



WUJAL WUJAL ABORIGINAL SHIRE COUNCIL

REVENUE POLICY

Responsible Manager:	Director Finance & Corporate Services
Heads of Power:	<i>Local Government Act 2009 (Qld)</i> <i>Local Government Regulation 2012 (Qld)</i>
Authorised by:	Council
Authorised on:	30 July 2020
Implemented from:	31 July 2020
To be reviewed:	30 June 2021
Corporate Plan:	Governance

PURPOSE

To adopt and implement an equitable system for the levying and collection of rates and charges by the Council.

POLICY

This policy encompasses principles applied by the Council for:

- The making of rates and charges
- The levying of rates and charges
- The recovery of overdue rates and charges
- Granting concessions for rates and charges
- Cost recovery fees and charges

As Council is unable to levy rates on properties in the Wujal Wujal LGA all reference to "rates and charges" in this policy shall mean the provision of utility charges only.

Principles used in Making Charges:

In the making of rates and charges council will be guided by the principles of user pays so as to minimise the impact of rating on the efficiency of the local economy.

Council will also have regard to the principles of:

- transparency in the making of rates and charges;
- having in place a rating system that is simple and inexpensive to administer
- equity by taking account of the different levels of capacity to pay within the local community; and
- flexibility to take account of changes in the local community

Principles used in Levying Charges:

To ensure there is a clear understanding on what is the Council's and each ratepayer's responsibility to the rating system, the following principles will be applied:

- the levying system will be simple and inexpensive to administer
- the timing for levying of rates must take into account the financial cycle of the local economy
- allowing for a flexible payment arrangement for ratepayers with a lower capacity to pay

Principles used in the Recovery of Overdue Rates and Charges:

In exercising its rate recovery powers and to reduce the overall burden on ratepayers, Council will be guided by the following principles:

- ensuring there is transparency in the processes used by council to meet financial obligations
- ratepayers are clear on their obligations
- ensuring processes used to recover outstanding rates and charges are clear, simple to administer and cost effective
- ensuring capacity of ratepayers is considered in determining arrangements for payment
- ensuring there is equity in arrangements for ratepayers with similar circumstance
- ensuring flexibility to respond to local economic issues

Rebates and Concessions for Charges:

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

- ensuring equity by having regard to the different levels of capacity to pay within the local community
- ensuring the same treatment for ratepayers with similar circumstances
- ensuring transparency by clearly setting out the requirements necessary to receive concessions
- ensuring flexibility to respond to local economic issues

Cost Recovery Fees and Charges:

In considering the application of cost recovery methods, Council will be guided by the following principles:

- ensuring that when setting the fee levels that Council has due regard for the need to ensure that they have not exceeded the cost of providing the service
- ensuring equity by having regard to the different levels of capacity to pay within the local community

Physical and Social Infrastructure Costs for New Development:

Mechanisms for the planning and funding of infrastructure for urban growth are contained within the *Planning Act 2016*. Pursuant to the provisions of this Act, developers are required to pay the costs associated with the following: -

- Any increase demanded on the available capacity of the existing infrastructure due to any new development; and/or
- Any additional infrastructure required due to any new development; and
- Where appropriate, a contribution towards social infrastructure changes required to cater for the increase or changes in population caused by new development.
- All new developments will be funded from Government Grants

Reserves:

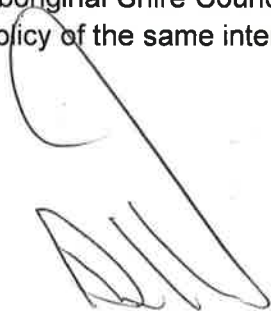
It is not intended to establish reserves to fund projects unless they have been specifically identified in the Corporate or Operational Plan.

DELEGATION

Authority in respect of this Policy is hereby delegated to the Chief Executive Officer.

AUTHORISATION

This page and the previous bearing my signature were duly authorised by Council as the Wujal Wujal Aboriginal Shire Council Revenue Policy on 30 July 2020 and shall hereby supersede any previous policy of the same intent.



Stephen Wilton
Chief Executive Officer

Date: 31 July 2020