

Yass Valley Council

2022/23 Revenue Statement

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Charging philosophy

In accordance with s404 (1) of the Local Government Act 1993, Council provides the following details of its revenue policy that incorporates the basis upon which the rates and charges will be made.

Rates and charges represent the process Council recovers the cost of providing its services within the boundaries of the local government area. In general, Council follows a user-pays philosophy towards the provision of services. In the case of water, sewer, and garbage services, price increases reflect the cost of providing these services. With ordinary land rates, the rate increases must not be above the limits set by the Minister for Local Government, unless the Minister approves a special variation to general income.

The rates and charges levied by the council are a debt that is applied to the land and this debt becomes the responsibility of the current owner.

The rates and charges set out in this Revenue Statement are designed to provide the net source of funds after allowing for loans, contributions, and government grants for the programs and initiatives identified in the 2022-23 Operational Plan.

Goods and Services Tax (GST)

Ordinary rates, special rates, water charges, sewerage charges, stormwater charges, and domestic management charges are exempt from GST because of a determination by the Federal Treasurer. The majority of Council fees advertised in the schedule of Fees & Charges accompanying the Operational Plan are subject to GST and accordingly the charges reflect a 10% GST component.

Ordinary Rates

Ordinary rates are applied to all rateable properties within the local government area boundaries, based on independent valuations supplied to Council by the Valuer General. The valuations used in the 2022/23 rating period have a base date of 1 July 2019.

For 2022/23, Council has adopted the 1.3% rate peg set by IPART. Council will also be applying for an Additional Special Rate Variation (ASRV) of 1% ongoing for the 2022/23 financial year. The ASRV will bring council's rate back to 2.3% or approx. \$118,000 which is in line with the forecast rate used in Council's 2021/22 Long Term Financial Plan.

Structure of the Ordinary Rate

The rating provisions of the Local Government Act 1993 allow councils to base their ordinary rates either on a system of minimum rates and/or base rates.

Yass Valley Council has chosen to employ the system of both the base rates and minimum rates as a means of levying rates on all properties throughout the Yass Valley local government area. The scenarios outlined below use these provisions. In accordance with Section 197 of the Local Government Act 1993 the structure of the Ordinary Rate must comprise:

- A base amount (i.e. fixed charge required by statute to be no more than 50% of the total rate)
- A minimum amount (i.e. the maximum of the minimum rate is fixed by statute annually)
- An ad valorem component (i.e. a rate levied on the unimproved land value).

The total estimated income yield in 2022/23 from Ordinary rates is \$12,069,833 as detailed in the following table.

Category	Sub-Category	Ad Valorem	Minimum Charge	Base Charge	Total Yield	Avg. unimproved land value per assessment	Avg. Gen. Rates per assessment
Farmland		0.00188651		\$716.50	\$4,541,452	\$1,254,299	\$3,079
Residential	Non Urban	0.00185715		\$467.50	\$3,901,592	\$519,035	\$1,430
Residential	Yass	0.00392924	\$710.50		\$2,048,974	\$196,512	\$833
Residential	Binalong	0.00343278	\$710.50		\$146,460	\$98,274	\$714
Residential	Bowning	0.00343278	\$710.50		\$81,335	\$120,494	\$726
Residential	Wee Jasper	0.00343278	\$710.50		\$31,928	\$93,316	\$710
Residential	Bookham	0.00343278	\$710.50		\$11,352	\$51,381	\$710
Residential	Murrumbateman	0.00259596	\$710.50		\$189,987	\$348,162	\$905
Residential	Gundaroo	0.00259596	\$710.50		\$182,117	\$370,987	\$969
Residential	Sutton	0.00259596	\$710.50		\$75,463	\$447,797	\$1,161
Business	Sutton and Gundaroo	0.00185715		\$467.50	\$18,388	\$409,213	\$1,226
Business	Yass and Villages	0.00924915	\$710.50		\$840,787	\$336,501	\$3,126
ESTIMATED YIELD					\$12,069,834		

Ordinary Base Rate

Council has chosen to apply a system of base amounts to overcome community concerns over the inequity of the rate burden of a rate levied solely on land values. The uniform base charge reflects some of the benefits derived by ratepayers from the provision of council works and services, and are shared equally by the community regardless of the property valuation. The philosophy behind the base charge is that the base amount should apply to all properties and the total income from the charge should approximate the general administration costs of the council, together with the cost of common services available to each property within the Council area.

Ordinary Minimum Rate

The minimum rate is applied to residential and business properties, to ensure there is an equitable contribution for services where properties have a relatively low land valuation.

Ad Valorem Rate

Council has adopted a system of ad valorem rates that will apply to each property valuation to develop a variable charge on each rate notice. The ad valorem charge is multiplied by the land valuation supplied by the Valuer-General to determine the ad valorem charge. The ad valorem amount of the rate is to be levied on the unimproved land value of all rateable land within each rating category on the rates notice.

Rateable Land Categories

Categorisation of all rateable land in the council area has been undertaken in accordance with the requirements of Chapter 15 of the Local Government Act 1993. Council has used the following categories of rateable land:

- **Farmland** – this is land used genuinely for primary production. The dominant use of the land must be for the business of industry of grazing, and the growing of crops etc. The activities must have a significant

and commercial purpose or character and be engaged in for the purpose of profit on a continuous or repetitive basis. Rural residential land will not be categorised as farmland.

- **Residential** – the Local Government Act 1993 identifies this land as property used for residential accommodation, or in the case of vacant land, property zoned for residential use under an environmental planning instrument (hotels, motels, guesthouses, boarding houses, or nursing homes) are specifically excluded from this category. This category also includes rural residential land.
- **Business** – the Local Government Act 1993 identifies property within this category as land, which cannot be categorised in any of the other categories of farmland or residential.

Valuations

Council will be using valuations with a base date of 1 July 2019 for rating purposes in 2022/23. The valuations are based upon the unimproved land value only of the property and do not include any structures or other improvements.

Any appeal against the property valuation should be lodged with Valuation Services (not with Council) at Property NSW, PO Box 745, Bathurst NSW 2795 or by phone on 1800 110 038 to request a review kit to be posted or emailed to you. Online objection lodgement is also available at <https://www.valuergeneral.nsw.gov.au/land-values/what-if-you-have-concerns/lodge-an-objection>

Pension Rebates

In accordance with Section 575(3)(a) of the Local Government Act 1993, Council provides a rate reduction of 50% of the amount of the rate levy, provided the maximum rebate for combined general rate and domestic waste management charges does not exceed \$250 to eligible pensioners. Of this rate reduction, the NSW Government reimburses 55%. The estimated pension rebate in 2022/23 is \$135,000 for land rates and \$47,000 for Domestic Waste Management.

Interest on Overdue Rates and Charges

In accordance with section 566 of the Local Government Act 1993, Council charges interest on all rates and charges that remain unpaid after they become due and payable. Rates and charges become payable one month after the date of service of the rates notice unless a person elects to pay the rates and charges by instalments.

Where a person elects to pay by instalments, rates and charges become payable on the due date of the instalment. Interest will be calculated on a daily basis using the simple interest method. The rate of interest must not exceed the maximum rate specified by the Minister for Local Government for overdue General Rates, which has been set at 6% for 2022/23.

Exemptions

The Local Government Act 199, Sections 555 to 558, states that the following exemptions from all land rates are applicable, and where indicated water and sewer access charges must be applied:

1. Crown Land (general rates, water, and sewer access charges) – Crown land that is not being held under a lease for private purposes.
2. National Parks (general rates, water, and sewer access charges) – Land within a national park, historic site, nature reserve, state game reserve or conservation reserve, whether or not the land is affected by a lease, licence, occupancy or use.

3. Conservation Agreements (general rates only) – Land that is a subject of a conservation agreement, any rate levies on that whole parcel of land is to be reduced by the percentage of the land in which the conservation agreement covers.
4. Churches or places of public worship (general rates only) – Land that belongs to a religious body and is occupied and used as a church, a minister of religions residence, a place for religious teaching or training or the residence of the official head or assistant head of any religious body in the State or any diocese within the State
5. Schools (general rates only) – Land that belongs to an is occupied and used in connections with a school, school playground or residence occupied by a teacher, employee, or caretaker of the school, as defined by the Education Reform Act 1990
6. Government Departments, Council or Emergency Service (general rates only) – land that belongs to and is occupied and used in connection with an emergency service or Government department or Council office or residence provided that it is not commercially leased. This includes Police Stations and residences, Ambulance Stations and residences, Fire Stations, and Government offices.
7. Aboriginal Land (general rates only) – Land that is vested in a NSW Aboriginal land Council. Division 5 of Part 2 of the Aboriginal Land Rights Act 1983 exempts Local Aboriginal Land Councils from payment of rates and charges to Local Government Authorities on certain types of land. This includes land included in Schedule 1 of the Aboriginal Land Rights Regulation 2002, vacant land and declared land that is of spiritual or cultural significance to Aboriginal people.
8. Public Places (general rates only) – Land that is a public place.
9. Public Reserve or Common (general rates only) – Land used for a public reserve or common and vested in the Crown, a public body, or trustees.
10. Public cemetery (general rates only) – Land used for a public cemetery and vested in the Crown, a public body, or trustees.
11. Public Library (general rates only) – Land used solely for a free public library and vested in the Crown, public body, or trustees.
12. Public hospital (general rates only) – land that belongs to a public hospital
13. Area health Service (general rates only) – Land that is vested in an area health service
14. Benevolent or Public Charity (general rates only) – Land that belongs to a public benevolent institution or public charity and is used or occupied by the institution or charity for the purposes of the institution or charity.

Annual Charges

In accordance with section 501(1) of the Local Government Act 1993, Council proposes to make and levy an annual charge for the following services:

- Water Supply Services
- Sewerage Services
- Waste Management Services
- Liquid Trade Waste
- Stormwater Management Services
- On Site Sewage Management Services.

Water Supply Services

Water Availability Charge

The availability charge is based on the size of the meter connection and is shown on the annual rates notice. The charge is related to the cost of providing access to a 20-32mm water connection and has been set at \$518 for those properties that are connected to the Yass water supply. Availability charges for larger water connections are based on the size of the water meter connection.

The availability charge is designed to cover some of the costs incurred by Council in providing and maintaining infrastructure such as reservoirs, pump stations and reticulation systems. Because of the fixed nature of the costs incurred by Council in operating the infrastructure, the availability charge applies to all properties able to connect to the system regardless of whether or not a connection is in place.

All properties falling within the defined water supply boundaries are subject to compulsory water availability charges. For details on land that is exempt from water access charges, see the section under ordinary rates.

The total estimated income yield in 2022/23 from the Water Availability Charge is \$1,990,000.

Discounts – (Water Availability)

A 50% reduction applicable to all churches in the Yass valley LGA.

Water Usage Charges

The water usage charge for 2022/23 is set at \$3.70 per kilolitre for the first 5 kilolitres per day. Water usage in excess of this is charged at \$4.90 per kilolitre. The consumption charge is invoiced three times annually, with the usage calculation per day averaged over this period. The water consumption charges are designed to meet the fixed and variable operating costs related to the provision of water supply. Details of the water charges for the 2022/23 financial year are set out in the Fees and Charges section of the document. The total estimated income yield in 2022/23 from water usage charges is \$2,680,000.

Discounts (Water Usage Charges)

Churches, Nursing Homes, Apex Homes, and St Vincent de Paul receive a 35% discount on usage charges. Council playing fields, Yass Pool, The Men's Shed, the Yass Community Garden, and Yass Golf Course (non-building infrastructure) receive a 55% discount on usage charges, and Binalong Pool receives a 90% discount.

Pension Rebate

In accordance with Section 575(3)(b) of the Local Government Act 1993, Council provides a reduction of 50% of water availability charges levied up to a maximum of \$87.50 for each property. Of this reduction, the NSW Government reimburses 55%. The estimated pension rebate in 2022/23 is \$22,000.

Interest on Overdue Water Charges

In accordance with Section 566 of the Local Government Act 1993, Council charges interest on all water supply service charges which remain unpaid after they become due and payable. Water supply charges become payable one month after the date of service of the rate notice unless a person elects to pay the charges by instalments.

Where a person elects to pay by instalments, rates and charges become payable on the due date of the instalment. Interest will be calculated on a daily basis using the simple interest method. The rate of interest must not exceed the maximum rate specified by the Minister for Local Government for overdue General rates, which has been set at 6% for 2022/23. Council will adopt the maximum rate.

Sewerage Services

Residential Charges

The residential sewerage charge is based on a flat charge for all residential properties connected to Council's sewerage service network and 2022/23 is \$760. Residential sewerage charges reflect the cost of providing and maintaining the required infrastructure as well as operating costs for pump stations and the sewerage treatment plant.

Non Residential Charges

Charges for non-residential sewer usage are based on water consumption for all business properties connected to Council's sewerage service network. For 2022/23 the charge is \$3.27 per kilolitre with a minimum charge of \$760. Charges are based on the previous year's water consumption. These fees are designed to distribute the cost of providing non-residential services equitably on a user pays basis.

Total Income

The total estimated income yield in 2022/23 from sewer charges is \$2,499,000.

Discounts (Sewerage Services)

A 50% reduction is applicable to all churches in the Yass valley LGA.

Pension Rebate

In accordance with Section 575(3)(b) of the Local Government Act 1993, Council provides a reduction of 50% of residential sewerage charges levied up to a maximum of \$87.50 for each individual property. Of this reduction, the NSW Government reimburses 55%. The estimated amounts of the pension rebate in 2022/23 is \$18,000.

Interest on Overdue Sewer Charges

In accordance with Section 566 of the Local Government Act 1993, Council charges interest on all sewer supply service charges which remain unpaid after they become due and payable. Sewer charges become payable once month after the date of service of the rates notice unless a person elects to pay the charges by instalments, rates and charges become payable on the due date of the instalment.

Interest will be calculated on a daily basis using the simple interest method. The rate of interest must not exceed the maximum rate specified by the Minister for Local Government for overdue General Rates. This is set at 6% for 2022/23. Council will adopt the maximum rate.

Liquid Trade Waste

This charge recovers the additional cost of transporting and treating liquid waste from liquid waste dischargers. It is calculated by multiplying the total water consumption from water meter readings by a sewerage discharge factor and liquid trade waste discharge factor by a charge of \$2.28 per kilolitre for those with appropriate pre-treatment, or \$20.00 per kilolitre for those without pre-treatment.

The sewerage discharge factor is based on Appendix G of the Liquid Trade Waste Management Guidelines 2009 as published by the NSW Office of Water. These factors are intended to represent the proportion of wastewater being discharged into the sewer that is considered to be trade waste. The formula provides a system for charging on a user pays basis.

The total estimated income yield in 2022/23 from trade waste charges is \$50,000.

Waste Management Services

Domestic Waste Management Charges

Sections 496 and 504 of the Local Government Act 1993, provide that the domestic waste management services of the Council must be financed by specific annual charges made and levied for that purpose alone. The Act prevents Council from applying ordinary rate income towards meeting the cost of domestic waste management services, nor can it use water charge income for non-waste related functions.

The term 'domestic waste management service' relates to the services that comprise the periodic collection of waste, generated on domestic premises, from individual parcels of rateable land and the services associated with recycling activities provided to these properties.

The functions of domestic waste management services carried out by Council include, but are not limited to:

- Collection of domestic waste
- Disposal and treatment of domestic waste
- Recycling and waste minimisation activities associated with domestic waste collection and disposal.

Kerbside Collection Charge

This is an annual waste collection charge of \$423.00 that meets the cost of:

1. The weekly 140 litre bin domestic waste collection service and the associated waste disposal or treatment
2. The fortnightly 240 litre bin domestic recycling collection service.

It is applicable to each occupied residential property and each residential unit in a multi-unit complex for which the service is available

Additionally, each residential property or unit in a multi-unit complex that already has kerbside collection may request an additional domestic garbage or recycling service. An annual charge of \$282.00 for an additional garbage service and \$141.00 for an additional recycling service is applicable.

Collections will only be conducted from the Council supplied mobile garbage bins on the specified collection days.

Vacant properties

A charge is levied against all vacant properties, where a garbage collection service is offered. The charge in 2022/23 is \$30.00 per property.

Total Income

The estimated total income from domestic waste management charges for 2022/23 is \$1,835,000.

Pension Rebate

In accordance with Section 575(3)(a) of the Local Government Act 1993, Council provides a reduction of 50% of the domestic waste management charge provided the maximum rebate for combined rate and domestic waste management services does not exceed \$250.

The estimated pension rebate in 2022/23 is \$24,000.

Business Waste Management Charges

The business waste management charges are designed to meet the costs of providing waste management services for commercial premises throughout the Council LGA. The income and expenditure associated with the business waste collection and disposal service is expressly separated from the domestic waste management charges in conformity with the provision of the Local Government Act 1993.

There is an annual kerbside waste collection charge of \$423.00 that meets the costs of:

1. The weekly 140 litre bin waste collection
2. Service and the associated waste disposal or treatment
3. The fortnightly 240 litre bin recycling collection service.

The estimated total rate income for business waste management charges for 2022/23 is \$39,000.

Waste Management Environmental Charge

This charge of \$133.00 applies to all rateable properties and goes towards the provision of transfer stations and the management of environmental waste matters throughout the LGA. This charge contributes towards the provision of additional infrastructure and improvements to accommodate waste disposal at all transfer stations throughout the LGA. Funds also go towards the purchase, maintenance and upgrading of waste and recycling bins and infrastructure at all facilities. Funds also provide for long term financial planning of improvements to all facilities.

Farmland property owners with more than one property in the same name, without a house, may claim a credit upon completion of a Statutory Declaration.

The estimated total rare income for the waste management environmental charge for 2022/23 is \$1,025,000.

Interest on Overdue Waste Charges

In accordance with section 566 of the Local Government Act 1993, Council charges interest on all waste service charges which remain unpaid after they become due and payable. Waste charges become payable one month after the date of service of the rate notice unless a person elects to pay the charges by instalments.

Where a person elects to pay by instalments, rates and rates and charges become payable on the due date of the instalment. Interest will be calculated on a daily basis using the simple interest method. The rate of interest must not exceed the maximum rate specified by the Minister for Local Government for overdue General Rates. This has bene set at 6% for 2022/23. Council will adopt the maximum rate.

Stormwater Management Services

Stormwater Management Charge

The stormwater management charge of \$25.00 is levied under Section 496A of the Local Government Act 1993, on all occupied residential or business properties within the Yass Township. This charge reflects the cost of the provision and maintenance of the stormwater infrastructure within Yass.

The total estimated income yield for 2022/23 is \$42,000.

Interest on Overdue Stormwater Management Charges

In accordance with Section 566 of the Local Government Act 1993, Council charges interest on all stormwater management charges that remain unpaid after they become due and payable. Stormwater management charges become payable one month after the date of service of the rates notice unless a person elects to pay the rates and charges by instalments.

Where a person elects to pay by instalments, rates and charges become payable on the due date of the instalment. Interest will be calculated on a daily basis using the simple interest method. The rate of interest must not exceed the maximum rate specified by the Minister for Local Government for overdue General Rates. The rate is set at 6% for 2022/23. Council will adopt the maximum rate.

Onsite Sewerage Management Services

Onsite Sewerage Management Charge

The onsite sewerage management charge of \$35.00 is levied in accordance with Section 68 of the Local Government Act 1993, on all properties (rateable or non-rateable) that operate an onsite sewerage management system.

The charge makes the landowner compliant under the legislation as it constitutes an 'approval to operate' by Council. This charge reflects the cost to council to effectively manage and administer all onsite sewerage management systems operating within Yass Valley LGA.

The total estimated yield for 2022/23 is \$139,000.

Interest on Overdue Onsite Sewerage Management Charges

In accordance with Section 566 of the Local Government Act 1993, Council charges interest on all onsite sewerage management charges that remain unpaid after they become due and payable. Onsite sewerage management charges become payable one month after the date of service of the rates notice unless a person elects to pay the rates and charges by instalments.

Where a person elects to pay by instalments, rates and charges become payable on the due date of the instalment. Interest will be calculated on a daily basis using the simple interest method. The rate of interest must not exceed the maximum rate specified by the Minister for Local Government for overdue General Rates. The rate is set at 6% for 2022/23. Council will adopt the maximum rate.

STATEMENT OF BORROWINGS

Under the Local Government Act, Council is required to include details of proposed borrowings in the financial period covered by this revenue policy. Council is proposing now new borrowings for projects in 2022/23. Council's borrowings on 1 July 2022 is forecast to be:

	Loan Principal on 1 July 2022	Annual Cost for 2022/23
General Fund		
NIL		
Water Fund		
Raising the Dam wall ¹	\$ 8,276,584	\$ 752,777
Yass to Murrumbateman Water Supply ²	\$ 1,761,055	\$ 275,500
Water Main Ford to Demestre ³	\$ 671,743	\$ 105,087
Sewer Fund		
Sewer Infrastructure ⁴	\$ 3,593,096	\$ 363,737
Sewer pump station upgrade ⁵	\$ 290,483	\$ 45,443

Notes:

1. To ensure Yass valley Council is able to maintain an adequate water supply to meet both current and future needs, Council undertook the project of raising the Yass Dam wall. This project was funded by two separate loans, serviced from the water rates and charges. The \$7.5m NSW Treasury Corporation loan was fully paid in 2019/20. A further \$10m loan for this project was taken out in 2011/12 and was fully drawn down by 7 September 2012. During the drawdown period, the interest rate is variable with a fixed interest rate of 6.96% applying from 7 September 2012 for a period of 10 years. The total loan is over a 30-year period and is due to be renegotiated in August 2022.
2. To ensure adequate and sustainable cash flows in the Water and S64 Water Reserves, Yass Valley Council was required to take out a loan to fund the following projects in 2018/19:
 - a. Pressure pump system at Murrumbateman - \$175k
 - b. Yass to Murrumbateman WS Design and easement - \$1.2m
 - c. Yass to Murrumbateman WS Construction \$1.05m

The funding for these projects us a total of \$2.425m. The loan has an indicative fixed interest rate of 2.55% over 10 years.
3. To ensure adequate and sustainable cash flows in the S64 Water Reserve, Yass valley Council was required to take out a loan to fund the 300mm Water main from Ford to Demestre Streets. This loan of \$925k has a fixed rate of 2.55% over 10 years.
4. To ensure Yass Valley Council is able to meet future requirements, construction of a sewerage scheme has been undertaken for Murrumbateman village. The project was funded through loan (60%), grant (26%) and Sewer fund reserves (14%). The loan will be serviced from the sewer rates and charges. This loan has a 20-year term with a fixed interest rate of 4.82%.
5. To ensure adequate and sustainable cashflows in the Sewer reserves, Yass Valley Council was required to take out loans to fund the following projects:
 - a. Riverbank Park SPS Generator installation - \$200k
 - b. Laidlaw Street SPS upgrade - \$75k
 - c. Ford Street SPS generator design - \$125k

This loan has a fixed rate of 2.55% for 10 years.

Fees and Charges Revenue Policy

Council will charge a range of fees in 2022/23, as detailed within the attached Schedule of Fees and Charges. The legislative basis for these fees may be found in Section 608 of the Local Government Act 1993 which provides that Council may charge and recover an approved fee for any service it provides, including the following:

- supplying a service, product, or commodity
- giving information
- providing a service in connection with the exercise of the council's regulatory functions
- including receiving an application for approval, granting an approval, making an inspection and issuing a certificate.

Under the principle of "user pays", fees are introduced to offset the cost-of-service provision, or in the case of commercial activities to realise a reasonable rate of return on assets employed by the Council, in order to support the provision of services and to alleviate the burden that would otherwise be unfairly placed upon ratepayers.

Council has given due consideration to the following factors in determining the appropriate price for each fee:

- the cost of providing the service
- whether the goods or service are supplied under a commercial basis
- the importance of the service to the community
- the capacity of the user to pay
- the impact of the activity on public amenity
- competitive market prices
- prices dictated by legislation.

Council discloses its pricing policy by showing a pricing code against each individual fee within the attached Schedule of Fees and Charges, as:

- **Market** - Council provides a good / service in a competitive environment
- **Full Cost** - Council intends to fully recover direct and indirect cost of provision plus any community cost
- **Partial Cost** - Council intends to partially recover the costs of provision
- **Legislative** - Prices are dictated by legislation
- **Zero** - Council absorbs the full cost of delivery
- **Security Deposit** - Refundable deposit against possible damage to Council property

All fees are quoted in "GST Inclusive" terms, as this is the relevant price to the customer, however it should be recognised that within the schedule there are many fees that do not attract GST. These fees have either been specifically exempted by the GST legislation or have been included within the Division 81 determination as the Australian Government has deemed that the customer does not actually receive a taxable supply in consideration for the fee. The latter excludes many fees for regulatory services that are not provided within a competitive environment, and other forms of information that are provided on a non-commercial basis. In accordance with the Office of Local Government's guidelines on competitive neutrality. These businesses set prices in line with market conditions and their results are disclosed, including tax equivalent payments and return on capital, with Council's Annual Report.

Waiving, Discounting or Reducing Fees and Charges

Section 610E of the Local Government Act 1993 allows Council to waive payment of or reduce a fee in a particular case if it is satisfied that the case falls within a category of hardship or any other category that Council has determined it may consider waiving payment or reducing a fee.

Council has determined the following categories:

Hardship - where there is evidence that the payment of the fee or charge will impose unreasonable financial hardship on the applicant given their circumstances.

Charity – where the applicant is a registered charity, and the fee is for a service that will enable the provision of charitable services to the Yass Valley community.

Not For Profit – where the following conditions all apply:

- The applicant is an organisation that holds “not for profit” status
- the fee is for a service that will enable the achievement of the applicant’s objectives and betterment for the Yass Valley community; and
- The payment of standard fees or charges would cause financial hardship for the applicant.

Commercial – where Council, or its contractor, operates a service and reduction of the fee is required to compete in the market

Non-Provision of Service – where Council is unable to provide a service or venue that has been previously agreed upon and an appropriate discount, fee waiver or substitution is required as compensation

Filming related activities – applicable fees and charges may be waived or reduced for productions completed within the LGA if undertaken by an educational institution for a non-commercial purpose, by a registered charity or not-for-profit organisation where the primary purpose is for the improvement/benefit to Yass Valley community or where the production’s primary purpose is to highlight Yass Valley as a tourist destination.

Swimming Pool Special Events –a reduction of fees is offered for community events, open days or other special or promotional events.

The following principles will be considered when applying any reduction or waiver of a fee or charge:

- Compliance with statutory requirements
- Fairness and consistency
- Integrity
- Equity and transparency
- Commercial imperatives.

Some fees or services are prescribed by legislation or are regulatory in nature and fee waiver or reduction is not available in connection with those fees.

The Council will directly, or through delegated authority, assess and make determinations on requests for reduction or waiver of fees in accordance with these principles. Council may endorse a reduction or waiver of fees and charges to organisations through Councils Financial Hardship Policy and Financial Assistance, Grants & Donations Policy.

2022-23 Fees and Charges document follows.