



BOULIA SHIRE COUNCIL

REVENUE POLICY 2026/27

Category:	Policy
Policy Number:	109
Document Version:	1.0.7
Obsolete Version:	Revenue – 2025/26 (1.0.6)
Keyword Classification:	Revenue Policy
Summary:	Details the principles that Council will use to set its budget and to identify in broad terms the general strategy to be used for raising revenue
Adoption Date:	30 th June 2026
Resolution:	2026/B6.3
Due for Revision:	Annually
Revision date:	30 th June 2027
Date revoked:	N/A
Related documents:	Boulia Shire Council Revenue Statement
Responsible Section:	Finance
Responsible Officer:	Director Corporate & Financial Services
Legislation:	Local Government Regulation 2012



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OBJECTIVE

In accordance with Section 193 of the *Local Government Regulation 2012*, Council is required to prepare a Revenue Policy each financial year. The Revenue Policy is intended to be a strategic document. Its adoption, in advance of setting the budget, allows Council to set out the principles that it will use to set its budget and to identify in broad terms the general strategy to be used for raising revenue.

The revenue policy sets out the principles used by Boulia Shire Council, in 2026/2027 for:

1. *levying of rates and charges;*
2. *the granting of rebates and concessions; and*
3. *the recovery of unpaid rates and charges; and*
4. *principles used for cost recovery fees.*

SCOPE

This policy applies to all of Council.

PROVISIONS

Levying of Rates and Charges

The general principle adopted by Council in determining rates and charges for this financial year, shall be that wherever possible, charges will relate directly to the services provided. Examples of services are water supply, sewerage and refuse collection. Whilst Council attempt to implement a policy of full cost recovery of services wherever possible, given the small population base within the Shire, full cost recovery may not always be possible.

Costs that cannot be recovered by specific charges shall be met by the levying of a differential general rate. Council uses revenue raised through the differential general rate to maintain general assets and provide services to the Shire as a whole. In determining how this revenue is raised, Council takes into consideration the following factors:

- The use of the land in so far as it relates to the extent of utilisation of Council's services,
- The rateable value of the land and the rates which would be payable if only one general rate were adopted,
- Equity by taking into consideration the capacity to pay within the local community,
- Flexibility to take account of changes in the local economy, and
- Having in place a rating regime that is simple and inexpensive to administer.

Levying of Rates

Council is responsible for ensuring that funds levied for a specific purpose such as water supply; sewerage, etc. are expended for these purposes. Council's responsibility also extends to ensuring that all funds levied (including both specific and general charges) are expended in a cost efficient, effective, and appropriate manner.

To assist with service continuity and with regard to capacity to pay, Council rates bi-annually, and will do so as soon as practicable in each half of the year.



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Council offers a variety of payment methods for ratepayers, including payment by cash, credit card (in person or by phone), via internet banking facilities, or money order. Ratepayers may also pay rates in advance.

Granting of Rebates and Concessions

Prompt Payment Discount

No prompt payment discount will be provided to rates for 2026/27.

Pensioner Rebate

Ratepayers who are in receipt of a government pension will receive a rebate on their rates notice to the amount detailed in the Revenue Statement. The total rebate is made up of two amounts. The State Government supplies a rebate amount, and the Council shall also supply an additional amount.

Other

Other remission requests, or rate deferral requests, will be assessed on a case-by-case basis.

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

- equity - by having regard to different levels of capacity to pay within the local community.
- consistency - the same and consistent treatment for ratepayers receiving concessional rating.
- capacity to pay - in determining appropriate arrangements for different groups within the community.
- transparency - by making clear the requirements necessary to receive concessions; and
- Flexibility - To allow Council to respond to local economic issues.

Council on the request of a ratepayer may also offer other flexible payment arrangements as appropriate. This may be appropriate in times of economic downturn, drought, flood, or when other factors affect individual ratepayers.

Recovery of Unpaid Rates and Charges

Rate payers are responsible for ensuring rates are paid by the due date, to ensure Council can continue to provide the level of service to which rate payers are accustomed.

Amounts outstanding 30 days after the due date will incur interest daily at the rate detailed in the Revenue Statement. This is in accordance with s133 of the *Local Government Regulation 2012*.

Council exercises its recovery powers pursuant to the provisions of Chapter 4 Part 12 of *Local Government Regulation 2012*, in order to reduce the overall burden on ratepayers. Council will pursue the collection of outstanding rates and charges diligently but with due concern for the financial hardship faced by some members of the community.

To this end Council will establish administrative processes, which allow for the payment of rates and charges by instalment and for the selection of various options (including legal action) for the recovery of debt.



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Principles Used for Cost Recovery Fees

Section 97 of the *Local Government Act 2009* allows Council to set cost-recovery fees. Council recognises the validity of fully imposing the user pays principle for its cost recovery fees, unless the imposition of the fee is contrary to its express social, economic, environmental, and other corporate goals. This is considered to be the most equitable and effective revenue approach and is founded on the basis that the Region's rating base cannot subsidise the specific users or clients of Council's regulatory products and services.

However, in setting its cost-recovery fees, Council will be cognisant of the requirement that such a fee must not be more than the cost to Council of providing the service or taking the action to which the fee applies.