

Policy



STRATEGIC/GOVERNANCE

RATING CATEGORY IDENTIFICATION POLICY FOR FINANCIAL YEAR 2021/2022

Head of Power

Local Government Act 2009 (Qld)

Local Government Regulation 2012 (Qld)

Key Supporting Council Document

Lockyer Valley Regional Council Corporate Plan (2017 – 2022)

Lockyer Leadership and Council - To be financially sustainable”

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, Mines and Energy 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 the financial year 2021/2022.

This policy should be read in conjunction with Section 81(4) and (5) of the *Local Government Regulation 2012 (Qld)* and with Council’s Revenue Statement for the financial year 2021/2022 (Revenue Statement).

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.

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 the financial year 2021/2022 have been set out in Table 1 of that document. Council has adopted the categories and descriptions by resolution passed at its budget meeting for 2021/2022.

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 the financial year 2021/2022.

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

Number of Rating Category for FY2021/2022 in the Revenue Statement	Name of Rating Category for FY2021/2022 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 FY2021/2022
101a	Rural Residential </= \$250,000	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 2, 3, 5, 8 and 9.
101b	Rural Residential > \$250,000	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 2, 3, 5, 8 and 9.
102a	Urban Residential </= \$200,000	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 2, 3, 5, 8 and 9.
102b	Urban Residential > \$200,000	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 2, 3, 5, 8 and 9.
103a	Non-Principal Place of Residence Urban Residential </= \$200,000	The Description for this category in the Revenue Statement.
103b	Non-Principal Place of Residence Urban Residential > \$200,000	The Description for this category in the Revenue Statement.
103c	Non-Principal Place of Residence Rural Residential </= \$250,000	The Description for this category in the Revenue Statement.
103d	Non-Principal Place of Residence Rural Residential > \$250,000	The Description for this category in the Revenue Statement.
104a	Urban Vacant land </=\$200,000	(a) The Description for this category in Revenue Statement. (b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94.
104b	Urban Vacant land >\$200,000	(a) The Description for this category in Revenue Statement. (b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94.
104c	Rural Vacant Land </=\$250,000	(a) The Description for this category in Revenue Statement. (b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94.
104d	Rural Vacant Land >\$250,000	(a) The Description for this category in Revenue Statement. (b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94.
105	Multiple Dwelling	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 2,3, 5, 8 and 9.

106a	Commercial \$0.00 <or= \$1.5Million	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 10 to 46.
106b	Commercial > \$1.5Million	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 10 to 46.
107a	Supermarkets and Retail Warehouses <=\$375,000	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 10 to 15, 17 to 27 but not Land with Land Use Code 16.
107b	Supermarkets and Retail Warehouses \$375,001-\$1Million	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 10 to 15, 17 to 27 but not Land with Land Use Code 16.
107c	Supermarkets and Retail Warehouses > \$1 Million	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 10 to 15, 17 to 27 but not Land with Land Use Code 16.
108a	Shopping Centres </= 7000 sq m	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 16.
108b	Shopping Centres >7000 sq m	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 16.
109a	Service Stations/Garages </= \$500,000	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 30 and 31.
109b	Service Stations/Garages > \$500,000	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 30 and 31.
110	Accommodation	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 27, 43 and 49.
111a	Animal Farming <=\$200,000	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 60 to 70, 85-87 and 89
111b	Animal Farming \$200,001-\$380,000	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 60 to 70, 85-87 and 89
111c	Animal Farming \$380,001-\$610,000	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 60 to 70, 85-87 and 89
111d	Animal Farming >/= \$610,001	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 60 to 70, 85-87 and 89
112a	Crop Farming <=\$200,000	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 71, 73 to 84, 88, 90 and 93.
112b	Crop Farming \$200,001-\$380,000	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 71, 73 to 84, 88, 90 and 93.
112c	Crop Farming \$380,001-\$610,000	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 71, 73 to 84, 88, 90 and 93.

112d	Crop Farming >/= \$610,001	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 71, 73 to 84, 88, 90 and 93.
113a	Intensive Agriculture Poultry </=200,000 birds	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 87
113b	Intensive Agriculture Poultry 200,001 birds and over	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 87
113c	Intensive Agriculture Piggeries </=3,000 SPU	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 85
113d	Intensive Agriculture Piggeries 3,001 SPU and over	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 85
114	Farming/Agriculture On Farm Packing Operation	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 71-84
115a	Extractive & Mining Lease > 100,000 tonnes.	The Description for this category in the Revenue Statement.
115b	Extractive & Mining Lease 5,001 tonnes – 100,000 tonnes.	The Description for this category in the Revenue Statement.
115c	Extractive & Mining Lease up to 5,000 tonnes.	The Description for this category in the Revenue Statement.
116a	Noxious/Offensive Industry – Explosive Factories	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 35 to 40.
116b	Noxious/offensive Industry - Abattoirs	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 35 to 40.
116c	Noxious/offensive Industry - other	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 35 to 40.
117	Power Stations	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 91.
118	Transmission and Gas Compressor Sites	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 10 to 27 and 91.
119a	Sporting Clubs & Facilities	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Codes 48 and 50.
119b	Licensed Clubs & Sporting Clubs	(a) The Description for this category in the Revenue Statement. (b) Land with Land Use Code 47 and 48.
120	Sundry Purposes	The Description for this category in the Revenue Statement.

121	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.
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Related Documents

Local Government Act 2009

Local Government Regulation 2012

2021-2022 Revenue Statement