	Cloncurry Shire Council	**POLICY NO.** COR 1005

REVENUE POLICY

1. Purpose

In accordance with the *Local Government Act 2009 (*Section 104(5)(c)(iii)) and the Local *Government Regulation 2012* (Section 193), this policy aims to set out:

a) the principles which Council will apply during the 2026-2027 financial year for:
   i. levying rates and charges
   ii. granting concessions for rates and charges
   iii. the recovery of unpaid rates and charges
   iv. cost-recovery fees and methods
b) the purpose of the concessions; 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

The Revenue Policy applies to revenue raised by rates, utility charges and fees and charges.
This policy applies to the making, levying, recovery and concessions for rates and utility charges and the setting of regulatory and commercial fees and charges for Council.

3. Responsibilities

Councillors, the Chief Executive Officer, and Director of Corporate Services are responsible for ensuring that this policy is understood and adhered to by all Council officers.

4. Definitions

All definitions are in accordance with the *Local Government Act 2009* and the Local Government Regulation 2012.

5. Policy Statement

The *Local Government Act 2009* requires each local government to maintain a Revenue Policy which must detail the principles applied by it in relation to its relevant revenue activities for each financial year. This policy must be reviewed annually and in sufficient time to allow an annual budget to be adopted that is consistent with the policy. Accordingly, the principles contained within this policy are applied in the determination of the rates, fees and charges as detailed in the Revenue Statement

- Council makes decisions about levying rates and charges consistently with the *Local Government Principles*:
  a) Transparent and effective processes, and decision-making in the public interest
  b) Sustainable development and management of assets and infrastructure, and delivery of effective services
  c) Democratic representation, social inclusion and meaningful community engagement
  d) Good governance of, and by, local government; and
  e) Ethical and legal behaviour of Councillors and local government employees.

- Council also makes decisions about levying rates and charges in accordance with the principles contained within the Queensland Government's *Guideline on equity and fairness in rating for Queensland local governments*:
  a) Equity and fairness
  b) Equity for like properties
  c) User pays
  d) Meaningful contribution
  e) Predictability; and
  f) Fairness.

- Council will apply these principles when:
  a) Making rates and charges
  b) Levying rates and charges
  c) Recovering rates and charges
  d) Granting and administering rates and charges concessions
  e) Charging for local government services and facilities
  f) Charging for business activities (subject to the National Competition Policy); and
  g) Funding Council infrastructure.

6. Principles Used for the Levying of Rates and Charges

When levying rates and charges the Council will seek to achieve financial sustainability while minimising the impact of Council rates and charges upon the community and distributing the burden of payments equitably across the community having regard to the consumers of each service, the benefit to the community, and to all factors that contribute to the Council's costs.

Council accepts that land valuations are generally an appropriate basis to achieve the equitable imposition of general rates, with differential rating categories determined by land use, ownership, availability of services, consumption of and demand for services, and 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 the Council, whether at that land or elsewhere.

When levying the rates and charges, Council will:
a) have regard to its long-term financial forecast when setting rates and charges
b) seek to minimise the revenue required to be raised from rates and charges by:
   i. maximising income from available grants and subsidies
   ii. imposing cost-recovery fees in respect of services and activities for which it believes cost recovery is appropriate.
c) have regard to the prevailing local economic conditions, and when possible, limit increases in an attempt to avoid significant price escalation in any one year, and
d) offer an early payment discount to provide an incentive for the timely payment of rates and charges.

Council will 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.

7. Principles Used for Recovering Overdue Rates and Charges

Council will exercise its rate recovery powers in order to reduce the overall rate burden upon ratepayers while:

a) making clear the obligations of ratepayers and the process used by Council in assisting them to meet their financial obligations
b) making the processes used to recover outstanding rates and utility charges clear, simple to administer and cost effective
c) considering the capacity to pay in determining appropriate payment plans for different sectors of the community
d) endeavouring to treat ratepayers with similar circumstances in a consistent way
e) flexibility to ratepayers experiencing financial hardship through concessional arrangements; and
f) flexibility responding when necessary to shire wide events such as natural disasters or changes in the local economy.

8. Principles Used for Granting Concessions for Rates and Charges

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:

a) reduce the financial burden of rates and charges payable by pensioners or other identified persons, at Council's discretion
b) support the community activities of not-for-profit organisations encourage the economic or development of all or part of the local government area or
c) support entities that provide assistance or encouragement for arts or cultural development; and
d) encourage the preservation, restoration or maintenance of land that is of cultural, environmental, historic, heritage or scientific significance to the local government area.

9. Principles Used for the Setting of Cost Recovery Fees

Council considers that in almost all instances it is appropriate and in the community interest to apply full cost recovery to its water, sewerage, and refuse and/or recycling utility charges, which 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 for which Council believes it is appropriate.

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, the Council will promote efficiency in both provision and use of the services.

Council may choose to subsidise the charges from other sources (e.g., general rate revenue) when the Council believes that it is in the community interest.

10. Principles Used for the Funding of New Development

To minimise the impact of physical and social infrastructure charges on the efficiency of the local economy, Council will be guided by the principle of user pays in the making of physical and social infrastructure charges for new development, to the extent permissible by law. Council may depart from applying this principle if it is determined by Council that it is in the community interest to do so.

Council's infrastructure charging framework has been established in accordance with the legislative requirements of the *Planning Act 2016*. Under section 113 of the *Planning Act 2016* local governments may, by resolution, adopt charges for providing trunk infrastructure for development (infrastructure charges). Schedule 16 of the Planning Regulation 2017 states the maximum amount for each charge.

11. Related Policies and Legislation

- *Land Valuation Act 2010*
- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Planning Act 2016*

12. Associated Council Documents

- Adopted Budget
- Revenue Statement
- Fees and Charges Register
- Long Term Financial Plan
- Rates and Debt Recovery Policy - COR 1011

13. Review

This policy is to be reviewed at intervals of no more than one year as per section 193 of the Local Government Regulations 2012.

Adopted by Council Resolution

This policy was adopted by Council and shall hereby supersede any previous policies of the same intent.

POLICY VERSION AND REVISION INFORMATION

Version No.	Approval	Date Adopted	Review Date
1	Council Resolution 14.100720	20 July 2010	
2	Council Resolution 08.110719	19 July 2011	
1	Council Resolution 04.130723	23 July 2013	
1	Council Resolution 04.140624	24 June 2014	
2	Council Resolution 05.150623	23 June 2015	
3	Council Resolution 04.160705	5 July 2016	
4	Council Resolution 04.170704	4 July 2017	
4.1	Council Resolution 19.180619	19 June 2018	

4.2	Council Resolution 15.190618	18 June 2019	
4.3	Council Resolution 17.200519	19 May 2020	
4.41	Council Resolution 14.210622	22 June 2021	
4.5	Council Resolution 19.220517	17 May 2022	
4.6	Council Resolution 148.2023	20 June 2023	
5	Council Resolution 206.2024	16 July 2024	
6	Council Resolution 158.2025	17 June 2025	
7	Council Resolution 136.2026	7 July 2026	June 2027

Policy Endorsed by: Tammy Parry

Title: Chief Executive Officer