



Cloncurry Shire Council

**POLICY
NO.**

COR 1005

REVENUE POLICY

1. Objective

The purpose of this revenue policy is to set out the principles used by Council in 2021/2022 for the making, levying, granting concessions and recovery of rates and charges and for the setting of cost recovery fees and charges.

2. Definitions

All definitions are as per the *Local Government Act 2009* and the *Local Government Regulation 2012*.

3. Roles and Responsibilities

The Chief Executive Officer and Director Corporate Services are responsible for ensuring this policy is understood and adhered to by the employees of Cloncurry Shire Council.

4. Policy

4.1. Principle used for the making of rates and charges

In general Council will be guided by the principle of user pays in the making of rates and utility charges so as to minimise the impact of rating on the efficiency of the local economy, however Council will depart from that approach when it is in the community's interest to do so.

In accordance with the *Fire and Emergency Services Act 1990*, Council is required to collect a fire levy on behalf of the Queensland Fire and Emergency Services. The levy is not a Council charge and the funds collected are remitted to the Queensland Fire and Emergency Services after deducting a small administration fee.

Council will also have regard to the principles of:

- transparency in the levying of rates and utility charges;
- having in place a rating regime that is simple and inexpensive to administer;
- equity by ensuring the consistent application of lawful rating and charging principles;
- sustainability to support financial strategies for the delivery of infrastructure and services; and
- flexibility to take account of changes in the local economy.

4.2. Principles used for the levying of rates and utility charges

In levying rates and utility charges Council will apply the principles of transparency and equity by:

- clearly setting out the Council's charging processes and each ratepayer's responsibility under the rating system;

- making the levying system simple and inexpensive to administer;
- timing the levying of rates and utility charges to take into account the financial cycle of local economic activity, in order to assist smooth running of the local economy;
- making available alternative payment arrangements in accordance with Council's Rates and Debt Recovery Policy;
- discounting General Rates for payment by the due date; and
- penalising late payment through the application of interest for overdue rates.

4.3. Principles used for the recovery of rates and utility charges

Statutory provision exists for the Council to recover overdue rates and charges. These provisions are detailed in Chapter 4, Part 12 of the *Local Government Regulation 2012*. Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers. In doing so it will be guided by the principles of transparency and equity by:

- making clear the obligations of ratepayers and the processes 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;
- having regard to providing the same treatment for ratepayers with similar circumstances; and
- flexibly responding where necessary to changes in the local economy.

4.4. Concessions for rates and utility charges

The Council's purpose for concessions is to endeavour to ensure fair treatment of applicant rate payers consistent with the criteria in Section 120 of the *Local Government Regulation 2012*. In considering application for granting of concessions, Council will also be guided by the principles of transparency and equity by:

- making clear the requirements necessary to receive concessions;
- applying the same treatment to applicant ratepayers with similar circumstances; and
- flexibly responding to local economic issues.

4.5. Setting of Cost Recovery fees and charges

In setting cost recovery fees and charges, Council will apply the following guidelines:

- cost recovery fees associated with regulatory services will be set at no more than the full cost of providing the service or taking the action for which the fee is charged. Council may choose to subsidise the cost recovery fee from other sources (e.g. general rate revenue); and
- charges for commercial services will be set to recover the full cost of providing the services.

5. Funding of Physical and Social Infrastructure costs

In accordance with *Planning Act 2016* Council intends to apply conditions to a development approval requiring land, works or a contribution to the cost of providing infrastructure.

6. Compliance Review

Compliance with this policy and associated procedures should form part of an annual compliance review and that review be subject to the oversight of the Internal Audit Function.

7. Accountability and Reporting

This policy must be formally reviewed and readopted by Council annually.

References and Related Documents:

Local Government Act 2009
Local Government Regulation 2012
Fire and Emergency Service Act 1990
Planning Act 2016
Council Revenue Statement

Adopted by Council Resolution

POLICY VERSION AND REVISION INFORMATION

Version No.	Date Adopted	Review Date
4.41	22.06.2021	06/2022

Policy Authorised by: Philip Keirle



Title: Chief Executive Officer