

Rating Category Statement 2024-25

Statement as required by section 88 of the *Local Government Regulation 2012*. The differential rates and minimum general rates levy for 2024-25 follow the description for each category. The differential general rating category of your property is listed on the front of your rates notice.

Differential General Rate Category and Description		Rate in \$ (cents)	Minimum
1	PPR Urban Land – Isaac Towns (Valuation \$0 - \$58,000)	1.6500	\$818.50
2	PPR Urban Land – Isaac Towns (Valuation \$58,001 - \$66,000)	1.5850	\$960.00
3	PPR Urban Land – Isaac Towns (Valuation \$66,001 - \$84,000)	1.4295	\$1,050.00
4	PPR Urban Land – Isaac Towns (Valuation > \$84,000)	0.8500	\$1,250.00
5	NPPR Urban Land – Isaac Towns (Valuation \$0 - \$58,000)	1.9800	\$982.00
6	NPPR Urban Land – Isaac Towns (Valuation \$58,001 - \$66,000)	1.9020	\$1,152.00
7	NPPR Urban Land – Isaac Towns (Valuation \$66,001 - \$84,000)	1.7154	\$1,260.00
8	NPPR Urban Land – Isaac Towns (Valuation > \$84,000)	1.0200	\$1,500.00
9	Commercial / Industrial	1.5463	\$1,186.50
10	Rural Residential	0.5635	\$818.50
11	Rural Land – Animal Husbandry	0.1705	\$818.50
12	Rural Land – Agriculture & Cropping	0.1352	\$818.50
13	Rural Land – Cane / Timber	0.4730	\$818.50
14	Rural Other	0.2700	\$818.50
15	Multi Unit (2 – 4) Land	1.4556	\$1,634.00
16	Multi Unit (5 – 9) Land	2.9550	\$4,085.00
17	Multi Unit (10 – 14) Land	3.3100	\$8,167.50
18	Multi Unit (15 – 19) Land	4.0750	\$12,251.50
19	Multi Unit (20 – 25) Land	3.7250	\$16,333.00
20	Multi Unit (26 – 50) Land	3.7250	\$21,239.00
21	Multi Unit (> 50) Land	4.8750	\$41,643.50
22	Workforce Accommodation (50 – 120)	10.1600	\$29,920.00
23	Workforce Accommodation (121 – 250)	10.1600	\$72,404.50
24	Workforce Accommodation (251 – 350)	17.8000	\$150,196.50
25	Workforce Accommodation (351 – 450)	42.2000	\$210,034.50
26	Workforce Accommodation (451 – 650)	42.2000	\$269,872.50
27	Workforce Accommodation (651 – 850)	56.2800	\$389,549.00
28	Workforce Accommodation (851 – 1,200)	56.2800	\$509,226.00
29	Workforce Accommodation (1,201 – 2,000)	80.0000	\$718,658.50
30	Workforce Accommodation (> 2,000)	80.0000	\$1,159,169.00
31	Coal Mining (30 – 100)	3.2250	\$110,697.00
32	Coal Mining (101 – 250)	3.2250	\$184,495.00
33	Coal Mining (251 – 350)	3.2250	\$240,402.50
34	Coal Mining (351 – 450)	3.2250	\$268,356.00
35	Coal Mining (451 – 550)	3.2250	\$307,491.50
36	Coal Mining (551 – 650)	4.1750	\$338,240.50
37	Coal Mining (651 – 800)	4.1750	\$380,171.00
38	Coal Mining (801 – 900)	6.7000	\$419,306.50
39	Coal Mining (901 – 1,000)	4.1750	\$491,986.00
40	Coal Mining (1,001 – 1,400)	4.1750	\$559,075.00
41	Coal Mining (1,401 – 2,000)	4.9000	\$603,801.00
42	Coal Mining (2,001 – 2,500)	6.2000	\$665,299.50
43	Coal Mining (> 2,500)	7.3000	\$707,789.00

Differential General Rate Category and Description		Rate in \$ (cents)	Minimum
44	Other Coal	3.0500	\$58,400.50
45	Quarries (< 100,000)	0.1993	\$14,997.00
46	Quarries (>= 100,000)	0.2921	\$31,753.00
47	Other Mines / Extractive Land	3.3900	\$1,022.00
48	Transport Terminal	3.1660	\$2,116.50
49	Noxious and Hazardous Industries (< 50)	3.4180	\$3,527.00
50	Noxious and Hazardous Industries (>= 50)	46.0300	\$124,276.00
51	Shopping Centres	3.2480	\$7,770.50
52	Gas Processing (0 – 20,000)	82.1220	\$37,705.00
53	Gas Processing (> 20,000)	69.9892	\$230,419.50
54	Feedlots (4,000 – 12,000)	0.1814	\$9,954.00
55	Feedlots (> 12,000)	0.6590	\$19,909.00
56	Power Generation (0 – 100 Megawatts)	2.9110	\$17,467.50
57	Power Generation (101 – 200 Megawatts)	5.7082	\$40,756.50
58	Power Generation (>201 Megawatts)	8.5622	\$87,335.00

OBJECTIONS: Objecting to a differential rate category in accordance with section 90 of the *Local Government Regulation* 2012:

- (i) The only ground for objecting to the rating category for the land is that the **owner** considers the land should belong to a different rate category.
- (ii) The **owner** may object by giving the local government an objection notice.
- (iii) Council will assess differential general rate objections submitted on an approved form.
- (iv) The objection notice must be submitted by the **owner** within 30 days after the day the rate notice was issued.

Council will only accept a differential general rate objection notice in the **financial year** for which the rates have been levied. Adjustment to rates and charges because of a differential general rate objection notice will only be made from the commencement of the current rate period in which the objection was lodged. Objections will not affect the levying and recovery of rates, consequently the **owner** remains liable for the rates and charges specified on the rate notice even if the owner submits an objection. It is the owner's responsibility to pay the full amount listed on the rate notice in order to claim any available early payment discount.

DISCOUNT: Council has determined that a discount of ten percent (10%) will apply to the general rate only if paid in full within thirty (30) days after the date of issue of the rate notice subject to all overdue rates and charges including interest thereon being paid in full, and such payment is received at the Council Office on or before the close of business on the last day of the discount period as set out on the rates notice.

INTEREST: Council will charge compound interest at the rate of 12.35% per annum, calculated on daily rests, on all overdue rates and charges. Where Overdue Rates (Arrears) and/or interest are brought forward on the rate notice, additional interest will be payable at the time of payment.

PENSION RATE CONCESSION: Council shall provide concession of 30% on general rates, water, sewerage and waste management charges (but not state fire levy and water consumption charges) in addition to the State Pensioner Subsidy to eligible pensioners.

PRINCIPAL PLACE OF RESIDENCE (PPR): For the sake of clarity, in identifying the rating category to which residential land belongs, the Council will assume that where a ratepayer's postal address is not the same as the property address, the land will not be the ratepayer's principal place of residence (PPR). In these circumstances, if a ratepayer considers that land is their PPR, the rate payer must submit an application to the Council using the prescribed form.

ELECTRONIC RATES NOTICES REGISTRATION: Having trouble receiving your rates notice by post? Register a preferred email address with Council to receive an electronic notice.

CHANGE OF POSTAL ADDRESS: Notification of Change of postal details **must** be lodged in writing. Alternatively, a Change of Address Form is available from Council or by download the form at Council's website.

PAYMENT ARRANGEMENTS: Council offer property owners who are unable to pay their rates by the due date an option to enter into an agreed payment arrangement. Please contact Council for more information.

Full details of general rates, special charges, utility charges, concessions, prescribed forms and other important information can be obtained from Council's web site <https://www.isaac.qld.gov.au/Your-Council/Rates>