

TENTERFIELD SHIRE COUNCIL STATEMENT OF REVENUE POLICY 2024-2025

ADOPTED XX XXXX 2024
RESOLUTION NUMBER XXX/24



DRAFT

STATEMENT OF REVENUE POLICY 2024-2025

INTRODUCTION

This Statement of Revenue Policy forms part of Councils Operational Plan and provides details in accordance with Section 405(2) of the Local Government Act 1993, and Clause 201 of The Local Government (General) Regulation 2005.

The objectives of Council's Statement of Revenue Policy are to:

1. identify the revenue sources available to Council, and
2. where possible, establish the total revenue required by Council to fund its activities.

STATEMENT OF RATES

In accordance with Section 514 of the NSW Local Government Act 1993, each parcel of land within Council's area must be categorised for rating purposes. The four primary land categories used for rating purposes are:

Category	Application of Rating Category
Farmland	The Farmland Rate applies to all rateable assessments categorised as farmland under Section 515 of the Local Government Act throughout the whole of the Council area.
Residential	The Residential Rate applies to all rateable assessments categorised as residential under Section 516 of the Local Government Act throughout the whole of the Council area.
Business	The Business Rate applies to all rateable assessments categorised as Business under Section 518 of the Local Government Act throughout the whole of the Council area.
Mining	The Mining Rate applies to all rateable assessments categorised as Mining under Section 517 of the Local Government Act throughout the whole of the Council area.

In addition, and in accordance with section 529 of the NSW Local Government Act 1993, Councils rating structure also includes the following sub-categories:

Category	Sub-Category	Category	Sub-Category
Residential	Tenterfield	Business	Tenterfield
	Tenterfield Urban		Jennings
	Jennings		Drake
	Drake		Urbenville
	Urbenville		Other
	Other		

To provide a fair and equitable rating structure, all general land rates within all categories will be made/levied on the basis of a base amount plus an ad valorem rate for 2024/2025.

A base amount is an amount paid by every rateable property in that land category, regardless of land value. The ad valorem amount (cents in the dollar applied to land value) is an amount calculated in addition to the base amount. The base amount and Ad Valorem amount are combined to give the total amount of the rate payable.

Council will also apply land values for the purposes of calculating rates that have been supplied by the Valuer General of New South Wales (Valuation NSW). Council is required by the provisions of the *Valuation of Land Act 1916* to apply these valuations and the base date of the land valuations is 1 July 2022, (effective 1 July 2023).

The Independent Pricing and Regulatory Tribunal of NSW has announced a rate peg amount of 5.7% for Tenterfield Shire Council (this incorporates the 4.5% rate peg and an additional 1.2% population factor applicable to our Council) for the 2024/2025 financial year. Council has calculated the 2024/2025 base amount and ad valorems, taking into account the new valuations and the percentage increase applied to these townships and rating categories.

PAYMENT OF RATES

The Local Government Act provides that rates payable may be made in four instalments with the amount of each instalment becoming due and payable on the date of the instalment. The instalment dates for Council for the 2024/2025 rating year are as follows:

Instalment	Issue Date	Due date
First	31 July 2024	31 August 2024
Second	31 October 2024	30 November 2024
Third	31 January 2025	28 February 2025
Fourth	30 April 2025	31 May 2025

During the year in accordance with the Local Government Act 1993, a supplementary levy may be issued which will affect the number of instalments paid by the ratepayer. The rates and charges are apportioned over the instalment due dates that remain after the supplementary levy is applied.

To assist in alleviating hardship that may arise in this situation, consideration will be given to the formulation of an agreement with the ratepayer under Section 564 of the Local Government Act 1993 for the payment of rates and charges and the waiving of interest penalties if the agreement is adhered to.

TENTERFIELD SHIRE COUNCIL
Ordinary Rating Structure 2024-2025 – 5.7% Rate Peg
As at February 2024 Valuations

Rate Code	Rate Category	Total No of Assess	Land Value	% of Total Land Value	Base Rate	Total Base Amount	Ad Valorem Dollar Rate	Total Ad Valorem	Total Rate Levy	Average Rates Per Assess	% of income from the base	Actual % Yield per Category	Average increase from 2023/2024	Average increase weekly from 2023/2024	
1	Residential Tenterfield	1615	171,838,294.00	10.32%	\$445.00	\$718,528.15	\$0.49844582	\$856,520.79	\$1,575,048.94	\$975.46	45.62%	21.56%	\$45.02	\$0.87	
4	Residential Tenterfield (Urban)	9	3,183,000.00	0.19%	\$445.00	\$4,005.00	\$0.44821018	\$14,266.53	\$18,271.53	\$2,030.17	21.92%	0.25%	\$31.16	\$0.60	
5	Residential Other	1530	279,107,510.00	16.76%	\$203.00	\$310,590.00	\$0.36818490	\$1,027,631.70	\$1,338,221.70	\$874.65	23.21%	18.31%	\$53.34	\$1.03	
6	Residential Urbenville	132	9,922,874.00	0.60%	\$395.00	\$51,970.15	\$0.64935890	\$64,435.07	\$116,405.22	\$884.74	44.65%	1.59%	\$44.90	\$0.86	
7	Residential Jennings	108	6,019,200.00	0.36%	\$395.00	\$42,660.00	\$0.83835211	\$50,462.09	\$93,122.09	\$862.24	45.81%	1.27%	\$32.55	\$0.63	
8	Residential Drake	84	3,902,300.00	0.23%	\$395.00	\$33,180.00	\$0.98815337	\$38,560.71	\$71,740.71	\$854.06	46.25%	0.98%	\$36.34	\$0.70	
9	Farmland General	1471	1,165,329,240.00	70.00%	\$580.00	\$853,180.00	\$0.23443305	\$2,731,916.93	\$3,585,096.93	\$2,437.18	23.80%	49.06%	\$135.23	\$2.60	
10	Business Tenterfield	193	19,281,146.00	1.16%	\$786.00	\$151,957.38	\$1.58626928	\$305,850.90	\$457,808.28	\$2,368.01	33.19%	6.27%	\$103.65	\$1.99	
11	Business Other	17	4,250,340.00	0.26%	\$388.00	\$6,596.00	\$0.50684499	\$21,542.64	\$28,138.64	\$1,655.21	23.44%	0.39%	\$79.44	\$1.53	
12	Business Urbenville	13	1,004,526.00	0.06%	\$361.00	\$4,848.23	\$0.61959733	\$6,224.02	\$11,072.25	\$824.44	43.79%	0.15%	\$41.99	\$0.81	
13	Business Jennings	2	205,200.00	0.01%	\$361.00	\$722.00	\$0.47594758	\$976.64	\$1,698.64	\$849.32	42.50%	0.02%	\$43.33	\$0.83	
14	Business Drake	8	387,400.00	0.02%	\$361.00	\$2,888.00	\$0.92620361	\$3,588.11	\$6,476.11	\$809.51	44.59%	0.09%	\$41.19	\$0.79	
15	Mining	10	410,430.00	0.02%	\$632.00	\$6,320.00	\$2.14602225	\$8,807.92	\$15,127.92	\$1,512.79	41.78%	0.21%	\$65.50	\$1.26	
	TOTALS	5192	1,664,841,460	100%		\$2,187,444.91		\$5,130,784.04	\$7,318,228.95			100%			
									Conservation Concession	-\$11,376.75					
									(Applicable to Farmland & Residential Other Categories)						
										\$7,306,852.20					

STATEMENT OF CHARGES

Water Supply Charges

Water Pricing Policy Statement

Council proposes to adopt as part of the 2024/2025 Operational Plan a Policy for Water Pricing, which incorporates the user pays principle. The proposed water pricing policy for the 2024/2025 financial year is based on the following charging components:

- (a) An annual availability charge which applies to each individual connection to the water supply and to each property to which a service connection is available to a Water Supply System;
- (b) A consumption-based charge for each kilolitre of water consumed.

The purpose of this Water Pricing Policy is to:

- (a) assist in the financing of the water supply;
- (b) provide for future capital works; and
- (c) encourage a conservative use of water.

Water Supply - Availability Charge

In accordance with best practice guidelines and in accordance with sections 501 and 502 of the Local Government Act 1993, Council proposes to:

1. Levy an Availability Charge applicable to all properties connected or able to be connected to a Council Water Supply; and
2. Levy a water supply charge on land that is supplied with water from a water pipe of the Council and also land that is situated within 225 metres of a water pipe and physically able to be connected to Council's water main.

The minimum non-residential water access charge will be the annual residential water availability charge.

The service availability charge for residential strata lots will be 75% of the residential service availability charge. This recognises that strata developments utilise shared services infrastructure at a lower cost to Council and provides a higher income yield for each rateable property.

The water supply service availability charge is levied as a charge per water connection to each rates assessment.

The account for the access charge will be included on the annual rates notice.

Water Supply - Consumption Charges

In accordance with Section 502 of the Local Government Act 1993, it is proposed to levy a charge for the consumption of water for all properties, as detailed in Council's Fees and Charges document which forms part of this Operational Plan.

Mount Lindesay Private Water Line Maintenance Charge

A charge per water meter as outlined in the Fees and Charges Section of the Operational Plan applies to users of the Mount Lindesay Private Water Line.

Minimum Account Charge

In the 2024/2025 Billing Year there will be a minimum water consumption account charge of \$25.00 for each of the six (6) monthly billing periods.

Damaged Water Meter

If at the time of reading a water meter it is found to be damaged or has stopped, an account will be issued based upon the average water consumption for the previous two corresponding water billing periods.

Concealed Water Leakage Concession Policy

Please refer to Council's Policy on this matter if you have a concealed water leak. The Policy is available on Council's website.

Council's water charging structure for 2024/2025 is as follows:

Description	Services	Charge \$	Levied \$
Residential Water Service Availability	1,879	746.00	1,401,734.00
Rural Other Water Service Availability	31	746.00	23,126.00
Residential Strata Water Service Availability	17	561.00	9,537.00
Mt Lindesay Private Line Water Availability	11	930.00	10,230.00
Total Residential/Rural/Mt Lindesay Water Access Charges	1,938		1,444,627.00
20mm Service Availability	225	746.00	167,850.00
25mm Service Availability	15	746.00	11,190.00
32mm Service Availability	8	746.00	5,968.00
40mm Service Availability	16	1,125.00	18,000.00
50mm Service Availability	22	1,750.00	38,500.00
80mm Service Availability	-	4,490.00	
100mm Service Availability	-	7,015.00	
150mm Service Availability	-	15,775.00	
Voluntary & Charitable Water Availability	26	143.00	3,718.00
Total Non-Residential Water Access Charges	312.00		245,226.00
Minimum Water Account Charge (each billing cycle)		25.00	
Residential/Rural/Mt Lindesay <450kl	As per usage	6.20	
Residential/Rural/Mt Lindesay >450kl	As per usage	9.60	
Non-Residential <1,000 kl	As per usage	6.20	
Non-Residential >1,000 kl	As per usage	9.60	
Total Water Consumption Charges			

Sewerage Service Charges

Sewerage Service - Availability Charge

In accordance with Section 501 of the Local Government Act 1993 Council proposes to levy a Sewerage Service Charge on each parcel of rateable land for which the service is provided or proposed.

A parcel of rateable land is defined in the Local Government Act 1993 as a portion or parcel of land separately valued under the Valuation of Land Act 1916.

The Sewerage Availability Charge shall be applied in accordance with Section 502 of the Local Government Act 1993 to every rates assessment for each sewerage connection from 1 July in each rating year when the property subject to the rate assessment is within the Tenterfield or Urbenville Town areas and;

- (a) is connected to the Council's sewer main, or
- (b) is not connected to the Council's sewer main but any part of the property is no more than 75 metres from the Council's sewer main, and
- (c) is land from which sewerage can be discharged into the sewers of Council.

In respect of Residential Flat Buildings a Sewerage Availability Charge will be made equal to the number of residential flats multiplied by the service charge for a single connection. This fee is set out in Council's Fees and Charges.

Annual Charges - Non-Residential Sewerage

Commercial and other non-residential sewerage customers will incur an access charge based on the size of the customer's water connection meter plus a pay-for-use charge based on the water used. The annual non-residential sewerage charge will be calculated using the following formula:

Annual Non-residential Sewerage Charge = AC+ SDF x (C x UC) where;

- AC = Access Charge
- SDF = Sewerage Discharge Factor determine by type/use.
- C = Customers annual water consumption measured in kilolitres.
- UC = Sewerage Usage Charge per kilolitre.

The Non-Residential Sewerage Charge is levied as a charge per sewerage connection to each rates assessment, or if no sewerage connection is provided then a Non-Residential Sewerage Charge will be levied on all sewered land in the Tenterfield and Urbenville Town areas within 75 metres of Council's main and physically able to be connected to Councils main (in accordance with Section 552 of the Local Government Act 1993), the Non-Residential Sewerage Service Charge will then apply to the number of parcels of rateable land separately valued as at 1 July in each rating year.

The minimum non-residential sewerage access charge will be the annual residential sewerage availability charge.

Council's sewerage charging structure for 2024/2025 is as follows:

Description	Services	Charge \$	Levied \$
Residential Sewer Availability	1,728	1,460.00	2,522,880.00
Total Residential Sewer Access Charges	1,728		2,522,880.00
20mm Service Availability	207	1,460.00	302,220.00
25mm Service Availability	13	1,460.00	18,980.00
32mm Service Availability	8	1,890.00	15,120.00
40mm Service Availability	13	2,940.00	38,220.00
50mm Service Availability	16	4,585.00	73,360.00
80mm Service Availability	-	11,735.00	
100mm Service Availability	-	18,335.00	
150mm Service Availability	-	41,260.00	
Voluntary & Charitable Sewer Availability	25	281.00	7,025.00
Total Non-Residential Sewer Access Charges	282		454,925.00
Sewerage Usage Charge – Non-Residential	As per usage	3.50	

Trade Waste Charges

The trade waste bill for a trade waste customer will be:

$TW = A + I + C \times UC \times TWDF$, where

- TW = Total annual trade waste fees and charges (\$)
- A = Annual Trade Waste fee (\$)
- I = Re-inspection fee (\$) where required
- C = Customer's annual water consumption (kl)
- UC = Trade waste usage charge (\$/kl)
- TWDF = Trade waste discharge factor

The account for the annual trade waste fee (A) and re-inspection fee (I) (where applicable) will be included on the annual rates notice. The account for the usage component applicable will be issued on a half yearly billing cycle in conjunction with Water Usage accounts.

Council's trade waste charging structure for 2024/2025 is as follows:

Description	Services	Charge \$	Levied \$
Annual Trade Waste Charge - Category 1	63	204.00	12,852.00
Annual Trade Waste Charge – Category 2	-	204.00	
Annual Trade Waste Charge – Category 3	-	974.00	
Trade Waste Usage Charge: Compliant	As per usage	2.30 (per kilolitre)	
Trade Waste Usage Charge: Non-Compliant	As per usage	23.50 (per kilolitre)	
Total Annual Trade Waste Charges	63		12,852.00

On-Site Sewage Management Charges

The owners of all premises (other than those licensed by the NSW EPA) are required to obtain approval to operate an on-site human waste treatment facility.

Upon initial assessment of an on-site sewage management system Council may require owners to undertake maintenance or replacement of a system prior to issuing an approval, to ensure that performance standards are being adhered to, and human and environmental health impacts are minimised.

Council proposes to apply a user pays policy in regard to the recovery of costs for on-site sewage management.

Waste Management Charges

Waste Management Facility Charge

In accordance with Section 501 of the Local Government Act 1993, it is proposed to levy an annual charge on all rateable properties as a Waste Management Facility charge. This charge recognises that all rateable properties potentially produce waste and hence should contribute to the costs of running Council's Waste Management Facilities. Gate charges will apply as per Council's Fees and Charges Policy.

Waste Management Collection Charge - Domestic

In accordance with Section 496 of the Local Government Act, 1993, Council proposes to levy an Annual Domestic Waste Management Collection Charge on Domestic Properties within the designated Domestic Waste Collection Service Area.

Waste Management Collection Charge – Non-Domestic

In accordance with Section 501 of the Local Government Act, 1993, Council proposes to levy an Annual Waste Management Charge on Non-Domestic Properties. Within the designated Non-Domestic Waste Collection Service Area.

Waste Management - Recycling Collection Charges

In accordance with Section 496 of the Local Government Act, 1993, Council proposes to levy an Annual Waste Recycling Charge on all residential properties within the designated Residential Waste Recycling Collection Service Area.

In accordance with Section 501 of the Local Government Act, 1993, Council proposes to levy an Annual Waste Recycling Charge on all Non-Residential properties within the designated Non-Residential Waste Recycling Collection Service Area.

The collection areas related to the above items are described in the maps at the end of this Revenue Policy.

Council's Waste Management charging structure for 2024/2025 is as follows:

Description	Services	Charge \$	Levied \$
Waste Collection - Domestic 120L Bin	1108	517.00	572,836.00
Waste Collection - Rural 120L Bin	84	517.00	43,428.00
Total Waste Collection Charges Domestic/Rural 120L	1192.00		616,264.00
Waste Collection – Domestic 240L Bin	842	665.00	559,930.00
Waste Collection - Rural 240L Bin	45	665.00	29,925.00
Total Waste Collection Charges – Domestic/Rural 240L	887		589,855.00
Waste Collection - Commercial 120L Bin	71	517.00	36,707.00
Total Waste Collection Charges – Commercial 120L	71		36,707.00
Waste Collection - Commercial 240L Bin	279	665.00	185,535.00
Total Waste Collection Charges – Commercial 240L	279		185,535.00
Waste Management Facility Charge	4986	321.00	1,600,506.00
Total Waste Management Facility	4986		1,600,506.00
Waste Management Facility Charge – Non-Residential	206	321.00	66,126.00
Total Waste Management Facility – Non-Residential	206		66,126.00
Waste Recycling Collection - Residential	1,827	98.50	179,959.50
Total Waste Recycling Collection Charge - Residential	1,827		179,959.50
Waste Recycling Collection – Non-Residential	239	98.50	23,541.50
Total Waste Recycling Collection Charge – Non- Residential	239		23,541.50

Bulk Solid Waste Charges

In accordance with Section 502 of the Local Government Act 1993, Council proposes to charge a Waste Management Charge for the removal of Builders waste and waste from commercial and domestic properties by way of a collection service from Trade Waste Bins and for the rental and delivery of these bins.

The proposed charges are set out in Council's Fees and Charges under the Waste Management section.

Waste Vouchers

Council has determined that three (3) waste vouchers will be issued with the annual rate notices. Under amendments to Treasury laws and regulations Council is extending the expiry dates for vouchers. Vouchers for 2024/25 will be current for three (3) financial years to 2026/27. Previously issued vouchers 2023/24 will remain valid for two (2) financial years to 2025/26. Previously issued vouchers 2022/23 will remain valid for one (1) financial year to 2024/25.

Council vouchers are subsidized to the value of a small box trailer (single axle, no high sides – max 6'x4'x2')

trailers are further subsidized at 82% of tonnage rates. For terms and conditions please refer to the vouchers when you receive them.

Note: vouchers unused for 2023/24 and 2022/23 will be honoured if missing or disposed of, application for re-issue will be available through Council's website or the QR code.



Stormwater Management Services

In accordance with Section 496A of the Local Government Act 1993, Council proposes to make and levy an annual charge for the provision of stormwater management services for each eligible parcel of land within the Business - Tenterfield sub-category boundary, all properties within the boundary of the village of Jennings and all properties within the boundary of the village of Urbenville.

Council's Stormwater charging structure for 2024/2025 is as follows:

Description	Services	Charge \$	Levied \$
Stormwater Management			
Stormwater Management Charge - Residential	1688	25.00	42,200.00
Stormwater Management Charge - Strata	17	12.50	212.50
Total Stormwater Management Charge - Residential	1,705		42,412.50
Stormwater Business < 350m2	41	25.00	1,025.00
Stormwater Business 350m2 - 1200m2	60	50.00	3,000.00
Stormwater Business 1200m2 - 5000m2	62	221.00	13,702.00
Stormwater Business > 5000m2	34	357.00	12,138.00
Total Stormwater Management Charge – Non - Residential	197		29,865.00

Fees and Charges

Fees and Charges are calculated in accordance with the recommendations of the Local Government and Shires Association detailed in "Determination of Fees and Charges under the Local Government Act, 1993" released in April,1994.

Variations outside this policy are identified specifically in the Fees and Charges Schedule.

Where fees are fixed by State Government Acts and regulations they will be adjusted as legislation requires.

A list of Council's Fees and Charges proposed to apply from the 1 July 2024 is included in this Operational Plan.

Financial Hardship

Ratepayers experiencing financial hardship in respect of payment of Council rates and charges can apply to Council for alternative payment options to assist the alleviation of such hardship.

Anyone in this situation should contact Council's finance team who will discuss options in confidence and advise what can be done to assist ratepayers with the payment of rates and charges.

Interest on Rates and Charges Excluding General Fees and Charges

The NSW Minister for Local Government announces in accordance with Section 566(3) of the Local Government Act 1993 the maximum amount of interest that can be levied on overdue rates and charges.

For the 2024/2025 financial year, the NSW Minister for Local Government will set the interest rate subject to determination by the Office of Local Government for the period 1 July 2024 to 30 June 2025 (yet to be determined).

Council will apply these interest rates for 2024/2025 as determined by the NSW Minister for Local Government.

Section 67 Private Works Charges

Details of the Private Works Charges for 2024/2025 are included in the fees and charges section of this Operational Plan.

Borrowings

Nil borrowings - subject to service level reductions and further amendments proposed in the amended Operational Plan for 2024/2025.

Restricted Funds

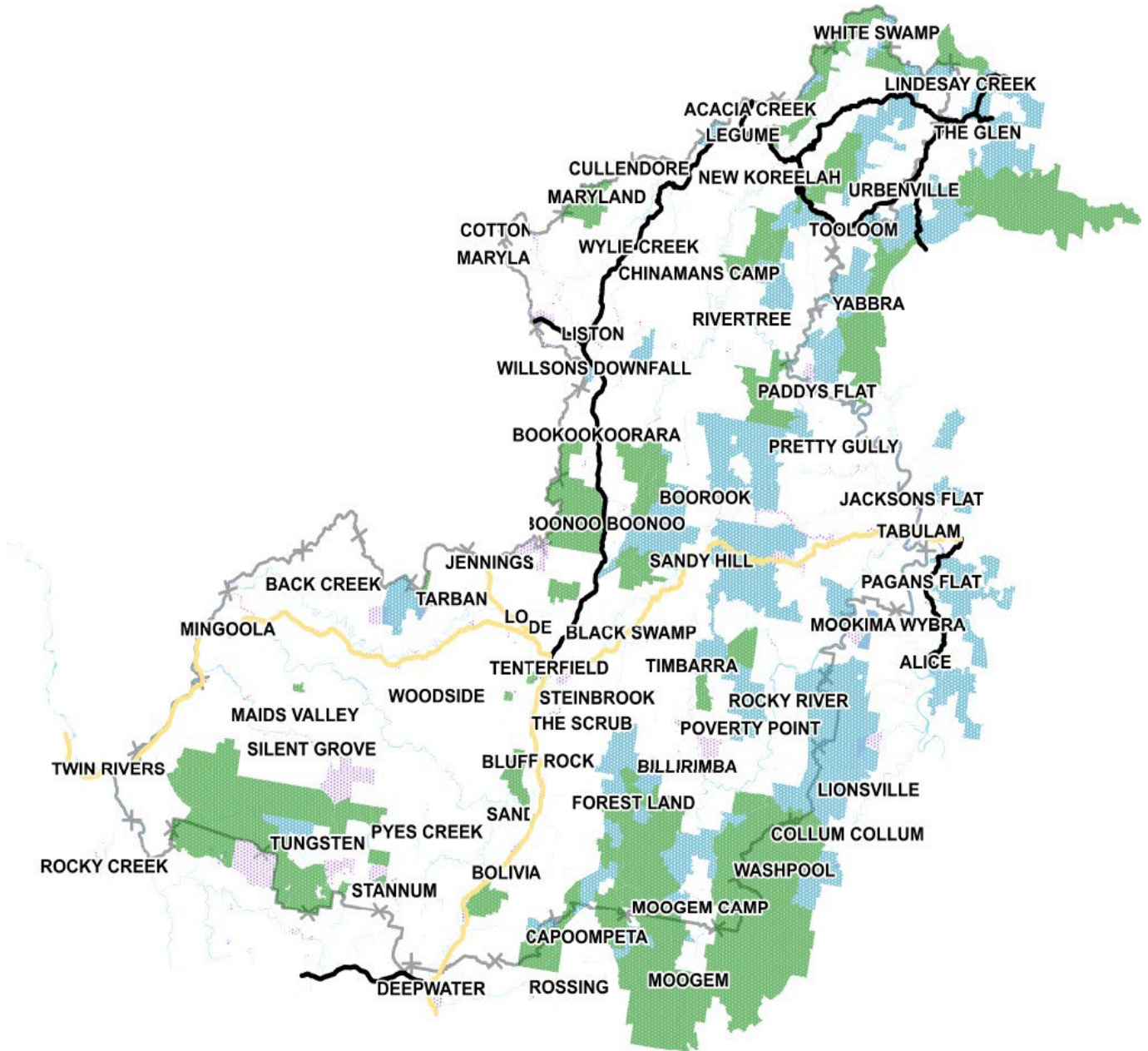
Internally restricted funds and externally restricted fund are set aside each year for various purposes. The balance of these funds as at 30 June in any given year can be found in Council's audited Financial Statements.

APPENDIX A - CATEGORISATION AND COLLECTION AREA MAPS

APPENDIX B – FEES & CHARGES

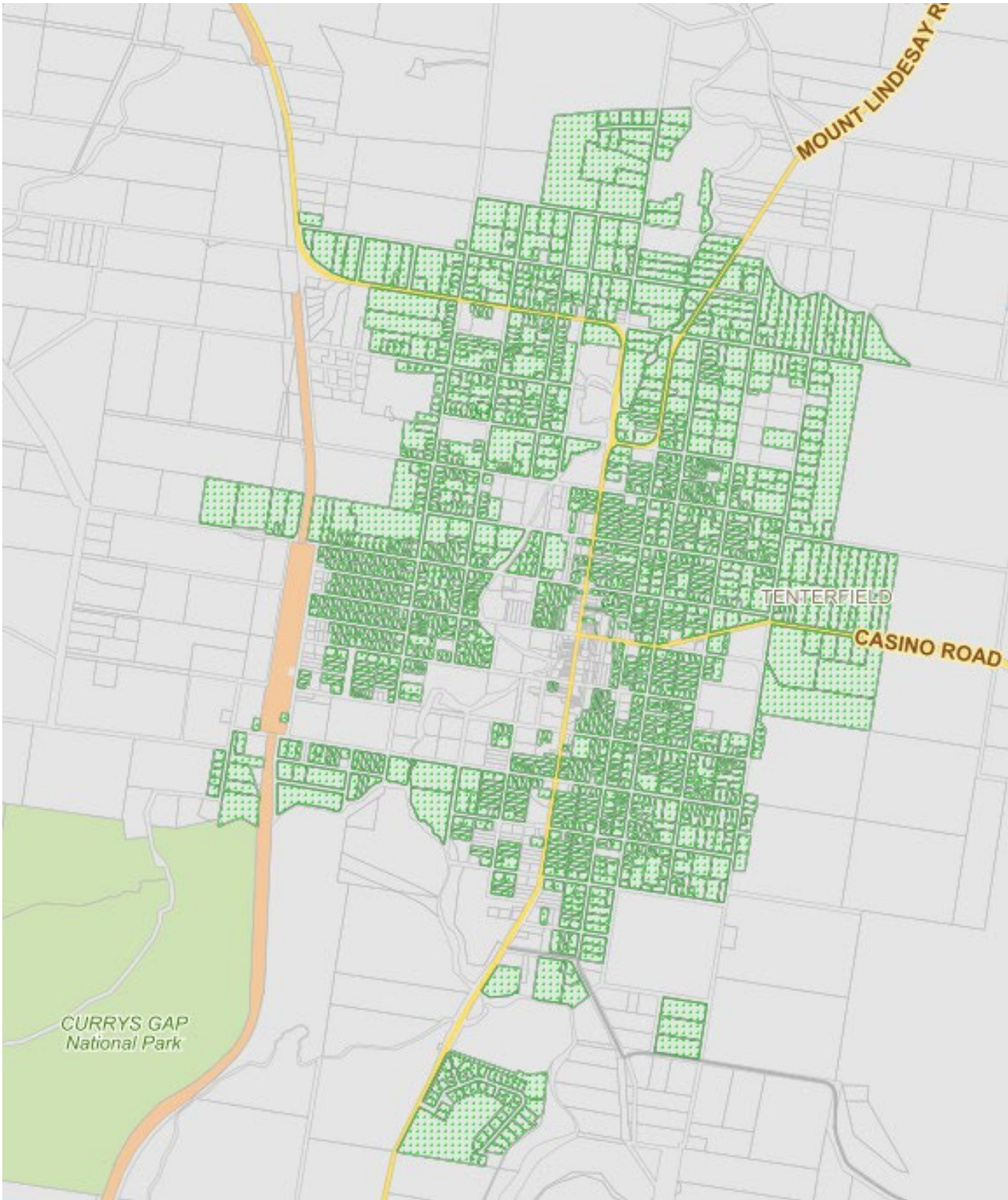


Local Government Area



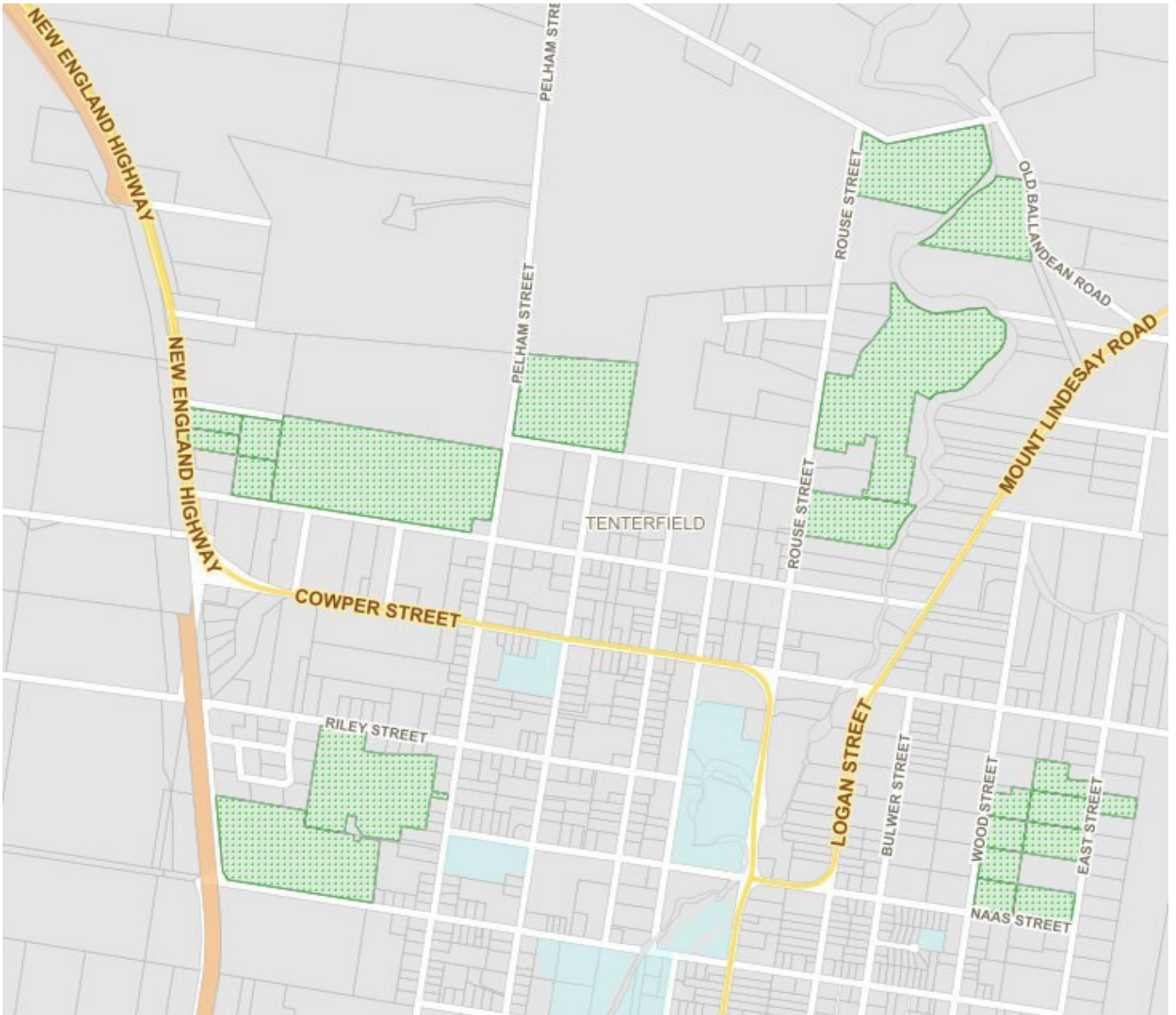


Residential Tenterfield



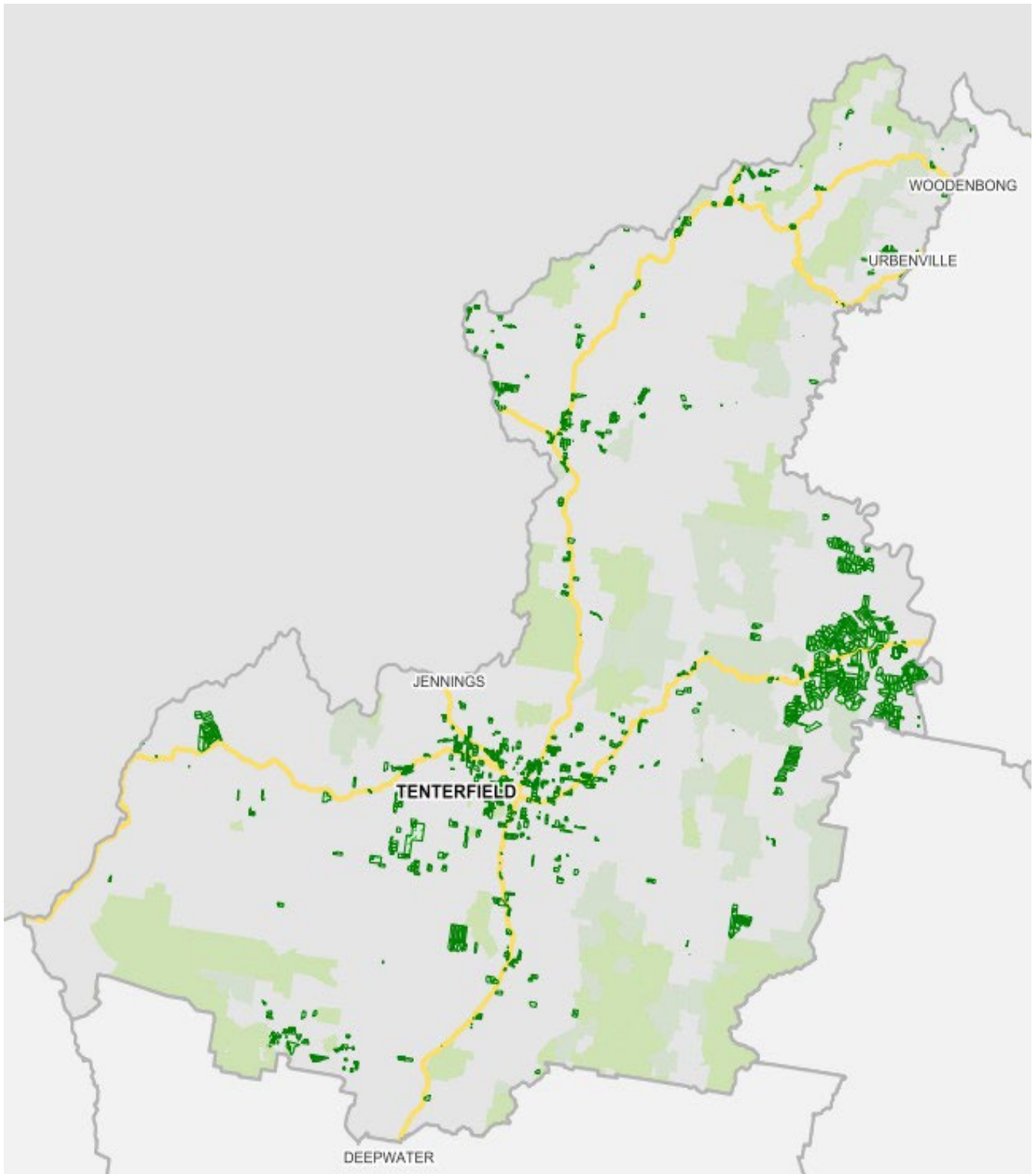


Residential Tenterfield Urban





Residential Other



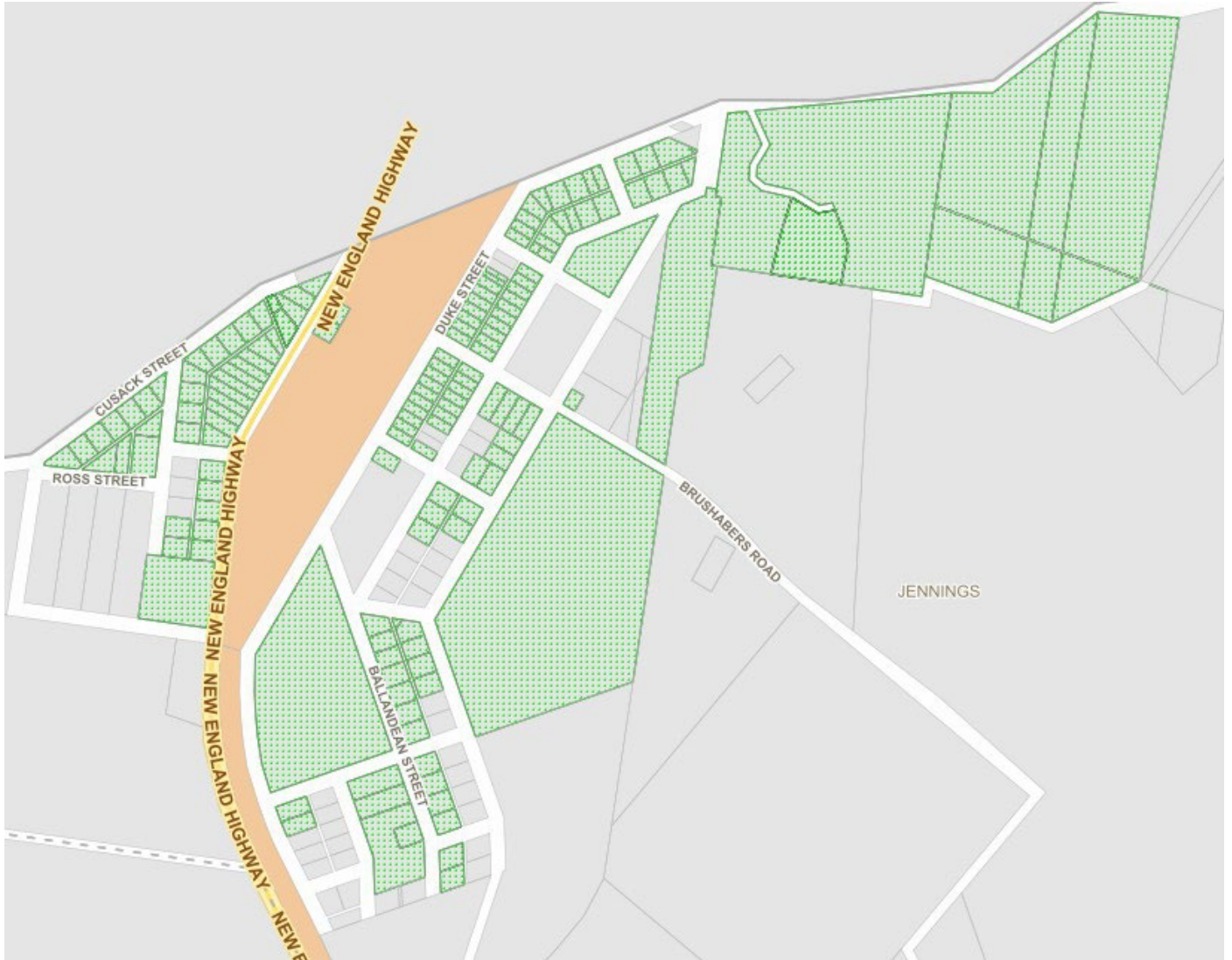


Residential Urbenville



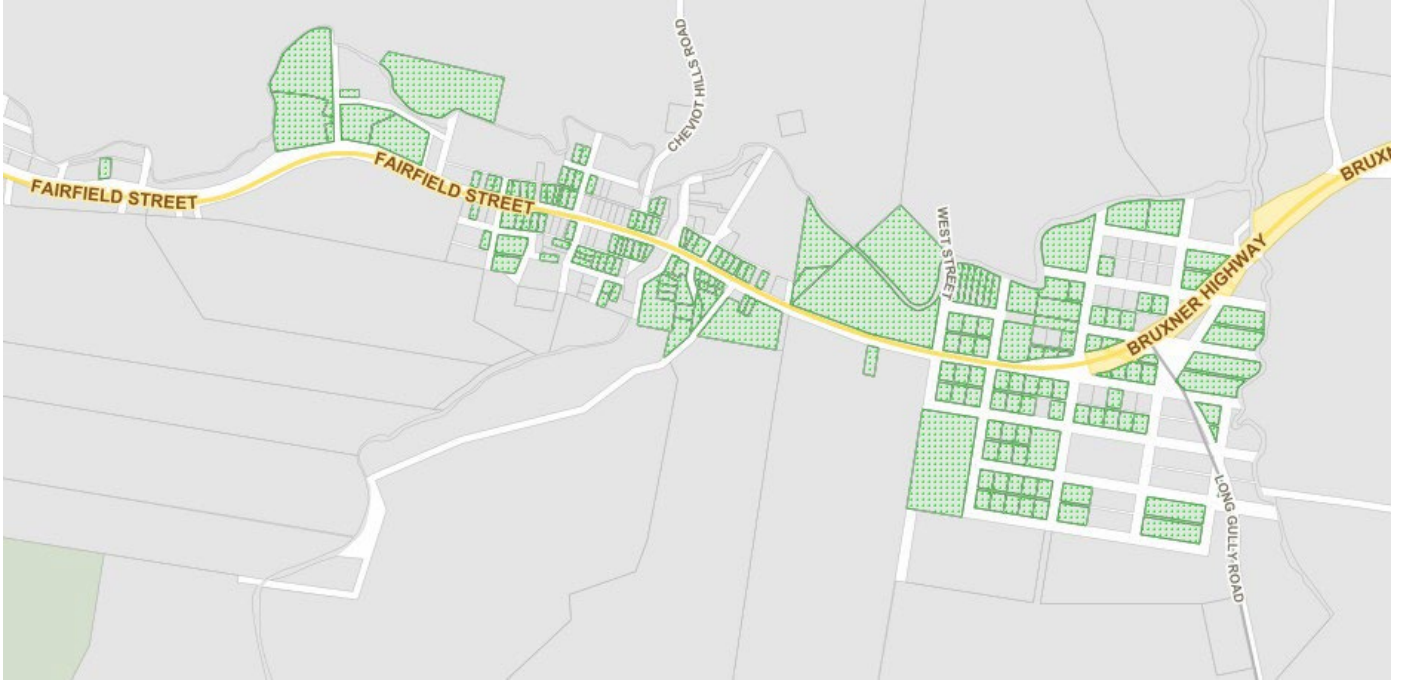


Residential Jennings



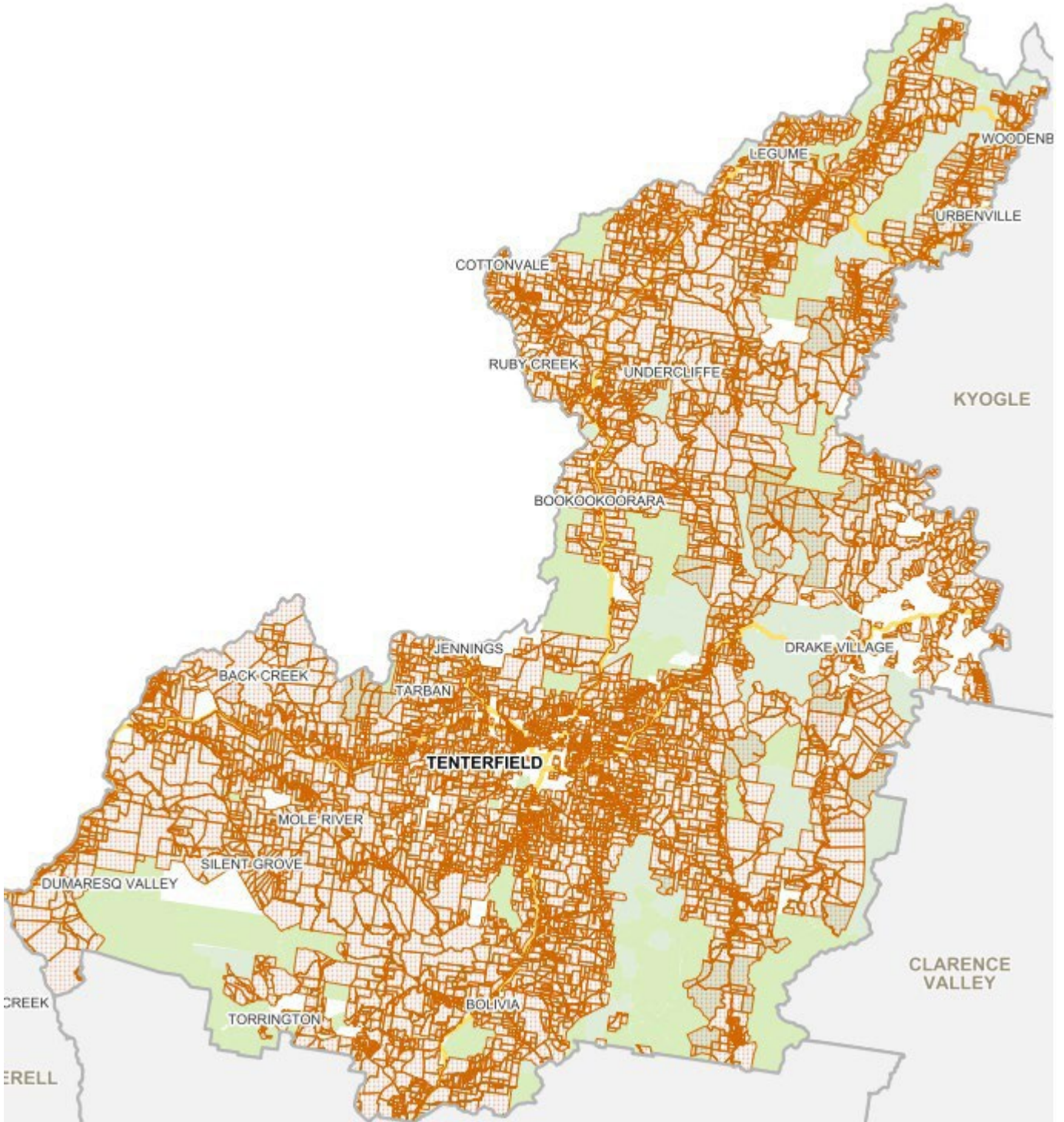


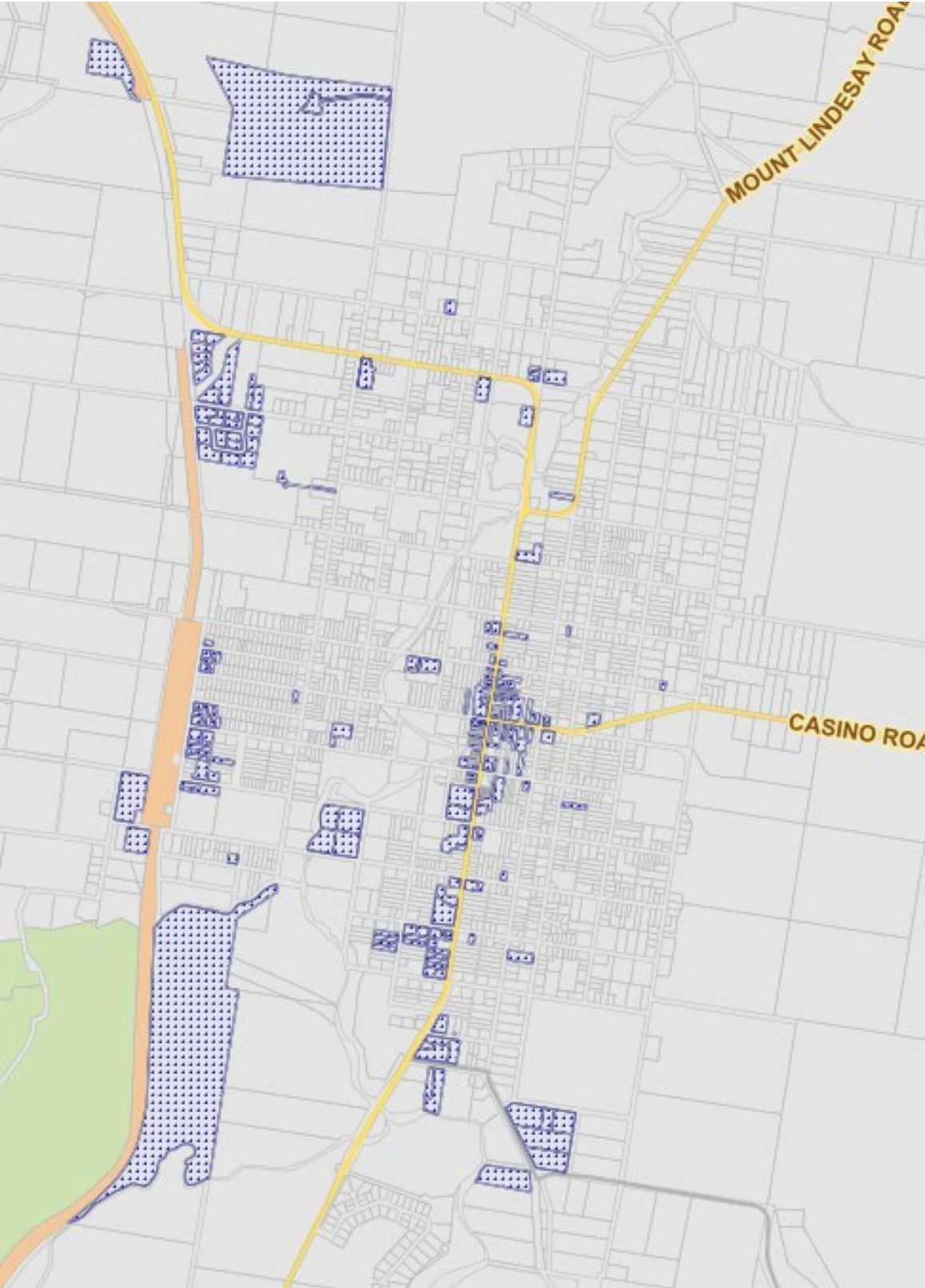
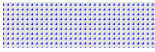
Residential Drake





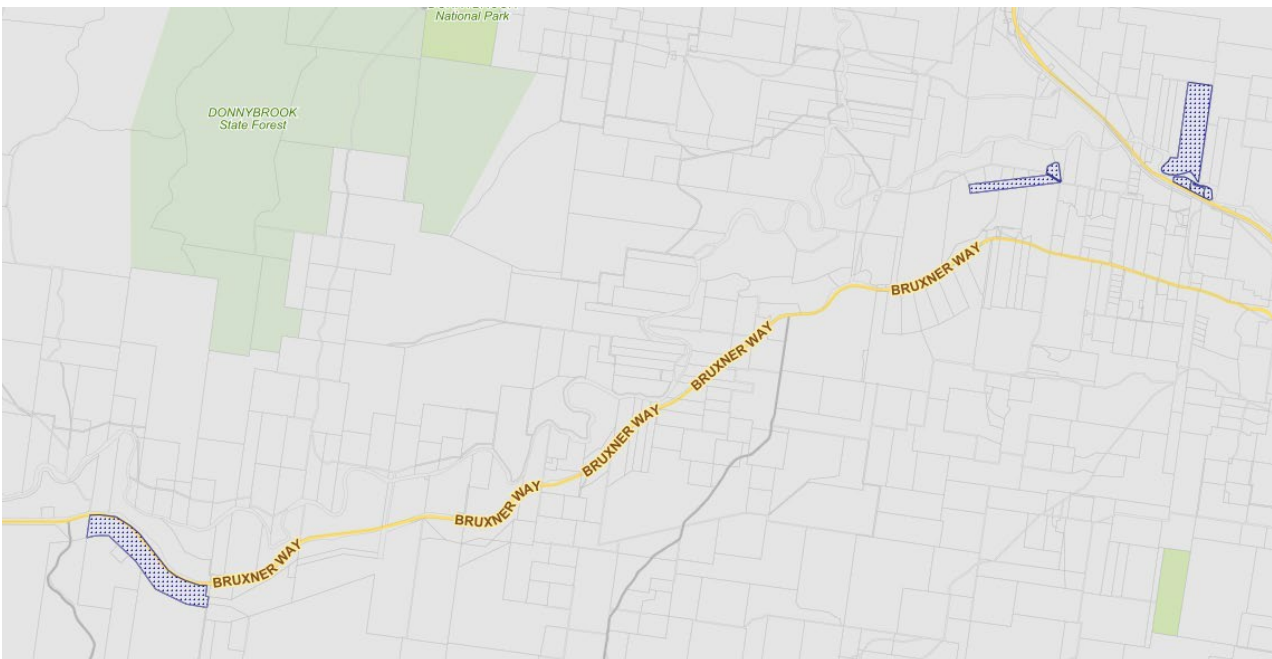
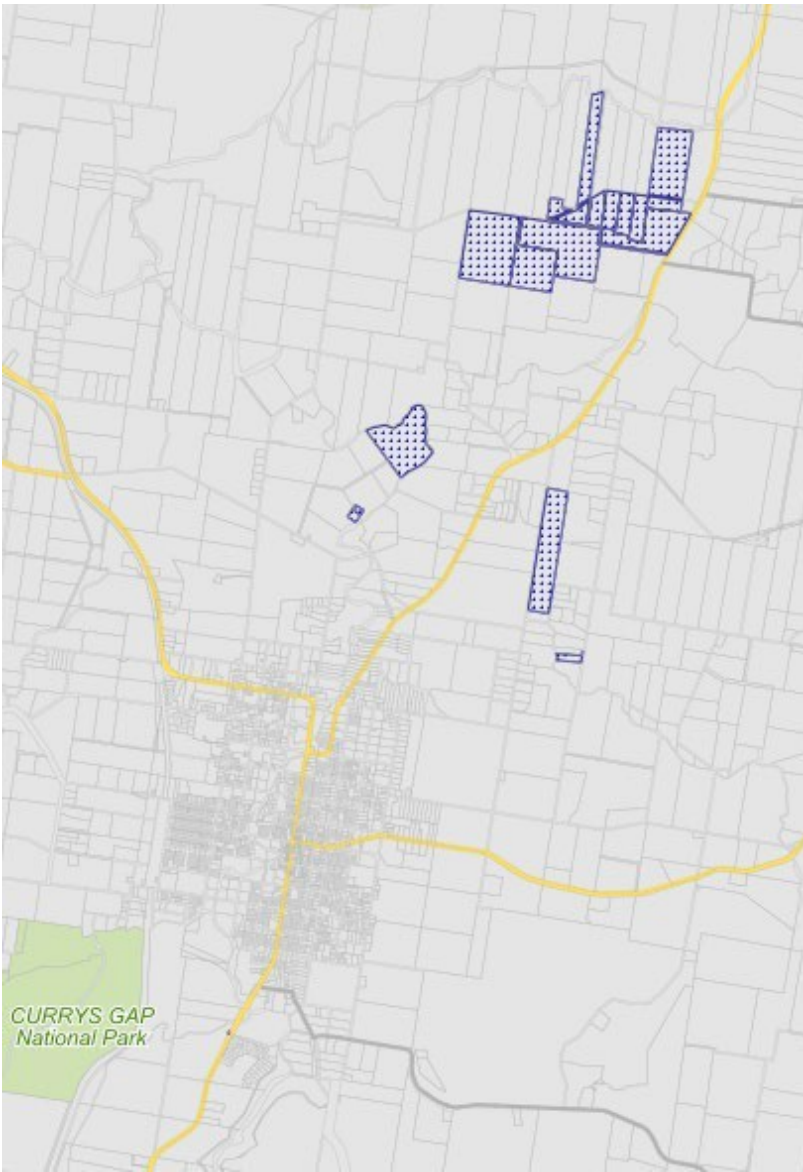
Farmland





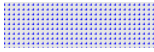


Business Other



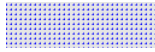


Business Urbenville



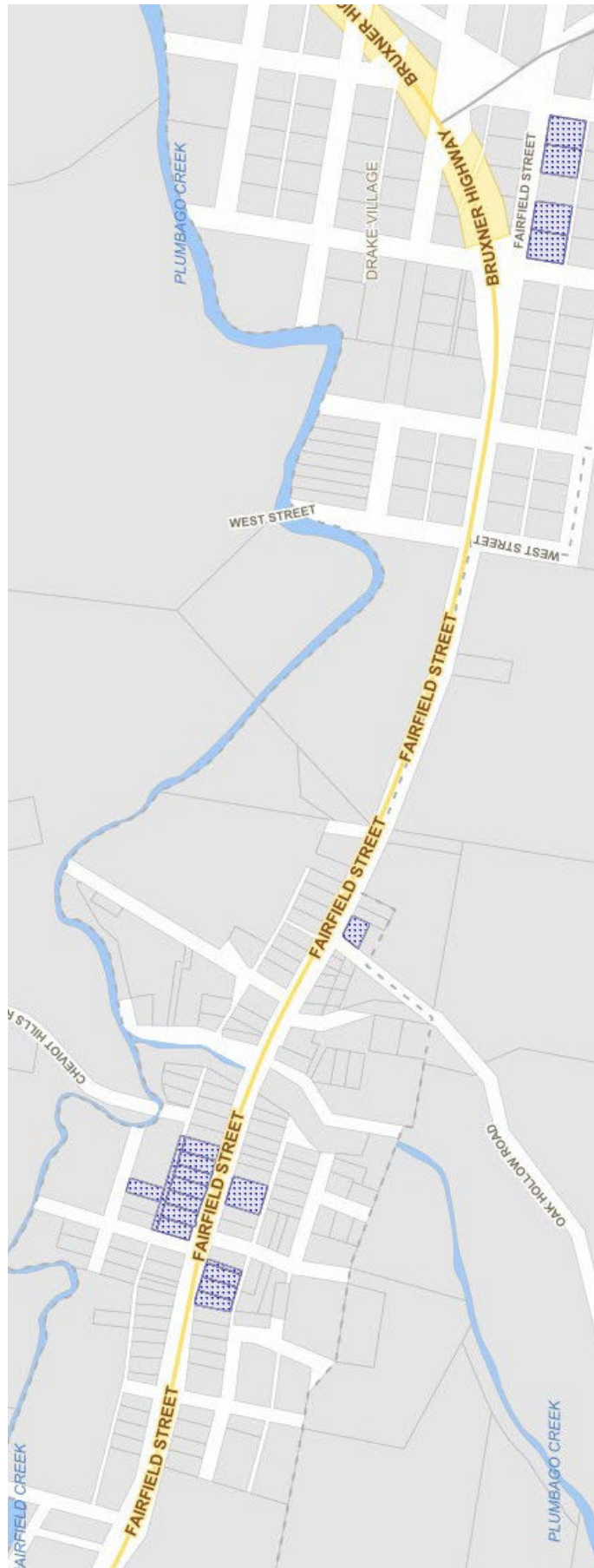


Business Jennings





Business Drake





Mining



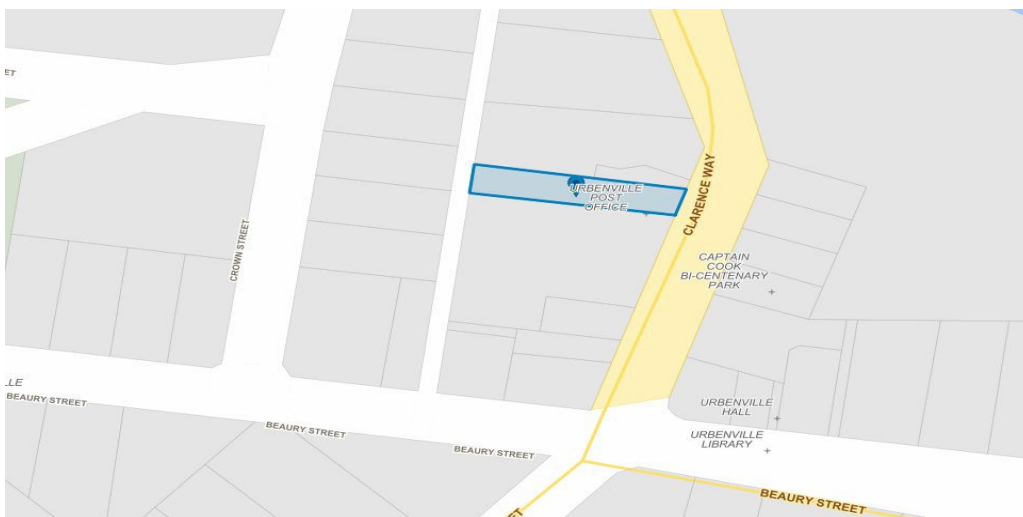
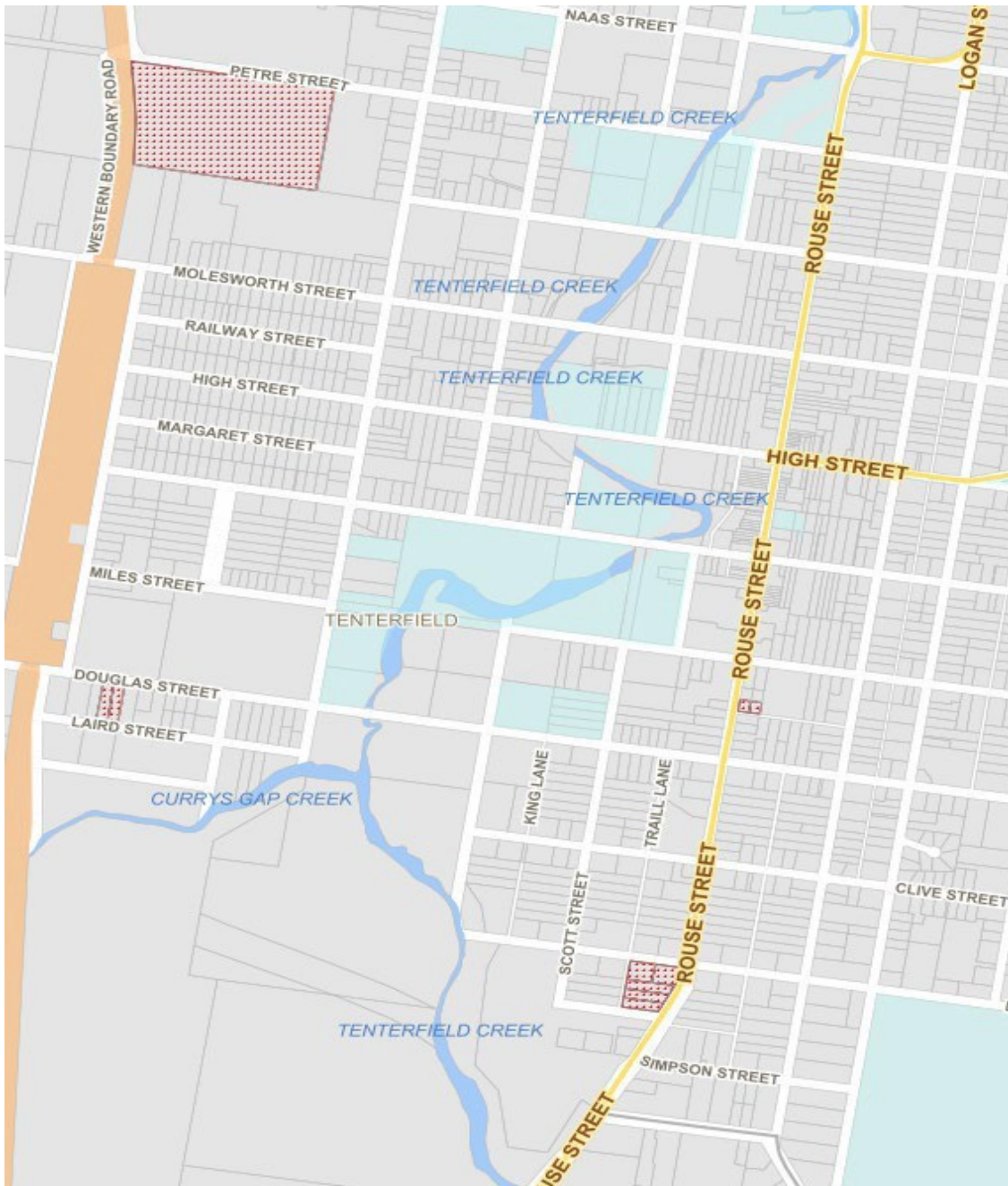
A51581 Lot 8 DP 753286 above

ASSESSMENT	PROPERTY DESCRIPTION/LEASE TYPE							TOTAL AREA
A19778	ML 1373							1.816 HA
A24497	ML 1345							8094 M2
A24505	ML 6295	ML 6335	ML 6242					59.58 HA
A24927	ML 1200							8.75 HA
A29280	ML 6291							25.9 HA
A35758	ML 1215	ML 5437						4.032 HA
A41459	ML 1147 - 1150	ML 24	ML 256	ML 259	ML 5883	SL 409	GL 5477 - 5478	708.5 HA
A41467	SL 492							2.14 HA
A41483	ML 471	ML 6004	ML 6006					80.911 HA
A51581	Lot 8 DP 753286							24.28 HA

Note: No spatial data available for Mining Leases.

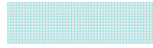


Mixed Development





Waste Collection Areas



Servicing townships of Tenterfield, Jennings & Urbenville with opt in service provided along proportions of New England Highway, Mount Lindesay Road and Bryans Gap Road.

