

Recognising commercial use of homes

Transitory Accommodation

The Transitory Accommodation rating category has been introduced to recognise when residential homes are being made available for tourists and visitors (such as AirBNB accommodation).

This places them in a different rates category to the homes people own and live in, recognising that they are a form of investment or income.

Due to use as a holiday rental it is fairer for these properties to pay rates which are closer to other forms of tourist accommodation which are charged in a commercial category.

It is also fairer to make some adjustment for the fact that rates on investment properties may be tax deductible, whereas properties which are owner-occupied are not.

In line with what many other Councils already charge, this rating category was introduced in the Bundaberg Region in 2025 which saw the category increase by 30% more than owner occupied homes (also termed Principal Place of Residence).

It is Council's current intent for this category to be charged double the general rate of an owner-occupied home.

However, to minimise the impacts on property owners in this category, Council is staging the full introduction of this category's charge over multiple budget years.

This strategy has been developed so that Council can take the fairest and most equitable approach to rating across all categories.

