

Rating Category Identification Policy for Financial Year 2016/2017

Head of Power

Local Government Act 2009

Local Government Regulation 2012

Key Supporting Council Document

This policy should be read in conjunction with Council's revenue statement for the financial year 2016/2017 (Revenue Statement).

Definitions

Reference in this policy to the term 'Land Use Codes' means those land use codes as given to Council by the Department of Natural Resources and Mines and recorded in Council's land record kept under the Local Government Act 2009 (Qld).

Policy Objective

The purpose of this policy is to provide guidance to Lockyer Valley Regional Council (Council) and its delegate in the exercise of identifying the rating category to which each parcel of rateable land in Council's local government area belongs for financial year 2016/2017.

This policy should be read in conjunction with section 81(4) and (5) of the Local Government Regulation 2012 (Qld).

This policy does not limit the way in which Council identifies the rating category to which each parcel of rateable land in Council's local government area belongs.

Section 81(5) of the Local Government Regulation 2012 (Qld) allows Council to undertake the identification exercise specified in section 81(4) of that Regulation in a way Council considers appropriate.

Group: Corporate & Community Services

Unit: Finance & Customer Services

Approved:

Date Approved:

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Version: 1.0

Review Date: 30 June 2017

Superseded/Revoked: N/A

Policy document

Strategic Governance SG 0#

Policy Statement

In undertaking the exercise required under section 81(4) and (5) Local Government Regulation 2012 (Qld), Council will have regard to the Revenue Statement.

In the Revenue Statement, the rating categories and descriptions for rateable land associated with the levying of differential general rates for Financial Year 2016/2017 have been set out in Table 1 of that document. The Council has adopted the categories and descriptions by resolution passed at its budget meeting for 2016/2017.

The matters set out in the table below are intended to provide guidance to Council and its delegate in identifying the rating category to which each parcel of rateable land in Council's local government area belongs for Financial Year 2016/2017.

The Land Use Codes referred to for each category are those which describe uses which will generally correspond with the description for the category. However, it is the actual use which determines the correct category. If in any case the use described by the assigned Land Use Code is found to not reflect the actual land use, categorisation must be based on the category and description which correspond to the actual use.

Table

No of Rating Category for FY2016/2017 in the Revenue Statement	Name of Rating Category for FY2016/2017 in the Revenue Statement	Guidance for identifying the rating category to which each parcel of rateable land in Council's local government area belongs for FY2016/2017
1	Commercial <= \$200,000	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 10 to 46.
2	Commercial \$200,001 & <=\$700,000	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 10 to 46.

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3	Commercial > \$700,000 & </=\$2Million	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 10 to 46.
4	Commercial > \$2Million	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 10 to 46.
5	Supermarkets </= \$1Million	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 10-15, 17-27 but not Land with Land Use Code 16.
6	Supermarkets > \$1Million	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 10-15, 17-27 but not Land with Land Use Code 16.
7	Shopping Centres </= 7000 sq m	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 16.
8	Shopping Centres >7000 sq m	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 16.
9	Motels </= 25 Rooms	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 43.

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10	Motels 26 -50 Rooms	(c) The Description for this category in the Revenue Statement. (d) Land with Land Use Code 43.
11	Motels >= 51 Rooms	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 43.
12	Farming/Agriculture <=\$200,000	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 60-71 and 73-89.
13	Farming/Agriculture \$200,001-\$380,000	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 60-71 and 73-89.
14	Farming/Agriculture \$380,001-\$610,000	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 60-71 and 73-89.
15	Farming/Agriculture >= \$610,001	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 60-71 and 73-89.
16	Rural Residential – Owner Occupied	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 1 to 6, 8 or 9.

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17	Service Stations/Garages </=100,000 litres	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 30 and 31.
18	Service Stations/Garages 100,001 to 200,000 litres	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 30 and 31.
19	Service Stations/Garages Over 200,000 litres	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 30 and 31.
20	Services Stations & Garages without Shops or Food Outlets >200,000 litres	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 30 and 31.
21	Transmission Sites	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 91.
22	Gas Compressor Sites	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 10-27.
23	Workers Accommodation	The Description for this category in the Revenue Statement.

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24	Urban Residential – Owner Occupied	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 1 to 6, 8 or 9.
25	Farming/Agriculture On Farm Packing Operation	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 60-71 and 73-89.
26	Intensive Agriculture Poultry $\leq 200,000$ birds	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 60-71 and 73-89.
27	Intensive Agriculture Poultry 200,001 birds and over	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 60-71 and 73-89.
28	Intensive Agriculture Piggeries $\leq 3,000$ SPU	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 60-71 and 73-89.
29	Intensive Agriculture Piggeries 3,001 SPU and over	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 60-71 and 73-89.

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31	Land which is Subject to Chapter 2, Part 2, Subdivision 3 of the Land Valuation Act 2010	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 72.
32	Nursing Homes/Retirement Villages	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 27.
33	Sporting Clubs & Facilities	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 48 and 50.
34	Licensed Clubs & Sporting Clubs	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 47 or 48.
35	Non-Principal Place of Residence	The Description for this category in the Revenue Statement.
36	Sundry Purposes	The Description for this category in the Revenue Statement.
37	Extractive & Mining Lease > 100,000 tonnes.	The Description for this category in the Revenue Statement.

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38	Extractive & Mining Lease 5,001 tonnes – 100,000 tonnes.	The Description for this category in the Revenue Statement.
39	Extractive & Mining Lease up to 5,000 tonnes.	The Description for this category in the Revenue Statement.
40	Noxious/Offensive Industry – Explosive Factories	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 35-40.
41	Noxious/offensive Industry – Abattoirs	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 35-40.
42	Noxious/offensive Industry – Other	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 35-40.
43	Caravan Parks & Camping Grounds <= \$300,000	(a) The Description for this category in the Revenue Statement. (b) Land with a Land Use Code 49.
44	Caravan Parks and Camping Grounds \$300,001 to \$600,000	(a) The Description for this category in the Revenue Statement. (b) Land with a Land Use Code 49.

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45	Caravan Parks and Camping Grounds > \$600,000	(a) The Description for this category in the Revenue Statement. (b) Land with a Land Use Code 49.
46	Power Stations <= 50MW	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 91.
47	Power Stations >= 51MW	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 91.

Related Documents

Local Government Act 2009

Local Government Regulation 2012

2016-2017 Revenue Statement