



MAPOON ABORIGINAL SHIRE COUNCIL  
 Revenue Policy 2019-20  
 RESOLUTION NO. C088/01 VERSION V2

This is an official copy of the **Revenue Policy 2019-20** of **Mapoon Aboriginal Shire Council**, made in accordance with the provisions of the Local government Act and Regulations, Public Records Act, Mapoon Aboriginal Shire Council's Local Laws, Subordinate Local Laws and current Council Policies.

The Revenue Policy 2019-20 is a Statutory Policy.

The Revenue Policy 2019-20 Policy is required by legislation to update each year for consideration in the development of the Council Budget.

Statutory policies are prepared in response to legislative requirements and mandate employee behaviour. This Policy is approved by the Mapoon Aboriginal Shire Council for the guidance of Council and Council staff.

DOCUMENT VERSION CONTROL			
VERSION	DATE	RESOLUTION N <sup>o</sup> .	DETAILS
1.0	13/7/15		Responsible Officer: Accountant <b>Policy Type:</b> Operational Policy
2.0	18/6/19	C088/01	Responsible Officer: Accountant <b>Policy Type:</b> Operational Policy
			EXPIRY 30/6/20

## Revenue Policy 2019-20

### Introduction/Policy Statement:

This policy documents the basis for Council to:

- Make and levy rates and charges, when they apply and to whom.
- Adopt rebates and concessions to be granted in the financial year, when they apply and to whom.
- Adopt and implement an equitable system for the levying and collection of rates and charges by the Council

### Policy scope:

The rates and charges, concessions and rebates described in this policy apply to the 2019-20 financial year.

### Definitions:

- Nil

### Policy statement:

In accordance with the Local Government Act 2009, this Revenue Policy is used in developing the revenue budget for 2018-19.

This policy encompasses the following principles applied by the Council:

- The need to consider suitable operation of internal control;
- The need to consider equity between people presently living in the shire area and between different generations;
- The need to consider the interests of all people living in the shire area;
- The need to consider the efficient, effective and proper management of the shire;
- The need to consider sustainable self-funding revenue options; and
- The need to consider planning for the future.

### **Making of Rates and Charges**

In the making of rates and charges council will be guided by the principles of user pays so as to minimise the impact of rating on the efficiency of the local economy

Council will also have regard to the principles of:

- Transparency in the making of rates and charges;
- Having in place a rating system 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 community.

Council will ensure the various sectors of the community contribute equitably towards the cost of delivering Council's services by making and levying general rates and applying a 'subsidised' rate with regard all utility charges.

Council may consider levying special and separate rates and charges when appropriate, to recover the costs associated with a particular service, project or facility that provides direct or additional benefit to the ratepayers or class of ratepayer.

Prior to the first approval being granted by Council for any new development, council may require a contribution from the developer for necessary associated infrastructure works.

Where a property developer proposes a subdivision with a higher standard of landscaping, recreation equipment, building or maintenance than would ordinarily be required by Council in accordance with its policies, practices and standards the Council will use a Special Rate to recover the additional costs of maintenance from the ratepayers that directly benefit from the increased amenity of the subdivision. The agreement to apply a Special Rate between Council and the developer shall occur prior to the first approval being granted by Council.

Council may allow a discount on rates and charges levied where full payment is received on or before the due date for the rates.

### **Levying of Rates and Charges**

To ensure there is a clear understanding on what is the Council's and each ratepayer's or service user's responsibility to the rating and charging system, the following principles will be applied:

- The levying system will be simple and inexpensive to administer;
- The timing for levying of rates and the review of the charging structure must take into account the financial cycle of the local economy; and
- Allowing for a flexible payment arrangement for ratepayers or debtors with a lower capacity to pay.

### **Recovery of Rates and Charges**

In exercising its rates and charges recovery powers and to reduce the overall burden on ratepayers or debtor council will be guided by the following principles:

- Ensuring there is transparency in the processes used by council to meet financial obligations;
- Ratepayers or debtors are clear on their obligations;
- Ensuring processes used to recover outstanding rates and charges are clear, simple to administer and cost effective;
- Ensuring capacity of ratepayers or debtor is considered in determining arrangements for payment;
- Ensuring there is equity in arrangements for ratepayers or debtor with similar circumstance; and
- Ensuring flexibility to respond to local economic issues.

The Council may use at least the following processes (but not be limited to) to collect outstanding rates and charges:

- Issue notification letters to individuals/corporations;
- Attempt to work out a schedule of repayment;
- Initiate formal recovery procedures where debt is not realizable;
- Withdraw service until debt is recovered; and
- Other actions consistent with council's debt recovery policies.

## Concessions

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

- Ensuring equity by having regard to the different levels of capacity to pay within the local community;
- Ensuring the same treatment for ratepayers with similar circumstances;
- Ensuring transparency by clearly setting out the requirements necessary to receive concessions; and
- Ensuring flexibility to respond to local economic issues

## Inclusions and exclusions

For the purposes of this policy, the following inclusions and exclusions apply:

- Nil

## Relevant Legislation

- Local Government Act 2009
- Local Government Regulations 2012

### **193 Revenue policy**

(1) A local government's revenue policy for a financial year 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 a new development are to be funded by charges for the development.

(2) The revenue policy may state guidelines that may be used for preparing the local government's revenue statement.

(3) A local government must review its revenue policy annually and in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.

## Variations

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

## Related Policies and Procedures

## Capitalisation

### Policy Version and Revision Information

Policy authorised and adopted by: Original issue: 1/5/19

Naseem Begam Chetty: Chief Executive Officer and The Mapoon Aboriginal Shire Council.

Policy Maintained by: Accountant This version: 2.0

Date Adopted: 18/6/19

**Review date:** 30/4/2020

### Workplace Participant Acknowledgement

I acknowledge:

- (d) Receiving this MASC Policy;
- (e) That I should comply with this policy; and
- (f) That there may be disciplinary consequences if I fail to comply, including termination of employment.

Your name:

Signed:

Date:

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