

Whitsunday Regional Council

2016/17 DIFFERENTIAL RATING CATEGORIES

Pursuant to Sections 80 and 81 of the Local Government Regulation 2012, Council will adopt a differential general rating scheme. The categories into which the rateable land is categorized, the description of those categories and the method by which land is to be identified and included in its appropriate category is as follows:

Column 1–Category (Section 81)	Column 2–Description (Section 81)	Column 3–Identification (Sections 81 (4)&(5))
1. Residential Owner Occupied A	Land used for an Owner Occupied single residential dwelling having a Rateable Value between \$0 to \$300,000 inclusive.	Land Use codes 02, 05
2. Residential Owner Occupied B	Land used for an Owner Occupied single residential dwelling having a Rateable Value equal to or greater than \$300,001.	Land Use codes 02, 05
3. Residential A	Land used for, or capable of being used for a single residential dwelling having a Rateable Value between \$0 to \$300,000 inclusive.	Land Use codes 01,02, 04, 05, 06
4. Residential B	Land used for, or capable of being used for a single residential dwelling having a Rateable Value equal to or greater than \$300,001.	Land Use codes 01,02, 04, 05, 06
5. Owner/Occupied Flat or Unit	Land used for a single Owner Occupied Community Title Unit dwelling having a Rateable Value between \$0 to \$150,000 inclusive.	Land use codes 08, 09
6. Owner/Occupied Flat or Unit	Land used for a single Owner Occupied Community Title Unit dwelling having a Rateable Value equal to or greater than \$150,001.	Land use codes 08, 09
7. Multi Dwellings A	Land used or capable of use for a Community Title Units, multiple dwellings, Bed & Breakfasts, or flats having a Rateable Value between \$0 to \$150,000 inclusive.	Land use codes 02, 03, 05, 08, 09
8. Multi Dwellings B	Land used or capable of use for a Community Title Units, multiple dwellings, Bed & Breakfasts, or flats having a Rateable Value equal to or greater than \$150,001	Land use codes 02, 03, 05, 08, 09
9. Commercial Water Supply	Land used for the purposes of and incidental to commercial water delivery and drainage associated with the Burdekin River Irrigation Project, Eungella – Collinsville Water Supply Scheme and Peter Faust Dam water supply.	Including Assessments 1207007, 1205392, 1205997, 1300169, 1209279, 1107257, 1300170, 1209209, 1206324
10. Commercial Power Generation	Land used for the purposes of and incidental to the generation and distribution of energy.	
11. Bulk Port	Land contained within the area prescribed by the Port of Abbot Point Land Use Plan (gazetted 15 April 2011) presently used, or capable of being used, for the purposes of and incidental to:- a. the bulk handling, storage and distribution of coal; and b. any other major port industry activity.	Including Assessments 1300407
12. Coking Coal Manufacturing	Land used for the purposes of and incidental to the making of coking coal.	Including Assessments 1203018, 1203020

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Column 1–Category (Section 81)	Column 2–Description (Section 81)	Column 3–Identification (Sections 81 (4)&(5))	
13.Salt Manufacturing	Land used for the purposes of and incidental to the making and extraction of salt.	Including 1205049,	Assessment 1301318
14.Sugar Mill	Land used for sugar manufacture and associated processes	Including 1103980	Assessment
15.Commercial Shopping Centres A	Land used as a shopping centre or retail warehouse with a gross floor area between 1,500 and 8,000 square metres and more than 30 on-site car parks	Including 1103889, 1100029,	Assessments 1203527, 1300777
16.Commercial Shopping Centres B	Land used as a shopping centre or retail warehouse with a gross floor area greater than 8,000 square metres and 150 on-site car parks or more.	Including 1100080,	Assessments 1108987
17.Commercial & Industry A	Land used for, or capable of being used for commercial or industrial purposes not included in categories 9 to 16 having a Rateable Value between \$1 to \$1,500,000 inclusive.	Land use codes 01, 04, 06 07 to 50, 56 and 91	
18.Commercial & Industry B	Land used for, or capable of being used for commercial or industrial purposes not included in categories 9 to 16 having a Rateable Value equal to or greater than \$1,500,001	Land use codes 01, 04, 06, 07 to 50, 56 and 91	
19.Sugar Cane	Land used primarily for sugar cane farming	Land use code 75	
20.Rural Grazing	Land used for grazing and incidental purposes and vacant rural land	Land use codes 60 to 70 and 94	
21.Rural Agricultural & other Rural Uses	Land used for agricultural and other rural uses including aquaculture and incidental purposes not included in categories 19 and 20	Land use codes 71 to 89	
22.Coal Mining A	Land used for the purposes of and incidental to the extraction of coal outside a radius of 50 kilometres of a major township in the Whitsunday Regional Council area	Including 1300400, 1205316, 1301186	Assessments 1209565, 1205317,
23.Coal Mining B	Land used for the purposes of and incidental to the extraction of coal within a radius of 50 kilometres of a major township in the Whitsunday Regional Council area having a Rateable Value between \$1 to \$1,000,000	Including 1300347, 1205182, 1300146,	Assessments 1207236, 1208877, 1301013
24.Coal Mining C	Land used for the purposes of and incidental to the extraction of coal within a radius of 50 kilometres of a major township in the Whitsunday Regional Council area having a Rateable Value equal to or greater than \$1,000,001.	Including 1205409,	Assessment 1300147
25.Gold Mining	Land used or intended to be used for the purpose of and incidental to a large scale gold or other metal mining operation capable of accommodating 100 or more employees and/or contractors.	Including 1300401	Assessment
26.Mining/Extractive Other	Land used or capable of being used for the purposes of and incidental to mining or extractive activities and not included in Categories 22 to 25	Land use code 40	

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Column 1–Category (Section 81)	Column 2–Description (Section 81)	Column 3–Identification (Sections 81 (4)&(5))
27. Workers Accommodation, Barracks or Quarters A	Land used for providing intensive accommodation (other than for the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category contains between 50 and 200 such rooms, suites or caravan sites and is commonly known as “workers accommodation”, “single person’s quarters”, “work camps”, “accommodation village” or “barracks”.	Including Assessment 1206035
28. Workers Accommodation, Barracks or Quarters B	Land used for providing intensive accommodation (other than for the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category contains between 201 and 450 such rooms, suites or caravan sites and is commonly known as “workers accommodation”, “single person’s quarters”, “work camps”, “accommodation village” or “barracks”.	Including Assessment 1206310
29. Workers Accommodation, Barracks or Quarters C	Land used for providing intensive accommodation (other than for the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category contains between 451 and 800 such rooms, suites or caravan sites and is commonly known as “workers accommodation”, “single person’s quarters”, “work camps”, “accommodation village” or “barracks”.	Including Assessment 1209277
30. Workers Accommodation, Barracks or Quarters D	Land used for providing intensive accommodation (other than for the ordinary travelling public) in rooms, suites or caravan sites specifically built or provided for this purpose. Land within this category contains more than 800 such rooms, suites or caravan sites and is commonly known as “workers accommodation”, “single person’s quarters”, “work camps”, “accommodation village” or “barracks”.	Land use code 21
31. Island Resort A	A Resort Island with fewer than 100 accommodation units.	Including Assessments 1105674, 1105673 1105670,
32. Island Resort B	A Resort Island with 101 to 250 accommodation units.	Including Assessments 1105689, 1105671
33. Island Resort C	A Resort Island with 251 to 600 accommodation units	Including Assessments 1105658, 1105668
34. Island Resort D	A Resort Island with more than 600 accommodation units.	Including Assessment 1105667
35. Marina A	A Marina with 75 to 150 berths.	Land use code 20
36. Marina B	A Marina with more than 150 berths	Including Assessments 1102455, 1102454 1105666,
37. Other properties not elsewhere included	All other properties not otherwise categorised.	

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Column 1–Category (Section 81)	Column 2–Description (Section 81)	Column 3–Identification (Sections 81 (4)&(5))
38. Maritime Terminal	Land used for a mainland maritime terminal to transfer people to and from islands and resorts in the Whitsunday Region and catering for an average of more than 100,000 passengers a year.	Including Assessment 1111564

If there is some doubt about the primary use of the property an inspection and determination of primary use will be made by categorisation officers of Council.

The planning areas in the Whitsunday Shire Council Planning Scheme and the Bowen Shire Council Planning Scheme may be a factor in determining the applicable rating category for land.

For avoidance of doubt: -

1. Council delegates to the Chief Executive Officer (CEO) the power to determine, in any way the CEO considers appropriate, the rating category to which each parcel of rateable land belongs;
2. In carrying out this task, the CEO may have regard to the guidance provided by the third column of the table above; and
3. The reference to “land use codes” in the third column of the table above is a reference to the land use codes appearing at Schedule 1 of this revenue statement.

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Table of Differential General Rates, Minimum General Rates and Capping 2016/17

Cat No.	Category Description	Rate in the \$	Minimum Rate	Cap	Capping %
1	Residential Owner Occupied A	0.01150	\$ 948.00	Y	30%
2	Residential Owner Occupied B	0.00770	\$ 3,450.00	Y	30%
3	Residential A	0.01333	\$ 1,089.00	Y	30%
4	Residential B	0.01135	\$ 3,999.00	Y	30%
5	Owner/Occupied Flats/Units A	0.01796	\$ 1,070.00	Y	30%
6	Owner/Occupied Flats/Units B	0.01063	\$ 2,694.00	Y	30%
7	Multiple Dwellings A	0.01899	\$ 1,177.00	Y	30%
8	Multiple Dwellings B	0.01211	\$ 2,849.00	Y	30%
9	Commercial Water Supply	0.11813	\$ 1,242.00	N	
10	Commercial Power Generation	0.60161	\$ 10,626.00	N	
11	Bulk Port	0.12502	\$ 17,054.00	N	
12	Coking Coal Manufacturing	0.06298	\$ 5,834.00	N	
13	Salt Manufacturing	0.07305	\$ 5,569.00	N	
14	Sugar Mill	0.18416	\$ 128,357.00	N	
15	Commercial Shopping Centres A	0.02432	\$ 8,169.00	N	
16	Commercial Shopping Centres B	0.01867	\$ 87,516.00	N	
17	Commercial and Industry A	0.01223	\$ 1,211.00	N	
18	Commercial and Industry B	0.01326	\$ 18,345.00	N	
19	Sugar Cane	0.02622	\$ 1,250.00	Y	15%
20	Rural Grazing	0.01136	\$ 1,275.00	N	
21	Rural Agricultural & other Rural Uses	0.02514	\$ 1,275.00	Y	15%
22	Coal Mining A	0.43295	\$ 11,351.00	N	
23	Coal Mining B	0.78286	\$ 22,705.00	N	
24	Coal Mining C	0.28028	\$ 782,862.00	N	
25	Gold Mining	0.6762	\$ 53,040.00	N	
26	Mining/Extractive Other	0.04118	\$ 1,126.00	N	
27	Workers Accommodation, Barracks or Quarters A	0.37222	\$ 20,328.00	N	
28	Workers Accommodation, Barracks or Quarters B	0.45	\$ 147,027.00	N	
29	Workers Accommodation, Barracks or Quarters C	0.72	\$ 166,690.00	N	
30	Workers Accommodation, Barracks or Quarters D	0.03071	\$ 325,242.00	N	
31	Island Resort A	0.02516	\$ 9,335.00	N	
32	Island Resort B	0.03811	\$ 37,574.00	N	
33	Island Resort C	0.06165	\$ 87,516.00	N	
34	Island Resort D	0.0355	\$ 140,026.00	N	
35	Marina A	0.01157	\$ 17,264.00	N	
36	Marina B	0.00909	\$ 33,946.00	N	
37	Other properties not elsewhere included	0.01306	\$ 1,089.00	N	
38	Maritime terminal	0.1035	\$ 35,000.00	N	

MINIMUM GENERAL RATE

In accordance with section 77 of the *Local Government Regulation 2012*, Council considers that a minimum general rate should be applied to all differential rating categories, as identified in the table above, to ensure a sufficient contribution is made to cover the cost of public services that benefit all properties regardless of the unimproved or site value of individual properties.