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RATES AND CHARGES POLICY

SCOPE

The policy applies to all ratepayers in the Circular Head municipality.

PURPOSE

The purpose of this policy is to outline Council's approach towards rating its community and to meet the requirements of Section 86 of the *Local Government Act 1993 (the Act)*. In December 2011, the Act was amended to require councils to implement rates and charges policies to provide transparency in decision making, and to educate their communities about how revenue is raised.

POLICY STATEMENT

That Council ensures all rate payers are treated in a fair and consistent manner.

Council applies the principles of taxation - namely capacity to pay, benefit and simplicity to implement. Those with a higher capacity to pay tax should pay more than those with a lesser capacity to pay. Council balances this with the benefit principle as some groups benefit more from specific rates and charges, such as garbage, which are rated for as a separate charge.

LEGISLATIVE REQUIREMENTS

Section 86 of the *Local Government Act 1993 (the Act)*

RELATED GUIDELINES AND PROCEDURES

Rates and Charges Guidelines CG006