be measured under either the cost or on the revaluation basis, at fair value, as required by *AASB 116 Property, Plant and Equipment* and *AASB 13 Fair Value Measurement*.

Revaluation Model

An item of property, plant and equipment whose fair value can be measured reliably shall be carried at a revalued amount, being its fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cost Model

After recognition as an asset, an item of property, plant and equipment shall be carried at its cost less any accumulated depreciation and any accumulated impairment losses.

NON-CURRENT ASSET ACCOUNTING POLICY



Council applies the following valuation methodology across its asset classes:

Asset Class	Valuation Methodology
Land and Site Improvements	Revaluation
Buildings	Revaluation
Plant and Equipment	Cost
Road, Drainage and Bridge Network	Revaluation
Water	Revaluation
Sewerage	Revaluation
Other Infrastructure	Revaluation
Airport	Revaluation

3.14 REVALUATION OF ASSETS

For all assets other than those valued at cost, non-current asset valuations should be reviewed at least once each financial year to ascertain if there has been a material movement in fair value (depreciated replacement cost/market value) since the last financial year.

A full revaluation of all applicable asset classes should be undertaken at least once every three to five years. Documentation supporting annual fair value assessments must be retained for audit purposes. However, when an asset class has significant and volatile changes in fair value a revaluation should be undertaken on a more frequent basis.

If there has been a material movement of fair value, indices/desktop updates, either supplied by a qualified valuer or internal qualified staff may be applied for the intervening years until a full revaluation is undertaken. There must be sufficient evidence retained that the methodology used is robust, valid and appropriate to the asset class. When reviewing the applicable indices Council staff may take into consideration not applying the index if it is less than a 5 percent variance (greater or lower) than the prior year. If an index is not applied in the prior year the index will then be cumulative.

If an item of property, plant and equipment is revalued, the entire class of property, plant and equipment to which that asset belongs shall be revalued. Complex asset components are measured on the same basis as the assets to which they relate, e.g. building asset class is valued at fair value therefore each building component is valued at fair value.

Accounting for Revaluation

When an asset is revalued, the accumulated depreciation is restated proportionately with the change in the gross carrying amount of the asset and any change in the estimate of the remaining useful life.

Changes in the carrying amount of an asset due to a revaluation are accounted for in accordance with *AASB 116 Property, Plant and Equipment*.

If the carrying amount of a class of assets is increased as a result of a revaluation, the net revaluation increase shall be recognised in other comprehensive income and accumulated in equity under the heading of revaluation surplus. However, the net revaluation increase shall be recognised in profit or loss to the extent that it reverses a net revaluation decrease of the same class of assets previously recognised in profit or loss.

If the carrying amount of a class of assets is decreased as a result of a revaluation, the net revaluation decrease shall be recognised in profit and loss. However, the net revaluation decrease shall be recognised in other comprehensive income to the extent of any credit balance existing in any revaluation surplus in respect of that same class of asset. The net valuation decrease recognised in other comprehensive income reduces the amount accumulated in equity under the heading of revaluation surplus.

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When an asset is disposed of, the amount reported in the asset revaluation surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.

3.15 ASSET IMPAIRMENT

All non-current assets including intangible assets are to be reviewed on an annual basis for indicators of impairment by asset custodians and management.

Where the fair value of the assets exceeds the recoverable amount it is recorded as an impairment loss. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Where assets are carried at fair value, impairment will be reflected through revaluation movements.

An impairment loss is recognised as an expense in the Statement of Comprehensive Income, except where the asset is at fair value. When there is an impairment loss on a revalued assets the impairment loss is offset against the asset revaluation surplus of the relevant asset class to the extent available. Any remaining loss is then expensed in the Statement of Comprehensive Income.

3.16 MATERIALITY

Materiality plays an essential part in the decision-making process and preparation of the financial statements. This is because information contained or omitted from the financial statements can impair its usefulness to users.

Materiality is a concept which requires professional judgement. An omission or misstatement of an item is material if, individually or collectively, it would influence the economic decisions of users of the financial statements or the accountability of management or governing body.

In assessing materiality, the size and nature of the omission or misstatement are usually evaluated together. The surrounding circumstances should also be considered.

Materiality is determined as a minimum standard from the Queensland Audit Office Annual External Audit Plan for Maranoa Regional Council.

4. Definitions

Asset	is a resource controlled by the Council as a result of past events and from which future economic benefits are expected to flow to the Council. The asset can be tangible, i.e. have a physical substance (e.g. land, buildings) or intangible, i.e. no physical substance (e.g. computer software).
Asset Class	is a grouping of assets of a similar nature and use, e.g. land, buildings, water.
Asset Custodian	is a Council officer who has the day-to-day management of a Council asset.
Cost	is the amount of cash or cash equivalents paid, or the fair value of the other consideration given, to acquire an asset at the time of its acquisition or construction, e.g. contributed physical asset.
Cost Approach	is a valuation technique that reflects the amount that would be required currently to replace the service capacity of an asset (often referred to as current replacement cost).
Council Control	means Council has control of an asset if Council has the power to obtain the future economic benefits flowing from

NON-CURRENT ASSET ACCOUNTING POLICY



	the resource and to restrict the access of others to those benefits.
Depreciable Amount	is the cost of an asset, or other amount substituted for cost, less residual value
Depreciation	is the systematic allocation of the depreciable amount of an asset over its useful life.
Expenditure Definitions	
Operating Expenditure	is recurrent expenditure that is continuously required, e.g. electricity, staff, overheads, fuel.
Maintenance Expenditure	is recurrent asset expenditure that is periodically or is recurrent asset expenditure that is periodically or regularly required as part of the anticipated schedule of works needed to ensure the asset achieves its useful life. It can include, minor parts, painting, servicing, repairs, etc.
Capital Expenditure	is major expenditure that has benefits beyond 12 months. It includes renewal/replacement, upgrade and new assets.
Capital Renewal / Replacement	is periodical expenditure on existing assets that returns the service potential or the life of the asset up to that which it had originally.
Capital Upgrade	is expenditure that enhances an existing asset to provide a higher level of service or increase the life of the asset beyond its original life, e.g. widening of road, building extension.
Fair Value	is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date.
Impairment	an asset is impaired when its recoverable amount is less than its carrying amount.
Infrastructure Assets	typically, these assets are large, interconnected networks or composite assets that meet the needs of the community, e.g. roads, water, sewerage. Generally, these assets have long lives and often have no market value.
Market Approach	is a valuation technique that uses prices and other relevant information generated by market transactions involving identical or comparable (i.e. similar) assets or group of assets, such as a business.
Material	omissions or misstatements of items are material if they could, individually or collectively, influence the economic decisions that users make on the basis of the financial statements. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances. The size or nature of the item, or a combination of both, could be the determining factor.
Minor Assets	are items that would meet most of the asset recognition tests but have been acquired for cost less than \$1 (land), \$5,000 (plant and equipment) or \$10,000 (buildings and other structures). These do not include network assets. These assets are treated as an expense as they are under the capitalisation threshold.
Nominal Cost	means an asset provided to Council at no cost or a very small amount.
Non-Current Asset	is an asset that provides an economic benefit for a period greater than one year.

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Recoverable Amount	is the higher of an asset's net selling price and its value in use.
Remaining Useful Life	is the remaining operational life of an asset, irrespective of the period an asset has been in use and its initial estimate of useful life.
Residual Value	is the estimated amount that the Council would currently obtain from the disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.
Useful Life	is the period over which an asset is expected to be available for use by Council.

5. Related Policies and Legislation

This policy refers to:

State Government Legislation

- *Local Government Act 2009*
- *Local Government Regulation 2012*

Australian Accounting Standards

- AASB 5 – Non-current Assets held for Sale and Discontinued Operations
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NON-CURRENT ASSET ACCOUNTING POLICY



Document Control	
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Review Date	February 202 ⁹ 6

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NON-CURRENT ASSET ACCOUNTING POLICY



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NON-CURRENT ASSET ACCOUNTING POLICY



3.4 NETWORK ASSETS

A network is a grouping of multiple assets that are individually below the capitalisation threshold, these assets perform a whole service and require recognition in the financial statements due to their collective value. Network assets are capitalised regardless of individual component value due to their collective materiality and service delivery function.

3.5 CONTRIBUTED ASSETS

Non-current assets that are donated or contributed to Council at no cost, or for a nominal cost, will need to be brought to account at fair value as at the date of acquisition. The cost of a contributed asset is the fair value at the date of the acquisition as assessed by a suitably qualified person. This is not considered a revaluation of the asset at that time.

3.6 ASSETS NOT PREVIOUSLY RECOGNISED

Material assets not recognised in previous periods that subsequently meet the recognition criteria will be recognised from the date that the criteria are met. Where assets are identified that have not been previously recognised due to error, e.g. during asset verification, this is treated as the corrections of an error under AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors. The error provisions require that the error should be corrected by making the entry that should have been made at the time the error occurred.

3.7 ASSETS UNDER CONSTRUCTION (WORK IN PROGRESS)

Work In Progress (WIP) represents the accumulated costs of constructed assets e.g. costs associated with constructing or rehabilitating assets such as stormwater, roads and buildings.

The cost base of self-constructed assets is similar to the cost base for assets purchased including the following components:

- Direct materials, including stock issues;
- Direct and contract labour including on-costs; and
- Plant hire.

Where a project is to be completed in stages, capitalisation of each stage may still occur providing the asset recognition threshold is met.

Where costs captured in WIP are identified as being expenses, they are to be recognised as operational expenditure in Council's Statement of Comprehensive Income. This can apply for an entire project or a proportion of a project.

Management of Work In Progress

It is the responsibility of every Department ~~Senior~~ Manager to actively manage capital projects to ensure that capital costs are removed from WIP and capitalised to appropriate assets (whether new or additions to existing assets) no later than two months after practical completion as soon as practicable and generally within two months.

An asset is to be capitalised when it is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

3.8 ASSETS EXPENDITURE

Costs must be classified correctly as either:

NON-CURRENT ASSET ACCOUNTING POLICY



- (a) An expense, which is accounted for in the Comprehensive Income Statement and affects Council's operating result, or
- (b) Capital, which is included in the cost of an asset. Capital costs are accounted for in the Statement of Financial Position.

Capital expenditure can relate to new or existing assets. Expenditure is capital if it satisfies the following criteria:

- 1) The expenditure is above the capitalisation threshold.
- 2) The expenditure is used for one of the following applications:
 - New – Expenditure which creates a new asset that did not exist beforehand.
 - Upgrade – Expenditure for expansion. That is it enhances an existing asset to provide additional service capability or a higher level of service or which extends the life of an asset beyond that which it had originally.
 - Renewal – Expenditure on an existing asset, which restores the original service potential or which extends the life of the asset beyond which it had originally. This includes replacement expenditure.

Costs that do not meet the above classifications will be expensed when identified. Other costs that will be expensed include:

Expenditure Description	Reason
Expenditure to relocate or replace non-council owned services	Expenditure incurred to relocate or replace assets belonging to another entity, for example communication or power lines are expensed. Such costs related to assets that are controlled and owned by a third party.
Biological / Living Assets	Expenditure to purchase biological or living assets is expensed, e.g. bottle trees, turf.

Costs may be initial or subsequently incurred after initial purchase.

Initial capital costs include those to purchase or construct an asset and getting it ready for use.

Examples include:

- Purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates.
- Any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended, e.g. employee expenses directly from construction or acquisition; costs of site preparation; initial delivery and handling costs; costs of testing whether the asset is functioning properly; professional fees; design costs.

Once the asset is in the location and condition necessary for it to be capable of being operated in the manner intended, ~~the capitalising~~ capitalisation of costs ceases.

The following initial costs are expensed and are not capitalised:

- General administration and other indirect overhead costs;
- Training costs.

Where costs are incurred subsequent to the initial purchase of the asset, they can only be capitalised when it improves the condition of the asset beyond its originally assessed standard of performance or capacity.

This can occur through:

NON-CURRENT ASSET ACCOUNTING POLICY



- Extending the annual service potential provided by the asset; or
- Extending the useful life of the asset.

Repairs and maintenance are to be expensed as incurred e.g. repairs for damage or wear or tear that would have prevented the asset reaching its original estimated useful life, such as day to day servicing.

Minor items of spare parts are charged to the item of plant and expensed to the Comprehensive Income Statement.

Major spare parts and stand-by equipment are recognised as plant and equipment when:

- The expenditure exceeds the asset recognition threshold; and
- The benefits from the item will be for more than one financial year.

3.9 ASSET DISPOSAL / WRITE-OFF

An asset is written-off when destroyed, scrapped, lost, stolen, decommissioned or abandoned and recorded in the Statement of Comprehensive Income. When consideration is received in the form of proceeds or trade-in, the asset is to be disposed in the financial asset register and a gain or loss on sale recognised in the Statement of Comprehensive Income.

If the asset is to be sold, the provisions of AASB 5 Non-Current Assets Held for Sale and Discontinued Operations may apply.

The costs of demolition or removal of the old asset can be capitalised as site preparation costs of the new asset only if there is:

- No provision for restoration of the old asset; and
- Prior to demolition a formal Council commitment to demolish and build on the site of the old asset, e.g. Council meeting resolution.

If an asset is demolished or removed and there is no formal commitment to rebuild on the site prior to demolition or removal, the costs are to be expensed.

Where an asset is valued at fair value and the costs of demolition or removal have been capitalised as site preparation costs, consideration should be given to impairment tests to ensure the asset value is not overstated.

3.10 NON-CURRENT ASSET REGISTER

A list of all Council's non-current assets, other than those items which are under the asset threshold and treated as an expense, must be recorded in a register which is to be kept by Council. The financial asset register is to record as a minimum:

- Opening and closing balances;
- Capital expenditures;
- Depreciation charges;
- Revaluation increments and decrements;
- Disposals/write-offs;
- Contributed assets and previously unrecognised assets;
- Internal transfers;
- Impairment losses; and
- Relevant dates for all the above transactions.

NON-CURRENT ASSET ACCOUNTING POLICY



3.11 DEPRECIATION

Where non-current assets have a limited useful life they must be depreciated in accordance with AASB 116 Property, Plant and Equipment. Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life. Depreciation begins when an asset is available for use and ceases at the earlier of:

- The date the asset is classified as held for sale; and
- The date that the asset is derecognised.

Each component will be depreciated separately. -Componentisation will be applied where parts of an asset have materially different useful lives. The depreciation charge for each period is classified as an expense in the Statement of Comprehensive Income. Depreciation forms part of the cost of operations and contributes directly to Council's net operating result.

The depreciation method used shall reflect the pattern in which the asset's future economic benefits are expected to be consumed by the entity. Council has adopted the straight-line method of depreciation to reflect patterns of consumption for all non-current assets other than land which is not subject to depreciation.

Work in progress cannot be depreciated as the assets are not available for use.

The useful life of an asset is the estimated period over which a depreciable asset is expected to be able to provide future service potential. The estimation of the useful life of the asset is a matter of judgement based on the experience of the entity with similar assets.

3.12 ASSET REVIEW

Asset depreciation rate, remaining useful life and impairment are to be reviewed at least on an annual basis by asset custodians and management to ascertain if any amendments are required.

3.13 VALUATION OF ASSETS

An item of property, plant and equipment that qualifies for recognition as an asset shall initially be measured at cost.

Subsequent to initial recognition, assets are to be ~~are to~~ measured under either the cost or on the revaluation basis, at fair value, as required by AASB 116 *Property, Plant and Equipment* and AASB 13 *Fair Value Measurement*.

Revaluation Model

An item of property, plant and equipment whose fair value can be measured reliably shall be carried at a revalued amount, being its fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cost Model

After recognition as an asset, an item of property, plant and equipment shall be carried at its cost less any accumulated depreciation and any accumulated impairment losses.

NON-CURRENT ASSET ACCOUNTING POLICY



Council applies the following valuation methodology across its asset classes:

Asset Class	Valuation Methodology
Land and Site Improvements	Revaluation
Buildings	Revaluation
Plant and Equipment	Cost
Road, Drainage and Bridge Network	Revaluation
Water	Revaluation
Sewerage	Revaluation
Other Infrastructure	Revaluation
Airport	Revaluation

3.14 REVALUATION OF ASSETS

For all assets other than those valued at cost, non-current asset valuations should be reviewed at least once each financial year to ascertain if there has been a material movement in fair value (depreciated replacement cost/market value) since the last financial year.

A full revaluation of all applicable asset classes should be undertaken at least once every three to five years. [Documentation supporting annual fair value assessments must be retained for audit purposes.](#) However, when an asset class has significant and volatile changes in fair value a revaluation should be undertaken on a more frequent basis.

If there has been a material movement of fair value, indices/desktop updates, either supplied by a qualified valuer or internal qualified staff may be applied for the intervening years until a full revaluation is undertaken. There must be sufficient evidence retained that the [methodology](#) used is robust, valid and appropriate to the asset class. When reviewing the applicable indices Council staff may take into consideration not applying the index if it is less than a 5 percent variance (greater or lower) than the prior year. If an index is not applied in the prior year the index will then be cumulative.

If an item of property, plant and equipment is revalued, the entire class of property, plant and equipment to which that asset belongs shall be revalued. Complex asset components are measured on the same basis as the assets to which they relate, e.g. building asset class is valued at fair value therefore each building component is valued at fair value.

Accounting for Revaluation

When an asset is revalued, the accumulated depreciation is restated proportionately with the change in the gross carrying amount of the asset and any change in the estimate of the remaining useful life.

Changes in the carrying amount of an asset due to a revaluation are accounted for in accordance with *AASB 116 Property, Plant and Equipment*.

If the carrying amount of a class of assets is increased as a result of a revaluation, the net revaluation increase shall be recognised in other comprehensive income and accumulated in equity under the heading of revaluation surplus. However, the net revaluation increase shall be recognised in profit or loss to the extent that it reverses a net revaluation decrease of the same class of assets previously recognised in profit or loss.

If the carrying amount of a class of assets is decreased as a result of a revaluation, the net revaluation decrease shall be recognised in profit and loss. However, the net revaluation decrease shall be recognised in other comprehensive income to the extent of any credit balance existing in any revaluation surplus in respect of that same class of asset. The net valuation decrease recognised in other comprehensive income reduces the amount accumulated in equity under the heading of revaluation surplus.

NON-CURRENT ASSET ACCOUNTING POLICY



When an asset is disposed of, the amount reported in the asset revaluation surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.

3.15 ASSET IMPAIRMENT

All non-current assets including intangible assets are to be reviewed on an annual basis for indicators of impairment by asset custodians and management.

Where the fair value of the assets exceeds the recoverable amount it is recorded as an impairment loss. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

~~Where assets have been revalued at fair value there should not be any impairment loss as the recoverable amount should be equal to the fair value. Where assets are carried at fair value, impairment will generally be reflected through revaluation movements.~~

An impairment loss is recognised as an expense ~~in~~ the Statement of Comprehensive Income, except where the asset is at fair value. When there is an impairment loss on a revalued assets the impairment loss is offset against the asset revaluation surplus of the relevant asset class to the extent available. Any remaining loss is then expensed in the Statement of Comprehensive Income.

3.16 MATERIALITY

Materiality plays an essential part in the decision-making process and preparation of the financial statements. This is because information contained or omitted from the financial statements can impair its usefulness to users.

Materiality is a concept which requires professional judgement. An omission or misstatement of an item is material if, individually or collectively, it would influence the economic decisions of users of the financial statements or the accountability of management or governing body.

In assessing materiality, the size and nature of the omission or misstatement are usually evaluated together. The surrounding circumstances should also be considered.

~~The preliminary level of materiality can be obtained from the Queensland Audit Office Annual External Audit Plan for Maranoa Regional Council.~~

~~Materiality is determined as a minimum standard from the Queensland Audit Office Annual External Audit Plan for Maranoa Regional Council.~~

4. Definitions

Asset	is a resource controlled by the Council as a result of past events and from which future economic benefits are expected to flow to the Council. The asset can be tangible, i.e. have a physical substance (e.g. land, buildings) or intangible, i.e. no physical substance (e.g. computer software).
Asset Class	is a grouping of assets of a similar nature and use, e.g. land, buildings, water.
Asset Custodian	is a Council officer who has the day-to-day management of a Council asset.
Cost	is the amount of cash or cash equivalents paid, or the fair value of the other consideration given, to acquire an asset at the time of its acquisition or construction, e.g. contributed physical asset.

NON-CURRENT ASSET ACCOUNTING POLICY



Cost Approach	is a valuation technique that reflects the amount that would be required currently to replace the service capacity of an asset (often referred to as current replacement cost).
Council Control	means Council has control of an asset if Council has the power to obtain the future economic benefits flowing from the resource and to restrict the access of others to those benefits.
Depreciable Amount	is the cost of an asset, or other amount substituted for cost, less residual value
Depreciation	is the systematic allocation of the depreciable amount of an asset over its useful life.
Expenditure Definitions	
Operating Expenditure	is recurrent expenditure that is continuously required, e.g. electricity, staff, overheads, fuel.
Maintenance Expenditure	is recurrent asset expenditure that is periodically or is recurrent asset expenditure that is periodically or regularly required as part of the anticipated schedule of works needed to ensure the asset achieves its useful life. It can include, minor parts, painting, servicing, repairs, etc.
Capital Expenditure	is major expenditure that has benefits beyond 12 months. It includes renewal/replacement, upgrade and new assets.
Capital Renewal / Replacement	is periodical expenditure on existing assets that returns the service potential or the life of the asset up to that which it had originally.
Capital Upgrade	is expenditure that enhances an existing asset to provide a higher level of service or increase the life of the asset beyond its original life, e.g. widening of road, building extension.
Fair Value	is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date.
Impairment	an asset is impaired when its recoverable amount is less than its carrying amount.
Infrastructure Assets	typically, these assets are large, interconnected networks or composite assets that meet the needs of the community, e.g. roads, water, sewerage. Generally, these assets have long lives and often have no market value.
Market Approach	is a valuation technique that uses prices and other relevant information generated by market transactions involving identical or comparable (i.e. similar) assets or group of assets, such as a business.
Material	omissions or misstatements of items are material if they could, individually or collectively, influence the economic decisions that users make on the basis of the financial statements. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances. The size or nature of the item, or a combination of both, could be the determining factor.
Minor Assets	are items that would meet most of the asset recognition tests but have been acquired for cost less than \$1 (land), \$5,000 (plant and equipment) or \$10,000 (buildings and other structures). These do not include network assets. These assets are treated as an expense as they are under the capitalisation threshold.

NON-CURRENT ASSET ACCOUNTING POLICY



Nominal Cost	means an asset provided to Council at no cost or a very small amount.
Non-Current Asset	is an asset that provides an economic benefit for a period greater than one year.
Recoverable Amount	is the higher of an asset's net selling price and its value in use.
Remaining Useful Life	is the remaining operational life of an asset, irrespective of the period an asset has been in use and its initial estimate of useful life.
Residual Value	is the estimated amount that the Council would currently obtain from the disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.
Useful Life	is the period over which an asset is expected to be available for use by Council.

5. Related Policies and Legislation

This policy refers to:

State Government Legislation

- *Local Government Act 2009*
- *Local Government Regulation 2012*

Australian Accounting Standards

- AASB 5 – Non-current Assets held for Sale and Discontinued Operations
- AASB 13 – Fair Value Measurement
- AASB 101 – Presentation of Financial Statements
- AASB 116 – Property, Plant and Equipment
- AASB 16 – Leases
- AASB 136 – Impairment of Assets
- AASB 138 – Intangible Assets
- AASB 108 – Accounting Policies, Change in Accounting Estimates and Errors

OFFICER REPORT

Meeting: Ordinary 11 June 2026

Date: 18 May 2026

Item Number: L.2

File Number: D26/50556

SUBJECT HEADING: Local Laws Review

Classification: Open Access

Officer's Title: Governance Officer

Executive Summary:

Council adopted a suite of reviewed local laws on 9 April 2026 but due to technical timeframe issues associated with publication of the required notice in the Local Government Gazette, the adoption process was not completed within the legislative requirements. The local laws are therefore being re-adopted to restart the notification and gazettal process.

Officer's Recommendation:

Council resolves:

1. To re-adopt, pursuant to Section 29 of the *Local Government Act 2009* (Qld), the following amending instruments (as set out in **Attachment C**) which are to commence on the date that the notice is published in the gazette:
 - (a) *Administration (Amendment) Local Law No. 1 2026*
 - (b) *Animal Management (Amendment) Local Law No. 1 2026*
 - (c) *Community and Environmental (Amendment) Local Law No. 1 2026*
 - (d) *Local Government Controlled Areas, Facilities and Roads (Amendment) Local Law No. 1 2026*
 - (e) *Parking (Amendment) Local Law No. 1 2026*
 - (f) *Operation of Saleyards (Amendment) Local Law No. 1 2026*
 - (g) *Aerodromes (Amendment) Local Law No. 1 2026*
 - (h) *Waste Management (Amendment) Local Law No. 1 2026*
 - (i) *Animal Management (Amendment) Subordinate Local Law (No. 1) 2026*
 - (j) *Community and Environmental (Amendment) Subordinate Local Law (No. 1) 2026*
 - (k) *Local Government Controlled Areas, Facilities and Roads (Amendment) Subordinate Local Law (No. 1) 2026*
 - (l) *Parking (Amendment) Subordinate Local Law (No. 1) 2026*

 2. To re-adopt, pursuant to section 32 of the *Local Government Act 2009*, a consolidated version of the following local laws (as set out in **Attachment E**):
 - (a) *Local Law No. 1 (Administration) 2011;*
 - (b) *Local Law No. 2 (Animal Management) 2011;*
-

- (c) *Local Law No. 3 (Community and Environmental Management) 2011;*
- (d) *Local Law No. 4 (Local Government Controlled Areas Facilities and Roads) 2011;*
- (e) *Local Law No. 5 (Parking) 2011;*
- (f) *Local Law No. 6 (Operation of Saleyards) 2011;*
- (g) *Local Law No. 7 (Operation of Aerodromes) 2011;*
- (h) *Local Law No. 8 (Waste Management) 2018.*
- (i) *Subordinate Local Law No. 2 (Animal Management) 2011;*
- (j) *Subordinate Local Law No. 3 (Community and Environmental Management) 2011;*
- (k) *Subordinate Local Law No. 4 (Local Government Controlled Areas Facilities and Roads) 2011;*
- (l) *Subordinate Local Law No. 5 (Parking) 2011;*

3. To re-adopt, pursuant to Section 29 of the *Local Government Act 2009*, the following repealing instrument (as set out in **Attachment F**) which are to commence on the date that the notice is published in the gazette:

- (a) *Local Law (Repealing) Local Law No. 1 2026*

4. To re-adopt, pursuant to Section 29 of the *Local Government Act 2009*, the new subordinate local law (as set out in **Attachment G**), which are to commence on the date that the notice is published in the gazette:

- (a) *Subordinate Local Law No. 1 (Administration) 2026*

Context (Why is the matter coming before Council?):

Under section 29B of the *Local Government Act 2009* (Qld), a council must *publish a notice of making a local law in the gazette and on the council's website* within one month after the resolution to make a local law was made. No such publication of the gazettal notice occurred and as such, the local laws presented at the 9 April 2026 Council Meeting were not formally made.

Please note that the attachments have not been included with this report, as they have not changed from those contained within the previously adopted report dated 9 April 2026. Please refer to that report for the relevant attachments. Alternatively, copies of the documents can be made available upon request.

On 9 October 2025, Council adopted a Local Law Making Process in satisfaction of section 29 of the *Local Government Act 2009* (Qld) and commenced a State Interest Check in satisfaction of section 29A of the *Local Government Act 2009* (Qld) with relevant state departments and relevantly impacted external agencies.

Please refer to the 9 April 2026 Council Report for a summary of all feedback received.

Human Rights Statement

When making its decisions in this matter, Council (as a public entity) must comply with the obligations in the *Human Rights Act 2019 (Qld)* (**HR Act**). The HR Act requires Council when making its decisions not to act or make a decision in a way that is incompatible with human rights or to fail to give proper consideration to a human right relevant to the decision (See Section 58 of the HR Act).

We have given proper consideration to the human rights as listed in Division 2 and Division 3 of Part 2 of the HR Act and particularly to the following human rights when making our recommendations contained in this report:

- a. Section 24 – Property rights
- b. Section 25 – Privacy and reputation

We consider our recommended findings and decisions are compatible with the human rights listed in the Act including having regard to the factors set out in Section 13 of the HR Act.

Options Considered:

Not Applicable

Recommendation:

It is recommended that Council resolves to do the following:

- 1 To re-adopt, pursuant to Section 29 of the *Local Government Act 2009* (Qld), the following amending instruments (as set out in **Attachment C**) which are to commence on the date that the notice is published in the gazette:
 - (b) *Administration (Amendment) Local Law No. 1 2026*
 - (c) *Animal Management (Amendment) Local Law No. 1 2026*
 - (d) *Community and Environmental (Amendment) Local Law No. 1 2026*
 - (e) *Local Government Controlled Areas, Facilities and Roads (Amendment) Local Law No. 1 2026*
 - (f) *Parking (Amendment) Local Law No. 1 2026*
 - (g) *Operation of Saleyards (Amendment) Local Law No. 1 2026*
 - (h) *Aerodromes (Amendment) Local Law No. 1 2026*
 - (i) *Waste Management (Amendment) Local Law No. 1 2026*
 - (j) *Animal Management (Amendment) Subordinate Local Law (No. 1) 2026*
 - (k) *Community and Environmental (Amendment) Subordinate Local Law (No. 1) 2026*
 - (l) *Local Government Controlled Areas, Facilities and Roads (Amendment) Subordinate Local Law (No. 1) 2026*
 - (m) *Parking (Amendment) Subordinate Local Law (No. 1) 2026*

- 2 To re-adopt, pursuant to section 32 of the *Local Government Act 2009*, a consolidated version of the following local laws (as set out in **Attachment E**), which incorporate the amendments in resolution 2:

1. *Local Law No. 1 (Administration) 2011;*
2. *Local Law No. 2 (Animal Management) 2011;*
3. *Local Law No. 3 (Community and Environmental Management) 2011;*
4. *Local Law No. 4 (Local Government Controlled Areas Facilities and Roads) 2011;*
5. *Local Law No. 5 (Parking) 2011;*
6. *Local Law No. 6 (Operation of Saleyards) 2011;*
7. *Local Law No. 7 (Operation of Aerodromes) 2011;*
8. *Local Law No. 8 (Waste Management) 2018.*
9. *Subordinate Local Law No. 2 (Animal Management) 2011;*
10. *Subordinate Local Law No. 3 (Community and Environmental Management) 2011;*
11. *Subordinate Local Law No. 4 (Local Government Controlled Areas Facilities and Roads) 2011;*
12. *Subordinate Local Law No. 5 (Parking) 2011;*

- 3 To adopt, pursuant to Section 29 of the *Local Government Act 2009*, the following repealing instrument (as set out in **Attachment F**) which are to commence on the date that the notice is published in the gazette:

1. *Local Law (Repealing) Local Law No. 1 2026*

- 4 To adopt, pursuant to Section 29 of the *Local Government Act 2009*, the new subordinate local law (as set out in **Attachment G**), which are to commence on the date that the notice is published in the gazette:

1. *Subordinate Local Law No. 1 (Administration) 2026*

Risks:

Risk	Description of likelihood & consequences
Outdated Regulation	Existing local laws may not reflect current community needs or legislative requirements
Reduced Community Confidence	Community may view Council as unresponsive or outdated
Legal Non-Compliance	State legislation and best-practice standards may evolve.
Enforcement Inefficiency	Older local laws may be ambiguous or not fit-for-purpose.
Economic & Social Impacts	Outdated laws may not align with contemporary business or community practices.

Policy and Legislative Compliance:

Local Government Act 2009 provides head of power for local governments to make and enforce local laws.

Local Government Regulation 2012 prescribes the process for making, amending and repealing local laws.

Council’s Corporate Plan

Budget / Funding (Current and future):

The Local Laws review project is included in this year’s budget.

Timelines / Deadlines:

<Provide details>

Consultation (Internal / External):

MacDonnells Law – Joanne Parisi

All relevant staff, including CEO, Directors, Managers, Officers.

Strategic Asset Management Implications:

(If applicable, outline changes to whole of life costs and / or level of service)

<Provide details>

Acronyms:

Acronym	Description
Nil	Nil

Addition to Operational or Corporate Plan:

Plan Description	Yes / No
Operational	Nil
Corporate	Nil

Link to Corporate Plan:

Corporate Plan 2023-2028

Corporate Plan Pillar 4: Accountability

4.4 Collaborative governance

Supporting Documentation:

Nil.

Report authorised by:

Director - Corporate Services

OFFICER REPORT

Meeting: Ordinary 11 June 2026

Date: 29 May 2026

Item Number: L.3

File Number: D26/55360

SUBJECT HEADING: Lease over Lot 206 on Crown Plan A3841

Classification: Open Access

Officer's Title: Manager - Facility & Property Services

Executive Summary:

Council is asked to consider the future management arrangements and the renewal of the Lease over Lot 206 on CP A3841, following the expiry of the current Lease with Amby Progress Association Incorporated.

Officer's Recommendation:

That Council:

1. Pursuant to Clause 17.1.1 of the Lease, decline the renewal of the Lease between Maranoa Regional Council and Amby Progress Association Incorporated, over Lot 206 on Crown Plan A3841.
2. Assume responsibility for the management of the parklands including ongoing grounds maintenance, over Lot 206 on Crown Plan A3841.
3. Authorise the Chief Executive Officer, or delegate, to execute all documentation in relation to this matter.

Context (*Why is the matter coming before Council?*):

Amby Progress Association Incorporated (APA) currently holds a Lease with Maranoa Regional Council over Lot 206 on CP A3841. The Lease is due to expire on 30 June 2026.

Council is asked to consider the Lease renewal and future management of the site.

Background (*Including any previous Council decisions*):

Council is the owner of freehold land located at 14 George Street Amby Qld 4462, described as Lot 206 on CP A3841.

APA entered into a Lease with Council commencing on 1 July 2016, for an initial term of ten (10) years, expiring on 30 June 2026. The Lease includes two (2) additional five (5) year options to renew.

The permitted use under the Lease is for coordinating and operating social and community events on the parkland.

Clause 17 of the Lease provides the Lessee with an option to renew, subject to specific conditions, including:

17.1 Option to Renew – First Option Term

If the Lessee:

- 17.1.1 not less than three (3) months prior to the expiration of this Lease gives written notice to the Lessor that it wishes to renew this Lease;

APA has not provided written notice within the required timeframe to exercise its option to renew under Clause 17.1.1.

Accordingly, it is recommended that Council decline the renewal of the Lease over Lot 206 on CP A3841.

Under Clause 6.8 of the Lease, APA is currently responsible for maintaining the external areas, including mowing, weed management, and maintaining the grounds in a neat and tidy condition.

Clause 6.8 External Areas

The Lessee will maintain all areas in good order and condition. The Lessee will:

- 6.8.1 weed all gardens and landscaped areas;
- 6.8.2 mow all lawns and keep them neat and tidy; and
- 6.8.3 generally maintain the grounds neat and free from rubbish

Should Council decline the renewal of the Lease, it is proposed that maintenance responsibilities for the parklands be incorporated into Council's mowing schedule for Amby.

Internal consultation has occurred regarding the ongoing maintenance of the grounds, with the Director of Engineering Services confirming support for the inclusion of the site within Council's mowing service area.

Options Considered:

Option 1 – Decline renewal of the Lease (recommended).

Council may decline renewal of the lease due to the Lessee not exercising the renewal option in accordance with Clause 17.1.1 of the Lease.

Option 2 – Approve the renewal of the Lease.

Recommendation:

That Council:

1. Pursuant to Clause 17.1.1 of the Lease, decline the renewal of the Lease between Maranoa Regional Council and Amby Progress Association Incorporated, over Lot 206 on Crown Plan A3841.
2. Assume responsibility for the management of the parklands including ongoing grounds maintenance, over Lot 206 on Crown Plan A3841.
3. Authorise the Chief Executive Officer, or delegate, to execute all documentation in relation to this matter.

Risks:

Risk	Description of likelihood & consequences
Increase in operational costs.	Council will assume ongoing maintenance responsibilities for the parklands, resulting in additional operational workload and minor maintenance costs.
Community perception.	There is a potential perception within the local community that Council is reducing the local community involvement in management of the parklands.

Policy and Legislative Compliance:

This renewal has been considered in accordance with the terms and conditions of the existing Lease.

Budget / Funding (*Current and future*):

Any ongoing grounds maintenance associated with the parklands will be undertaken by Council resources, as part of Councils existing operational mowing service. This will require additional Council resources to accommodate the inclusion of the additional parkland area within the mowing program.

Timelines / Deadlines:

A decision is required prior to the Lease expiry date of 30 June 2026.

Consultation (Internal / External):

Manager – Community, Economic & Tourism Development.
Director – Regional Development, Environment & Planning.
Director – Engineering Services.
Director – Corporate Services.

Strategic Asset Management Implications:

(If applicable, outline changes to whole of life costs and / or level of service)

Nil.

Acronyms:

Acronym	Description
APA	Amby Progress Association Incorporated
CP	Crown Plan

Addition to Operational or Corporate Plan:

Plan Description	Yes / No
Operational	No
Corporate	No

Link to Corporate Plan:

Corporate Plan 2023-2028
Corporate Plan Pillar 3: Connectivity
3.1 Quality, fit-for-purpose strategic facilities

Supporting Documentation:

[1](#) Title Searches - Lot 206 on A3841 - 14 George Street - D24/119563
25 November 2024

Report authorised by:

Director - Corporate Services

INTERNAL CURRENT TITLE SEARCH
QUEENSLAND TITLES REGISTRY PTY LTD

Search Date: 25/11/2024 14:19

Title Reference: 17206124

Date Created: 27/10/1988

Previous Title: 11132242

REGISTERED OWNER

Dealing No: 717005368 13/01/2016

MARANOA REGIONAL COUNCIL

ESTATE AND LAND

Estate in Fee Simple

LOT 206 CROWN PLAN A3841
Local Government: MARANOA

EASEMENTS, ENCUMBRANCES AND INTERESTS

1. Rights and interests reserved to the Crown by
Deed of Grant No. 11132242 (ALLOT 6 SEC 2)
2. LEASE No 718966103 03/09/2018 at 14:55
AMBY PROGRESS ASSOCIATION INC
OF THE WHOLE OF THE LAND
TERM: 01/07/2016 TO 30/06/2026 OPTION 5 YEARS
Lodged at 14:55 on 03/09/2018 Recorded at 09:17 on 10/09/2018

ADMINISTRATIVE ADVICES - NIL

UNREGISTERED DEALINGS - NIL

Caution - Charges do not necessarily appear in order of priority

** End of Current Title Search **

OFFICER REPORT

Meeting: Ordinary 11 June 2026

Date: 25 May 2026

Item Number: L.4

File Number: D26/53139

SUBJECT HEADING: User Agreement - Wallumbilla Heritage Association Inc

Classification: Open Access

Officer's Title: Property & Tenure Officer

Executive Summary:

Council has received correspondence from the Wallumbilla Heritage Association Inc, expressing their interest in occupying the vacant cottage formally utilised by the Calico Cottage Craft Club Inc, in addition to its current occupancy of the adjoining cottage.

The Association proposes to use the facilities for the display of local historical artefacts, memorabilia, and for the storage of historical records.

Officer's Recommendation:

That Council:

1. Resolves to apply the exception available to dispose of an interest in a valuable non-current asset to a community organisation pursuant to section 236(1)(b)(ii) of the Local Government Regulation 2012.
2. Enter into a User Agreement with the Wallumbilla Heritage Association Inc, for the use of the two (2) cottages located on Lot 51 on SP269504, for a five (5) year term.
3. Authorise the Chief Executive Officer, (or delegate) to execute the User Agreement.

Context (*Why is the matter coming before Council?*):

Council has received correspondence from the Wallumbilla Heritage Association Inc, expressing their interest in occupying the vacant cottage, formally utilised by the Calico Cottage Craft Club Inc, in addition to its current occupancy of the adjoining cottage.

Council is asked to consider this request.

Background (Including any previous Council decisions):

Wallumbilla Heritage Association Inc and Calico Cottage Craft Club Inc have occupied the two (2) cottages located on Lot 51 on SP269504 (Lands lease) for several years, under an informal arrangement with Council. No formal agreement has previously been established for the use of the facility.

Following completion of The Wheat Shed complex, the Calico Cottage Craft Club Inc, relocated its operations to the new facility, leaving one cottage vacant. The Wallumbilla Heritage Association Inc has subsequently expressed an interest in occupying the additional cottage to support its activities.

The Calico Cottage Craft Club has advised that it supports the proposed arrangement. The Club has also advised that a small number of items remain within the building for potential use by the Wallumbilla Heritage Association Inc. Any items not required by the Association will be removed by the club.

A briefing regarding this matter was discussed on 28 January 2026.

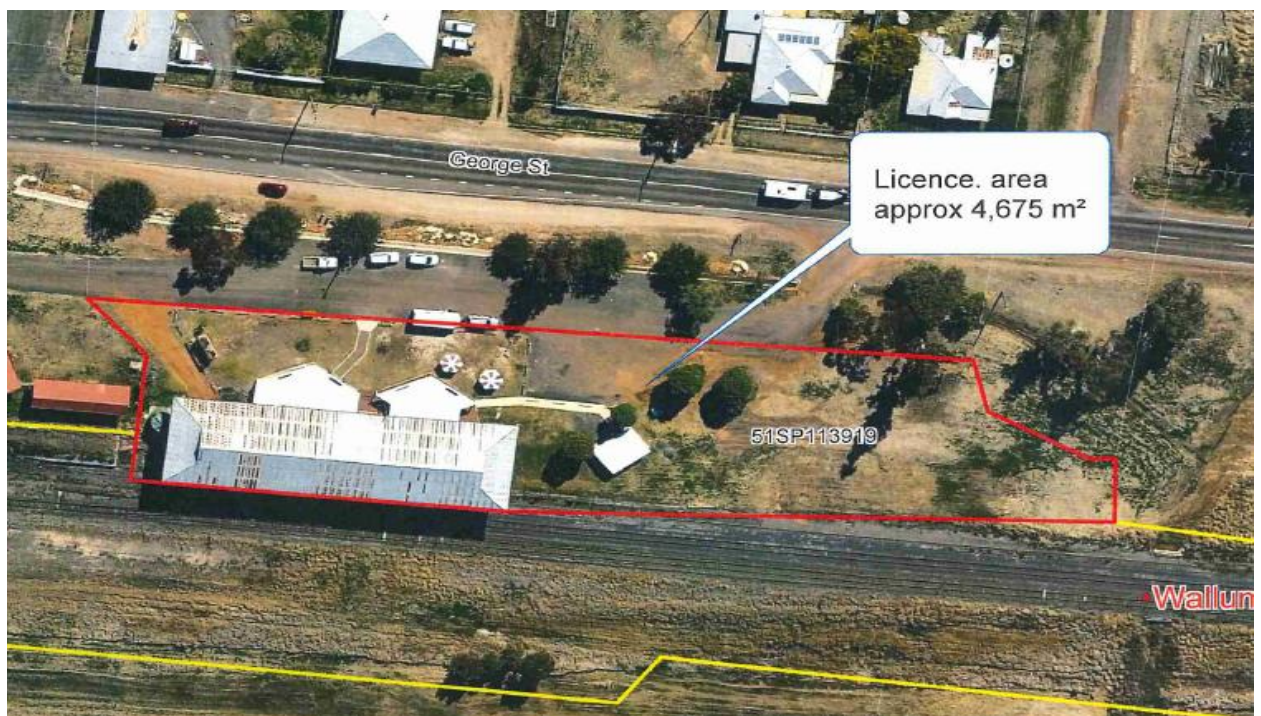
Maranoa Regional Council holds a licence agreement with Queensland Rail over Warrego Highway, Wallumbilla – Lot 51 on SP113919.

Commencement date: 1 April 2019

Termination date: 1 March 2049

Queensland Rail has confirmed it has no objection to Council entering into a User Agreement for the existing structures, provided there is no change to the ground surface or the nature of the use.

Aerial View of Licence Area:



Cottages:



Options Considered:

Option 1 – Approve the User Agreement (Recommended)

Enter into a User Agreement with the Wallumbilla Heritage Association Inc for use of both cottages for a period of five (5) years.

This option formalises the Association's occupancy, supports the preservation and promotion of local history, and ensures continued community use of the facilities.

Option 2 – Decline the Request

Council may choose not to enter into a User Agreement. This would result in one cottage remaining vacant and may limit the Association's ability to display and preserve local historical materials.

Recommendation:

That Council:

1. Resolves to apply the exception available to dispose of an interest in a valuable non-current asset to a community organisation pursuant to section 236(1)(b)(ii) of the Local Government Regulation 2012.
2. Enter into a User Agreement with the Wallumbilla Heritage Association Inc, for the use of the two (2) cottages located on Lot 51 on SP269504, for a five (5) year term.

3. Authorise the Chief Executive Officer, (or delegate) to execute the User Agreement.

Risks:

Risk	Description of likelihood & consequences
Risk of public complaint	Risk of negative public comment regardless of outcome of Council's deliberations.

Policy and Legislative Compliance:

Local Government Regulations 2012

- 236 Exceptions for valuable non current asset contracts
 (1) (b) the valuable non current asset is disposed of to
 (ii) a community organisation

Budget / Funding (*Current and future*):

Nil Fees Charged

Timelines / Deadlines:

No current formal agreements are in place.

Consultation (*Internal / External*):

- External – Secretary – Wallumbilla Heritage Association Inc
 External – Queensland Rail
 External – Calico Cottage Craft Club Inc
 Internal – Local Development Officer (Yuleba, Wallumbilla & Surrounds)
 Internal – Coordinator Property & Tenure Services
 Internal – Manager Facility & Property Services.

Strategic Asset Management Implications:

(If applicable, outline changes to whole of life costs and / or level of service)

Nil

Acronyms:

Acronym	Description
Inc	Incorporated

Addition to Operational or Corporate Plan:

Plan Description	Yes / No
Operational	No
Corporate	No

Link to Corporate Plan:

Corporate Plan 2023-2028

Corporate Plan Pillar 3: Connectivity

3.1 Quality, fit-for-purpose strategic facilities

Supporting Documentation:

Nil.

Report authorised by:

Coordinator - Property & Tenure Services

Manager - Facility & Property Services

Director - Corporate Services

OFFICER REPORT

Meeting: Ordinary 11 June 2026

Date: 3 June 2026

Item Number: L.5

File Number: D26/57388

SUBJECT HEADING: Regional Business Gateways Program - Funding Application

Classification: Open Access

Officer's Title: Manager - Community, Economic & Tourism Development

Executive Summary:

The Queensland Government has recently announced the Regional Business Gateways funding program to support and enhance the capability of small and family businesses. This report seeks Council's approval to submit an Expression of Interest to the fund and a subsequent full application if invited to do so by the funder.

Officer's Recommendation:

That Council:

1. Approve a submission of an Expression of Interest (EOI) to the Regional Business Gateways program for the establishment of a regional business advisory service in the Maranoa for a two-year period.
2. If invited after the EOI process, approve a full application to the Regional Business Gateways program for the establishment of a regional business advisory service in the Maranoa, subject to Council approving the final budget for the project prior to the application being submitted.

Context (Why is the matter coming before Council?):

Council's approval is sought to submit an Expression of Interest (EOI) and potential full funding application to the Regional Business Gateways program.

Background (Including any previous Council decisions):

The Regional Business Gateways program aims to enhance business capability, resilience and long-term sustainability through improving access to practical knowledge, tools, opportunities and networks, helping small and family businesses to sustain, grow and adapt.

Round one offers grants ranging from \$250,000 to \$600,000 to eligible applicants (outside the Brisbane City Council area) – local governments, chambers of commerce and the likes (e.g., Roma Commerce and Tourism), not-for-profit business/enabling organisations (e.g., Booringa Action Group) or a consortium led by one of the organisations previously mentioned.

There is no requirement for co-contributions, but they are encouraged.

The program's application process has two phases:

1. EOI closing 17 July 2026.
2. The full application by invitation only (if EOI is accepted) closing 25 September 2026.

Examples of eligible project types (extract from the program guidelines):

1. **Business advisory services:** tailored coaching, mentoring, and specialist advice
2. **Events and workshops:** capability-building sessions, peer learning, and networking opportunities
3. **Development of resources and materials:** toolkits, guides, templates, digital content, and learning modules
4. **Development of platforms and collaborative brands:** shared portals, regional directories, collective marketing, or branding initiatives
5. **Creation of communities of practice:** ongoing practitioner networks, sector-specific working groups, and peer-support models
6. **Digital solutions and technology enablement:** online business hubs, apps, software tools, or virtual marketplaces that improve access to information and networks.
7. **Access and inclusion initiatives:** programs that support culturally and linguistically diverse businesses, or businesses led by women, youth, or other under-represented groups.
8. **Pilot projects and innovation trials:** testing new business models, service delivery approaches, or partnership frameworks in a regional context.

Options Considered:

All options listed above have been considered. The recommended option (1) for funding, business advisory service, is considered most appropriate considering the need for both industry development services (currently accommodated through existing staff) and business development services (not currently accommodated through existing staff).

It should be noted that if option 1 proceeds, the service can most likely accommodate (at least in part) options 2,3,5 and 7.

The initiative would provide direct one-on-one advice, facilitation and referrals to small and family businesses in the Maranoa looking to the likes of starting up, planning, expanding, diversifying, innovating, consolidating, and improving profitability. The service would be free and confidential for all small and family businesses in the Maranoa region.

Council is currently in the process of developing a regional economic development strategy. The proposed regional business advisory service will most certainly complement the strategy.

Recommendation:

As above

Risks:

Risk	Description of likelihood & consequences
If successful in securing funding – being unable to attract staff	The position is quite specialised. In addition to traditional recruitment processes, targeted marketing will be required through our economic/business development networks.
If successful in securing funding – business take up of the service	Program marketing (initial and ongoing) and referrals will be critical in ensuring business take up of the program across the entire region.

Policy and Legislative Compliance:

Nil

Budget / Funding (*Current and future*):

It is anticipated that the project will have an annual budget of approximately \$230,000 with an estimated annual Council contribution (cash and in-kind) of \$50,000 for the likes of office accommodation/supplies, corporate/administrative support, use of pool vehicle and events/workshops. The funding request is expected to be in the vicinity of \$360,000, for the two-year project.

A detailed budget will be presented to Council for approval prior to the full application being submitted (if invited) before the application closing date of 25 September 2026. This approach will allow any feedback from the funder on the EOI application to be potentially incorporated into the full application.

Timelines / Deadlines:

EOI applications close 17 July 2026.

Consultation (*Internal / External*):

- Councillor briefing 3 June 2026
- Roma Commerce and Tourism
- Booringa Action Group
- Injune and District Tourism Association
- Surat and District Development Association
- Yuleba Development Group
- Wallumbilla Town Improvement Group

Strategic Asset Management Implications:

(If applicable, outline changes to whole of life costs and / or level of service)

Not applicable

Acronyms:

Acronym	Description
<Insert Acronym>	<Provide details>

Addition to Operational or Corporate Plan:

Plan Description	Yes / No
Operational	No
Corporate	No

Link to Corporate Plan:

Corporate Plan 2023-2028

Strategic Priority 4: Growing our region

4.2 Encourage additional investment in the Maranoa, developing our local economy and increasing our region's population

Supporting Documentation:

Nil

Report authorised by:

Director - Regional Development, Environment & Planning

OFFICER REPORT

Meeting: Ordinary 11 June 2026

Date: 26 May 2026

Item Number: L.6

File Number: D26/53827

SUBJECT HEADING: May Street - Wallumbilla

Classification: Open Access

Officer's Title: Deputy CEO - Strategic Roads, Airports & Major Projects

Executive Summary:

This report has been prepared in response to Resolution No. OM/08.2025/26 and OM/055.2026/25, following concerns raised regarding the current naming arrangement associated with the western section of May Street, Wallumbilla.

The report outlines the historical background relating to the current road configuration, including the closure of the former timber bridge crossing over Wallumbilla Creek, which resulted in the western section of May Street becoming physically disconnected from the eastern section of the road network.

In accordance with Council's Road Naming Policy and Council's responsibilities under the *Local Government Act 2009*, the report provides a review of the current arrangement together with a suite of options for Council's consideration. These options include retaining the existing arrangement, extending the existing Blue Hills Road naming, or renaming the western section of May Street.

The report outlines associated risks, policy considerations, budget implications, details of community consultation and supporting documentation to assist Council in determining a preferred approach.

Officer's Recommendation:

That Council:

1. Approve the renaming of the western section of May Street, Wallumbilla, being the section west of Wallumbilla Road South connecting toward Blue Hills Road, to be Hembrow Street;
 2. Approve up to six (6) months of Australia Post mail redirection services for directly affected residents (where required) associated with the approved road renaming; and
 3. Work with the Department of Transport and Main Roads to install improved directional signage on Wallumbilla Road South to clearly identify the renamed road and surrounding road network, and advocate for future planning to include improved flood immunity and pedestrian access at the Wallumbilla Creek crossing.
-

Context (Why is the matter coming before Council?):

At a previous Ordinary Meeting, Council considered concerns raised by residents regarding the current naming arrangement of the western portion of May Street, Wallumbilla, specifically the section west of Wallumbilla Road South connecting to Blue Hills Road. Following consideration of the matter, Council resolved under Resolution No. OM/08.2025/26 to undertake a naming review and receive a further report outlining a suite of options for consideration.

A further resolution was made at the last Council Meeting in May to consult residents along the western portion of road on the proposed naming of this section of road to Hembrow Street.

In accordance with Council’s Road Naming Policy, the naming and renaming of roads is a matter requiring Council consideration and resolution. Accordingly, this report has been prepared to provide Council with background information, relevant considerations, and potential options to address the identified concerns associated with the current road naming arrangement.

Background (Including any previous Council decisions):

At a previous Ordinary Meeting, Council considered concerns raised by residents regarding the current naming arrangement associated with the western portion of May Street, Wallumbilla, specifically the section west of Wallumbilla Road South connecting through to Blue Hills Road.

Following consideration of the matter, Council resolved the following:

Resolution No. OM/055.2026/25

That Council:

1. *Please consult with residents that reside in the proposed renamed street for Hembrow Street; and*
2. *Once consultation completed, please bring report back to Council for the first meeting in June 2026.*

A summary of the consultation is included below. Names redacted to protect resident privacy.

Address	Comments
60 May Street, Wallumbilla	- N/A. Council owned land.
56-58 May Street, Wallumbilla	- No concerns with the renaming. - Company house used for workers. - Advised that mail is delivered to this property.

Maranoa Regional Council

Ordinary Meeting - 11 June 2026

54 May Street Wallumbilla	<ul style="list-style-type: none">- Resident was in agreement with the idea of name change – with no major concerns with a proposed name.- Raised a concern of the general access to their property with the flooding of the creek and the low-lying areas.- Suggested otherwise and alternate option for the renaming to May Street West.
50 May Street, Wallumbilla	<ul style="list-style-type: none">- Advised that the potential renaming to Hembrow Street would not rectify the problem.- Was concerned that it would cause more of an issue to change the name which would affect residents to change address for insurance, bank, mailing address etc.- Expressed concerns that the google maps, overall mapping would take a long period of time for updating.- Overall not supportive of the decision to change from May Street to Hembrow Street.- Raised separately that the closure of the bridge requires pedestrians to use Wallumbilla North Road to access town.
48 May Street, Wallumbilla	<ul style="list-style-type: none">- Resident advised they were in agreeance with the change being proposed.- Was generally concerned about the QAS and emergency services being notified of the change. (Council Advised the resident at the time that this would occur as part of the renaming process).
44 May Street, Wallumbilla	<ul style="list-style-type: none">- Resident was not concerned with the proposed change and advised that it would not affect them.
42 May Street, Wallumbilla	<ul style="list-style-type: none">- Generally happy with the process, and didn't have any alternate options to put forward.

History

The current split road naming arrangement originated following the closure of the former timber bridge crossing over Wallumbilla Creek. Historically, the road corridor provided a more direct connection through the locality. Following closure of the bridge, vehicle access was redirected through the existing road network connecting to Blue Hills Road and Wallumbilla Road South.

As a result of these historical changes to the road network, the western section of May Street now operates independently from the eastern section, despite retaining the same road name. This arrangement has resulted in concerns being raised regarding addressing, navigation and wayfinding, particularly for visitors, service providers and emergency services unfamiliar with Wallumbilla.

To assist Council in considering the matter, aerial mapping identifying the current road layout, historical road connection points and surrounding road network has been included below. Within the aerial mapping, the existing May Street alignment is identified in red, Blue Hills Road in orange and Trafford Park Road in blue.



Image 1: Current Arrangement of May Street and Surrounding Road Network

Options Considered:

Primary Option Consideration

In considering the concerns raised regarding the current road naming arrangement associated with the western section of May Street, several options have been identified for Council's consideration. Broadly, these options can be grouped into three primary approaches:

1. **retain the current naming arrangement;**
2. **extend the existing Blue Hills Road naming through to Wallumbilla Road South; or**
3. **rename the western section of May Street to an alternative road name.**

Each option presents different considerations relating to wayfinding, emergency service response, historical context, resident impact and alignment with Council's Road Naming Policy. Further details of the risk for the specific options are outlined in the *Risk Assessment* section of this report.

Should Council wish to pursue Option 3, a number of potential naming options identified through officer assessment and community consultation have also been researched and are included later within this report for Council's consideration as part of a secondary assessment process.

The following sections provide an overview of the primary options identified through officer assessment and community consultation, together with considerations associated with each approach.

Option 1 – Retain the Existing Naming Arrangement

Under this option, the current road naming arrangement would remain unchanged, with both the eastern and western sections continuing to operate under the name "May Street".

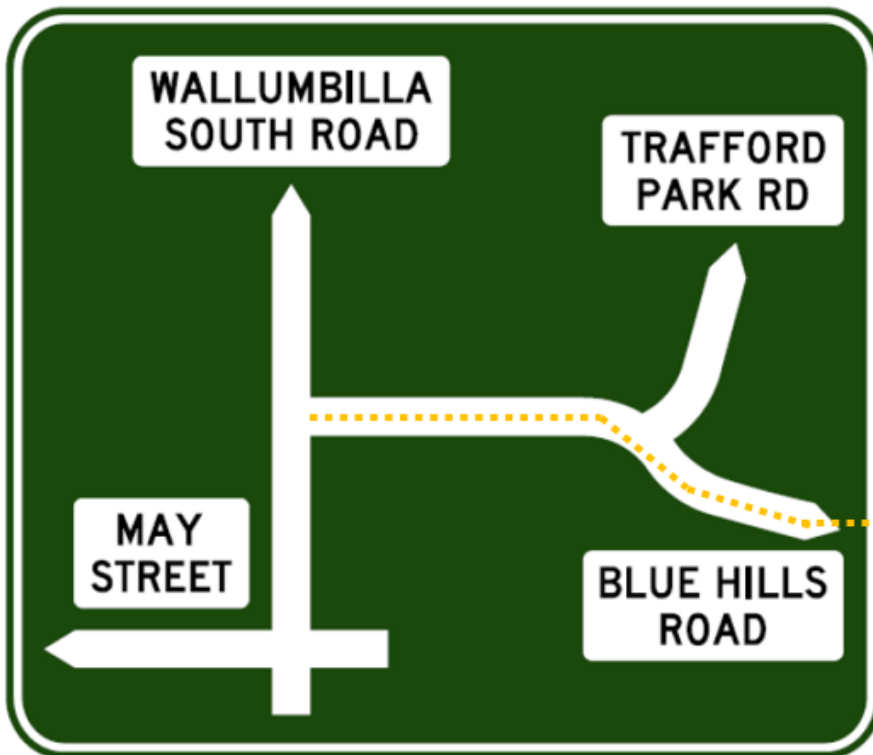
This option would avoid the need for changes to resident addressing, road signage, mapping systems and mail redirection services. However, retaining the current arrangement would not address the concerns raised regarding addressing, navigation and wayfinding, particularly given the western section no longer physically connects to the eastern section of May Street.

Option 2 – Extend the Existing Blue Hills Road Naming

Under this option, the western section of May Street would be renamed and incorporated into the existing Blue Hills Road alignment, creating a continuous road naming arrangement extending through to Wallumbilla Road South.

This option would provide a more continuous road naming outcome from a network perspective and reduce the current split naming arrangement associated with May Street.

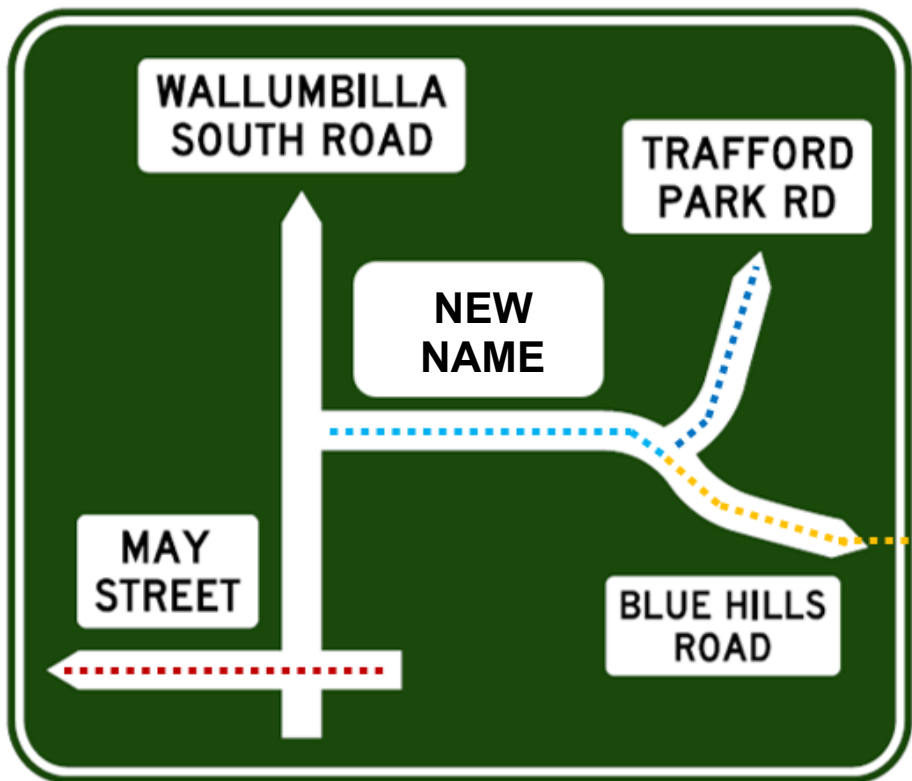
However, consideration was given to the increasing reliance on GPS navigation and computer-aided emergency dispatch systems – and the potential for emergency services responding from Roma to be directed toward the Blue Hills Road section closer to Roma rather than along the Warrego Highway to Wallumbilla. This would likely result in a



Option 3 – Rename the Western Section of May Street

Under this option, the western section of May Street would be assigned a new and separate road name. This option would provide the clearest distinction between the disconnected road sections and would directly address concerns regarding the current split naming arrangement.

It would also provide Council with an opportunity to select a road name that aligns with the principles outlined within Council's Road Naming Policy, including consideration of local history, landscape features or recognition of individuals who have made significant contributions to the community.



Secondary Option Consideration (if considering Option 3 – renaming)

Should Council determine that the western section of May Street should be renamed, consideration should be given to the principles outlined within Council's *Road Naming Policy*.

The policy identifies that road names should, where appropriate:

- reflect the heritage of the locality;
- identify landscape or physical characteristics of the area;
- recognise pioneers or persons with a long association to the locality; or
- acknowledge persons who have provided significant community service within the Maranoa Regional Council area.

The policy also notes that road names should be reasonably easy to read, spell and pronounce, avoid confusion with existing road names and provide clarity for emergency services, service providers and the travelling public.

Historical Survey Plan Review

As part of the review process, historical survey plans and early mapping records for the Wallumbilla area were reviewed to determine whether any historical land ownership references or locality identifiers may assist Council in identifying a suitable naming option for the western section of May Street.

While the review identified several historical references associated with land ownership and property boundaries surrounding the locality, the age and quality of the original survey plans made it difficult to clearly identify a suitable road naming recommendation from the material available.

The review was still useful in providing additional historical context regarding the development of the Wallumbilla locality and surrounding properties. However, it did not identify a clear historical naming option considered more suitable than the other options raised through community consultation and officer assessment.

For completeness, a copy of the historical Survey Plan reviewed as part of this assessment has been included within the Supporting Documentation accompanying this report.

Significant Community Service

Consistent with the principles outlined within Council's Road Naming Policy, several potential naming options were identified through officer research aligned with the criteria of recognising individuals who have provided significant community service to the Wallumbilla district and broader Maranoa region.

Initial options identified included:

- Leahy Street;
- Hembrow Street;
- Cooper Street; and
- Little May Street.

A review of the former Bendemere Shire Council Honour Roll, currently located within the former Council Meeting Boardroom at Yuleba, identified a number of individuals with significant historical involvement in Local Government and service to the broader region. Through this review, the names "Leahy" and "Hembrow" were identified as potential options for consideration.

It should be noted that several other family names featured prominently throughout the Honour Roll, including Smith, Langton, Bourne and McClennan. However, these names were not progressed further as potential options due to existing use of these names elsewhere within the region's road network, creating potential duplication and confusion concerns.

Leahy Name

The Leahy name appears to be one of the most enduring families represented on the Bendemere Shire Council Honour Roll, with service spanning approximately 74 years across multiple generations and divisions. The Leahy family name appears continuously or near-continuously from 1917 through to 1991. That represents roughly 74 years of civic representation within an 80-year period. The sequence of names strongly suggests:

- multiple generations of the Leahy family participated in local government,
- maintaining influence across much of the 20th century.

This reflects the traditional western Queensland pattern where prominent pastoral and community families played long-term roles in local governance.

Importantly, the Leahy family name continues to maintain an active presence within the region today, with ongoing involvement in community, pastoral, and regional affairs, demonstrating the family's ongoing connection to the region.

Hembrow Name

The Hembrow name, while appearing less frequently than the Leahys, held one of the most significant leadership positions in the Shire's history. R. Hembrow served as a Division 1 Councillor before transitioning to Chairman/Mayor of the Bendemere Shire Council.

As Chairman/Mayor, R. Hembrow served for 16 years from 1933 to 1949. At the time, this would have represented leadership through the Great Depression, World War II and the immediate post-war recovery period. Serving as Chairman through the 1930s and 1940s would have involved overseeing drought recovery, wartime pressures on rural communities, major road and transport development, and sustaining remote local government operations during difficult economic conditions.

R. Hembrow served the Bendemere Shire community for approximately 25 years across both divisional councillor and leadership roles.

Importantly, the Hembrow name represents one of the longest-serving Chairman/Mayor within the former Bendemere Shire area that is yet to be formally recognised through the naming of a road. This is particularly notable given other long-serving Bendemere Shire leaders, including Smith, Langton and McLennan, already have roads bearing their names within the former Bendemere Shire region.

Cooper Name

Another name identified through the review process was "Cooper". While not associated with lengthy service on the Honour Roll itself, the name was identified due to broader service and contribution to the local community. Further detail regarding this option is provided below.

The Cooper name forms an important part of the Bendemere Shire and wider western Queensland story. Theo Russell "Russell" Cooper served on the Bendemere Shire Council from 1976 to 1988, including as Deputy Chairman from 1982 to 1985, before progressing to State Parliament as the Member for Roma in 1983.

Russell Cooper went on to hold several senior ministerial portfolios within the Queensland Government, including Corrective Services, Police, Treasury and State Development, before serving as the 33rd Premier of Queensland in 1989. During his parliamentary career, he became well known as a strong advocate for rural and

regional Queensland, particularly western Queensland communities and the grazing industry.

Prior to entering Parliament, Cooper was a cattle breeder and local government representative, reflecting the traditional pathway of many western Queensland leaders whose public service began through local councils and community organisations. His contributions included involvement in regional advocacy, rural policy, economic development and law-and-order portfolios during a significant period of political and institutional change in Queensland.

The Cooper family name continues to maintain a presence in the region today, including through the property “Donnabar” south of Wallumbilla. The section of road that is the subject of this report would have likely been traversed or passed many times by Mr Cooper in travelling to and from the family property and broader district.

Little May Street

The naming option “Little May Street” was also raised during consultation. However, preliminary discussions with the State indicated the proposed name may be considered too similar to the existing “May Street”, particularly given the close physical proximity between the roads.

One of the key concerns identified was the potential for confusion during emergency response situations, where communication quality, radio transmission clarity or time-critical circumstances may increase the likelihood of misinterpretation between “May Street” and “Little May Street”. Accordingly, initial advice received indicated the proposed naming may be unlikely to receive support from the relevant addressing authorities.

Risks:

Risk	Description of likelihood & consequences
Ongoing confusion relating to addressing and wayfinding	<p>Should the current naming arrangement remain unchanged, there is potential for ongoing confusion relating to addressing, navigation and wayfinding associated with the western section of May Street.</p> <p>This may continue to create inefficiencies or delays in locating properties and responding to incidents.</p>
Proposed road name does not align with Council’s Road Naming Policy	<p>Certain naming suggestions raised during consultation may not fully align with the principles outlined within Council’s Road Naming Policy. For example, the suggested name “Little May Street” may be considered too similar to the existing “May Street”, potentially creating continued confusion for emergency services, postal services and mapping systems.</p> <p>There is also a high risk that a proposed name, such as Little May Street, may not receive support from the relevant</p>

	State agencies or addressing authorities, requiring the matter to be returned to Council for further consideration.
Potential emergency service response confusion associated with extending Blue Hills Road	<p>One option raised during consultation was to extend the existing Blue Hills Road naming through to Wallumbilla Road South.</p> <p>However, as GPS navigation and computer-aided dispatch systems continue to play an increasing role in emergency response coordination, there is potential for emergency services responding from Roma to be directed to the Blue Hills Road section closer to Roma rather than the Wallumbilla locality.</p> <p>This may increase response times during emergency situations. Consideration should also be given to the fact that portions of Blue Hills Road are currently unsealed.</p>
Proposed road name may not adequately reflect local history	Consultation identified “Old Roma Road” as a potential naming option. However, historically the broader Blue Hills Road corridor formed part of the original route between Roma and Wallumbilla – and was typically referred to as “Old Roma Road”. Naming only a short section “Old Roma Road” may result in differing community views regarding whether the name appropriately reflects the broader historical context of the route.
Missed opportunity to recognise local community contribution	<p>Council’s Road Naming Policy encourages consideration of names recognising persons who have provided significant community service.</p> <p>Given the Wallumbilla locality is unlikely to experience substantial future road development (atleast in the short to edium term), there is a possibility that selecting a name based solely on landscape or geographic may be seen as a missed opportunity to recognise individuals with a strong historical or community connection to the area.</p>

Policy and Legislative Compliance:

The matters considered within this report have been assessed against the relevant provisions of the *Local Government Act 2009* and Council’s adopted *Road Naming Policy*, which together establish Council’s authority and framework for the naming and renaming of local government controlled roads.

Under Section 60 of the *Local Government Act 2009*, Council has control of all local government controlled roads within its local government area. This includes the ability to name and rename roads under Council's control.

In addition, Council's *Road Naming Policy* establishes the framework and principles for the naming of new roads and the renaming of existing roads within the Maranoa Regional Council area.

For completeness, a full copy of Council's *Road Naming Policy* has been included within the Supporting Documentation accompanying this report for Council's reference and consideration.

The policy notes that road naming should ensure names are appropriate, consistent, easy to interpret and reflective of local identity or history. Importantly, the policy states that:

- renaming of existing roads will only occur in extraordinary cases;
- road names should be reasonably easy to read, spell and pronounce to assist emergency services, service providers and the travelling public;
- road names should avoid confusion with other roads through similar spelling or pronunciation; and
- road names should not duplicate names elsewhere within the Council area where possible.

Further, the policy states that names should be unique and use the form and style of contemporary Australian English, and:

- Reflect the heritage of the locality; or
- Identify one of the landscape or physical characteristics of the locality; or
- Recognise pioneers of the area or persons who have had a long association with the locality; or
- Acknowledge names of persons who have given significant community service within the Maranoa Regional Council; or
- Follow a theme throughout an estate, e.g. famous people, colours, flora or fauna species.

Accordingly, the preparation of this report and Council's consideration of potential naming options is consistent with both the *Local Government Act 2009* and Council's adopted *Road Naming Policy*.

Budget / Funding (*Current and future*):

Council currently maintains the subject section of road and, as such, none of the options presented within this report are expected to materially increase Council's ongoing maintenance or operational costs.

The primary costs associated with any future road naming changes would relate to the manufacture and installation of updated road signage. It is anticipated that new signage would be required at the intersection with Wallumbilla Road South and likely at the Trafford Park intersection, regardless of the preferred naming option adopted by Council. The estimated cost for supply and installation of replacement signage is approximately \$500.

Should Council resolve to rename part of the road network, Council would typically provide assistance to affected residents through reimbursement of a temporary Australia Post mail redirection service to minimise disruption associated with address changes. It is estimated that approximately eight (8) properties would be affected by any renaming of the western section of May Street.

Based on current Australia Post pricing:

- A three (3) month mail redirection service is approximately \$77 per property, equating to an estimated total cost of approximately \$616; or
- A six (6) month mail redirection service is approximately \$115.50 per property, equating to an estimated total cost of approximately \$924.

Accordingly, the total estimated cost associated with signage replacement and resident mail redirection support is anticipated to be in the order of approximately \$1,200 to \$1,500, depending on the mail redirection period adopted by Council. Any costs can be accommodated within existing urban street operational budgets.

Timelines / Deadlines:

There is no specific legislative or operational deadline requiring Council to make an immediate determination regarding the road naming arrangement. However, should the matter remain unresolved, the potential for ongoing confusion relating to addressing, navigation and wayfinding will continue.

Given the concerns raised regarding the current split naming arrangement associated with May Street, advice has been provided to the Queensland Ambulance Service (QAS), being the primary emergency service provider responding from Roma, to ensure awareness of the current road naming configuration within Wallumbilla. This interim measure has been undertaken by Council to assist in reducing the potential for confusion while Council considers the matter further.

Consultation (*Internal / External*):

Resident along western portion of May Street
Councillors
Chief Executive Officer

Wallumbilla Community – via previous survey
 Wallumbilla Town Improvement Group – via previous survey

Strategic Asset Management Implications:

(If applicable, outline changes to whole of life costs and / or level of service)

The matters considered within this report are primarily administrative in nature and relate to the naming and addressing of an existing section of road. Council already maintains the subject road network and, as such, the options presented are not expected to materially alter whole of life costs, asset management obligations or the current level of service associated with the road infrastructure.

Acronyms:

Acronym	Description
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Addition to Operational or Corporate Plan:

Plan Description	Yes / No
Operational	No
Corporate	No

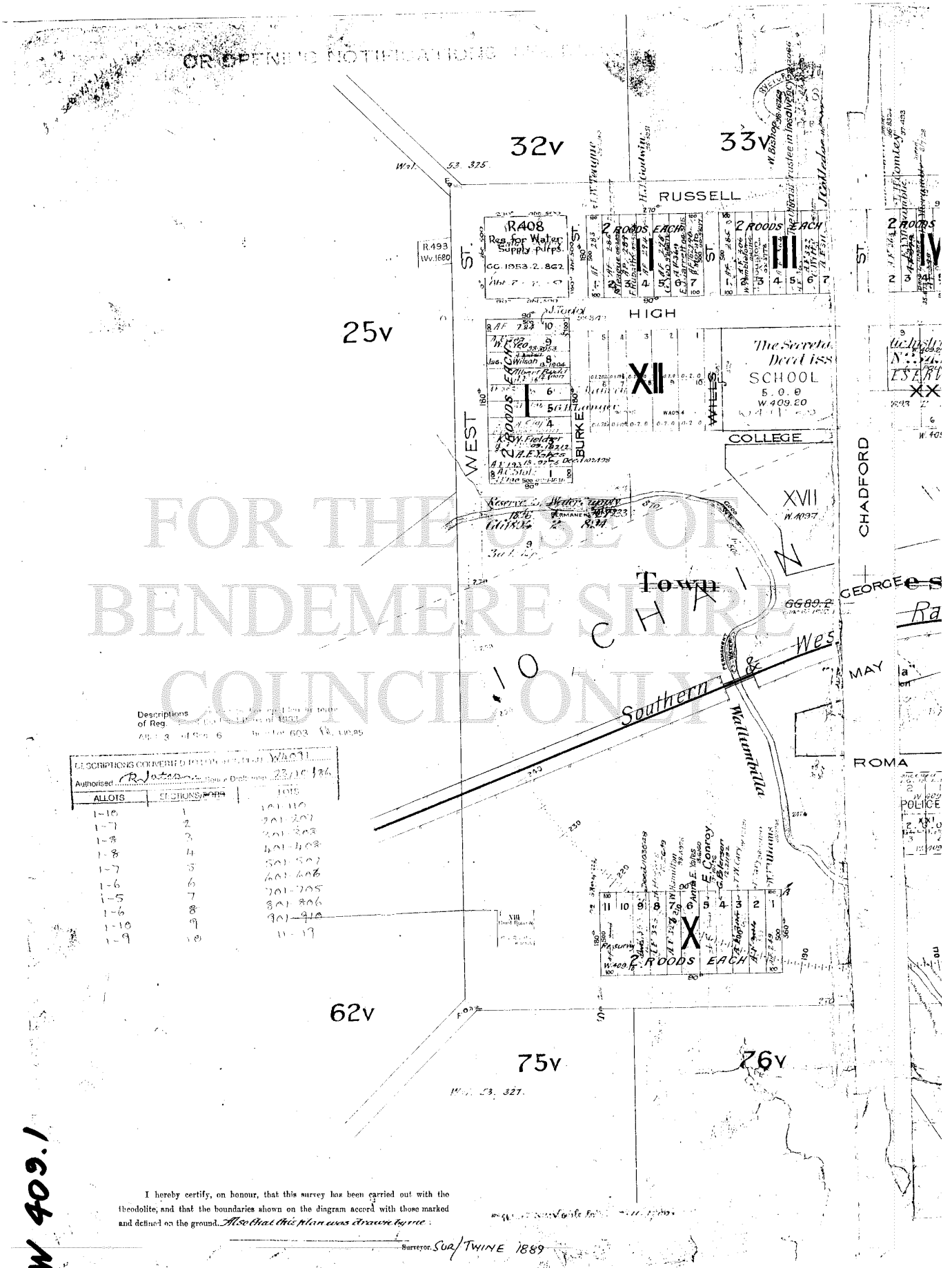
Link to Corporate Plan:

Corporate Plan 2023-2028
 Corporate Plan Pillar 3: Connectivity
 3.3 Safe and reliable transport network

Supporting Documentation:

- | | |
|---|------------|
| 1 ↓ Historical Survey Plan - May Street, Wallumbilla | D19/122102 |
| 2 ↓ Councils Road Naming Policy | D15/97556 |
| 3 ↓ Honour Roll - Bendemere Shire Council incorporated
12th January 1911 | D26/48735 |

Deputy CEO - Strategic Roads, Airports & Major Projects
 Chief Executive Officer



W 409.1

COUNCIL POLICY: ROAD NAMING



1. Policy Purpose

The purpose of this policy is to:

- Provide a procedure for the naming of all new roads and the renaming of existing roads within the Maranoa Regional Council;
- Ensure road names are appropriate, will stand the test of time and, where suitable, are preferably of local or historical significance;
- Provide consistent guidelines for developers, the community and Council when allocating new road names or changing the name of existing roads within the region;
- Adopt applicable Australian Standards.

2. Policy Scope

This policy applies to all existing and proposed public roads in the Maranoa Regional Council area that are under the control of the Maranoa Regional Council.

3. Definitions

Developer	Means a person, persons or company that has submitted a development application to Council
Community	Means the residents of Maranoa Regional Council
Council	Refers to Maranoa Regional Council
Property Owner	The registered owner of the relevant parcel of land
Road	Means a local government controlled road incorporating the common meaning of "street" and other road name extensions listed in Appendix A. It does not include state controlled roads.

4. Policy Details

Council is committed to ensuring that a fair, consistent and equitable protocol is followed when naming roads. Council has the responsibility of providing road names that comply with the principles set out in this policy.

The following principles are to be considered when choosing names for roads:

- Renaming of existing roads will only occur in extraordinary cases;
- Road types will be selected in accordance with the Australian Standard AS 4819:2011;
- Street numbering and rural addressing will be assigned in accordance with the Australian standard AS 4819:2011;
- The time when a new name applies shall be the effective date stated as part of Council's resolution. If no date is stated in the resolution, the effective date will be the date of the Council's resolution.

Names should be unique and use the form and style of contemporary Australian English, and:

- Reflect the heritage of the locality; or
- Identify one of the landscape or physical characteristics of the locality; or
- Recognise pioneers of the area or persons who have had a long association with the locality; or
- Acknowledge names of persons who have given significant community service within the Maranoa Regional Council; or

COUNCIL POLICY: ROAD NAMING



- Follow a theme throughout an estate, e.g. famous people, colours, flora or fauna species.

Names should preferably:

- Be reasonably easy to read, spell and pronounce in order to assist emergency services, service providers and the travelling public;
- Avoid confusing one road name with another, e.g. through similar spelling or pronunciation;
- Not have been used anywhere else within the Council area;
- Avoid duplication of names in adjoining local government areas;
- Not suffix a compass point to the name of another road unless the two roads are adjoining and directly linked, such as either side of a major road;
- Retain a single and unique name where a road crosses Council boundaries;
- Avoid unduly long names and names composed of two or more words;
- Not contain abbreviations, hyphens, apostrophes, initials or use "The" as a prefix;
- Not be seen to be offensive, incongruous (out of place) or commercial in nature;
- Avoid dual destinations such as Mitchell-St George Rd;
- Avoid long names for short roads to prevent difficulties for map makers.

The naming process will be initiated if:

- A request is received from an affected land owner or their agent; or
- Council resolves a name change be investigated; or
- It is deemed by Council staff to be in the public interest; or
- New land development applications are received.

5. Special Provisions (e.g. Privacy Provisions etc)

Nil

6. Related Policies and Legislation

- AS 1742.5 Manual of Uniform Traffic Control Devices – Street name and community facility name signs
- AS/NZS 4819:2011 Rural and Urban Addressing

7. Associated Documents

Nil

COUNCIL POLICY: ROAD NAMING



APPENDIX A

Two lists are provided for Name extensions:

- a) Suffixes for Open Ended Roads
- b) Suffixes for Cul-de-sacs

a) Suffixes for Open Ended Roads:

Suffix	Abbreviation	Comment
Avenue	Av	A broad roadway, usually planted on each side with trees
Crescent	Cr	A crescent or half moon roadway
Drive	Dr	A wide thoroughfare allowing a steady flow of traffic without many cross streets
Parade	Pde	A public promenade or roadway which has good pedestrian facilities along the side
Road	Rd	A place where one may ride, an open way or public passage for vehicle, persons and animals, a roadway forming a means of connection between one place and another
Street	St	A public roadway in a town, city or urban area, especially a paved thoroughfare with footpaths and building along one or both sides
Terrace	Tce	A road way usually with houses on either side raised above road level
Way	Way	An access way between two streets
Access	Accs	A minor road built specifically to give access to a house, motorway etc
Alley	Ally	Usually a narrow roadway for people or vehicles in cities and towns. A minor roadway through the centre of city blocks or squares
Crest	Crst	A roadway running along the top or summit of a hill
Lane	Lane	A narrow way between walls, buildings, a narrow country or city roadway

b) Suffixes for Cul-de-sacs:

Suffix	Abbreviation	Comment
Close	Cl	A short enclosed roadway
Court	Ct	A short enclosed roadway
Cul-de-sac	Csac	A street or roadway with only one entrance and exit
Place	Pl	A short sometimes narrow enclosed roadway

HONOUR ROLL

BENDEMERE SHIRE COUNCIL

INCORPORATED 12th JANUARY 1911

CHAIRMEN/MAYOR

TLN FITZGERALD	1911	J. STOWER	1921-33
A. McCUTCHEON	1912	R. HEMBROW	1933-49
T. W. GILLHAM	1913	L.G.A. McLENNAN	1949-52
J. WELLS	1914	H.S. LANGTON	1952-76
	1917-20	R. SMITH	1976-08
J. HARRIS	1915-16		

DIVISION 1

A. McCUTCHEON	1911	G. WILLIAMSON	1920	P.W. SMITH	1946-49	N.W. YORK	1976-79
E.J. ROWLANDS	1911	J.F. DOYLE	1921-24	A.G. JENKINSON	1949-50	A. LEAHY	1979-85
E.H. TOURNOUR	1911-12	J.W. DUNSTAN	1921-27	A.L. WEHL	1949-55	C.W. MAUNDER	1979-08
J. WELLS	1912-13	M.J. GRACE	1921-24	W.R. SCOTT	1950-52	S.W. MALLER	1985-88
	1915-16		1930-33	A.E. KLEIN	1952-70	Y.M. EMERY	1988-97
O.J. FINNIGAN	1913-16		1936-39	TH. HUGHES	1955-79	B.G. WILLS	1993-01
J. STOWER	1914-16	R. HEMBROW	1924-33		1988-93	VR. TAYLOR	1997-08
	1919	R. SWAN	1924-27	G. SWAN	1955-73	G.R. SCOTT	2001-04
G.H.B. HOLMES	1917-18	G. WELLS	1927-30	R. SMITH	1970-76	M.L. PRICE	2004-08
T. LEAHY	1917-19	A.T. CORMACK	1933-36	G.C. EMERY	1973-75		
J. LEAHY	1920	W.A.F. LIMPUS	1933-55	E.M. CORMACK	1975-76		
	1927-49	A.O. RYDER	1939-46	TR. COOPER	1976-88		

DIVISION 2

I. GIDDINS	1911-13	J. HICKEY	1924-27	D.C. NASON	1961-70
	1915-18	J.A. LINDSAY	1927-33	R. McLENNAN	1970-88
	1921-24	J. McDONNELL	1927-36	I.B. PRICE	1976-08
	1936-39	ER. COX	1933-39	H. MATHYI	1988-91
TLN. FITZGERALD	1912-13		1946-49	J.F. McNULTY	1991-08
J. CAMPBELL	1913-14	L.J. EARL	1939-46		
J.D. RYAN	1915-16	L.G.A. McLENNAN	1939-46		
	1919-20	H.S. LANGTON	1946-52		
E.J. BOWMAN	1915-19	A.A. GARDNER	1949-52		
J. LEICHT	1918	C.J. BYRNES	1952-76		
H. McLOUGHLIN	1920-24	R. RADFORD	1952-58		
J. FLUTTER	1924-27	H.G. HARPER	1958-61		

DIVISION 3

T.W. GILLHAM	1911-12	W.J. BOURNE	1933-46	J.P. LEAHY	1981-91
J. HARRIS	1914	D.W. McDOUGALL	1939-43	G.G. BOURNE	1985-94
	1917-20	THOS LEAHY	1946-52	I. ALDRIDGE	1994-08
J. KENNEDY	1914	W.J. SINNAMON	1946-49		
A.E. WESTMAN	1915-27	E.R. RAYNER	1949-52		
TL. FITZGERALD	1921-30	C. RAYNER	1952-58		
D.S. MIDDLETON	1927-28	J. LARKIN	1952-53		
M. McLENNAN	1928-33	R.G. BOURNE	1953-79		
TIM LEAHY	1930-39	A.T. LEAHY	1958-81		
	1943-46	D.A. HINDS	1979-85		