



# Rating Category Statement

## Differential General Rates 2024-2025

Redland City Council has adopted a differential rating scheme for the 2024-2025 financial year which is guided by the principles of sustainable financial management, fairness and Council's policy objectives for various segments of our community. The differential rating scheme for 2024-2025 has 28 categories of land.

The differential rating category your land has been placed in is shown on the first page of your rate notice in the top-right hand corner. Please compare the rating category for your land with the rating category description given below. If you believe the rating category given to your land is wrong in relation to the rating category description, you may object to the categorisation of your land. You may make your objection by completing a *Notice of Objection to Rating Categorisation* form within 30 days of the issue of this rate notice.

**The only ground for objection is that, based on the descriptions below, your land has been categorised wrongly, and should have been included in another rating category at the date of the issue of this rate notice.**

Giving notice of objection will not, in the meantime, affect the levy and recovery of rates. If your objection is successful, we will adjust your rates and this will be reflected on the following quarter's rate notice.

For the purposes of categorisation the following definitions apply:

**Principal place of residence** – a residential dwelling, in which at least one of the registered owners of the land, or a person who is a life tenant of the dwelling made under a Will or Court Order, lives on an ongoing daily basis. Where the occupation is transient (i.e. less than 3 months), temporary or of a passing nature this is not sufficient to establish occupation as a principal place of residence.

Entities that own land for the benefit of others, typically a company, Trust, or personal representative/s have a principal place of business, not a principal place of residence to which a natural person can reside and for the purposes of land rating categorisation are treated as NOT owner occupied.

Note: in circumstances where a property fits within a category considered a principal place of residence of the owner and an ownership change occurs into the name/s of personal representative/s due to death, a review of the rating category will be made 12 months after the date of death, or upon another change of ownership to the property being received dependent on which event occurs first.

**Vacant land** – land that has no building erected thereon capable of being used for a residential dwelling or commercial or industrial purposes. It may include land with an erected structure such as a storage shed, garage, or derelict building.

**Value** – means the value assigned under the *Land Valuation Act 2010*. In a Community Title Scheme, Building Unit Plan or Group Title Plan the value assigned to a lot is the value of the scheme land apportioned between the lots included in the scheme in proportion to the interest schedule lot entitlement for each lot.

Rating Category	Rating Category Description
1a	Includes all rateable land that: <ol style="list-style-type: none"> <li>1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;</li> <li>2) the residential structure is an approved dwelling and is the registered owner's principal place of residence;</li> <li>3) has a value less than or equal to \$680,000; and</li> <li>4) is NOT categorised in rating category 1d or 1f.</li> </ol>
1b	Includes all rateable land that: <ol style="list-style-type: none"> <li>1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;</li> <li>2) the residential structure is an approved dwelling and is the registered owner's principal place of residence;</li> <li>3) has a value greater than \$680,000;</li> <li>4) is NOT categorised in rating category 1e or 1g.</li> </ol>
1d	Includes all rateable land that: <ol style="list-style-type: none"> <li>1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map;*</li> <li>2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;</li> <li>3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and</li> <li>4) has a value less than or equal to \$680,000.</li> </ol>
1e	Includes all rateable land that: <ol style="list-style-type: none"> <li>1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map;*</li> <li>2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;</li> <li>3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and</li> <li>4) has a value greater than \$680,000.</li> </ol>
1f	Includes all rateable land that: <ol style="list-style-type: none"> <li>1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map;*</li> <li>2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;</li> <li>3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and</li> <li>4) has a value less than or equal to \$680,000.</li> </ol>
1g	Includes all rateable land that: <ol style="list-style-type: none"> <li>1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map;*</li> <li>2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;</li> <li>3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and</li> <li>4) has a value greater than \$680,000.</li> </ol>
2a	Includes all rateable land that: <ol style="list-style-type: none"> <li>1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;</li> <li>2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence;</li> <li>3) has a value less than or equal to \$680,000; and</li> <li>4) is NOT categorised in rating category 2d or 2f.</li> </ol>
2b	Includes all rateable land that: <ol style="list-style-type: none"> <li>1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;</li> <li>2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence;</li> <li>3) has a value greater than \$680,000; and</li> <li>4) is NOT categorised in rating category 2e or 2g.</li> </ol>
2d	Includes all rateable land that: <ol style="list-style-type: none"> <li>1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map;*</li> <li>2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;</li> <li>3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and</li> <li>4) has a value less than or equal to \$680,000.</li> </ol>

Rating Category	Rating Category Description
2e	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> <li>1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map;*</li> <li>2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;</li> <li>3) the residential structure is an approved dwelling and is NOT the registered owner’s principal place of residence; and</li> <li>4) has a value greater than \$680,000.</li> </ol>
2f	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> <li>1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map;*</li> <li>2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;</li> <li>3) the residential structure is an approved dwelling and is NOT the registered owner’s principal place of residence; and</li> <li>4) has a value less than or equal to \$680,000.</li> </ol>
2g	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> <li>1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map;*</li> <li>2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;</li> <li>3) the residential structure is an approved dwelling and is NOT the registered owner’s principal place of residence; and</li> <li>4) has a value greater than \$680,000.</li> </ol>
4a	<p>Includes all vacant rateable land, other than that categorised in rating categories 4b, 4c, 10, 11a, 11b or 11c. This category may also include land with an unapproved residential structure or non-commercial out-buildings, for example domestic garage, farm shed.</p>
4b	<p>Includes all vacant rateable land, other than that categorised in rating category 10, 11a, 11b or 11c that adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map;*</p>
4c	<p>Includes all vacant rateable land, other than that categorised in rating category 10, 11a, 11b or 11c that adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map;*</p>
6a	<p>Includes all rateable land that, having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes, other than land categorised in rating categories 6b, 6c or 19.</p>
6b	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> <li>1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map;*</li> <li>2) having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes; and</li> <li>3) is NOT categorised in rating category 19.</li> </ol>
6c	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> <li>1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map;*</li> <li>2) having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes; and</li> <li>3) is NOT categorised in rating category 19.</li> </ol>
8	<p>Includes all rateable land that, having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part, or intended for use in whole or in part, for quarry or extractive industry purposes.</p>
10	<p>Includes all rateable land that has been identified as having an insurmountable drainage constraint and/or significant conservation values that it is unlikely a development permit, or permits, for the erection of a dwelling house on the land would be granted. All rateable land included in this category identified with insurmountable drainage problems or conservation values is zoned Conservation in the City Plan.</p> <p>This category also includes all rateable land on the Southern Moreton Bay Islands that is vacant and has been included within the Recreation and Open Space zone of the City Plan.</p>
11a	<p>Includes subdivided land that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i>, other than that categorised in rating category 11b or 11c.</p>
11b	<p>Includes subdivided land that adjoins a canal revetment wall in the estate commonly referred to as Raby Bay, and shown on Appendix A – Raby Bay Canal Estate Map* that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i>.</p>

Rating Category	Rating Category Description
11c	Includes subdivided land that adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise, and shown on Appendix B – Aquatic Paradise Canal Estate Map* that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i> .
16	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; and 2) is characterised in Council’s land records with the property use code of COM071.
16a	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; 2) is characterised in Council’s land records with the property use code of COM072; and 3) has a value less than \$20,000,000.
16b	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; 2) is characterised in Council’s land records with the property use code of COM023; and 3) has a value greater than or equal to \$20,000,000.
17	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; and 2) is characterised in Council’s land records with the property use code of COM074.
19	One or more land parcels where: 1) two or more self-contained places of business are located in one or more buildings; 2) the buildings are separated by common areas, other areas owned by the owner or a road; and 3) the total land area is greater than or equal to 4,000 square metres.

\* Editor’s Note - The purpose of this differential rating category is to ensure that canal property owners contribute towards the cost of repairing revetment walls.

# Appendix A – Raby Bay Canal Estate Map



## Raby Bay Canal Estate Map

**Legend**

- Privately Owned Land
- Public Land



1:10,000

Produced by  
Spatial Business Intelligence  
9 May 2024

Data correct at time of production 9 May 2024

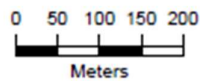
# Appendix B – Aquatic Paradise Canal Estate Map



## Aquatic Paradise Canal Estate Map

Legend

	Privately Owned Land
	Public Land



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