

Doomadgee Aboriginal Shire Council Policy



Policy Name:	Revenue Policy
Policy Number:	4
Policy Type:	Statutory
Link to Corporate Plan	Key Governance – Financial Management
Date Approved:	28/06/2018
Resolution Number:	SM7-06/18
Approving Officer:	Council Adoption

Section 1 – Introduction

Objective

In accordance with Section 193 of the Local Government Regulation 2012, Council is required to prepare a Revenue Policy each financial year. The Revenue Policy is intended to be a strategic document. Its adoption, in advance of setting the budget, allows Council to set out the principles that it will use to set its budget and to identify in broad terms the general strategy to be used for raising revenue.

The revenue policy sets out the principles used by Doomadgee Aboriginal Shire Council, in 2018/2019 for:

1. the levying of rates and charges;
2. the granting of concessions for rates and charges; and
3. the recovery of overdue rates and charges; and
4. the cost recovery methods

As Council is unable to levy rates on properties in the Doomadgee Aboriginal Local Government area all reference to “rates and charges” in this policy shall mean the provision of utility charges only.

Scope

This policy applies to all DASC Councillors and Officers.

Section 2 – Policy

Provisions

1. Levying of rates and charges

Council is responsible for ensuring that funds levied for a specific purpose such as water supply, sewerage or garbage disposal are expended for these purposes. Council’s responsibility also extends to ensuring that all funds levied are expended in a cost efficient, effective and appropriate manner.

To assist with service continuity and with regard to capacity to pay, Council rates annually, and will do so as soon as practicable in each financial year.

Council offers a variety of payment methods for ratepayers, including payment by cash, credit card (in person or by phone), via internet banking facilities, cheque or money order. Ratepayers may also make payments in advance.

2. Granting of concessions for rates and charges

Requests for remission of rates and charges will be assessed on a case-by-case basis.



Doomadgee Aboriginal Shire Council Policy

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

- Equity - by having regard to different levels of capacity to pay within the local community;
- Consistency - the same and consistent treatment for ratepayers with similar circumstances;
- capacity to pay - in determining appropriate arrangements for different groups within the community;
- transparency - by making clear the requirements necessary to receive concessions; and
- Flexibility - to allow Council to respond to local economic issues.

Council on the request of a ratepayer may also offer other flexible payment arrangements as appropriate. This may be appropriate in times of economic downturn, drought, flood, or when other factors affect individual ratepayers.

3. Recovery of overdue rates and charges

Rate payers are responsible for ensuring rates and charges are paid by the due date, to ensure Council is able to continue to provide the level of service to which rate payers are accustomed.

Amounts outstanding 30 days after the due date will incur interest daily at the rate detailed in the Revenue Statement. This is in accordance with s133 of the Local Government Regulation 2012.

Council exercises its recovery powers pursuant to the provisions of Chapter 4 Part 12 of Local Government Regulation 2012, in order to reduce the overall burden on ratepayers. Council will pursue the collection of outstanding rates and charges diligently but with due concern for the financial hardship faced by some members of the community.

To this end Council will establish administrative processes, which allow for the payment of rates and charges by instalment and for the selection of various options (including legal action) for the recovery of debt.

4. Cost recovery methods

Section 97 of the Local Government Act 2009 allows Council to set cost-recovery fees.

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 considered to be the most equitable and effective revenue approach and is founded on the basis that the Council'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.

Section 3 – Governance

Policy is governed by the following legislation

Name	Link
S193 Local Government Regulations 2012	www.legislation.qld.gov.au/LEGISLTN/CURRENT/L/LocalGovA09.pdf

Responsibility

Responsible Department:	Corporate Services
Policy Administrator:	Chief Executive Officer



Doomadgee Aboriginal Shire Council Policy

Review

Review Period:	Annually
-----------------------	----------

Privacy Provision

Council respects and protects people's privacy and collects, stores, uses and discloses personal information responsibly and transparently when delivering Council services and business.

Change History

Review Date	Revision Number	File Reference:	Approval Date	Change:	Date of Next Review
17/05/2012	1	12-05/2012	17/05/2012		
17/04/2013	2	48-06/2013	27/06/2013	Annual review – No Change	
15/05/2014	3	51-05/2014	15/05/2014	Annual review – No Change	
21/04/2016	4			Annual review – addition 2.2	
15/09/2016	5	128-09/16	15/09/16	Annual review – Policy Manual	
31/07/2017	6	SM6-07/17	31/07/2017	Annual review – Adopted	01/06/2017
01/05/2018	7	9-5/18	17/5/2018	Annual review – Adopted	June 2018
01/06/2018	8	SM7-06/18	28/06/2018	Annual review – Adopted	June 2019