

4. Policy Statement

- 4.1. This policy encompasses the principles to be used by Council for the:
- a. making and levying of rates equivalent charges and utility charges
 - b. granting of concessions and rebates
 - c. recovery of overdue charges and fees
 - d. the establishment of cost-recovery methods
 - e. charging of developer infrastructure fees.
- 4.2. Council will ensure that the charges made contribute to the cost of its operations and that it is able to continue to provide services to the community at a level consistent with the growth and development of the area. In formulating this policy, Council has considered:
- a. The interests of all people living in Council's local government area;
 - b. The efficient, effective, and proper management of Council's local government area; and
 - c. Planning for the future.

5. Principles for Making and Levying of Rates Equivalent Charges and Utility Charges

- 5.1. In the making of rates equivalent and utility charges the following principles will be applied:
- a. Consider the level of revenue that can be achieved from direct user charges, grants and subsidies, contributions, and other sources
 - b. Consider the cost of maintaining existing facilities and necessary services and the need for additional facilities and services
 - c. Transparency in the making of rates equivalent and utility charges
 - d. Having in place a charging system that is simple and inexpensive to administer
 - e. Equity by taking account of the different levels of capacity to pay within the local community
 - f. Flexibility to take account of changes to the local economy
- 5.2. In levying rates equivalent and utility charges Council will apply the principles of:
- a. Making clear what is the Council's and each ratepayer's responsibility is to the rating system
 - b. Timing any rates and charges to ensure a sustainable cash flow for the operation of Council and to spread the burden to the ratepayer over the financial year
 - c. Equity through flexible payment arrangements for ratepayers with a lower capacity to pay
- 5.3. Council may consider charging special and separate rates and charges where 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.

6. Principles for Granting Concessions

- 6.1. In considering the application of concessions, Council will be guided by the following principles:
- a. Ensuring the same treatment for residents and other customers who have similar circumstances
 - b. Ensuring transparency by clearly setting out the requirements necessary to receive concession
 - c. Ensuring flexibility to respond to local economic issues.
- 6.2. The predominant purpose of Granting concessions or rebates are to relieve economic hardship for eligible not-for-profit community, recreation, and sporting groups. Council may grant concessions or rebates on a case-by-case basis if it is satisfied that any one or more of the other criteria in section 120(1) of the Local Government Regulation 2012 have been met.

7. Principles for Recovering Overdue Charges and Fees

- 7.1. Council requires payment of charges and fees within the specified period, and it is Council's policy to pursue the collection of all outstanding charges and fees diligently but with due concern for financial hardship which may be faced by some members of the community.
- 7.2. Reminder notices will generally be issued within two weeks after the due date for payment. Council reserves the right to send the details of any residents and other customers that still have not paid their charges and/or fees after the due date to a Collection Agency to instigate recovery procedures unless an alternative arrangement have been made. Payment must be made within 30 days of the date of the notice.
- 7.3. In cases of financial hardship, Council may approve debt repayment arrangements for individual residents and other customers or, in instances such as natural disasters, for classes of residents and classes of other customers.

8. Principles for Cost-Recovery Fees

- 8.1. Council recognises the validity of maximising the use of appropriate user pay charges or cost recovery fees to reduce the burden on other funding sources. However, in setting its cost recovery fees, Council considers the need for such a fee not being more than the cost to Council of providing the service or taking the action to which, the fee applies.

9. Extent to Which Physical and Social Infrastructure Costs for a New Development are to be Funded by Charges for the Development

- 9.1. Council requires developers to pay reasonable and relevant contributions towards the cost of infrastructure required to support the development. In accordance with the provisions of the [Planning Act 2016](#) Infrastructure charges are required for roadworks, parks, drainage and water and sewerage head works where applicable.

10. Policy Review

- 10.1. The policy is to be reviewed in accordance with the Policy Framework.
- 10.2. Kowanyama Aboriginal Shire Council reserves the right to vary, replace, or terminate this policy from time to time.

11. Approval

- 11.1. This policy was duly authorised by Council on 24 June 2025 as Kowanyama Aboriginal Shire Council's Revenue Policy and shall hereby supersede any previous policies of the same intent.