

**Attachment 2 - Draft Revenue Policy 2025-2026 - Public Exhibition**



# **Draft Revenue Policy 2025-2026**



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## INTRODUCTION

Snowy Valleys Council's Revenue Policy goal is to effectively and equitably manage revenue raising, service level and asset management decisions, and to ensure ongoing financial sustainability. Council is committed to a user-pay principle and will recover the full cost of services provided unless the cost of the service is controlled by another authority or where a community service obligation is clearly identified.

### Income and Expenditure 2025-26 – Financial Estimates

Income Statement	2025-2026
<b>Income</b>	<b>(\$ '000)</b>
Rates and Annual Charges	25,089
User Charges and Fees	15,616
Interest and Investment Revenues	2,188
Other Revenues	2,415
Grants & Contributions - Operating	13,453
Grants & Contributions – Capital	21,584
Net Gain from Disposal of Assets	782
<b>Total Income from Continuing Operations</b>	<b>81,128</b>
<b>Expenses</b>	<b>(\$ '000)</b>
Employee Costs	22,934
Borrowing Costs	189
Materials & Contracts	23,204
Depreciation	13,505
Other Expenses	1,271
Net loss from the disposal of assets	1,500
<b>Total Expenses from Continuing Operations</b>	<b>62,603</b>
<b>Net Operating Result from Continuing Operations</b>	<b>18,525</b>
<b>Net operating result before grants and contributions provided for capital purposes</b>	<b>(3,058)</b>



## **SCHEDULE OF FEES AND CHARGES**

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Detailed information of the Schedule of Fees and Charges that will apply in 2025-26 are located in a separate document. This document can be found on Council's website, at Council Libraries and Council's Service Centres.

The 2025-26 Schedule of Fees and Charges have been prepared on the following basis:

- Increased where permissible.
- Calculated based on full cost recovery from the user where such a recovery is approved by Council; and
- Identifying the cost of community service obligations.

Council carries out work for external parties on private land. In performing this work, Council is generating additional income and/or acting in a community service role. Income from these works will cover all incremental direct costs and overheads and, where appropriate, add a profit element. The profit element of pricing varies with the relevant organisations taking into account the considerations of service to the community and general market competitiveness.

### **Interest on overdue Rates and Charges**

Council will apply the maximum permissible rate of interest payable as set by the Minister of Local Government on outstanding rates, water charges, wastewater charges and all sundry debtor accounts. The maximum rate of interest payable on overdue rates and charges for the 2025-26 period has not been announced by the Minister for Local Government.

### **Payment of Rates and Charges**

Council land rates and annual charges are paid in a single annual payment or by quarterly instalments. If a payment is made by a single annual payment, it is due by 31 August, and if it is paid by quarterly instalments, it is due by 31 August, 30 November, 28 February and 31 May. On or before 31 October, 31 January and 30 April, Council will send reminder notices (Instalment Notices) separately from the Rates Notice to each person paying by quarterly instalments. There is no discount available for early payment of rates and charges.

For the payment of rates and charges, Council accepts payment by BPay, BPoint (telephone and online), credit card, EFTPOS, and cash. Council provides an optional direct debit facility through a third party provider for the periodical payment of rates and charges. Any dishonoured scheduled direct debit attracts a dishonour fee in addition to any applicable bank charge and will be added onto the rates and charges balance owing.

### **Copies of Notices**

The fee to reproduce and supply a copy of a previously issued Rates or Water & Wastewater charges notice will be \$23.20 per notice, payable in advance. A copy of a previously issued notice shall only be supplied to the owner of the property or their nominated and correctly authorised agent.

## LEVIED RATES AND CHARGES

For the complete schedule of Council's fees and charges refer to the *2025-2026 Fees & Charges Schedule*.

### Resource Recovery (Waste) Management Charges

	Charge (\$)	Number	Estimated Yield (\$)
Waste access charge	75	7421	556,575
Vacant Land	75	456	34,200
Domestic waste	590	5481	3,233,790
Domestic Recycling fortnightly (additional bin)	135	30	4,050
Domestic Waste fortnightly (additional bin)	225	61	13,725
Domestic FOGO weekly (additional bin)	155	19	2,945
Commercial waste	670	735	492,450
N/S Commercial 1 x 240L FOGO Weekly	210	9	1,890
N/S Commercial 1 x Waste 240L Fortnightly	475	30	14,250
N/S Commercial 1 x Waste 240L Weekly	950	56	53,200
N/S Commercial 1 x 240L Recycle Fortnightly	190	90	17,100
N/S Commercial 1 x Waste 140L Fortnightly	270	18	4,860
N/S Commercial 1 x Waste 140L Weekly	535	0	0
N/S Commercial Waste - 3 x 240L Bins	850	1	850
School waste	590	47	27,730
<b>Total charges</b>			<b>4,457,615</b>

**Wastewater Charges**

	Charge (\$)	Number	Estimated Yield (\$)
Residential access charge	915	4824	4,413,960
Unoccupied Sewerage Charge	915	246	225,090
Commercial access charge - 20mm	650	496	322,400
Commercial access charge - 25mm	1,020	96	97,920
Commercial access charge – 32mm	1,670	24	40,080
Commercial access charge - 40mm	2,600	31	80,600
Commercial access charge - 50mm	4,070	31	126,170
Commercial access charge - 65mm	6,870	1	6,870
Commercial access charge - 80mm	10,400	6	62,400
Commercial access charge - 100mm	16,250	8	130,000
Sewer Access Charge – 50mm + 100mm	20,320	1	20,320
<b>Total charges</b>			<b>5,525,810</b>

**Water Access Charges**

	Charge (\$)	Number	Estimated Yield (\$)
Vacant land within access water charge area	275	245	67,375
Water Access Charge – 20mm	275	5910	1,625,250
Water Access Charge – 25mm	430	153	65,790
Water Access Charge – 32mm	705	34	23,970
Water Access Charge – 40mm	1,100	43	47,300
Water Access Charge – 50mm	1,720	38	65,360
Water Access Charge – 65mm	2,910	1	2,910
Water Access Charge – 80mm	4,400	6	26,400
Water Access Charge – 100mm	6,880	10	68,800
Water Access Charge – 150mm and above	15,470	4	61,880

<b>Total charges</b>	<b>2,055,035</b>
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**Meter Size – Raw Water**

	<b>Charge (\$)</b>	<b>Number</b>	<b>Estimated Yield (\$)</b>
Raw Water Access Charge – 20mm	275	9	2,475
Raw Water Access Charge – 25mm	430	2	860
Raw Water Access Charge – 32mm	705	1	705
Raw Water Access Charge – 40mm	1,100	3	3,300
Raw Water Access Charge – 50mm	1,720	6	10,320
Raw Water Access Charge – 65mm		0	0
Raw Water Access Charge – 80mm	4,400	2	8,800
Raw Water Access Charge – 100mm	6,880	4	27,520
Raw Water Access Charge – 150mm and above		0	0
<b>Total Charges</b>			<b>53,980</b>

**Liquid Trade Waste – Annual Charge**

	<b>Charge (\$)</b>	<b>Number</b>	<b>Estimated Yield (\$)</b>
Category 1 Charge	208	115	23,920
Category 2 Charge	450	20	9,000
Category 3 Charge	825	2	1,650
<b>Total Charges</b>			<b>34,570</b>

**Tumbarumba Area – Stormwater Charges (NSW LG Reg 125AA)**

	<b>Charge (\$)</b>	<b>Number</b>	<b>Estimated Yield (\$)</b>
Residential	25	817.5	138,450
Commercial (max charge)	Max. 75	114	20,438
<b>Total charges</b>			<b>28,463</b>



**On-Site Sewer Management Charge**

	Charge (\$)	Number	Estimated Yield (\$)
Annual charge	38.35	2340	89,739
<b>Total charges</b>			<b>89,739</b>

**RATES****Rating Principles**

The objective of the Revenue Policy is to ensure that rates are levied in a fair and equitable manner so as to provide sufficient funds to carry out the general services which benefit all the ratepayers of the area. Council aims to set rates and charges at a level that provides a sustainable income but does not impose undue hardship on property owners. Council is committed to a rates and charges process that is ethical, transparent, open, accountable, and compliant with legal obligations, including the NSW Local Government Act 1993 and the Local Government (General) Regulation 2021 (NSW).

**Rate Pegging**

The Independent Pricing and Regulatory Tribunal (IPART) determines the rate peg, or allowable annual increase, that applies to local government rate income. Current Rate pegging is set by the Minister of Local Government for 2025/26 at 4.3%.

**Rateable Areas within Snowy Valleys Council**

In accordance with the NSW Local Government Act 1993 (the Act), Council will adopt four categories of ordinary rate, being Farmland, Residential, Business and Mining. An ordinary rate will be applied to each parcel of rateable land within the local government area. The ordinary rate applicable for each assessment will be determined by the property's categorisation, which is dependent upon the dominant use.

Ratepayers that experience difficulty in paying their rates by due dates are encouraged to consider Council's Rates Hardship Policy.

**Valuations**

Snowy Values Council's land values were last updated by the NSW Valuer-General (VG) in 2022. For the purposes of the 2025-26 rating year, the base date for land values is 1 July 2022.

Supplementary notices of valuations are issued by the VG outside the usual valuation cycle because of changes to property that are recorded on the Register of Land Values. Council is advised of these changes and makes resulting adjustments to rates.

## RATING 2025-2026

Snowy Valleys Council Area – Rate Pegging 4.3% .

Category	Base Amount	Ad Valorem (per 1 cent)	Estimated Yield
Farmland	\$502.87	0.1829	\$6,352,886
Residential	\$490.19	0.4271	\$6,165,557
Business	\$224.74	0.9791	\$1,337,850
Mining	\$368.78	0.8043	\$10,400
<b>Total</b>			<b>\$13,866,694</b>

## RATING CATEGORIES

### Farmland

Section 515(1) of the Act sets out the prerequisites for occupied land to be categorised as “farmland”. Section 519 facilitates the categorisation of vacant land, and it should be noted that scope exists for vacant land to be categorised as “farmland” in certain circumstances via those provisions.

For land to be categorised as farmland in terms of section 515 it must be:

- a parcel of rateable land;
- valued as one assessment;
- the dominant use of which is for farming (that is, the business of industry of grazing, animal feedlots, dairying, pig-farming, poultry farming, viticulture, orcharding, beekeeping, horticulture, vegetable growing, the growing of crops of any kind, forestry, or aquaculture within the meaning of the *Fisheries Management Act 1994*, or any combination of those businesses or industries);
- which has a significant and substantial commercial purpose or character; and
- is engaged in for the purpose of profit on a continuous or repetitive basis (whether or not a profit is actually made).

**Residential**

Section 516(1) of the Act states that land is to be categorised as “residential” if it is a parcel of rateable land valued as one assessment and:

- its dominant use is for residential accommodation (other than as a hotel, motel, guest-house, backpacker hostel or nursing home or for any other form of residential accommodation, not being a boarding house or lodging house, prescribed by the regulations); or
- in the case of vacant land, it is zoned or otherwise designated for use under an environmental planning instrument (with or without development consent) for residential purposes; or
- it is rural residential land.

**Mining**

Section 517(1) of the Act states that land is to be categorised as “mining” if it is a parcel of rateable land valued as one assessment and its dominant use is for a coal mine or metalliferous mine.

**Business**

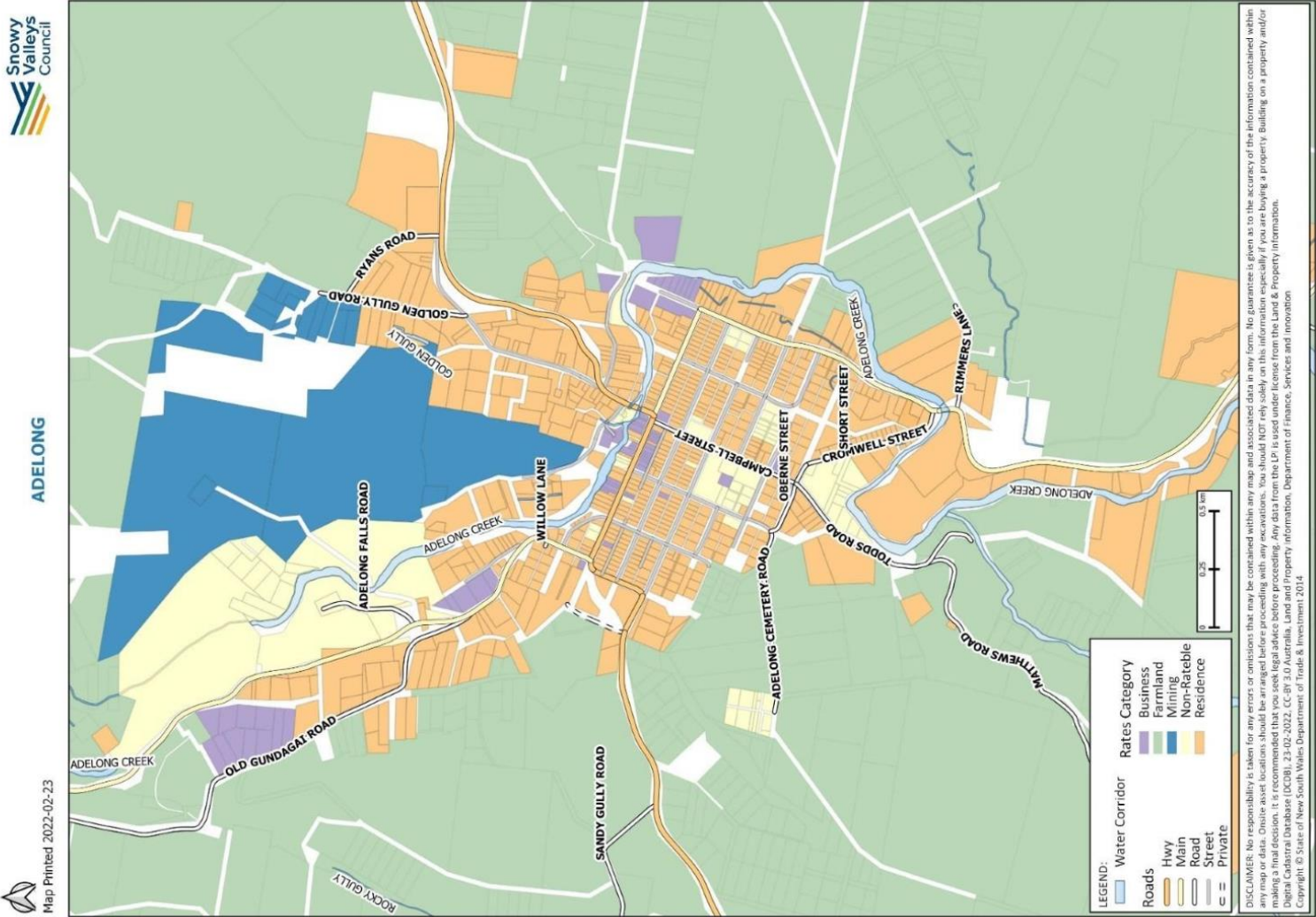
Section 518 of the Act states that land is to be categorised as business if it cannot be categorised as farmland, residential, or mining.

**ZONING UNDER A LOCAL ENVIRONMENT PLAN (LEP)**

The categorisation of land for rating purposes under the Local Government Act should not be confused with a lands zoning under a Local Environment Plan (LEP). They are two distinct classifications, each subject to the definitions under their respective legislations.

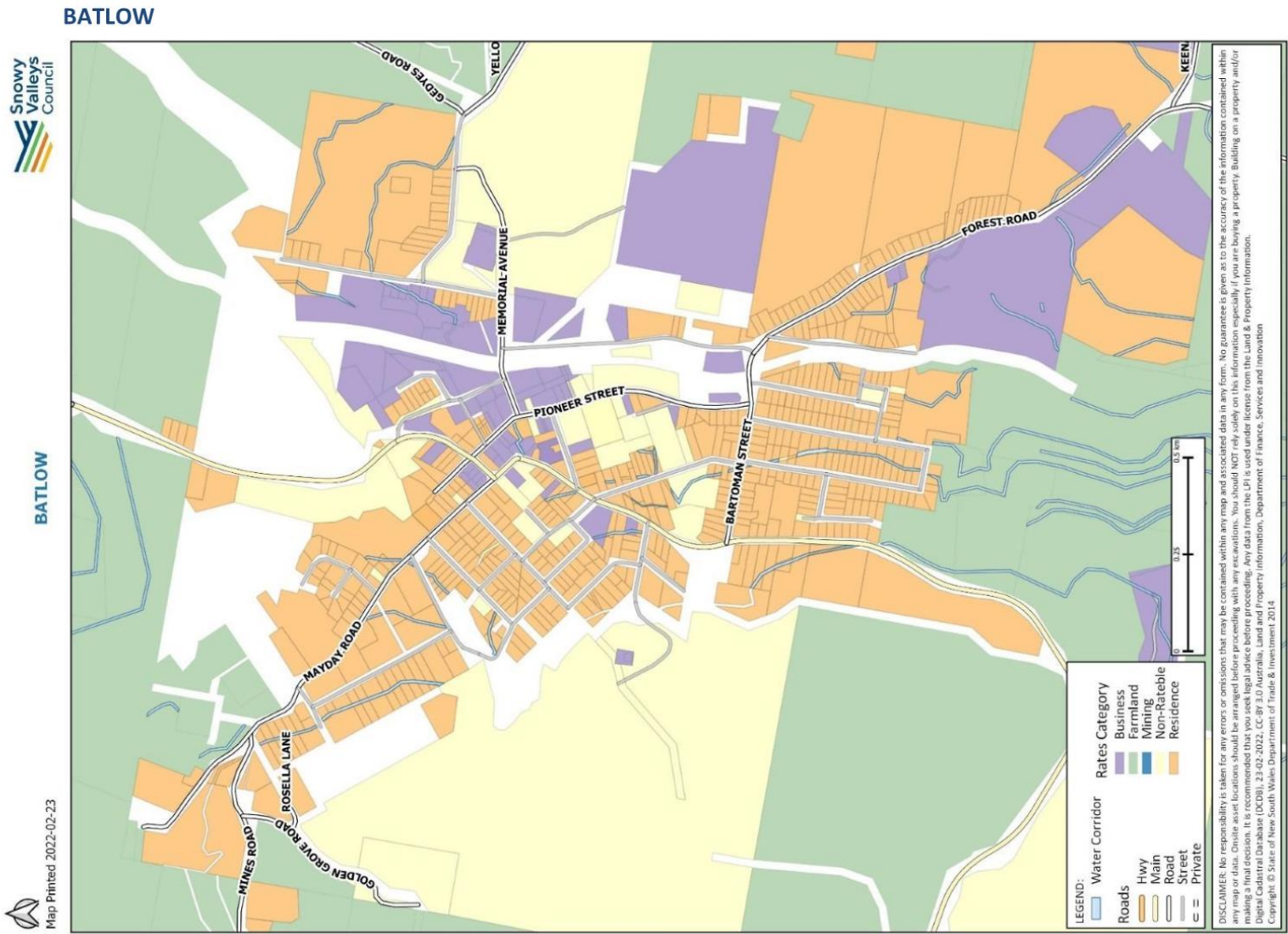
The maps on the following pages provide an indication of where each rating category will apply. The maps have been broken into each town and village.

ADELONG



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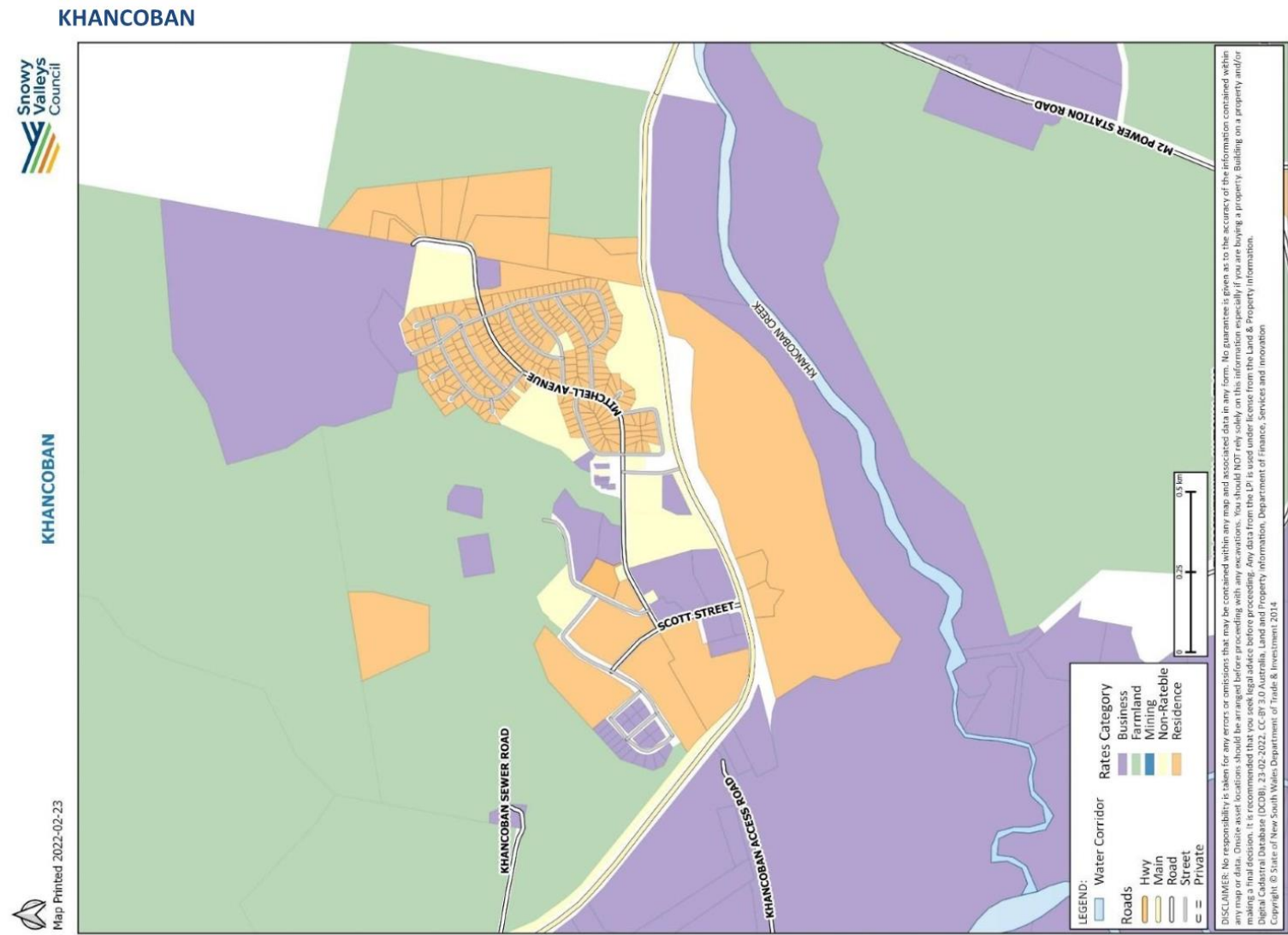


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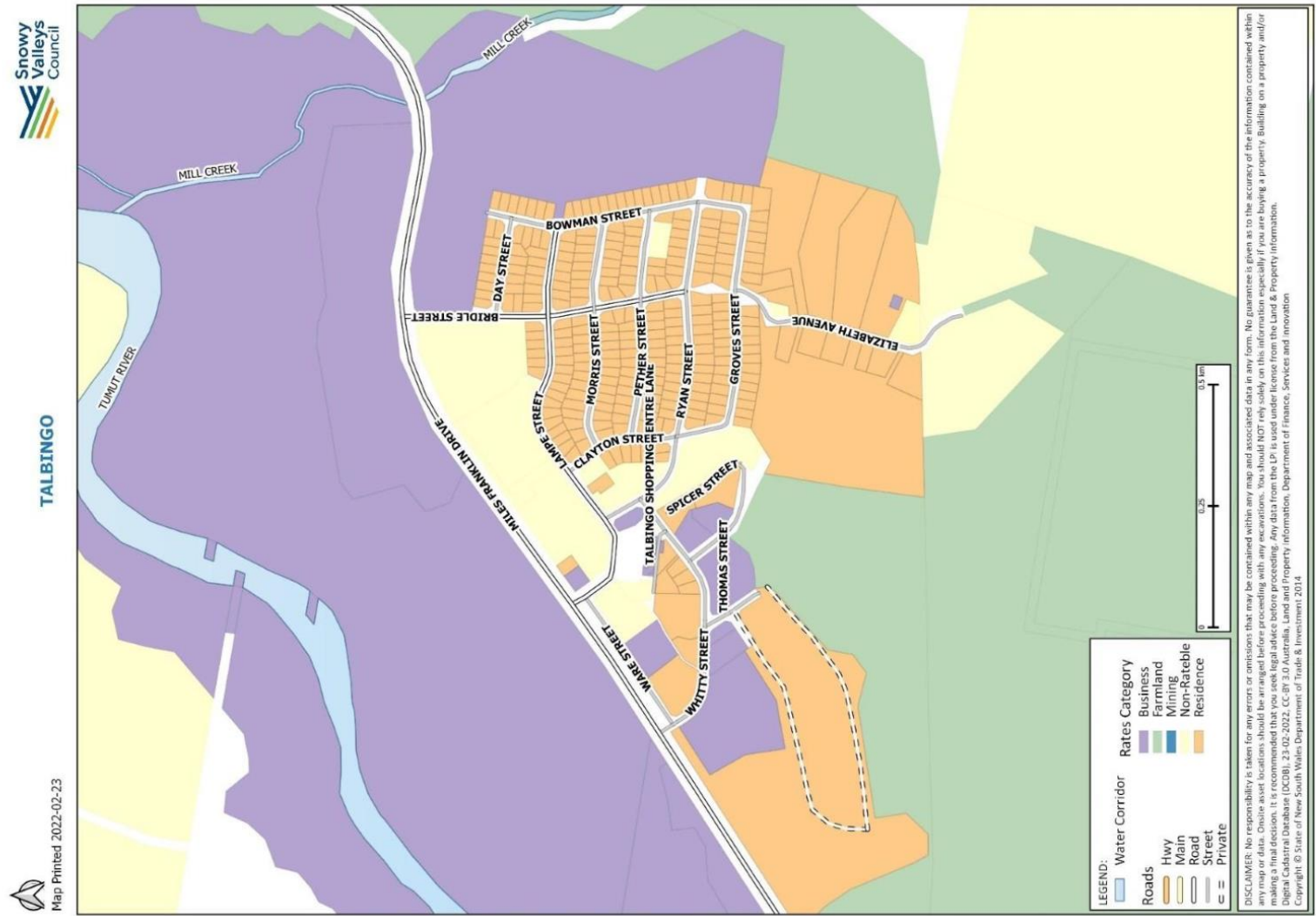


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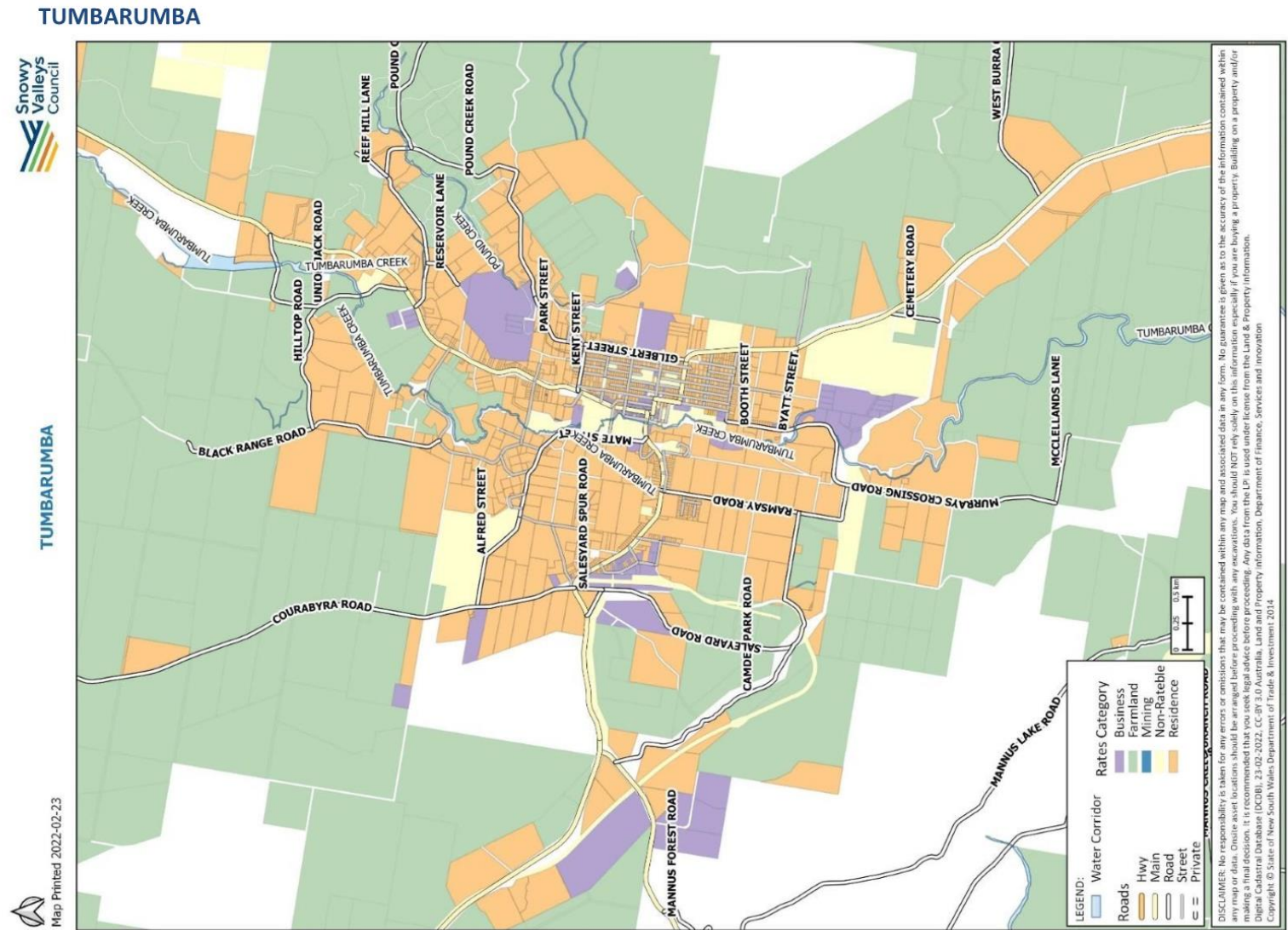
ROSEWOOD



TALBINGO







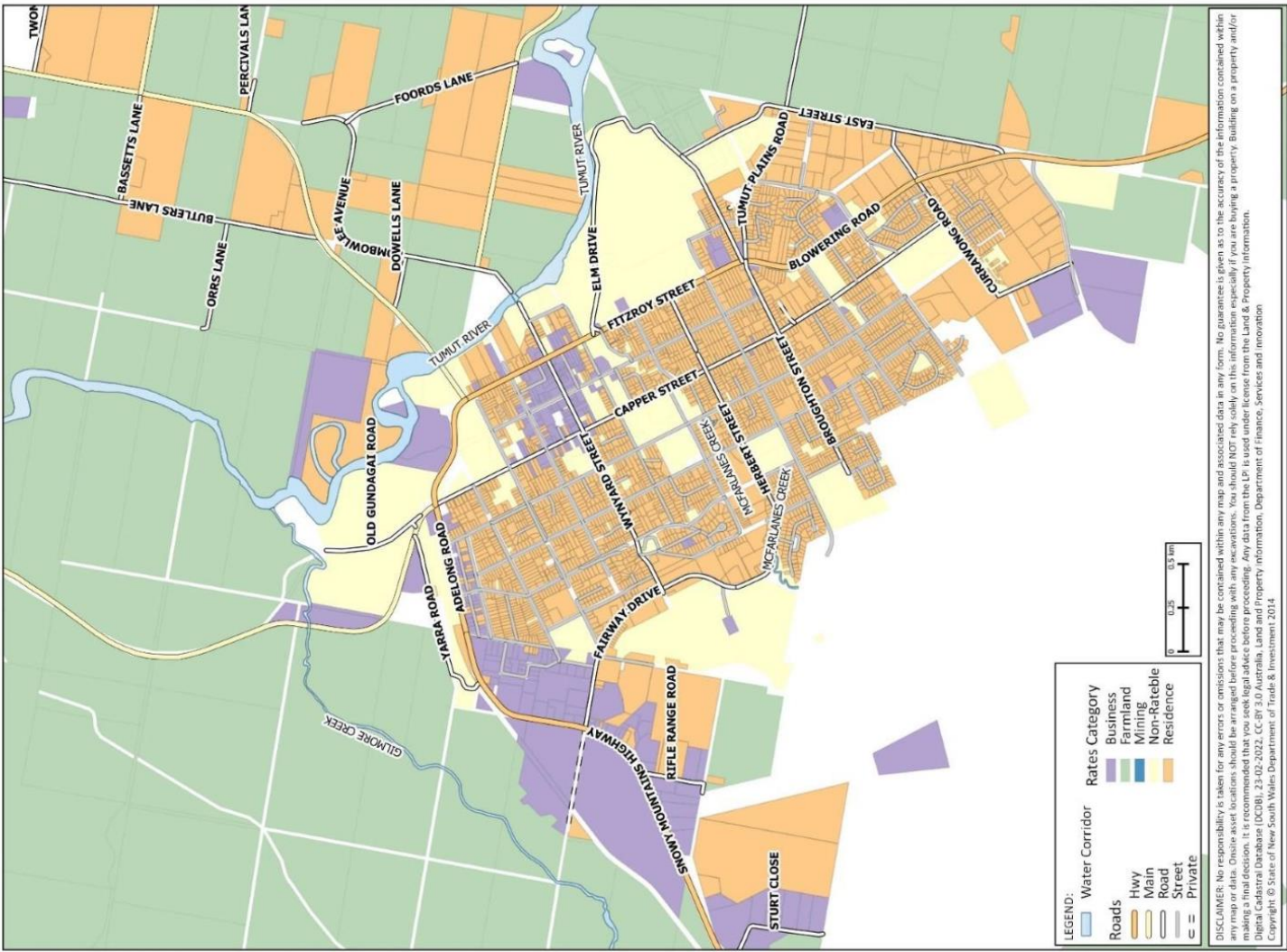
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Map Printed 2022-02-23



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