

1 Purpose

The *Local Government Act 2009* and the *Local Government Regulation 2012* require Council to review its Revenue Policy annually. The Revenue Policy demonstrates the principles that Council intends to apply in the preparation and adoption of the 2026/27 budget for the Toowoomba Regional Council. The Revenue Policy must be reviewed in sufficient time to allow an annual budget consistent with the Revenue Policy to be adopted for the next financial year.

2 Scope and application

The Revenue Policy is developed in accordance with the requirements of section 104 of the *Local Government Act 2009* and section 193 of the *Local Government Regulation 2012*.

3 Principles

In accordance with section 193 of the *Local Government Regulation 2012*, this Policy identifies the principles Council intends to apply for:

- Levying rates and charges.
- Granting concessions for rates and charges.
- Recovering overdue rates and charges.
- Cost-recovery methods.

This Policy must also address:

- The purpose for concessions.
- The extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

4 Content

4.1 Principles used for the levying of rates and charges

4.1.1 Making rates and charges

It is Council's policy to identify certain services where the consumer of the service will be expected to meet all or the greater part of the total cost of providing the specific service. In such cases, the cost of providing the service will include the cost of acquiring the commodity or service, the cost of providing the infrastructure or organisation to process and/or deliver the commodity or service and any overheads associated with these cost components.

It is acknowledged that individual consumers of a commodity or service cannot always be separately identified. For this reason, there is a need for specific user charges to be supplemented by other general revenue sources.

The relevant components of Council's rates and charges are based on a combination of specific user charges, separate charges, special charges and a differential general rating system based on the value of land to provide the most equitable and rational basis for raising revenue.

Rates and charges are determined after due consideration of the following:

- Council's legislative obligations.
- The needs and expectations of the general community.
- The cost of maintaining existing facilities and necessary services.
- The need for additional facilities and services.

- Equity by ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

Council will also have regard to the principles of:

- Transparency of process.
- Simplicity and efficient administration.
- Flexibility to take account of changes in the local economy.

4.1.2 Levying rates and charges

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

- Making clear what is the Council's and each ratepayer's responsibility in relation to the rating system.
- Making the levying process, granting discount and any refund of rates and charges as simple and efficient to administer as possible.
- Timing the levy of rates notices to take into account the financial cycle to which the ratepayers are accustomed or may adapt to.

4.2 Principles used for granting concessions for rates and charges

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

- The same treatment for ratepayers with similar circumstances.
- Transparency by making clear the requirements necessary to receive concessions.
- Flexibility to allow Council to respond to local economic issues.

Consideration may be given by Council to granting a class concession in the event all or part of the Toowoomba Regional Council area is declared a natural disaster area by the State Government.

4.2.1 Pensioner Rate Concession

A rebate of general rates is granted by Council if the owner of the land is a pensioner or, in some circumstances, if the land is occupied but not owned by a pensioner. The rebate is subject to the conditions set out in Council's Pensioner Rate Concession Policy. The Policy sets out the eligibility criteria and the calculation of the quantum of the rebate.

4.2.2 Water Charges Concession (Unapparent Plumbing Failure)

Part rebate of water consumption charges is granted to owners of properties who incur water consumption charges because of an unapparent plumbing failure and who satisfy the criteria set down in Council's Water Charges Concession Policy. The Policy sets out the eligibility criteria to be satisfied and the manner of calculation of the rebate.

4.2.3 Water Charges Concession (Home Haemodialysis)

Part rebate of water consumption charges is granted to landowners where the occupier is receiving home haemodialysis and who satisfy the criteria set down in Council's Water Charges Concession (Home Haemodialysis) Policy. The Policy sets out the eligibility criteria to be satisfied and the manner of calculation of the rebate.

4.2.4 Rates and Charges Hardship Concession

Part rebate of rates and charges interest is granted to owners of properties who incur rates and charges interest because of serious financial hardship and who satisfy the criteria set down in Council's Rates and Charges Hardship Concession Policy. The Policy sets out the eligibility criteria to be satisfied and the manner of calculation of the rebate.

4.2.5 Water Charges Concession for Community Sporting Organisations

Part rebate of water consumption charges is granted to owners of properties who incur water charges in maintaining soft playing fields and who satisfy the criteria set down in Council's Water Charges Concession for Community Sporting Organisations Policy. The Policy sets out the eligibility criteria to be satisfied and the manner of calculation of the rebate.

4.2.6 Other

Other concession requests will be assessed on their individual merits.

4.3 Principles used for recovering overdue rates and charges

In recovering overdue rates and charges, Council will be guided by the principles of:

- Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations.
- Making the processes used to recover overdue rates and charges well defined and cost effective.
- Consistency by having regard to providing the same treatment for ratepayers in similar circumstances.
- Flexibility by responding where necessary to changes in the local economy.

Council requires payment of rates and charges within a specified time period and will pursue the collection of overdue rates and charges diligently. The non-payment of rates and charges by some ratepayers places an unfair burden on other ratepayers who meet their legal obligations in full. However, when pursuing the collection of overdue rates and charges Council will have due concern for any financial hardship faced by ratepayers. Council's Rates and Charges Collection Procedure guides the administration process that will be used in the collection of overdue rates and charges. This may include payment arrangements and/or the selection of various recovery actions including the sale of land in accordance with legislative requirements.

4.4 Principles used for cost recovery methods

Section 97 of the *Local Government Act 2009* allows Council to set cost-recovery fees.

The 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 cognizant 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.

4.5 The purpose of concessions

Statutory provision exists for the Council to grant concessions of the type specified in section 121 of the *Local Government Regulation 2012*. The concessions that Council intends to grant, and their purpose, are as identified in section 4.2 above. Further, in considering the application of concessions, Council will be guided by the principles set out in section 4.2 above.

4.6 The extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development

Mechanisms for the planning and funding of infrastructure for urban growth are contained within the *Planning Act 2016*.

Pursuant to the provisions of this Act, the Toowoomba Regional Planning Scheme and the Charges Resolution, developers are required to pay the costs associated with the following:

- Any increase demanded on the available capacity of the existing trunk infrastructure due to any new development; and/or
- Any additional infrastructure required due to any new development; and
- Where appropriate, a contribution towards social infrastructure changes required to cater for the increase or changes in population caused by new development.

5 Responsibilities/accountabilities

Financial Services Branch is responsible for the administration of the Revenue Policy.

6 Relevant laws

Local Government Act 2009

Local Government Regulation 2012

Planning Act 2016

7 Related policies/documents

Members of the public can access Council policies on Council's website. If a policy listed below does not appear on the website please contact 131 872 or email info@tr.qld.gov.au to request a copy. Staff may access policies via the [Policy Register and Review Schedule](#).

Council policies

2.28 Water Charges Concession Policy

2.30 Pensioner Rate Concession Policy

2.39 Water Charges Concession (Home Haemodialysis) Policy

2.65 Rates and Charges Hardship Concession Policy

2.74 Water Charges Concession for Community Sporting Organisations Policy

7.25 Rates and Charges Collection Procedure

7.39 Overdue Infrastructure Charge Collection Procedure

8 Related forms

Application Form – Pensioner Rebate DM# 3201792

Application Form – Partial Discharge of Water Consumption Charges DM# 7843819

Application Form – Water Charges Rebate (Home Haemodialysis) DM# 5621711

Application Form – Rates and Charges Hardship Concession DM# 8943899

Application Form – Water Charges Concession for Community Sporting Organisations DM# 9490882

9 Definitions

Words and phrases used in this policy may be defined in the dictionary to the *Local Government Act 2009* (the dictionary appears as Schedule 4) or the dictionary to the *Local Government Regulation 2012* (the dictionary appears in Schedule 8).

10 Policy details

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11 Revision history

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1.00	19 May 2026	12514057v3

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