CHERBOURG ABORIGINAL SHIRE COUNCIL
22 BARAMBAH AVENUE
CHERBOURG QLD 4605
Phone: (07) 4168 1866
Fax: (07) 4168 2727

REVENUE POLICY

1. PURPOSE

The purpose of this policy is to ensure the sound and consistent management of revenue related activities.

2. COMMENCEMENT OF POLICY

The policy commences on adoption by Council.

3. SCOPE

This policy applies to all rates and charges set by the council.

4. BACKGROUND

In accordance with the *Local Government Regulation 2012*, Section 193 Revenue Policy, Council must prepare and adopt by resolution a Revenue Policy for each financial year.

The policy must state:

(a) The principles that the local government intends to apply in the financial year for-
  (i) Levying rates and charges; and
  (ii) Granting concessions for rates and charges; and
  (iii) Recovering overdue rates and charges; and
  (iv) Cost-recovery methods; and

(b) If the local government intends to grant concessions for rates and charges-the purpose for the concessions; and

(c) The extent to which physical and social infrastructure costs for new development are to be funded by charges for the development

5. PRINCIPLES

(a) **Principles used in Making Rates and Service Charges:**

In general Council will be guided by the principle of user pays in the making of rates and charges. Council will also have regard to the principles of:

- Transparency in the making of rates and charge;
- The needs and expectations of the general community;
- The cost of maintaining existing facilities and necessary services;

- Having in place a system of charges that is simple and inexpensive to administer;
- Equity by taking account of the different levels of capacity to pay within the local community; and
- Flexibility to take account of changes in the local economy.

(b) Principles used in Levying Rates and Charges:

In levying rates and charges Council will apply the principles of:

- Making clear what is the Council's and each payers' responsibility to the service charges system;
- Making the levying system simple and inexpensive to administer; and
- Timing the levy of service charges to take into account the financial cycle of local economic activity, in order to assist smooth running of the local economy;
- Provide flexibility by accommodating payers needs through short term payment arrangements;

(c) **Rebates and Concessions for Rates and Charges:**

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

- Equity by having regard to the different levels of capacity to pay within the local community;
- The same treatment for payers of charges with similar circumstances;
- Transparency by making clear the requirements necessary to receive concessions, rebates or exemptions; and
- Flexibility to allow Council to respond to local economic issues.

(d) Principles used in the Recovery of Rates and Charges:

Council will exercise its charges recovery powers in order to reduce the overall burden on payers of charges. It will be guided by the principles of:

- Ensuring there is transparency in the process used by Council to meet financial obligations;
- Payers of charges are clear on their obligations;
- Ensuring processes used to recover outstanding charges are clear, simple to administer and cost effective;

- Ensuring capacity of payers of charges is considered in determining arrangements for payment;
- Ensuring there is equity in arrangements for payers of charges with similar circumstances; and
- Flexibility by responding where necessary to changes in the local economy.

From an operational perspective, monthly statements are sent to all debtors (including rental tenants). Trade debtors are invoiced for services provided. Payment is expected in 30 days.

Aged debtor lists are reviewed on a monthly basis. Action proposed by Council will include:

- Letters to outstanding debtors;
- Persons invited to attend Council meetings to discuss options if required;
- Tenants to discuss rental repayment options in the first instance with the Housing Officer;
- Every tenant in arrears must have a repayment plan commensurate with their ability to pay;
- Eviction from houses if all other avenues fail; and
- Write off of debts for those people who cannot be located or are deceased.
- Possible referral to a debt collection agency.

(e) **Principles used in setting Cost Recovery Fees:**

In general Council will be guided by the principle of user pays in the making of cost recovery fees. Council will also have regard to the principles of:

- Transparency in the making of cost recovery fees;
- Council's rating and rental base should not subsidise the specific users or clients of Council's regulatory products and services;
- Full cost recovery may not be applied if it is contrary to Council's express social, economic, environmental and other corporate goals;
- Cost recovery fees must not be more than the cost to Council of providing the service or taking the action to which the fee applies.

Variations

CASC *reserves the right to vary, replace or terminate this policy from time to time.*

Associated Documents

- Corporate Plan
- Operational Plan
- Budget

POLICY VERSION AND REVISION INFORMATION

Policy Type:	Statutory		
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Title:	Chief Executive Officer		
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