

## REVENUE POLICY (STATUTORY POLICY)

### 1. 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.

### 2. Purpose

The purpose of this Policy is to:

- a) identify the principles that Council intends to apply during the 2026-27 financial year for:
  - levying of rates and charges;
  - granting rebates and concessions for rates and charges;
  - recovering overdue rates and charges; and
  - cost- recovery methods.
- b) state the purpose for concessions that Council intends to grant; and
- c) state the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

### 3. References (legislation/related documents)

#### Legislative reference

[Local Government Act 2009](#)  
[Local Government Regulation 2012](#)

#### Related documents

[Revenue Statement](#)  
[Debt Recovery Procedure](#)  
[Guideline on equity and fairness in rating for Queensland local governments](#) – Queensland Government

### 4. Definitions

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

To assist in interpretation, the following definitions shall apply:

CEO	Chief Executive Officer A person appointed under section 194 of the <i>Local Government Act 2009</i> , including a person acting in that position.
Council	Livingstone Shire Council.

## 5. Policy Statement

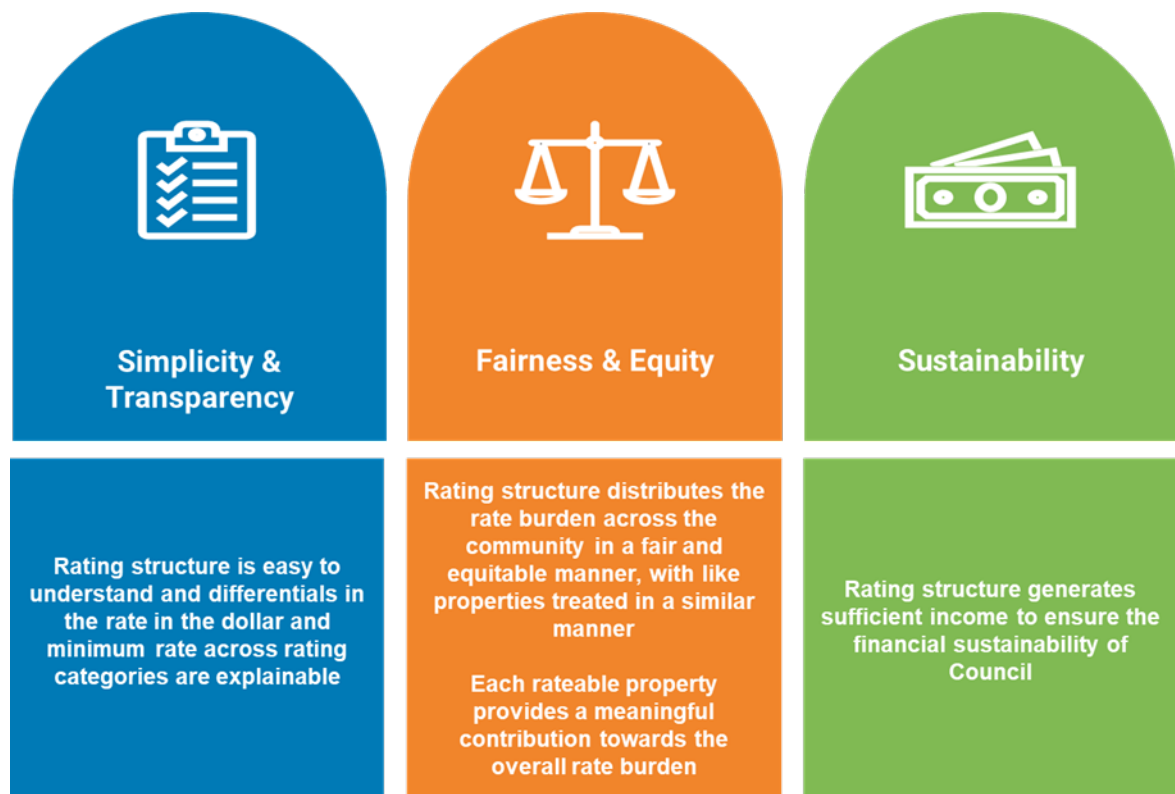
This Revenue Policy provides the policy framework for Council's annual revenue decisions and gives effect to the Rating Strategy adopted on 5 May 2026. This Policy sets out the principles Council will apply in making and levying rates and charges, granting concessions, recovering overdue amounts and setting fees and charges, so that revenue decisions reflect the rating principles of Fairness & Equity, Simplicity & Transparency, and Sustainability.

The *Local Government Act 2009* requires each local government to maintain a Revenue Policy which must detail the principles applied by it in relation to its relevant revenue activities for each financial year. This policy must be reviewed annually and in sufficient time to allow an annual budget to be adopted that is consistent with the policy. Accordingly, the principles contained within this policy are applied in the determination of the rates, fees and charges as detailed in the Revenue Statement.

Council makes decisions about levying rates and charges consistently with the [Local Government Principles](#):

- a) Transparent and effective processes, and decision-making in the public interest;
- b) Sustainable development and management of assets and infrastructure, and delivery of effective services;
- c) Democratic representation, social inclusion and meaningful community engagement
- d) Good governance of, and by, local government; and
- e) Ethical and legal behaviour of Councillors and local government employees.

Council also makes decisions about levying rates and charges in accordance with the key rating principles that underpin Council's Rating Strategy and are consistent with the Queensland Government's guideline on equity and fairness in rating for Queensland local governments. These principles are Fairness & Equity, Simplicity & Transparency, and Sustainability.



Council will apply these principles when:

- a) Making and levying rates and charges;
- b) Recovering rates and charges;
- c) Granting and administering rates and charges concessions;
- d) Charging for local government services and facilities;
- e) Charging for business activities (subject to the National Competition Policy); and
- f) Funding Council infrastructure.

### **5.1. Principles Used for Levying of Rates and Charges**

When levying rates and charges, Council will apply the key rating principles of Fairness & Equity, Simplicity & Transparency, and Sustainability. In doing so, Council will seek to achieve long-term financial sustainability, maintain a rating structure that is transparent and practical to administer, minimise unreasonable impacts on ratepayers, and distribute the burden of rates and charges in a way that is equitable and aligned to the use of land, the benefit received, the demand placed on Council infrastructure and services, and the cost of service delivery.

Council will give effect to these principles by:

- a) maintaining differential rating categories that reflect land use, location, relative value, actual and potential demand on Council infrastructure and services, and the capacity of land use to generate revenue, so that the rating burden is shared equitably across the community (*Fairness & Equity*);
- b) using utility charges, special charges, separate charges and cost-recovery fees where appropriate so that users of specific services contribute to the cost of those services (*Fairness & Equity, Sustainability*);
- c) having regard to legislative requirements, including National Competition Policy where applicable, when setting charges for services or business activities (*Sustainability*);
- d) setting rating differentials and minimum general rates at levels that preserve a reasonable connection between land value and rates levied, while ensuring each category makes a meaningful contribution to the cost of Council services and infrastructure (*Simplicity & Transparency, Sustainability*);
- e) seeking to avoid unnecessary rate volatility by considering year-on-year impacts, valuation movements, prevailing economic conditions and the community's capacity to absorb change, while ensuring sufficient revenue is raised to sustain Council operations and service levels (*Fairness & Equity, Sustainability*);
- f) benchmarking proposed variations in rates and charges against relevant external indices and local government cost drivers, while recognising that Council's revenue settings must support the services, assets and infrastructure required by a growing community (*Sustainability*);
- g) maintaining a rating framework that is simple, transparent and efficient to administer and explain (*Simplicity & Transparency*); and
- h) communicating clearly the basis on which rates and charges are set, including the respective responsibilities of Council and ratepayers in the rating process (*Simplicity & Transparency*).

### **5.2. Principles used for Recovering Overdue Rates and Charges**

Council will exercise its rates recovery powers pursuant to the provisions of Chapter 4, Part 12 of the *Local Government Regulation 2012*, to reduce the overall rate burden for ratepayers. It will have regard to the Principles by:

- a) making clear the obligations of ratepayers, and the processes used by Council in assisting them to meet their financial obligations (*Fairness & Equity, Simplicity & Transparency*);
- b) applying clarity and cost effectiveness in the processes used to recover outstanding rates and charges (*Sustainability*);

- c) considering the capacity to pay in determining appropriate payment plans for different sectors of the community (*Fairness & Equity*);
- d) respecting the financial circumstances of different sectors of the community and providing the same treatment for ratepayers with similar circumstances (*Fairness & Equity, Simplicity & Transparency*); and
- e) demonstrating flexibility when responding where necessary to changes in the local economy (*Fairness & Equity, Simplicity & Transparency*).

Council will charge interest on all overdue rates and charges. Council's Debt Recovery Policy sets out the detail of the processes used to recover outstanding rates and charges.

### **5.3. Principles Used for Granting Rebates and Concession for Rates and Charges**

In considering the application of concessions, Council will have regard to the Principles by:

- a) applying the same treatment for ratepayers with similar circumstances (*Fairness & Equity*);
- b) maintaining a connection to the different levels of capacity to pay within the local community (*Fairness & Equity*);
- c) being aware and responsive to community expectations of what activities should attract assistance (*Sustainability*);
- d) making clear the requirements necessary to receive and/or retain concessions (*Sustainability*); and
- e) being flexible by responding, where necessary, to local economic issues (*Fairness & Equity*).

Consideration may be given by Council to granting a class concession in the event all or part of the local government area is declared a natural disaster area by the Queensland Government.

### **5.4. 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 waste activities, 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 recognises the validity of fully imposing the user pays principle for its cost recovery fees, unless the imposition of the fee is contrary to its express social, economic, environmental, and other corporate goals.

This is the most equitable and effective revenue approach and is founded on the basis that the Shire's rating base cannot subsidise the specific users or clients of Council's regulatory products and services.

However, in setting its cost-recovery fees, Council will be cognisant of the requirement that such a fee must not be more than the cost to Council of providing the service or taking the action to which, the fee applies.

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.

Section 262(3)(c) of the *Local Government Act 2009* empowers Council to charge for a service or facility it supplies, other than a service for which a cost-recovery fee may be fixed.

Council imposes such a charge, where it is prepared to provide a (commercial) service to a party that can choose to avail itself of the service. The nature, level and standard of the service is considered by the Council when setting the charges. Council may set the charge with the aim of generating revenue.

The Sustainability principle is considered where Council provides the service in competition with private enterprise.

### **5.5. Principles used for the Funding of New Development**

To minimise the impact of physical and social infrastructure charges on the efficiency of the local economy, Council will be guided by the principle of *Sustainability* in the making of physical and social infrastructure charges for new development, to the extent permissible by law. Council may depart from applying this principle if it is determined by Council that it is in the community interest to do so.

Council's infrastructure charging framework has been established in accordance with the legislative requirements of the *Planning Act 2016*. Under section 113 of the *Planning Act 2016* local governments may, by resolution, adopt charges for providing trunk infrastructure for development (infrastructure charges). Schedule 16 of the Planning Regulation 2017 states the maximum amount for each charge.

Council requires developers to pay reasonable and relevant contributions towards the cost of physical and social infrastructure required to support their development. Specific charges are detailed in the policies supporting Council's Planning Scheme and in Council's Adopted Infrastructure Charges Resolution (AICR).

These charges are intended to be based on normal anticipated growth rates. Where a new development is of sufficient magnitude to accelerate the growth rate of a specific community within the Shire, it may be necessary to bring forward physical and social infrastructure projects to accommodate the development. Where this occurs, Council expects developers to meet sufficient costs so that the availability of facilities is not adversely affected, and so that existing ratepayers are not burdened with the cost of providing the additional infrastructure.

### **5.6. Delegation of Authority**

**5.6.1.** Authority for the implementation of the Revenue Policy is delegated by Council to the CEO in accordance with section 257 of the Local Government Act 2009.

Authority for the day-to-day management of the Revenue Policy is to be delegated by the CEO to the General Manager – Corporate Services.

## **6. Changes to this Policy**

This policy is to be reviewed at intervals of no more than one year as per section 193 of the *Local Government Regulations 2012*.

## **7. Repeals/Amendments**

This Policy repeals the Livingstone Shire Council policy titled 'Revenue Policy (v14.0).

<b>Version</b>	<b>Date</b>	<b>Action</b>
1.0	14/01/2014	Adopted
2.0	22/07/2015	Amended Policy Adopted
3.0	24/07/2015	Amended Policy Adopted
4.0	12/07/2016	Amended Policy Adopted
5.0	27/06/2017	Amended Policy Adopted
6.0	03/07/2018	Amended Policy Adopted

7.0	24/07/2018	Amended Policy Adopted
7.1	02/10/2018	Administrative Amendments – reflect organisational restructure
8.0	04/06/2019	Amended Policy Adopted
9.0	28/07/2020	Amended Policy Adopted
10.0	29/06/2021	Amended Policy Adopted
11.0	26/07/2022	Amended Policy Adopted
12.0	13/06/2023	Amended Policy Adopted
13.0	23/07/2024	Amended Policy Adopted
14.0	09/06/2025	Amended Policy Adopted
15.0	23/06/2026	Amended Policy Adopted

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