



WEIPA TOWN AUTHORITY POLICY

Revenue Policy

Policy Number: WTA – P – F01
Version: 2008/09

Date Adopted: 18/04/08
Review Date: 04/09

INTENT

The purpose of this revenue policy is to set out the principles used by the Weipa Town Authority (WTA) for:

- The making of rates and charges
- The levying of rates
- The recovery of rates and charges
- Concessions for rates and charges

POLICY

1. Principles used for the making of rates and charges	<p>In general, WTA will be guided by the principle of user pays in the making of rates and charges so as to minimise the impact of rating on the efficiency of the local economy. 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.</p> <p>WTA will also have regard to the principles of:</p> <ul style="list-style-type: none"> • transparency in the making of rates and charges • having in place a rating regime that is simple and inexpensive to administer • equity by taking account of the different levels of capacity to pay within the local community • flexibility to take account of changes in the local economy
2. Differential Rating	<p>In relation to Differential Rating WTA will consider:-</p> <ul style="list-style-type: none"> • capacity to pay • equity of distribution of the rate burden
3. Principles used for the levying of rates	<p>In levying rates, WTA will apply the principles of:</p> <ul style="list-style-type: none"> • making clear what is the WTA's and each ratepayers' responsibility to the rating system • making the levying system simple and inexpensive to administer • timing the levy of rates to take into account the financial cycle of local economic activity, in order to assist smooth running of the local economy • equity through flexible payment arrangements for ratepayers with a lower capacity to pay



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<p>4. Principles used for the recovery of rates and charges</p>	<p>WTA requires payment of rates and charges within the specified period. WTA will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers. It is WTA’s policy to pursue the collection of outstanding rates and charges but with due concern for any financial hardship faced by the relevant ratepayer. To this end WTA has established administrative processes that allow for the payment of rates and charges by installment and for the selection of various options (including legal action) for the recovery of debt.</p> <p>WTA will be guided by the principles of:</p> <ul style="list-style-type: none"> • transparency by making clear the obligations of ratepayers and the processes used by WTA in assisting them meet their financial obligations • making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective • capacity to pay in determining appropriate arrangements for different sectors of the community • equity by having regard to providing the same treatment for ratepayers with similar circumstances • flexibility by responding where necessary to changes in the local economy.
<p>5. Concessions for rates and charges</p>	<p>WTA grants a remission of general rates if the owner of the land is a pensioner.</p> <p>In considering the application of concessions, WTA will be guided by the principles of equity by having regard to the different levels of capacity to pay within the local community:</p> <ul style="list-style-type: none"> • the same treatment for ratepayers with similar circumstances • transparency by making clear the requirements necessary to receive concessions • flexibility to allow WTA to respond to local economic issues. <p>Consideration may be given by WTA to granting a class concession in the event all or part of the local government area is declared a natural disaster area by the State Government.</p>