NOOSA Council	Council Policy **REVENUE POLICY**
Corporate Plan Reference:	*Theme 5: Excellence* *Objective 5.2 - Continue to deliver a financially sustainable Council that has the resources now and into the future to achieve its strategic objectives. This will be supported through the introduction of enhanced sustainability reporting and performance indicators, as well as ESG (environment social and governance) accounting practices as guided by statutory requirements*
Endorsed by Council:	23 June 2026
Policy Author:	Director Corporate Services

POLICY STATEMENT

Noosa Shire Council (Council) is required to include a Revenue Policy in its annual budget in accordance with section 169(2)(c) of the *Local Government Regulation 2012* (the Regulation).

PURPOSE

Section 193(3) of the Regulation requires Council to review its Revenue Policy in sufficient time to allow an annual budget that is consistent with its Revenue Policy to be adopted for the next financial year. Under section 193(1) of the Regulation, Council's Revenue Policy must state the principles that Council intends to apply in its 2026/27 Budget for:

- the levying of rates and charges
- the granting of concessions for rates and charges (including the purpose for the concessions)
- the recovery of overdue rates and charges
- cost recovery methods
- the extent to which physical and social infrastructure costs for new developments are to be funded by charges for the development.

SCOPE

This policy applies to all areas identified in Section 193 of the Regulation and will be used by Council to guide the development of its Revenue Statement 2026/27.

REVIEW

This policy will be reviewed annually for adoption as part of the annual budget.

DEFINITIONS

Term	Meaning
Noosa Shire Council	The organisation of the Noosa Shire as established by the *Local Government Act 2009.*
CEO	Chief Executive Officer of Noosa Shire Council
Councillors	The elected representatives of Noosa Shire Council.
Executive Team	Council's team of senior executive officers incorporating the CEO and five Directors.
Shire	The area within Noosa Shire that has been established as the Local Government Area.

COUNCIL POLICY

Council levies rates and charges to fund the provision of specific services to our community. When adopting its annual budget, Council will set rates and charges at a level that will provide for both current and future community requirements. Council will apply the principle of transparency in making rates and charges.

General Rates

General rate revenue funds services not otherwise funded through subsidies, grants, contributions or donations from other entities, or not funded by other levies or fees and charges. Council will consider all cost recovery options before determining general rate revenue levels.

Council is required to raise an amount of revenue it sees as being appropriate to maintain and replace assets and provide services to the shire as a whole. In deciding how that revenue is raised, Council has formed the opinion that a differential general rating scheme based primarily on land use, provides the most current equitable basis for the distribution of the general rate burden.

The rateable value for each property is the basis for determining the amount of the general rate levied. Council recognises that significant valuation fluctuations may have an adverse effect on pensioners. Therefore, Council provides eligible pensioners with the opportunity to apply for a deferment of general rates, pursuant to its Revenue Statement.

Minimum General Rates

Council will set a different minimum differential general rate for each differential rating category, which takes into account the cost of providing common services that are provided to every ratepayer, as well as general administration costs.

Special and Separate Rates and Charges

Where appropriate Council will fund certain services, facilities or activities by means of separate or special rates or charges.

In accordance with section 94 of the Regulation, Council will levy special rates or charges on certain properties where:

- the land or its occupier specially benefits from a Council service, facility or activity, or has had, or will have, special access to the service, facility or activity; or
- the land is or will be used in a way that specially contributes to the need for the service, facility or activity; or
- the occupier of the land specially contributes to the need for the service, facility or activity.

Special rates are based on the rateable value of the land and special charges are a flat charge per property, where this is considered to provide a more equitable basis for the sharing of the cost.

However, the amount of the special rate or charge for the particular rateable land may differ from the amount for other rateable land if, in Council's opinion the special benefit from, or the special contribution to the need for the service, facility or activity differs between the parcels.

In accordance with section 103 of the Regulation, Council will levy a separate rate or charge on all rateable land in the region to fund a particular service, facility or activity where Council believes that the service, facility or activity benefits all land in the region generally and is key in achieving Council's vision for the region.

Other Charges

In general, Council will be guided by the principle of user pays in making all other charges for the supply of a particular service.

The Making and Levying of Rates and Charges

In making and levying rates and charges, Council will apply the principles of:

- equitable distribution, of the general rates burden as broadly as possible
- transparency, in the making and levying of rates
- clarity by providing meaningful information on rate notices to enable ratepayers to clearly understand their responsibilities
- simplicity by having in place a rating regime that is efficient to administer
- consistency, by scheduling the issue of rate notices on a regular basis
- communication, by advising ratepayers about rate notice issue dates and discount dates
- fiscal responsibility, to ensure sufficient funds are levied to meet Council budgetary requirements
- flexibility, by providing payment arrangements to ratepayers in financial difficulty, along with a wide array of payment option

- sustainability in revenue decisions, by responding to changes in the economy and that support financial strategies and services
- (where appropriate) competitive neutrality and promotion of effective competition, as contemplated by the National Competition Policy legislation, where it will enhance community welfare.

Supplementary Notices

Where the use made of a particular parcel of land varies (e.g., reconfiguration, or vacant land has a building constructed thereon), or a change of valuation is received from the Department of Resources, rates and charges will be amended, and a supplementary rate notice will be issued or confirmation provided in writing (either by email or letter) of revised due amounts.

Interest on Arrears

It is Council policy to ensure that the interests of all ratepayers are protected by discouraging the avoidance of responsibilities for the payment of rates and charges debts. Council will therefore impose an interest rate up to the maximum rate of interest permitted by the Regulation on all outstanding rates and charges. Interest will be applied from the day the rates or charges become overdue (including those assessments where an instalment or deferred payment plan has been negotiated) and will be calculated on daily rests.

The Purpose of and Granting of Concessions for Rates and Charges

Council has determined that pensioners as defined by the Regulation are entitled to receive concessions on rates and various other services that Council provides to the community. Council may grant a concession for land that is owned by a pensioner, under section 120(1) (a) of the Regulation. The purpose of the concessions for pensioners is to assist pensioner property owners to remain in their own home by reducing the financial impact of rates and charges.

In accordance with section 120(1) (b) of *the* Regulation and Council's General Rate Concessions Policy, charitable organisations and community organisations may also be entitled to concessions.

The purpose of these concessions is to encourage and support not for profit organisations, including community groups and sporting associations, as they contribute to the health and well-being of the community and the social cohesion of the shire.

In exercising these concession powers Council will be guided by the principles of:

- equity and consistency, by ensuring that all applicants of the same type receive the same concession
- transparency and clarity, by making clear the requirements necessary to receive concessions
- simplicity of the framework to understand and administer
- fiscal responsibility to ensure the value of concessions does not unnecessarily burden other ratepayers
- flexibility to allow Council to respond to economic conditions

- sustainability of revenue decisions that support financial strategies and he delivery of Council services.

The Recovery of Rates and Charges

With respect to the collection of rates and utility charges, Council will exercise its rate recovery powers pursuant to chapter 4, part 12 of the Regulation, to maintain liquidity through adequate cash flows to fund operations and to reduce the overall rate burden on ratepayers. This process is outlined in Rates and Charges Debt Management and Recovery Policy 2026/27. In exercising the recovery powers, Council will be guided by the principles of:

- equity, by treating all ratepayers in similar circumstances in the same manner
- fiscal responsibility, by having regard to their capacity to pay
- transparency and clarity, by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations
- consistency, by scheduling reminder notices and recovery of overdue rates and charges within a consistent timeframe
- simplicity, in the administration and maintenance of the recovery process
- flexibility, by accommodating ratepayers' needs through short-term payment arrangements
- sustainability, by ensuring overdue rates and charges remain at a level that does not impact Council services.

Cost Recovery Fees

All fees and charges will be set with reference to cost recovery pricing. Commercial charges will be at market rates and / or apply the competitive neutrality principle.

New Development Costs

Developer contributions for infrastructure are determined each year in accordance with the philosophy that a developer should pay reasonable and relevant contributions towards the capital cost of infrastructure provision, to meet past and future augmentation costs associated with new development, subject to State Government requirements.

Council may enter infrastructure agreements with developers to achieve negotiated infrastructure charges outcomes for specific developments.

ROLES AND RESPONSIBILITIES

Councillors

Councillors consider and adopt Council's Revenue Policy.

CEO and Executive Team

The CEO and Executive Team endorse the Revenue Policy for Council adoption and provide leadership and commitment in complying with the Revenue Policy and relevant legislation and documents.

Revenue Services

Revenue Services will administer the Revenue Policy.

Council Officers

All Council staff are bound by the principles outlined in this policy in determining the level of rates, fees and charges, and in the application of concessions relating to those rates, fees and charges.

RELEVANT LEGISLATION AND POLICIES

Local Government Act 2009
Local Government Regulation 2012

HUMAN RIGHTS AND ANTI-DISCRIMINATION STATEMENT

In developing this policy, the subject matter has been considered in accordance with the requirements of the Queensland *Human Rights Act 2019* and the *Anti-Discrimination Act 1991*. It is considered that the subject matter does not conflict with any human rights or anti-discrimination imperative, and supports a human rights and non-discrimination approach to decision making by Council.

This policy should be read in conjunction with the *Human Rights Act*, Council's Human Rights Policy, and the *Anti-Discrimination Act*.

Version control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
1.0	Create new	N	Director Corporate Services	02 January 2014
2.0	Review	Y	Manager Revenue Services	04 June 2014
3.0	Review	Y	Manager Revenue Services	03 June 2015
4.0	Review	Y	Manager Revenue Services	07 May 2016
5.0	Review	Y	Director Corporate Services	11 May 2017
6.0	Review	Y	Council	06/07/2018
7.0	Review	Y	Council	28/06/2019
8.0	Review	N	Council	10/07/2020
9.0	Review	N	Council	30/06/2021
10.0	Review	N	Council	28/06/2022
11.0	Review	Y	Council	30/06/2023
12.0	Review	Y	Council	28/06/2024
13.0	Review	Y	Council	30/06/2025
14.0	Review	Y	Council	23/06/2026