



2023 – 2024 REVENUE POLICY

1. POLICY PURPOSE

Under the *Local Government Act 2009*, the Council is required to review and adopt a Revenue Policy for each financial year. The Revenue Policy is a component of Councils financial management system and is intended to be a strategic document. This policy will be of interest to ratepayers, federal and state departments, community groups and other interested parties seeking to understand the revenue policies and practices of Council.

2. SCOPE

This policy sets out the principles that Council intends to apply for the financial year for:

- Levying rates and charges;
- Granting concessions for rates and charges;
- Recovering overdue rates and charges; and
- Cost-recovery methods

The policy also highlights if the Council intends to grant any concessions for rates and charges and the purpose of those concessions. Further, it stipulates the extent to which physical and social infrastructure costs for new development are to be funded by charges for the development.

3. POLICY CONTENT

3.1 Principles used for the Making of Rates and Charges

Council makes rates and charges to fund the provision of valuable services to our community. In adopting its annual budget, Council may make rates and charges at a level that will provide for both current and future community requirements.

Representation – Council will act in the interest of the whole community that it serves taking into account all matters relevant to the making of the rate or charge.

Transparency – Council will be transparent in its revenue raising activities and will endeavor to use systems and practices able to be understood by the community.

Accountability – Council will be accountable to the providers of funds to ensure those funds are applied efficiently and effectively to satisfy the objective for which the funds were raised.

User Pays – where applicable Council will apply the principle that customers pay for the services they use.

3.2 Principles used for the Levying of Rates and Charges

In accordance with *Section 94 of the Local Government Act 2009* Council must levy general rates and charges on all rateable land within McKinlay Shire.

In Levying of Rates and Charges, Council will apply the principles of:

- Consistency by scheduling the issue of rate notices that include the date the notice was issued, the date by which time the rate must be paid and any discounts, rebates or concessions applied on a six-monthly basis during the periods 01 July to 31 December, and 01 January to 30 June in the respective financial year.
- Timing the levy of rates to take into account the financial cycle of the local economic activity in order to assist smooth running of the local economy.
- Equity through flexible payment arrangements for ratepayers with lower capacity to pay.
- Making available the following methods of payment:
 - Cash or cheque payments at the Shire Administration office
 - Cheque or money orders via mail
 - BPAY
 - Direct Deposit
 - EFTPOS

3.3 Principles used for the Recovery of Overdue Rates and Charges

In accordance with *Section 132 of the Local Government Regulation 2012*, Council will exercise its rate recovery authority in order to reduce the overall rate burden on ratepayers.

Council will also be guided by the principles of –

- Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations.
- Making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective.
- Flexibility by responding where necessary to changes in the local economy.

3.4 Granting Concessions for Rates and Charges

In accordance with *Section 119 of the Local Government Regulation 2012*, Council may grant a rate payer a concession for rates or charges.

In considering the application of concessions, Council will be guided by the principles of:

- The same 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.

In accordance with the above principles, Council may grant a concession for the owner categories and properties used for the listed purposes:

- Pensioner Concession – eligible pensioners as defined in Schedule 8 of the *Local Government Regulation 2012* may be granted a concession on general rates.
- Non-Profit Community Organisation Concession – 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.
- Special Concessions – maybe considered in accordance with Section 120 (1)(c) of the *Local Government Regulation 2012* in, amongst other things, the event of a declared natural disaster where the Council may consider rates or charges in accordance with Section 121 of the *Local Government Regulation 2012*.
- Other Concessions – Council will receive and consider applications from ratepayers where Council is satisfied that the application meets the eligibility criteria as stipulated in Section 120 of the *Local Government Regulation 2012*. Applications for concessions under this section will be considered and determined by Council on a case by case basis.

3.5 Cost Recovery Methods

In accordance with the *Local Government Act 2009 Section 97*, Council may under a Local Law or by resolution fix a cost-recovery fee.

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

3.6 Funding of Physical and Social Infrastructure

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 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.

4. DEFINITIONS

N/A

5. RELEVANT LEGISLATION

Local Government Regulation 2012
Local Government Act 2009

Date of Approval: 20 June 2023
Approved By: Council Resolution

Effective Date: 01/07/2023
Version: 1.0
Review Date: June 2024

6. RELATED POLICIES

Revenue Statement
Investment Policy
Debt Policy

7. RELATED DOCUMENTS

N/A

8. REVISION HISTORY

Version	Title	Date
1	Revenue Policy	April 2009
2.1	Revenue Policy	17 June 2010
2.2	Revenue Policy	1 August 2011
2.3	Revenue Policy	25 November 2011
2.4	Revenue Policy	Draft only
2.5	Revenue Policy	27 July 2012
2.6	Revenue Policy	24 July 2013
2.7	Revenue Policy	25 February 2014
2.8	Revenue Policy	16 June 2014
2.9	Revenue Policy	21 July 2015
1	Revenue Policy	22 June 2016
1	2017-18 Revenue Policy	16 June 2017
1	2018-19 Revenue Policy	26 June 2018
1	2019-20 Revenue Policy	18 June 2019
1	2020-21 Revenue Policy	23 June 2020
1	2021-2022 Revenue Policy	15 June 2021
1	2022-2023 Revenue Policy	21 June 2022

9. CONTACT OFFICER

Director Corporate and Community Services

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