



Croydon Shire Council

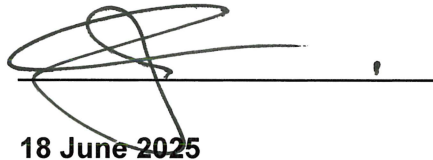
REVENUE STATEMENT

Document Control

Responsible Officer:

Chief Executive Officer

CEO Signature:



Date:

18 June 2025

Category (tick):

- ☒ **Policy** *Council resolution required*
- ☐ **Procedure** *CEO approval required*
- ☐ **Guideline** *CEO approval required*

| Approval Date | Head Policy # | Reference Number | Reason/Comment | Next review |
|---------------|---------------|------------------|----------------|-------------|
| 13/07/2023 | NA | POL STAT 05 | Annual Review | June 2024 |
| 20/06/2024 | NA | POL STAT 05 | Annual Review | June 2025 |
| 18/06/2025 | NA | POL STAT 05 | Annual Review | June 2026 |

1. Purpose

The purpose of this revenue statement is to apply the principles stated in Council's Revenue Policy to detail the cost of rates and utility charges for 2025/26.

It further details concessions and discounts that Council offers on rates and also interest that Council applies to overdue rates and utility charges.

2. Scope

This policy applies to all residents of Croydon Shire whom rates and charges may be applied to.

This policy also applies to all Council employees involved in calculating and applying rates and charges to the Croydon community.

3. Background

The *Local Government Act 2009* and *Local Government Regulation 2012* requires Council to review its Revenue Policy annually. The Revenue Statement goes hand in hand with the Policy. The Revenue Statement is to be reviewed annually with all rates, fees and charges to be approved by Council along with the budget.

4. Legislation

Local Government Act 2009

Local Government Regulation 2012

5. Definitions

Concession is a preferential allowance, rate or discount given by Council.

Fees and Charges the cost applied to a range of Council services, i.e. development applications, animal registrations, infrastructure charges and facility/equipment hire etc.

Rates are a tax levied on property by local government.

6. Levying Rates and Charges

6.1 General Rates

Council raises revenue through a wide variety of methods, generally adopted as part of the annual budget. The primary sources of revenue are government grants and subsidies, recoverable works, and general rates and charges.

Council adopts the annual rates and charges, cost recovery fees, and commercial charges each year to ensure there is internally generated revenue. The rates and charges adopted are as follows:

6.1.1 Differential Rating Categories

Council maintains three differential rating categories which can be applicable to all land within Croydon Shire.

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1. Urban: Urban land is all land within the Township zone as defined in the Croydon Shire Planning Scheme;
 2. Rural: Rural land is all land within the Council boundaries not included in another category;
 3. Mining: Mining land is all land within the Shire used for or approved for mining or mining related activities, or classified as a mining lease. This only applies to land outside the Township zone.

6.1.2 Setting of Differential General Rates

Council is of the opinion that, subject to a minimum payment, the site valuation determined by the Department of Natural Resources is the most equitable and fair basis to levy Differential Rates. For the 2025/26 financial year Council will use the 3-year averaged value of the land as the basis for calculating differential general rates in accordance with s76 of the *Local Government Regulation 2012*.

The rate in the dollar is determined by Council at its annual Budget Meeting, having regard to the requirement to raise funds to contribute towards meeting the costs of provision of services.

Differential Rates (cents in\$)

Urban - 10.9824 Rural - 0.3092 Mining – 2.1944

6.1.3 Setting of Minimum General Rates

Council considers it appropriate that all landowners do not, under any circumstances, pay less than the amount fixed, regardless of the unimproved valuation of their land. It is Council's view that all landowners should make a minimum contribution towards the cost of provision of services.

Minimum Rates \$761.28 for Urban, Rural and Mining Properties

6.2 Utility Charges

6.2.1 Water Charges

Water Utility Charges for land where council deems that water can be supplied from the reticulated system are to be levied on the basis of whether the land is vacant or occupied or whether it is, or is not, rateable land. A water access charge per unit is applied with the number of units per improvement as detailed in the Water Charges Schedule. In addition there is a water consumption charge of per kilolitre.

Water Access Charge \$239.36 per unit

Water Consumption Charge \$1.13 per kilolitre

Water Charges Schedule

| Property | Units | Property | Units |
|-----------------------------------|-------|------------------------------|-------|
| Dwelling House/Unit | 2 | Shire Hall | 2 |
| Matron Morrow Hall | 2 | Courthouse | 2 |
| Council Workshop | 2 | Council Depot | 2 |
| Child Care Centre | 4 | Cemetery | 2 |
| Camping/Caravan Site | 0.5 | Ergon Energy Station | 2 |
| Railway Station | 2 | Connected Vacant Properties | 2 |
| Country Women's Association | 1 | Hotel / Motel Unit / Cabin | 1 |
| Vacant Properties (not connected) | 1 | Airport | 2 |
| Commercial Business | 5 | Commercial Workshop | 2 |
| Police Complex | 6 | Hotel | 12 |
| Hospital | 12 | School (excluding residence) | 12 |
| Recreation Grounds | 6 | Rodeo Grounds | 6 |
| Playground | 6 | Visitor Information Centre | 12 |
| Youth Hall/ Swimming Pool | 17 | | |

Residences with vacant unconnected allotments adjacent, in same ownership, shall be taken as one, i.e. 2 units apply.

In respect of improvements erected during the year water charges shall be levied proportionally for the unexpired part of the year from the date that the structure is ready for occupation or from the date connection of water to the subject land, whichever date is the earlier.

Council will apply Section 102 of the *Local Government Regulation 2012* so that a meter reading obtained within a period of 2 weeks before or 2 weeks after the end date of a charging period will be taken as the reading obtained on that end date.

In accordance with section 99(3) of the *Local Government Regulation 2012*, Council's water year for consumption charges will commence on 1 July 2025 and end on 30 June 2026.

6.2.2 Cleansing Service

Cleansing utility charges for occupied land where Council deems that a service will be supplied are to be levied on the following basis:

Cleansing Charge \$401.83 per unit
(service once per week)

Cleansing Charges Schedule

| Property | Charge |
|---|--|
| Each house / dwelling unit/ improved property (serviced once weekly) | 1 utility charge per wheeled bin service |
| Each commercial / industrial / community facility bin service (serviced twice weekly) | 2 utility charges per wheeled service |

In respect of improvements erected during the year, cleansing service utility charges shall be levied proportionally for the unexpired part of the year from the date the improvement is ready for occupation.

Utility charge applies whether or not a service is rendered. No other waste receptacles will be serviced.

6.2.3 State Government Pensioner Concessions

State Government Pensioner Rate Subsidy remission equivalent to 20% (to a maximum amount of \$200 per annum) of the gross General Rates will apply to all Pensioners who qualify for a rebate under the State Government Subsidy Scheme.

A 20% subsidy also applies to the Emergency Management Levy for eligible pensioners.

Council adheres to the Administrative Guidelines of the Queensland Government Pension Rate and Subsidy Scheme when determining the proportional eligibility of the applicant in terms of ownership.

6.3 Issuing of Rate Notices and Rate Payment Period

Rates Notices will be issued half yearly, generally in the months of September (first half notice) and March (second half notice) for all rateable properties within the Shire.

Water access and consumption charges will be levied half yearly based on a water consumption rating period beginning 1 July and ending 30 June. The anticipated dates of issue for each notice period are:

- i. January - which will cover water consumption measured for the previous half year from 1 July and ending 31 December.
- ii. July - which will cover water consumption measured for the previous half year beginning 1 January and ending 30 June.
- iii. Access Charges will be issued in conjunction with the rate notice for the half year ending 31 December, and 30 June, respectively.

Rates and charges are payable within 31 days of the issue date shown on the rate notice.

6.4 Overdue Rates and Charges

If a ratepayer experiences hardship out of their control, then the Chief Executive Officer is authorised to approve a payment schedule.

For further information refer to Rates and Charges Debt Collection and Recovery Policy.

6.5 Interest

The rate of interest to be applied to all overdue rates and utility charges after the last day for payment will be 8% per annum calculated and compounded on daily balances.

6.6 Discount on Rates

A **discount of 2.5%** will apply for all property rates as an incentive for early payment for the 2025/26 financial year.

The discount will be allowed where Council receives, on or before the last day of the discount period:

- full payment of the levied rates and charges;
- plus full payment of any overdue rates and charges together with the interest accrued thereon (collectively, overdue amounts); and
- payment is made at Council's customer service centre or by electronic means, and this payment is recorded on Council's accounts by the close of business on the due date stated on the rate notice.

The discount period will be the period ending 31 days after the issue date of the rates notice. Allowance of Early Payment Discount Despite Late Payment.

The Local Government Regulation gives Council the discretion to allow a ratepayer a discount where Council is satisfied that circumstances beyond a ratepayer's control (extenuating circumstances) prevented the ratepayer from paying the rates and charges levy, and overdue amounts, in time to receive a discount.

Written application for grant of the discount must be made not later than 30 days after the due date for payment of rates and charges as stated on the rate notice.

Full payment of the levied rates and charges, plus overdue amounts, must have been received before Council will consider allowing the early payment discount despite failure to pay within the discount period. The ratepayer will be notified of the outcome in writing and Council's decision will be final.

6.6.1 Extenuating Circumstances

Council will consider allowing a discount despite payment beyond the discount period (late payment) if the applicant provides evidence satisfactory to Council that the late payment resulted from:

- ratepayer illness involving hospitalisation and/or incapacitation at or around the time of the rates being due for discount; or
- death or major trauma (accident/life threatening illness/emergency operation) of/to the ratepayer and/or family (spouse/children/parent/s) at or around the end of the discount period; or
- loss of records or failure of mail delivery borne of factors beyond the ratepayer's control (fire/flood etc.).

Council will not consider allowing the discount where the late payment results from:

- ratepayer failure to ensure that Council was notified of the ratepayer's correct postal address for service of notices prior to issue of the rate notice. Ratepayers are responsible for notifying Council, in writing, of changes to their addresses for service of rate notices. Mail re-directions, and verbal notifications to Council, do not discharge the responsibility, or

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- ratepayer failure to ensure that Council was notified of the ratepayer's correct email address for service of the notices prior to issue of the rate notice, where the option for electronic delivery has been selected; or
 - (for a payment made electronically on the discount period expiry date but after the designated cut-off time of the ratepayer's financial institution) that payment having been processed by that financial institution after the due date; or
 - lack of available funds; or
 - alleged non-receipt of the rate notice; or
 - alleged late receipt of the rate notice through ratepayer absence from the property or the address for service of notices (e.g. absence interstate or overseas).

6.7 Limitation of Increase in Rates

Council aims to keep increases in rates to a reasonable minimum amount each year to ensure fairness to Croydon ratepayers while considering the long-term financial impact on Council's operations.

For the 2025/26 financial year Council has resolved to apply capping to all categories of land. All categories will not exceed the amount of general rates levied for the property for the previous financial year (year ending 30 June 2025) plus a percentage increase resolved by council.

The differential general rate for eligible land will not exceed the higher of:

- The relevant minimum rate for the property; or
- The amount of general rates levied for the property for the year ending 30 June 2025, plus an increase of 4%.

This is subject to a minimum rate for each category and the following conditions:

- Capping will apply only to general rates;
- Capping will apply to all categories of land;
- Capping will not apply where land changes category from the previous year.
- Capping is not available retrospectively and will only apply from the beginning of a financial year.

7. Cost Recovery Fees Criteria

Council adopts cost recovery fees each year. The general criteria used in the calculation of these fees is to base them on the average cost of providing the service to be charged for, while also ensuring they are at a rate that still makes them accessible to local residents.

8. Other Fees and Charges

For a full listing of Council's fees and charges please refer to the Croydon Shire Council Fees and Charges Schedule.

9. Related Documents

- Revenue Policy
- Fees & Charges Schedule
- Rates and Charges Debt Collection and Recovery Policy