

1 HEAD OF POWER

- *Local Government Act 2009 (Qld)*
- *Local Government Regulation 2012 (Qld)*
- *Human Rights Act 2019 (Qld)*
- *Financial Accountability Act 2009 (Qld)*
- *Right to Information Act 2009 (Qld)*
- *Planning Act 2016 (Qld)*
- *Public Records Act 2023 (Qld)*

2 POLICY PURPOSE

This policy outlines the principals used by Council for setting and managing revenue sources. This policy ensures transparent, equitable and socially appropriate decision-making in the raising of revenue to support sustainable service delivery, community development and infrastructure in the Pormpuraaw community.

3 POLICY OBJECTIVE

The objective of this policy is to:

- Provide a clear framework for how revenue will be raised and managed
- Promote financial sustainability and responsible fiscal management
- Ensure fairness and equity in the application of rates, charges and fees
- Recognise the unique cultural, social and economic context of our community
- Comply with relevant legislative requirements under the *Local Government Act 2009 (Qld)* and the *Local Government Regulation 2012 (Qld)*

4 POLICY SCOPE

This policy applies to all revenue raising activities of the Council, including but not limited to general rates and service charges, fees and user charges, grants and subsidies, commercial income, investment returns and other relevant revenue sources. The policy is applicable to all Councillors and Council employees responsible for financial planning, budgeting and revenue collection.

5 POLICY STATEMENT

Under *Section 193* of the *Local Government Regulation 2012*, Council must prepare and adopt a revenue policy encompassing the principals that Council will apply on revenue decisions for the financial year. Council administers the local government area of Pormpuraaw under a Deed of Grant in Trust (DOGIT) and are unable to levy rates for the Pormpuraaw area, all reference to “rates and charges” in this policy shall mean the provision of utility charges only.

Council is committed to adopting revenue-raising practices that are transparent, accountable, and reflect the values and priorities of our community. The principles contained within this policy will apply when:

- Making rates and charges
- Levying rates and charges
- Recovering rates and charges
- Granting and administering rates and charges concessions
- Charging for local government services and facilities
- Charging for business activities
- Funding Council infrastructure

5.1 PRINCIPLES FOR THE MAKING OF REVENUE

In the making of rates and charges Council is guided by the following principles:

- 5.1.1 Compliance with Legislation:** All revenue related activities must adhere to applicable laws, including the *Local Government Act 2009 (Qld)* and the *Local Government Regulation 2012 (Qld)*. All financial records related to revenue collection are appropriately documented and accessible.
- 5.1.2 Fairness and Equity:** Rates and charges are levied fairly, considering the economic capacity of all residents and businesses, with provisions for financial hardship to ensure equitable access to services and prevent undue financial strain.
- 5.1.3 Transparency and Accountability:** Clear and accessible information regarding the making of rates and charges is provided to the community.
- 5.1.4 Financial Sustainability:** To ensure long-term sustainability by generating sufficient revenue to support local services and infrastructure ensuring Council can continue to serve the Pormpuraaw community effectively.
- 5.1.5 User-Pays Principle:** Where appropriate, Council will apply the user-pays principle for services provided to minimise the impact of rates and charges on the efficiency of the local economy.
- 5.1.6 Grants and Subsidies:** Council will actively seek funding from state and federal programs to supplement its own-source revenue and support strategic projects that benefit the community.

5.2 PRINCIPLES FOR LEVYING OF RATES AND CHARGES

In the levying of rates and charges Council is guided by the following principles:

- **Clarity:** Clearly define the responsibilities of the Council and each ratepayer.
- **Timing:** Ensure the timing of rates and charges supports sustainable cash flow and spreads the financial burden over the year.
- **Equity:** Provide flexible payment arrangements for ratepayers with lower financial capacity.

Additionally, Council may consider special and separate rates and charges to recover costs associated with specific services, projects, or facilities that provide direct or additional benefits to certain ratepayers. The levying system is designed to be simple and inexpensive to administer, considerate of the local economy's financial cycle, and accommodating flexible payment arrangements for those with lower capacity to pay.

5.3 PRINCIPLES FOR RECOVERING OVERDUE RATES AND CHARGES

The Council will be guided by the following principles to reduce the overall burden on payers:

- **Transparency:** Ensure clear processes for meeting financial obligations.
- **Clarity:** Make sure payers understand their obligations.
- **Simplicity and Cost-Effectiveness:** Use clear, simple, and cost-effective processes to recover outstanding charges.
- **Capacity Consideration:** Consider the capacity of payers when determining payment arrangements.
- **Equity:** Ensure equitable arrangements for payers with similar circumstances.
- **Flexibility:** Respond to local economic issues.

Council requires payment of charges and fees within the specified period on invoices issued and pursues the collection of all outstanding amounts diligently, with concern for financial hardship faced by some community members. Reminder notices are issued monthly after the due date for payment. If charges and/or fees remain unpaid 90 days after the due date, details may be sent to a collection agency unless alternative arrangements have been made. Payment must be made within 30 days of the invoice date.

In cases of financial hardship, Council may approve debt repayment arrangements for individual residents and other customers. Overdue rates and charges will be pursued in accordance with Council's Debt Recovery Policy, which may include payment arrangements, legal action, and other enforcement mechanisms as permitted under the *Local Government Regulation 2012 (Qld)*.

5.4 PRINCIPLES FOR GRANTING OF CONCESSIONS

The Council grants concessions to relieve economic hardship and provides rebates for eligible not-for-profit community, recreation, and sporting groups. Concessions may also be granted on a case-by-case basis if any criteria in *Section 120 (1)* of the *Local Government Regulation 2012* are met.

The principles guiding the application of concessions are:

- **Equity:** Consider different levels of capacity to pay within the local community.
- **Consistency:** Ensure the same treatment for payers with similar circumstances.
- **Transparency:** Clearly set out the requirements necessary to receive concessions.
- **Flexibility:** Responsive to local economic issues.

Concessions on rates and charges will be assessed based on financial hardship, use of land for charitable, religious, or public purposes, and other conditions deemed appropriate by Council.

5.5 PRINCIPLES FOR THE SETTING OF COST RECOVERY FEES

Council will apply cost recovery fees for specific services in accordance with *Section 97* of the *Local Government Act 2009 (Qld)*. Fees will not exceed the reasonable cost of providing the service and will be reviewed annually to ensure alignment with service delivery costs.

5.6 PRINCIPLES FOR FUNDING SOCIAL AND INFRASTRUCTURE COSTS FOR NEW DEVELOPMENT

Council requires developers to pay reasonable contributions towards infrastructure costs, including roadworks, parks, drainage, and water and sewerage headworks, as per the *Planning Act 2016 (Qld)*. Connection fees for essential services like water and sewerage are imposed where feasible, as outlined in Council's Schedule of Fees and Charges adopted annually. Additionally, Council may seek external funding sources, such as government grants to support infrastructure development

6 HUMAN RIGHTS COMPATIBILITY STATEMENT

This policy has been assessed as compatible with Human Rights protected under *the Human Rights Act 2019*.

7 DEFINITIONS

Term	Definition
Council	Pormpuraaw Aboriginal Shire Council
Revenue	This includes all sources of income for the Council, such as general rates, service charges, fees, user charges, grants, subsidies, commercial income and investment income
Rates and Charges	Fees levied by the Council for services provided, including utility charges
Financial Hardship	Situations where individuals or entities face significant difficulty in meeting their financial obligations due to circumstances beyond their control, such as natural disasters, economic downturns, or personal crises. Council may approve debt repayment arrangements or concessions to alleviate the burden
Concessions	Reductions or exemptions from rates and charges granted to relieve economic hardship or support not-for-profit community groups
Cost Recovery Fees	Fees charged by Council to recover the cost of providing specific services
User-Pays Principle	This principle involves charging users directly for the services they consume to minimise the impact on general rates and charges
Grants and Subsidies	Funds received from state and federal programs to supplement the Council's revenue
Collection Agency	A licensed business or individual engaged in recovering unpaid debts on behalf of Council, in accordance with the <i>Australian Consumer Law</i> and <i>ASIC and Office of Fair-Trading Queensland</i> regulatory requirements.
Debt Recovery Policy	This policy outlines the procedures for recovering overdue rates and charges

RELATED POLICIES AND OTHER DOCUMENTS

Policies

- Risk Management Framework Policy
- Fraud & Corruption Policy

Documents

- Revenue Statement
- Adopted Budget
- Schedule of Fees & Charges
- Long Term Financial Plan
- Asset Management Plans

8 MONITORING AND REVIEW

This policy will be reviewed annually as part of the budget process in accordance with *Section 193* of the *Local Government Regulation 2012*.

9 RESPONSIBILITY

This Policy is to be implemented by the CEO; and reviewed and amended by the Executive Manager of Corporate Services in accordance with the monitoring and review requirements listed in the policy.

It is the responsibility of Council Employees to ensure that:

- They are familiar with the Revenue Policy and their responsibilities, and they follow the policy accordingly; and
- Set revenue in accordance with the policy ensuring compliance with the key principles;

It is the responsibility of Corporate Services to ensure that:

- Employees are given continuous support and guidance in relation to the Revenue Policy.
- This policy is maintained and updated in line with legislation.

10 VERSION CONTROL

Version	Details	Resolution No	Date
V1	Developed and adopted	2012/03	01 Mar 2012
V14	Amended and adopted	2025/58	25 Jun 2025
V15	Amended and adopted	2026/102	25 Jun 2026