

## 2026-27 Revenue Policy

	Endorsed by Council:	
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### Policy purpose

To set out the principles used by Council for:

- levying rates and charges
- granting concessions for rates and charges
- recovering overdue rates and charges
- cost-recovery methods
- considering rates and charges concessions, and
- determining the extent to which the physical and social infrastructure costs for a new development are to be funded by charges for the development.

The Revenue Policy must be applied in development of the 2026-27 annual budget.

### Policy scope

This policy applies to the Sunshine Coast Council in regards to all areas identified in section 193 of the *Local Government Regulation 2012* (Qld).

### Policy statement

#### Revenue raising principles

In addition to meeting all relevant legislative requirements, Council will apply the following principles to the levying of rates and charges, granting of concessions for rates and charges, recovery of overdue rates and charges, and determining cost-recovery methods:

- **equity** - distributional fairness in the application of legislative rating processes, ensuring the differential general rates burden is distributed as equitably and broadly as possible across the community.
- **efficiency** - having in place a rating regime that is cost effective and efficient to administer and supports timely revenue collection.
- **consistency** - uniform application of the rules by treating ratepayers in similar circumstances in the same manner.
- **clarity** - by providing meaningful information to assist ratepayers understand their rates, charges, concessions and payment obligations, ensuring relevant information is clear and available.

- **flexibility** - within legislative and policy requirements, by providing payment arrangements to ratepayers experiencing financial difficulty and providing a range of payment options.
- **fiscal and financial sustainability** - revenue raising functions support sound financial management and enable Council to meet its annual budgetary and long-term financial requirements aligned to the Corporate Plan.

### The purpose of granting concessions for rates and charges

Council may grant a concession in accordance with section 121 of the *Local Government Regulation 2012* (Qld). The concession may only be of the following types:

- a rebate of all or part of the rates or charges
- an agreement to defer payment of the rates and charges, or
- an agreement to accept a transfer of unencumbered land in full or part payment of rates or charges.

In accordance with the *Local Government Regulation 2012* (Qld) section 193(1)(b), the purpose of the concessions Council applies are detailed below:

- **Concessions for Pensioners**

In accordance with Section 120(1)(a) of the *Local Government Regulation 2012* (Qld), Council has determined that eligible pensioners who are property owners may receive concessions. The purpose of these concessions is to assist pensioner property owners to remain in their own home by reducing the financial impact of rates and charges.

- **Concessions for Non-profit community, sporting, cultural or arts organisations**

In accordance with Section 120(1)(b) of the *Local Government Regulation 2012* (Qld), charitable organisations, community groups, and sporting associations, whose objects do not include making a profit may also be entitled to concessions. The purpose of these concessions is to encourage and support charitable organisations, community groups, and sporting associations as they contribute to the health and well-being of the community and the social cohesion of the region.

- **Concession for cost of living in the locality**

In accordance with Section 120(1)(c) of the *Local Government Regulation 2012* (Qld), Council may grant concessions having regard to the cost of living in the locality where land is situated. The purpose of these concessions is to provide short-term cash-flow assistance to ratepayers for such period as Council may determine from time to time.

- **Concessions for financial hardship**

In accordance with Section 120(1)(d) of the *Local Government Regulation 2012* (Qld), concessions may be granted if the payment of the rates or charges will cause hardship to the landowner. The purpose of these concessions is to assist ratepayers in hardship circumstances by reducing the short-term cash flow impact of paying rates and charges, by for example providing a longer period over which to pay rates and charges.

- **Concessions for economic development**

In accordance with Section 120(1)(e) of the *Local Government Regulation 2012* (Qld) concessions may be granted if the concession will encourage the economic development of all or part of the local government area. In accordance with the provisions of the Sunshine Coast Investment Incentive Scheme an approved business or enterprise may be entitled to a concession in the form of a deferment of general rates for such period as Council may determine from time to time.

### Cost recovery fees

All fees and charges will be set with reference to full cost pricing. Cost recovery fees will be charged up to a maximum of the full cost. Commercial charges will be at commercial rates. Council acknowledges the community benefit associated with not-for-profit organisations and Traditional Owners conducting activities on the Sunshine Coast. All not-for-profit organisations are exempt from cost recovery fees for applications to conduct activities requiring an approval on public and private land within the region. All applications from Traditional Owners of the Kabi Kabi and Jinibara people are exempt from cost-recovery application fees in relation to tourism and cultural business activities occurring on community land within the Sunshine Coast Regional Council local government area.

### New development costs

Developer contributions for infrastructure are determined each year. Developers should pay reasonable and relevant contributions towards the capital cost of the provision of infrastructure to meet past and future augmentation costs associated with this new development, subject to State Government requirements. Infrastructure agreements are negotiated outcomes between Council and the developer.

### Policy review

Council is required to prepare and adopt a Revenue Policy in accordance with Section 193 of the *Local Government Regulation 2012* (Qld). The Revenue Policy must be reviewed annually and in sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year.

### Roles and responsibilities

Role	Responsibility
Council	Endorsement authority for setting this policy and for all material and non-material changes to this policy. Able to endorse non-material changes.
Chief Executive Officer (CEO)	Responsible for executing the Revenue Policy. Approval authority for any non-material change to this policy.
Chief Financial Officer, Manager Finance, and Finance Branch	Bound by the principles outlined in this policy in the making, levying and recovery of rates and charges, and in the application of concessions relating to those rates and charges.

<b>All Council employees</b>	Bound by the principles outlined in this policy in determining cost recovery and commercial fees and charges, and in the application of an exemption relating to those fees and charges.
<b>Executive Leadership Team (ELT)</b>	Provides advice to the CEO and/or Council on setting this policy and all proposed changes to this policy. Provides feedback to the policy sponsor and policy holder regarding the scope of approaching reviews.
<b>Chief Financial Officer</b>	Policy sponsor. Approval authority for any minor non-material changes to this policy.
<b>Manager Finance</b>	Policy holder.
<b>Coordinator Financial Operations</b>	Leads this policy’s development, including communication, implementation, review, and reporting.

## Measurements of success

Financial sustainability indicators, reported in the Annual Report, remain within target ranges and Council maintains a strong financial position through adequate and equitable revenue streams.

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## Appendix

Policy information							
Title	2026-27 Revenue Policy						
Purpose	<p>To set out the principles used by Council for:</p> <ul style="list-style-type: none"> <li>levying rates and charges</li> <li>granting concessions for rates and charges</li> <li>recovering overdue rates and charges</li> <li>cost-recovery methods</li> <li>considering rates and charges concessions, and</li> <li>determining the extent to which the physical and social infrastructure costs for a new development are to be funded by charges for the development.</li> </ul> <p>The Revenue Policy must be applied in development of the 2026-27 annual budget.</p>						
Document number	D2026/379534						
Corporate Plan reference	<table border="1"> <tr> <td><b>Goal</b></td> <td>Organisational excellence</td> </tr> <tr> <td><b>Pathway</b></td> <td>We serve our community by providing this great service</td> </tr> <tr> <td><b>Service Output</b></td> <td>S31 - Financial Management - Strategic management of Council's finances, assets, procurement and contracts that support effective supplier relationship, resource allocation and financial sustainability.</td> </tr> </table>	<b>Goal</b>	Organisational excellence	<b>Pathway</b>	We serve our community by providing this great service	<b>Service Output</b>	S31 - Financial Management - Strategic management of Council's finances, assets, procurement and contracts that support effective supplier relationship, resource allocation and financial sustainability.
<b>Goal</b>	Organisational excellence						
<b>Pathway</b>	We serve our community by providing this great service						
<b>Service Output</b>	S31 - Financial Management - Strategic management of Council's finances, assets, procurement and contracts that support effective supplier relationship, resource allocation and financial sustainability.						
Category	Statutory						
Subcategory	Financial						
Approved	<Corporate Governance to INSERT OM Reference>						
Approval date	May 2026						
Effective date	1 July 2026						
Review schedule	In accordance with Section 193 of the <i>Local Government Regulation 2012</i> (Qld), the Revenue Policy is reviewed annually and in sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year. Reviewed policy document must be Council endorsed.						
Last review	March 2026						
Next review	April 2027						
Policy holder	The Manager responsible for this policy is: Manager Finance.						
Approval authority	<p>Council has authority to endorse material changes.</p> <p>CEO has approval authority for any non-material change to the policy.</p> <p>The Chief Financial Officer has authority to approve minor non-material changes.</p>						

Related documents	
Legislation	Local Government Act 2009 (Qld) Local Government Regulation 2012 (Qld)
Operational documents	Revenue Statement

Version Control				
Version	Reason/Trigger	Change	Endorsed/Reviewed by	Date
1.0	Created	No	Special Budget Meeting	02/06/2014
2.0	Annual Review	Yes	Manager Finance	30/03/2017
2.	Endorsement	No	Council	15/06/2017
3.0	Annual Review	Yes	Chief Financial Officer	30/03/2018
3.0	Endorsement	No	Council	17/05/2018
4.0	Annual Review	Yes	Chief Financial Officer	02/04/2019
4.0	Endorsement	No	Council	23/05/2019
5.0	Annual Review	Yes	Chief Financial Officer	07/05/2020
5.0	Endorsement	Yes	Council	11/06/2020
6.0	Annual Review	Yes	Chief Financial Officer	19/03/2021
6.0	Endorsement	No	Council	27/05/2021
7.0	Annual Review	No	Chief Financial Officer	27/02/2022
7.0	Endorsement	No	Council	26/05/2022
8.0	Annual Review	No	Chief Financial Officer	27/03/2023
8.0	Endorsement	No	Council	25/05/2023
9.0	Annual Review	No	Chief Financial Officer	10/04/2024
9.0	Endorsement	No	Council	23/05/2024
10.0	Annual Review	No	Chief Financial Officer	08/04/2024
10.0	Endorsement	No substantive change, human rights assessment completed, template updated.	Council	30/05/2024
11.0	Annual Review	No substantive change, updated the Corporate Plan references	Manager Finance	07/04/2025
11.0	Endorsement	No	Council OM25/40	21/05/2025
12.0	Annual Review	Review and revise content and format, aligning guiding principles to the fiscal responsibilities. Updated human rights assessment.	Coordinator Manager Finance CFO	10/04/2026
12.0	Endorsement		Council	01/06/2026