

Intent

This Revenue Policy provides the parameters within which Council develops its annual revenue budget. It ensures that the levying of rates, fees, charges and the collection of other revenue complies with relevant legislation and reflects the principles of fairness, equity and transparency.

Scope

This Policy applies to all processes related to:

- Making and levying rates and charges
- Granting concessions for rates and charges
- Recovering overdue rates, fees, and charges
- Setting fees and charges and applying cost-recovery principles where applicable
- Developing infrastructure charges

Policy statement

1. General

- 1.1 In accordance with the *Local Government Act 2009*, this Revenue Policy will be used in developing Council's budget. Council will be guided by the principles of equity, fairness and user pays in the development of rates and charges to ensure a fair and equitable system is implemented for the benefit of all ratepayers. This Policy is prepared in accordance with section 104(5)(c) of the *Local Government Act 2009* and section 193 of the Local Government Regulation 2012.

2. Determining and levying rates and charges

In general, it is Council's policy that a user pays principle applies to all specific services provided to ratepayers and other service and facility users. Exceptions to the user pays principle include general services to the community as a whole when it is in the community interest to do so.

- 2.1 Rates and charges are determined after due consideration of the following:
- Council's legislative obligations
 - The needs and expectations of the general community
 - The cost of maintaining existing facilities and necessary services
 - The need for additional or changes to facilities and services
 - 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.

- 2.2 When formulating rates and charges, Council will have regard to the principles of:
- a. Equity by taking into account the actual and potential demands placed on Council and TRC infrastructure, the location and use of the land, the unimproved and site value of the land, the private and economic uses of the land and the land's capacity to generate revenue.
 - b. Transparency in the formulation of rates and charges
 - c. a rating regime that is as simple and efficient as possible
 - d. Flexibility to take account of any material changes in the local economic circumstances
 - e. National Competition Policy where applicable.
- 2.3 To support the above principles, Council may utilise the following tools: A system of differential general rating
- a. Minimum general rates
 - b. Utility charges - structured as fixed pricing, consumption-based pricing, or a combination of both Special charges
 - c. Separate charges
 - d. Capping of rates and or charges – to limit increases
 - e. Averaging of land valuations.

3. Levying rates and charges

- 3.1 In levying rates and charges Council will apply the principles of:
- a. Maintaining financial and asset sustainability
 - b. Equitably distributing payment responsibilities where possible
 - c. Clearly defining what is Council's and each ratepayers' responsibility to the rating system
 - d. Making the levy system as simple as possible to administer
 - e. Timing the levy of rates, and debt collection activities, where possible, to consider the financial cycle of local economic activity to assist with the smooth functioning of the local economy
 - f. Equity through flexible payment arrangements

4. Granting Concessions for rates and charges

- 4.1 In considering the application of concessions, Council will be guided by section 120 of the Local Government Regulation 2012 and the principles of:
- a. Fairness by having regard to the different levels of capacity to pay within the local community
 - b. Equity through the uniform treatment of ratepayers with similar circumstances
 - c. Transparency by making clear the requirements necessary to receive concessions
 - d. Flexibility to allow Council to respond to local economic issues.
- 4.2 The purpose of the concessions granted by Council is to:
- a. Reduce the financial burden of rates and charges payable by pensioners
 - b. Support not-for-profit organisations where the land is considered to contribute to the social, cultural, economic or sporting welfare of the community
 - c. Encourage the preservation, restoration or maintenance of land that is of cultural significance
 - d. Provide relief to ratepayers by partially remitting water consumption charges in cases of financial hardship resulting from an undetectable water leak which has occurred on a ratepayer's property

- e. Provide relief to ratepayers by partially remitting water consumption where the water consumption is required to operate a home renal dialysis machine in their principal place of residence.
- 4.3 Further details are provided in Council's Rates and Charges Concession Policy, Water Usage Concession Policy and Water Usage Concessions for Not-for-Profit Recreation and Sporting Clubs Policy.

5. Recovery of unpaid rates and charges

- 5.1 Council will exercise its rate and charge recovery powers pursuant to the provisions of Chapter 4, Part 12 of the Local Government Regulation 2012. The non-payment of rates and charges by some ratepayers places an unfair burden on other ratepayers who meet their legal obligations in full.
- 5.2 It will be guided by the principles of:
- a. Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations
 - b. Making the processes used to recover outstanding rates and charges clear, well defined and cost effective.
 - c. Capacity to pay in determining appropriate debt recovery arrangements
 - d. Consistency and equity by having regard to providing the same treatment for ratepayers in similar circumstances
 - e. Flexibility by responding, where necessary, to changes in the local economy.

6. Formulation of miscellaneous fees and charges

Council will be guided by the following principles in formulating miscellaneous fees and charges:

- 6.1 Fees associated with regulatory services will be set at the full cost to Council of providing the service or taking the action for which the fee is charged, unless State Government determines the levy amount. Council may choose to subsidise the fee from other sources if it is in the community interest to do so.
- 6.2 Commercial service charges will be set to recover the full cost to Council of providing the service and may include a component for return on Council's investment.

7. Funding of new trunk infrastructure for development

- 7.1 Council will exercise its right under Section 113 of the Planning Act 2016 to adopt charges for providing trunk infrastructure for development (Infrastructure Charges). Council requires developers to pay reasonable and relevant contributions towards the cost of physical and social infrastructure required to support their development. Infrastructure charges contribute to the provision of trunk infrastructure as contained in Council's Local Government Infrastructure Plan for: trunk water supply, wastewater, stormwater, transport, parks and land for community facility networks that support growth and development in the Region. Specific charges are detailed in the Tablelands Regional Council Infrastructure Charges Resolution.
- 7.2 Council may choose to subsidise the cost from other sources to incentivise development and if it is in the community interest to do so.
- 7.3 For developer contributions that are not paid by the due date and where debt recovery action has been unsuccessful, Council may apply the outstanding debt to the property and include any unpaid balance on the rate notice until the debt is paid in full.

- 7.4 Council will be guided by the following principles:
- a. Clearly articulating the obligations of new development and the processes used by Council in the formulation of infrastructure charges
 - b. Making the processes used in setting an infrastructure charging regime simple to administer and cost effective
 - c. Flexibility by responding where necessary to changes in the local economy and forecasted population growth.

8. Delegation of authority

- 8.1 Authority for the implementation of the Revenue Policy is delegated by Council to the Chief Executive Officer in accordance with section 257 of the *Local Government Act 2009*.
- 8.2 Authority for the day-to-day management of the Revenue Policy is to be delegated by the Chief Executive Officer to the General Manager Community and Corporate Services and/or the Manager Finance.
- 8.3 Authority to write off outstanding rates and charges and other receivables at the conclusion of debt recovery processes is delegated by Council to:
- a. The Team Leader Rates and Revenue to the value of \$5,000
 - b. The Manager Finance to the value of \$10,000
 - c. The General Manager Community & Corporate Services to the value of \$25,000
 - d. The Chief Executive Officer to the value of \$50,000.

Context

Supporting Documents

Alignment to Risk Register

This policy mitigates the following corporate risks:

- COR2 - Fraud
- COR4 – Poor operational management
- COR5 - Governance
- COR8 – Legislative non-compliance
- COR9 – Lack of capacity, skills or capabilities to meet emerging needs and impacts service delivery
- COR15 – Infrastructure planning and delivery fail to meet community and service standards
- COR20 – Poor decision making

Relevant Legislation

- *Local Government Act 2009*
- Local Government Regulation 2012.
- *Planning Act 2016*
- Planning Regulation 2017
- *Magistrates Courts Act 1921*

Related Documents

- Planning Policy and Procedure
- Rates and Charges Concession Policy
- Debt Recovery Administrative Policy
- Water Usage Concession Policy
- Water Usage Concession for Not-for-Profit Recreation and Sporting Clubs Policy
- Procurement Policy
- National Competition Policy
- Fees and Charges 2025-2026 Tablelands Region Planning Scheme
- Tablelands Regional Council Infrastructure Charges Register
- Work Health and Safety Policy Statement

Corporate Plan Links

This policy aligns with the following Corporate Plan 2025-30 strategic themes:

- Asset and Infrastructure Management
- Community Wellbeing
- Our Environment
- Our Economy
- Governance and Financial Sustainability

Human Rights Commitment

Tablelands Regional Council has considered the human rights protected under the *Human Rights Act 2019* (Qld) when adopting and/or amending this policy. When applying this policy, TRC will act and make decisions in a way that is compatible with human rights.

Responsibility

Council is responsible for the adoption, amendment and repeal of this policy and the Chief Executive Officer is responsible for the development and amendment of any associated procedures and guidelines relevant to the policy.

This policy is to remain in force until otherwise amended or repealed by resolution of Council.

Adopted By	Council	Responsible Officer	Manager Finance
Adopted Date	22 May 2025	Review Date	30 June 2026
Version	11	This policy repeals any previous versions.	