

Rating Category Statement 2026/2027



How is the rating category determined?

Council uses information from its land records, together with any other available information that identifies the use of the rateable land to determine the appropriate category.

In accordance with the *Local Government Act 2009*, owners of rateable land may object to the rating category applied their land. An objection must be lodged in writing with the Chief Executive Officer, Mareeba Shire Council within 30 days of the date of issue of the rate notice. Property owners are required to pay their rates by the due date even if they have lodged an objection.

The only valid ground for objection is that, as at the date of issue of the rate notice, the land should have been placed in a different rating category based on the criteria adopted by Council. If the owner is dissatisfied with the Chief Executive Officer's decision, they may appeal to the Land Court.

DIFFERENTIAL RATING CATEGORIES

Residential Categories

Category A - Residential (Urban)

All land that is used for single unit residential purposes, or any other rateable land not otherwise categorised including:

- properties where the Building Unit Plan, Group Title Plan or Community Title Scheme is lodged under the *Body Corporate and Community Management Act 1997* with an area less than or equal to 1,000m²; and
- all residential land inside of the urban nodes.

Category	Rating Valuation	Rate in the Dollar	Minimum General Rate
A1	From \$0 to \$105,000	0.01473	\$1,369.00
A2	From \$105,001 to \$155,000	0.01061	\$1,547.00
A3	From \$155,001 to \$250,000	0.00680	\$1,645.00
A4	Greater than \$250,000	0.00676	\$1,700.00

Category B - Multi Unit

All land used for multi-unit dwellings and flats excluding properties where the Building Unit Plan, Group Title Plan or Community Title Scheme is registered under the *Body Corporate and Community Management Act 1997*.

Rate in the Dollar \$0.01176

Category	Criteria	Minimum General Rate	Category	Criteria	Minimum General Rate
B2	2 Units/Flats	\$1,369.00	B10	10 Units/Flats	\$6,849.00
B3	3 Units/Flats	\$2,054.00	B11	11 Units/Flats	\$7,534.00
B4	4 Units/Flats	\$2,739.00	B12	12 Units/Flats	\$8,219.00
B5	5 Units/Flats	\$3,424.00	B13	13 Units/Flats	\$8,904.00
B6	6 Units/Flats	\$4,109.00	B14	14 Units/Flats	\$9,589.00
B7	7 Units/Flats	\$4,794.00	B15	15 Units/Flats	\$10,274.00
B8	8 Units/Flats	\$5,479.00	B16	16 Units/Flats	\$10,959.00
B9	9 Units/Flats	\$6,164.00	B17	17 Units/Flats	\$11,644.00

Category M - Residential (Rural)

All residential land outside of the urban nodes, or all land where the Building Unit Plan or Group Titles Plan is registered under the *Body Corporate and Community Management Act 1997* with an area exceeding 1,000m², other than land that is categorised as Category F (Primary Production).

Category	Rating Valuation	Rate in the Dollar	Minimum General Rate
M1	From \$0 to \$180,000	0.01190	\$1,379.00
M2	From \$180,001 to \$302,000	0.00750	\$2,142.00
M3	Greater than \$302,000	0.00713	\$2,265.00

Category O - Multi-residential Gates Resorts

All land used for residential resorts or other similar purposes within a gated area.

Category	Rate in the Dollar	Minimum General Rate
O	0.02187	\$122,526.00

Category S - Approved Subdividers

All land to which sections 49 to 51 of the *Land Valuation Act 2010* and section 77 (3) of the *Local Government Regulation 2012* apply.

Minimum General Rate: Nil Rate in the Dollar \$0.01473

Non-Residential Categories

Category C - Non-Residential

All other non-residential land, including:

- Vacant land where the intended or potential use is for commercial or industrial purposes; and
- Properties used for the primary purpose of Workers Accommodation; and
- Land included within a Building Unit Plan, Group Title Plan or Community Title Scheme is registered under the *Body Corporate and Community Management Act 1997* that operate as a commercial business e.g. unit of shops, holiday villas, etc.

For clarity, this category does not include land categorised under categories D, E1-E4, H, I, J, K, L1-L5, P, Q1-Q2, R and T.

Category	Rate in the Dollar	Minimum General Rate
C	0.01385	\$1,573.00

Category D - Major Drive-in Shop or Shopping Centre

All land used for a drive-in shop or shopping centre with a rateable valuation greater than or equal to \$1,000,000.

Category	Rate in the Dollar	Minimum General Rate
D	0.02487	\$40,778.00

Category E - Mining Lease / Claim

All land that is a mining lease or a mining claim used for prospecting, developing or use as a mine as defined in the *Mineral Resources Act 1989*.

Category	Criteria	Rate in the Dollar	Minimum General Rate
E1	Where no operators or employees reside on the land, and where the mining use employs less than 5 employees.	0.04481	\$685.00
E2	Where one or more of the operators or employees reside on the land and where the mining use employs less than 5 employees.	0.04999	\$1,369.00
E3	Where the mining use employs between 5 and 20 employees.	0.47170	\$71,657.00
E4	Where the mining use employs over 20 employees.	0.94335	\$143,314.00

Category F - Primary Production

All land area which is predominately used for primary production purposes other than those properties defined as category G1 or G2.

Category	Rate in the Dollar	Minimum General Rate
F	0.00616	\$2,070.00

Category G - Large Grazing Properties

All land that is used for the primary purpose of raising livestock and land area exceeds 5,000 hectares.

Category	Rating Valuation	Rate in the Dollar	Minimum General Rate
G1	From \$0 to \$13,000,000	0.00316	\$3,693.00
G2	Greater than \$13,000,000	0.00305	\$54,240.00

Category H - Specialty Industries

All land used for the slaughtering and processing of poultry.

Category	Rate in the Dollar	Minimum General Rate
H	0.02861	\$63,289.00

Category I - Extractive Industry (Quarry)

All land used or capable of being used for extractive industry purposes.

Category	Rate in the Dollar	Minimum General Rate
I	0.00102	\$1,369.00

Category J - Heavy Industry - Sugar Mill

Land used for a sugar mill.

Category	Rate in the Dollar	Minimum General Rate
J	0.09620	\$142,727.00

Category K - Heavy Industry - Waste Facility

Land used for a large commercial waste facility.

Category	Rate in the Dollar	Minimum General Rate
K	0.19091	\$87,962.00

Category L - Renewable Energy

All land used for renewable energy generation.

Category	Criteria	Rate in the Dollar	Minimum General Rate
L1	Where the combined output capacity is capable of up to a maximum of 49 MW.	0.01385	\$21,480.00
L2	Where the combined output capacity is capable of between 50 MW and 99 MW.	0.01385	\$60,781.00
L3	Where the combined output capacity is capable of between 100 MW and 149 MW.	0.01385	\$116,849.00
L4	Where the combined output capacity is capable of between 150 MW and 199 MW.	0.01385	\$128,892.00
L5	Where the combined output capacity is capable of 200 MW or Greater.	0.01385	\$196,407.00

Category N - Unused land

All vacant land in the localities of Watsonville, Irvinebank, Mt Albion, Thornborough, Stannary Hills, Chillagoe, Dimbulah and Mungana that is not used for any purpose and is not included in any other category.

Category	Rate in the Dollar	Minimum General Rate
N	1.01000	Nil

Category P - Cable Car Terminal

All land used as a cable car terminal.

Category	Rate in the Dollar	Minimum General Rate
P	0.03119	\$20,378.00

Category Q - Industrial

All land used for industrial purposes such as light industry, general industry, noxious or offensive industry, utilities (power, telecommunications, water/sewerage), except land included in Category E1-E4, H, I, J and K.

Category	Rating Valuation	Rate in the Dollar	Minimum General Rate
Q1	From \$0 to \$2,000,000	0.01391	\$1,588.00
Q2	Greater than \$2,000,000	0.01315	\$93,255.00

Category R - Transport and Storage

All land used for transport and storage purposes such as warehouse, bulk stores, transport terminal for freight and/or passengers, service stations, builders or contractors yards, except land included in Category P.

Category	Rate in the Dollar	Minimum General Rate
R	0.01397	\$1,602.00

Category T - Hotels / Taverns

All land used for the purpose of Hotel and/or Tavern with a rateable valuation greater than or equal to \$600,000.00.

Category	Rate in the Dollar	Minimum General Rate
T	0.02487	\$15,500.00

For more rates and charges information visit our website at www.msc.qld.gov.au or



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IMPORTANT INFORMATION

Pay via FlexiPay

Direct Debit - set up your own payment arrangement



FlexiPay provides a quick and easy payment option of your rates notice. You can also set up a weekly, fortnightly or monthly payment arrangement schedule for the rating period.

- Payments can be made via Visa, MasterCard, Bank Account, Google Pay and Apple Pay.
- To create a payment arrangement schedule or to make one off payments of your rates notice scan the QR code on the front of your notice or go to mareeba-pay.enotices.com.au
- You will require your eNotices Reference Number which can be found on the back of your latest rates notice.
- FlexiPay is a separate payment arrangement service and **is not the same as BPAY**. If you have set up a BPAY payment through your bank, this will not be recognised as a FlexiPay arrangement. To avoid confusion, ensure you are registering for FlexiPay through the designated FlexiPay portal or as instructed on your rates notice.

PAY IN ADVANCE: You do not need to wait for your rate notice to start making payments. Advance payments can be made any time using the methods of payment located on the back of your rate notice, this includes Direct Debit via **FlexiPay**. Divide your yearly amount into smaller, more manageable amounts to make payment easier.

PAYMENT DIFFICULTIES: If you are unable to pay your rates by the due date, apply through **FlexiPay** to make a Direct Debit Payment Arrangement. Instalments can be made on a weekly, fortnightly or monthly basis on the condition that the term of the arrangement clears the total outstanding balance on the account within the half-year period of issue, being 31 December or 30 June within the financial year.

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