



Pormpuraaw Aboriginal Shire Council

Revenue Policy

Policy: R001

Head of Power

Local Government Act 2009
Local Government Regulation 2012

Objective

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

Application

This policy applies to Pormpuraaw Aboriginal Shire Council and its local government area.

Policy Statement

Council administers the local government area under a Deed of Grant in Trust (DOGIT) and no rates have been levied within the local government area in the previous year. No rates charges are expected to be levied in the coming financial year and all reference to 'charges' shall refer to service levies.

This policy encompasses the principles applied by the Council for:

- The making of fees and charges
- The levying of fees and charges
- Recovering overdue fees and charges
- Granting concessions for fees and charges
- The establishment of cost-recovery methods

Council is endeavoring to meet the significant and broad demands for services with no to minimal corresponding increase in revenue. Delivery of essential council services in Pormpuraaw is reliant on adequate funding from State Government and conditional grants for specific projects from the Commonwealth Government. During periods where government decreases revenue, due to limited fund-raising abilities Council may adjust their revenue policy to best meet community needs.

Making of Charges

In the making of charges Council will be guided by the principles of user pays to minimise the impact of charges on the efficiency of the local economy.

Council will also have regard to the principles of:

- transparency in the making of charges;
- having in place a charging 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.

Levying of Charges

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

- the levying system will be simple and inexpensive to administer;
- the timing for levying of charges must consider the financial cycle of the local economy; and
- allowing for a flexible payment arrangement for organisations and community members with a lower capacity to pay.

Recovery of Overdue Charges

In exercising its charge recovery powers and to reduce the overall burden on payers, council will be guided by the following principles:

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

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 payers with similar circumstances;
- ensuring transparency by clearly setting out the requirements necessary to receive concessions; and
- ensuring flexibility to respond to local economic issues.

The predominant purposes of granting concessions are to relieve economic hardship and provide rebates for eligible not-for-profit community, recreation and sporting 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* has been met.

Establishment of Cost Recovery Fees

In considering the application of concessions, 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; and
- ensuring equity by having regard to the different levels of capacity to pay within the local community.



Pormpuraaw Aboriginal Shire Council

Related Documents

This policy complements and is to be implemented in conjunction with other Council policies and directives (but not limited to):

- R002 – Risk Management Policy
- D002 – Council Debtor Policy
- Revenue Statement

Review Triggers

This policy is reviewed internally for applicability, continuing effect and consistency with related documents and other legislative provisions when any of the following occurs:

- The related documents are amended.
- The related documents are replaced by new documents.
- Amendments are made to the head of power which affect the scope and effect of this Policy.
- Other circumstances as determined from time to time by a resolution of Council.

Notwithstanding the above, this Policy is to be reviewed annually for relevance and to ensure that its effectiveness is maintained.

Responsibility

This Policy is to be

- implemented by the CEO; and
- reviewed and amended in accordance with the "Review Triggers" by the CEO.

Version Control

| Policy: R001 | | Official Version: R001-V10 |
|--------------|--------------------------------------|----------------------------|
| Version | Adoption (Council Resolution Number) | Date |
| V1 | March 2012 (2012/03/xx) | 01/03/2012 |
| V10 | July 2021 (2021/07/21) | 28/07/2021 |
| V11 | June 2022 (2022/06/07) | 29/06/2022 |

Approved by CEO:

Signature