

REVENUE POLICY

INTENT

A Revenue Policy forms part of Council's budget each year. The *Local Government Regulation 2012* identifies the matters that a local government must include in its Revenue Policy. In essence, a Revenue Policy is a statement outlining the strategic policy position of Council in relation to revenue measures to be adopted in the budget.

SCOPE

This policy will establish guidelines that Council will apply when determining revenue sourcing in the formulation of its annual budget.

This policy applies for the period 1 July 2023 to 30 June 2024.

DEFINITIONS

Term	Definition
<i>Council</i>	Shall mean Cook Shire Council
<i>The Act</i>	Shall mean the <i>Local Government Act 2009</i>
<i>The Regulation</i>	Shall mean the <i>Local Government Regulation 2012</i>

POLICY STATEMENT

This policy details the principles that Council utilises in levying rates and charges, granting concessions, recovering outstanding rates and charges, and the implementation of various fees and charges.

Levying Rates and Charges

Council utilises a principle based approach when levying rates and charges which consists of:

- Consideration to the level of revenue that can be achieved from direct user charges, grants and subsidies, contributions and other sources.
- Consideration to the level of the cost for maintaining existing facilities and necessary

services and the need for additional facilities and services.

- Timing the levy of rates to ensure a sustainable cash flow for the operation of Council and to spread the ratepayer's obligation over the financial year.
- Transparency and accountability in the making of rates and charges.
- Equity by ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.
- Flexibility to take account of changes to the local economy.

In levying general rates, Council will utilise differential rating to equitably distribute the rates burden over the various categories. Council will consider the lowest and highest rating outcomes for each differential category.

Council may consider levying special and separate rates and charges when appropriate, to recover the costs associated with a particular service, project or facility that provides direct or additional benefit to the ratepayers or class of ratepayer.

Granting Concession for Rates and Charges

In considering the application of concessions, Council will comply with section 120 of the *Local Government Regulation 2012* and will be guided by sustainable financial management practices and the principles of:

- **Transparency** – Council will be transparent and endeavour to use systems and practices able to be understood by the community.
- **Representation** – Council will act in the interests of the whole community in making decisions about concessions for classes of ratepayers.
- **Fairness** – Council will consider all reasonable concessional requests in a consistent non-biased manner.
- **Social Conscience** – Council will apply a range of concessions and will accommodate special circumstances where hardship can be demonstrated.

In circumstances where a ratepayer incurs responsibility for a rating debt that is beyond their financial capacity to pay immediately, Council may consider avenues to assist with the payment of the liability.

The Purpose for Granting Concession for Rates and Charges

The purposes for granting concessions are to assist in relieving financial hardship through the provision of rebates to variety of ratepayers, including but not limited to, to eligible pensioners and not-for-profit community based organisations (recreation, sporting, community and religious groups).

In addition, Council may grant concessions on a case-by-case basis if it is satisfied that any one or more of the other criteria in section 120(1) of the *Local Government Regulation 2012* have been met.

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Recovering Overdue Rates and Charges

Council will exercise its rate recovery powers in accordance with legislation and in order 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.
- considering the capacity to pay in determining appropriate payment plans for different sectors of the community.
- promoting equity in treating ratepayers with similar circumstances consistently.
- applying flexibility to ratepayers experiencing financial hardship through concessional arrangements, where possible.
- responding, when necessary, to shire wide events such as natural disasters or changes in the local economy.

Interest will be charged on rates and charges that remain outstanding past the due date and the rate of interest applied will be made by Council resolution.

At all times Council will employ the most cost effective measures in the recovery of overdue rates and charges.

Cost Recovery Methods

Council recognises the validity of fully imposing the “user pays” principle for its fees and charges (including cost-recovery fees) unless the imposition of the full costs is contrary to its reasonable belief of being in the public interest.

By imposing fees and charges that accurately reflect the full cost of the provision of services will enable Council to promote efficiency in both the provision and use of services without subsidising from other sources of revenue.

The Extent to which Physical and Social Infrastructure Costs for a New Development are to be Funded by Charges for the Development

Council requires property developers to pay contributions towards the cost of physical and social infrastructure required to support their development. In this regard, Council will levy adopted infrastructure charges as determined by Council resolution made under the *Planning Act 2016*. When determining principles to be applied for the levying of rates and charges, Council was consistent with the local government principles, namely:

- transparent and effective processes and decision-making in the public interest;
- sustainable development and management of assets and infrastructure, and delivery of effective services;
- democratic representation, social inclusion and meaningful community engagement
- good governance of, and by, local government;
- ethical and legal behaviour of councillors and local government employees.

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REPORTING REQUIREMENTS

It is a requirement that revenue raised under this policy be reported to the Department of State Development, Infrastructure, Local Government and Planning.

ADMINISTRATION

Requests for charges to be included in the Fees and Charges are to be approved by the relevant Director and adopted by Council before the annual budget meeting.

Requests for new levy charges are to be workshopped by Council and public consultation held, before new levy charges are adopted in the annual budget meeting.

KEY RESPONSIBILITIES

Role	Responsibility
Council	Approval of the Revenue Policy each year as part of the budget process.
Council Officers	Ensure the principles and direction of this policy are utilised in formulating revenue.

AUTHORITIES, REFERENCES, LEGISLATION, GUIDELINES

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Planning Act 2016*

IMPLEMENTATION/COMMUNICATION

Once adopted, this policy will be:

1. Incorporated in the budget setting process;
2. Published on Council's website;
3. Published on Council's Intranet;
4. Made available to all Councillors and employees through various communication channels;
5. Included in the Councillor/Employee Induction Program;
6. Made available with all associated forms and procedures.

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POLICY ADOPTION & REVIEW

Responsible Director:	Director Organisational Business Services
Officer Responsible for Review:	Chief Financial Officer
Adoption Date:	26 April 2023
Resolution Number:	2023/74
Review Date:	February 2024

THIS POLICY IS TO REMAIN IN FORCE UNTIL OTHERWISE DETERMINED BY COUNCIL

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