Revenue Policy
2026-27

Council Policy - Statutory	
Corporate Plan link:	Our Engaged Council
Policy Owner:	City Administration
Responsible Manager:	Manager Financial Services
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Purpose

This policy outlines how the City of Moreton Bay (Council) intends for the 2026/27 financial year to:

- levy rates and charges;
- grant concessions for rates and charges;
- outline the purpose for the concessions for rates and charges the Council intends to grant;
- recover overdue rates and charges;
- implement cost-recovery methods; and
- set charges for developments to cover infrastructure.

Statement

City of Moreton Bay, through its Corporate Plan, is committed to providing services that deliver our community's shared vision: *Our Moreton Bay. Amazing places. Natural spaces*.

Council is committed to setting and administering rates and charges appropriately to support the long-term financial sustainability of Council.

Making Rates and Charges

Rates and charges will be determined on the basis of achieving net revenue which is sufficient to allow the Council to meet its budgetary responsibilities for the various activities of the Council as outlined in the annual budget. In making rates and charges, the Council will have regard to:

- Transparency – openness in the processes involved in the making of rates and charges;
- Accountability – making decisions and acknowledging the effects of those decisions;
- Simplicity – a rating regime that is simple and cost efficient to administer;
- Equity – the consistent levying of rates and charges across the region;
- Flexibility – responding where possible to unforeseen changes in the local economy; and
- Fiscal responsibility – levying an amount sufficient to allow the Council to meet its budgetary responsibilities.

Differential General Rates

In accordance with section 80 of the *Local Government Regulation 2012*, Council applies a differential general rating approach for the levying of general rates. Differential general rates are levied on all rateable land in the Council's local government area. In accordance with Section 74 of the *Local Government Regulation 2012* the rateable land value of each property is the basis for determining the amount of the general rate levied. This differential rating approach seeks to achieve broad rating equity that could not otherwise be achieved by a single rate in the dollar.

When determining differential rating outcomes, Council may have regard to:

- the level of services available to the land and the cost of making those services available;
- the level of utilisation of services by the land in particular the consumption of Council resources, services and infrastructure;
- the use to which the land may be put; and
- whether or not the land is the principal place of residence of the owner.

Minimum General Rates

In accordance with Section 77 of the *Local Government Regulation 2012* within all differential rating categories, a minimum general rate is applied to ensure that all owners contribute a minimum amount towards Council's general revenue requirements in circumstances where levying rates based solely on land valuation would not achieve an equitable outcome.

Limitation on Increase in Differential General Rates

In accordance with section 116 of the *Local Government Regulation 2012*, for those differential rating categories identified in the Council's Revenue Statement, Council will limit increases in differential general rates levied in the previous financial year to a maximum stated percentage. Increases in other rates or charges will not be subject to limitation in this way.

Special Rates and Charges and Separate Rates and Charges

In accordance with section 94 of the *Local Government Act 2009* and section 94 and 103 of the *Local Government Regulation 2012* Special and Separate rates and charges are levied to generate funds required to provide services and fund activities that Council considers will specifically benefit all (separate) or defined (special) rateable properties across the entire region.

Waste Management Utility Rates and Charges

In accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council has decided to levy utility charges for waste management services on rateable land in the local government area. Council applies a regional approach to the levying of waste management charges generally based on the principle of user pays.

These charges reflect the full cost recovery of providing a kerbside collection service, availability of refuse stations and development of waste management strategies for the protection of the environment.

Levying Rates and Charges

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

- Responsibility – making clear the obligations and responsibility of both Council and ratepayers in respect to rates and charges;
- Accountability – making decisions and acknowledging the effects of those decisions;
- Cost – making the levying process simple and cost effective to administer;
- Flexibility – responding where possible to unforeseen changes in the local economy; and
- Timeliness – ensuring ratepayers are given adequate notice of their liability to pay rates and charges.

Concessions for rates and charges

In accordance with Chapter 4, part 10 of the *Local Government Regulation 2012,* Council has decided to grant a concession for rates and charges to eligible residents who own and occupy rateable land in the local government area as outlined in the 2026/27 revenue statement.

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

- Equity – acknowledging the different levels of capacity to pay;
- Accountability – making decisions and acknowledging the effects of those decisions;
- Transparency – making clear the availability of concessions and eligibility requirements;
- Flexibility – responding where possible to unforeseen changes in the local economy;
- Fairness – taking into consideration the circumstances that lead up to the application for a concession; and
- Sustainability – long term planning to ensure the financial sustainability of concessions.

The purpose of the concessions for rates and charges to be granted by Council for the 2026/27 financial year are stated in the following table.

CONCESSION FOR RATES AND CHARGES	PURPOSE FOR THE CONCESSION
Concession to pensioners who comply with the eligibility criteria set out in the Revenue Statement.	Assist pensioners to reduce their overall cost of living and to provide a consistent approach to granting rebates to eligible pensioners.
Concession to self-funded retirees who comply with the eligibility criteria set out in the Revenue Statement.	Assist self-funded retirees to reduce their overall cost of living and to provide a consistent approach to granting rebates to eligible pensioners.
Concession to property owners who enter into a voluntary conservation agreement in accordance with Council's Policy.	Support the environmental benefit of the activities provided under the voluntary conservation agreement.
Concession to Community Organisations in accordance with Council's Donations in Lieu of Rates and Charges policy.	Support the social benefit of the principal activities of eligible community organisations.

Recovery of overdue rates and charges

In accordance with section 193(1)(a)(iii) of the *Local Government Regulation 2012* Council intends to apply the principles set out below for recovering overdue rates and charges.

In general terms Council exercises its rating recovery powers in order to reduce the overall rating burden on ratepayers and to better manage the financial resources of Council.

- Responsibility – making clear the obligations of ratepayers to pay rates;
- Transparency – making clear the consequences of failing to pay rates;
- Accountability – ensuring due legal processes are applied to all ratepayers in the recovery process;
- Capacity to pay – negotiating arrangements for payment where appropriate;
- Equity – applying the same treatment for ratepayers with the same circumstances;
- Flexibility – responding where possible to unforeseen changes in the local economy; and
- Cost – making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective.

In accordance with section 129 of the *Local Government Regulation 2012*, Council will allow ratepayers to enter an arrangement to pay. The establishment of arrangements to pay and financial hardship will be subject to the Financial Hardship Policy and requirements included in procedural and application documents prepared from time to time.

Cost-recovery

In accordance with section 97 of the *Local Government Act 2009* Council will seek to recover the costs of providing services and undertaking activities by setting cost recovery fees. Commercial charges will be at commercial rates. The Council will fix cost-recovery fees to ensure that each fee does not exceed the cost to Council of taking the action for which the fee is charged.

Council will be guided by the principles of:

- Clarity - ensuring cost drivers associated with the cost-recovery fees are identified; and
- Neutrality - ensuring that the cost-recovery fee is not more than the cost to Council of taking the action for which the fee is charged; and
- Transparency - Council will make its register of cost-recovery fees available for inspection.

Physical and Social Infrastructure Costs

In accordance with section 193(1)(c) of the *Local Government Regulation 2012* Council intends to fund the provision of local government trunk infrastructure for development by the levying of infrastructure charges on development in accordance with the *Planning Act 2016*.

The infrastructure charges for providing local government trunk infrastructure are detailed in the Adopted Infrastructure Charge Resolution made by the Council under the *Planning Act 2016*.

The Council also intends development to deliver, or appropriately contribute to, local government trunk infrastructure networks where applicable under the *Planning Act 2016* and the development would impose extra trunk infrastructure costs on Council after taking into account either or both of the following:

- levied charges for the development; and
- trunk infrastructure provided, or to be provided, by the applicant.

Such arrangements will be formalised through an infrastructure agreement or conditions of a development approval for the development under the *Planning Act 2016*.

Human Rights Commitment

City of Moreton Bay (Council) has considered the human rights protected under the *Human Rights Act 2019* (Qld) when adopting and/or amending this policy. When applying this policy, Council will act and make decisions in a way that is compatible with human rights and give proper consideration to a human right relevant to the decision in accordance with the *Human Rights Act 2019*.

Application

This policy applies for the 2026/27 financial year to all Councillors and Council team members.

Related Documents

Relevant legislation

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Planning Act 2016*

Council documents

- *Revenue Statement 2026/27*
- *Sale of Land Due to Overdue Rates and Charges Procedure*

Definitions

Term	Definition
Council	City of Moreton Bay / Moreton Bay City Council
City	Moreton Bay City Council Local Government Area
Charges	The definition outlined in Schedule 4 of the *Local Government Act 2009*
Concessions	The information outlined in Chapter 4, Part 10 of the *Local Government Regulation 2012*
General rates	The definition outline in s92(2) of the *Local Government Act 2009*
Rates	The definition outlined in Schedule 4 of the *Local Government Act 2009*
Special rates and charges	The definition outlined in s92(3) of the *Local Government Act 2009*
Utility charges	The definition outlined in s92(4) of the *Local Government Act 2009*
Separate rates and charges	The definition outlined in s92(5) of the Local Government Act 2009