

Rate notice

Customer Service Centres

Caboolture - 2 Hasking Street, Caboolture
Redcliffe - Irene Street, Redcliffe
Strathpine - 220 Gympie Road, Strathpine

Postal Address

PO Box 159
Caboolture Qld 4510

Customer Service

Ph: 1300 522 192

ABN: 92 967 232 136

www.moretonbay.qld.gov.au
mbrc@moretonbay.qld.gov.au



05845-036

Bellrus Borrowing Pty Ltd Tte
C/- Nvre Agents
PO Box 435
NARANGBA QLD 4504

Property Details

13 Woodlight Street MANGO HILL QLD 4509
Lot 332 SP 264583
Rateable Valuation \$250,000

Property number

653255

Total Payable

\$925.92

Period of rating

1 July - 30 September 2021

Date of issue

14 July 2021

Due date for payment

18 August 2021

Balance from Last Period - Payable Now

Balance as at 28 June 2021 \$456.22

Council Rates & Charges

General Rate - Category R2 (minimum) 327.75

Regional Infrastructure and Environment Charge 22.50

Garbage Charge - Domestic 62.00

State Government Charges

Emergency Management Levy - Group 2A 57.45

TOTAL PAYABLE \$925.92

End of Quarter Processing Deadlines

Please note that due to processing deadlines, payments made after 28 June 2021 may not have been processed before the printing of this notice and may appear as an overdue balance.

Council has received a payment of \$14,442,388 from the State Government to mitigate any direct impacts of the State Waste Levy on households in the 2021/22 financial year.

BPAY: Use your Phone or Internet banking

PHONE: Call 07 3480 6349

ONLINE: Go to www.moretonbay.qld.gov.au/pay

AUSTRALIA POST: Pay over the counter at any post office

MAIL: Send your payment to PO Box 159, Caboolture, Qld 4510

IN PERSON: Pay at any Customer Service Centre

DIRECT DEBIT: Go to www.moretonbay.qld.gov.au/rates/directdebit

INTEREST: Interest at the rate of 8% per annum compounded on daily rests will be charged on current rates that remain unpaid immediately after the Due Date. Balances brought forward from a previous period will continue to accrue interest from the beginning of this period.

PENSIONERS: Are you the owner and occupier of this property or do you have life tenancy under a Will or Court Order? If so, you may be eligible for a State or Council rebate if one is not already shown on this notice. Please contact us for further information or an application form.

PAYMENT PLAN: Please do not hesitate to contact us if you are having difficulty paying your rates on time.

RATING CATEGORY STATEMENT: To access your current rating category statement visit: www.moretonbay.qld.gov.au/ratescalculation

PAYMENT REMITTANCE SLIP



*2471 500653255006532559



Billers Code: 339457
Ref: 50 0653 2550 0653 2559

Location: 13 Woodlight Street MANGO HILL QLD 4509
Customer Ref: 50 0653 2550 0653 2559

Property number

653255

Total Payable

\$925.92

Period of rating

1 July - 30 September 2021

Date of issue

14 July 2021

Due date for payment

18 August 2021



RATING CATEGORY STATEMENT 2021/22

Chapter 4 Part 5 Division 3
Local Government Regulation 2012

The following categories and the descriptions of the categories apply to all land contained within the local government area of Moreton Bay Regional Council.

Residential Single Dwellings

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
R1 Single Residential – Owner occupied/ single household	Land which contains a single residence that is not part of a community title scheme and is: (a) used by the property owner or at least one of the property owners as their principal place of residence; and (b) otherwise occupied only by members of a single household that includes the resident property owner or owners.	0.4165	\$1,049
R2 Single Residential – otherwise occupied	Land which contains a single residence that is not part of a community title scheme and where the use and occupation of the land do not comply with both paragraph (a) and paragraph (b) in the Description for Category R1.	0.5206	\$1,311

Interpretation for R1 and R2 categories

The category descriptions for Categories R1 and R2 must be read with the following definitions and explanation, which form part of the descriptions.

Meaning of single residence

A **single residence** must be a dwelling. A “*dwelling*” is a self-contained residence which includes all of the following:

- (a) food preparation facilities;
- (b) a bath or shower;
- (c) a toilet and wash basin; and
- (d) clothes washing facilities.

A dwelling may comprise 2 or more buildings if:

- (a) one or more of the buildings is not itself a dwelling, because it does not include all of the things stated in the definition of “*dwelling*”;
- (b) taken together, the buildings do include all of those things; and
- (c) the buildings are designed located and configured to facilitate common and shared use of all those things by the residents of a single household.

A **single residence** may consist of only one dwelling, but may also include a **secondary dwelling** that is part of the **single residence**.

A **secondary dwelling** is part of a **single residence** only if it is a dwelling that:

- (a) is substantially smaller in size, including having a substantially smaller gross floor area, than the other dwelling on the land (the “*primary dwelling*”);
- (b) obtains access from the driveway giving access to the primary dwelling;
- (c) is not separately metered or charged for water, electricity, and other utility services;
- (d) is used in conjunction with and in a way that is subordinate to the use of the primary dwelling; and
- (e) is located, oriented and configured so as to have a relationship and association with the primary dwelling such that both dwellings may be conveniently used and occupied by members of a single household.

A **secondary dwelling** which is part of a **single residence** may be a separate freestanding building, or may be constructed within the building envelope of, or attached to, the primary dwelling.

However, there may be scenarios under which the property owner resides in either the primary or secondary dwelling as his or her principal place of residence, but the other dwelling (either primary or secondary) is occupied by person/s who are not part of the property owner’s household. In that scenario, Category R2 will apply, even though the occupier of one of the dwellings is not a part of the household of the owner.

Similarly, there may be scenarios where no part of a property which may otherwise be a single residence, including a secondary dwelling, is occupied by the property owner, including members of the owner’s household, as their principal place of residence, however both dwellings are occupied by a single household. In that situation Category R2 will also apply.

However, Category R2 does not apply where no part of a property which may otherwise be a single residence, including a secondary dwelling, is occupied by the property owner, including members of the owner’s household, as their principal place of residence, and both dwellings are not occupied by a single household. In those circumstances, the property will be rated under the Multi-Residential F2 differential rating category in respect of which further explanation is provided below.

Meaning of **principal place of residence**

A single residence is used by the **property owner** as his or her **principal place of residence** if the owner ordinarily or predominantly lives (including but not limited to eating and sleeping) at the residence on a daily basis, and does not ordinarily live anywhere else. A **property owner** can only have one **principal place of residence** at any point in time. Only a natural person can have a **principal place of residence**.

For determining whether a single residence is a **property owner's** principal place of residence the Council may have regard to:

- (a) the length of time the person has occupied the residence;
- (b) the place of residence of the person's family;
- (c) whether the person has moved his or her personal belongings into the residence;
- (d) the person's address on the electoral roll;
- (e) whether services such as telephone, electricity and gas are connected to the residence in the person's name;
- (f) any other matter relevant to the question of where the person ordinarily or predominantly lives.

Meaning of **property owner**

For Category R1, a **property owner** is ordinarily a natural person who is the "owner" liable to pay general rates under the LGA and LGR.

However, a natural person under a legal disability who is not the owner liable to pay general rates under the LGA and LGR is taken to be the **property owner** for the purpose of applying Category R1 if all of the following criteria and requirements are met:

- (a) the owner liable to pay general rates under the LGA and LGR holds title to the land as trustee for the person;
- (b) the trustee holds title wholly or predominantly for the purpose of managing the affairs of the person by reason of that person's (legal, physical or other relevant) disability;
- (c) the person (alone or with others) is beneficially entitled to an ownership interest in the land; and
- (d) the trustee provides the Council, if it so requests, with a statutory declaration verifying paragraphs (a) to (c), and also annexing and verifying a copy of the relevant deed or instrument of trust.

In addition, if the **property owner** under that extended definition is receiving a pension under Commonwealth law as confirmed by the Centrelink Confirmation eService, the property owner will be considered eligible to receive the Council Pensioner concession, identified as Concession 1 in this Revenue Statement, even though the person does not qualify for the Queensland Government Pensioner Rate Subsidy Scheme (Scheme), so long as the person's circumstances are otherwise in accordance with the requirements and restrictions stated hereafter for that concession.

Meaning of **single household**

For Category R1 and R2, land is occupied by members of a **single household** only if all persons ordinarily or regularly residing at the land do so under living arrangements involving ongoing collective sharing of, and commonality in, day to day living arrangements such as meals, household work, social interaction and mutual support, as a single domestic unit comprising, or exhibiting the ordinary characteristics of, a family unit.

Particular extended application of Category R1

Upon the death of the last living **property owner** of land in Category R1, the land is taken to continue to meet the description for Category R1 until the earliest to occur of the following events:

- (a) a change of ownership of the land (other than a transfer to executors or trustees of the estate of the deceased property owner **merely** for the purpose of estate administration);
- (b) the land being occupied and used under a tenancy entered into by the executors or trustees on behalf of the estate of the deceased property owner; or
- (c) the expiration of 2 clear calendar quarters after the quarter which includes the date of death of the deceased **property owner**.

Upon the occurrence of the relevant event, the land will be re-categorised (if necessary) based upon its use at that time.

Further explanatory note for R categories generally: If there is a second dwelling on the land but it does not meet the definition and requirements above for a **secondary dwelling**, the land cannot be categorised as R1 or R2. In such a case, the land is used for *Multi Residential Dwellings (Flats)* and will be categorised F2.

Also, if there are 3 or more dwellings on the land, the land is used for *Multi Residential Dwellings (Flats)* and will be categorised under the appropriate "F" category. That is so even if one of the dwellings otherwise meets the definition and requirements for a **secondary dwelling**.

Residential Units (Community Title)

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
U10 Units 1 – Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is equal to or greater than \$900 per square metre; and (c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.	0.4165	\$1,469
U20 Units 2 – Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$750 per square metre and less than \$900 per square metre; and (c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.	0.4165	\$1,364
U30 Units 3 – Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and (b) (i) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$600 per square metre and less than \$750 per square metre; or (ii) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$750 per square metre and the area of the scheme land on which the complex is constructed is less than or equal to 350 square metres.	0.4165	\$1,259
U40 Units 4 – Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$500 per square metre and less than \$600 per square metre.	0.4165	\$1,154
U50 Units 5 – Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$85 per square metre and less than \$500 per square metre.	0.4165	\$1,049
U60 Units 6 – Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is less than \$85 per square metre.	0.4165	\$944

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
U1N Units 1 – Non Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is equal to or greater than \$900 per square metre; and (c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.	0.5206	\$1,836
U2N Units 2 – Non Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$750 per square metre and less than \$900 per square metre; and (c) the area of the scheme land on which the complex is constructed is greater than 350 square metres.	0.5206	\$1,705
U3N Units 3 – Non Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and (b) (i) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$600 per square metre and less than \$750 per square metre; or (ii) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$750 per square metre and the area of the scheme land on which the complex is constructed is less than or equal to 350 square metres.	0.5206	\$1,574
U4N Units 4 – Non Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$500 per square metre and less than \$600 per square metre.	0.5206	\$1,442
U5N Units 5 – Non Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is greater than or equal to \$85 per square metre and less than \$500 per square metre.	0.5206	\$1,311
U6N Units 6 – Non Owner Occupied	A single residential building unit which is part of a community title scheme where: (a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value per square metre of the scheme land on which the complex is constructed is less than \$85 per square metre.	0.5206	\$1,180

Interpretation for U10 to U6N categories

The category descriptions for Categories U10 to U6N must be read with the following definitions and explanation, which form part of the descriptions. Some of the definition and explanation applies only to Categories U10 to U6O.

Meaning of **complex**

Complex means all of the buildings and other structures constructed on the scheme land.

Meaning of **principal place of residence**

A **single residential building unit** is used by the **property owner** as his or her **principal place of residence** if the owner ordinarily or predominantly lives (including but not limited to eating and sleeping) at the unit on a daily basis, and does not ordinarily live anywhere else. A **property owner** can only have one **principal place of residence** at any point in time. Only a natural person can have a **principal place of residence**.

For determining whether a building unit is a **property owner's** principal place of residence the Council may have regard to:

- (a) the length of time the person has occupied the residence;
- (b) the place of residence of the person's family;
- (c) whether the person has moved his or her personal belongings into the residence;
- (d) the person's address on the electoral roll;
- (e) whether services such as telephone, electricity and gas are connected to the residence in the person's name;
- (f) any other matter relevant to the question of where the person ordinarily or predominantly lives.

Meaning of **property owner**

For Categories U10 to U60, a **property owner** is a natural person who is the **owner** liable to pay general rates under the LGA and LGR.

However, a natural person under a legal disability who is not the owner liable to pay general rates under the LGA and LGR is taken to be the **property owner** for the purpose of applying Categories U10 to U60 if all of the following criteria and requirements are met:

- (a) the owner liable to pay general rates under the LGA and LGR holds title to the land as trustee for the person;
- (b) the trustee holds title wholly or predominantly for the purpose of managing the affairs of the person by reason of that person's (legal, physical or other relevant) disability;
- (c) the person (alone or with others) is beneficially entitled to an ownership interest in the land;
- (d) the trustee provides the Council, if it so requests, with a statutory declaration verifying the foregoing matters, and also annexing and verifying a copy of the relevant deed or instrument of trust.

In addition, if the **property owner** under that extended definition is receiving a pension under Commonwealth law as confirmed by the Centrelink Confirmation eService, the property owner will be considered eligible to receive the Council Pensioner concession, identified as Concession 1 in this Revenue Statement, even though the person does not qualify for the Queensland Government Pensioner Rate Subsidy Scheme (Scheme), so long as the person's circumstances are otherwise in accordance with the requirements and restrictions stated hereafter for that concession.

Particular extended application of Categories U10 to U60

Upon the death of the last living **property owner** of land in any of Categories U10 to U60, the land is taken to continue to meet the description for the relevant Category until the earliest to occur of the following events:

- (a) a change of ownership of the land (other than a transfer to executors or trustees of the estate of the deceased property owner merely for the purpose of estate administration);
- (b) the land being occupied and used under a tenancy entered into by the executors or trustees on behalf of the estate of the deceased property owner; or
- (c) the expiration of 2 clear calendar quarters after the quarter which includes the date of death of the deceased **property owner**.

Upon the occurrence of the relevant event, the land will be re-categorised (if necessary) based upon its use at that time.

Meaning of **scheme land**

Scheme land has the meaning given by the *Body Corporate and Community Management Act 1997*.

Meaning of **single residential building unit**

A **single residential building unit** (or **building unit**) is a lot under the *Body Corporate and Community Management Act 1997* which is used as a residence, regardless of whether the residence is part of a building, attached to one or more other units (or other buildings) or free-standing.

A lot under the *Body Corporate and Community Management Act 1997* which contains a building comprising multiple residences is not a single residential building unit. It falls under and will be categorised under an appropriate "F" Category.

Multi Residential Dwellings (Flats)

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
F2	where the number of dwellings on the land is equal to 2	0.5206	\$2,622
F3	where the number of dwellings on the land is equal to 3	0.5206	\$3,933
F4	where the number of dwellings on the land is equal to 4	0.5206	\$5,244
F5	where the number of dwellings on the land is equal to 5	0.5206	\$6,555
F6	where the number of dwellings on the land is equal to 6	0.5206	\$7,866
F7	where the number of dwellings on the land is equal to 7	0.5206	\$9,177
F8	where the number of dwellings on the land is equal to 8	0.5206	\$10,488
F9	where the number of dwellings on the land is equal to 9	0.5206	\$11,799
F10	where the number of dwellings on the land is equal to 10	0.5206	\$13,110
F11	where the number of dwellings on the land is equal to 11	0.5206	\$14,421
F12	where the number of dwellings on the land is equal to 12	0.5206	\$15,732
F13	where the number of dwellings on the land is equal to 13	0.5206	\$17,043
F14	where the number of dwellings on the land is equal to 14	0.5206	\$18,354
F15	where the number of dwellings on the land is equal to 15	0.5206	\$19,665
F16	where the number of dwellings on the land is equal to 16	0.5206	\$20,976
F17	where the number of dwellings on the land is equal to 17	0.5206	\$22,287
F18	where the number of dwellings on the land is equal to 18	0.5206	\$23,598
F19	where the number of dwellings on the land is equal to 19	0.5206	\$24,909
F20	where the number of dwellings on the land is equal to 20	0.5206	\$26,220
F21	where the number of dwellings on the land is equal to 21	0.5206	\$27,531
F22	where the number of dwellings on the land is equal to 22	0.5206	\$28,842
F23	where the number of dwellings on the land is equal to 23	0.5206	\$30,153
F24	where the number of dwellings on the land is equal to 24	0.5206	\$31,464
F25	where the number of dwellings on the land is equal to 25	0.5206	\$32,775
F26	where the number of dwellings on the land is equal to 26	0.5206	\$34,086
F27	where the number of dwellings on the land is equal to 27	0.5206	\$35,397
F28	where the number of dwellings on the land is equal to 28	0.5206	\$36,708
F29	where the number of dwellings on the land is equal to 29	0.5206	\$38,019
F30	where the number of dwellings on the land is equal to 30	0.5206	\$39,330
F31	where the number of dwellings on the land is equal to 31	0.5206	\$40,641
F32	where the number of dwellings on the land is equal to 32	0.5206	\$41,952
F33	where the number of dwellings on the land is equal to 33	0.5206	\$43,263
F34	where the number of dwellings on the land is equal to 34	0.5206	\$44,574
F35	where the number of dwellings on the land is equal to 35	0.5206	\$45,885
F36	where the number of dwellings on the land is equal to 36	0.5206	\$47,196
F37	where the number of dwellings on the land is equal to 37	0.5206	\$48,507
F38	where the number of dwellings on the land is equal to 38	0.5206	\$49,818
F39	where the number of dwellings on the land is equal to 39	0.5206	\$51,129
F40	where the number of dwellings on the land is equal to 40	0.5206	\$52,440
F41	where the number of dwellings on the land is equal to 41	0.5206	\$53,751
F42	where the number of dwellings on the land is equal to 42	0.5206	\$55,062
F43	where the number of dwellings on the land is equal to 43	0.5206	\$56,373
F44	where the number of dwellings on the land is equal to 44	0.5206	\$57,684
F45	where the number of dwellings on the land is equal to 45	0.5206	\$58,995
F46	where the number of dwellings on the land is equal to 46	0.5206	\$60,306
F47	where the number of dwellings on the land is equal to 47	0.5206	\$61,617
F48	where the number of dwellings on the land is equal to 48	0.5206	\$62,928
F49	where the number of dwellings on the land is equal to 49	0.5206	\$64,239
F50	where the number of dwellings on the land is equal to 50	0.5206	\$65,550

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
F51	where the number of dwellings on the land is equal to 51	0.5206	\$66,861
F52	where the number of dwellings on the land is equal to 52	0.5206	\$68,172
F53	where the number of dwellings on the land is equal to 53	0.5206	\$69,483
F54	where the number of dwellings on the land is equal to 54	0.5206	\$70,794
F55	where the number of dwellings on the land is equal to 55	0.5206	\$72,105
F56	where the number of dwellings on the land is equal to 56	0.5206	\$73,416
F57	where the number of dwellings on the land is equal to 57	0.5206	\$74,727
F58	where the number of dwellings on the land is equal to 58	0.5206	\$76,038
F59	where the number of dwellings on the land is equal to 59	0.5206	\$77,349
F60	where the number of dwellings on the land is equal to 60	0.5206	\$78,660
F61	where the number of dwellings on the land is equal to 61	0.5206	\$79,971
F62	where the number of dwellings on the land is equal to 62	0.5206	\$81,282
F63	where the number of dwellings on the land is equal to 63	0.5206	\$82,593
F64	where the number of dwellings on the land is equal to 64	0.5206	\$83,904
F65	where the number of dwellings on the land is equal to or greater than 65	0.5206	\$85,215

Interpretation for F2 to F65 categories

The category descriptions for Categories F2 to F65 must be read with the following definitions and explanation, which form part of the descriptions.

Meaning of *dwelling*

A **dwelling** is a self-contained residence which includes all of the following:

- (a) food preparation facilities;
- (b) a bath or shower;
- (c) a toilet and wash basin; and
- (d) clothes washing facilities.

For Categories F2 to F65:

- a **dwelling** may form part of a building containing other dwellings (and/or other uses), be attached to one or more other dwellings or other buildings or be free-standing;
- a lot in a community title scheme which contains only a single residence is not a **dwelling** for the F categories, (and will be categorised under one of the U Categories as *Residential Units (Community Title)*).
- however, a lot in a community title scheme which contains a building comprising more than one **dwelling** is within the F categories, and will be categorised under one of Categories F2 to F65 accordingly, based on the number of dwellings on the lot.

A secondary dwelling forming part of a **single residence** as defined for the purposes of Categories R1 and R2 is not a **dwelling** for Category F2, unless none of the owners of the property occupy either dwelling and both the primary and secondary dwellings are not occupied by a single household. Therefore, to avoid doubt, Categories F2 to F65 (as appropriate) otherwise apply to rateable land which contains 2 or more dwellings (whether free-standing or otherwise). This will include situations where a property contains a primary and secondary dwelling, but neither is occupied by the owner or members of the owner's household as their principal place of residence and both the primary and secondary dwellings are not occupied by a single household. Neither category R1 or R2 applies in those circumstances. Category F2 applies in those circumstances.

Explanatory note for F categories generally: Generally, this category applies to land contained in a single valuation and rates assessment if the land contains more than one dwelling. The use of the term “Flats” in the heading is merely for broad general guidance of ratepayers, helping to distinguish the F Categories from the U Categories for single residence community title lots, and does not limit the defined meaning of **dwelling**.

If there are only 2 **dwelling**s on the land and one of the dwellings is a **secondary dwelling** as defined and explained in the definitions and explanation for the *Residential Single Dwellings* (R) Categories, the land is not used for *Multi Residential Dwellings (Flats)*, and will fall within Category R1 or R2. However, that is only the case where at least one of the dwellings is occupied by the owner as their principal place of residence, or where a property owner does not reside in either dwelling but both dwellings are used as a single household.

If there are 2 dwellings on the land but neither is occupied by the owner or members of the owner’s household as their principal place of residence, and the occupiers of both dwellings do not constitute a single household, the land is to be categorised under the F2 *Multi Residential Dwellings (Flats)* category, and will be rated accordingly.

If there are 3 or more dwellings on the land, the land is used for *Multi Residential Dwellings (Flats)* and will be categorised under the appropriate “F” category above. That is so even if one of the dwellings otherwise meets the definition and requirements for a **secondary dwelling** as defined and explained in the definitions and explanation for the *Residential Single Dwellings* (R) Categories.

Vacant Land

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
VL1	Land with a rateable value less than \$1,000,000 that meets the criteria or use description that corresponds with the following Land Use Code identifiers: 01 – Vacant Urban Land 94 – Vacant Rural Land	0.4165	\$1,049
VL2	Land with a rateable value greater than or equal to \$1,000,000 but less than \$2,500,000 that meets the criteria or use description that corresponds with the following Land Use Code identifiers: 01 – Vacant Urban Land 94 – Vacant Rural Land	0.6248	\$1,416
VL3	Land with a rateable value greater than or equal to \$2,500,000 that meets the criteria or use description that corresponds with the following Land Use Code identifiers: 01 – Vacant Urban Land 94 – Vacant Rural Land	0.6965	\$1,436

Note: Discounting for Subdivided Land – Pursuant to Chapter 2, (sections 49 to 51) of the *Land Valuation Act 2010* the Council is required to discount the rateable value of certain land when levying rates. If these provisions apply to any rateable land the minimum general rate levy and any limitation on an increase to rates and charges, (capping) will not apply to that land.

Sporting Clubs and Community Groups

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
SC1	Land used for sports clubs and facilities including land that meets the criteria or use description that corresponds with the following Land Use Code identifiers: 48 – Sports Clubs/Facilities 50 – Other Clubs (non business)	0.4165	\$1,049

Retirement Villages

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
RV1	Land which contains a single residential dwelling in a retirement village complex, and is part of a community titles scheme where the retirement village is registered under the <i>Retirement Villages Act 1999</i> .	0.4165	\$944
Category RV2 to Category RV45	Land which contains a retirement village where: (a) The retirement village is registered under the <i>Retirement Villages Act 1999</i> ; and (b) Dwellings within the retirement village complex are not part of a community titles scheme; and:		

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
RV2	the retirement village has less than 10 independent living dwellings	0.6248	\$3,058
RV3	the retirement village has greater than or equal to 10 and less than 20 independent living dwellings	0.6248	\$4,310
RV4	the retirement village has greater than or equal to 20 and less than 30 independent living dwellings	0.6248	\$8,620
RV5	the retirement village has greater than or equal to 30 and less than 40 independent living dwellings	0.6248	\$12,930
RV6	the retirement village has greater than or equal to 40 and less than 50 independent living dwellings	0.6248	\$17,240
RV7	the retirement village has greater than or equal to 50 and less than 60 independent living dwellings	0.6248	\$21,550
RV8	the retirement village has greater than or equal to 60 and less than 70 independent living dwellings	0.6248	\$25,860
RV9	the retirement village has greater than or equal to 70 and less than 80 independent living dwellings	0.6248	\$30,170
RV10	the retirement village has greater than or equal to 80 and less than 90 independent living dwellings	0.6248	\$34,480
RV11	the retirement village has greater than or equal to 90 and less than 100 independent living dwellings	0.6248	\$38,790
RV12	the retirement village has greater than or equal to 100 and less than 110 independent living dwellings	0.6248	\$43,100
RV13	the retirement village has greater than or equal to 110 and less than 120 independent living dwellings	0.6248	\$47,410
RV14	the retirement village has greater than or equal to 120 and less than 130 independent living dwellings	0.6248	\$51,720
RV15	the retirement village has greater than or equal to 130 and less than 140 independent living dwellings	0.6248	\$56,030
RV16	the retirement village has greater than or equal to 140 and less than 150 independent living dwellings	0.6248	\$60,340
RV17	the retirement village has greater than or equal to 150 and less than 160 independent living dwellings	0.6248	\$64,650
RV18	the retirement village has greater than or equal to 160 and less than 170 independent living dwellings	0.6248	\$68,960
RV19	the retirement village has greater than or equal to 170 and less than 180 independent living dwellings	0.6248	\$73,270
RV20	the retirement village has greater than or equal to 180 and less than 190 independent living dwellings	0.6248	\$77,580
RV21	the retirement village has greater than or equal to 190 and less than 200 independent living dwellings	0.6248	\$81,890
RV22	the retirement village has greater than or equal to 200 and less than 210 independent living dwellings	0.6248	\$86,200
RV23	the retirement village has greater than or equal to 210 and less than 220 independent living dwellings	0.6248	\$90,510
RV24	the retirement village has greater than or equal to 220 and less than 230 independent living dwellings	0.6248	\$94,820
RV25	the retirement village has greater than or equal to 230 and less than 240 independent living dwellings	0.6248	\$99,130
RV26	the retirement village has greater than or equal to 240 and less than 250 independent living dwellings	0.6248	\$103,440
RV27	the retirement village has greater than or equal to 250 and less than 260 independent living dwellings	0.6248	\$107,750
RV28	the retirement village has greater than or equal to 260 and less than 270 independent living dwellings	0.6248	\$112,060
RV29	the retirement village has greater than or equal to 270 and less than 280 independent living dwellings	0.6248	\$116,370
RV30	the retirement village has greater than or equal to 280 and less than 290 independent living dwellings	0.6248	\$120,680
RV31	the retirement village has greater than or equal to 290 and less than 300 independent living dwellings	0.6248	\$124,990
RV32	the retirement village has greater than or equal to 300 and less than 310 independent living dwellings	0.6248	\$129,300
RV33	the retirement village has greater than or equal to 310 and less than 320 independent living dwellings	0.6248	\$133,610
RV34	the retirement village has greater than or equal to 320 and less than 330 independent living dwellings	0.6248	\$137,920
RV35	the retirement village has greater than or equal to 330 and less than 340 independent living dwellings	0.6248	\$142,230
RV36	the retirement village has greater than or equal to 340 and less than 350 independent living dwellings	0.6248	\$146,540
RV37	the retirement village has greater than or equal to 350 and less than 360 independent living dwellings	0.6248	\$150,850

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
RV38	the retirement village has greater than or equal to 360 and less than 370 independent living dwellings	0.6248	\$155,160
RV39	the retirement village has greater than or equal to 370 and less than 380 independent living dwellings	0.6248	\$159,470
RV40	the retirement village has greater than or equal to 380 and less than 390 independent living dwellings	0.6248	\$163,780
RV41	the retirement village has greater than or equal to 390 and less than 400 independent living dwellings	0.6248	\$168,090
RV42	the retirement village has greater than or equal to 400 and less than 410 independent living dwellings	0.6248	\$172,400
RV43	the retirement village has greater than or equal to 410 and less than 420 independent living dwellings	0.6248	\$176,710
RV44	the retirement village has greater than or equal to 420 and less than 430 independent living dwellings	0.6248	\$181,020
RV45	the retirement village has greater than or equal to 430 independent living dwellings	0.6248	\$185,330

Interpretation

Independent living dwelling means a dwelling (eg. detached houses, townhouses or units) that is self-contained and for which some level of support is or may be provided to residents, but that support is intended to be minimal or in emergent circumstances because the primary intent of the retirement village scheme is to enable independent living.

Relocatable Home Parks

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
Category RH1 to Category RH44	Land which is used primarily as a relocatable home park and that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 49A – Multi Residential (Relocatable Home Parks); and:		
RH1	the relocatable home park has less than 10 sites	0.6248	\$3,058
RH2	the relocatable home park has greater than or equal to 10 and less than 20 sites	0.6248	\$4,310
RH3	the relocatable home park has greater than or equal to 20 and less than 30 sites	0.6248	\$8,620
RH4	the relocatable home park has greater than or equal to 30 and less than 40 sites	0.6248	\$12,930
RH5	the relocatable home park has greater than or equal to 40 and less than 50 sites	0.6248	\$17,240
RH6	the relocatable home park has greater than or equal to 50 and less than 60 sites	0.6248	\$21,550
RH7	the relocatable home park has greater than or equal to 60 and less than 70 sites	0.6248	\$25,860
RH8	the relocatable home park has greater than or equal to 70 and less than 80 sites	0.6248	\$30,170
RH9	the relocatable home park has greater than or equal to 80 and less than 90 sites	0.6248	\$34,480
RH10	the relocatable home park has greater than or equal to 90 and less than 100 sites	0.6248	\$38,790
RH11	the relocatable home park has greater than or equal to 100 and less than 110 sites	0.6248	\$43,100
RH12	the relocatable home park has greater than or equal to 110 and less than 120 sites	0.6248	\$47,410
RH13	the relocatable home park has greater than or equal to 120 and less than 130 sites	0.6248	\$51,720
RH14	the relocatable home park has greater than or equal to 130 and less than 140 sites	0.6248	\$56,030
RH15	the relocatable home park has greater than or equal to 140 and less than 150 sites	0.6248	\$60,340
RH16	the relocatable home park has greater than or equal to 150 and less than 160 sites	0.6248	\$64,650
RH17	the relocatable home park has greater than or equal to 160 and less than 170 sites	0.6248	\$68,960
RH18	the relocatable home park has greater than or equal to 170 and less than 180 sites	0.6248	\$73,270
RH19	the relocatable home park has greater than or equal to 180 and less than 190 sites	0.6248	\$77,580

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
RH20	the relocatable home park has greater than or equal to 190 and less than 200 sites	0.6248	\$81,890
RH21	the relocatable home park has greater than or equal to 200 and less than 210 sites	0.6248	\$86,200
RH22	the relocatable home park has greater than or equal to 210 and less than 220 sites	0.6248	\$90,510
RH23	the relocatable home park has greater than or equal to 220 and less than 230 sites	0.6248	\$94,820
RH24	the relocatable home park has greater than or equal to 230 and less than 240 sites	0.6248	\$99,130
RH25	the relocatable home park has greater than or equal to 240 and less than 250 sites	0.6248	\$103,440
RH26	the relocatable home park has greater than or equal to 250 and less than 260 sites	0.6248	\$107,750
RH27	the relocatable home park has greater than or equal to 260 and less than 270 sites	0.6248	\$112,060
RH28	the relocatable home park has greater than or equal to 270 and less than 280 sites	0.6248	\$116,370
RH29	the relocatable home park has greater than or equal to 280 and less than 290 sites	0.6248	\$120,680
RH30	the relocatable home park has greater than or equal to 290 and less than 300 sites	0.6248	\$124,990
RH31	the relocatable home park has greater than or equal to 300 and less than 310 sites	0.6248	\$129,300
RH32	the relocatable home park has greater than or equal to 310 and less than 320 sites	0.6248	\$133,610
RH33	the relocatable home park has greater than or equal to 320 and less than 330 sites	0.6248	\$137,920
RH34	the relocatable home park has greater than or equal to 330 and less than 340 sites	0.6248	\$142,230
RH35	the relocatable home park has greater than or equal to 340 and less than 350 sites	0.6248	\$146,540
RH36	the relocatable home park has greater than or equal to 350 and less than 360 sites	0.6248	\$150,850
RH37	the relocatable home park has greater than or equal to 360 and less than 370 sites	0.6248	\$155,160
RH38	the relocatable home park has greater than or equal to 370 and less than 380 sites	0.6248	\$159,470
RH39	the relocatable home park has greater than or equal to 380 and less than 390 sites	0.6248	\$163,780
RH40	the relocatable home park has greater than or equal to 390 and less than 400 sites	0.6248	\$168,090
RH41	the relocatable home park has greater than or equal to 400 and less than 410 sites	0.6248	\$172,400
RH42	the relocatable home park has greater than or equal to 410 and less than 420 sites	0.6248	\$176,710
RH43	the relocatable home park has greater than or equal to 420 and less than 430 sites	0.6248	\$181,020
RH44	the relocatable home park has greater than or equal to 430 sites	0.6248	\$185,330

Caravan Parks

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
CP1	Land which is used primarily as a caravan park including land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 49 – Caravan Park	0.8330	\$1,840

Bed and Breakfasts

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
BB1	Land which is used to a material extent as Bed and Breakfast accommodation including land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 9 – Bed and Breakfast	0.5206	\$1,311

Rural Agricultural

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
RA1	<p>Land valued by the Department of Natural Resources, Mines and Energy (DNRME) as land used for farming under Chapter 2, (sections 45 to 48), of the <i>Land Valuation Act 2010</i> and that meets the criteria or use description that corresponds with the following Land Use Code Identifiers:</p> <p>Sheep Grazing 60 – Sheep Grazing – Dry 61 – Sheep Breeding</p> <p>Cattle Grazing 64 – Breeding 65 – Breeding and Fattening 66 – Fattening 67 – Goats</p> <p>Dairy Cattle 68 – Milk – Quota 69 – Milk – No Quota 70 – Cream</p> <p>Agricultural 71 – Oil Seed 73 – Grains 74 – Turf Farms 75 – Sugar Cane 76 – Tobacco 77 – Cotton 78 – Rice 79 – Orchards 80 – Tropical Fruits 81 – Pineapples 82 – Vineyards 83 – Small Crops and Fodder – Irrigation 84 – Small Crops and Fodder – Non Irrigation</p> <p>Other Rural Uses 85 – Pigs 86 – Horses 88 – Forestry and Logs 89 – Animal Special 90 – Stratum 93 – Peanuts</p>	0.4165	\$1,416

Poultry Farms

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
PF1	Land which is used as a Poultry Farm including land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 87A – Poultry and: The Poultry Farm is an Environmentally Relevant Activity under the <i>Environmental Protection Act 1994</i> with a threshold for farming more than 200,000 birds.	1.7728	\$3,989
PF2	Land which is used as a Poultry Farm including land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 87B – Poultry and: The Poultry Farm is an Environmentally Relevant Activity under the <i>Environmental Protection Act 1994</i> with a threshold for farming more than 1,000 and less than or equal to 200,000 birds.	1.5618	\$1,436
PF3	Land which is used as a Poultry Farm including land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 87 – Poultry and: The Poultry Farm farms 1,000 birds or less.	0.8442	\$1,436

Light Commercial

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
LC1	Land which is used for light commercial purposes including land that meets the criteria or use description that corresponds with the following Land Use Code Identifiers: 07 – Guest House/Private Hotel 11 – Shops 16 – Drive-in Shopping Centre/Group of Shops 17 – Restaurant 18 – Special Tourist Attraction 21 – Residential Institution (non medical care) 22 – Car Parks 23 – Retail Warehouse 25 – Professional Offices 26 – Funeral Parlours 27 – Hospitals, Convalescence Homes (medical care) (private) 28 – Warehouse and Bulk Stores (and the building/s on the land have a gross floor area less than or equal to 10,000 square metres) 29 – Transport Terminal 32 – Wharves 33 – Builders Yard, Contractors 34 – Cold Stores - Ice Works 36 – Light Industry 38 – Advertising - Hoarding 39 – Harbour Industries 41 – Child Care Excluding Kindergarten 44 – Nurseries (plants) 45 – Theatres, Cinemas 46 – Drive-in Theatre 56 – Showgrounds, Racecourse, Airfields 58 – Educational Including Kindergarten 95 – Reservoir, Dam, Bores 96 – Public Hospital 97 – Welfare Home/Institution 99 – Community Protection Centre	0.8442	\$1,436

Outdoor Sales Areas

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
OSA1	Land which is used for outdoor sales purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 24 – Sales Area Outdoors (dealers, boats, cars, etc); and: The area of the physical land parcel is equal to or greater than 4,000 square metres.	0.9286	\$2,127
OSA2	Land which is used for outdoor sales purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 24 – Sales Area Outdoors (dealers, boats, cars, etc); and: The area of the physical land parcel is less than 4,000 square metres.	0.8864	\$2,127

Marina

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
MA1	Land which is used for marina purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 20 – Marina	1.1819	\$1,436

Drive Through Restaurants

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
DTR1	Land which is used for Drive Through Restaurant purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 17A – Drive Through Restaurants	1.5618	\$2,660

Motels

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
Category M3 to Category M55	Land which is used for Motel purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 43 – Motels and:		
M3	where the number of rooms is equal to or less than 3	0.7705	\$1,416
M4	where the number of rooms is equal to 4	0.7705	\$1,476
M5	where the number of rooms is equal to 5	0.7705	\$1,845
M6	where the number of rooms is equal to 6	0.7705	\$2,214
M7	where the number of rooms is equal to 7	0.7705	\$2,583
M8	where the number of rooms is equal to 8	0.7705	\$2,952
M9	where the number of rooms is equal to 9	0.7705	\$3,321
M10	where the number of rooms is equal to 10	0.7705	\$3,690
M11	where the number of rooms is equal to 11	0.7705	\$4,059
M12	where the number of rooms is equal to 12	0.7705	\$4,428
M13	where the number of rooms is equal to 13	0.7705	\$4,797
M14	where the number of rooms is equal to 14	0.7705	\$5,166
M15	where the number of rooms is equal to 15	0.7705	\$5,535
M16	where the number of rooms is equal to 16	0.7705	\$5,904
M17	where the number of rooms is equal to 17	0.7705	\$6,273

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
M18	where the number of rooms is equal to 18	0.7705	\$6,642
M19	where the number of rooms is equal to 19	0.7705	\$7,011
M20	where the number of rooms is equal to 20	0.7705	\$7,380
M21	where the number of rooms is equal to 21	0.7705	\$7,749
M22	where the number of rooms is equal to 22	0.7705	\$8,118
M23	where the number of rooms is equal to 23	0.7705	\$8,487
M24	where the number of rooms is equal to 24	0.7705	\$8,856
M25	where the number of rooms is equal to 25	0.7705	\$9,225
M26	where the number of rooms is equal to 26	0.7705	\$9,594
M27	where the number of rooms is equal to 27	0.7705	\$9,963
M28	where the number of rooms is equal to 28	0.7705	\$10,332
M29	where the number of rooms is equal to 29	0.7705	\$10,701
M30	where the number of rooms is equal to 30	0.7705	\$11,070
M31	where the number of rooms is equal to 31	0.7705	\$11,439
M32	where the number of rooms is equal to 32	0.7705	\$11,808
M33	where the number of rooms is equal to 33	0.7705	\$12,177
M34	where the number of rooms is equal to 34	0.7705	\$12,546
M35	where the number of rooms is equal to 35	0.7705	\$12,915
M36	where the number of rooms is equal to 36	0.7705	\$13,284
M37	where the number of rooms is equal to 37	0.7705	\$13,653
M38	where the number of rooms is equal to 38	0.7705	\$14,022
M39	where the number of rooms is equal to 39	0.7705	\$14,391
M40	where the number of rooms is equal to 40	0.7705	\$14,760
M41	where the number of rooms is equal to 41	0.7705	\$15,129
M42	where the number of rooms is equal to 42	0.7705	\$15,498
M43	where the number of rooms is equal to 43	0.7705	\$15,867
M44	where the number of rooms is equal to 44	0.7705	\$16,236
M45	where the number of rooms is equal to 45	0.7705	\$16,605
M46	where the number of rooms is equal to 46	0.7705	\$16,974
M47	where the number of rooms is equal to 47	0.7705	\$17,343
M48	where the number of rooms is equal to 48	0.7705	\$17,712
M49	where the number of rooms is equal to 49	0.7705	\$18,081
M50	where the number of rooms is equal to 50	0.7705	\$18,450
M51	where the number of rooms is equal to 51	0.7705	\$18,819
M52	where the number of rooms is equal to 52	0.7705	\$19,188
M53	where the number of rooms is equal to 53	0.7705	\$19,557
M54	where the number of rooms is equal to 54	0.7705	\$19,926
M55	where the number of rooms is equal to or greater than 55	0.7705	\$20,295

Hotels and Licensed Clubs

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
HLC1	Land which is used for Hotel/Tavern purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 42 – Hotel/Tavern	1.1819	\$9,671
HLC2	Land which is used for a Licensed Club being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 47A – Licensed Club and: The Licensed Club has greater than 265 gaming machines.	1.1608	\$27,300

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
HLC3	Land which is used for a Licensed Club being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 47B – Licensed Club and: The Licensed Club has greater than 100 and equal to or less than 265 gaming machines.	0.8442	\$9,671
HLC4	Land which is used for a Licensed Club being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 47C – Licensed Club and: The Licensed Club has equal to or less than 100 gaming machines.	0.6248	\$1,310

Telco/Transformer Sites

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
T1	Land which is used for a Telecommunications or Transformer site being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 91 – Telco/Transformer Sites	1.9839	\$2,657

Service Stations

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
SS1	Land which is used for a Service Station being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 30A – Service Station; and: (a) The total area of the land is equal to or greater than 50,000 square metres; and (b) The fuel storage capacity of the Service Station is equal to or greater than 300,000 litres.	1.4140	\$121,632
SS2	Land which is used for a Service Station being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 30B – Service Station; and: The land is not contained in SS1.	1.1397	\$2,657

Drive-in Shopping Centre/Group of Shops

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
S1S Super Regional	Land which is used for a Drive-in Shopping Centre/ Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16F – Drive-in Shopping Centre / Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is equal to or greater than 70,000 square metres.	2.1306	\$1,484,986

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
S2S Major Regional	Land which is used for a Drive-in Shopping Centre/ Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16A – Drive-in Shopping Centre / Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 70,000 square metres and equal to or greater than 50,000 square metres.	1.9175	\$1,325,064
S3S Regional	Land which is used for a Drive-in Shopping Centre/ Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16B – Drive-in Shopping Centre / Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 50,000 and equal to or greater than 40,000 square metres.	1.8110	\$1,187,995
S4S Sub Regional A	Land which is used for a Drive-in Shopping Centre/ Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16C – Drive-in Shopping Centre / Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 40,000 and equal to or greater than 20,000 square metres.	1.5411	\$239,910
S5S Sub Regional B	Land which is used for a Drive-in Shopping Centre/ Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16D – Drive-in Shopping Centre / Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 20,000 and equal to or greater than 10,000 square metres.	1.3328	\$119,950
S6S Local Shopping Centre A	Land which is used for a Drive-in Shopping Centre/ Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16E – Drive-in Shopping Centre / Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 10,000 and equal to or greater than 3,000 square metres.	1.1662	\$13,380
S7S Local Shopping Centre B	Land which is used for a Drive-in Shopping Centre/ Group of Shops being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16G – Drive-in Shopping Centre / Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 3,000 and equal to or greater than 1,300 square metres, and the size of the physical land parcel is greater than 4,000 square metres.	0.9580	\$2,100

Mega Store Retailers

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
S4M Mega Store Retailer - Sub Regional A	Land which is used for a large or "mega" store retail purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16M – Mega Store Retailer (single retailer with total floor area equal to or greater than 20,000 square metres).	1.5766	\$245,591
S5M Mega Store Retailer - Sub Regional B	Land which is used for a large or "mega" store retail purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16S – Mega Store Retailer (single retailer with total floor area greater than or equal to 10,000 square metres and less than 20,000 square metres).	1.3636	\$122,790
S6M Mega Store Retailer - Local A	Land which is used for a large or "mega" store retail purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16T – Mega Store Retailer (single retailer with total floor area greater than or equal to 3,000 square metres and less than 10,000 square metres).	1.1931	\$13,695
S7M Mega Store Retailer - Local B	Land which is used for a large or "mega" store retail purposes being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 16U – Mega Store Retailer (single retailer) with total floor area greater than or equal to 1,300 square metres and less than 3,000 square metres and the size of the physical land parcel is greater than 4,000 square metres.	0.9801	\$2,152

Heavy Commercial

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
HC1 Heavy Commercial 1	Land which is used for an oil depot or refinery or a noxious or offensive industry including an abattoir, being land that meets the criteria or use description that corresponds with the following Land Use Code Identifiers: 31 – Oil Depot and Refinery; or 37 – Noxious/Offensive Industry (including Abattoir) and: The rateable value of the land is greater than \$15,000,000.	1.4774	\$8,054
HC2 Heavy Commercial 2	Land which is used for an oil depot or refinery or a noxious or offensive industry including an abattoir, being land that meets the criteria or use description that corresponds with the following Land Use Code Identifiers: 31 – Oil Depot and Refinery; or 37 – Noxious/Offensive Industry (including Abattoir) and: The land is not contained in HC1.	1.3507	\$2,132
HC3 Extractive Industries	Land which is used for extractive industry being land that meets the criteria or use description that corresponds with the following Land Use Code Identifier: 40 – Extractive	2.1105	\$10,637

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
HC4 Concrete Batching / Asphalt Manufacturing	Land which is used for concrete batching plant or asphalt manufacturing being land used for those purposes and that otherwise meets the criteria or use description that corresponds with the following Land Use Code Identifier: 35 – General Industry	1.4774	\$6,384
HC5 Large Commercial / Industrial	Land which is used for large scale commercial or industrial purposes being land used for those purposes and that otherwise meets the criteria or use description that corresponds with the following Land Use Code Identifiers: 28A – Warehouse and Bulk Stores 36A – Large Industry and: The building/s on the land have a gross floor area greater than 10,000 square metres.	0.9708	\$6,447

Land not otherwise categorised

Category	Description	Rate (Cent in the Dollar)	Minimum General Rate
O1	Land not contained in any other differential rating category and the rateable value of the land is less than \$1,000,000	0.4165	\$1,049
O2	Land not contained in any other differential rating category and the rateable value of the land is greater than or equal to \$1,000,000 but less than \$2,500,000	0.6248	\$1,416
O3	Land not contained in any other differential rating category and the rateable value of the land is greater than or equal to \$2,500,000	0.6872	\$1,416

“**Land Use Code Identifiers**” are numerical codes applied to land based on their land use as revealed by Council records. They are formally issued by the State Government (Valuer-General) based in part on information supplied by the Council. They are then assigned to individual parcels in the Council’s land record. They are generally accurate to **identify** the relevant land use, and therefore to identify the category into which rateable land should be categorised. However, they are descriptive of land uses and not necessarily conclusive. The correct rating category for rateable land is always based on its actual land use as related to the category which covers that land use. Disputes in that regard are not conclusively resolved by land use code identifiers, but, through the objection and appeal process, by the true facts of land use.

Limitation of Increase in Rates Levied

For the financial year 2021/22, the Council will limit any increase in differential general rates in specified rating categories to the differential general rates levied in financial year 2020/21 increased by the percentage shown for the category in the table below, (Capped Percentage). Full details of the classes of capping and any exceptions to the limitation of increase, are outlined in the Council's Revenue Statement 2021/22 available from our Website www.moretonbay.qld.gov.au or by calling our Customer Service Centre on 1300 522 192.

Category	Classes of Capping	Capped Percentage
R1 and R2	All	9%
U1O to U6O	All	9%
U1N to U6N	All	9%
F2 to F65	All	No Cap
VL1	The land is owned solely by a natural person or persons	9%
VL1	The land is not owned solely by a natural person or persons	No Cap
VL2	The land is owned solely by a natural person or persons	20%
VL2	The land is not owned solely by a natural person or persons	No Cap
VL3	All	No Cap
SC1	All	9%
RV1 to RV45	All	9%
RH1 to RH44	All	30%
CP1	All	No Cap
BB1	All	9%
RA1	All	9%
PF1 to PF3	All	No Cap
LC1	All	No Cap
OSA1 and OSA2	All	No Cap
MA1	All	No Cap
DTR1	All	No Cap
M3 to M55	All	No Cap
HLC1 to HLC4	All	No Cap
T1	All	No Cap
SS1 and SS2	All	No Cap
S1S to S7S	All	No Cap
S4M to S7M	All	No Cap
HC1 to HC5	All	No Cap
O1	The land is owned solely by a natural person or persons	9%
O1	The land is not owned solely by a natural person or persons	No Cap
O2	The land is owned solely by a natural person or persons	20%
O2	The land is not owned solely by a natural person or persons	No Cap
O3	All	No Cap

Categorisation of Land for Differential General Rates

Before a local government levies differential general rates, it must decide the different categories of rateable land in the local government area (Part 5 Division 1 Local Government Regulation 2012). After the rating categories and descriptions have been decided, the local government must identify the rating category to which each parcel of rateable land in the local government area belongs. This is achieved by using relevant information from the Council's land record and any other information in the Council's possession which identifies the use of rateable land.

Right of Objection

If you do not agree with the rating category into which your property has been placed, you may lodge an objection with the Council within 30 days after the date of issue of the rate notice. Objections must be submitted on the Notice of Objection form available from our website www.moretonbay.qld.gov.au or by calling our Customer Service Centre on 1300 522 192. This form has been designed to assist you in correctly lodging an objection to the categorisation of land however if you have any queries concerning your right of objection, please contact the Council.

The only ground for objecting is that the owner considers the land should belong to a different rating category (Part 5 Division 4 Local Government Regulation 2012).

Please note that giving a notice of objection will not in the meantime affect the levy and recovery of the rates as specified in the rate notice. If as a result of your objection your property is included in another rating category, an appropriate adjustment of rates will be made from the commencement of the quarter in which your objection was lodged. The adjustment will be notified to you in writing.

