

## Revenue Statement 2024- 2025



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<b>Classification:</b>	Statutory	<b>Scheduled Review:</b>	19 June 2025
<b>Responsible Officer:</b>	Chief Finance Officer	<b>Policy Number:</b>	BSC-038
<b>Legislation</b>	<i>Local Government Act 2009, Local Government Regulation 2012</i>		
<b>Section of Corporate Plan</b>	Organisation: Improve Council's Financial Sustainability		

### 1. OBJECTIVE

This Revenue Statement is based on the principles set out in Council's Revenue Policy and has been formulated in accordance with the *Local Government Regulation 2012 s172*.

The purpose of this policy is to explain the revenue measures adopted in the budget concerning:

- The making of rates and charges.
- The levying of rates.
- The recovery of rates and charges.
- Concessions for rates and charges.

### 2. SCOPE

This revenue statement applies to the financial year 2024 - 2025.

### 3. INTRODUCTION

This document sets out how rates and charges are decided, including the extent the rates and charges relate to relevant costs. Council revenue is obtained by rates, charges, licenses, interest, permits, rents, fees, grants, donations, contract and private works, and the realisation of assets. Council charges and collects fees to maintain Council's operating capability.

The purpose of this policy is to provide a framework by which Council may structure a portfolio of income generating strategies to meet the financial resource needs and demands of its functional programs in accordance with overall corporate objectives.

### 4. REVENUE STATEMENT 2024 - 2025

#### A. Principles used for the making of rates & charges.

In general Council will be guided by the principle of user pays in the making of rates and charges 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 regime that is simple and inexpensive to administer.
- Equity by taking account of the different levels of capacity to pay within the local community.
- Flexibility to take account of changes in the local economy.

In accordance with section 94 of the *Local Government Act 2009* Council –

1. Must levy general rates on all rateable land within the local government area; and
2. May levy special rates and charges; and utility charges; and separate rates and charges.
3. A local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

Where possible, Council will endeavour to base all rates and charges on a full cost recovery basis. In making its decisions regarding the quantum of rates and charges, Council will endeavour to avoid undertaking borrowings.

### **Differential General Rates**

In accordance with the *Local Government Regulation 2012, Chapter 4 Part 13 Land record of local government*, Council will make and levy a differential general rate for the financial year ending 30 June 2024, taking into consideration the following aspects:

- Council recognises that different categories of land use will generate different needs and requirements for Council services and facilities. Council also recognises that it will incur a different level of resource expenditure to provide the necessary services and facilities.
- Council has considered the consequences of adopting 'one' general rate and acknowledges that to do so would seriously disturb the relative distribution of the rate burden.
- Although a 'single general rate' would provide simplicity, its adoption would necessitate Council setting a high minimum rate to deal with the fact that land values in the towns are very low in relation to rural land but those who live in the towns have greater access to council services.
- Council proposes therefore to continue to levy differential general rates to ensure that the rate burden is distributed in a similar fashion to the pattern in recent years. Council will continue to gather data and to consider this information so as to further refine this process.
- To ensure that owners of land across all differential categories contribute equitably to the cost of common services, Council applies a minimum rate to each differential rating category.
- Historically Council has maintained its minimum rates at very low levels, given the standards of services it provides, but Council cannot continue to do this without compromising or reducing those standards. Council therefore proposes to increase the minimum rates to enable it at least to maintain the current standards of services it provides.

#### **Category 1 – Township of Jundah-Residential**

Category 1 land means all rateable land in the township of Jundah located in the Parish of Jundah set aside for residential development which is or can be serviced with urban infrastructure and not used for grazing, agricultural, petroleum, mineral or extractive industries production.

#### **Category 2 – Township of Jundah-Other**

Category 2 land means all rateable land in the township of Jundah located in the Parish of Jundah set aside for non-residential development which is or can be serviced with urban infrastructure and not used for grazing, agricultural, petroleum, mineral or extractive industries production.

#### **Category 3 – Township of Windorah-Residential**

Category 3 land means all rateable land in the township of Windorah located in the Parish of Murken set aside for residential development which is or can be serviced with urban infrastructure and not used for grazing, agricultural, petroleum, mineral or extractive industries production.

#### **Category 4 – Township of Windorah-Other**

Category 4 land means all rateable land in the township of Windorah located in the Parish of Murken set aside for non-residential development which is or can be serviced with urban infrastructure and not used for grazing, agricultural, petroleum, mineral or extractive industries production.

#### **Category 5 – Township of Stonehenge-Residential**

Category 5 land means all rateable land in the township of Stonehenge located in the Parish of Bimerah set aside for residential development which is or can be serviced with urban infrastructure and not used for grazing, agricultural, petroleum, mineral or extractive industries production.

#### **Category 6 – Township of Stonehenge-Other**

Category 6 land means all rateable land in the township of Stonehenge located in the Parish of Bimerah set aside for non-residential development which is or can be serviced with urban infrastructure and

not used for grazing, agricultural, petroleum, mineral or extractive industries production.

**Category 7 – Transformers**

Category 7 land means land used or intended to be used for a transformer, communication site, or similar facility.

**Category 8 – Rural Land up to 199,000 ha**

Category 8 land means all rateable land intended for rural purposes and used for grazing and agriculture with an area up to 199,000 hectares.

**Category 9 – Rural Land from 199,001 to 399,000 ha**

Category 9 land means all rateable land intended for rural purposes and used for grazing and agriculture with an area from 199,001 to 399,000 hectares.

**Category 10 – Rural Land greater than 399,001 ha**

Category 10 land means all rateable land intended for rural purposes and used for grazing and agriculture with an area greater than 399,001 hectares.

**Category 11 – Rural Land Carbon Credits up to 199,000ha**

Category 11 land means all rateable which has been allocated Australian Carbon Credit Units with an area up to 199,000 hectares.

**Category 12 – Rural Land Carbon Credits from 199,001 to 399,000ha**

Category 12 land means all rateable which has been allocated Australian Carbon Credit Units with an area from 199,001 to 399,000 hectares.

**Category 13 – Rural Land Carbon Credits greater than 399,001ha**

Category 13 land means all rateable which has been allocated Australian Carbon Credit Units with an area greater than 399,001 hectares.

**Category 14 – Petroleum, Oil and Gas Industries Leases**

Category 14 land means all rateable leases in the Shire of Barcoo held under the *Mineral Resources Act 1989* or *Petroleum Act 1923* for the purpose of crude oil or natural gas production which is in production and by virtue of its operational impacts significantly on the economy and the environment and socio-economic diversity within the local community.

**Category 15 – Petroleum, Oil and Gas Industries-Other**

Category 15 land means all rateable land in the Shire of Barcoo used or intended to be used for activities associated with crude oil or natural gas extraction, production, transportation or other auxiliary purpose.

**Category 16 – Mining Tenements to 5 ha**

Category 16 land means all rateable land in the Shire of Barcoo held under the *Mineral Resources Act 1989* for the purpose of extracting precious metals, gemstones and minerals and by virtue of its operational impact on the economy and the environment with an area up to 5 hectares and socio-economic diversity within the local community.

**Category 17 – Mining Tenements 5.1 ha to 10 ha**

Category 17 land means all rateable land in the Shire of Barcoo held under the *Mineral Resources Act 1989* for the purpose of extracting precious metals, gemstones and minerals and by virtue of its operational impacts on the economy and environment with an area between 5 and 10 hectares and socio-economic diversity within the local community.

**Category 18 – Mining Tenements 10.1 ha to 50 ha**

Category 18 land means all rateable land in the Shire of Barcoo held under the *Mineral Resources Act 1989* for the purpose of extracting precious metals, gemstones and minerals and by virtue of its

operational impacts on the economy and environment with an area between 10.1 and 50 hectares and socio-economic diversity within the local community.

**Category 19 – Mining Tenements greater than 50 ha**

Category 19 land means all rateable land in the Shire of Barcoo held under the *Mineral Resources Act 1989* for the purpose of extracting precious metals, gemstones and minerals and by virtue of its operational impacts on the economy and environment with an area greater than 50 hectares and socio-economic diversity within the local community.

**Category 20 – Extractive < 5,000 tonnes**

Category 20 land means land permitted to be used for extractive purposes including dredging, excavating, quarrying, or sluicing of less than 5,000 tonnes/annum.

**Category 21 – Extractive 5,001 – 100,000 tonnes**

Category 21 land means land permitted to be used for extractive purposes including dredging, excavating, quarrying, or sluicing of between 5001 to 100,000 tonnes/annum.

**Category 22 – Extractive >100,001 tonnes**

Category 22 land means land permitted to be used for extractive purposes including dredging, excavating, quarrying, or sluicing of greater than 100,001 tonnes/annum.

**Category 23 – Workforce Accommodation 15- 50 persons**

Category 23 land means land used or intended to be used, in whole or part, for providing workforce accommodation for between 15-50.

**Category 24 –Workforce Accommodation < 51-100 persons**

Category 24 land means land used or intended to be used, in whole or part, for providing workforce accommodation for between 51-100 people.

**Category 25 –Workforce Accommodation < 101-200 persons**

Category 25 land means land used or intended to be used, in whole or part, for providing workforce accommodation for between 101-200 people.

**Category 26 –Workforce Accommodation 200+ persons**

Category 26 land means land used or intended to be used, in whole or part, for providing workforce accommodation for 201 or more people.

**Minimum General Rates**

The following minimum general rates have been made for 2024-2025:

Category	Cents in Dollar of Unimproved Valuation	Minimum Rate
Category 1	6.44776 cents in dollar	\$604.00
Category 2	6.44776 cents in dollar	\$604.00
Category 3	4.99072 cents in dollar	\$604.00
Category 4	4.99072 cents in dollar	\$604.00
Category 5	8.21052 cents in dollar	\$604.00
Category 6	8.21052 cents in dollar	\$604.00

Category	Cents in Dollar of Unimproved Valuation	Minimum Rate
Category 7	5.58318 cents in dollar	\$677.00
Category 8	0.82398 cents in dollar	\$604.00
Category 9	0.82904 cents in dollar	\$29,031.00
Category 10	0.92054 cents in dollar	\$36,928.00
Category 11	0.82398 cents in dollar	\$604.00
Category 12	0.82904 cents in dollar	\$29,031.00
Category 13	0.92054 cents in dollar	\$36,928.00
Category 14	43.23362 cents in dollar	\$35,265.00
Category 15	78.17480 cents in dollar	\$8,539.00
Category 16	7.81748 cents in dollar	\$433.00
Category 17	7.81810 cents in dollar	\$565.00
Category 18	7.81810 cents in	\$623.00
Category 19	7.81810 cents in dollar	\$673.00
Category 20	0.92054 cents in dollar	\$2,439.00
Category 21	0.92054 cents in dollar	\$6,246.00
Category 22	0.92054 cents in dollar	\$24,985.00
Category 23	0.92054 cents in dollar	\$12,807.00
Category 24	0.92054 cents in dollar	\$43,550.00
Category 25	0.92054 cents in dollar	\$86,246.00
Category 26	0.92054 cents in dollar	\$171,638.00

#### **Limitation of Increase in the Rate Levied**

Council chooses not to limit any amount of increase in rate levied for any Category (s116 LGR).

#### **Special Rates and Charges**

##### **Special Charge for Pest Plant and Pest Animal Control**

In accordance with Section 94 of the Local Government Act and section 94 of the Local Government Regulation, Council shall levy a special charge for the provision of pest control services to rural properties in the region.

It is considered that the properties subject of the charge specially benefit from the provision of pest

control services. These services assist with the control of wild dogs which can reduce the threat to livestock and the control of Weeds of National Significance which are a restricted and invasive group of plants that threaten agricultural activities.

A special charge shall be levied, and no discount will apply:

<b>Pest Plant and Animal Control – Rural Land</b>	
<b>Description</b>	<b>Charge 2024 - 2025</b>
per hectare on all rural land within the Council area, having an area in excess of 1,000 hectares	3.385 cents per hectare

**Overall Plan** for the Pest Plant and Animal Control special charge is as follows:

1. The service, facility or activity is provision of pest control services to the rural parts of the Council area. These pest control services serve to assist with the control of wild dogs and wild pigs which, in turn, improves the viability of, and therefore benefits, the land being levied. A panel will continue to manage the process and act as an advisory committee to Council on wild animal control within the Shire.
2. The rateable land to which the special rate shall apply is all rural land within the Council area, having an area in excess of 1,000 hectares. Council considers that the rateable land described above derives a special benefit from the service, facility and activity funded by the special charge at differential levels reflecting the degree to which the land or its occupier is considered to derive benefit.
3. The estimated cost of carrying out the overall plan is \$230,000.
4. The timeframe for carrying out the overall plan is 12 months ending 30 June 2025.

#### **Ex-gratia Rates**

Council presently has one assessment which is subject to these arrangements owned by the Commonwealth Government:

<b>Schedule 1</b>	
<b>Assessment No</b>	<b>Charge 2024 - 2025</b>
217-5000-000	\$ 1,938

#### **Utility Charges**

##### **Water Charges**

An annual water (utility) charge is levied in the townships of Jundah, Windorah and Stonehenge (s94 *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*). The charge is levied according to the following:

- A fixed amount representing the provision of infrastructure which is chargeable on all land capable of being connected to a main with an allocation of treated and raw water deemed by Council in the Water Charges Schedule below, to be of sufficient quantity to service the needs of the rate assessment. (Initial Allocation **Treated Water 3 kilolitre per unit, and Raw 7 kilolitres per unit**)
- A charge of **\$0.78 per kilolitre** treated water (Type I) for each kilolitre consumed over the initial allocation (the allocation is determined by the Units Charged as per Water Charges schedule)
- A charge of **\$0.78 per kilolitre** treated water (Type II) for each kilolitre consumed over the initial allocation (the allocation is determined by the Units Charged as per Water Charges schedule) delivered outside of the declared water service area.
- A charge of **\$0.32 per kilolitre** raw water for each kilolitre consumed over the initial allocation (the allocation is determined by the Units Charged as per Water Charges schedule)
- Council owned or controlled lands are included.

## Water Charges Schedule 2024 - 2025

TYPE	CRITERIA	UNITS
Vacant land – infrastructure costs	Capable of being connected or adjacent main	25
Vacant land	Connected to main water available for use	50
Occupied land – dwelling	Principal building/s	100
Duplex per unit	Principal building/s	100
Flats per unit	Principal building/s	75
Cabins self-contained	Temporary building/s	25
Temporary accommodation	Approved as per Local Law i.e. occupied caravans	100
Hotel only		100
Hotel dwelling	Separate or included in hotel or accommodation	100
Hotel accommodation units/motel	Each unit	10
Business	Separate retail outlet	50
Business and dwelling combined	One building not separate on one block	150
Business and dwelling combined	Home occupation	125
SES Shed		50
Fire Brigade		50
Hospital		300
Hospital dwelling		100
Police Station		100
Police Sergeant’s Residence		100
Police Second Officers Residence		100
School		200
Caravan Park	No caretaker accommodation	50
Caravan Park	With caretaker accommodation	150
Permanent Sites	Each unit in addition	50
Overnight Sites	Each site in addition	10
Cabins		10
Church	Unoccupied	50
Sports Ground Jundah	Pavilion, Tennis Courts, Toilet Blocks	200
Sports Ground Windorah	Pavilion, Catering Facility, 1 Toilet Block	200
Sports Ground Stonehenge	Tennis Courts	100
Stonehenge Caravan Park	Toilet Block Rest Area	125
Memorial Park Jundah	Includes Playgroup Facility & Toilets	300

TYPE	CRITERIA	UNITS
Rabig Park Windorah	Includes Playgroup Facility & Toilet Block	300
Arts & Crafts Windorah	Arts & Crafts Building, Slab Hut	100
Power Stations	Jundah, Windorah	100
Water Treatment Plants	Jundah, Windorah & Stonehenge	100
Swimming Pool Jundah	Toilet/Ablution Facilities	300
Racecourse	Jundah, Stonehenge & Windorah	200
Golf Club Jundah	Club House & Facilities	50
Public Halls	Jundah, Windorah, Stonehenge	100
Depot Jundah	W/Shop, Store, Boys Town, Wash Down Area	500
Depot Windorah & Stonehenge	W/Shop SES	150
Pig Box	Stonehenge 2, Jundah 1, Windorah 2	150
Median Strips/Street Trees	Windorah, Jundah, Stonehenge Each	300
Aerodrome Jundah	Unlicensed Aerodrome	100
Aerodrome Stonehenge	Unlicensed Aerodrome	100
Aerodrome Windorah	Licensed Aerodrome	125
APA Gas Facility	Workshop/Residence Windorah	200
Service Stations	Principal Building/s	100
Stables	Licensed as per Local Laws	50
Class 10 Non-Habitable Building	Storage Sheds etc Principal Building	50
Public Wash Down Area		200
Shire Office Jundah		200
Museum Jundah		50
Sand Yard		200
Ergon Solar Farm		300

#### Water Charge per Unit

Category	Description	Per Unit Charge 2024 - 2025
Category 1	Township of Jundah	\$10.98
Category 2	Township of Windorah	\$10.98
Category 3	Township of Stonehenge	\$10.98

#### Waste Management Utility Charges

An annual Waste Management Utility charge is levied in the townships of Jundah, Windorah and Stonehenge (s94 LGA). The charge is levied according to a fixed unit basis representing one domestic service and one bin on all occupied land.

Extra services are in multiples of the basic unit and extra bins are at a flat rate charge per bin. Council



owned or controlled lands are included.

<b>Garbage Charges 2024 - 2025</b>	
Per Service	\$293
Extra Service	\$225

### **Emergency Management, Fire and Rescue Levy**

Council is required to charge all ratepayers in the Barcoo Shire a Fire levy (*Fire and Rescue Service Act 1990, Fire and Rescue Service Regulation 2011*).

### **Emergency Management Levy 2024 - 2025**

DESCRIPTION - Fire Service Class E	Charges 2024 - 2025
Emergency Services Levy Charge Group 1	\$29.20
Emergency Services Levy Charge Group 2	\$119.00
Emergency Services Levy Charge Group 3	\$292.80
Emergency Services Levy Charge Group 4	\$591.60
Emergency Services Levy Charge Group 5	\$972.40
Emergency Services Levy Charge Group 6	\$1,752.20
Emergency Services Levy Charge Group 7	\$1,752.20
Emergency Services Levy Charge Group 8	\$1,752.20
Emergency Services Levy Charge Group 9	\$1,752.20
Emergency Services Levy Charge Group 10	\$1,752.20
Emergency Services Levy Charge Group 11	\$1,752.20
Emergency Services Levy Charge Group 12	\$1,752.20
Emergency Services Levy Charge Group 13	\$1,752.20
Emergency Services Levy Charge Group 14	\$1,752.20
Emergency Services Levy Charge Group 15	\$1,752.20
Emergency Services Levy Charge Group 16	\$1,752.20

### **Regulatory and Non-Regulatory Charges**

Regulatory charges shall be measured on the basis of the estimated cost of providing the goods or service. Non-regulatory charges shall be measured on a commercial basis unless it is considered necessary to reduce the charge in order to maintain access to certain services for disadvantaged persons.

### **General Charges**

Council fixes charges for services and facilities supplied by it in relation to Section 94 of the Act. A Register of the Council's general charges is kept by the Council at its office in Jundah and in accordance with the provisions of the Act; this Register is open to inspection. In determining the level of all general charges, the Council examines the economic indicators and having due regard for the levels and ranges of services delivered.

Current Miscellaneous Fees and Charges are shown in the **Fees and Charges Schedule**.

## Interest

Council may impose interest on rates and charges that remain unpaid after the sectional period expires i.e. 1<sup>st</sup> July and 1<sup>st</sup> January each calendar year and may include assessments that are making payments of outstanding rates by instalment.

Pursuant to section 133 of the Local Government Regulation 2012, set compound interest on daily rests at the rate of 12.35%, being 4.35% per annum plus the 90 Day Bank Bill Yield Rate of 8% at March 2023, to be charged on all overdue rates or charges after 30 days from close of discount date of the rates notice and may include assessments that are making payments of outstanding rates by instalment.

Where the amount of interest charged is less than \$10.00 and the rates have been paid in full in the period between the close of discount and the end of the month, the interest may be written off following approval from the Chief Executive Officer.

## B. Principles used for the levying of rates

In levying rates Council will apply the principles of:

- Making clear what is the Council's and each ratepayer's responsibility to the rating system
- Making the levying system simple and inexpensive to administer
- Timing the levy of rates to take into account the financial cycle of local economic activity, in order to assist smooth running of the local economy
- Equity through flexible payment arrangements for ratepayers with a lower capacity to pay.

## Levying Of Rates and Charges

In accordance with section 104 of the *Local Government Regulation 2012*, Council will issue a rates notice to the owner of the land on which a rate or charge has been applied. Rates notices shall include the date the notice was issued, the date by which time the rate must be paid and any discounts, rebates or concessions applied.

Council will issue notices on a half yearly basis during the periods 1 July to 31 December and 1 January to 30 June in the respective financial year.

Council will responsibly ensure that the rates and charges applied are correct and are generally issued within the month of August and February to better take into account the financial cycle of the local economy.

## Methods of Payment

Council will accept the payment of rates by the following methods.

- Cash
- Certain Credit Cards
- EFTPOS / Electronic funds transfer
- BPAY – Available through participating financial Institutions
- Cheque

Payments can be made at the following locations:

- Administration Office 6 Perkins Street, Jundah.
- Windorah Information Centre 7 Maryborough Street, Windorah
- Stonehenge Information Centre 9 Stratford Street, Stonehenge
- By Mail Barcoo Shire Council, PO Box 14, Jundah QLD4736

Acceptance of a cheque and issue of a receipt are conditional on collection of the proceeds and until collection, no credit is given or implied. Property owners will be liable for any dishonour fees and discount will be lost where cheques are dishonoured and not rectified prior to the discount date.

## Payments In Advance

Payments in advance by way of lump sum or instalments may be accepted, however interest will not be payable on any credit balances held.

### *Payment of Rates by Instalments*

Council has no specific policy on payment of rates by instalment and applications received are considered on merit and within the terms of the Section 129 of the *Local Government Regulation 2012*.

#### **Time in which rates or charges must be paid.**

Council has set the time in which rates and charges must be paid at 30 clear days after the date of issue of the rate notice (s132 LGR).

#### **C. Principles used for the recovery of rates and charges.**

Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers. It will be guided by the principles of:

- Transparency 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 charges clear, simple to administer and cost effective;
- Capacity to pay in determining appropriate arrangements for different sectors of the community;
- Equity by having regard to providing the same treatment for ratepayers with similar circumstances; and
- Flexibility by responding where necessary to changes in the local economy

An overdue rate is an amount of a rate payable to a local government that remains unpaid at the end of the period specified in the rate notice as the period within which the amount of the rate is payable, (including any amount of interest on the rate).

With due regard for financial hardship, Council shall actively pursue the collection of outstanding rates and charges.

#### **Standard Performance**

- 1<sup>st</sup> Notice issued within 21 days of end of discount period,
- 2<sup>nd</sup> Notice issued subsequent to the 1<sup>st</sup> notice having regard for any correspondence and or contact (A further 21 days after first notice),
- Clients will be given the opportunity to initiate an instalment plan satisfactory to both parties and that reduce the balance substantially to avoid an escalation of balances subsequent to new levies,
- Where there has been no movement on an account or an instalment plan has defaulted, Council may with the issue of third and final notice refer the debt to a debt recovery agent, (elected through quotation or tender),
- Generally, an account will not be referred to the collection agent, unless it is \$500 or greater in value,
- All debts referred to a recovery agent, shall be subject to their terms and conditions of payment.
- Payment plans will be considered even though Council has referred the debt to a collection agent, and.
- Where the collection agent is unable to trace the interested parties, the account shall be referred to Council and standard reminder notices will be forwarded periodically.

#### **Further Action**

Where the collection agent has returned no result, Council may make a resolution, to proceed with legal action against the interested parties. Properties in default of payment for the relevant time period as defined within the regulation may initiate action under Section 132 of the *Local Government Regulation 2012* – *What are overdue rates or charges and when do they become overdue.*

#### **Exceptional Circumstances - Drought Relief or Natural Disaster**

Council may at its discretion grant some relief to rural ratepayers who are financially stressed by drought or have been affected by a natural disaster. The relief may be in the form of an extension to the period during which Council will permit discount to be deducted from rates. This period shall be extended to the end of the period covered by the rate levy. This concession may be available only to

primary producers who can provide objective evidence of financial difficulty arising from drought or natural disaster. The Department of Agriculture and Fisheries shall be the determining body for the process of declaration of drought.

#### **D. Principles used for concessions for rates and charges.**

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

- Equity by having regard to the different levels of capacity to pay within the local community,
- The same treatment for ratepayers with similar circumstances,
- Transparency by making clear the requirements necessary to receive concessions, and;
- Flexibility to allow Council to respond to local economic issues.

Consideration may be given by Council to granting a class concession in the event all or part of the local government area is declared a natural disaster area by the State Government.

#### **Rebates and Concessions**

##### **Discount**

In accordance with Section 130 of the *Local Government Regulation 2012*, a discount of 10% is allowed on specified rates and charges if paid in full by the date determined on the rate notice.

If Council is satisfied that a person liable to pay a rate has been prevented, by circumstances beyond the person's control, from paying the rate in time to benefit from a discount under section 130 of the *Local Government Regulation 2012*, Council may still allow the discount following written application by the ratepayer.

##### **Pensioner Remissions**

Pensioners, who make application in the prescribed manner and are eligible, will be granted a **50%** remission on all rates and charges, up to a maximum remission \$750 per year.

Remissions will only apply to categories 1, 3 and 5 being for the townships of Jundah, Windorah and Stonehenge.

This provision does not apply to any other persons except pensioners.

Prescribed pensioner means a pensioner:

- Who holds a current Pensioner Concession Card, issued by Centrelink or Department of Veterans' Affairs. The Card must be produced by the applicant when making the application for remission.
- Who either solely or jointly has the legal responsibility for the payment of the rate levy in respect of the parcel of rateable land, and;
- Whose principal place of residence is the parcel of rateable land in respect of which they have the legal responsibility for the payment of the rate levy. Council may grant a rebate of rates and charges for land occupied only by pensioners only if the landowner agrees to pass the benefit of the rebate on to the pensioners.

#### **Exempt Assessments**

##### **General Charges**

Under Section 93 of the *Local Government Act 2009* "Subsection (3) gives the Council a general power to exempt land from rating by resolution, if it is used for "charitable" purposes. It is considered that the term "charitable" would be given its technical legal meaning which is not limited to "charities" as the term is used in popular language, but extends to educational purposes, uses related to assistance to the poor, uses related to assistance to the sick and, very broadly, other purposes beneficial to the public. The use of the technical meaning, which is broader than the "popular" meaning in everyday speech, is supported by many cases from various jurisdictions dealing with similar legislation including the Privy Council's decision in *Ashfield Municipal Council v Joyce* (1976) 34 LGRA 316, and the more recent NSW decision (subsequently upheld on appeal) in *Bodalla Aboriginal Housing Co Ltd v Eurobodalla Shire Council* (2011) 184 LGERA 315.

Thus, subsection (3) allows a local government to grant rates exemption whenever land is being used for a purpose which has a public service element, and which is conducted on a non-profit basis. The concept of “non-profit” does not necessarily require that revenue never exceeds expenses; what is required is that all revenue goes directly towards advancing the relevant public purpose, and that no individual makes a personal profit out of the operations of the activity.”

Section 73 of the *Local Government Regulation 2012* provides for further exemptions for land held for religious, recreation, sporting, hospital, educational and other charitable purposes.

Assessment	Owner	Amount
272-00000-000	Jundah Golf Club Incorporated	\$604
304-00000-000	Windorah Rodeo Club Incorporated	\$604
197-00000-000	Windorah Development Board Incorporated (Court House)	\$604
183-10000-000	Windorah Development Board Incorporated (Post Office)	\$604
189-00000-000	Roman Catholic Diocese of Toowoomba	\$604
63-50000-000	Roman Catholic Trust corporation for the Roman Catholic diocese of Rockhampton	\$604
172-00000-000	St Clairs Anglican Church	\$604
35-00000-000	The Corporation of the Synod of the Diocese of Rockhampton	\$604
156-50000-000	Mithaka Aboriginal Corporation	\$604

## **E. Principles Used for Determining Cost Recovery Fees**

### **Cost-Recovery Fees**

Council regulates various activities within the community in order to ensure a standard of amenity commensurate with public expectations and to comply with legislative requirements. The fees are not to be more than the cost to Council of taking the action for which the fee is charged. Council sets these fees each financial year. These fees are subject to change by Council resolution at anytime.

### **Business Activities**

Sections 9 (Powers of local governments generally) and 262 (Powers in support of responsibilities) of the *Local Government Act 2009* provide the Council, as a legal entity, with powers to charge for services and facilities it supplies, other than a service or facility for which a cost-recovery fee may be fixed. Such business activity charges are for transactions where the Council is prepared to provide a service and the other party to the transaction can choose whether or not to avail itself of the service. The making of business activity charges may be delegated by the Council (recorded in the Delegations Register).

Business activity charges are subject to the Goods and Services Tax. Such charges may be reviewed by the Council at any time. The nature, level and standard of the entitlement, facility or service is considered by the Council in the setting of business activity charges. Central to deliberations on these matters is the Council's community service obligation and the principle of social equity.

The principle of "user pays" is considered only where the provision of a service, entitlement or facility may be in direct competition with private enterprise. Business activity charges include but are not confined to the following: rents, sale of fuel and goods, plant hire, private works and hire of facilities.

### **Contract and Private Work**

Contract and / or private work undertaken by the Council will be charged at rates not less favourable than commercial rates applicable at the time and as determined by Council from time to time.

### **Operating Capabilities, Borrowings, Depreciation and Provisions**

#### **Borrowings**

Borrowings are as per Council's adopted Debt and Borrowings Policy.

## **Depreciation and Non-Cash Expenses**

Council's non-cash expenses including depreciation are to be fully funded.

## **Developer Costs**

Barcoo Shire Council has not adopted a Local Government Infrastructure Plan made under the *Planning Act 2016*. Therefore an Adopted Infrastructure Charges Resolution cannot be implemented. In doing so, Council is seeking to encourage development and is committed to maintaining and expanding its trunk infrastructure through its rates base and Government subsidies. However any assessable development is subject to reasonable and relevant development conditions and an infrastructure agreement if required to service the development to an acceptable standard.

## **Goods and Services Tax**

Goods and Services Tax (GST) is charged on any Council rates or charges, fees, services or materials where applicable and according to law.

## **Exempt Lands**

The lands mentioned in Section 93 of the *Local Government Act 2009*, are exempt lands within the Barcoo Shire Council.

## **Code of Competitive Conduct**

Council will not officially apply the Code of Competitive Conduct as defined by Section 19 of the *Local Government Regulation 2012*, however Council will apply full cost pricing to all activities undertaken by Council and shall continue to analyse and monitor all council activities to ensure overheads and on-costs are distributed equitably, competitive neutrality is observed and Community Service Obligations are identified and met.

## **5. RESPONSIBILITIES**

Chief Executive Officer is responsible for implementation of this Policy.

## **6. DELEGATIONS:**

N/A

## **7. RELATED LEGISLATION**

*Local Government Act 2009* (LGA), s104 Financial Management Systems  
*Local Government Regulation 2012* (LGR) s72 Revenue Statement Contents

## **8. REVIEW**

The Chief Executive Officer may without referral to Council, review and make amendments of a minor administrative nature that do not affect the intent of the policy, e.g. change of legislation, change of personnel responsibilities, repair drafting error, etc.

## **9. DEFINITIONS**

Nil