



# F.03 Revenue Policy

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## 1 OBJECTIVE

The objective of this policy is to comply with the requirements of Chapter 4, Part 1 and Part 2 of the *Local Government Act 2009* and Section 169 (2) (c) and Section 193 of the *Local Government Regulation 2012* by setting out:

- (a) the principles which Council intends to apply for the 2025/26 financial year for:
  - levying rates and charges;
  - granting concessions for rates and charges;
  - recovering overdue rates and charges;
  - cost-recovery methods; and
- (b) the purpose of concessions for rates and charges; and
- (c) the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

## 2 SCOPE

This policy applies to all rates and charges levied by Council. It applies to the making, levying, recovery and concessions for rates and utility charges and the setting of regulatory and commercial fees and charges.

## 3 STATEMENT

### 3.1 INTRODUCTION

In accordance with the provisions of the *Local Government Act 2009* and *Local Government Regulation 2012*, Council is required to prepare and adopt by resolution a Revenue Policy.

Council's Revenue Policy is based on the following principles:

- Transparency – by communicating the Council's charging processes and each ratepayer's responsibility under the rating system; and
- Efficiency – by having a rating regime that is cost effective to administer; and
- Fairness and equity - by ensuring the consistent application of lawful rating and charging principles, and taking into account all relevant considerations; and
- Flexibility – to take account of changes in the local economy, extraordinary circumstances and impacts that different industries may have on Council infrastructure and service delivery; and
- Sustainability – to support the strategic plans for the delivery of infrastructure and services identified in Council's short, medium and long-term planning.

Council will apply these principles when:

- Making rates and charges;
- Levying rates and charges;
- Recovering rates and charges;
- Granting and administering rating concessions;
- Charging for Council services and facilities;
- Funding Council infrastructure; and

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- Charging for business activities (subject to the National Competition Policy) where relevant.

## **3.2 MAKING AND LEVYING RATES AND CHARGES**

### **3.2.1 General Rates**

General Rates are set each financial year to assist Council in raising sufficient revenue to provide services and facilities to the community. Council recognises that different categories of land use will generate different needs and requirements for Council services and facilities. Council also recognises that it will incur a different level of expenditure to provide the necessary services and facilities and has therefore adopted a system of differential general rating to meet its needs.

### **3.2.2 Differential General Rates**

Council considers that the use of differential general rates allows the following factors to be taken into account in determining how general rate revenue is to be raised, which would not be possible if only one general rate were adopted:

- (a) the relative effects of various land uses on the requirements for, level of, and the cost of providing Council facilities and services'
- (b) movements and variations in the Unimproved Capital Value (UCV) both within categories and between categories of land use which affect the level of rates and issues such as 'fairness and equity';
- (c) location and access to services; and
- (d) the amount of the Unimproved Capital Value (UCV) and the rate payable.

Property valuations are determined by the Department of Resources and can fluctuate from year to year. In setting rates, Council determines how much income is required to be generated from rates balanced against the principles outlined in section 3.1.

Council can use averaging and capping options if property valuations fluctuate severely.

To ensure that owners of land across all differential categories contribute equitably to the cost of common services, Council will apply a minimum rate to each differential rating category.

### **3.2.3 Utility Charges – Water, Sewerage and Waste Management Services**

In general, Council will be guided by the principle of user pays in the making of charges that relate to the provision of water, sewerage and waste management services.

Wherever possible, those receiving the benefits of a utility service will pay for the service received through the relevant utility charges. Council will annually review its utility charges and other fees for service to ensure that revenues are meeting intended program goals and are keeping pace with the cost of providing the service.

### **3.2.4 Special and Separate Rates and Charges**

Council may consider levying special and separate rates and charges when appropriate, to recover the costs associated with a particular service, project or facility that provides direct or additional benefit to the ratepayer or class of ratepayer.

### 3.3 GRANTING OF REBATES AND CONCESSIONS

#### 3.3.1 Guiding Principles

In accordance with Chapter 4 Part 10 of the *Local Government Regulation 2012* Council may grant a concession for rates and charges. In exercising these concession powers Council will be guided by the principles of equity and transparency by:

- Applying the same treatment to ratepayers with similar circumstances;
- Making clear the requirements necessary to receive concessions;
- Communicating the concessions available and raising awareness with ratepayers and groups of ratepayers that may qualify for concessions; and
- Council may give consideration to granting a class concession in the event the State Government declares all or part of the local government area a natural disaster area.

#### 3.3.2 Purpose of Concessions

In accordance with Section 120 (1) of the *Local Government Regulation 2012*, Council may grant a concession in 2022/23 for the owner of categories, or in some circumstances occupier categories, and properties used for the listed purposes.

- (a) **Pensioner Concession**  
Eligible pensioners as defined in Schedule 8 of the *Local Government Regulation 2012* may be granted a concession on general rates and utility charges. The purpose of the concession for pensioners is to assist pensioner land owners to remain in their own home by reducing the financial impact of rates and charges.
- (b) **Hardship Concession**  
Council may grant a concession where it can be demonstrated that the payment of the rates and charges will cause the owner hardship (see section 120 (1) (c) of the *Local Government Regulation 2012*).
- (c) **Waste Management Concessions**  
Council may grant a concession on the basis that requiring the owner to pay the waste management levy, in circumstances where none of Council's waste transfer or landfill facilities are utilised by the land in question, will cause the owner hardship (see section 120(1)(c) of the *Local Government Regulation 2012*).
- (d) **Not for Profit Community Organisation Concession**  
In accordance with Section 120 (1) (b) of the *Local Government Regulation 2012*, a concession may be granted if Council is satisfied that the land is used for community purposes and is operated on a not-for-profit basis.  
  
The purpose of these concessions is to encourage and support not-for-profit and charitable organisations where the land use is considered to contribute to the health and well-being of the community and the social enrichment of residents.
- (e) **Other Concessions**  
Council will receive and consider applications from ratepayers where Council is satisfied that the application meets the eligibility criteria as provided for in section 120 (1) of the *Local Government Regulation 2012*. Applications for concessions will be considered by Council on their individual merits having regard to sections 119 to 126 of the *Local Government Regulation 2012*.

### 3.4 RECOVERY OF OUTSTANDING RATES AND CHARGES

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

Council will exercise its rate recovery powers pursuant to the provisions of Chapter 4 Part 12 of the *Local Government Regulation 2012* in order to reduce the overall rate burden on ratepayers, and will be guided by the principles of:

- Fairness and equity - by treating all ratepayers in similar circumstances in the same manner and by having regard to their capacity to pay;
- Transparency - by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations; and
- Flexibility – by providing ratepayers with a number of options to meet their rate obligations; and
- Efficiency – by making the process used to recover outstanding rates and charges clear, simple to administer and cost effective.

### 3.5 CHARGES FOR COUNCIL SERVICES AND FACILITIES

There are broadly two types of fees and charges:

1. Cost Recovery (regulatory) fees and charges; and
2. Other (commercial) fees and charges.

#### 3.5.1 Cost Recovery (Regulatory) Fees and Charges

**(Section 97 of the *Local Government Regulation 2012*)**

These are fees under a local law or a resolution, which involve:

- (a) an application for the issue or renewal of a license, permit, registration or other approval under a Local Government Act (an application fee); or
- (b) recording a change of ownership of land; or
- (c) giving information kept under a Local Government Act.

A cost recovery fee must not be more than the cost to Council of taking the action for which the fee is charges.

Whilst Council notes that, pursuant to Section 97 of the *Local Government Act 2009*, it may introduce a tax component into a regulatory fee in order to achieve a social or other objective, it is not Council's intention to encompass a tax in any regulatory fee.

Accordingly, Council will not recover more than the cost of administering the regulatory regime.

#### 3.5.2 Other Commercial Fees and Charges

Council will apply, as a minimum and as far as practicable, the principle of full cost recovery (including overheads) in setting charges for services and facilities. Council may consider granting concessions (fee waivers) for community or non-profit organisations.

Council may give consideration to charging at less than the full cost of the service or facility when it considers it appropriate to do so in order to achieve social, economic or environmental goals.

Where the service or facility supplied is of a commercial nature, Council may give consideration to including a return on investment element in the charge. Such consideration will be made on a case by case basis.

### 3.6 FUNDING OF NEW DEVELOPMENT

Council requires developers to pay reasonable and relevant contributions towards the cost of infrastructure required to support the development. Specific charges are detailed in the policies and other material supporting Council’s town planning scheme.

These policies are based on normal anticipated growth rates. Where a new development is of sufficient magnitude to accelerate the growth rate of a specific community within the Shire, it may be necessary to bring forward social infrastructure projects. Where this occurs, Council expects developers to meet sufficient costs so that the availability of facilities are not adversely affected and so that existing ratepayers are not burdened with the cost of providing the additional infrastructure.

Council may depart from applying this principle if it is determined by Council that it is in the community interest to do so.

## 4 HUMAN RIGHTS COMPATIBILITY STATEMENT

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*.

## 5 DEFINITIONS

<b>Council</b>	Quilpie Shire Council
<b>Act</b>	<i>Local Government Act 2009</i>
<b>Regulation</b>	<i>Local Government Regulation 2012</i>
<b>Pensioner</b>	Refer to Council’s Rates and Utility Charges – Pensioner Rebate and Concession Policy

## 6 RELATED POLICIES | LEGISLATION | OTHER DOCUMENTS

IX #	Details
252068	F.04 Revenue Statement
252084	F.10 Recovery of Overdue Rates and Charges Policy
252069	F.11 Rates and Utility Charges – Pensioner Rebate and Concession Policy
213353	Schedule of Fees and Charges

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Version 1	16-Jun-15	Developed and adopted
Version 2	08-Jul-16	Reviewed and adopted
Version 3	14-Jul-17	Reviewed and adopted
Version 4	22-Jun-18	Reviewed and adopted
Version 5	14-June-19	Reviewed and adopted
Version 6	12-June-20	Reviewed, updated and adopted
Version 7	09-Jul-21	Reviewed, updated and adopted
Version 8	21-Jun-22	Reviewed, updated and adopted
Version 9	18-Apr-23	Reviewed, updated and adopted
Version 10	18-Sep-23	Update to new format only
Version 11	15-Apr-24	Reviewed, updated and adopted
Version 12	18-Mar-25	Reviewed, updated and adopted