
NUMBER:	S0002
ACT:	LOCAL GOVERNMENT ACT 2009 LOCAL GOVERNMENT REGULATION 2012
POLICY TITLE:	REVENUE POLICY 2023-24

POLICY

1. PURPOSE AND SCOPE

- 1.1 This Policy sets out the principles that Council will apply for the financial year for:
- The levying of rates and charges.
 - Granting concessions on rates and charges.
 - Recovering overdue rates and charges.
 - Cost-recovery methods.
- 1.2 This Policy also states the purpose for concessions granted and the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.
- 1.3 The principles contained in this Policy are applied in the determination of rates, fees, and charges as detailed in the Revenue Statement.

2. COMMENCEMENT OF THIS POLICY

- 2.1 This Policy will commence from 1 July 2023 and is applicable for the 2023-24 financial year.

3. APPLICATION OF THIS POLICY

- 3.1 This Policy applies to all people acting for and on behalf of the Charters Towers Regional Council, including Councillors, employees, consultants, and contractors.

4. POLICY PROVISIONS

- 4.1 The principles used for the levying of rates and charges are:
- 4.1.1. That in determining rates, fees, and charges, Council will seek to achieve financial sustainability while having regard to the local economy.
- 4.1.2. That Council will have regard to the principles of:
- Transparency in making and levying of rates and charges.
 - A rating regime that is simple, equitable, and inexpensive to administer.
 - A fair and consistent application of lawful rating and charging principles without bias.
- 4.1.3. That Council accepts that land valuations are generally an appropriate basis to achieve equitable distribution of general rates, with differential rating categories determined by land use, ownership, availability of services, consumption of, and demand for services. This includes whether any attribute of the land (including the status of the land under the Planning Scheme) gives rise to, or is likely to give rise to, increased costs for Council, whether at that land or elsewhere.
- 4.1.4. That when levying rates, fees, and charges, Council will:
- Have regard to the Financial Strategy, including the long-term financial plan, when setting rates, fees, and charges.
 - Seek to minimise the revenue required to be raised from rates and charges by:
 - Maximising income from available grants and subsidies.
 - Imposing cost-recovery fees in respect of services and activities for which it believes cost recovery is appropriate.
 - Have regard to the prevailing national, state, and local economic conditions, and where possible, limit increases to avoid significant price escalation in any one year.
 - Offer an early payment discount to provide an incentive for the timely payment of rates and charges.

- 4.1.5. Levy special rates and charges to minimise the extent to which the general community subsidises the unique costs arising from the provision of local government benefits or services to particular land, where appropriate
- 4.2 The principles used for recovering overdue rates and charges are that:
- 4.2.1. Council will exercise its rate recovery powers to reduce the overall rate burden upon ratepayers while:
- Making clear the obligations of ratepayers and the process used by Council in assisting them to meet their financial obligations.
 - Making the processes used to recover outstanding rates and utility charges clear, simple to administer, and cost effective.
 - Endeavouring to treat ratepayers with similar circumstances in a consistent way.
 - Offering appropriate concessional arrangements to ratepayers experiencing financial hardship.
 - Flexibly responding when necessary to events such as natural disasters or changes in the local economy.
- 4.3 The principles used for granting concessions on rates and charges, and the purposes for the concessions are that:
- 4.3.1. Council will support desirable community objectives by providing concessions for certain categories of landowners, and in respect of properties used for certain purposes, when those concessions:
- Reduce the financial burden of rates and charges payable by pensioners.
 - Support community activities of not-for-profit organisations, encourage the economic or development of all or part of the local government area.
 - Support entities that provide assistance or encouragement for arts or cultural development.
 - Encourage the preservation, restoration or maintenance of land that is of cultural, environmental, historic, heritage or scientific significance to the local government area.
- 4.3.2. Council remits rates for Pensioner Concession Card Holders on the same basis as permitted by the State Government Pensioner Rate Subsidy Scheme.
- 4.3.3. In considering the application of concessions, Council will be guided by the principles of:
- Equitable treatment for ratepayers with similar circumstances.
 - Transparency by making clear the requirements necessary to receive concessions.
 - Flexibility to allow Council to respond to local economic issues.
- 4.4 With respect to cost-recovery methods:
- 4.4.1. Council considers that in almost all instances it is both appropriate and in the community interest to apply full cost recovery to its water, sewerage, and refuse and recycling utility charges. This includes obtaining a return on capital for assets used in the delivery of these services. In accordance with section 97 of the *Local Government Act 2009*, cost-recovery fees will also be set for other services and activities where Council believes it is appropriate.
- 4.4.2. A return on capital will only be charged where permissible under the *Local Government Act 2009* or *Local Government Regulation 2012*. By imposing charges that accurately reflect the full cost of the provision of services Council will promote efficiency in both provision and use of the services.
- 4.4.3. Council may choose to subsidise the charges from other sources (e.g., general rate revenue) when Council believes that is in the community interest.
- 4.5 With respect to the funding of new development:
- 4.5.1. To the fullest extent permissible by law, Council will fund the physical and social costs of any new development by levying charges upon that development. Council considers that current legislation strikes a reasonable balance between minimising costs for new developments and managing the burden of new developments upon existing ratepayers, and promotes efficiency by and competition between developers, and achieves development at the least overall cost to the community.
- 4.5.2. Council may choose to subsidise the charges payable for the development from other sources (e.g., general rates) when Council believes that it is in the community interest to do so.

VARIATIONS

4.6 CTRC reserves the right to vary, replace or terminate this policy from time to time.

ASSOCIATED DOCUMENTS

- Local Government Act 2009
- Local Government Regulation 2012
- S0003 Revenue Statement 2022-23

DOCUMENT REVIEW:

The document is to be reviewed upon changes to relevant legislation, or annually if no changes have been required to be enacted.

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