

Council Policy

Rates Category Changes 2026-2027

Policy Reference Number	CP00007	Adoption Date	1/07/2026
Directorate	Corporate and Community Services	Next Review Date	1/07/2027
Business Unit	Revenue and Rates	Document ID	11314680

1. Purpose/Objective

This Policy establishes an effective, accountable and transparent framework for managing the circumstances under which Council will manage and apply subsequent property categorisation changes. In accordance with Council's Revenue Statement criteria and Part 5 Division 1 section 81 of the *Local Government Regulation 2012*.

The objectives of this Policy are:

1. To outline the application and process to assess and specifically categorise property; and
2. To apply to all properties categorised in Council's Revenue Statement in accordance with Part 5 Division 4 section 81 and 89-93 of the *Local Government Regulation 2012*.

2. Scope

This Policy applies to all rateable land within the local government area.

3. Responsibility

The Chief Executive Officer and Director Corporate and Community Services are responsible for ensuring this policy is understood and adhered to.

The Revenue and Rates Team will be responsible for ensuring compliance with relevant legislation and for the annual review in accordance with the annual budget modelling adopted by Council.

4. Policy

Council applies differential general rating categories in accordance with Council's Revenue Statement criteria and Part 5 Division 1 section 81 of the Regulation.

Differential general rating categories include a distinction between where residential property is occupied by a household including the owner or one of the owners of the land (principal place of residence) and where residential property is occupied by a household which does not include the owner or owners of the land (non-principal place of residence).

In accordance with Council's delegations of authority, Council will determine whether to amend a residential rating category from non-principal place of residence to principal place of residence based only on the criteria set out in Council's Revenue Statement.

Where Council receives written advice that the property is a principal place of residence, Council will amend the rating category effective from the start of the next rating period after the advice is received. Any rating or financial adjustments pursuant to a Council decision to amend the rating category from non-principal place of residence to principal place of residence under these circumstances will take effect from the start of the next rating period after the advice is received.

Where a change of ownership is notified by the Department of Resources Council will amend the rating category and associated rating and financial adjustments effective from the start of the next available rating period after the date of possession.

Where a change of ownership is notified by the Department of Resources *after* the *due date* of the current rating period and the date of possession is *prior* to the start of the current rating period and the ratepayer provides sufficient evidence that the property is the principal place of residence within 30 days of the rate notice issue date, then Council will amend the rates and rating category. The financial adjustment will be effective from the beginning of the current rating period or the purchase date, whichever is the later.

Where the service address is different to the property address and the ratepayer provides sufficient evidence that the property is the principal place of residence within 30 days of the rate notice issue date, then Council will amend the rates and rating category. The financial adjustment will be effective from the beginning of the current rating period or the purchase date, whichever is the later.

Council will not backdate changes to rating categories including for principal place of residence beyond what is prescribed by this Policy unless there has been an error made by Council.

Where Council determines that a property has been incorrectly categorised due to an error of Council, any resulting rating and financial adjustments will be back-dated to the date the error occurred.

4.1 Objecting to Rates Category

Objections must be made via the Notice of Objection Against Categorisation Form and submitted to Council within thirty (30) days of the rate notice being issued. The only ground for objecting is that the owner considers the land should belong to a different rating category. The lodgement of any objection will not affect the levy and recovery of rates which must still be paid. Where the objection is upheld, an adjustment of rates will be made accordingly.

In accordance with Section 92 of the *Local Government Regulation 2012* owners can lodge

an appeal against Council's decision by filing a notice of appeal in the Land Court registry:

The notice of appeal must be filed within 42 days after the owner received notice of the decision and be in a form approved by the Land Court. Owners must give a copy of the notice of appeal to the local government within 7 days after the notice of appeal is filed in the Land Court registry.

Scenario	Date of effect of Owner Occupied rating category
Change of address	Start of next rating period
Change of ownership	Next available rating period after date of possession
Error of Council	Date error occurred

5. Compliance, Monitoring and Review

Revenue and Financial Services teams will be responsible for ensuring compliance with relevant legislation and for the annual review in accordance with the annual budget modelling adopted by Council.

6. Definitions

Nil

7. Related Legislations/Documents

1. *Local Government Regulation 2012*;
2. Community Budget Report containing Council's Revenue Statement;
3. Revenue Policy CP00045; and
4. Delegations Register.

This Policy supports the Scenic Rim Regional Council Corporate Plan 2025-2030, in particular theme - FOCUS Guiding Principle - Financial sustainability