

2025-2026 Rating Category Statement

In 2025/26, Somerset Regional Council will levy general rates on land based on 67 differential rating categories adopted by Council in its Revenue Statement. To view the Revenue Statement please visit Council's website at somerset.qld.gov.au

Your property's rating category

Your rating category is shown on your rates notice. If you consider your property has been incorrectly categorised, you may object based on the differential general rate category descriptions as outlined in the adopted Revenue Statement. Objections must be lodged within 30 days of your rates notice being issued. Rates and charges are still due and payable by the due date. If the rating category is changed as a result of an objection, the rates will be adjusted at that time.

How are my general rates calculated?

The value of each property and the rating category of the property is used as the basis for calculating what each property owner pays. Each rating category has a different rate in the dollar applied to the property value to calculate the General Rates. Other applicable charges are also added to determine your final rates and charges. Within each rating category a minimum general rate applies to ensure that all owners contribute a minimum equitable amount towards the costs of delivering infrastructure and services.



Can I receive my rate notice by email?

eNotices is the new electronic delivery of rates notices. eNotices make it easier and more convenient for you and will save paper and reduce waste. Your notices will be accessible on any electronic device (phone, tablet, laptop or desktop) so you can view them anytime, anywhere. To make the switch and receive your notices electronically, sign up for eNotices using the unique reference number on your notice. Visit Council's website for more information.

Category Type	Code	Description	Rate in the \$	Minimum General Rate
Farm Land	7	Land which is Farm land, with a rateable value of less than \$45,000 other than land included in category 61.	0.81910	\$528.20
	2	Land, which is Farm Land, with a rateable value of between \$45,000 and \$1,000,000 where such land is not the owner's Principal Place of Residence other than land included in category 61.	0.53280	\$1,036.04
	3	Land, which is Farm Land, with a rateable value of between \$1,000,001 and \$3,000,000 where such land is not the owner's Principal Place of Residence other than land included in category 61.	0.41200	\$1,036.04
	6	Land, which is Farm Land, with a rateable value of between \$3,000,001 and \$10,000,000 where such land is not the owner's Principal Place of Residence other than land included in category 61.	0.40710	\$1,058.74
	9	Land, which is Farm Land, with a rateable value of between \$45,000 and \$1,000,000 which contains at least one Approved Dwelling which is the owner's Principal Place of Residence other than land included in category 61.	0.41190	\$1,031.04
	8	Land, which is Farm Land, with a rateable value of between \$1,000,001 and \$3,000,000 which contains at least one Approved Dwelling which is the owner's Principal Place of Residence other than land included in category 61.	0.33400	\$1,031.04
	10	Land, which is Farm Land, with a rateable value of between \$3,000,001 and \$10,000,000 which contains at least one Approved Dwelling which is the owner's Principal Place of Residence other than land included in category 61.	0.30620	\$1,031.04
	63	Land which is Farm Land with a rateable value of more than \$10,000,000 and less than \$13,000,001	0.39930	\$1,058.74
	62	Land which is Farm Land with a rateable value of more than \$13,000,000	0.54800	\$1,058.74
	61	Land which is Farm Land with a rateable value of less than \$3,000,001 and which is owned in whole or in part by a corporation	0.54800	\$1,058.74
Urban & Rural Residential	11	Land, outside of an Urban Fire Area, which is used for the purposes of a single Approved Dwelling and which is the owner's Principal Place of Residence.	0.37690	\$1,211.48
	13	Land, within an Urban Fire Area, which is used for the purposes of a single Approved Dwelling and which is the owner's Principal Place of Residence.	0.46970	\$985.44
	111	Land, outside of an Urban Fire Area, which is used for the purposes of an Approved Dwelling and a Secondary Dwelling, where such land is the owner's Principal Place of Residence.	0.53650	\$1,475.08
	113	Land, within an Urban Fire Area, which is used for the purposes of an Approved Dwelling and a Secondary Dwelling, where such land is the owner's Principal Place of Residence.	0.74330	\$1,473.66
	132	Land used for the purposes of an Approved Dwelling which: (a) has an area of 1,000m2 or less; and (b) is not part of a community titles scheme; and (c) is in an Urban Fire Area; and (d) is situated more than 1 kilometre from Town Centre Facilities; and (e) is not the owner's Principal Place of Residence.	1.84000	\$2,257.50
	131	Land used for the purposes of an Approved Dwelling which: (a) forms part of a community titles scheme in which there are exactly two lot entitlements; and (b) is not the owner's Principal Place of Residence.	2.94730	\$2,247.50
Multi Residential Units	31	Land used in whole or in part for providing 2 Multi Residential Units including a duplex	1.27910	\$2,961.42
	32	Land used in whole or in part for providing 3 to 5 Multi Residential Units	1.94620	\$4,453.70
	33	Land used in whole or in part for providing 6 to 10 Multi Residential Units	7.66750	\$8,907.48
	34	Land used in whole or in part for providing 11 to 15 Multi Residential Units	11.35750	\$16,329.94
	35	Land used in whole or in part for providing 16 to 19 Multi Residential Units	11.35750	\$23,753.92
	36	Land used in whole or in part for providing 20 to 29 Multi Residential Units	7.29610	\$29,692.86
	37	Land used in whole or in part for providing 30 to 39 Multi Residential Units	8.29340	\$44,518.50
	38	Land used in whole or in part for providing 40 to 49 Multi Residential Units	14.00690	\$59,358.94
	39	Land used in whole or in part for providing 50 to 59 Multi Residential Units	9.62820	\$74,198.34
	40	Land used in whole or in part for providing 60 to 69 Multi Residential Units	15.36420	\$89,037.42
	41	Land used in whole or in part for providing 70 to 79 Multi Residential Units	30.72830	\$103,878.16
	42	Land used in whole or in part for providing 80 to 89 Multi Residential Units	30.72830	\$118,717.24
	43	Land used in whole or in part for providing 90 to 99 Multi Residential Units	30.72830	\$133,558.08
	44	Land used in whole or in part for providing 100-149 Multi Residential Units	38.59600	\$186,394.10
	45	Land used in whole or in part for providing 150-199 Multi Residential Units	44.53380	\$215,070.20
	46	Land used in whole or in part for providing 200-249 Multi Residential Units	50.47160	\$243,746.20
	47	Land used in whole or in part for providing 250-299 Multi Residential Units	59.37840	\$286,760.20
	48	Land used in whole or in part for providing more than 300 Multi Residential Units	68.28520	\$329,774.20

Category Type	Code	Description	Rate in the \$	Minimum General Rate
Light Industry	4	Land, which is Commercial and Industrial Land, other than land included in category 401.	0.45360	\$1,426.10
	21	Land which is used for the purposes of an airfield.	9.21080	\$60,522.46
	22	Land which is used in connection or association with an airfield.	1.99940	\$7,489.44
	75	Land used in whole or in part for the purpose of storing two or more houses intended for sale and removal.	2.53330	\$1,588.46
	76	Land, with an area of more than 4,000 square metres, which is used as an Outdoor Sales Area and does not contain a principal place of residence.	2.57880	\$1,588.46
	215	Land used in whole or in part for the purpose of electricity generation on a commercial basis including but not limited to power stations and Renewable Energy Facilities.	27.17980	\$1,838.74
	216	Land used in whole or in part for the purpose of electricity storage on a commercial basis including but not limited to battery energy storage systems and excluding land which is used in whole or in part for the purpose of electricity generation on a commercial basis.	27.17980	\$1,838.74
	240	Land used in whole or in part as an electricity network maintenance depot.	45.87070	\$2,629.44
	244	Land used or intended to be used, in whole or part as a Telecommunications Site, including any purpose associated with or ancillary to telecommunications (such as, for example, offices, depots and storage sheds) which has a rateable valuation of less than \$300,001	17.12320	\$2,147.02
	245	Land used or intended to be used, in whole or part as a Telecommunications Site, including any purpose associated with or ancillary to telecommunications (such as, for example, offices, depots and storage sheds) which has a rateable valuation of \$300,001 or greater	17.12320	\$56,330.92
	401	Land, which is Commercial and Industrial Land, that has a rateable value of \$900,000 or greater with an area of 100 hectares or less.	2.13520	\$1,990.48
Heavy Industry	74	Land, with an area greater than ten (10) hectares, used in whole or in part for a Noxious or Offensive Industry other than land included in category 402.	2.24330	\$15,974.14
	301	Land, which is Extractive Industries Land	8.12620	\$8,658.08
	302	Land which is Approved Extractive Industries Land.	0.66290	\$1,129.76
	402	Land used or intended to be used, in whole or in part as an abattoir, with a gross floor area greater than 15,000 square metres.	14.75240	\$1,990.48
Banked Development Land	200	Land which is Banked Development Land – Subdivision where one or more current development permits have been issued for reconfiguring the land, for the creation of 1,000 or more lots or one or more current preliminary approvals have been issued for reconfiguring the land by subdivision for the creation of 1,000 or more lots	5.30130	\$1,483,040.00
	201	Land which is Banked Development Land – Subdivision where one or more current development permits have been issued for reconfiguring the land, for the creation of less than 200 lots or one or more current preliminary approvals have been issued for reconfiguring the land by subdivision for the creation of less than 200 lots	4.96580	\$1,990.48
	202	Land which is Banked Development Land – Commercial which has a rateable valuation of less than \$300,001	0.54960	\$1,990.48
	203	Land which is Banked Development Land – Subdivision where one or more current development permits have been issued for reconfiguring the land, for the creation of between 200 and 1,000 lots or one or more current preliminary approvals have been issued for reconfiguring the land by subdivision for the creation of between 200 and 1,000 lots	9.44650	\$273,585.00
	204	Land which is Banked Development Land – Renewable Energy Facility.	0.54660	\$1,990.48
	205	Land which is Banked Development Land – Pumped stored hydroelectric power station	193.500	\$1,804.10
	206	Land which is Banked Development Land – Battery energy storage system	193.500	\$1,804.10
	209	Land which is Banked Development Land – Commercial which has a rateable valuation of \$300,001 or greater	5.03790	\$1,990.48
	210	Land which is Banked Development Land – Electricity Network Maintenance Depot	3.03090	\$131,492.50
	211	Land which is Banked Development Land – Multi Residential Units	2.83520	\$121,128.40
Vacant Land	71	Vacant land with a rateable value of less than \$7,000 and which has no adjoining rateable land	74.64500	\$2,724.30
	81	Vacant land in an urban fire area of more than 5 hectares that has a rateable valuation of less than \$10,000	3,235.8776	\$1,804.10
Land Not Otherwise Categorised	1	Land, which is not otherwise categorised, with a rateable value of less than \$1,000,001.	0.90010	\$1,789.30
	101	Land which is not otherwise categorised with a rateable value of \$1,000,001 or greater and which is not located wholly outside of the High Impact Activities Management Overlay Area.	2.74430	\$1,990.48
	102	Land which is not otherwise categorised with a rateable value of \$1,000,001 or greater and which is located wholly outside the High Impact Activities Management Overlay Area.	6.35160	\$1,990.48



Category Type	Code	Description	Rate in the \$	Minimum General Rate
Other	5	Land which is used for the purposes of a Large Water Storage Facility.	3.78600	\$1,739.32
	82	Vacant land in an urban fire area and zoned Recreation and Open Space with an area of less than 1,500 square metres	43.66550	\$1,990.48
	501	Land used for the purposes of a caravan park within 1 kilometre of a Large Water Storage facility as that term is defined in the Revenue Statement upon which one or more of the following applies: • there are 10 or more buildings on the land which do not have building approvals; and/or • there is no approval, pursuant to Council's Local Laws, to operate a caravan park on the land	37.39900	\$245,383.10

How often are rates notices issued?

Rate notices are issued half yearly in August and February. Where applicable, a 10% discount on the general rates is available if rates and charges are paid in full by the due date.

What are the other charges on my rate notice?

Waste Management Utility Charges

In addition to funding the kerbside collection of general waste and recycling, the waste management utility charge helps pay for the operation and maintenance of landfills and waste transfer stations.

Environment Levy

All properties are levied this charge to fund services, facilities and activities within Council's Pest Management Program.

State Emergency Services (SES) Levy

All properties are levied this charge to help pay for costs incurred by Council associated with emergency management and SES services.

State Government Emergency Management Levy

With a few exceptions, all properties in Queensland are charged an Emergency Management Levy. Councils collect the levy on behalf of the Queensland Fire Department (QFD). The purpose of the levy is to support and sustain all emergency services offered by QFD.

Special Charges

Specific special rates are charged for services, facilities and activities that have an association with only specific properties within the region. Council's special rates include:

- Rural Fire Levy
- Kennels Compliance Special Charge
- Poultry Farms Special Charge
- Extractive Industries Special Charge
- Food Premises Inspection Program Special Charges