



Revenue Policy

Financial Year 2026 2027

Policy Information			
Policy Name	Revenue Policy Financial Year 2026 2027		
Policy Number	MSC-STAT-021		
Type	Statutory		
Owner	Chief Executive Officer (CEO)		
Responsible Officer	Chief Financial Officer (CFO)		
Decision No.	2026/83	Approval Date	17/06/2026
Records No.		Next Review Date	30/6/2027

Document Version Control			
Version	Date	Resolution No.	Details
1		N/A	New Issue

1. Purpose

This policy is established in accordance with Section 104(5)(c)(iii) of the *Local Government Act 2009* and Section 193 of the *Local Government Regulation 2012*. It outlines the principles to be applied by Council during the 2026-2027 financial year in relation to:

- The levying of rates and charges;
- The granting of concessions for rates and charges;
- The recovery of unpaid rates and charges;
- The setting of cost-recovery fees and associated methods;
- The purpose of concessions; and
- The extent to which physical and social infrastructure costs for new developments are to be funded by development charges.

2. Scope

This policy applies to revenue raised through rates, utility charges, and fees. It governs the levying, recovery, and concessions for rates and utility charges, as well as the setting of regulatory and commercial fees and charges.

3. Responsibility

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

MSC-STAT-021 Revenue Policy Financial Year 2026 2027 V1

4. Definitions

All terms used in this policy are defined in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

5. Policy Statement

Principles for Setting Cost-Recovery Fees

Council applies full cost recovery to water, sewerage, and waste utility charges, including a return on capital for assets used in service delivery, where permissible under the *Local Government Act 2009*. Cost-recovery fees are also set for other services as appropriate.

- Subsidies may be provided from other revenue sources, such as general rates, where it is deemed to be in the community's interest.
- Charges will reflect the full cost of service provision to promote efficiency in service delivery and usage.

Levying of Rates and Charges

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

- **Annual Charges:** Issued for the financial year following the adoption of the budget.
- **Supplementary Charges:** Issued for properties with new service connections.
- Charges will be adjusted to reflect the period of land occupancy.
- Notices will include the issue date, payment due date, and, if applicable, discount terms and deadlines.

Recovery of Unpaid Rates and Charges

Council requires payment of charges within the specified period and will pursue outstanding amounts diligently while considering financial hardship.

- Payment plans and various recovery options, including legal action, are available.
- Council will ensure transparency in its processes and provide clear communication regarding obligations and recovery procedures.

Rebates and Concessions

In accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, Council will apply the following principles when granting concessions:

- **Equity:** Recognising varying capacities to pay within the community.
- **Consistency:** Ensuring fair treatment of organisations with similar circumstances.
- **Transparency:** Clearly outlining the requirements for receiving concessions.
- **Flexibility:** To allow Council to respond to local economic issues.

Council may grant concessions on a case-by-case basis if it is satisfied that any one or more of the other criteria in s120 (1) of the Local Government Regulation 2012 (Qld) have been met.

6. Relevant Legislation

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

7. Associated Council Documents

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