

Rating Category Statement for 2026/27

Extract from Revenue Statement: Table 1 - Schedule of Differential General Rates and Minimum General Rate per Category for 2026-27

SCHEDULE OF RATES - ANNUAL

#	General Rate Category	General Rate cents in \$	Minimum General Rate
1	Rural & Agricultural	0.1651	\$1,887.00
2	Non-Residential	0.5503	\$1,887.00
3	Extractive Industries Quarries > 50,000 tonnes	13.7575	\$141,525.00
4	Retirement Villages	0.9355	\$18,870.00
5	Residential (Principal Place of Residence) and Other - RV <=\$1,050,000	0.2001	\$1,540.00
6	Residential (Principal Place of Residence) and Other – RV \$1,050,001 - \$2,950,000	0.1801	\$2,101.00
7	Residential (Principal Place of Residence) and Other - RV \$2,950,001 - \$6,000,000	0.1601	\$5,313.00
8	Residential (Principal Place of Residence) and Other - RV > \$6,000,000	0.1301	\$9,606.00
9	Residential (Not Principal Place of Residence)	0.2401	\$1,848.00
10	Residential Home Hosted Transitory Accommodation	0.3002	\$2,311.00
11	Residential Transitory Accommodation	0.5003	\$3,850.00
12	Vacant Urban Land – RV > \$2,000,000 and area > 1,500m ²	0.6003	\$12,006.00
13	Vacant Land which is subject to Chapter 2, Part 2, Division 5, Subdivision 3 of the Land Valuation Act 2010	0.12	\$0.00
14	Shopping Centres – gross floor area of 1,000 to 2,500m ²	0.7429	\$7,548.00
15	Shopping Centres – gross floor area of 2,500 to 5,000m ²	1.2382	\$30,192.00
16	Shopping Centres – gross floor area of 5,000 to 10,000m ²	1.5133	\$75,480.00
17	Shopping Centres – gross floor area of 10,000 to 20,000m ²	1.7885	\$226,440.00
18	Shopping Centres – gross floor area of 20,000 to 30,000m ²	2.0636	\$452,880.00
19	Shopping Centres – gross floor area of 30,000 to 40,000m ²	2.4764	\$679,320.00
20	Shopping Centres – gross floor area greater than 40,000m ²	2.7515	\$905,760.00
21	Strata Units (Not Principal Place of Residence)	0.3842	\$1,848.00
22	Strata Units (Principal Place of Residence)	0.3202	\$1,540.00
23	Strata Units Home Hosted Transitory Accommodation	0.4802	\$2,311.00
24	Strata Units Transitory Accommodation	0.8004	\$3,850.00
25	Non-Strata Residential – 2 to 4 Residences	0.2401	\$3,080.00
26	Non-Strata Residential – 5 to 9 Residences	0.2501	\$7,700.00
27	Non-Strata Residential – 10 to 14 Residences	0.4002	\$15,400.00
28	Non-Strata Residential – 15 to 19 Residences	0.5003	\$23,100.00
29	Non-Strata Residential – 20 to 29 Residences	0.7004	\$30,800.00
30	Non-Strata Residential – 30 or more Residences	0.9005	\$46,200.00
31	Non-Strata Residential Transitory Accommodation – 2 to 4 Residences	0.3602	\$6,160.00
32	Non-Strata Residential Transitory Accommodation – 5 to 9 Residences	0.3752	\$15,400.00
33	Non-Strata Residential Transitory Accommodation – 10 to 14 Residences	0.6003	\$30,800.00
34	Non-Strata Residential Transitory Accommodation – 15 to 19 Residences	0.7504	\$46,200.00
35	Non-Strata Residential Transitory Accommodation – 20 to 29 Residences	1.0505	\$61,600.00
36	Non-Strata Residential Transitory Accommodation – 30 or more Residences	1.3507	\$92,400.00

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 that is the principal place of residence of which at least one natural person who constitutes the owner of the land. In establishing whether a parcel is the owner's principal place of residence, Council may consider, without limitation, whether the owner has moved his or her personal belongings into a residence on the land, the owner's declared address for electoral, taxation, social security, or national health registration purposes, or any other form of evidence Council considers relevant.

What is the definition of Transitory Accommodation?

A property, or part of a property, offered, or made available or used, as temporary rented occupation, generally (but not exclusively) as short stay letting.

Without limitation, the following is not transitory accommodation:

- 1) an entire property that is offered, available, or used for short stay letting not exceeding 60 days in the financial year;
- 2) a room within a principal place of residence, which is offered, available or used for short stay letting not exceeding 90 days in the financial year — Council considers such a letting as home hosted because the owner/s reside at the property when the room is offered, available or used for the short stay letting;
- 3) a property the subject of a documented tenancy agreement that meets the requirements of the Residential Tenancies and Rooming Accommodation Act 2008 and is for a period of more than 90 consecutive days in the financial year;
- 4) shared facility accommodation;
- 5) accommodation in a hotel;
- 6) accommodation in a motel;
- 7) backpacker accommodation; and
- 8) holiday houses used by their owners and not let for commercial gain.

For clarity, where a multi-dwelling is used to provide transitory accommodation, the predominant use definition is applied. Without limitation, where 50% or more of a multi-dwelling is offered, or made available or used, as transitory accommodation, transitory accommodation is the predominant use of the multi-dwelling.

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.