

1. Heads of Power

Local Government Act 2009 (Qld)
Local Government Regulation 2012 (Qld)
Financial Accountability Act 2009 (Qld)
Public Records Act 2002 (Qld)

2. Purpose

The purpose of this Revenue Policy is to establish a framework for the generation and management of Aurukun Shire Council (**Council**) revenue, ensuring compliance with the *Local Government Act 2009 (Qld)* and *Local Government Regulation 2012 (Qld)* while recognising the unique social, economic, and cultural context of the Aurukun community. This policy forms part of Council's long-term financial management framework as required under Section 104(5)(c) of the *Local Government Act 2009 (Qld)*.

3. Intent

This policy outlines the principles that guide Council in setting rates, levies, and charges in compliance with Section 193 of the *Local Government Regulation 2012 (Qld)*, ensuring:

- Equity and fairness in the distribution of revenue burdens.
- Transparent decision-making in revenue collection.
- Financial sustainability while delivering essential services.
- Adherence to statutory requirements.

4. Scope

This policy applies to all Council revenue sources, including rates, charges, fees, grants, and other revenue streams. It covers Council employees responsible for implementing revenue-related activities.

5. Policy Statement

5.1. Revenue Principles

Council's revenue decisions will be guided by the following principles:

- **Equity:** Ensuring a fair distribution of revenue burdens across the community.
- **Effectiveness and Efficiency:** Maintaining cost-effective and sustainable revenue collection.
- **Accountability and Transparency:** Making revenue decisions in an open and accountable manner.
- **Sustainability:** Ensuring financial viability to deliver essential community services.

5.2. Levying of Rates and Charges

- **Residential Properties:** Council does not levy general rates on residential properties due to the nature of State lease agreements and the economic circumstances of residents.
- **Commercial and Government Properties:** Council will levy service charges on all commercial and government properties, including Council-owned properties leased to third parties.
- **Service Charges:** Service charges for water, sewerage, waste management, and other Council services will be levied in accordance with Council's Fees and Charges Schedule.

5.3. Granting of Concessions

Council may grant concessions on rates and charges in accordance with Section 120 of the *Local Government Regulation 2012* (Qld). Concessions will be assessed based on:

- The financial hardship of the ratepayer.
- Whether the land is used for charitable, religious, or public purposes.
- Any other conditions deemed appropriate by Council and approved via resolution.

5.4. Recovering Overdue Rates and Charges

- Overdue rates and charges will be pursued in accordance with Council's Debt Recovery Policy.
- Debt recovery measures may include payment arrangements, legal action, and other enforcement mechanisms as permitted under the *Local Government Regulation 2012* (Qld).

5.5. Cost-Recovery Methods

- Council will apply cost-recovery fees for specific services in accordance with Section 97 of the *Local Government Act 2009* (Qld).
- Fees will not exceed the reasonable cost of providing the service.
- Council will review cost-recovery fees annually to ensure alignment with service delivery costs.

5.6. Funding Infrastructure for New Developments

Where feasible, Council will impose connection fees for essential services such as water and sewerage as outlined in the Fees and Charges Schedule.

Council may seek external funding sources, including government grants, to support infrastructure development.

6. Implementation

Upon adoption, this policy will be:

- Incorporated into Council's budget-setting process.
- Published on Council's website and made available to stakeholders.
- Communicated to all relevant Council employees and departments.
- Reviewed annually to ensure compliance with legislative requirements.

7. Roles and Responsibilities

- **Council:** Oversees revenue policies, ensures alignment with strategic financial objectives.
- **Chief Executive Officer (CEO):** Implements the Revenue Policy and ensures compliance with legislation.
- **Director of Corporate Services:** Monitors and reviews revenue-related activities, including rates, fees, and concessions.
- **Finance Team:** Manages revenue collection, cost-recovery fees, and debt recovery procedures.
- **Council Officers:** Assist in revenue-related operations, including customer service and processing payments.

8. Related Documents

- Financial Management Policy
- Debt Recovery Policy
- Schedule of Fees and Charges
- Financial Management Policy
- Asset Management Plan
- Annual Budget
- Annual Report

9. Document Controls

Council will review this policy every year or as required by changes in law or best practice.

10. Policy Owner

Finance Manager.