

RATING CATEGORY STATEMENT

2024/25



Differential General Rates

Council levies Differential General Rates, which means that the amount of general rates payable for any property depends upon:

- the land's unimproved capital value or site value as advised by the Department of Resources; and
- the Differential General Rating Category that Council gives to the land.

All land within Townsville is given to a Differential General Rating Category based upon the Primary Land Use Code assigned by the Department of Resources and the additional criteria of:

- the City Plan (that is, the current Townsville City Council Planning Scheme);
- the availability of services to the land;
- whether the land is occupied as a principal place of residence; and
- whether any attribute of the land (including the status of the land under the Planning Scheme) is likely to contribute to increased costs for Council, whether at the land or elsewhere.

The Differential General Rating Categories are described later in this Rating Category Statement.

The Differential General Rating Category of your Land

The Differential General Rating Category of your land is shown on the second page of your Rates Notice.

Objecting to the Categorisation of Land for Rating

You can object to the categorisation of your land if you believe that Council should have given it a different category rating (as at the issue date of the rates notice).

Sections 90 to 93 of the *Local Government Regulation 2012* explain the objection process. You have only 30 days from the date of issue of the rates notice to give your written objection to Council. Council may accept late objections in some circumstances. Visit Council's website to lodge an objection online.

The making of an objection does not postpone the due date for payment of the rates or the discount date, or prevent the Council taking action to recover overdue rates. Even if you make an objection to the categorisation of your land you should pay the amount shown on your Rates Notice by the discount date or the due date. If your objection is successful then an appropriate rates adjustment will be made.

Differential General Rate and Minimum Rate 2024/25

Category	Rates In \$	Minimum Rate
1	0.011055	\$1,205
2	0.012991	\$1,416
3a	0.014372	\$2,410
3b	0.014372	\$6,025
3c	0.014372	\$12,050
3d	0.014372	\$18,075
3e	0.014372	\$24,100
3f	0.014372	\$36,150
3g	0.014372	\$48,200
3h	0.014372	\$60,250
3i	0.014372	\$72,300
3j	0.014372	\$84,350
3k	0.014372	\$1,506
4a	0.019901	\$1,506
4b	0.029852	\$2,259
4c	0.038519	\$21,259
4d	0.019901	\$1,506
5a	0.027861	\$1,506
5b	0.035821	\$241,000
5c	0.035821	\$361,500
5d	0.035821	\$482,000
5e	0.035821	\$602,500
6	0.012991	\$1,506

Description of the Differential General Rating Categories

Differential General Rating Category (DGR Category)	Criteria by which land is assigned to a DGR category	
	LAND USE CODE	ADDITIONAL CRITERIA
Category 1 Residential – Principal Place of Residence	1, 2, 4, 5, 6, 8, 9 and 94	<ul style="list-style-type: none"> The predominant use of the land is, or having regard to any improvements or activities conducted upon the land, a principal place of residence; and The land is used by the landowner as their principal place of residence; and The land is within any of the following zone codes within the Townsville City Plan: <ul style="list-style-type: none"> - Low Density – Medium Density Residential - High Density Residential – Character Residential - Sport and Recreation – Emerging Residential - Open Space – Environmental Management/Conversion - Rural Residential – Rural.
Category 2 Residential – Non Principal Place of Residence	1, 2, 4, 5, 6, 8, 9, 72 and 94	<ul style="list-style-type: none"> Having regard to all improvements and activities conducted upon the land, the use or potential predominant use of the land is a place of residence; and The land is used for a residential purpose or is vacant land (including land on which a building is being constructed but the building is not yet fit for occupancy as a residence); and The land is not the landowner’s principal place of residence; and The land is within any of the following zone codes within the Townsville City Plan: <ul style="list-style-type: none"> - Low Density – Medium Density Residential - High Density Residential – Character Residential - Sport and Recreation - Emerging Residential - Open Space – Environmental Management/Conversion - Rural Residential – Rural.
Category 3a Multi Unit Dwellings 2-4 Units	3 and 3/98	<p>Land with building(s):</p> <ul style="list-style-type: none"> comprised of 2-4 individual residential accommodation units; and not registered on a building units plan or group titles plan and/ or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i>; and predominantly used for a residential purpose; and that is not within DGR Categories 1 or 2.
Category 3b Multi Unit Dwellings 5-9 Units	3 and 3/98	<p>Land with building(s):</p> <ul style="list-style-type: none"> comprised of 5-9 individual residential accommodation units; and not registered on a building units plan or group titles plan and/ or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i>; and predominantly used for a residential purpose; and that is not within DGR Categories 1 or 2.
Category 3c Multi Unit Dwellings 10-14 Units	3 and 3/98	<p>Land with building(s):</p> <ul style="list-style-type: none"> comprised of 10-14 individual residential accommodation units; and not registered on a building units plan or group titles plan and/ or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i>; and predominantly used for a residential purpose; and that is not within DGR Categories 1 or 2.

Description of the Differential General Rating Categories

Differential General Rating Category (DGR Category)	Criteria by which land is assigned to a DGR category	
	LAND USE CODE	ADDITIONAL CRITERIA
Category 3d Multi Unit Dwellings 15-19 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> comprised of 15-19 individual residential accommodation units; and not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i>; and predominantly used for a residential purpose; and that is not within DGR Categories 1 or 2.
Category 3e Multi Unit Dwellings 20-29 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> comprised of 20-29 individual residential accommodation units; and not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i>; and predominantly used for a residential purpose; and that is not within DGR Categories 1 or 2.
Category 3f Multi Unit Dwellings 30-39 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> comprised of 30-39 individual residential accommodation units; and not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i>; and predominantly used for a residential purpose; and that is not within DGR Categories 1 or 2.
Category 3g Multi Unit Dwellings 40-49 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> comprised of 40-49 individual residential accommodation units; and not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i>; and predominantly used for a residential purpose; and that is not within DGR Categories 1 or 2.
Category 3h Multi Unit Dwellings 50-59 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> comprised of 50-59 individual residential accommodation units; and not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i>; and predominantly used for a residential purpose; and that is not within DGR Categories 1 or 2.
Category 3i Multi Unit Dwellings 60-69 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> comprised of 60-69 individual residential accommodation units; and not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i>; and predominantly used for a residential purpose; and that is not within DGR Categories 1 or 2.
Category 3j Multi Unit Dwellings >70 Units	3 and 3/98	Land with building(s): <ul style="list-style-type: none"> comprised of 70 or more individual residential accommodation units; and not registered on a building units plan or group titles plan and/or within a community title scheme under the <i>Body Corporate and Community Management Act 1997</i>; and predominantly used for a residential purpose; and that is not within DGR Categories 1 or 2.

Description of the Differential General Rating Categories

Differential General Rating Category (DGR Category)	Criteria by which land is assigned to a DGR category	
	LAND USE CODE	ADDITIONAL CRITERIA
Category 3k Retirement Villages/ Boarding House	1,2,7 and 21	<ul style="list-style-type: none"> Land with Building(s) classified as Class 1b or Class 3 structures as set out in the Building Code of Australia. Does not include premises involving supervised accommodation where the use includes medical and other support facilities for residents who cannot live independently and require regular nursing or personal care. i.e. a convalescent home or nursing home.
Category 4a Commercial	8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 55, 56, 57, 58, 91, 92, 95, 96, 97 and 99	<ul style="list-style-type: none"> The predominant use of the land is, or having regard to any improvements or activities conducted upon the land, the potential predominant use of the land is, a non-residential purpose; and The land is not within DGR Categories 4b, 4c, 5a, 5b, 5c, 5d and 5e.
	1, 4, 6, 72 and 94	<ul style="list-style-type: none"> The predominant use of the land is, or having regard to any improvements or activities conducted upon the land, the potential predominant use of the land is, a non-residential purpose; and The land is within any of the following zone codes within the Townsville City Plan: <ul style="list-style-type: none"> - Low Impact Industry – Medium Impact Industry - High Impact Industry – Community Facilities - Local Centre – District Centre - Major Centre – Neighbourhood Centre - Principal Centre (CBD) – Specialised Centre - Special Purpose – Mixed Use.
Category 4b Heavy Industry	31, 32, 35, 37, 39 and 40	<ul style="list-style-type: none"> The predominant use of the land is, or having regard to any improvements or activities conducted upon the land, the potential predominant use of the land is, an industrial activity or activities that include manufacturing, producing, processing, altering, recycling, refining, storing, distributing, transferring or treating of any, or any combination of, products, raw materials (excluding livestock), minerals, chemicals, oils, gases or metals, and includes such premises when they are under care and maintenance; and The land has an area of 50 hectares or more.
Category 4c Special Development >10ha	1, 4, 5, 18, 35, 37, 65 and 66	The land parcels are greater than 10 hectares in area and are wholly within the Townsville State Development Area or the Elliott Springs master planned community.
Category 4d Land not otherwise defined		The Land is not included in DGR categories 1, 2, 3a-k, 4a-c, 5a-e and 6.

Description of the Differential General Rating Categories

Differential General Rating Category (DGR Category)	Criteria by which land is assigned to a DGR category	
	LAND USE CODE	ADDITIONAL CRITERIA
Category 5a Large Retail greater than 2,000m ² but less than 20,000m ²	10, 11, 12, 13, 14, 15, 16, 23 and 28	<ul style="list-style-type: none"> The predominant use of the land is, or having regard to any improvements or activities conducted upon the land, the potential predominant use of the land is, retail; and The building or buildings upon the land have a gross floor area of 2,000m² or more but less than 20,000m².
Category 5b Large Retail 20,000m ² or more, but less than 30,000m ²	10, 11, 12, 13, 14, 15, 16, 23 and 28	<ul style="list-style-type: none"> The predominant use of the land is, or having regard to any improvements or activities conducted upon the land, the potential predominant use of the land is, retail; and The building or buildings upon the land have a gross floor area of 20,000m² or more but less than 30,000m².
Category 5c Large Retail 30,000m ² or more, but less than 40,000m ²	10, 11, 12, 13, 14, 15, 16, 23 and 28	<ul style="list-style-type: none"> The predominant use of the land is, or having regard to any improvements or activities conducted upon the land, the potential predominant use of the land is, retail; and The building or buildings upon the land have a gross floor area of 30,000m² or more but less than 40,000m².
Category 5d Large Retail 40,000m ² or more, but less than 50,000m ²	10, 11, 12, 13, 14, 15, 16, 23 and 28	<ul style="list-style-type: none"> The predominant use of the land is, or having regard to any improvements or activities conducted upon the land, the potential predominant use of the land is, retail; and The building or buildings upon the land have a gross floor area of 40,000m² or more but less than 50,000m².
Category 5e Large Retail 50,000m ² or more	10, 11, 12, 13, 14, 15, 16, 23 and 28	<ul style="list-style-type: none"> The predominant use of the land is, or having regard to any improvements or activities conducted upon the land, the potential predominant use of the land is, retail; and The building or buildings upon the land have a gross floor area of 50,000m² or more.
Category 6 Agriculture and Grazing	60, 61, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93	

Dictionary

Any term that is not defined in this dictionary, unless the context or subject matter otherwise indicates or requires, is to have a meaning given to it by the following:

- a) The *Local Government Act 2009* and that Act's subordinate legislation;
- b) If not defined in the *Local Government Act 2009* and that Act's subordinate legislation, the Macquarie Dictionary;

If (a) and (b) do not apply, the Oxford English Dictionary.

Gross floor area means the total floor area of all storeys of a building (measured from the outside of the external walls or the centre of a common wall) other than areas used for the following:

- Building services, plant and equipment;
- Access between levels;
- Ground floor public lobby;
- A mall;
- The parking, loading and manoeuvring of motor vehicles; and
- Unenclosed private balconies, whether roofed or not; as determined by Council from any information source.

Multi-unit dwelling means a property which contains more than one self-contained dwelling house/ unit, either detached, semi-detached or integrated, whether for use by the same family or by unrelated occupants, with the exception of:

- (a) self-contained accommodation, either detached, semi-detached or integrated, for the care and shelter of an aged or infirm family member of the occupant/s; or
- (b) a Hotel, Motel/Motor Inn/Motor Lodge;
- (c) a property that is within the Council's Differential Rates Category 3k.

In determining whether a property meets this definition, consideration may be given, but not restricted to:

- (i) the existence of separate or multiple:
 - kitchens/food preparation areas (identified by the presence of a stove and/or oven) or
 - metered water, electricity or gas supplies or
 - waste collection services or
 - mail boxes or
 - displayed house/unit numbers or
 - pedestrian or vehicular entrances; or
- (ii) the existence of dividing walls that prohibit free internal access from one living unit to another; or
- (iii) the number of occupants residing at the property.

Predominant use means the single use, or in the case of multiple uses the main use, for which in the opinion of Council the property is being used or could potentially be used by virtue of improvements or activities conducted upon the property.

Principal place of residence means a single dwelling house or dwelling unit that is the place of residence at which at least one person who constitutes the owner(s) of the land predominantly resides. In establishing principal place of residence, Council may consider (but is not limited to) the owner's declared address for electoral, taxation, government social security or national health registration purposes, or any other form of evidence deemed acceptable by Council.

A single dwelling house or dwelling unit will not be a principal place of residence, if it is:

- (a) a premises fully or partially held in other than the name of an individual or more than one individual (for example land owned or partially owned by companies, trusts, organisations or any other entity other than an individual);
- (b) not occupied by at least one person/s who constitute the owner(s), but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the owner's family.

Retail means the offering of goods or services by means of any combination of sale, hire, supply, membership, subscription or other method of trade or commerce, and includes premises used wholly or predominantly for a retail business.





Retail business has the meaning in the *Retail Shop Leases Regulation 2016* as at 30 June 2024.

Storey means that part of a building between floor levels and if there is no floor above, it is the part between the floor level and the ceiling.

Water Opt in dates: 29 July to 25 August 2024

The full Schedule of Rates and Charges and Water options is available on Council's website.

For More Information

-  13 48 10
-  enquiries@townsville.qld.gov.au
-  103 Walker Street, Townsville
Citylibraries Riverway,
20 Village Boulevard,
Thuringowa Central
-  PO Box 1268, Townsville QLD 4810