



Blackall-Tambo Regional Council

Revenue Policy 2025/2026

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Version Number: Fifteen	Review Date: 31/5/2025
Policy Compiled by: Chief Executive Officer	Next Review Date 31/5/2026
Policy Approved by: Chief Executive Officer	

OBJECTIVE

The purpose of this revenue policy is to set out the principles which will be used by Council during 2025/2026 for:

- a) The making of rates and charges
- b) The levying of rates
- c) The recovery of rates and charges
- d) Concessions for rates and charges
- e) Cost recovery fees and charges

LEGAL REQUIREMENT

Section 193 of the *Local Government Regulation 2012* states that a Local Government must prepare a Revenue Policy each budget year.

The Revenue Policy must state.

- a) The principles the Local Government intends to apply in the budget year for; -
 - a. Levying Rates and Charges
 - b. Granting concessions for Rates and Charges
 - c. Recovering overdue Rates and Charges
 - d. Cost recovery methods
- b) If the Local Government intends to grant concessions-the purpose of the concessions
- c) The extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

The Local Government must review the Revenue Policy annually, and in sufficient time before the start of the budget year to allow an annual budget that is consistent with the Revenue Policy to be adopted for the budget year.

The Local Government may amend its Revenue Policy at any time before the end of the budget year.

SCOPE

This policy is to be used by Council when developing the revenue statement and setting the rates and charges for the 2025/2026 budget year.

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STATEMENT

Principles Used for the Making of Rates and Charges

In general, Council will be guided by the principle of user pays in the making of rates and charges to minimise the impact of rating on the efficiency and sustainability of the local economy.

Council will also have regard to the principles of:

- Constraints (seasonal, economic, and other) on Council's rating base and the ability to access funding sources other than rates and charges.
- Transparency in the making of rates and charges.
- Having in place a rating regime that is simple and inexpensive to administer.
- Responsibility in achieving the objectives, actions, and strategies in Council's Corporate and Operational Plans
- Equity by taking account of the different capacity of land to generate income within the local community, and the burden the use of the land imposes on Council services.
- Maintaining Council service levels and asset management at acceptable standards
- Flexibility to take account of changes in the local economy.
- The level of commitment to the maintenance and upgrade of Council's infrastructure and services, while continuing to contribute to local employment.
- Meeting the needs and expectations of the general community.

Principles Used for the Levying of Rates

In levying rates Council will apply the principles of:

- Making clear what is Council's and each ratepayers' responsibility to the rating system.
- Making the levying system simple and inexpensive to administer.
- Timing the levy of rates to consider the cash flow cycle of Council.
- Timing of the levy of rates to consider the financial cycle of local economic activity, to assist smooth running of the local economy.
- Adjusting the way general rates are charged in response to large fluctuations in valuations combined with economic and seasonal factors affecting major local industries; and
- Equity through flexible payment arrangements for ratepayers with a lower capacity to pay.

Principles Used for the Recovery of Rates and Charges

Council will exercise its rate recovery powers to reduce the overall rate burden on ratepayers. It will be guided by the principles of:

- Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations.
- Making the processes used by Council to recover outstanding rates and charges clear, simple to administer and cost effective.
- Capacity to pay in determining appropriate arrangements for different sectors of the community.
- Equity by having regard to providing the same treatment for ratepayers with similar circumstances; and
- Flexibility by responding where necessary to changes in the local economy.

Principles for Considering Concessions for Rates and Charges

In considering the application of concessions, Council will be guided by the principles of:

- Equity by having regard to the distinct levels of capacity to pay within the local community.
- The same treatment for ratepayers with similar circumstances.

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- Transparency by making clear the requirements necessary to receive concessions; and
- Flexibility to allow Council to respond to local economic issues.

The State Government provides a concession to pensioners on part towards their payment of rates. Council may provide a matching concession to eligible pensioners for rates to ease the burden of cost of living.

Council will also consider a concession of whole, or part of the general rate levied on organisations or entities that meet the criteria detailed in Part 10, Section 120 (1) of the *Local Government Regulation 2012*. This is to provide material support for their excellent work in supporting the community.

Principles for Cost Recovery Fees and Charges

When developing cost recovery fees and charges Council will be guided by the principles of:

- Financial sustainability.
- Equity by having regard to the distinct levels of capacity to pay within the local community.
- The same treatment for all community members.
- Transparency by making clear the rationale for the fees; and
- Flexibility to allow Council to respond to local economic issues.

Developer Contributions

While it is expected that developers will contribute to new physical and social infrastructure when they commence a new development, the amount of their contribution and how much of the infrastructure they fund may vary. This will depend on many factors and will be assessed for each development. However, the processes used in determining the contribution will be transparent and fair.

RECORDS

When completed and approved the original, signed hard copy of the policy is filed in the Master File. Electronic copies are saved in the appropriately labelled folder in Magiq.

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