

Noosa Council Rating Category Statement for 2021/22

SCHEDULE OF RATES - ANNUAL

General Rate Category		General Rate cent in \$	Minimum General Rate
1	Rural & Agricultural	0.4684	\$1,217
2	Non-Residential	0.8782	\$1,217
3	Extractive Industries Quarries > 50,000 tonnes	19.5150	\$57,950
4	Retirement Villages	1.3360	\$14,935
5	Residential - Principal Place of Residence and Other Rateable Value <=\$325,000	0.3903	\$1,159
6	Residential - Principal Place of Residence and Other Rateable Value \$325,001 - \$750,000	0.3716	\$1,269
7	Residential - Principal Place of Residence and Other Rateable Value \$750,001 - \$1,000,000	0.3597	\$2,788
8	Residential - Principal Place of Residence and Other Rateable Value \$1,000,001 - \$1,200,000	0.3405	\$3,598
9	Residential - Principal Place of Residence and Other Rateable Value \$1,200,001 - \$2,500,000	0.3266	\$4,087
10	Residential - Principal Place of Residence and Other Rateable Value > \$2,500,000	0.2780	\$8,166
11	Residential - Not Principal Place of Residence	0.4684	\$1,391
12	Residential – Home Hosted Transitory Accommodation	0.5855	\$1,739
13	Residential - Transitory Accommodation	0.7806	\$2,318
14	Vacant Land – Rateable Value > \$1,000,000 and area more than 1,500m ²	0.8782	\$8,783
15	Vacant Land which is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the Land Valuation Act 2010	0.2342	\$0
16	Shopping Centres – gross floor area of 1,000 to 2,500m ²	1.0539	\$5,795
17	Shopping Centres – gross floor area of 2,500 to 5,000m ²	1.2295	\$17,385
18	Shopping Centres – gross floor area of 5,000 to 10,000m ²	1.4051	\$34,770
19	Shopping Centres – gross floor area of 10,000 to 20,000m ²	1.5808	\$115,900
20	Shopping Centres – gross floor area of 20,000 to 30,000m ²	1.7564	\$231,800
21	Shopping Centres – gross floor area of 30,000 to 40,000m ²	1.7564	\$347,700
22	Shopping Centres – gross floor area greater than 40,000m ²	1.7564	\$463,600
23	Strata Units - Not Principal Place of Residence	0.7026	\$1,391
24	Strata Units - Principal Place of Residence	0.5855	\$1,159
25	Strata Units - Home Hosted Transitory Accommodation	0.8782	\$1,739
26	Strata Units – Transitory Accommodation	1.1709	\$2,318
27	Non Strata Residential – 2 to 4 Residences	0.4684	\$2,318
28	Non Strata Residential – 5 to 9 Residences	0.4684	\$5,795
29	Non Strata Residential – 10 to 14 Residences	0.4684	\$11,590
30	Non Strata Residential – 15 to 19 Residences	0.4684	\$17,385
31	Non Strata Residential – 20 to 30 Residences	0.4684	\$23,180
32	Non Strata Residential – > 30 Residences	0.4684	\$34,770

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General Rate Category		General Rate cent in \$	Minimum General Rate
33	Non Strata Residential Transitory Accommodation – 2 to 4 Residences	0.7806	\$4,636
34	Non Strata Residential Transitory Accommodation – 5 to 9 Residences	0.7806	\$11,590
35	Non Strata Residential Transitory Accommodation – 10 to 14 Residences	0.7806	\$23,180
36	Non Strata Residential Transitory Accommodation – 15 to 19 Residences	0.7806	\$34,770
37	Non Strata Residential Transitory Accommodation – 20 to 30 Residences	0.7806	\$46,360
38	Non Strata Residential Transitory Accommodation – > 30 Residences	0.7806	\$69,540

Does every property have a category?

Yes. Every property is categorised as per the Schedule of Rates. Your rating category is shown on your Rate Notice. It is the owner's responsibility to confirm your rate category is correct.

What is the definition of Principal Place of Residence?

Principal Place of Residence means a dwelling or unit that is the place of residence at which at least one natural person who constitutes the owner/s of the land predominantly resides. In establishing principal place of residence Council may consider, but not be limited to, whether the owner has moved his or her personal belongings into a residence on the land, 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.

What is the definition of Transitory Accommodation?

A property offered as, or available or used for, temporary rented residential occupation, generally (but not exclusively) as short stay letting (note: transitory accommodation listings or advertising/ marketing, for example on such as publicly available websites and/or with real estate agents, will constitute evidence of the property being offered or available).

Without limitation, the following is **NOT** transitory accommodation;

- a) an entire property that is offered, available, or used for short stay letting for a total of less than 60 days in the financial year; or
- b) a room in a property that is offered, available or used for short stay letting within a principal place of residence and is considered home hosted as the owner/s reside at the property when the room is offered, available or used for short stay letting for a total of less than 90 days in the financial year; or
- c) a property with a documented tenancy agreement in place that meets the requirements of the Residential Tenancies and Rooming Accommodation Act 2008 and the agreement is for a period of 90 consecutive days or more in the financial year; or
- d) shared facility accommodation; or
- e) accommodation in an hotel; or
- f) accommodation in a motel; or
- g) backpacker accommodation.

Holiday houses used by its owners and not let for commercial gain are not regarded as transitory accommodation.

What is the definition of Home Hosted Transitory Accommodation?

Home hosted means the provision, or making available a habitable room, for example, a bedroom, studio or cabin of a property, for use by 1 or more persons, other than the owner; whilst the owner resides at the premises.

If I am not satisfied with the category I have been given for my property, can I object?

Yes, but the only ground you can object on is that given Council's descriptions of the differential general rating categories your property should be in another category. Full descriptions of all Rating Categories can be found in section 3 of the Revenue Statement, available on Council's website noosa.qld.gov.au and full definitions can be found in section 2.9 of the Revenue Statement.

Your objection must be lodged with council within 30 days of the issue of your rate notice. If an objection is lodged the rates and charges levied continue to be due and payable. If the differential category is altered as a result of the objection an adjustment of the rates will be made. Please refer to council's website for the differential general rate objection form.