

Document Control	
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Function	Rates & Utilities
Responsible Position	Lead Rates & Utilities Billing Officer
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1. Purpose

The purpose of this policy is to ensure Council complies with its obligations of the *Local Government Act 2009* and the *Local Government Regulation 2012* to outline the principles apply by Council in generating its own source of revenue and which the revenue statement relies upon.

a) The principles which Council will apply during the 2025/26 financial year for:

- Levying rates and charges
- Granting concessions for rates and charges
- Recovering overdue rates and charges
- Cost recovery fees and methods

b) The purpose of the concessions; and

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

2. Scope

This Policy applies to all aspects of setting, levying, recovering and granting concessions for rates and utility charges, and setting cost recovery fees and infrastructure charges for Council.

3. Statement

This Policy sets out Council's principles for the levying of rates, fees and charges, and the application of eligible concessions.

4. Definitions

Council	Maranoa Regional Council
Concessions	Defined in the <i>Local Government Regulation 2012</i> as a rebate, deferral or agreement to accept or transfer property, in settlement for whole or part of the rates and charges.
Developer Charges	Relates to those charges that can be applied by Council on developments as set out in the <i>Sustainable Planning Act 2009</i>
Fees	Defined in the <i>Local Government Act 2009</i> as a cost recovery mechanism for applications, transaction services, animal management, or other service imposed on the Council under legislation or regulation.
Rates and Charges	<p>Defined in the <i>Local Government Act 2009</i> as levies that a local government imposes:</p> <ul style="list-style-type: none"> • On land; and • For a service, facility or activity that is supplied or undertaken by the local government or someone on behalf of the local government.

All other definitions are as per the *Local Government Act 2009* and *Local Government Regulation 2012*.

5. Policy

5.1 Principles used for levying Rates and Charges

In levying rates and charges Council seeks to maintain service delivery and remain financially sustainable, while also minimising the impact of council rates and charges upon the community and distributing the cost of services equitably.

Under general rating guidelines, Council accepts that land valuations are an appropriate basis to achieve the equitable imposition of general rates, with differential rating categories determined by land use, ownership, location and development potential.

When levying the rates and charges, Council will:

- Have regard to its long-term financial forecast;
- Seek to minimise the revenue required to be raised from rates and charges by:
 - Prudently managing income from available grants and subsidies; and
 - Imposing cost-recovery fees in respect of services and activities for which cost recovery is appropriate; and
 - Have regard to the prevailing local economic conditions, and when possible smooth rating increases to avoid significant price escalation in any one year
- Use simplified methods of charging that reflect a contribution to services provided;
- Provide equity of contribution based on the services and facilities provided;
- Easily identify owners and occupiers of the land that are serviced by Council;
- Demonstrate the provision of service delivery;
- Demonstrate that decisions are made based on the whole of the Council area; and
- Provide transparency in the making of rates and charges.

5.2 Principles used for recovering overdue rates and charges

Council will exercise its rates recovery powers in order to reduce the overall rate burden on ratepayers by:

- Making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations;
- Making the processes used to recover outstanding rates and utility charges clear, simple to administer and cost effective;

- Considering the capacity to pay in determining appropriate payment plans for different sectors of the community;
- Providing the same treatment for ratepayers with similar circumstances; and
- Responding when necessary to changes in the local economy.

5.3 Principles used in the granting of concessions for rates and charges

Generally, all ratepayers will meet their obligations to Council, with Council supporting desirable community objectives by providing concessions for certain categories of landowner and properties used for certain purposes.

The purpose of these concessions is to:

- Reduce the financial burden of rates and charges payable by pensioners;
- Support not-for-profit organisations where the land used is considered to contribute to the social, cultural, economic or sporting welfare of the community;
- Support entities that provide assistance or encouragement for arts or cultural development;
- Encourage the preservation, restoration or maintenance of land that is of cultural, environmental, historic, heritage or scientific significance; and
- Provide relief to ratepayers by partially remitting water consumption charges in cases of financial hardship resulting from an undetectable water leak which has occurred on a ratepayer's property.

5.4 Setting of cost recovery fees

Council recognises the validity of imposing the user pays principle for its cost recovery fees under the Local Government Act 2009. Cost recovery fees set by Council must not be more than the cost to Council of providing the service or taking the action to which the fee applies.

5.5 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 user pays 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.

6. Related Policies and Legislation

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Land Valuation Act 2010*

7. Associated Documents

- Revenue Statement
- Fees and Charges Schedule
- Water Meter Policy
- Debtor Management Policy
- Rates and Charges Rebate and Concessions Policy