



### **Purpose**

In accordance with the *Local Government Act 2009* (Section 104(5)(c)(iii)) and *Local Government Regulation 2012* (Section 193), this policy aims to set out:

- a) the principles which Council will apply during the 2025-26 financial year for:
  - i. levying rates and charges
  - ii. granting concessions for rates and charges
  - iii. the recovery of unpaid rates and charges
  - iv. cost-recovery fees and methods
- b) the purpose of the concessions; and
- c) the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

### **Scope**

The Revenue Policy applies to revenue raised by rates, utility charges and fees and charges.

This policy applies to the making, levying, recovery and concessions for rates and utility charges and the setting of regulatory and commercial fees and charges for Council.

### **Responsibility**

Councillors, the Chief Executive Officer and Chief Financial Officer are responsible for ensuring that this policy is understood and adhered to by all Council officers.

### **Definitions**

All definitions are in accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*.

### **Policy Statement**

#### **Principles Used for the Setting of Cost Recovery Fees**

Council considers that in almost all instances it is appropriate and in the community interest to apply full cost recovery to its water, sewerage, and refuse and recycling utility charges, which includes obtaining a return on capital for assets used in the delivery of these services. In accordance with section 97 of the *Local Government Act 2009*, cost-recovery fees will also be set for other services and activities for which Council believes it is appropriate.

A return on capital will only be charged where permissible under the *Local Government Act 2009* or *Local Government Regulation 2012*. By imposing charges that accurately reflect the full cost of the provision of services, the Council will promote efficiency in both provision and use of the services.

Council may choose to subsidise the charges from other sources (e.g. general rate revenue) when the Council believes that is in the community interest.

#### **Levying of Charges**

In accordance with Chapter 4, Part 9 of the *Local Government Regulation 2012*, Council shall issue charges notices as follows:

- Annual Charges shall be issued for the financial year (current, ensuing and previous) following Council's statutory budget meeting where the budget is adopted.
- Supplementary Charge Notices will be issued on a regular basis for those properties that have had a new service connected.
- In accordance with Chapter 4, Part 9 of the *Local Government Regulation 2012*, Council must adjust the charges, so they are calculated only for the period when the person was entitled to occupy the land.



- In accordance with Chapter 4, Part 9 of the Local Government Regulation 2012, the charges notice must state the date of issue, the payment due date and if applicable, the terms of the discount and the last day of the discount period.

#### Recovery of Unpaid Amounts of Rates and Charges

Council requires payment of charges within the specified period. It is Council's policy to pursue the collection of outstanding charges diligently, but with due concern for the financial hardship faced by some members of the community.

Council has established administrative processes which allow for the payment of charges by instalment and access to a selection of various options (including legal action) for the recovery of debt.

In so doing, it will be guided by the following principles:

- Making the obligations clear to the payer, as well as making clear the processes used by Council to assist payers to meet these obligations.
- Making clear the processes utilised by Council to recover outstanding charges.
- The provisions of Chapter 4, Part 12 of the Local Government Regulation 2012.

#### Exercising Powers to Grant Rebates and Concessions

In considering the application of concessions under Chapter 4, Part 10 of the Local Government Regulation 2012, Council will be guided by the principles of:

- Equity by having regard to the different levels of capacity to pay within the local community.
- Consistent treatment for organisations with similar circumstances.
- Transparency by making clear the requirements necessary to receive concessions.

#### Relevant Legislation

1. Local Government Act 2009
2. Local Government Regulation 2012

#### Associated Council Documents

- Adopted Budget
- Revenue Statement
- Fees and Charges Register
- Long Term Financial Plan
- Debt Recovery Policy

#### Council Adoption

This policy was adopted on 25 July 2025 Resolution No 2025/123 and shall hereby supersede any previous policies of the same intent.

Gary Uhlmann  
Chief Executive Officer