

SOMERSET REGIONAL COUNCIL - IMPORTANT INFORMATION PERTAINING TO YOUR 2009/2010 RATE NOTICES and NOTICE TO OWNER OF CATEGORISATION

STATE GOVERNMENT PENSIONER RATE SUBSIDY: Council is required to verify the continuing eligibility of pensioners for the State Government Pensioner Rate Subsidy with Centrelink and the Department of Veterans Affairs each year. If these agencies report a mismatch between their records and Council's, Council may be required to cease providing the subsidy. You can still apply or reapply if you are a qualifying pensioner with a pensioner concession card and you can meet the ownership and residency requirements of the Scheme. Please contact Council on (07) 5424 4000 for assistance.

DISCOUNT: 15% discount is available on general rates, sewerage charges, garbage charges, water access charges. Payment must arrive on or before the close of business on the discount date. Discount is available on the current levy only if ALL rates, arrears and interest are paid in FULL using one of the payment methods. **Council cannot be responsible for postal delays.** Please ensure that you have sufficient funds in your bank account to cover cheque payments of rates.

VALUATIONS AND LAND USE CODES are provided and determined by the Department of Environment and Resource Management (DERM). Enquiries regarding the value should be directed to DERM, (07) 3884 5300.

IMPLICATIONS OF ALLOWING RATES TO FALL INTO ARREARS: Interest penalties of 11%, compounding daily, will accrue on overdue rates from the day after the due date. Interest will be updated at the date of payment. Legal action may be taken by Council including sale of lands in some circumstances.

WATER BASE (ACCESS) & SEWERAGE CHARGES apply where properties are connected to Council's water or sewerage infrastructure or are in a declared water or sewerage area.

GARBAGE CHARGES apply to all habitable premises within a defined garbage area, irrespective of the period of occupancy.

STATE GOVERNMENT FIRE LEVY is a State Government charge. All correspondence should be addressed to: Queensland Fire and Rescue Service, GPO Box 1425, Brisbane 4001.

ADJUSTMENTS TO SERVICE CHARGES MADE WITHOUT ISSUING SUPPLEMENTARY NOTICES: Where in the course of a financial year there are changes to services, Council may charge for the service based on a percentage or multiple of the actual number of services in order to achieve the correct charge on a subsequent notice without issuing a separate adjustment notice.

CHANGE OF ADDRESS may be accepted over the phone, in writing or via email to mail@somerset.qld.gov.au. Please state your full name and all rate assessment numbers to which the change applies. Please do not risk your discount by not keeping Council informed of your correct address.

CATEGORISATION FOR RATING PURPOSES

The criteria by which land is to be categorised as being in a particular category are specified in the column "Criteria" of the Differential General Rating Table opposite the identification of the particular category using the following definitions.

- "Farm land" in the context of differential general rating categorisation below shall mean land used for a purpose described by any of the following primary land use codes— 60 (Sheep Grazing – Dry), 61 (Sheep Breeding), 64 (Cattle Grazing - Breeding), 65 (Cattle Breeding & Fattening), 66 (Cattle Fattening), 67 (Goats), 68 (Veinary Cattle - Quota Milk), 69 (Dairy Cattle - Non Quota Milk), 70 (Cream), 71 (Oil Seeds), 73 (Grains), 74 (Turf Farms), 75 (Sugar Cane), 76 (Tobacco), 77 (Cotton), 78 (Rice), 79 (Orchards), 80 (Tropical Fruits), 81 (Pineapple), 82 (Vineyards), 83 (Small Crops and Fodder Irrigated), 84 (Small Crops and Fodder Non-Irrigated), 85 (Pigs), 86 (Horses), 88 (Forestry and Logs), 89 (Animals Special), 93 (Peanuts) but excluding land that is used for the transmission of wholesale electricity to a retail electricity distribution network and is not subject to a registered easement for power line, electrical works or similar purposes or land held for future hydro-electric power generation purposes that is not subject to a registered lease. "Farm land" also includes non-intensive poultry farms being land described by land use code 87 (poultry) that does not host built structure(s) designed or suitable for the raising of more than 100,000 birds at a time. "Farm land" includes Crown reserve land used solely for the purpose of a stock dip. "Farm land" excludes airfield complexes where Council water charges do not apply. "Farm land" excludes major drinking water storages (land primarily used for the storage of water intended for human consumption with a capacity of one mega litre or more.)
- "Commercial and industrial land" in the context of differential general rating categorisation below shall mean land used for a purpose described by any of the following primary land use codes – 10 (Combined Multi Dwelling and Shops), 11 (Shop – Single), 12 (Shops - Shopping Group (more than 6 shops)), 13 (Shopping Group (2 to 6 shops)), 14 (Shops - Main Retail), 15 (Shops - Secondary Retail), 16 (Drive In Shopping Centres), 17 (Restaurant), 18 (Special Tourist Attraction), 19 (Walkway), 20 (Marina), 21 (Residential Institutions (non-medical care)), 22 (Car Park), 23 (Retail Warehouse), 24 (Sales Area Outdoor), 25 (Offices), 26 (Funeral Parlours), 27 (Hospitals, Convalescent Homes (Medical Care) (Private)), 28 (Warehouses and Bulk Stores), 29 (Transport Terminal), 30 (Service Station), 31 (Oil Depots), 32 (Wharves), 33 (Builders Yard/Contractors Yard), 34 (Cold Stores – Iceworks), 35 (General Industry), 36 (Light Industry), 37 (Noxious/Offensive Industry), 38 (Advertising Hoarding), 39 (Harbour Industries), 41 (Child Care), 42 (Hotel/Tavern), 43 (Motel), 44 (Nurseries), 45 (Theatres and Cinemas), 46 (Drive-in Theatre), 47 (Licensed Clubs), 48 (Sports Clubs/Facilities), 49 (Caravan Parks) but excluding land that is used for the transmission of electricity or for radio communications or telecommunications purposes unless the electrical or radio communications or telecommunications uses occur only over part of the land that is a registered easement or a registered lease. "Commercial and industrial land" also includes intensive poultry farms that host built structure(s) designed or suitable for the raising of more than 100,000 birds at a time. "Commercial and industrial land" excludes airfield complexes where Council water charges do not apply. Commercial and industrial land excludes caravan parks that are partly being used for "flats" (being caravan parks with long term residential lease tenures over fixed structures) or otherwise being de facto residential housing estates. "Commercial and industrial land" excludes noxious/offensive industry (land use code 37) that has in excess of 20 permanent employees and is located entirely within the former Kilcoy Shire. "Commercial and industrial land" excludes major drinking water storages (land primarily used for the storage of water intended for human consumption with a capacity of one mega litre or more.)
- "Water access charge" in the context of differential general rating categorisation below excludes charges in respect of connection to untreated water from the Wivenhoe-Tarong Pipeline or from the Glamorgan Vale Water supply system or any charge not set by Council under Section 973 of the Local Government Act. Similarly "Council sewerage charge" means a charge set by Council under section 973.
- A "principal place of residence" is defined as a single dwelling house or dwelling unit that is the place of residence at which at least one person who constitutes the owner/s of the land predominantly resides. In establishing principal place of residence, Council may consider, but is not limited to 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 the Council. Residential premises that have not met these criteria will be deemed a secondary residence. The following cases do not comply with the definition of a principal place of residence namely, a single dwelling house or dwelling unit that is:
 - not occupied by at least one person/s who constitute the owner/s, but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the owner's family or a personal representative of the owner; or
 - vacant, whether permanently or temporarily (for more than 120 days of the financial year), including for the purposes of renovation or redevelopment, except in the case where; (i) premises which are being renovated are and remain the principal place of residence of the owner, and the owner does not during the renovation period own any other property which is used as, or asserted by the owner for any purpose to be, the owner's place of residence; and (ii) a property is vacant for a period longer than 120 contiguous days of the financial year due to the owner's absence on an extended holiday, provided that the property remains completely vacant for the entire period of their absence.
 - premises fully or partially held in other than private ownership.
 - airfield complexes where Council water charges do not apply
 - flats and other multiple tenement residential properties
 - major drinking water storages (land primarily used for the storage of water intended for human consumption with a capacity of one mega litre or more.)
 - farm land
 - commercial and industrial land
 - Land in "Private ownership" is land for which the certificate or other instrument of title is registered in the name of one or more individuals who are the beneficial owners of the land. Land owned or held, whether wholly or in part, by or for a company, trust, partnership, association or other entity (including another individual) is not land in "Private ownership". That position applies even if that land is occupied as a principal place of residence by an individual who is a sole or joint shareholder, sole or joint trust beneficiary or otherwise, solely or jointly, a beneficial or ultimate owner of the land or the entity which owns or holds the land
 - Land use codes means those codes recorded in Council's land records which identify the principal use of the land determined by the State valuation authority.
 - "Flats" includes all similar properties designed for multiple residential tenements such as caravan parks with long term lease tenures provided to residents.

Differential General Rating Table

Category	Criteria
1	Land that is not farm land (as defined), is not commercial and industrial land (as defined), that is not land subject to a Council water access charge, is not land that is subject to a Council sewerage charge and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires and which has an unimproved capital valuation of \$400,000 or less.
2	Farm land (as defined) that is not land subject to a Council water access charge, is not land that is subject to a Council sewerage charge and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires.
3	Land that is not farm land (as defined), is not commercial and industrial land (as defined), is subject to a Council sewerage charge and is not included in Category 13 and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires and which has an unimproved capital valuation of \$400,000 or less.
4	Commercial and industrial land (as defined) that is subject to a Council sewerage charge and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires.
6	Commercial and industrial land (as defined) that is not subject to a Council water access charge and is not subject to a Council sewerage charge and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires.
7	Farm land (as defined) that is subject to a Council sewerage charge and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires.
8	Land that is not farm land (as defined), is not commercial and industrial land (as defined), that is subject to a Council water access charge, that is not land that is subject to a Council sewerage charge and is not included in Category 18 and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires and which has an unimproved capital valuation of \$400,000 or less.
9	Farm land (as defined) that is subject to a Council water access charge and is not subject to a Council sewerage charge and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires.
10	Commercial and industrial land (as defined) that is subject to a Council water access charge and is not subject to a Council sewerage charge and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires.
11	Land used as a principal place of residence (as defined) that is not subject to a Council water access charge and is not subject to a Council sewerage charge and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires.
13	Land used as a principal place of residence (as defined) and is subject to a Council sewerage charge and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires.
18	Land used as a principal place of residence (as defined) that is subject to a Council water access charge and that is not land that is subject to a Council sewerage charge and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires.
21	Airfield complexes where Council water charges do not apply and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires.
31	The use of the land (being a single rateable parcel of land) includes providing accommodation in 2 flats, caravan sites or other similar styles of accommodation, where such accommodation is not for use by the ordinary travelling public and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires. The land must be subject to Council water charges.
32	The use of the land (being a single rateable parcel of land) includes providing accommodation in 3 to 5 flats, caravan sites or other similar styles of accommodation, where such accommodation is not for use by the ordinary travelling public and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires. The land must be subject to Council water charges.
33	The use of the land (being a single rateable parcel of land) includes providing accommodation in 6 to 10 flats, caravan sites or other similar styles of accommodation, where such accommodation is not for use by the ordinary travelling public and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires. The land must be subject to Council water charges.
41	The use of the land (being a single rateable parcel of land) includes providing accommodation in 2 flats, caravan sites or other similar styles of accommodation, where such accommodation is not for use by the ordinary travelling public and which is located entirely within the former Kilcoy Shire. The land must be subject to Council water charges.
42	The use of the land (being a single rateable parcel of land) includes providing accommodation in 3 to 5 flats, caravan sites or other similar styles of accommodation, where such accommodation is not for use by the ordinary travelling public and which is located entirely within the former Kilcoy Shire. The land must be subject to Council water charges.
43	The use of the land (being a single rateable parcel of land) includes providing accommodation in 6 to 10 flats, caravan sites or other similar styles of accommodation, where such accommodation is not for use by the ordinary travelling public and which is located entirely within the former Kilcoy Shire. The land must be subject to Council water charges.
71	Land that is not farm land (as defined), is not commercial and industrial land (as defined), that is not land subject to a Council water access charge, is not land that is subject to a Council sewerage charge and which is located entirely within the former Kilcoy Shire and which has an unimproved capital valuation of \$400,000 or less.
73	Land that is not farm land (as defined), is not commercial and industrial land (as defined), is subject to a Council sewerage charge and is not included in Category 13 and which is located entirely within the former Kilcoy Shire and which has an unimproved capital valuation of \$400,000 or less.
74	Noxious/offensive industry that has in excess of 20 permanent on-site employees and which is located entirely within the former Kilcoy Shire
78	Land that is not farm land (as defined), is not commercial and industrial land (as defined), that is subject to a Council water access charge, that is not land that is subject to a Council sewerage charge and is not included in Category 18 and which is located entirely within the former Kilcoy Shire and which has an unimproved capital valuation of \$400,000 or less.
81	Land used as a principal place of residence (as defined), that is not subject to a Council water access charge, is not subject to a Council sewerage charge and which is located entirely within the former Kilcoy Shire.
82	Farm land (as defined) which is located entirely within the former Kilcoy Shire
83	Land used as a principal place of residence (as defined), is subject to a Council sewerage charge and which is located entirely within the former Kilcoy Shire.
84	Commercial and industrial land (as defined) and which is located entirely within the former Kilcoy Shire
88	Land used as a principal place of residence (as defined), that is subject to a Council water access charge that is not land that is subject to a Council sewerage charge and which is located entirely within the former Kilcoy Shire
101	Land not included in any other category
34	The use of the land (being a single rateable parcel of land) includes providing accommodation in 11 to 15 flats, caravan sites or other similar styles of accommodation, where such accommodation is not for use by the ordinary travelling public and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires. The land must be subject to Council water charges.
35	The use of the land (being a single rateable parcel of land) includes providing accommodation in 16 to 19 flats, caravan sites or other similar styles of accommodation, where such accommodation is not for use by the ordinary travelling public and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires. The land must be subject to Council water charges.
36	The use of the land (being a single rateable parcel of land) includes providing accommodation in 20 to 29 flats, caravan sites or other similar styles of accommodation, where such accommodation is not for use by the ordinary travelling public and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires. The land must be subject to Council water charges.
37	The use of the land (being a single rateable parcel of land) includes providing accommodation in 30 to 39 flats, caravan sites or other similar styles of accommodation, where such accommodation is not for use by the ordinary travelling public and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires. The land must be subject to Council water charges.
38	The use of the land (being a single rateable parcel of land) includes providing accommodation in 40 to 49 flats, caravan sites or other similar styles of accommodation, where such accommodation is not for use by the ordinary travelling public and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires. The land must be subject to Council water charges.
39	The use of the land (being a single rateable parcel of land) includes providing accommodation in 50 or more flats, caravan sites or other similar styles of accommodation, where such accommodation is not for use by the ordinary travelling public and which is located entirely within the former Esk Shire or partly within both the former Esk and Kilcoy Shires. The land must be subject to Council water charges.
44	The use of the land (being a single rateable parcel of land) includes providing accommodation in 11 to 15 flats, caravan sites or other similar styles of accommodation, where such accommodation is not for use by the ordinary travelling public and which is located entirely within the former Kilcoy Shire. The land must be subject to Council water charges.
45	The use of the land (being a single rateable parcel of land) includes providing accommodation in 16 to 19 flats, caravan sites or other similar styles of accommodation, where such accommodation is not for use by the ordinary travelling public and which is located entirely within the former Kilcoy Shire. The land must be subject to Council water charges.
46	The use of the land (being a single rateable parcel of land) includes providing accommodation in 20 to 29 flats, caravan sites or other similar styles of accommodation, where such accommodation is not for use by the ordinary travelling public and which is located entirely within the former Kilcoy Shire. The land must be subject to Council water charges.
47	The use of the land (being a single rateable parcel of land) includes providing accommodation in 30 to 39 flats, caravan sites or other similar styles of accommodation, where such accommodation is not for use by the ordinary travelling public and which is located entirely within the former Kilcoy Shire. The land must be subject to Council water charges.
48	The use of the land (being a single rateable parcel of land) includes providing accommodation in 40 to 49 flats, caravan sites or other similar styles of accommodation, where such accommodation is not for use by the ordinary travelling public and which is located entirely within the former Kilcoy Shire. The land must be subject to Council water charges.
49	The use of the land (being a single rateable parcel of land) includes providing accommodation in 50 or more flats, caravan sites or other similar styles of accommodation, where such accommodation is not for use by the ordinary travelling public and which is located entirely within the former Kilcoy Shire. The land must be subject to Council water charges.
50	Land that is rateable land and is primarily used for the storage of water intended for human consumption and which is located entirely within the former Esk Shire occupying an area of more than 100 hectares but less than or equal to 800 hectares
502	Land that is rateable land and is primarily used for the storage of water intended for human consumption and which is located across the boundaries of the former Esk and Kilcoy Shires occupying an area of more than 100 hectares but less than or equal to 800 hectares
503	Land that is rateable land and is primarily used for the storage of water intended for human consumption and which is located across the boundaries of the former Esk and Kilcoy Shires occupying an area of more than 3100 hectares but less than or equal to 4100 hectares
504	Land that is rateable land and is primarily used for the storage of water intended for human consumption and which is located entirely within the former Esk Shire occupying an area of more than 800 hectares but less than or equal to 18000 hectares
505	Land that is rateable land and is primarily used for the storage of water intended for human consumption and which is located across the boundaries of the former Esk and Kilcoy Shires occupying an area of more than 18000 hectares
511	Land that is rateable land and is primarily used for the storage of water intended for human consumption and which is located entirely within the former Kilcoy Shire occupying an area of more than 100 hectares but less than or equal to 800 hectares
512	Land that is rateable land and is primarily used for the storage of water intended for human consumption and which is located across the boundaries of the former Kilcoy Shire occupying an area of more than 800 hectares but less than or equal to 3100 hectares
513	Land that is rateable land and is primarily used for the storage of water intended for human consumption and which is located across the boundaries of the former Esk and Kilcoy Shires occupying an area of more than 3100 hectares but less than or equal to 4100 hectares
514	Land that is rateable land and is primarily used for the storage of water intended for human consumption and which is located across the boundaries of the former Esk and Kilcoy Shires occupying an area of more than 4100 hectares but less than or equal to 18000 hectares
515	Land that is rateable land and is primarily used for the storage of water intended for human consumption and which is located entirely within the former Kilcoy Shire occupying an area of more than 18000 hectares
521	Land that is rateable land and is primarily used for the storage of water intended for human consumption and which is located across the boundaries of the former Esk and Kilcoy Shires occupying an area of more than 100 hectares but less than or equal to 800 hectares
522	Land that is rateable land and is primarily used for the storage of water intended for human consumption and which is located across the boundaries of the former Esk and Kilcoy Shires occupying an area of more than 3100 hectares but less than or equal to 4100 hectares
523	Land that is rateable land and is primarily used for the storage of water intended for human consumption and which is located across the boundaries of the former Esk and Kilcoy Shires occupying an area of more than 3100 hectares but less than or equal to 4100 hectares
524	Land that is rateable land and is primarily used for the storage of water intended for human consumption and which is located across the boundaries of the former Esk and Kilcoy Shires occupying an area of more than 4100 hectares but less than or equal to 18000 hectares
525	Land that is rateable land and is primarily used for the storage of water intended for human consumption and which is located across the boundaries of the former Esk and Kilcoy Shires occupying an area of more than 18000 hectares

Pursuant to Section 978(1) of the **Local Government Act 1993** the Council hereby identifies the category in which each parcel of rateable land in the Somerset Region is included as being the category, as at the date of issue of the rate notice, in which it has been included in Council's land records. The owner of this land is informed (i) that the owner may object to the categorisation of the land by giving to the local government notice of objection, in the form approved by the local government, within 30 days after the date of issue of the rate notice or any further period the local government allows; and (ii) that the sole ground on which the owner may object is that, having regard to the criteria decided by the local government by which rateable land is categorised, the land should have been included, as at the date of issue of the rate notice, in another of the rating categories; and (iii) that giving a notice of objection will not, in the meantime, affect the levy and recovery of rates; and (iv) that if the owner's land is included in another rating category because of the objection, an adjustment of rates will be made.