



ANNUAL BUDGET 2025-26

Adopted by Council Resolution on 26 June 2025

OVERVIEW

The Annual Budget 2025-26 provides details of revenue to be raised, budgeted financial statements, Long-Term Financial Forecast (LTFF), measures of financial sustainability, budget allocation by Program and Businesses financial statements and information, which is consistent with Council's Corporate Plan and Annual Operational Plan. Council has prepared the Annual Budget in accordance with accrual accounting and accounting requirements required under Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB), as applicable to not-for-profit entities. It complies with the *City of Brisbane Act 2010* (CoBA) and the *City of Brisbane Regulation 2012* (CoBR).

Significant assumptions and parameters for Long-Term Financial Forecast

Council's budget process is developed on the following strategic inputs:

- asset management plans, which assess actual asset condition, desired level of service or asset condition, and recommended investment resources to achieve or maintain desired asset condition
- *Local Government Infrastructure Plan* (LGIP) and the *South East Queensland Regional Plan - Shaping SEQ 2023*
- non-infrastructure levels of service
- the administration's strategic outcomes and target setting.

Budget considerations during the budget development phase include prioritisation of capital and operating expenditure and compliance with credit metrics and measures of financial sustainability in the budget year and forecast period. This financial forecasting is prepared on a detailed 10-year LTFF model, including the preparation of financial statements and a broad range of financial ratios.

LGIP forms part of Council's planning scheme, *Brisbane City Plan 2014* (City Plan), and guides Council's future capital works program and assists with long-term financial and asset management planning. The following table features forecast developer contribution (infrastructure charges) revenue and proposed expenditure on trunk infrastructure within the Annual Budget 2025-26. The table also lists the annual cost of planned trunk infrastructure under the LGIP.

	Proposed 2025-26 \$000	Proposed 2026-27 \$000	Proposed 2027-28 \$000	Proposed 2028-29 \$000	Proposed Total \$000
Income	103,198	115,509	124,524	129,671	472,902
Trunk expense	104,241	118,497	127,928	132,799	483,465
LGIP ⁽ⁱ⁾	384,814	431,212	431,212	431,212	1,678,450

Note:

(i) LGIP estimates include funding allocation assumptions from other levels of Government for some projects. Trunk expense estimates will be adjusted in future budget processes to reflect these agreements.

STATEMENT OF INCOME AND EXPENDITURE

For the year ending 30 June

	Anticipated 2024-25 \$000	Proposed 2025-26 \$000	Proposed 2026-27 \$000	Proposed 2027-28 \$000	Proposed 2028-29 \$000
Income					
Rates and utility charges ⁽ⁱ⁾	1,509,079	1,625,656	1,711,186	1,798,007	1,861,707
Less discount and rebates	(45,664)	(47,128)	(48,641)	(50,125)	(51,051)
	1,463,415	1,578,528	1,662,545	1,747,882	1,810,656
Grants and subsidies	351,053	240,625	199,977	111,603	93,907
Developer contributions	105,724	163,723	177,643	188,324	194,858
Other contributions and donations	40,498	256	-	-	-
Fees and charges	240,889	257,874	269,223	279,329	291,776
Public transport revenue	481,466	500,321	515,145	525,968	537,051
Interest revenue	8,217	8,050	12,175	12,486	12,748
Other revenue	436,343	441,053	427,046	441,774	453,880
	1,664,190	1,611,902	1,601,209	1,559,484	1,584,220
	3,127,605	3,190,430	3,263,754	3,307,366	3,394,876
Expenses					
Employee costs	909,338	989,288	1,031,838	1,083,248	1,117,205
Materials and services	1,935,627	1,732,303	1,728,895	1,647,448	1,739,253
Depreciation and amortisation	504,805	542,985	560,857	579,324	580,030
Finance costs	164,093	179,339	180,743	172,230	162,390
Loss on disposal of non-current assets	40,968	49,114	53,878	66,156	53,117
Brisbane Metro returned works ⁽ⁱⁱ⁾	108,246	558,715	-	-	-
Other expenses	48,222	51,236	48,716	50,691	51,771
	3,711,299	4,102,980	3,604,927	3,599,097	3,703,766
Less capitalised expenses	(922,983)	(651,647)	(715,974)	(739,568)	(838,860)
	2,788,316	3,451,333	2,888,953	2,859,529	2,864,906
Net result	339,289	(260,903)	374,801	447,837	529,970

Note:

(i) The 2025-26 average general rate increase for residential owner-occupied houses is 3.87%. Rates and utility charges (excluding discounts and rebates) levied for the 2025-26 financial year have increased by 7.73% for all properties including commercial from the 2024-25 anticipated budget. This consists of growth of 1.70% in 2025-26 and an average price increase of 6.03% in 2025-26 across all rateable properties.

(ii) Transfer of assets to third parties.

STATEMENT OF FINANCIAL POSITION

For the year ending 30 June



	Anticipated 2024-25 \$000	Proposed 2025-26 \$000	Proposed 2026-27 \$000	Proposed 2027-28 \$000	Proposed 2028-29 \$000
Current assets					
Cash and cash equivalents	66,731	217,234	191,339	228,878	251,768
Receivables	89,845	95,503	98,848	101,306	104,549
Inventories	26,397	27,057	27,734	28,427	29,138
Other current assets	102,685	86,567	86,567	86,567	86,567
	285,658	426,361	404,488	445,178	472,022
Non-current assets					
Investment in associate	2,158,143	2,158,143	2,158,143	2,158,143	2,158,143
Other investments	217,421	218,148	218,870	219,587	220,298
Property, plant and equipment	41,385,897	41,943,119	43,124,119	44,380,369	45,765,972
Intangible assets	104,927	77,968	55,959	33,739	12,240
Lease right of use assets	438,528	395,134	354,507	310,362	270,138
Superannuation defined benefit plan	17,292	17,292	17,292	17,292	17,292
	44,322,208	44,809,804	45,928,890	47,119,492	48,444,083
Total assets	44,607,866	45,236,165	46,333,378	47,564,670	48,916,105
Current liabilities					
Payables	382,431	361,716	366,605	361,552	378,774
Other financial liabilities	134,544	153,883	161,074	168,638	176,594
Lease liabilities	75,335	76,531	57,757	55,285	54,542
Provisions	224,670	229,986	235,493	241,198	247,109
Service concession liabilities	61,090	61,680	62,721	62,936	61,902
Other current liabilities	132,934	130,198	96,506	96,466	96,431
	1,011,004	1,013,994	980,156	986,075	1,015,352
Non-current liabilities					
Payables	8,809	8,809	8,809	8,809	8,809
Other financial liabilities	2,987,961	3,034,483	2,879,164	2,715,985	2,544,537
Lease liabilities	547,890	497,059	466,130	422,756	378,618
Provisions	143,031	143,809	144,616	145,451	146,316
Service concession liabilities	1,548,848	1,498,918	1,454,134	1,423,087	1,386,099
Other non-current liabilities	38,034	3,947	3,552	3,196	2,877
	5,274,573	5,187,025	4,956,405	4,719,284	4,467,256
Total liabilities	6,285,577	6,201,019	5,936,561	5,705,359	5,482,608
Net community assets	38,322,289	39,035,146	40,396,817	41,859,311	43,433,497
Community equity					
Asset revaluation surplus	23,494,316	24,468,076	25,454,946	26,469,603	27,513,819
Accumulated surplus	14,827,973	14,567,070	14,941,871	15,389,708	15,919,678
Total community equity	38,322,289	39,035,146	40,396,817	41,859,311	43,433,497

STATEMENT OF CHANGES IN EQUITY

For the year ending 30 June

		Asset revaluation surplus \$000	Cash flow and hedging reserves \$000	Accumulated surplus \$000	Total \$000
Anticipated 2024-25	Balance at beginning of year	22,536,917	2,714	14,488,684	37,028,315
	Net result	-	-	339,289	339,289
	Other comprehensive income	957,399	(2,714)	-	954,685
	Balance at year end	23,494,316	-	14,827,973	38,322,289
Proposed 2025-26	Balance at beginning of year	23,494,316	-	14,827,973	38,322,289
	Net result	-	-	(260,903)	(260,903)
	Other comprehensive income	973,760	-	-	973,760
	Balance at year end	24,468,076	-	14,567,070	39,035,146
Proposed 2026-27	Balance at beginning of year	24,468,076	-	14,567,070	39,035,146
	Net result	-	-	374,801	374,801
	Other comprehensive income	986,870	-	-	986,870
	Balance at year end	25,454,946	-	14,941,871	40,396,817
Proposed 2027-28	Balance at beginning of year	25,454,946	-	14,941,871	40,396,817
	Net result	-	-	447,837	447,837
	Other comprehensive income	1,014,657	-	-	1,014,657
	Balance at year end	26,469,603	-	15,389,708	41,859,311
Proposed 2028-29	Balance at beginning of year	26,469,603	-	15,389,708	41,859,311
	Net result	-	-	529,970	529,970
	Other comprehensive income	1,044,216	-	-	1,044,216
	Balance at year end	27,513,819	-	15,919,678	43,433,497

STATEMENT OF CASH FLOWS

For the year ending 30 June



	Anticipated 2024-25 \$000	Proposed 2025-26 \$000	Proposed 2026-27 \$000	Proposed 2027-28 \$000	Proposed 2028-29 \$000
Cash flows from operating activities					
Receipts					
Rates and utility charges	1,462,468	1,576,524	1,662,336	1,746,131	1,809,930
Fees and charges	228,494	244,517	255,643	265,300	277,111
Public transport revenue	481,466	500,321	515,145	525,968	537,051
Grants and subsidies	78,413	108,156	90,632	61,048	60,214
Developer contributions	1,664	1,690	1,758	1,863	1,901
Interest	8,217	8,050	12,175	12,486	12,748
Dividends and participation returns received	116,658	140,859	123,809	126,355	130,809
Other receipts	252,216	237,149	239,156	252,686	258,102
	2,629,596	2,817,266	2,900,654	2,991,837	3,087,866
Payments					
Employee costs	899,216	979,207	1,021,395	1,072,428	1,105,996
Materials and services	2,023,721	1,780,010	1,764,099	1,659,089	1,728,425
Finance costs	159,783	174,732	176,926	168,727	159,302
Other payments	36,364	38,408	35,393	36,855	37,405
	3,119,084	2,972,357	2,997,813	2,937,099	3,031,128
Less capitalised expenses	(922,983)	(651,647)	(715,974)	(739,568)	(838,860)
	2,196,101	2,320,710	2,281,839	2,197,531	2,192,268
Net increase in cash from operating activities	433,495	496,556	618,815	794,306	895,598
Cash flows from investing activities					
Proceeds from sale of non-current assets	24,786	80,725	70,897	21,044	21,256
Payments for non-current assets	(922,983)	(651,647)	(715,974)	(739,568)	(838,860)
Receipts for capital contributions, grants, subsidies, donations and other capital revenue	363,188	235,667	224,853	175,079	163,365
Net decrease in cash from investing activities	(535,009)	(335,255)	(420,224)	(543,445)	(654,239)
Cash flows from financing activities					
Proceeds from borrowings	475,000	200,000	-	-	-
Net repayment of working capital facility	(185,000)	-	-	-	-
Repayment of borrowings	(113,054)	(134,346)	(147,844)	(155,319)	(163,180)
Lease liabilities principal payments	(76,145)	(76,452)	(76,642)	(58,003)	(55,289)
Net increase (decrease) in cash from financing activities	100,801	(10,798)	(224,486)	(213,322)	(218,469)
Net increase (decrease) in cash and cash equivalents held	(713)	150,503	(25,895)	37,539	22,890
Cash and cash equivalents at beginning of year	67,444	66,731	217,234	191,339	228,878
Cash and cash equivalents at year end	66,731	217,234	191,339	228,878	251,768

LONG-TERM FINANCIAL FORECAST

For the year ending 30 June

	Proposed 2025-26 \$000	Proposed 2026-27 \$000	Proposed 2027-28 \$000	Proposed 2028-29 \$000	Proposed 2029-30 \$000	Proposed 2030-31 \$000	Proposed 2031-32 \$000	Proposed 2032-33 \$000	Proposed 2033-34 \$000	Proposed 2034-35 \$000
Income	3,190,430	3,263,754	3,307,366	3,394,876	3,495,436	3,599,322	3,708,174	3,819,806	3,934,358	4,052,456
Expenses excluding Brisbane Metro returned works	2,892,618	2,888,953	2,859,529	2,864,906	2,937,325	3,026,733	3,118,885	3,213,939	3,168,964	3,232,920
Net result excluding Brisbane Metro returned works	297,812	374,801	447,837	529,970	558,111	572,589	589,289	605,867	765,394	819,536
Brisbane Metro returned works ⁽ⁱ⁾	558,715	-	-	-	-	-	-	-	-	-
Net result	(260,903)	374,801	447,837	529,970	558,111	572,589	589,289	605,867	765,394	819,536
Accumulated surplus at beginning of year	14,827,973	14,567,070	14,941,871	15,389,708	15,919,678	16,477,789	17,050,378	17,639,667	18,245,534	19,010,928
Accumulated surplus at year end	14,567,070	14,941,871	15,389,708	15,919,678	16,477,789	17,050,378	17,639,667	18,245,534	19,010,928	19,830,464
Total assets	45,236,165	46,333,378	47,564,670	48,916,105	50,316,848	51,739,019	53,235,798	54,725,299	56,365,130	58,117,450
Total liabilities	6,201,019	5,936,561	5,705,359	5,482,608	5,258,404	5,014,479	4,801,124	4,535,893	4,232,743	3,958,500
Total community equity	39,035,146	40,396,817	41,859,311	43,433,497	45,058,444	46,724,540	48,434,674	50,189,406	52,132,387	54,158,950

Note:

(i) Transfer of assets to third parties.

MEASURES OF FINANCIAL SUSTAINABILITY

For the year ending 30 June

	Target (Tier 1)	Proposed 2025-26	Proposed 2026-27	Proposed 2027-28	Proposed 2028-29	Proposed 2029-30	Proposed 2030-31	Proposed 2031-32	Proposed 2032-33	Proposed 2033-34	Proposed 2034-35
Financial capacity											
Council-controlled revenue ⁽ⁱ⁾	Not applicable	64.8%	66.2%	67.4%	67.7%	67.9%	68.1%	68.3%	68.5%	68.7%	68.8%
Population growth ⁽ⁱ⁾⁽ⁱⁱ⁾	Not applicable	0.6%	0.6%	0.6%	0.9%	0.9%	0.9%	0.9%	0.9%	0.8%	0.8%
Operating performance											
Operating surplus ratio	Greater than 0%	5.7%	8.6%	12.5%	14.4%	14.6%	14.4%	14.3%	14.2%	18.0%	18.6%
Operating cash ratio	Greater than 0%	24.2%	28.1%	32.0%	33.2%	33.2%	32.6%	32.1%	31.6%	35.1%	35.4%
Liquidity											
Unrestricted cash expense cover ratio	Greater than 2 months	5.5	Not applicable ⁽ⁱⁱⁱ⁾								
Asset management											
Asset sustainability ratio	Greater than 50%	77.9%	83.2%	80.6%	83.9%	83.0%	75.5%	68.5%	67.9%	66.9%	66.0%
Asset consumption ratio	Greater than 60%	79.5%	79.4%	79.3%	79.2%	79.2%	79.1%	79.1%	79.0%	78.9%	78.8%
Asset renewal funding ratio ⁽ⁱ⁾	Not applicable	85.3%	Not applicable ⁽ⁱⁱⁱ⁾								
Debt servicing capacity											
Leverage ratio	0 to 5 times	4.6	3.7	3.0	2.6	2.4	2.2	2.0	1.8	1.4	1.2

Note:

The above ratios are calculated in accordance with the *Financial Management (Sustainability) Guideline 2024* and exclude the impact of Service concession arrangements.

(i) The Council-controlled revenue, Population growth and Asset renewal funding ratio measures are reported for contextual purposes only.

(ii) Council has used the Queensland Government Statistician's Office population projections to calculate the Compound annual growth rate.

(iii) The *Financial Management (Sustainability) Guideline 2024* requires a single year ratio only.

BUDGET ALLOCATION BY PROGRAM

For the year ending 30 June

	Anticipated 2024-25 \$000	Proposed 2025-26 \$000	Proposed 2026-27 \$000	Proposed 2027-28 \$000	Proposed 2028-29 \$000
Program 1 - Transport for Brisbane					
Income	541,795	563,813	586,519	570,210	580,479
Expenses	692,544	1,315,667	780,802	767,324	781,269
Capitalised expenses	315,128	112,518	9,935	8,497	8,152
Program 2 - Infrastructure for Brisbane					
Income	298,174	276,438	305,276	309,007	300,698
Expenses	665,655	594,119	603,850	629,497	638,930
Capitalised expenses	373,520	305,682	334,836	335,381	292,552
Program 3 - Sustainable City					
Income	421,529	495,529	492,362	515,208	533,902
Expenses	606,576	607,923	639,453	694,068	709,888
Capitalised expenses	133,078	125,648	123,082	120,189	122,083
Program 4 - Future Brisbane					
Income	87,347	91,597	94,542	97,938	101,636
Expenses	155,229	162,076	158,030	161,430	165,284
Capitalised expenses	4,105	2,721	4,140	2,455	2,509
Program 5 - Community and the Arts					
Income	46,457	20,221	17,974	17,766	19,709
Expenses	124,780	120,591	114,121	117,366	115,153
Capitalised expenses	27,515	20,782	13,670	15,365	6,299
Program 6 - Customer Services					
Income	90,378	97,617	99,937	103,503	107,477
Expenses	208,039	222,256	214,305	220,001	226,587
Capitalised expenses	492	4,165	3,730	2,707	2,769
Program 7 - City Governance					
Income	1,641,924	1,645,214	1,667,142	1,693,734	1,750,977
Expenses	335,492	428,699	378,392	269,844	227,796
Capitalised expenses	69,146	80,132	226,581	254,973	404,497



BUSINESSES

2025-26

Adopted by Council Resolution on 26 June 2025

BUSINESSES

Businesses deliver products and services. This section provides an overview detailing the Businesses delivering significant activities which are subject to *National Competition Policy* (NCP) reporting requirements.

***National Competition Policy* business activities**

This disclosure in relation to NCP is made to satisfy CoBA and CoBR.

Commercial business units:

- Transport for Brisbane
- City Parking

Significant business activities using full cost pricing:

- Civil Construction and Maintenance Operations
- Public Space Operations
- Waste and Resource Recovery Services
- Brisbane City Cemeteries

Prescribed business activities applying the code of competitive conduct:

- City Projects Office
- Golf Courses
- Riverstage
- Asset Portfolio Management

Asset Portfolio Management's external revenue includes non-contestable work. The budgeted statement also includes activities for sports and aquatic centres and City Hall precincts and property services.

Surpluses after the application of the requirements of the Tax Equivalents Regime are returned to Council's overall operating surplus.

A budgeted statement of income and expenditure by classification of NCP activity, showing the anticipated 2024-25 and proposed 2025-26 through to 2028-29 budget, can be found on [page 18](#).

Business Activity Statements for each business can be found on [page 19](#).

Information about each business can be found on [pages 20 to 22](#).

STATEMENT OF INCOME AND EXPENDITURE (BUSINESSES) - SUMMARY BY CLASSIFICATION

For the year ending 30 June

	Anticipated 2024-25 \$000	Proposed 2025-26 \$000	Proposed 2026-27 \$000	Proposed 2027-28 \$000	Proposed 2028-29 \$000
Income					
Commercial business units	703,632	762,193	782,175	799,879	814,693
Prescribed business activities	40,033	34,915	36,128	36,655	34,512
Significant business activities with full cost pricing	305,613	331,513	360,970	392,851	408,481
	1,049,278	1,128,621	1,179,273	1,229,385	1,257,686
Expenses					
Commercial business units	673,743	721,008	737,936	754,901	770,089
Prescribed business activities	209,350	131,578	134,229	131,824	129,970
Significant business activities with full cost pricing	604,506	661,468	690,024	745,518	757,571
	1,487,599	1,514,054	1,562,189	1,632,243	1,657,630
Less costs allocated to internal services	(491,384)	(447,556)	(449,030)	(461,108)	(468,745)
Total expenses relating to external services	996,215	1,066,498	1,113,159	1,171,135	1,188,885
Commercial business units	29,889	41,185	44,239	44,978	44,604
Prescribed business activities	9,210	5,611	6,640	6,761	7,487
Significant business activities with full cost pricing	13,964	15,327	15,235	6,511	16,710
Surplus before tax	53,063	62,123	66,114	58,250	68,801
Less imputed income tax	(16,107)	(18,706)	(19,834)	(17,475)	(20,641)
Surplus after tax	36,956	43,417	46,280	40,775	48,160

Note:

The activity statements of Businesses can be found on [page 19](#).

STATEMENT OF INCOME AND EXPENDITURE (BUSINESSES) - ACTIVITY STATEMENTS

For the year ending 30 June 2026

	COMMERCIAL		FULL COST PRICING				PRESCRIBED BUSINESS ACTIVITIES			
	Transport for Brisbane	City Parking	Civil Construction and Maintenance Operations	Public Space Operations	Waste and Resource Recovery Services	Brisbane City Cemeteries	City Projects Office	Golf Courses	Riverstage	Asset Portfolio Management
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Income										
External revenue	500,321	9,943	47,001	1,157	258,919	11,646	597	3,980	4,154	14,088
Council transport operating subsidy/ Community service obligations	210,302	-	-	-	-	3,893	-	266	318	11,512
Other revenue	41,192	435	-	-	8,897	-	-	-	-	-
Total income	751,815	10,378	47,001	1,157	267,816	15,539	597	4,246	4,472	25,600
Expenses										
Employee costs	373,488	1,919	50,281	69,660	7,962	5,386	65,699	203	328	918
Materials and services	275,995	8,540	127,276	137,848	242,255	9,223	16,070	2,942	4,017	16,661
Depreciation and amortisation	57,363	148	4,147	275	3,678	930	165	925	109	23,329
Finance costs	3,321	-	-	-	2,000	-	-	-	-	-
Loss on disposal	200	-	-	-	-	-	-	-	-	-
Other expenses	33	1	-	-	-	-	-	142	-	-
Competitive neutrality costs	-	-	85	9	453	-	18	34	18	-
Total expenses	710,400	10,608	181,789	207,792	256,348	15,539	81,952	4,246	4,472	40,908
Less costs allocated to internal services	-	-	(138,482)	(206,800)	-	-	(81,445)	-	-	(20,829)
Total expenses relating to external services	710,400	10,608	43,307	992	256,348	15,539	507	4,246	4,472	20,079
Surplus (deficit) before tax	41,415	(230)	3,694	165	11,468	-	90	-	-	5,521
Less imputed income tax	(12,424)	-	(1,108)	(50)	(3,440)	-	(27)	-	-	(1,657)
Surplus (deficit) after tax	28,991	(230)	2,586	115	8,028	-	63	-	-	3,864



INFORMATION ABOUT BUSINESSES

Transport for Brisbane

Transport for Brisbane aims to deliver high-quality public transport services with a focus on customer service and sustainable transport options for residents and visitors to Brisbane. The objective of the business is to provide frequent, reliable, comfortable and safe services for our passengers. As Brisbane's major provider of public transport, the business includes the provision of an integrated network of scheduled passenger bus services, turn-up-and-go metro services, CityCat and ferry services, supported by shared e-mobility schemes.

Council is focused on providing safe, convenient and efficient travel options through the delivery of integrated, functional and coordinated citywide public transport options. A range of transport options provide lifestyle choices for the community, opportunities to reduce congestion, and deliver economic, social and environmental benefits with Council continuing to invest in growing Brisbane's transport networks and services.

Transport for Brisbane will report on financial and non-financial outcomes, indicators and targets as contained in the Annual Budget, Annual Operational Plan and Annual Performance Plan for 2025-26.

City Parking

City Parking's objectives are to meet customer needs and contribute to both liveability and economic outcomes by delivering accessible and reliable parking services.

City Parking manages Council's two off-street parking stations and are committed to providing parking services that meet customer needs by delivering value for money, safe, accessible and reliable parking services.

Civil Construction and Maintenance Operations

Civil Construction and Maintenance Operations provides relevant services to Council that meet customer expectations in quality, productivity, availability and value for money. This is achieved by maintaining continuous improvement in all parts of the business and by fostering an innovative, motivated and dedicated team-based workforce.

A diverse range of services are delivered across the following operational areas.

Asphalt and Aggregates

- Operating highly efficient asphalt plants located at Eagle Farm and Riverview including the use of recycled glass as a core component in designs.
- Producing innovative asphalt mixes including trials of crumbed rubber sourced from tyre recycling operators.
- Conducting quarrying operations at Mt Coot-tha and Bracalba quarries, producing an extensive range of quarry products utilised in the road and civil construction industries.
- Operating a recycling facility at Pine Mountain quarry which allows the reuse of concrete materials, reclaimed road base and asphalt.
- Conducting major road resurfacing, minor road maintenance services and line marking.
- Delivering road construction and rehabilitation.

Construction

- Constructing and maintaining bikeways, footpaths and kerb and channel.
- Constructing and maintaining steel, timber and concrete bridges.
- Constructing and maintaining retaining walls and embankments.
- Constructing intersection and traffic improvements.
- Assembling, installing and operating traffic management systems.
- Providing asset data collection services.
- Providing services in local and major drainage, stormwater projects and waterways rehabilitation.
- Providing trade services and maintenance management for Council-owned offices, industrial locations, entertainment facilities and heritage buildings.



Public Space Operations

Public Space Operations is responsible for the annual operational delivery of maintenance and operational services throughout the city's public and green spaces to ensure clean and safe environments for the community.

The diverse range of services include:

- cleaning of urban precincts and streets, including bus stops, graffiti removal, road sweeping and stormwater gully cleaning
- delivering arboriculture, natural area, parkland and horticultural maintenance services, including street tree maintenance
- delivering mosquito, vegetation and pest control
- delivering street and project sign maintenance and installation.

Waste and Resource Recovery Services

Waste and Resource Recovery Services supports Brisbane's waste reduction and recycling program. We provide essential and innovative services and seek to influence behaviour change to protect human health and the environment.

The benefits we provide are value for money services and positive environmental outcomes.

The diverse range of services include:

- undertaking the collection and management of waste and recyclable materials (including garden organics)
- ensuring the resource recovery centres at Nudgee, Willawong, Chandler and Ferny Grove, Treasure Troves and the Brisbane Landfill are effectively managed to increase recycling and resource recovery rates and reduce waste to landfill
- delivering new strategic initiatives in waste reduction and resource recovery
- working with industry to develop robust markets for secondary raw materials
- developing and delivering education and communication on waste avoidance, resource recovery and recycling to improve community understanding and influence behaviour change.

Brisbane City Cemeteries

Council's cemeteries deliver cemetery and crematorium services that reflect the diversity of Brisbane residents and community. Cemeteries will aim to provide venues for funeral services, burials, cremations, memorial walls and gardens.

This service provides funeral services, including interment and provision of quality and affordable venues for funerals, burials, cremations and ash memorials.

The diverse range of services include:

- ensuring cemeteries are maintained, including the preservation of historical sites, memorial gardens, niche walls and lawn cemeteries
- supporting community groups involved in promoting the heritage value of its cemeteries
- promoting the use of cemeteries as a public space.

City Projects Office

City Projects Office provides professional services across project management, built and natural environment and engineering disciplines. As an in-house project management and design group, emphasis is placed on value adding, quality, design best practice, innovation and environmental sustainability. City Projects Office continues to maintain strong partnerships and stakeholder relationships to ensure expectations are realised, all within the wider goal of contributing to an inclusive, prosperous, liveable, sustainable and well-managed city.

City Projects Office will continue to deliver high-quality professional services to meet Council's engineering, built environment, land management and natural environment needs, within the framework of the *Brisbane Vision 2031*.

The business will support its partners to deliver within a broad range of programs across Council.

City Projects Office proposed investments are focused on maintaining industry standard tools of trade, through well-managed, planned replacement programs.

City Projects Office is primarily funded from Council's budget, supplemented by revenue from services supplied to the Queensland Government and local government bodies.



Golf Courses

Council's golf courses offer Brisbane residents and visitors recreation and healthy lifestyle activities. In addition to the venue maintenance services associated with our courses, contract management of the leases and licences in place to operate the function centres and ancillary services at these sites is also provided.

Riverstage

Riverstage is an outdoor entertainment venue located in the City Botanic Gardens. The Riverstage business manages the venue operations and maintenance services at this site.

Asset Portfolio Management

Asset Portfolio Management's business activities aim to deliver and manage a corporate real estate property portfolio to Council which can be benchmarked against industry standards.

The diverse range of services include:

- providing a knowledgeable resource for the management and delivery of property asset management across the organisation
- managing Council's real estate portfolio in a manner that optimises the financial return and benefit to the organisation, while facilitating Council's urban renewal and development initiatives
- managing Council's property lease portfolio for land, buildings (commercial, retail, industrial, residential), advertising signs/billboards and telecommunication installations from initial identification of need through to surrender/termination
- providing comprehensive property services including management of the assigned built environment particularly relating to maintenance initiatives, corporate property services contracts, risk management practices and legislative compliance matters such as environmental and heritage management and workplace health and safety.

Community access


With the inclusion of City Hall and aquatic centres within the Asset Portfolio Management business activity, this has given rise to a community service, in consideration of the significant involvement of those facilities in achieving community objectives, for which full cost recovery is not undertaken.

Community use of City Hall for functions and events is supported by Community Funding Support. The City Hall facility remains accessible to residents and visitors of Brisbane. City Hall is also the seat of local government and has an important role in providing publicly accessible Council meetings and committees to support the administration of local government. Public areas in the facility are open daily.

Asset Portfolio Management also supports Community and the Arts with the operational maintenance and asset coordination of 22 aquatic centres.

The Asset Portfolio Management business activities include:

- facilitating service operators to provide a high level of customer service
- facilitating the provision of value for money products and services which involves subsidising services
- exploring innovative and sustainable improvements to the productivity of its sports and aquatic facilities
- exploring opportunities with private enterprise to improve services
- maintaining facilities to a high standard and managing heritage obligations.



REVENUE STATEMENT

2025-26

Adopted by Council Resolution on 26 June 2025



1. LEGISLATION

Section 160(2) of the *City of Brisbane Regulation 2012* (CoBR) provides that Council's budget must include a revenue statement for each financial year. The revenue statement must comply with section 164 of CoBR.

2. OVERVIEW

This statement:

- (a) states for Council's differential general rates, the rating categories for rateable land in Brisbane and a description of each of those categories
- (b) states the criteria used to decide the amount to be fixed for cost-recovery fees
- (c) states the criteria used to decide the amount of charges for goods and services provided by Council's businesses that are conducted on a commercial basis
- (d) outlines and explains the measures that Council has adopted for revenue raising and
- (e) provides information about Council's resolution to limit an increase of rates and charges.

3. APPLICABILITY

This statement applies to the financial year commencing 1 July 2025 and ending 30 June 2026 and forms part of the budget adopted by Council on 26 June 2025.

Council may, by resolution, amend the budget for a financial year at any time before the end of the financial year. However, Council may only decide the rates and charges to be levied for a financial year at the budget meeting for the financial year.

This statement does not reproduce all related policies. Related policies will be referred to where appropriate and will take precedence should clarification be required.

4. RATES AND CHARGES

Council has levied the following rates and charges in accordance with the principles stated in the revenue policy:

- (a) differential general rates
- (b) environmental management and compliance levy separate rate
- (c) bushland preservation levy - environment function separate rate
- (d) special rates and charges in relation to the following benefitted areas:
 - (i) Queen Street Mall
 - (ii) Chinatown and Valley Malls
 - (iii) Manly Living Village Development
 - (iv) Honour Ave Graceville Suburban Centre Improvement Project
 - (v) Alderley Suburban Centre Improvement Project
- (e) rural fire service special charge in relation to the following benefitted areas:
 - (i) Brookfield Rural Fire Brigade District Special Charge Area
 - (ii) Pine Mountain Rural Fire Brigade District Special Charge Area
 - (iii) Moreton Island Rural Fire Brigade District Special Charge Area
- (f) utility charges.

4.1. Differential general rates

Council has decided to levy differential general rates for different rating categories of rateable land in Brisbane on the basis set out in the Resolution of Rates and Charges. There will be 186 different categories for rateable land in Brisbane. Each of these 186 rating categories and a description of each rating category is set out in Table 1 below.



Table 1 Differential general rates

Rating category - Column 1	Rating description - Column 2
1. Residential - Owner Occupied	<p>a) This category will only apply where the land is used solely as an owner occupied residence OR b) the:</p> <p>i) land is used for the purpose described in land use code 01 vacant urban land or land use code 06 uninhabitable building/structure/improvements AND</p> <p>ii) sole purpose for which the land is presently used is vacant land AND</p> <p>iii) land:</p> <p>A) is wholly contained within a zone or combination of zones defined under Part 6 of <i>City Plan 2014</i> as:</p> <ul style="list-style-type: none"> • Conservation zone • Environmental management zone • Rural zone • Rural residential zone • where coexisting with another zone or code contained within rating description, Open space zone • Emerging community zone • Low density residential zone • Character residential zone • Low-medium density residential zone • Medium density residential zone • High density residential zone OR <p>B) is contained within the <i>Moreton Island settlements neighbourhood plan</i> defined under Part 7 of <i>City Plan 2014</i> and as shown on the Moreton Island settlements neighbourhood plan map in schedule 2 of <i>City Plan 2014</i>, other than that contained within the resort area of the Tangalooma precinct OR</p> <p>C) has been purchased by an individual for the sole purpose of being an owner occupied residence following the re-configuration of allotments (this will apply and continue until such time as the land is reclassified as residential).</p> <p>The following land is specifically included in this category:</p> <p>a) land that would otherwise meet the description set out in paragraph a) above, but where the owner is incapable of occupancy due to ill or frail health and is domiciled in a care facility, provided such land remains unoccupied by any person/s other than family members of the owner OR</p> <p>b) land subject to a special disability trust, occupied by a deemed vulnerable owner.</p>
1ga. Residential - Owner Occupied with Guest Accommodation	This category will apply where the land would otherwise meet the description of category 1 Residential Owner Occupied but for the fact that part of the land is used for paid guest accommodation .



Rating category - Column 1	Rating description - Column 2																																																		
2a. Commercial/Non-Residential - Group A	<p>This category will apply:</p> <p>a) where the land:</p> <ul style="list-style-type: none"> i) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND ii) is located outside the CBD and the CBD Frame AND iii) is used for the purpose described in one of the following land use codes: <table border="0"> <tr> <td>01 vacant urban land</td><td>41 child care centre</td></tr> <tr> <td>05 educational - tertiary</td><td>42 hotel/tavern</td></tr> <tr> <td>06 uninhabitable building/structure/improvement</td><td>43 Accommodation Hotel/Motel</td></tr> <tr> <td>10 combined multiple dwelling and shop(s)</td><td>44 nurseries/garden centres</td></tr> <tr> <td>11 shop - single</td><td>45 theatres and cinemas</td></tr> <tr> <td>12 shops - multiple</td><td>46 drive-in theatre</td></tr> <tr> <td>15 shop(s) - secondary retail</td><td>47 licensed clubs</td></tr> <tr> <td>17 restaurant/fast food outlet (non-drive through)</td><td>48 sports club/facilities</td></tr> <tr> <td>18 special tourist attraction</td><td>50 other clubs (non-business)</td></tr> <tr> <td>19 walkway/ramp</td><td>51 religious</td></tr> <tr> <td>20 marina</td><td>52 cemetery</td></tr> <tr> <td>21 residential care institution</td><td>54 art gallery/museum/zoo</td></tr> <tr> <td>24 sales area</td><td>55 library</td></tr> <tr> <td>25 office(s)</td><td>56 showgrounds/racecourses/airfields</td></tr> <tr> <td>26 funeral parlours</td><td>57 parks and gardens/bushland reserves</td></tr> <tr> <td>27 private hospital</td><td>58 education - school</td></tr> <tr> <td>28 warehouses/bulk stores</td><td>59 access restriction strips</td></tr> <tr> <td>32 wharves</td><td>63 boarding kennels/cattery</td></tr> <tr> <td>33 builders yard/contractors yard</td><td>72 vacant land provided the vacant land is not used for residential purposes or has the potential to be used for residential purposes</td></tr> <tr> <td>34 cold stores - ice works</td><td>91 utility installation</td></tr> <tr> <td>35 general industry</td><td>92 defence force establishments</td></tr> <tr> <td>36 light industry</td><td>96 public hospital</td></tr> <tr> <td>38 advertising hoarding</td><td>97 welfare home/premises</td></tr> <tr> <td>39 harbour industry</td><td>99 community protection centre</td></tr> <tr> <td>40 kindergarten</td><td></td></tr> </table> <p>AND</p> <p>iv) has <u>not</u> been recorded in Council's systems by reference to its common name, its location or its real property description in any table at section 15.14 to 15.22 of this resolution OR</p> <p>b) where the land:</p> <ul style="list-style-type: none"> i) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND ii) consists of dwellings that are under construction and have <u>not</u> reached practical completion. <p>Vacant land outside the CBD or the CBD Frame falls within this differential rating category where that land does not meet the description for differential rating category 1.</p> <p>This category also includes land that would be used for residential purposes except that:</p> <ul style="list-style-type: none"> i) the activities conducted on the land exceed the allowable limits of non-residential activity in 'Column 2' and 'Column 3' of the table at section 15.13 of this resolution OR ii) the land includes non-residential improvements regardless of whether that non-residential improvement is presently used. 	01 vacant urban land	41 child care centre	05 educational - tertiary	42 hotel/tavern	06 uninhabitable building/structure/improvement	43 Accommodation Hotel/Motel	10 combined multiple dwelling and shop(s)	44 nurseries/garden centres	11 shop - single	45 theatres and cinemas	12 shops - multiple	46 drive-in theatre	15 shop(s) - secondary retail	47 licensed clubs	17 restaurant/fast food outlet (non-drive through)	48 sports club/facilities	18 special tourist attraction	50 other clubs (non-business)	19 walkway/ramp	51 religious	20 marina	52 cemetery	21 residential care institution	54 art gallery/museum/zoo	24 sales area	55 library	25 office(s)	56 showgrounds/racecourses/airfields	26 funeral parlours	57 parks and gardens/bushland reserves	27 private hospital	58 education - school	28 warehouses/bulk stores	59 access restriction strips	32 wharves	63 boarding kennels/cattery	33 builders yard/contractors yard	72 vacant land provided the vacant land is not used for residential purposes or has the potential to be used for residential purposes	34 cold stores - ice works	91 utility installation	35 general industry	92 defence force establishments	36 light industry	96 public hospital	38 advertising hoarding	97 welfare home/premises	39 harbour industry	99 community protection centre	40 kindergarten	
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39 harbour industry	99 community protection centre																																																		
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2b. Commercial/Non-Residential - Group B	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)iv) AND b) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group B in the table at section 15.17 of this resolution. 																																																		
2c. Commercial/Non-Residential - Group C	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)iv) AND b) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group C in the table at section 15.17 of this resolution. 																																																		
2d. Commercial/Non-Residential - Group D	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)iv) AND b) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group D in the table at section 15.17 of this resolution. 																																																		

Revenue Statement 2025-26



Rating category - Column 1	Rating description - Column 2
2e. Commercial/Non-Residential - Group E	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)iv) AND b) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group E in the table at section 15.17 of this resolution.
2f. Commercial/Non-Residential - Group F	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)iv) AND b) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group F in the table at section 15.17 of this resolution.
2g. Commercial/Non-Residential - Group G	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)iv) AND b) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group G in the table at section 15.17 of this resolution.
2h. Commercial/Non-Residential - Group H	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)iv) AND b) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group H in the table at section 15.17 of this resolution.
2i. Commercial/Non-Residential - Group I	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)iv) AND b) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group I in the table at section 15.17 of this resolution.
2j. Commercial/Non-Residential - Group J	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)iv) AND b) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group J in the table at section 15.17 of this resolution.
2k. Commercial/Non-Residential - Group K	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)iv) AND b) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group K in the table at section 15.17 of this resolution.
2l. Commercial/Non-Residential - Group L	This category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) is located outside the CBD or the CBD Frame AND c) is used for the purpose described in one of the following land use codes : i) 22 car park ii) 29 transport terminal iii) 30 fuel station iv) 31 fuel depots v) 37 noxious/offensive/extractive industry vi) 73 restaurant/fast food outlet (drive-through) AND d) has <u>not</u> been recorded in Council's systems by reference to its common name, its location or its real property description as shown in any table at section 15.14 to 15.22 of this resolution.
2m. Commercial/Non-Residential - Group M	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)iv) AND b) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group M in the table at section 15.17 of this resolution.
3. Rural	This category will apply where the land is: a) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) used for the purpose described in one or more of the following land use codes : i) 62 wholesale production nursery ii) 64 agriculture - livestock production iii) 65 agriculture - crop production iv) 74 turf farms v) 86 racing stables.

Revenue Statement 2025-26



Rating category - Column 1	Rating description - Column 2
4a. Multi-Residential - single dwelling with one additional dwelling	This category will apply where the land: a) consists of one dwelling plus one secondary dwelling AND b) is used for the purpose described in land use code 03 multiple dwelling.
4b. Multi-Residential - more than two dwellings or living units	This category will apply where: a) the land: i) consists of more than two dwellings AND ii) is used for the purpose described in land use code 03 multiple dwelling OR b) the land is used for the purpose described in one or more of the following land use codes : i) 07 boarding house/rooming units ii) 49 caravan park iii) 53 re-locatable home park iv) 60 retirement facilities.
5a. Central Business District - Group A	This category will apply where: a) the land: i) would otherwise meet the description of differential rating category 2a with the exception of paragraphs a)ii) OR ii) would otherwise meet the description of differential rating category 2l with the exception of paragraph b) AND iii) is located fully or partially inside the CBD AND iv) is located outside the area identified in the map at 15.23 AND v) has an average rateable value less than \$5,000,000 OR b) the land: i) is used for the purpose described in land use code 14 shop(s) - main retail AND ii) has an average rateable value less than \$5,000,000 AND c) does not appear in any table in sections 15.14 to 15.22.
5b. Central Business District - Group B	This category will apply where: a) the land: i) would otherwise meet the description of differential rating category 2a with the exception of paragraph a)ii) OR ii) would otherwise meet the description of differential rating category 2l, with the exception of paragraph b) AND iii) is located fully or partially within the CBD AND iv) is located outside the area identified in the map at 15.23 AND v) has an average rateable value equal to or greater than \$5,000,000 OR b) the land: i) is used for the purpose described in land use code 14 shop(s) - main retail AND ii) has an average rateable value equal to or greater than \$5,000,000 AND c) does not appear in any table in sections 15.14 to 15.22.
5c. Central Business District - Group C	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)ii), a)iv) or b) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group C in the table at section 15.14 of this resolution.
5d. Central Business District - Group D	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)ii), a)iv) or b) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group D in the table at section 15.14 of this resolution.
5e. Central Business District - Group E	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)ii), a)iv) or b) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group E in the table at section 15.14 of this resolution.
5f. Central Business District - Group F	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)ii), a)iv) or b) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group F in the table at section 15.14 of this resolution.
5g. Central Business District - Group G	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)ii), a)iv) or b) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group G in the table at section 15.14 of this resolution.
5h. Central Business District - Group H	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)ii), a)iv) or b) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group H in the table at section 15.14 of this resolution.

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Revenue Statement 2025-26



Rating category - Column 1	Rating description - Column 2
5v. Central Business District - Group V	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)ii), a)iv) or b) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group V in the table at section 15.14 of this resolution.
5w. Central Business District - Group W	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)ii), a)iv) or b) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group W in the table at section 15.14 of this resolution.
5x. Central Business District - Group X	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)ii), a)iv) or b) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group X in the table at section 15.14 of this resolution.
5y. Central Business District - Group Y	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)ii), a)iv) or b) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group Y in the table at section 15.14 of this resolution.
5z. Central Business District - Group Z	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)ii), a)iv) or b) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group Z in the table at section 15.14 of this resolution.
5aa. Central Business District - Group AA	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)ii), a)iv) or b) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group AA in the table at section 15.14 of this resolution.
5ab. Central Business District - Group AB	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)ii), a)iv) or b) AND b) is located inside the area identified in the map at section 15.23 of this resolution.
5ac. Central Business District -Public Carpark - Group AC	This category will apply where the land: a) is used for the purpose described in land use code 22 carpark AND b) is open to the public as a public carpark AND c) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)ii), a)iv) or b) AND d) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group AC in the table at section 15.14 of this resolution.
5ad. Central Business District -Public Carpark - Group AD	This category will apply where the land: a) is used for the purpose described in land use code 22 carpark AND b) is open to the public as a public carpark AND c) would otherwise meet the description of differential rating category 2a, with the exception of paragraph a)ii), a)iv) or b) AND d) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group AD in the table at section 15.14 of this resolution.
6. Other	This category will apply only where the land does not fall within any other differential rating category described in this Differential General Rating Table.
7. Residential: Non-owner Occupied or Mixed Use	This category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted on the land, as a non-owner occupied residence OR b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted on the land, as a mixed use residence OR c) is used for the purpose described in land use code 72 vacant land (valuation discounted for subdivided land).
8a. Large Regional Shopping Centre - Group A	This category will apply where the land is used as a large regional shopping centre and is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group A in the table at section 15.15 of this resolution.
8b. Large Regional Shopping Centre - Group B	This category will apply where the land is used as a large regional shopping centre and is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group B in the table at section 15.15 of this resolution.

Revenue Statement 2025-26



Rating category - Column 1	Rating description - Column 2
8c. Large Regional Shopping Centre - Group C	This category will apply where the land is used as a large regional shopping centre and is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group C in the table at section 15.15 of this resolution.
8d. Large Regional Shopping Centre - Group D	This category will apply where the land is used as a large regional shopping centre and is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group D in the table at section 15.15 of this resolution.
8e. Large Regional Shopping Centre - Group E	This category will apply where the land is used as a large regional shopping centre and is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group E in the table at section 15.15 of this resolution.
8f. Large Regional Shopping Centre - Group F	This category will apply where the land is used as a large regional shopping centre and is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group F in the table at section 15.15 of this resolution.
8g. Large Regional Shopping Centre - Group G	This category will apply where the land is used as a large regional shopping centre and is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group G in the table at section 15.15 of this resolution.
9a. Major Regional Shopping Centre - Group A	This category will apply where the land is used as a major shopping centre and is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group A in the table at section 15.16 of this resolution.
9b. Major Regional Shopping Centre - Group B	This category will apply where the land is used as a major shopping centre and is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group B in the table at section 15.16 of this resolution.
9c. Major Regional Shopping Centre - Group C	This category will apply where the land is used as a major shopping centre and is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group C in the table at section 15.16 of this resolution.
9d. Major Regional Shopping Centre - Group D	This category will apply where the land is used as a major shopping centre and is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group D in the table at section 15.16 of this resolution.
10. CTS - Residential: Owner Occupied (subject to Section 4.1(c))	<p>This category will only apply where the land:</p> <ul style="list-style-type: none"> a) is used solely as an owner occupied residence AND b) is part of a community titles scheme AND c) either: <ul style="list-style-type: none"> (i) is located outside the CBD and CBD Frame OR (ii) <ul style="list-style-type: none"> (A) is located fully or partially within the CBD or completely inside the CBD Frame AND (B) is located outside the area identified in the map at section 15.23 AND (C) was held by the owner on or before 30 September 2025. <p>Note this category will apply where the land:</p> <ul style="list-style-type: none"> (i) is vacant land which meets the general criteria in paragraphs a) to c) above OR (ii) has been purchased by an individual for the sole purpose of being an owner occupied residence following the re-configuration of allotments (this will apply and continue until such time as the land is reclassified as residential OR (iii) would be used solely as an owner occupied residence, but where the owner is incapable of occupancy due to ill or frail health and is domiciled in a care facility, provided such land remains unoccupied by any person/s other than family members of the owner OR (iv) is subject to a special disability trust, occupied by a deemed vulnerable owner.
10aa. CTS - Residential: Owner Occupied (subject to Section 4.1(c))	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) is located inside the area identified in the map at section 15.23 of the Resolution AND c) has a CTS Area less than 70m².
10ab. CTS - Residential: Owner Occupied (subject to Section 4.1(c))	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) is located inside the area identified in the map at section 15.23 of the Resolution AND c) has a CTS Area between 70m² and 84 m².
10ac. CTS - Residential: Owner Occupied (subject to Section 4.1(c))	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) is located inside the area identified in the map at section 15.23 of the Resolution AND c) has a CTS Area between 85m² and 109m².



Rating category - Column 1	Rating description - Column 2
10ad. CTS - Residential: Owner Occupied (subject to Section 4.1(c))	This category will apply where the land: a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) is located inside the area identified in the map at section 15.23 of the Resolution AND c) has a CTS Area of 110m ² or more.
10ba. CTS - Residential: Owner Occupied CBD	This category will apply where the land: a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located fully or partially within the CBD AND d) is located outside the area identified in the map at section 15.23 of the Resolution AND e) is categorised as "BA" in the table set out in 15.24 by reference to the CTS Area m ² and CTS ARV of the property.
10bb. CTS - Residential: Owner Occupied CBD	This category will apply where the land: a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located fully or partially within the CBD AND d) is located outside the area identified in the map at section 15.23 of the Resolution AND e) is categorised as "BB" in the table set out in 15.24 by reference to the CTS Area m ² and CTS ARV of the property.
10bc. CTS - Residential: Owner Occupied CBD	This category will apply where the land: a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located fully or partially within the CBD AND d) is located outside the area identified in the map at section 15.23 of the Resolution AND e) is categorised as "BC" in the table set out in 15.24 by reference to the CTS Area m ² and CTS ARV of the property.
10bd. CTS - Residential: Owner Occupied CBD	This category will apply where the land: a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located fully or partially within the CBD AND d) is located outside the area identified in the map at section 15.23 of the Resolution AND e) is categorised as "BD" in the table set out in 15.24 by reference to the CTS Area m ² and CTS ARV of the property.
10be. CTS - Residential: Owner Occupied CBD	This category will apply where the land: a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located fully or partially within the CBD AND d) is located outside the area identified in the map at section 15.23 of the Resolution AND e) is categorised as "BE" in the table set out in 15.24 by reference to the CTS Area m ² and CTS ARV of the property.
10bf. CTS - Residential: Owner Occupied CBD	This category will apply where the land: a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located fully or partially within the CBD AND d) is located outside the area identified in the map at section 15.23 of the Resolution AND e) is categorised as "BF" in the table set out in 15.24 by reference to the CTS Area m ² and CTS ARV of the property.
10bg. CTS - Residential: Owner Occupied CBD	This category will apply where the land: a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located fully or partially within the CBD AND d) is located outside the area identified in the map at section 15.23 of the Resolution AND e) is categorised as "BG" in the table set out in 15.24 by reference to the CTS Area m ² and CTS ARV of the property.



Rating category - Column 1	Rating description - Column 2
10bh. CTS - Residential: Owner Occupied CBD	This category will apply where the land: a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located fully or partially within the CBD AND d) is located outside the area identified in the map at section 15.23 of the Resolution AND e) is categorised as "BH" in the table set out in 15.24 by reference to the CTS Area m ² and CTS ARV of the property.
10bi. CTS - Residential: Owner Occupied CBD	This category will apply where the land: a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located fully or partially within the CBD AND d) is located outside the area identified in the map at section 15.23 of the Resolution AND e) is categorised as "BI" in the table set out in 15.24 by reference to the CTS Area m ² and CTS ARV of the property.
10ca. CTS - Residential: Owner Occupied CBD Frame	This category will apply where the land: a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located completely inside the CBD Frame AND d) is categorised as "CA" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
10cb. CTS - Residential: Owner Occupied CBD Frame	This category will apply where the land: a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located completely inside the CBD Frame AND d) is categorised as "CB" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
10cc. CTS - Residential: Owner Occupied CBD Frame	This category will apply where the land: a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located completely inside the CBD Frame AND d) is categorised as "CC" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
10cd. CTS - Residential: Owner Occupied CBD Frame	This category will apply where the land: a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located completely inside the CBD Frame AND d) is categorised as "CD" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
10ce. CTS - Residential: Owner Occupied CBD Frame	This category will apply where the land: a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located completely inside the CBD Frame AND d) is categorised as "CE" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
10cf. CTS - Residential: Owner Occupied CBD Frame	This category will apply where the land: a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located completely inside the CBD Frame AND d) is categorised as "CF" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
10cg. CTS - Residential: Owner Occupied CBD Frame	This category will apply where the land: a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located completely inside the CBD Frame AND d) is categorised as "CG" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.

Revenue Statement 2025-26



Rating category - Column 1	Rating description - Column 2
10ch. CTS - Residential: Owner Occupied CBD Frame	This category will apply where the land: a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located completely inside the CBD Frame AND d) is categorised as "CH" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
10ci. CTS - Residential: Owner Occupied CBD Frame	This category will apply where the land: a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located completely inside the CBD Frame AND d) is categorised as "CI" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
10ga. CTS - Residential: Owner Occupied with Guest Accommodation (subject to Section 4.1(c))	This category will apply where the land would otherwise meet the description of category 10 CTS - Residential Owner Occupied other than paragraph c) AND but for the fact that part of the land is used for paid guest accommodation .
11a. CTS - Commercial/ Non-Residential - Group A (subject to Section 4.1(c))	This category will apply where the land: a) meets the definition of category 2a AND b) is part of a community titles scheme. Note: Vacant land falls within this differential rating category where that land forms a lot within a community titles scheme and it does not meet the description of differential rating category 10.
11b. CTS - Commercial/ Non-Residential - Group B (subject to Section 4.1(c))	This category will apply where the land: a) meets the description of differential rating category 2l AND b) is part of a community titles scheme .
12a. CTS - Multi-Residential - single dwelling plus one additional dwelling (subject to Section 4.1(c))	This category will apply where the land: a) meets the description of differential rating category 4a AND b) is part of community titles scheme .
12b. CTS - Multi-Residential - more than two dwellings or living units (subject to Section 4.1(c))	This category will apply where the land: a) meets the description of differential rating category 4b AND b) is part of a community titles scheme .
13. CTS - Central Business District (subject to Section 4.1(c))	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a with the exception of paragraph a)ii) and a)(iv) OR b) would otherwise meet the description of differential rating category 2l, with the exception of paragraph b) AND c) is located fully or partially within the CBD AND d) is part of a community titles scheme .
13a. CTS - Central Business District Public Carpark (subject to Section 4.1(c))	This category will apply where the land is: a) used for the purpose described in land use code 22 car park AND b) open to the public as a public carpark AND c) located fully or partially within the CBD AND d) part of a community titles scheme AND e) recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 13a in the table at section 15.20 of this resolution.
13b. CTS - Central Business District Public Carpark (subject to Section 4.1(c))	This category will apply where the land is: a) used for the purpose described in land use code 22 car park AND b) open to the public as a public carpark AND c) located fully or partially within the CBD AND d) part of a community titles scheme AND e) recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 13b in the table at section 15.20 of this resolution.
14. CTS - Residential: Non-owner Occupied or Mixed Use (subject to Section 4.1(c))	This category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, as a i) non-owner occupied residence OR ii) mixed use residence AND b) is part of a community titles scheme AND c) either: i) is located outside the CBD and CBD Frame OR ii) (A) is located fully or partially within the CBD or completely inside the CBD Frame AND (B) is located outside the area identified in the map at section 15.23 AND (C) was held by the owner on or before 30 September 2025.

Revenue Statement 2025-26



Rating category - Column 1	Rating description - Column 2
14aa. CTS - Residential: Non-owner Occupied or Mixed Use (subject to Section 4.1(c))	This category will apply where the land: a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) is located inside the area identified in the map at section 15.23 of the Resolution AND c) has a CTS Area less than 70m ² .
14ab. CTS - Residential: Non-owner Occupied or Mixed Use (subject to Section 4.1(c))	This category will apply where the land: a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) is located inside the area identified in the map at section 15.23 of the Resolution AND c) has a CTS Area between 70m ² and 84m ² .
14ac. CTS - Residential: Non-owner Occupied or Mixed Use (subject to Section 4.1(c))	This category will apply where the land: a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) is located inside the area identified in the map at section 15.23 of the Resolution AND c) has a CTS Area between 85m ² and 109m ² .
14ad. CTS - Residential: Non-owner Occupied or Mixed Use (subject to Section 4.1(c))	This category will apply where the land: a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) is located inside the area identified in the map at section 15.23 of the Resolution AND c) has a CTS Area of 110m ² or more.
14ba. CTS - Residential: Non-owner Occupied or Mixed Use CBD	This category will apply where the land: a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located fully or partially within the CBD AND d) is located outside the area identified in the map at section 15.23 of the Resolution AND e) is categorised as "BA" in the table set out in 15.24 by reference to the CTS Area m ² and CTS ARV of the property.
14bb. CTS - Residential: Non-owner Occupied or Mixed Use CBD	This category will apply where the land: a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located fully or partially within the CBD AND d) is located outside the area identified in the map at section 15.23 of the Resolution AND e) is categorised as "BB" in the table set out in 15.24 by reference to the CTS Area m ² and CTS ARV of the property.
14bc. CTS - Residential: Non-owner Occupied or Mixed Use CBD	This category will apply where the land: a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located fully or partially within the CBD AND d) is located outside the area identified in the map at section 15.23 of the Resolution AND e) is categorised as "BC" in the table set out in 15.24 by reference to the CTS Area m ² and CTS ARV of the property.
14bd. CTS - Residential: Non-owner Occupied or Mixed Use CBD	This category will apply where the land: a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located fully or partially within the CBD AND d) is located outside the area identified in the map at section 15.23 of the Resolution AND e) is categorised as "BD" in the table set out in 15.24 by reference to the CTS Area m ² and CTS ARV of the property.
14be. CTS - Residential: Non-owner Occupied or Mixed Use CBD	This category will apply where the land: a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located fully or partially within the CBD AND d) is located outside the area identified in the map at section 15.23 of the Resolution AND e) is categorised as "BE" in the table set out in 15.24 by reference to the CTS Area m ² and CTS ARV of the property.

Revenue Statement 2025-26



Rating category - Column 1	Rating description - Column 2
14bf. CTS - Residential: Non-owner Occupied or Mixed Use CBD	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located fully or partially within the CBD AND d) is located outside the area identified in the map at section 15.23 of the Resolution AND e) is categorised as "BF" in the table set out in 15.24 by reference to the CTS Area m² and CTS ARV of the property.
14bg. CTS - Residential: Non-owner Occupied or Mixed Use CBD	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located fully or partially within the CBD AND d) is located outside the area identified in the map at section 15.23 of the Resolution AND e) is categorised as "BG" in the table set out in 15.24 by reference to the CTS Area m² and CTS ARV of the property.
14bh. CTS - Residential: Non-owner Occupied or Mixed Use CBD	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located fully or partially within the CBD AND d) is located outside the area identified in the map at section 15.23 of the Resolution AND e) is categorised as "BH" in the table set out in 15.24 by reference to the CTS Area m² and CTS ARV of the property.
14bi. CTS - Residential: Non-owner Occupied or Mixed Use CBD	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located fully or partially within the CBD AND d) is located outside the area identified in the map at section 15.23 of the Resolution AND e) is categorised as "BI" in the table set out in 15.24 by reference to the CTS Area m² and CTS ARV of the property.
14ca. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located completely inside the CBD Frame AND d) is categorised as "CA" in the table set out in 15.25 by reference to the CTS Area m² and CTS ARV of the property.
14cb. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located completely inside the CBD Frame AND d) is categorised as "CB" in the table set out in 15.25 by reference to the CTS Area m² and CTS ARV of the property.
14cc. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located completely inside the CBD Frame AND d) is categorised as "CC" in the table set out in 15.25 by reference to the CTS Area m² and CTS ARV of the property.
14cd. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located completely inside the CBD Frame AND d) is categorised as "CD" in the table set out in 15.25 by reference to the CTS Area m² and CTS ARV of the property.

Revenue Statement 2025-26



Rating category - Column 1	Rating description - Column 2
14ce. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	This category will apply where the land: a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located completely inside the CBD Frame AND d) is categorised as "CE" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
14cf. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	This category will apply where the land: a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located completely inside the CBD Frame AND d) is categorised as "CF" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
14cg. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	This category will apply where the land: a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located completely inside the CBD Frame AND d) is categorised as "CG" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
14ch. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	This category will apply where the land: a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located completely inside the CBD Frame AND d) is categorised as "CH" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
14ci. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	This category will apply where the land: a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND b) was first acquired by the owner on or after 1 October 2025 AND c) is located completely inside the CBD Frame AND d) is categorised as "CI" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
15. CTS - Minor Lot (subject to Section 4.1(c))	This category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) is part of a community title scheme AND c) does not meet the description of differential rating category 13a, 13b or 16b AND d) is being used for, or is capable of being used for, a car parking space, storage cupboard, storage unit, advertising hoarding or other similar purpose.
16. CBD Frame Commercial/Non-Residential	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a with the exception of paragraph a)ii) and a)iv) OR b) would otherwise meet the description of differential rating category 2l, with the exception of paragraph b) AND c) is located completely within the CBD Frame .
16b. CBD Frame Public Carparks	This category will apply where the land is: a) used for the purpose described in land use code 22 carpark AND b) open to the public as a public carpark AND c) located completely within the CBD Frame AND d) recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 16b in the table at section 15.20 of this resolution.
17. CTS - CBD Frame Commercial/Non-Residential (subject to Section 4.1(c))	This category will apply where the land: a) would otherwise meet the description of differential rating category 2a with the exception of paragraph a)ii) and a)iv) OR b) would otherwise meet the description of differential rating category 2l, with the exception of paragraph b) AND c) is located completely within the CBD Frame AND d) is part of a community titles scheme .
21a. Drive-In Shopping Centre < 20,000m² and < \$2,000,000 ARV	The category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) has a gross land area less than 20,000m ² AND c) has an average rateable value less than \$2,000,000 AND d) is used for the purpose described in land use code 16 drive-in shopping centres.



Rating category - Column 1	Rating description - Column 2
21b. Drive-In Shopping Centre < 20,000m² and \$2,000,000 to \$3,999,999 ARV	The category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) has a gross land area less than 20,000m ² AND c) has an average rateable value from \$2,000,000 to \$3,999,999 AND d) is used for the purpose described in land use code 16 drive-in shopping centres.
21c. Drive-In Shopping Centre < 20,000m² and \$4,000,000 to \$5,999,999 ARV	The category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) has a gross land area less than 20,000m ² AND c) has an average rateable value from \$4,000,000 to \$5,999,999 AND d) is used for the purpose described in land use code 16 drive-in shopping centres.
21d. Drive-In Shopping Centre < 20,000m² and equal to or > \$6,000,000 ARV	The category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) has a gross land area less than 20,000m ² AND c) has an average rateable value equal to or greater than \$6,000,000 AND d) is used for the purpose described in land use code 16 drive-in shopping centres.
21e. Drive-In Shopping Centre 20,000m² to 25,000m² and < \$10,000,000 ARV	The category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) has a gross land area of 20,000m ² to 25,000m ² AND c) has an average rateable value less than \$10,000,000 AND d) is used for the purpose described in land use code 16 drive-in shopping centres.
21f. Drive-In Shopping Centre 20,000m² to 25,000m² and equal to or > \$10,000,000 ARV	The category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) has a gross land area of 20,000m ² to 25,000m ² AND c) has an average rateable value equal to or greater than \$10,000,000 AND d) is used for the purpose described in land use code 16 drive-in shopping centres.
21g. Drive-In Shopping Centre 25,001m² to 50,000m² and < \$10,000,000 ARV	The category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) has a gross land area of 25,001m ² to 50,000m ² AND c) has an average rateable value less than \$10,000,000 AND d) is used for the purpose described in land use code 16 drive-in shopping centres.
21h. Drive-In Shopping Centre 25,001m² to 50,000m² and equal to or > \$10,000,000 ARV	The category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) has a gross land area of 25,001m ² to 50,000m ² AND c) has an average rateable value equal to or greater than \$10,000,000 AND d) is used for the purpose described in land use code 16 drive-in shopping centres.
21i. Drive-In Shopping Centre > 50,000m²	The category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) has a gross land area of greater than 50,000m ² AND c) is used for the purpose described in land use code 16 drive-in shopping centres.
22a. Retail Warehouse < 7,500m² and < \$1,600,000 ARV	The category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) has a gross land area of less than 7,500m ² AND c) has an average rateable value less than \$1,600,000 AND d) is used for the purpose described in land use code 23 retail warehouse.
22b. Retail Warehouse < 7,500m² and \$1,600,000 to \$4,500,000 ARV	The category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) has a gross land area of less than 7,500m ² AND c) has an average rateable value of \$1,600,000 to \$4,500,000 AND d) is used for the purpose described in land use code 23 retail warehouse.
22c. Retail Warehouse < 7,500m² and > \$4,500,000 ARV	The category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) has a gross land area of less than 7,500m ² AND c) has an average rateable value greater than \$4,500,000 AND d) is used for the purpose described in land use code 23 retail warehouse.

Revenue Statement 2025-26



Rating category - Column 1	Rating description - Column 2
22d. Retail Warehouse 7,500m² to 20,000 m² and < \$4,200,000 ARV	The category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) has a gross land area of 7,500m ² to 20,000m ² AND c) has an average rateable value less than \$4,200,000 AND d) is used for the purpose described in land use code 23 retail warehouse.
22e. Retail Warehouse 7,500m² to 20,000m² and \$4,200,000 to \$10,000,000 ARV	The category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) has a gross land area of 7,500m ² to 20,000m ² AND c) has an average rateable value of \$4,200,000 to \$10,000,000 AND d) is used for the purpose described in land use code 23 retail warehouse.
22f. Retail Warehouse 7,500m² to 20,000m² and > \$10,000,000 ARV	The category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) has a gross land area of 7,500m ² to 20,000m ² AND c) has an average rateable value greater than \$10,000,000 AND d) is used for the purpose described in land use code 23 retail warehouse.
22g. Retail Warehouse 20,001m² to 40,000m² and < \$8,000,000 ARV	The category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) has a gross land area of 20,001m ² to 40,000m ² AND c) has an average rateable value less than \$8,000,000 AND d) is used for the purpose described in land use code 23 retail warehouse.
22h. Retail Warehouse 20,001m² to 40,000m² and equal to or > \$8,000,000 ARV	The category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) has a gross land area of 20,001m ² to 40,000m ² AND c) has an average rateable value equal to or greater than \$8,000,000 AND d) is used for the purpose described in land use code 23 retail warehouse.
22i. Retail Warehouse 40,001m² to 80,000m²	The category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) has a gross land area of 40,001m ² to 80,000m ² AND c) is used for the purpose described in land use code 23 retail warehouse.
22j. Retail Warehouse > 80,000m²	The category will apply where the land: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) has a gross land area greater than 80,000m ² AND c) is used for the purpose described in land use code 23 retail warehouse.
23. Transitory Accommodation	This category will apply where the land is used for a transitory accommodation purpose .
24. CTS - Transitory Accommodation (subject to Section 4.1(c))	This category will apply where the land is: a) used for a transitory accommodation purpose AND b) part of a community titles scheme .
25. CTS - Commercial Single Accommodation Unit (subject to Section 4.1(c))	This category will apply where the land consists of a single accommodation unit that: a) operates as part of an Accommodation Hotel/Motel as described in land use code 77 AND b) is part of a community titles scheme .
26. Reduced Rate 1	This category will apply where the land is: a) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) recorded in Council's systems by reference to its common name, its location or its real property description as shown in the table at section 15.18 of this resolution.
27. Reduced Rate 2	This category will apply where the land is: a) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) recorded in Council's systems by reference to its common name, its location or its real property description as shown in the table at section 15.18 of this resolution.
28. Reduced Rate 3	This category will apply where the land is: a) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) recorded in Council's systems by reference to its common name, its location or its real property description as shown in the table at section 15.18 of this resolution.

Revenue Statement 2025-26



Rating category - Column 1	Rating description - Column 2
29. CTS Reduced Rate 1 (subject to Section 4.1(c))	This category will apply where the land is: a) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) part of a community titles scheme AND c) recorded in Council's systems by reference to its common name, its location or its real property description as shown in the table at section 15.18 of this resolution.
30. CTS Reduced Rate 2 (subject to Section 4.1(c))	This category will apply where the land is: a) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) part of a community titles scheme AND c) recorded in Council's systems by reference to its common name, its location or its real property description as shown in the table at section 15.18 of this resolution.
31. CTS Reduced Rate 3 (subject to Section 4.1(c))	This category will apply where the land is: a) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) part of a community titles scheme AND c) recorded in Council's systems by reference to its common name, its location or its real property description as shown in the table at section 15.18 of this resolution.
32a. Large Multiple Dwelling- 50 to 100 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 50 to 100 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32b. Large Multiple Dwelling- 101 to 150 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 101 to 150 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32c. Large Multiple Dwelling- 151 to 200 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 151 to 200 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32d. Large Multiple Dwelling - 201 to 225 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 201 to 225 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32e. Large Multiple Dwelling - 226 to 250 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 226 to 250 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32f. Large Multiple Dwelling - 251 to 275 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 251 to 275 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32g. Large Multiple Dwelling - 276 to 300 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 276 to 300 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32h. Large Multiple Dwelling - 301 to 325 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 301 to 325 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32i. Large Multiple Dwelling - 326 to 350 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 326 to 350 dwellings AND c) construction of the dwellings on the land has reached practical completion .



Rating category - Column 1	Rating description - Column 2
32j. Large Multiple Dwelling - 351 to 375 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 351 to 375 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32k. Large Multiple Dwelling - 376 to 400 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 376 to 400 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32l. Large Multiple Dwelling - 401 to 425 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 401 to 425 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32m. Large Multiple Dwelling - 426 to 450 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 426 to 450 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32n. Large Multiple Dwelling - 451 to 475 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 451 to 475 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32o. Large Multiple Dwelling - 476 to 500 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 476 to 500 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32p. Large Multiple Dwelling - 501 to 525 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 501 to 525 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32q. Large Multiple Dwelling - 526 to 550 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 526 to 550 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32r. Large Multiple Dwelling - 551 to 575 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 551 to 575 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32s. Large Multiple Dwelling - 576 to 600 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 576 to 600 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32t. Large Multiple Dwelling - 601 to 625 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 601 to 625 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32u. Large Multiple Dwelling - 626 to 650 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 626 to 650 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32v. Large Multiple Dwelling - 651 to 675 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 651 to 675 dwellings AND c) construction of the dwellings on the land has reached practical completion .



Rating category - Column 1	Rating description - Column 2
32w. Large Multiple Dwelling - 676 dwellings to 700	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of 676 to 700 dwellings AND c) construction of the dwellings on the land has reached practical completion .
32x. Large Multiple Dwelling - more than 700 dwellings	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land consists of more than 700 dwellings AND c) construction of the dwellings on the land has reached practical completion .
33. CTS Large Multiple Dwelling (subject to Section 4.1(c))	This category will apply where: a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND b) the land is part of a community titles scheme AND c) construction of the dwellings on the land has reached practical completion .
34a. Student Accommodation - Group A	This category will apply where the land: a) consists of one or more living units or dwellings AND b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34a in the table at section 15.21 of this resolution.
34b. Student Accommodation - Group B	This category will apply where the land: a) consists of one or more living units or dwellings AND b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34b in the table at section 15.21 of this resolution.
34c. Student Accommodation - Group C	This category will apply where the land: a) consists of one or more living units or dwellings AND b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34c in the table at section 15.21 of this resolution.
34d. Student Accommodation - Group D	This category will apply where the land: a) consists of one or more living units or dwellings AND b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34d in the table at section 15.21 of this resolution.
34e. Student Accommodation - Group E	This category will apply where the land: a) consists of one or more living units or dwellings AND b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34e in the table at section 15.21 of this resolution.
34f. Student Accommodation - Group F	This category will apply where the land: a) consists of one or more living units or dwellings AND b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34f in the table at section 15.21 of this resolution.
34g. Student Accommodation - Group G	This category will apply where the land: a) consists of one or more living units or dwellings AND b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34g in the table at section 15.21 of this resolution.
34h. Student Accommodation - Group H	This category will apply where the land: a) consists of one or more living units or dwellings AND b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34h in the table at section 15.21 of this resolution.



Rating category - Column 1	Rating description - Column 2
34i. Student Accommodation - Group I	This category will apply where the land: a) consists of one or more living units or dwellings AND b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34i in the table at section 15.21 of this resolution.
34j. Student Accommodation - Group J	This category will apply where the land: a) consists of one or more living units or dwellings AND b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34j in the table at section 15.21 of this resolution.
34k. Student Accommodation - Group K	This category will apply where the land: a) consists of one or more living units or dwellings AND b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34k in the table at section 15.21 of this resolution.
34l. Student Accommodation - Group L	This category will apply where the land: a) consists of one or more living units or dwellings AND b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34l in the table at section 15.21 of this resolution.
35. CTS - Student Accommodation (subject to Section 4.1(c))	This category will apply where the land: a) consists of one or more living units or dwellings AND b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND c) is part of a community titles scheme AND d) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 35 in the table at section 15.21 of this resolution.
36. Kurilpa Industrial	This category will apply where the land is: a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND b) is recorded in Council's systems by reference to its common name, its location or its real property description as shown in the table at section 15.22 of this resolution.

4.2. Minimum differential general rates

In **accordance** with section 70 of CoBR, Council has fixed a minimum amount to be levied for each differential general rates category.

This minimum amount takes into account the minimum cost per annum of providing common services which are provided to every ratepayer as well as basic general administration costs and provides equity by reference to the value or quality of land between the various categories.

4.3. Limitation of increase in differential general rates

In accordance with section 108 of CoBR, Council has determined to apply a limitation of increase in differential general rate on all rateable land in categories categories 1, 1ga, 10, 10aa to 10ad, 10ba to 10bi, 10ca to 10ci and 10ga and land identified in the table at section 15.19 in the Resolution.

The limitation of increase in differential general rates aims to reduce the financial impact on ratepayers where the land valuation increases significantly, exceeding the average increase in the valuation of other ratepayers.

4.4. Separate rates and charges - Environmental management and compliance

A separate rate will be levied on all rateable land for environmental management and compliance purposes. These purposes and the amount of the levy are outlined in the Resolution.

Council considers it appropriate that the separate rate be made and levied on the average rateable value of all rateable land in accordance with the differential general rating category. A minimum amount is payable. Revenue raised from this levy will only be used to fund all or part of the costs associated with the purposes outlined in the Resolution.



Council considers that it is more appropriate to raise funds by a separate rate rather than from general funds to ensure the community is aware of Council's commitment to protecting and enhancing the natural environment and to meeting Council's obligations under the *Environmental Protection Act 1994*.

4.5. Separate rate and charge - Bushland Preservation Levy - Environment function

A separate rate will be levied on all rateable land for bushland preservation purposes, except for rateable land which is subject to a Voluntary Conservation Agreement or a Land for Wildlife Agreement with Council. The benefits and the amount of the levy are outlined in the Resolution.

Council considers it appropriate that the separate rate be made and levied on the average rateable value of all rateable land in accordance with the differential general rating category. A minimum amount is payable.

Revenue raised from this charge will only be used to fund all or part of the costs associated with the purposes outlined in the Resolution which include the acquisition, protection and maintenance of bushland.

Council considers that it is more appropriate to raise funds by a separate rate rather than from general funds to ensure the community is aware of Council's commitment to acquiring and protecting natural bushland areas in the city.

4.6. Special rates and charges for identified benefitted areas

Special rates and charges will be made and levied for the provision of a service facility or activity for the Queen Street Mall, Chinatown and Valley Malls, Suburban Centre Improvement Projects and Living Village Developments. The Resolution specifies the areas to be levied and the amount of each levy. Maps of each area are included in the Resolution at section 15.8 Special Rates and Charges - Overall Plans.

Council considers that all land within the areas levied, receives a special benefit from those activities, services or facilities undertaken within that area.

4.7. Rural fire service special charge

Special charges will be made and levied for Rural Fire Services. The Resolution specifies the areas to be levied and the amount of each levy. Maps of each area are included in the Resolution at section 15.8 Special Rates and Charges - Overall Plans.

Council is of the opinion that all land within the areas levied, receives a special benefit from those activities, services or facilities undertaken within that area.

4.8. Utility charges

Utility Charges are made and levied for the provision of waste management services, including recycling on all improved premises.

Utility Charges will be set to recover the costs associated with the provision of waste management and recycling solutions that are competitive, environmentally responsible and reflect a commitment to community safety and industry best practice.

The amount of the Utility Charges is based on:

- (a) the type of service (i.e. mobile bin, bulk bin, or other waste collection and disposal service) and/or
- (b) the type of property (i.e. a community title scheme).

The specific charges listed in Table 15.7 and other conditions listed in section 9 Utility Charges in the Resolution.

5. CONCESSIONS FOR RATES AND CHARGES

Council has decided to grant the following concessions for rates and charges for the financial year:

- (a) concession to pensioners who meet the eligibility criteria as set out in Council's *Pensioners Partial Rebate of Rates and Charges Policy*
- (b) concession to not-for-profit organisations who meet the eligibility criteria as set out in Council's *Not-for-profit Organisations Partial Rebate of General Rates Policy*
- (c) concession to not-for-profit kindergartens who meet the eligible criteria as set out in Council's *Not-for-profit Kindergartens Partial Rebate of Rates and Charges Policy*



- (d) concession to eligible pensioners who are experiencing hardship from the payment of rates and charges in accordance with Council's *Payment of Overdue Rates and Charges Policy* and
- (e) concession to not-for-profit affordable housing providers who meet the eligibility criteria as set out in Council's *Not-for-profit Affordable Housing Providers Partial Rebate of General Rates Policy*.

Council may consider other rebates during the financial year on a case-by-case basis in accordance with CoBR.

6. DISCOUNTS FOR PROMPT PAYMENT

In accordance with section 122 of CoBR, Council may decide to allow a discount for payment of rates or charges before the end of the discount period. Council has decided to allow a discount to the payment of differential general rates for rateable land included in differential rating categories 1, 1ga, 10, 10aa to 10ad, 10ba to 10bi, 10ca to 10ci and 10ga on the basis set out in the Resolution to encourage the prompt payment of rates and charges on certain properties.

7. INTEREST ON OVERDUE RATES OR CHARGES

In accordance with section 125(4)(b) of the *City of Brisbane Act 2010* (CoBA), Council must, by resolution, decide the annual rate of interest payable on overdue rates or charges. The annual rate must apply equally to all ratepayers and be not more than the prescribed rate for the day. The interest rate applicable for the financial year is set out in the Resolution.

8. EXEMPTIONS FROM GENERAL RATING

In accordance with section 95(3)(f) of CoBA, Council may, by resolution, exempt land from rating for religious, charitable, educational or other public purposes.

Land may be exempt from rates for religious, charitable, educational or other public purposes on the basis set out in section 5 of the Resolution.

9. FEES AND CHARGES

Council may fix a charge for a service or facility, other than a service or facility for which a cost-recovery fee may be fixed.

Charges fixed by Council for a service or facility provided by Council, other than a service or facility for which a cost-recovery fee may be fixed, are determined in accordance with section 242(3)(c) of CoBA and are set out in the Schedule of Fees and Charges.

Council has decided the amount of the fees and charges having regard to:

- (a) the user pays principle
- (b) the estimated cost of provision of a service or facility provided by Council including direct costs, the costs of capital, overheads and depreciation and amortisation based on a service consumption model
- (c) performance targets for Council's business activities
- (d) a fair return for the use of Council's infrastructure
- (e) where appropriate, commercial margins reflective of the underlying risks of the business activity.

The Schedule of Fees and Charges is adopted by resolution and published annually as part of Council's budget.

10. COST-RECOVERY FEES

In accordance with section 99 of CoBA, Council may fix a cost-recovery fee for any of the following:

- (a) an application for the issue or renewal of a licence, permit, registration or other approval under a local government related law (an application fee) or
- (b) recording a change of ownership of land or
- (c) giving information kept under a local government related law or
- (d) seizing property or animals under a local government related law or
- (e) the performance of another responsibility imposed on the Council under the *Building Act 1975* or the *Plumbing and Drainage Act 2018*.

The amount of cost-recovery fees are calculated based on the principles of full cost pricing and user-pays.

Cost-recovery fees are listed in Council's Register of Cost Recovery Fees.



11. CONCESSIONS FOR FEES AND CHARGES

Council provides a range of concessions or discounts on certain fees and charges identified in the Schedule of Fees and Charges. Concessions or discounts on certain fees and charges may be available to religious or charitable organisations, not-for-profit organisations providing or supporting the provision of welfare services or community services, or other not-for-profit organisations established for sporting, educational, recreational, cultural or community purposes.

Council provides the concessions or discounts for fees and charges to free up resources of eligible not-for-profit organisations that can be directed towards the principal activities of those not-for-profit organisations.

Concessions or discounts for fees and charges and the process for organisations to apply for a concession or discount are set out in the Schedule of Fees and Charges.

12. INFRASTRUCTURE COST-RECOVERY

Council issues infrastructure charge notices for development in accordance with an infrastructure charges resolution made under the *Planning Act 2016*. Infrastructure charges notices are issued with development approvals or compliance permits under the *Planning Act 2016*. The *Brisbane Infrastructure Charges Resolution (No. 14) 2025* details how the infrastructure charges are calculated.

For further information, please refer to Council's website at brisbane.qld.gov.au

Overdue infrastructure charges payable are managed in accordance with Council's *Infrastructure Charges Debt Management Policy* to ensure timely and effective debt collection.

13. GRANTS AND SUBSIDIES

Council actively pursues opportunities for grants and subsidies offered by higher levels of government to offset costs that would otherwise have to be borne solely by ratepayers.

14. NET RESULT

Net result is disclosed in the Annual Plan and Budget 2025-26 as the difference between Income and Expenses for the budgeted financial year.

15. AUTHORITY

Council, 26 June 2025

16. STATEMENT OWNER

Chief Financial Officer

17. FURTHER ASSISTANCE

For further assistance, please refer to CoBA, CoBR, or contact the Chief Financial Officer.

18. RELATED INFORMATION

This statement has been prepared using principles outlined in Council's *Revenue Policy 2025-26*.

There are various administrative policies and arrangements that make up the total Council response to revenue management. Some have been referred to above.

19. REVIEW DATE

This statement will be reviewed annually in conjunction with the development of Council's budget.



REVENUE POLICY

2025-26

Adopted by Council Resolution on 26 June 2025



1. LEGISLATION

Section 160(2) of the *City of Brisbane Regulation 2012* (CoBR) provides that Council's budget must include a revenue policy. The revenue policy must comply with section 185 of CoBR and be reviewed annually for each financial year.

2. OVERVIEW

This policy states:

- (a) the principles that Council intends to apply in the 2025-26 financial year for:
 - (i) levying rates and charges and
 - (ii) granting concessions for rates and charges and
 - (iii) recovering overdue rates and charges and
 - (iv) cost-recovery methods and
- (b) if Council intends to grant concessions for rates and charges—the purpose for the concessions and
- (c) the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

3. APPLICABILITY

This policy applies to the financial year commencing 1 July 2025 and ending 30 June 2026 and forms part of the budget adopted by Council on 26 June 2025.

This policy contains principles to be used in preparing the budget. It will also be used when preparing, reviewing and applying related policies, procedures and guidelines which apply during the 2025-26 financial year.

The budget is available for inspection at Council's public office and on its website at brisbane.qld.gov.au

4. POLICY

4.1 Revenue raising principles

- (a) Levying rates and charges

In making and levying rates and charges, Council must comply with the requirements of the *City of Brisbane Act 2010* (CoBA) and CoBR.

Council applies the following principles when making and levying rates and charges.

- **Equity and fairness** - providing an equitable payment system that provides a range of payment options for ratepayers to pay the rates and charges and clear roles and responsibilities for Council and the ratepayer.
- **User pays** - when appropriate, levying rates and charges directly on specific users of services and facilities to help alleviate the costs associated with the provision of the service or facility on the general community.
- **Equity for like properties** - ensuring parcels of similarly valued land (based on land valuations) that are used for the same or similar purposes, and receive services are levied similar general rates.
- **Meaningful contribution** - adopting a differential rating system to identify properties with similar characteristics and levying differential general rates on each category to ensure that all properties provide a meaningful contribution to the costs of Council providing services or facilities.
- **Efficiency** - structuring Council's rating system to align with the financial cycle of local economic activity and assist with community understanding of Council's rating system.

- (b) Granting concessions for rates and charges

In considering the application of concessions, Council will be guided by the principles of:

- **Equity** - providing an equitable rating system by reference to the value or quality of land within the local community
- **Equality** - providing the same treatment for ratepayers with similar circumstances



- **Transparency** - ensuring that the criteria for receiving concessions is clear
- **Flexibility** - allowing Council to respond to local economic issues and
- **Responsiveness** - ensuring that Council's rating system is responsive to community expectations of what activities should attract assistance from Council.

(c) Recovering overdue rates and charges

Council will exercise its rate recovery powers pursuant to the provisions of Chapter 4, Part 12 of CoBR in order to reduce the overall rate burden on ratepayers. It will be guided by the principles of:

- **Transparency** - ensuring that the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations are clear
- **Clarity and cost effectiveness** - providing a clear process to recover overdue rates and charges
- **Equity** - providing appropriate arrangements for different sectors of the community
- **Equality** - providing the same treatment for ratepayers with similar circumstances and
- **Flexibility** - ensuring Council is able to respond where necessary to changes in the local economy.

(d) Cost-recovery fees

Pursuant to section 99 of CoBA, Council may, under a local law or by resolution, establish fees to recover costs associated with the provision of certain activities or services.

Council will be guided by the principles of:

- **Clarity** - ensuring cost drivers associated with the cost-recovery fees are identified and
- **Neutrality** - ensuring that the cost-recovery fee is not more than the cost to Council of taking the action for which the fee is charged
- **Transparency** - Council will make its register of cost-recovery fees available for inspection at Council's public office and on its website at brisbane.qld.gov.au

In accordance with section 100 of CoBA, Council will make the register of cost-recovery fees publicly available.

4.2 Purpose of concessions for rates and charges

The purpose of the concessions for rates and charges to be granted by Council for the 2025-26 financial year are stated in the following table.

CONCESSION FOR RATES AND CHARGES	PURPOSE FOR THE CONCESSION
Concession to pensioners who comply with the criteria set out in the <i>Pensioners Partial Rebate of Rates and Charges Policy</i> .	Assist pensioners to reduce their overall cost of living and to provide a consistent approach to granting rebates to eligible pensioners.
Concession to not-for-profit organisations that comply with the criteria set out in the <i>Not-for-profit Organisations Partial Rebate of General Rates Policy</i> .	Support the social benefit of the principal activities of eligible not-for-profit organisations.
Concession to not-for-profit kindergartens that comply with the criteria set out in the <i>Not-for-profit Kindergartens Partial Rebate of Rates and Charges Policy</i> .	Support the social and educational benefits of the principal activities of eligible not-for-profit kindergartens.
Concession to not-for-profit organisations that comply with the criteria set out in the <i>Not-for-profit Affordable Housing Providers Partial Rebate of General Rates Policy</i> .	Support the social benefit of the principal activities of eligible not-for-profit affordable housing providers.
Concession to pensioners who are experiencing hardship due to the payment of rates and charges in accordance with the <i>Payment of Overdue Rates and Charges Policy</i> .	Support eligible pensioners where the payment of rates and charges has or will affect their wellbeing in a way that is considered to be an unreasonable outcome based on present community standards.

These concessions have been made available in accordance with the provisions of Chapter 4, Part 10 of CoBR.



4.3 Funding of physical and social infrastructure costs for developments

Council will levy infrastructure charges for development infrastructure with development approvals for new development. The amounts of those infrastructure charges are determined by the adoption and levying of infrastructure charges in accordance with the *Planning Act 2016*.

5. AUTHORITY

Council, 26 June 2025

6. POLICY OWNER

Chief Financial Officer

7. FURTHER ASSISTANCE

For further information, please refer to Council's website at brisbane.qld.gov.au

8. RELATED INFORMATION

This policy is Council's strategic revenue policy.

There are various administrative policies and arrangements that make up the total Council response to revenue management.

9. REVIEW DATE

The policy must be reviewed annually and in sufficient time to allow an annual budget that is consistent with this policy to be adopted for the next financial year.