

Policy

STRATEGIC

RATING CATEGORY IDENTIFICATION POLICY FOR FINANCIAL YEAR 2026-2027

Head of Power

Local Government Act 2009

Local Government Regulation 2012

Key Supporting Council Document

Lockyer Valley Regional Council Corporate Plan 2022 – 2027:

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*.

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 2026/2027.

This policy should be read in conjunction with Section 81(4) and (5) of the *Local Government Regulation 2012* and with Council’s Revenue Statement for the financial year 2026/2027 (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* 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*, 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 2026/2027 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 2026/2027.

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 2026/2027.

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 FY2026/2027 in the Revenue Statement	Name of Rating Category for FY2026/2027 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 FY2026/2027
101a	Residential Owner-Occupied A <= \$195,000	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 2, 3, 5, 8, or 9
101b	Residential Owner-Occupied B >= \$195,001 & <=\$550,000	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 2, 3, 5, 8, or 9
101c	Residential Owner-Occupied C >= \$195,001 & <=\$550,000	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 2, 3, 5, 8, or 9
101b	Residential Owner-Occupied D >= \$550,001	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 2, 3, 5, 8, or 9
103a	Non-Principal Place of Residence Residential A <= \$195,000	The Description for this category in the Revenue Statement

Number of Rating Category for FY2026/2027 in the Revenue Statement	Name of Rating Category for FY2026/2027 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 FY2026/2027
103b	Non-Principal Place of Residence Residential B ≥\$95,001 & ≤\$550,000	The Description for this category in the Revenue Statement
103c	Non-Principal Place of Residence Residential C ≥\$95,001 & ≤\$550,000	The Description for this category in the Revenue Statement
103d	Non-Principal Place of Residence Residential D ≥ \$550,001	The Description for this category in the Revenue Statement
104a	Residential Vacant land A ≤ \$195,000	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
104b	Residential Vacant land B ≥ \$195,001 & ≤ \$500,000	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
104c	Residential Vacant land C ≥ \$195,001 & ≤ \$550,000	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
104d	Residential Vacant Land D ≥\$550,001	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94
105	Multiple Dwellings	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 2, 3, 5, 8, or 9
106a	Commercial ≤ \$1.5Million	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 10 to 32, 34, or 37 to 46
106b	Commercial > \$1.5Million	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 10 to 32, 34, or 37 to 46
107a	Supermarkets and Retail Warehouses ≤ \$500,000	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 10 to 15, 17 to 27 but not Land with Land Use Code 16

Number of Rating Category for FY2026/2027 in the Revenue Statement	Name of Rating Category for FY2026/2027 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 FY2026/2027
107b	Supermarkets and Retail Warehouses >= \$500,001 & <= \$1Million	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 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 Code 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 >= 7001 sq m	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 16
109a	Service Stations/Garages <= \$550,000	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 30 or 31
109b	Service Stations/Garages >= \$550,001	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 30 or 31
110a	Accommodation – Caravan parks, Camping and Workers Accommodation	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 7 or 49
110b	Accommodation – Motels	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 43
110c	Accommodation – Nursing Homes	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 27
111a	Animal Farming	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 60 to 70, 85 to 87, or 89
112a	Crop Farming	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 71, 73 to 84, 88, 90, or 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

Number of Rating Category for FY2026/2027 in the Revenue Statement	Name of Rating Category for FY2026/2027 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 FY2026/2027
113b	Intensive Agriculture Poultry ≥ 200,001 birds	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 87
113C	Intensive Agriculture Piggeries ≥ 3,001 SPU	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 85
113d	Intensive Agriculture Piggeries ≤ 3,000 SPU	(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 to 84
115a	Extractive & Mining Lease ≥ 100,000 tonnes	The Description for this category in the Revenue Statement
115b	Extractive & Mining Lease ≥ 5,001 & ≤ 100,000 tonnes	The Description for this category in the Revenue Statement
115c	Extractive & Mining Lease ≤ 5,000 tonnes	The Description for this category in the Revenue Statement
116a	Noxious/Offensive Industry – Explosive Factory	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 35 to 40
116b	Noxious/Offensive Industry - Abattoirs	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 35 to 40
116c	Noxious/Offensive Industry - Other	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 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 & Gas Compressor Sites	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 10 to 27, or 91
119a	Sporting Clubs & Facilities	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 48 or 50

Number of Rating Category for FY2026/2027 in the Revenue Statement	Name of Rating Category for FY2026/2027 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 FY2026/2027
119b	Licensed Clubs & Sporting Clubs	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 47 or 48
120	Sundry Purposes	The Description for this category in the Revenue Statement
121	Land which is subject to Chapter 2 Part 2	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 72
122	Industrial	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 32, 35, or 36
123a	Limited Development – Dwelling	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 2, 3, 5, 8, or 9 (c) Zoned Limited Development under the Lockyer Valley Planning Scheme.
123b	Limited Development - Vacant	(a) The Description for this category in the Revenue Statement (b) Land with Land Use Code 1, 3, 4, 6, 8, 9, or 94 (c) Zoned Limited Development under the Lockyer Valley Planning Scheme.
124	Banked Development Land	(a) The Description for this category in the Revenue Statement

Relevant Legislation

Local Government Act 2009

Local Government Regulation 2012

Related Documents

2026-2027 Revenue Statement