

Recognising income and taxable benefit opportunities

Non-principal Place of Residence

When it comes to paying general rates, residential properties which are not owner-occupied are categorised as a **Non-principal Place of Residence**.

This places them in a different rates category to the homes people own and live in, recognising that they have the potential to be a form of investment or income, which in turn is a business or commercial interest.

Properties that are not used as primary residences – especially holiday rentals – often place greater strain on council services such as increased traffic, higher waste generation and additional maintenance needs, compared to permanent homes.

It is 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 10% more than owner-occupied homes (also termed Principal Place of Residence).

It is Council's current intent for this category to be charged 140% of 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.

Local Government legislation specifically validates this form of rating category and allows for a varied differential rate in the dollar.

