



## HOPE VALE ABORIGINAL SHIRE COUNCIL

### Revenue Policy

#### Document Control

#### Document Details:

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#### Version History

Version Number	Date	Signature	Reason / Comments
1	28 June 2011		Council Resolution
2	20 March 2013		Council Resolution
3	22 July 2013		Council Resolution
4	23 July 2014		Council Resolution
5	25 March 2015		Council Resolution
6	20 July 2016		Council Resolution
7	26 July 2017		Council Resolution
8	27 June 2018		Council Resolution

# REVENUE POLICY 2018-2019

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## ORIGIN/AUTHORITY

*Local Government Act 2009*  
*Local Government Regulation 2012*

## OBJECTIVE

To adopt and implement an equitable system for the levying and collection of rates and charges by the Council.

## POLICY STATEMENT

This policy encompasses principles applied by the Council for:

- The making of rates and charges
- The levying of rates and charges
- The recovery of overdue rates and charges
- Granting concessions for rates and charges
- Cost recovery fees and charges

As Council is unable to levy rates on properties in the Hope Vale LGA all reference to “rates and charges” in this policy shall mean the provision of utility charges only.

### 1. 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.

1.1. *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

### 2. Levying of Rates and Charges

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

- the levying system will be simple and inexpensive to administer
- the timing for levying of rates must take into account the financial cycle of the local economy
- allowing for a flexible payment arrangement for ratepayers with a lower capacity to pay

### 3. Recovery of Overdue Rates and Charges

In exercising its rate recovery powers and to reduce the overall burden on ratepayers, Council will be guided by the following principles:

- ensuring there is transparency in the processes used by council to meet financial obligations
- ratepayers 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 is considered in determining arrangements for payment
- ensuring there is equity in arrangements for ratepayers with similar circumstance
- ensuring flexibility to respond to local economic issues

#### **4. Granting Concessions for Rates and Charges**

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
- ensuring flexibility to respond to local economic issues

#### **5. Cost Recovery Fees and Charges**

In considering the application of cost recovery methods, Council will be guided by the following principles:

- ensuring that when setting the fee levels that Council has due regard for the need to ensure that they have not exceeded the cost of providing the service
- ensuring equity by having regard to the different levels of capacity to pay within the local community

#### **6. Physical and Social Infrastructure Costs for New Development**

Mechanisms for the planning and funding of infrastructure for urban growth are contained within the Planning Act 2016. Pursuant to the provisions of this Act, developers are required to pay the costs associated with the following:-

- Any increase demanded on the available capacity of the existing infrastructure due to any new development; and/or
- Any additional infrastructure required due to any new development; and
- Where appropriate, a contribution towards social infrastructure changes required to cater for the increase or changes in population caused by new development.

Steve Linnane  
Chief Executive Officer

Date 27 June 2018