

Notice to Ratepayer

DIFFERENTIAL GENERAL RATES 2025-2026

In accordance with section 81 of the *Local Government Regulation 2012*, the council has decided as follows:

- (a) that there are 60 rating categories of rateable land in the local government area as stated in column 1 of Table 1 (Differential general rating categories);
- (b) that the description of each of the rating categories of rateable land in the local government area is stated in column 2 of Table 1 (Differential general rating categories);
- (c) that the rating category to which each parcel of rateable land in the local government area belongs is the rating category which is included in the council's rating files at the date of issue of a relevant quarterly rating assessment notice.

The rating category into which your property has been placed is shown on your rate notice.

If you have any queries concerning differential rating please contact council's Customer Service Centre on **(07) 3810 6666**.

RIGHT OF OBJECTION

If you do not agree with the rating category into which your property has been placed, you may lodge an objection with council within 30 days after the date of issue of the rates notice. Objections must be submitted on the Notice of Objection form found at the back of this booklet. This form has been designed to assist you in correctly lodging an objection to the categorisation of land. If you have any queries concerning your right of objection please contact council's Customer Service Centre on **(07) 3810 6666**.

In accordance with section 94 of the *Local Government Act 2009* and section 90 of the *Local Government Regulation 2012*, *'the owner may object to the categorisation of the owner's land only on the ground that the rating category is wrong in reference to the local government's descriptions of the rating categories'*

It should also be noted that giving notice of objection will not in the meantime affect the levy and recovery of the rates as specified in the rate notice.

An adjustment of rates will be made if as a result of your objection your property is included in another rating category.

In accordance with section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, council has decided to levy differential general rates on rateable land in the local government area on the basis set out below:

Brookwater means the suburb of Brookwater within the local government area which is bounded by Woogaroo Creek to the west and north, Opossum Creek to the north and east, Centenary Highway to the south and Augusta Parkway to the west and is or was within the area of Lots 3, 4, 6 and 7 on SP133267 and Lot 8 on SP143597 in the County of Stanley, Parish of Stapylton.

charitable organisation means any one or more of the following:

- (a) an organisation supplying help, aid, relief, or support to, or the education or instruction (whether spiritual, mental, physical, technical, social, or otherwise) of, or the care, housing, or assistance otherwise of, any persons in distress;
- (b) an organisation aiding in any manner howsoever, of any hospital or ambulance or nursing service in the city;
- (c) an organisation whose purpose is to promote or assist in the promotion of providing educational, training or information aimed at youth development or leisure opportunities;
- (d) an organisation which the council determines to be a charitable purpose;
- (e) an organisation whose purpose is to preserve, restore or maintain structures or places of cultural, environmental, historic, heritage or scientific significance to the local government area;
- (f) an entity that provides assistance or encouragement for the arts or cultural development;
- (g) an organisation whose purpose is to provide early childhood care and is affiliated with The Creche and Kindergarten Association or is a community based early childhood care provider.

community titles scheme means a scheme of community title however referred to under a community titles Act as defined in the *Local Government Regulation 2012*.

drive-in shopping centre means a premises or a cluster of premises that:

- (a) is used wholly or predominately for carrying out a retail business; and
- (b) is contained within one or more buildings or structures on one or more levels; and
- (c) provides off-street parking for customer vehicles.

dwelling means a building or part of a building that is used or is adapted to be used for a residential purpose.

gross lettable area (GLA) means that part of the total floor area expressed in square metres of a premises that is occupied or capable of being occupied by means of an agreement or contract for a retail, commercial or ancillary purpose as determined by council from any information source council deems appropriate.

high rise structure means a structure that has five or more storeys above ground whether a storey is used for a residential use or any other use.

natural person means a human being.

non commercial revenue means revenue arising from an arrangement which is either:

- (a) a commercial arrangement where the revenue is substantially less than full commercial revenue; or
- (b) an arrangement other than a commercial arrangement such as a domestic arrangement.

Non-profit or sporting organisation means an organisation whose objectives do not include the making of profit.

owner occupied means land used for any of the following:

- (a) a residential purpose which is the principal place of residence of the owner of the land;
- (b) a residential purpose which is the principal place of residence of a natural person other than the owner of the land who is a life tenant under the provision of a will;
- (c) a residential purpose which is not principal place of residence of the owner of the land that:
 - (i) is occupied as a place of residence by a natural person other than the owner of the land; and
 - (ii) does not produce a revenue or produces a non commercial revenue; or
- (d) a farming and grazing purpose which is also used as the principal place of residence by the owner of the land.

Potential owner occupied means any of the following:

- (a) vacant land which is capable of being used for a residential purpose which is a principal place of residence of the owner of the land;
- (b) land used for a farming and grazing purpose which is capable of being used as the principal place of residence of the owner of the land.

Primary Council Land Use Code means a primary land use code approved by the council which identifies the principal use of the land that is attributable to a rating category as identified in:

- (a) Table 3A (Primary Council Land Use Code applicable to rating categories 1 to 25); and
- (b) Table 3B (Primary Council Land Use Code applicable to rating categories 41 to 50); and
- (c) Table 3C (Primary Council Land Use Code applicable to rating categories 55a to 55o).

principal place of residence means the place at which a person primarily resides.

rating category see section 2.3 of Part 2 of council's 2025-2026 Budget as well as Table 1 of this booklet.

retail business has the meaning in the *Retail Shop Leases Regulation 2016*.

retail purpose means a single premises or a cluster of premises that is used wholly or predominantly for the offering of goods or services by means of sale, hire, supply, membership, subscription or other method of trade or commerce, and includes premises used wholly or predominantly for a retail business, shop or group of shops, retail warehouse, drive-in shopping centre, service station, restaurant, hotel or tavern.

secondary dwelling means any dwelling which is a lawful use under the following:

- (a) the *Planning Act 2016*, for any of the following:
 - (i) a secondary dwelling as defined in the Ipswich City Plan 2025;
 - (ii) a relative's flat as defined in the Springfield Structure Plan;
- (b) the *Economic Development Act 2012*, for a secondary dwelling associated with a house, as defined in the Ripley Valley Urban Development Area Development Scheme.

Secondary Land Use Code means a secondary land use code approved by the council which is used in conjunction with the Primary Council Land Use Code to indicate a particular land use that is attributable to a rating category as identified in Table 3D.

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.

waste recycling or waste processing means waste recycling or waste processing activities including, but not limited to, the following:

- (a) composting;
- (b) leachate collection;
- (c) gas collection;
- (d) recycling and reprocessing of environmentally regulated waste sludge.

Any term that is not defined, 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;
- (c) If not defined in the Macquarie Dictionary, the Oxford English Dictionary.

Table 1 – Differential General Rating Categories

(this table should be read in conjunction with the definitions at the front of this booklet)

Column 1		Column 2
Rating category of rateable land		Description of rating category
1	Land not in Brookwater used for a residential purpose which is owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is not located in Brookwater.
4	Land not used for a residential purpose or for profit purpose.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is not used for a residential purpose or for profit purpose.
8	Land in Brookwater used for a residential purpose which is owner occupied or which is vacant land that is potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: (i) primarily residential and owner occupied; or (ii) vacant land that is potential owner occupied; (c) is located in Brookwater.
9	Land not in Brookwater used for a residential purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is not located in Brookwater.
10	Land not in Brookwater which is vacant land less than 20,000m ² that is potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is less than 20,000m ² ; (d) is potential owner occupied; (e) is not located in Brookwater.

Column 1		Column 2
Rating category of rateable land		Description of rating category
11	Land not in Brookwater used for a residential purpose which is owner occupied that is in a community titles scheme not in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is included in a community titles scheme; (e) is not in a high rise structure; (f) is not located in Brookwater.
15	Land in Brookwater used for a residential purpose which is not owner occupied or which is vacant land that is not potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: (i) primarily residential and is not owner occupied; or (ii) vacant land that is not potential owner occupied; (c) is located in Brookwater.
16	Land not in Brookwater used for a residential purpose which is not owner occupied that is in a community titles scheme not in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is included in a community titles scheme; (e) is not in a high rise structure; (f) is not located in Brookwater.
17	Land not in Brookwater used for a residential purpose which is owner occupied that is in a community titles scheme in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is included in a community titles scheme; (e) is in a high rise structure; (f) is not located in Brookwater.

Column 1 Rating category of rateable land		Column 2 Description of rating category
18	Land not in Brookwater used for a residential purpose which is not owner occupied that is in a community titles scheme in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is included in a community titles scheme; (e) is in a high rise structure; (f) is not located in Brookwater.
19	Land not in Brookwater which is vacant land less than 20,000m ² that is not potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is less than 20,000m ² ; (d) is not potential owner occupied; (e) is not located in Brookwater.
22a	Land used for a multi residential purpose, with two dwellings or a dwelling with a secondary dwelling, which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes: (i) two dwellings; or (ii) a dwelling with a secondary dwelling; (d) none of the dwellings or the secondary dwelling are owner occupied
22b	Land used for a multi residential purpose with three to five dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes three to five dwellings; (d) one or more of the dwellings is not owner occupied.

Column 1 Rating category of rateable land		Column 2 Description of rating category
22c	Land used for a multi residential purpose with six to nine dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes six to nine dwellings; (d) one or more of the dwellings is not owner occupied.
22d	Land used for a multi residential purpose with 10 to 14 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 10 to 14 dwellings; (d) one or more of the dwellings is not owner occupied.
22e	Land used for a multi residential purpose with 15 to 19 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 15 to 19 dwellings; (d) one or more of the dwellings is not owner occupied.
22f	Land used for a multi residential purpose with 20 to 29 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 20 to 29 dwellings; (d) one or more of the dwellings is not owner occupied.
22g	Land used for a multi residential purpose with 30 to 39 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 30 to 39 dwellings; (d) one or more of the dwellings is not owner occupied.

Column 1 Rating category of rateable land		Column 2 Description of rating category
22h	Land used for a multi residential purpose with 40 or more dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 40 or more dwellings; (d) one or more of the dwellings is not owner occupied.
23	Land not in Brookwater which is vacant land that is 20,000m ² or greater and is potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m ² or greater; (d) is potential owner occupied; (e) is not located in Brookwater.
24	Land not in Brookwater which is vacant land that is 20,000m ² or greater and is not potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m ² or greater; (d) is not potential owner occupied; (e) is not located in Brookwater.
25	Land which is vacant land requiring rehabilitation as the subject of a previous extractive industry involving coal mining.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) has the Secondary Land Use Code of 78 previous extractive industries land use requiring site rehabilitation; (d) requires rehabilitation as the subject of a previous extractive industry involving coal mining.

Column 1 Rating category of rateable land		Column 2 Description of rating category
41	Land used for a farming and grazing purpose which is owner occupied or potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is either: (i) owner occupied; or (ii) potential owner occupied.
42	Land used for a farming and grazing purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied.
43a	Land used for a commercial purpose with a rateable value of less than \$200,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of less than \$200,000.
43b	Land used for a commercial purpose with a rateable value of \$200,000 to less than \$500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$200,000 to less than \$500,000.
43c	Land used for a commercial purpose with a rateable value of \$500,000 to less than \$1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$500,000 to less than \$1,000,000.

Column 1 Rating category of rateable land		Column 2 Description of rating category
43d	Land used for a commercial purpose with a rateable value of \$1,000,000 to less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
44a	Land used for a commercial purpose with a rateable value of \$2,500,000 to less than \$5,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$2,500,000 to less than \$5,000,000.
44b	Land used for a commercial purpose with a rateable value of \$5,000,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$5,000,000 or greater.
45	Land used for a noxious industry that is not in rating categories 46, 47b and 50.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a noxious industry; (c) is not in rating categories 46, 47b and 50.
46	Land used for a noxious industry involving waste recycling or waste processing.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has a Secondary Land Use Code of 37 Noxious Industry - Waste Recycling/Processing; (c) is primarily for a noxious industry involving waste recycling or waste processing.

Column 1 Rating category of rateable land		Column 2 Description of rating category
47a	Land used for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Codes of 00 Coal mining and ancillary and/or associated activities including mine rehabilitation; (c) is primarily for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining.
47b	Land used for a noxious industry involving a landfill.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non-Putrescible Material; (c) is primarily for a noxious industry involving a landfill.
48	Land used for an extractive industry that is not in rating category 47a.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for an extractive industry not involving any of the following: (i) coal mining (ii) rehabilitation of land the subject of a previous or current extractive industry involving coal mining; (c) is not in rating category 47a.

Column 1 Rating category of rateable land		Column 2 Description of rating category
49a	Land used for a light industry with a rateable value of less than \$500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of less than \$500,000.
49b	Land used for a light industry with a rateable value of \$500,000 to less than \$1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$500,000 to less than \$1,000,000.
49c	Land used for a light industry with a rateable value of \$1,000,000 to less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
49d	Land used for a light industry with a rateable value of \$2,500,000 to less than \$5,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$2,500,000 to less than \$5,000,000.
49e	Land used for a light industry with a rateable value of \$5,000,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$5,000,000 or greater.

Column 1 Rating category of rateable land		Column 2 Description of rating category
50	Land used for a heavy industry.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) if the land has a Primary Council Land Use Code of 37 Noxious/ Offensive Industry, the land also has a Secondary Land Use Code of 99 Power Station; (c) is primarily for a heavy industry.
55a	Land used for a retail purpose with a total GLA of less than 5,000m ² and rateable value of less than \$200,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m ² ; (c) has a rateable value of less than \$200,000.
55b	Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of \$200,000 to less than \$500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m ² ; (c) has a rateable value of \$200,000 to less than \$500,000.
55c	Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of \$500,000 to less than \$1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m ² ; (c) has a rateable value of \$500,000 to less than \$1,000,000.

Column 1 Rating category of rateable land		Column 2 Description of rating category
55d	Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of \$1,000,000 to less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m ² ; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
55e	Land used for a retail purpose with a total GLA of 5,000m ² to less than 7,500m ² and a rateable value less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 5,000m ² to less than 7,500m ² ; (c) has a rateable value of less than \$2,500,000.
55f	Land used for a retail purpose with a total GLA of 7,500m ² to less than 10,000m ² and a rateable value less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 7,500m ² to less than 10,000m ² ; (c) has a rateable value of less than \$2,500,000.
55g	Land used for a retail purpose with a total GLA of less than 10,000m ² and a rateable value of \$2,500,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 10,000m ² ; (c) has a rateable value of \$2,500,000 or greater.

Column 1 Rating category of rateable land		Column 2 Description of rating category
55h1	Land used for a retail purpose with a total GLA of 10,000m ² to less than 12,500m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m ² to less than 12,500m ² ; (c) has a land area of less than 200,000m ² .
55h2	Land used for a retail purpose with a total GLA of 12,500m ² to less than 15,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 12,500m ² to less than 15,000m ² ; (c) has a land area of less than 200,000m ² .
55h3	Land used for a retail purpose with a total GLA of 15,000m ² to less than 17,500m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 15,000m ² to less than 17,500m ² ; (c) has a land area of less than 200,000m ² .
55h4	Land used for a retail purpose with a total GLA of 17,500m ² to less than 20,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 17,500m ² to less than 20,000m ² ; (c) has a land area of less than 200,000m ² .

Column 1 Rating category of rateable land		Column 2 Description of rating category
55i1	Land used for a retail purpose with a total GLA of 20,000m ² to less than 25,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m ² to less than 25,000m ² ; (c) has a land area of less than 200,000m ² .
55i2	Land used for a retail purpose with a total GLA of 25,000m ² to less than 30,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 25,000m ² to less than 30,000m ² ; (c) has a land area of less than 200,000m ² .
55j	Land used for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² ; (c) has a land area of less than 200,000m ² .
55k	Land used for a retail purpose with a total GLA of 45,000m ² or greater and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m ² or greater; (c) has a land area of less than 200,000m ² .
55l	Land used for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² ; (c) has a land area of 200,000m ² or greater.

Column 1 Rating category of rateable land		Column 2 Description of rating category
55m	Land used for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² ; (c) has a land area of 200,000m ² or greater.
55n	Land used for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² ; (c) has a land area of 200,000m ² or greater.
55o	Land used for a retail purpose with a total GLA of 45,000m ² or greater and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m ² or greater; (c) has a land area of 200,000m ² or greater.

Table 2, as contained in council's adopted budget and rating resolutions, has been intentionally omitted from this document.

Table 3A – Primary Council Land Use Code applicable to rating categories 1 to 25

Primary Council Land Use Code	Rating Categories																						
	1	4	8	9	10	11	15	16	17	18	19	22a	22b	22c	22d	22e	22f	22g	22h	23	24	25	
01 Vacant Land			✓		✓		✓			✓										✓	✓	✓	
02 Dwelling	✓		✓	✓			✓					✓											
03 Multi Residential Dwelling	✓		✓									✓	✓	✓	✓	✓	✓	✓	✓				
04 Large Home Site Vacant					✓					✓										✓	✓	✓	
05 Large Home Site Dwelling	✓			✓							✓												
06 Outbuilding (Minor Shed or Garage)		✓																					
09 Strata Title Residential Use			✓			✓	✓	✓		✓													
19 Walkway		✓																					

Primary Council Land Use Code	Rating Categories																		
	1	4	8	9	10	11	15	16	17	18	19	22a	22b	22c	22d	22e	22f	22g	22h
50 Club-Non Business		✓																	
51 Church and Church Properties		✓																	
52 Cemetery		✓																	
55 Library		✓																	
56 Showground/ Racecourse		✓																	
57 Park or Garden		✓																	
58 Educational/ Kindergarten		✓																	
72 Section 50 Land Valuation Act 2010					✓						✓								✓
95 Reservoir, Dams or Bores		✓																	

Table 3B - Primary Council Land Use Code applicable to rating categories 41 to 50

Primary Council Land Use Code	Rating Categories																		
	41	42	43a	43b	43c	43d	44a	44b	45	46	47a	47b	48	49a	49b	49c	49d	49e	50
07 Guest House/Private Hotel (Accommodation with shared facilities)			✓	✓	✓	✓	✓	✓											
08 Strata Non Residential (Header)			✓	✓	✓	✓	✓	✓											
62 Construction Site - Commercial			✓	✓	✓	✓	✓	✓											
18 Tourist Attraction			✓	✓	✓	✓	✓	✓											
20 Marina			✓	✓	✓	✓	✓	✓											
21 Residential Institution - Non Medical			✓	✓	✓	✓	✓	✓											
22 Car Park			✓	✓	✓	✓	✓	✓											
24 Sales Area (Outdoor)			✓	✓	✓	✓	✓	✓											
25 Offices			✓	✓	✓	✓	✓	✓											
26 Funeral Parlour			✓	✓	✓	✓	✓	✓											
27 Private Hospital/Convalescent Home			✓	✓	✓	✓	✓	✓											

Primary Council Land Use Code	Rating Categories																		
	41	42	43a	43b	43c	43d	44a	44b	45	46	47a	47b	48	49a	49b	49c	49d	49e	50
31 Oil/Fuel Depot														✓	✓	✓	✓	✓	
32 Wharves, Jetties and Barge Landing			✓	✓	✓	✓	✓	✓											
33 Outdoor Storage Area			✓	✓	✓	✓	✓	✓											
35 General Industry																			✓
36 Light Industry														✓	✓	✓	✓	✓	
37 Noxious/Offensive Industry									✓	✓		✓							✓
38 Advertising Hoarding			✓	✓	✓	✓	✓	✓											
39 Harbour Industry			✓	✓	✓	✓	✓	✓											
40 Extractive Industry											✓		✓						
41 Child Care			✓	✓	✓	✓	✓	✓											
43 Motel			✓	✓	✓	✓	✓	✓											

Table 3B cont'd - Primary Council Land Use Code applicable to rating categories 41 to 50

Primary Council Land Use Code	Rating Categories																		
	41	42	43a	43b	43c	43d	44a	44b	45	46	47a	47b	48	49a	49b	49c	49d	49e	50
44 Nursery			✓	✓	✓	✓	✓	✓											
45 Theatre			✓	✓	✓	✓	✓	✓											
46 Drive-In Theatre			✓	✓	✓	✓	✓	✓											
48 Club-Licensed/Sport/Run as a business			✓	✓	✓	✓	✓	✓											
49 Caravan Park			✓	✓	✓	✓	✓	✓											
60 Farming/Grazing (Sheep-Dry)	✓	✓																	
61 Farming/Grazing (Sheep Breeding)	✓	✓																	
64 Farming/Grazing (Cattle Breeding)	✓	✓																	
65 Farming/Grazing (Cattle Breeding-Fattening)	✓	✓																	
66 Farming/Grazing (Cattle Fattening)	✓	✓																	
67 Farming/Grazing (Goats)	✓	✓																	
68 Farming/Grazing (Dairy-Quota Milk)	✓	✓																	

Primary Council Land Use Code	Rating Categories																		
	41	42	43a	43b	43c	43d	44a	44b	45	46	47a	47b	48	49a	49b	49c	49d	49e	50
69 Farming/Grazing (Dairy-Non Quota Milk)	✓	✓																	
70 Farming/Grazing (Dairy-Cream)	✓	✓																	
71 Farming/Grazing (Oil Seed)	✓	✓																	
72 Section 50 Land Valuation Act 2010										✓									
73 Farming/Grazing (Grains)	✓	✓																	
74 Farming/Grazing (Turf)	✓	✓																	
75 Farming/Grazing (Sugar Cane)	✓	✓																	
76 Farming/Grazing (Tobacco)	✓	✓																	
77 Farming/Grazing (Cotton)	✓	✓																	
78 Farming/Grazing (Rice)	✓	✓																	
79 Farming/Grazing (Orchards)	✓	✓																	
80 Farming/Grazing (Tropical Fruits)	✓	✓																	
81 Farming/Grazing (Pineapple)	✓	✓																	
82 Farming/Grazing (Vineyards)	✓	✓																	
83 Farming/Grazing (Small Crops-Irrigated)	✓	✓																	

Table 3B cont'd - Primary Council Land Use Code applicable to rating categories 41 to 50

Primary Council Land Use Code	Rating Categories																		
	41	42	43a	43b	43c	43d	44a	44b	45	46	47a	47b	48	49a	49b	49c	49d	49e	50
84 Farming/Grazing (Small Crops-Non Irrigated)	✓	✓																	
85 Farming/Grazing (Pigs)	✓	✓																	
86 Farming/Grazing (Horses)	✓	✓																	
87 Farming/Grazing (Poultry)	✓	✓																	
88 Farming/Grazing (Forestry/Logs)	✓	✓																	
89 Farming/Grazing (Animals-Special)	✓	✓																	
91 Transformers/ Substations, Radio/ Television Towers			✓	✓	✓	✓	✓	✓											
92 Defence Force Establishments			✓	✓	✓	✓	✓	✓											
93 Farming/Grazing (Peanuts)	✓	✓																	
96 Public Hospitals			✓	✓	✓	✓	✓	✓											
97 Welfare Homes/Institutions			✓	✓	✓	✓	✓	✓											
99 Community Protection Centres			✓	✓	✓	✓	✓	✓											

Table 3C - Primary Council Land Use Code applicable to rating categories 55a to 55o

Primary Council Land Use Code	Rating Categories																		
	55a	55b	55c	55d	55e	55f	55g	55h1	55h2	55h3	55h4	55i1	55i2	55j	55k	55l	55m	55n	55o
11 Shop –Single	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
12 Shops – Shopping Group (more than 6 shops)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
13 Shops – Shopping Group (2 to 6 shops)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16 Drive-in Shopping Centre	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
17 Restaurant	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
23 Retail Warehouse	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
30 Service Station	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
42 Tavern/Hotel	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Table 3D – Secondary Land Use Code applicable to rating categories 25, 46, 47a, 47b and 50

Secondary Land Use Code	Rating Categories				
	25	46	47a	47b	50
37 Noxious Industry – Waste Recycling/Processing		✓			
00 Coal mining and ancillary and/or associated activities including mine rehabilitation			✓		
78 Previous extractive industries land use requiring site rehabilitation	✓				
17 Noxious Industry Land Fill – Putrescible Material				✓	
27 Noxious Industry Land Fill – Non Putrescible Material				✓	
99 Power Station					✓

NOTICE OF OBJECTION CATEGORISATION OF LAND FOR DIFFERENTIAL RATING PURPOSES

To lodge this objection - Please detach form and return to:



Chief Executive Officer
Ipswich City Council
PO Box 191
Ipswich QLD 4305

**Objection is hereby made to the categorisation of land
as detailed below:**

- Assessment No. (as shown on Rate Notice):

- Property Address (as shown on Rate Notice):

- Owner's Name and Mailing Address (as shown on Rate Notice):

- Existing Rating Category (as shown on Rate Notice):

- Existing Use of Property (e.g. shop, flats, etc.):

- Rating Category in which Property should be included:

- Reason you believe it should be in the above category
(provide as much information as possible – please attach):

- If living on property, but mailing address is different please
give brief explanation:

Date:

Signature:

(See over page for information concerning your privacy)



Ipswich City Council is collecting your personal information in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012* so that we can determine the outcome of your objection to the rating category for land owned by you. We will not disclose your personal information outside of council unless we are required to do so by law, or you have given consent.

However, in performing the above functions, we may need to disclose your personal information to the Chief Executive of the department which administers the Valuation of Land Act, to valuers or to the Queensland Civil and Administrative Tribunal.

By completing and signing this form and returning it to council, we will consider that you have given us your consent to manage your personal information in the manner described in council's Privacy Statement, Personal Information Digest and this collection notice.

COMMITMENT TO HUMAN RIGHTS

Council is committed to protecting and promoting human rights in all the work we do - from the decisions we make to the services we provide. This commitment is stated in council's Human Rights Policy and reflect council's obligations under the *Human Rights Act 2019 (Qld)(the HRA)*.

The HRA protects human rights, including property rights, cultural rights and freedom of expression. All people are afforded the same human rights regardless of background, where we live, what we look like, what we think, or what we believe.

By delivering on the Annual Plan, a positive contribution is made towards the protection and promotion of a number of these rights including:

- privacy and reputational rights
- cultural rights
- peaceful assembly and freedom of association
- freedom of thought, conscience, religion and belief
- taking part in public life
- the right to freedom of expression
- the right to freedom of movement
- right to education
- right to health services.

For more information on human rights go to ipswich.qld.gov.au and the Queensland Human Rights Commission website.

Where an inconsistency exists between this document and the adopted budget and rating resolutions, the adopted budget and rating resolutions shall prevail. The adopted budget and rating resolutions are available on council's web site ipswich.qld.gov.au



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