

## **RATE CATEGORISATION**

For 2023/24 all land will be categorised as either Residential, Farmland, Business or Mining for rating purposes. No land will be sub-categorised.

Land previously sub-categorised as Residential Town Centre, Rural Residential & Residential C has been combined into the Residential category.

Land previously sub-categorised as Business Light Industrial & Business has been combined into the Business category.

### **Farmland**

Section 515 of the Act provides what land is to be categorised as farmland. Land will be categorised as farmland, if it is a parcel of rateable land valued as one assessment and:

its dominant use is for farming (that is, the business or industry of grazing, animal feedlots, dairying, pig-farming, poultry farming, viticulture, orcharding, bee-keeping, horticulture, vegetable growing, the growing of crops of any kind, forestry or aquaculture within the meaning of the Fisheries Management Act 1994, or any combination of those businesses or industries) which—

- (a) has a significant and substantial commercial purpose or character, and
- (b) is engaged in for the purpose of profit on a continuous or repetitive basis (whether or not a profit is actually made)

### **Residential**

Section 516 of the Act provides what land is to be categorised as residential. Land will be categorised as residential if it is a parcel of rateable land valued as one assessment and:

- (a) its dominant use is for residential accommodation, or
- (b) in the case of vacant land, it is zoned or otherwise designated for use under an environmental planning instrument (with or without development consent) for residential purposes, or
- (c) it is rural residential land

### **Mining**

Section 517 of the Act provides that land is to be categorised as mining if it is a parcel of rateable land valued as one assessment and its dominant use is for a coal mine or metalliferous mine.

### **Business**

Section 518 of the Act provides that land is to be categorised as business if it cannot be categorised as farmland, residential or mining.