



# RESOLUTION OF RATES AND CHARGES

2025-26

*Adopted by Council Resolution on 26 June 2025*

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**Presentation and Submission by  
The Right Honourable, the Lord Mayor of Brisbane,  
Councillor Adrian Schrinner  
for adoption by Council**

In accordance with the *City of Brisbane Act 2010* (**CoBA**), the *City of Brisbane Regulation 2012* (**CoBR**) the *Meetings Local Law 2001* and Council's local laws, I present and submit to Council recommendations about the rates, charges and fees to be fixed for the financial year ending 30 June 2026, for adoption by Council.

## 1 Definitions

In this resolution, a term appearing in **bold italic** text is defined in the Dictionary at section 14, unless otherwise stated.

## 2 Land Use Codes

Until otherwise decided or amended, the Land Use Codes as set out in section 15.10 of this resolution constitute the **land use codes** for rating and charging purposes.

## 3 Averaging of Land Values

Council must calculate the rates for land by using the rateable value of the land.

In accordance with section 67 of **CoBR**, Council will use the 3-year averaged value of the land for the purpose of deciding the rateable value of land for the **financial year**. The 3-year average value is calculated in accordance with section 69 of **CoBR** with the 3-year averaging number for the **financial year** being 0.90.

**Note:** For land with **land use code** 72, the **rateable value** will be discounted by 40% in accordance with section 50(2) of the *Land Valuation Act 2010*.

## 4 Differential General Rates

### 4.1 Calculating Rates

- (a) Section 73(1) of **CoBR** provides that Council may levy general rates that differ for different categories of **rateable land** in Brisbane (differential general rates).
- (b) For the purpose of making and levying differential general rates for the **financial year** on all **rateable land** in the city, Council determines that:
  - (i) subject to section 4.1(c) of this resolution, there will be 186 different categories for **rateable land** in Brisbane
  - (ii) the rating categories and a description of each rating category is set out in Column 1 of the Differential General Rating Table at 15.1
  - (iii) the criteria used to determine the rating category to which **rateable land** is categorised are set out in column 2 of the Differential General Rating Table at 15.1.
- (c) Land that is described in one rating category (the "Original Category") that has a parity factor assigned to it by this resolution is automatically placed into a separate differential rating category referable to the Original Category and that parity factor (the "New Category"). The criteria for the New Category is the same as the Original Category with the addition of the parity factor.
- (d) Council, using the description specified in the Differential General Rating Table at 15.1 identifies the differential rating category in which each parcel of rateable land in the city is included.
- (e) For the **financial year** the differential general rate is determined under sections 4.1(b) and 4.1(c) and as specified in the Table at 15.3 and made equally on the **rateable value** of all **rateable land** in the city included in that category.
- (f) The differential general rate referred to in 4.1(e) will be multiplied by the parity factor corresponding to the differential rating category determined under sections 4.1(b) and 4.1(c) and specified in the Table at 15.3 to derive the differential general rates levied on **rateable land**.
- (g) The parity factor applicable to certain CTS land as indicated in the Table at 15.3 is calculated by using the Table at 15.2.

- (h) As expressed in the Table at 15.3, the Table at 15.2 is not used to calculate the differential rating category for categories 10ba to 10bi, 10ca to 10ci, 14ba to 14bi or 14ca to 14ci inclusive.

#### 4.2 Minimum differential general rates

Despite sections 4.1(e) and 4.1(f), the minimum differential general rate payable in respect of all **rateable land** in each category determined under sections 4.1(b) and 4.1(c) is that shown against its corresponding category in the Table at 15.3 with the exception of any land to which **land use code** 72 (Vacant Land) applies or which is otherwise exempt from minimum general rating under section 70(3) of **CoBR**.

#### 4.3 Limitation of general rate increases:

- (a) In the case of land included in differential rating categories 1, 1ga, 10, 10aa-10ad, 10ba-10bi, 10ca-10ci or 10ga determined under the Differential General Rating Table in Table 15.1:
- (i) Despite sections 4.1(e) and (f) the amount to be levied by way of differential general rates for the **financial year** in respect of any land to which this subsection applies is not to be more than the amount of the differential general rates levied in respect of that land for the previous financial year increased by 7.50 percent.
  - (ii) Subject to sections 4.3(a)(iii) and 4.3(a)(iv), section 4.3(a)(i) applies to any land that at the commencement of the **financial year** is in differential rating category 1, 1ga, 10, 10aa-10ad, 10ba-10bi, 10ca-10ci or 10ga of the Differential General Rating Table at 15.1.
  - (iii) To avoid any doubt, section 4.3(a)(i) does not apply to any land that is not held in full **private ownership**.
  - (iv) If ownership of any land is transferred on or after the commencement of the **financial year**, section 4.3(a)(i) will cease to apply on and from the date such transfer takes effect except in the following instances:
    - 1) change of name on title as a result of marriage or change of name by deed poll or
    - 2) transfer to, or inclusion of a spouse/de-facto/partner as a result of an amalgamation or separation of assets, or on the death of a spouse or
    - 3) transmissions to surviving joint tenant or tenants on death of other joint tenant/s.
  - (v) In the case of land that becomes an **owner occupied residence**, after the commencement of the **financial year**, section 4.3(a)(i) applies from the first **rating quarter** of the next **financial year** following the approved application of the **owner**.
- (b) In the case of land that is, as at the date of this resolution, recorded in Council systems by reference to its common name, its location or its real property description as shown in the table at section 15.19 of this resolution:
- (i) Despite sections 4.1(e) and (f), the amount to be levied by way of differential general rates for the **financial year** in respect of any land to which this subsection applies is not to be more than the amount of the differential general rates levied in respect of that land for the previous **financial year** increased by 20.00 percent.
  - (ii) If ownership of any land to which this subsection applies is transferred on or after the commencement of the **financial year**, section 4.3(b)(i) will cease to apply on and from the date such transfer takes effect.
  - (iii) In the case of land that is included in the table at section 15.19 of this resolution, after the commencement of the **financial year**, section 4.3(b)(i) applies from the first **rating quarter** of the next financial year following the inclusion of the land in the table.
- (c) Land is eligible for inclusion in table 15.19 where the land is:
- (i) eligible for a partial rebate of general rates and charges in accordance with section 12.2 or
  - (ii) used for a religious, charitable, educational, trade union, industry association, community, sporting, arts and culture or club purpose or
  - (iii) **owned** by a religious, charitable or not-for-profit organisation.
- (d) If the amount of differential general rates determined under section 4.3(a) or 4.3(b) is lower than the relevant differential rating category minimum determined under section 4.2, the ratepayer must pay the minimum differential general rate applicable to the differential rating category.

- (e) In the case of land included in differential rating categories 2b to 2k, 2m, 5c to 5aa, 5ac to 5ad, 8a to 8g, 9a to 9d, 13a, 13b, 16b, 26, 27, 28, 29, 30, 31, 34a to 34l, 35 and 36 as determined under the Differential General Rating Table, a change in either the common name or the address of the **rateable land** will not affect the categorisation for the purpose of calculating differential general rates.

## 5 Exemptions from Rating

### 5.1 Applying for an exemption

Section 95(2) of **CoBA** provides that rates may be levied on **rateable land**, that is not exempted from rates. In addition to land that is exempted from rates under section 95(3)(a) to (f)(i) of **CoBA**, Council may exempt land from rating by resolution for religious, charitable, educational or other public purposes.

Council has determined that land that meets the criteria in this section 5 is exempted from specified rates and charges provided that:

- (a) the **owner** of the land makes an application to Council in the approved form for the exemption and
- (b) Council approves that land as exempted from rates.

Where Council has previously granted approval for land to be exempted from rates and the land undergoes redevelopment or refurbishment which results in the activities conducted on the land being temporarily suspended, Council may (at the discretion of the Chief Financial Officer or General Manager, Support Services) continue to exempt the land from rates provided that:

- (a) there is an uninterrupted cycle from cessation of operations to construction and finally recommencement, of a duration not exceeding 18 months and
- (b) the **predominant use** of the land after redevelopment or refurbishment remains unaltered, or if it does change, it complies with the criterion of another category of exemption and
- (c) the ownership of the land does not change during the course of the redevelopment.

If redevelopment or refurbishment works are not completed within 18 months, but there is evidence of a continuing process of redevelopment or refurbishment, the Chief Financial Officer or General Manager, Support Services may allow an extension to that period for a further period not exceeding six months.

The Chief Financial Officer or General Manager, Support Services may, in their absolute discretion, determine whether or not particular land falls within any of the categories of exemption under this resolution.

The Chief Financial Officer or General Manager, Support Services may request all reasonable information from the owner of the land to verify that the land meets the criteria of an exemption specified in this resolution.

### 5.2 Public purposes

Council resolves that land is exempted from rates if that land is:

- (a) vested in, or placed under the management or control of, a person under an Act for a public purpose that is a recreational or sporting purpose and
- (b) currently used for a public purpose that is a recreational or sporting purpose and
- (c) open to the public at all reasonable hours, free of charge.

For the avoidance of doubt, any land owned by a local government, other than Brisbane City Council, and used for a **local government purpose**, is deemed to be used for public purposes and is exempted from rates.

### 5.3 Religious purposes

Council resolves that land is exempted from rates if that land:

- (a) is owned by a **religious institution** and

- (b) does not exceed eight hectares in area and
- (c) has a **predominant use** of public worship and
- (d) has a building used either:
  - (i) entirely for **public worship** or
  - (ii) for **public worship** and educational purposes whether or not the land has other buildings on it that are used in conjunction with the place of **public worship**.

#### 5.4 Charitable purposes

Council resolves that land is exempted from rates if that land:

- (a) is **owned** by an organisation that:
  - (i) is registered as a charity with the Australian Charities and Not-for-profits Commission and
  - (ii) has charity tax concession endorsement from the Australian Taxation Office and
- (b) has the **predominant use** of the giving of a gift of food, drink, clothing, temporary emergency accommodation or money to the destitute and/or homeless.

#### 5.5 Educational purposes

Council resolves that land is exempted from rates if that land:

- (a) is **owned** by:
  - (i) a **religious institution** or
  - (ii) an organisation that:
    - 1) is registered as a charity with the Australian Charities and Not-for-profits Commission with the subtype of entity mentioned in column 2 of item 2 of the table in section 25-5(5) of the Australian Charities and Not-for-profits Commission Act 2012 (Cth) and
    - 2) has charity tax concession endorsement with the Australian Taxation Office and
    - 3) has the charitable purpose of Advancing education and
- (b) has buildings and purpose-built facilities used entirely as a school providing primary or secondary education ranging from Prep to Year 12 (including boarding schools), whether or not that land has other buildings on it that are used in conjunction with the school.

For the purpose of (b) above, "used entirely as a school" means that the land has:

- (i) building/s constructed, or being constructed, upon it or
- (ii) sporting fields as evidenced by the provision of purpose-built facilities (for example football fields, running tracks, athletics facilities etc.) which are being actively used, or are intended to be actively used upon completion of construction, for the educational purposes of the school.

Any such sporting facility must represent a majority use of the land if buildings do not exist upon the land.

For (i) or (ii) above, the use of a building or facility, or part of a building or facility, on the land by an organisation for any use does not prevent the land from meeting the requirements of paragraph (b) above provided the building or facility, or where part of a building or facility is used, that part of the building or facility, represents less than 10% of total land area.

Land that incorporates a mixture of education and commercial use may not be eligible for this exemption.

#### 5.6 Higher Voluntary Conservation Agreement

Council resolves that land is exempted from rates if:

- (a) that land would, but for the fact that the land exceeds eight hectares in area, be eligible to be exempted under section 5.3 of this resolution and
- (b) part of that land is subject to a Higher Voluntary Conservation Agreement with Council and
- (c) the part of the land that is subject to a Higher Voluntary Conservation Agreement does not exceed eight hectares in area.



## 5.7 Non-rateable land before 13 May 1992

Council resolves that land is exempted from rates if that land:

- (a) was non-rateable prior to 13 May 1992 for the purpose of levying of rates under the repealed *City of Brisbane Act 1924* and
- (b) has, since 13 May 1992:
  - (i) been continuously used for the same purpose for which it was used immediately prior to 13 May 1992 and
  - (ii) been in the same ownership as it was immediately prior to 13 May 1992 and
  - (iii) does not meet any of the criteria for any other exemption under this section and
  - (iv) does not meet the criteria for a concession set out in section 12.3 of this resolution and
  - (v) is used for public, religious, charitable or educational purposes and
  - (vi) is deemed appropriate by Council to be exempted from rates despite the fact that the land does not meet any of the criteria for one of the other exemptions under this section.

## 6 Special Rates

Council has determined that a special rate will be made and levied for the **financial year** on the **rateable value** of **rateable land** identified in Table 15.4 below, for or towards meeting the development and/or operational costs of the benefitted areas.

Council considers that the land identified in Table 15.4 below has, or will specifically benefit from, or has, or will have, special access to the services, facilities or activities supplied or provided by the benefitted area undertaken, or proposed to be undertaken, by or on behalf of Council.

The overall plans (**OP**) (OP1, OP2, OP14, OP33 and OP34) in section 15.8 of this resolution for the supply or provision of services, facilities or activities and the annual implementation plans (**AIP**) (AIP-1, AIP-2, AIP-14, AIP-33, AIP-34) in section 15.9 of this resolution setting out the actions or processes that are to be carried out and referred to below for each benefitted area are adopted.

## 7 Separate Rates

### 7.1 Environmental Management and Compliance Levy

- (a) Council has determined that all **rateable land** in the city has benefitted from, or will benefit from:
  - (i) the protection and enhancement of the natural environment by activities undertaken by Council including:
    - (A) monitoring and enforcement of compliance by others with environmental and planning legislation
    - (B) managing of environmental programs and initiatives and
    - (C) remediation of environmental problems e.g. protection of air quality, waterways, sediment control, landfill issues and effluent discharge (the activities and facilities)
  - (ii) Council meeting its obligations under the *Environmental Protection Act 1994*.
- (b) Council resolves that a separate rate be made and levied for the **financial year** on all land in the city towards the costs of the activities and facilities.
- (c) Council considers that, it is appropriate that the separate rate shown in the table at 15.5, be made on the **rateable value** of all land in accordance with the differential general rating categories.
- (d) The result of section 7.1(c) will be multiplied by the parity factor corresponding to the differential general rate category specified in section 4 and the table at 15.3 to derive the separate rates levied on individual **rateable land**.
- (e) Despite section 7.1(c), the minimum differential separate rate payable in respect of all benefitted land as determined under section 7.1(a) is that shown against its corresponding category in the table at 15.5, with the exception of any land to which **land use code 72** (Vacant Land) applies or which is otherwise exempt from minimum general rating under section 70(3) of **CoBR**.

## 7.2 Bushland Preservation Levy - environment function

- (a) Council has determined that all **rateable land** in the city has benefitted from or will benefit from:
  - (i) the acquisition and protection of natural bushland or other areas in the city and the provision of facilities for public access to those areas and
  - (ii) the protection of other natural bushland areas in the city whether privately owned or otherwise and
  - (iii) the preservation, restoration, rehabilitation, management and enhancement of the city's environment undertaken or proposed to be undertaken by Council (the activities and facilities).
- (b) Council resolves that a separate rate be made and levied for the **financial year** on all land in the city towards the costs of the activities and facilities, except land where the **owner** has entered into a Voluntary Conservation Agreement or a Land for Wildlife Agreement with Council over all or part of that land.
- (c) Council considers that, it is appropriate that the separate rate shown in the table at 15.6, be made on the **rateable value** of all land in accordance with the differential general rating categories.
- (d) The result of section 7.2(c) will then be multiplied by the parity factor corresponding to the differential general rate category specified in section 4 and the table at 15.3 to derive the separate rates levied on individual **rateable land**.
- (e) Despite section 7.2(c), the minimum differential separate rate payable in respect of all benefitted land as determined under section 7.2(a) is that shown against its corresponding category in the table at 15.6 with the exception of any land to which **land use code** 72 (Vacant Land) applies or which is otherwise exempt from minimum general rating under section 70(3) of **CoBR**.

## 8 Special Charges

### 8.1 Rural Fire Services Levy

- (a) Council considers that all **rateable land** in the part of the city coloured pink on maps "**SC-1.1**", "**SC-1.2**" and "**SC-1.3**" in the overall plans **OPC-1.1**, **OPC-1.2** and **OPC-1.3** set out in section 15.8 of this resolution, has or will specially benefit from, or has, or will have, special access to the service, facility or activity supplied or provided by the Rural Fire Services Levy undertaken (or proposed to be undertaken) by the respective rural fire brigades.
- (b) The overall plans **OPC-1.1**, **OPC-1.2** and **OPC-1.3** in section 15.8 of this resolution for the supply or provision of services, facilities or activities by the Rural Fire Services Levy and the associated annual implementation plans AIPC-1.1, AIPC-1.2, AIPC-1.3 by the Rural Fire Brigade districts in section 15.9 of this resolution set out the actions or processes that are to be carried out are adopted.
- (c) Council resolves that a special charge will be made and levied for the **financial year** on **rateable land** identified above for or towards meeting the costs of the development of fire services in rural areas to provide adequate protection.
- (d) Council further resolves that the special charge:
  - (i) on all such **rateable land** shown on map "**SC-1.1**" will be **\$40.00**.
  - (ii) on all such **rateable land** shown on map "**SC-1.2**" will be **\$30.00**.
  - (iii) on all such **rateable land** shown on map "**SC-1.3**" will be **\$20.00**.

## 9 Utility Charges

Under **CoBA**, Council may levy utility charges relating to the provision of waste management, including recycling.

Additionally, under section 21 of the *Health, Safety and Amenity Local Law 2021*, Council may designate an area in which Council may conduct waste collection (a **waste collection area**). Council designates the city of Brisbane as defined by **CoBA** as a **waste collection area**.

Council resolves to levy a **Waste Utility Charge** for the **financial year** on all **improved premises** within the **waste collection area** in accordance with Table 15.7.

The **Waste Utility Charge** includes the ongoing provision of **waste management services**.

Commercial **Waste Utility Charges** are to be levied for the **financial year** on all non-residential improved premises within the **waste collection area** in accordance with Table 15.7. The Commercial **Waste Utility**

**Charge** will be levied on a one-to-one basis with the base **Waste Utility Charge**. Any exemptions from or removals of Commercial **Waste Utility Charges** is at the discretion of Council.

An extra **Waste Utility Charge** or an extra Commercial **Waste Utility Charge** may be levied at **improved premises** where either:

- (a) more than the standard collection amount is required to be collected during the standard collection period for that ongoing service or
- (b) more than one collection service is required during the standard collection period for that ongoing service.

The terms “standard collection amount” and “standard collection period” are defined in Council’s Waste Management Technical Notes.

In addition to the **Waste Utility Charge** on all **improved premises**, an Additional **Waste Utility Charge** may be levied on **improved premises** to include additional services provided by Council that are not included in a standard **Waste Utility Charge**. If an additional Green Waste Recycling Service is requested by the owner an Additional Green Waste Recycling Service Charge is applied.

The Moreton Island **Waste Utility Charge** is a separate charge levied due to the complexity and difficulty of service provision on Moreton Island. The standard **Waste Utility Charge** does not apply to **improved premises** located on Moreton Island.

The supply of a particular collection service type such as Mobile Garbage Bins or Bulk Bins for any given **improved premises** is at the discretion of Council, based on the particulars of the location and **improved premises** in question. Council may make such determinations where required. Council’s Waste Management Technical Notes provide detail on how such discretion may be exercised.

#### **Alteration of Waste Services requested**

- (a) Where a request for an alteration of the number of waste management services represents a permanent change, relevant **waste utility charges** will be pro-rated for that rating period from the **waste management service charges effective date**.
- (b) Where **Waste Utility Charges** are altered for reasons such as **improved premises** being erected, destroyed, removed or demolished during the **financial year**, the **Waste Utility Charges** will commence from the **waste management service charges effective date**.
- (c) For an **improved premises** existing at the commencement of the **financial year** which has not been previously assessed, the estimated number of services will be a number determined by Council, based upon standard waste service provision, collection and disposal for like properties and the **Waste Utility Charges** will be payable in respect of the whole of the **financial year** unless Council otherwise determines.
- (d) Where an **owner** of **improved premises** can demonstrate that the number of services recorded for that **improved premises** is incorrect, the correct number will be substituted and the **Waste Utility Charges** will be adjusted. Credits or refunds for any period greater than the previous 12 months will be approved at Council’s discretion.

## **10 Fees and charges**

Pursuant to Council’s powers conferred by Queensland legislation and Council’s local laws, the fees, levies and general charges as set out in the “Schedule of Fees and Charges 2025-26” and the “Register of Cost-Recovery Fees 2025-26” are determined and adopted for the **financial year**. The fees and charges in the Schedule of Fees and Charges represent the fees and charges set by Council at the date of the Budget Resolution. Council may alter any of the fees and charges in Schedule of Fees and Charges by resolution at any time during the **financial year**.

## **11 Terms and Conditions**

### **11.1 Rates and charges paid by instalments**

- (a) Section 96 of **CoBR** provides that all differential general rates, separate rates, separate charges, special rates, special charges and utility charges must be levied by a rate notice.
- (b) In accordance with section 121 of **CoBR**, Council may decide to allow ratepayers to pay rates or charges by instalments. Council resolves that all rates and charges will be payable by instalments

for each **rating quarter** of the **financial year**.

- (c) Adjustments in respect of rates and charges appearing on the rate notice may be made from the date of effect of any such change.

### 11.2 Discount on differential general rates

- (a) In accordance with section 122 of **CoBR**, Council may decide to allow a discount for paying a quarterly rates notice within the period for paying the rates and charges.
- (b) Subject to section 11.2(c), Council resolves that for all land included in differential rating categories 1, 1ga, 10, 10aa-ad 10ba-10bi and 10ca-10ci or 10ga determined under section 4, differential general rates, whether paid quarterly or otherwise for the *financial year*, will be reduced by a fixed amount of \$60 per annum provided always that the entire amount of the rates and charges levied for the land that is due on the rates notice has been paid before the end of the discount period.
- (c) In the case where differential general rates are less than the discount determined under section 11.2(b) per annum, the differential general rates payable will be nil.
- (d) The discount period is 30 days after the date of issue of the rates notice.

### 11.3 Interest on overdue rates or charges

- (a) If the full amount of any general rates, special rates and charges, utility charges and separate rates and charges due on the rates notice is not paid to Council within 30 days after the date of issue of the rate notice, interest is payable on the overdue amount from the day the rates or charges become overdue.
- (b) Interest is calculated at an annual rate of 12.12 percent (compounding daily).

### 11.4 Goods and Services Tax (GST)

Where GST is applicable, all rates, charges and/or fees that are subject to GST are deemed to be increased by the amount of any such GST.

## 12 Concessions

### 12.1 Pensioners partial rebate of rates and charges

In accordance with Council's *Pensioners Partial Rebate of Rates and Charges Policy* (the **Pensioner Policy**), pensioners may be eligible for one of the following rebates for the **financial year**.

#### Pre-2016 Owner/Resident (Full Pension) Rebate

Council will apply a:

- (a) 40% rebate for Group 1 rates and charges as defined by the Pensioner Policy to a maximum of \$1,298.00 per annum plus
- (b) an additional 40% rebate of Group 1 rates and charges as defined by the Pensioner Policy to a maximum of \$300.00 per annum plus
- (c) 100% rebate of Group 2 rates and charges as defined by the Pensioner Policy.

#### Pre-2016 Owner/Resident (Part Pension) Rebate

Council will apply a:

- (a) 20% rebate for Group 1 rates and charges as defined by the Pensioner Policy to a maximum of \$649.00 per annum plus
- (b) an additional 20% rebate of Group 1 rates and charges as defined by the Pensioner Policy to a maximum of \$150.00 per annum plus
- (c) 100% rebate of Group 2 rates and charges as defined by the Pensioner Policy.

#### Post-2016 Owner/Resident (Full Pension Rebate)

Council will apply a:

- (a) 40% rebate for Group 1 rates and charges as defined by the Pensioner Policy to a maximum of \$1,298.00 per annum plus
- (b) 100% rebate of Group 2 rates and charges as defined by the Pensioner Policy.



### Post-2016 Owner/Resident (Part Pension) Rebate

Council will apply a:

- (a) 20% rebate for Group 1 rates and charges as defined by the Pensioner Policy to a maximum of \$649.00 per annum plus
- (b) 100% rebate of Group 2 rates and charges as defined by the Pensioner Policy.

### Retirement facilities and Relocatable home parks Rebate

Ratepayers who reside at a **Retirement facility** or a Relocatable home park may be eligible for one of the pensioner rebates described above subject to the **owner** of the **Retirement facility** or Relocatable home park entering into an agreement with Council to ensure the benefit of the rebate is provided to residents who are approved to receive one of the rebates described above.

### 12.2 Not-for-profit organisations partial rebate of general rates

In accordance with Council's *Not-for-profit Organisations Partial Rebate of General Rates Policy*, not-for-profit organisations may be eligible for a partial rebate of General rates (post application of rate capping) of 50%.

### 12.3 Not-for-profit kindergartens partial rebate of rates and charges

In accordance with Council's *Not-for-profit Kindergartens Partial Rebate of Rates and Charges Policy*, not-for-profit kindergartens may be eligible for a 100% rebate of:

- (a) General rates (post application of rate capping) and
- (b) Separate rates and
- (c) Special rates and charges.

### 12.4 Not-for-profit Affordable Housing Providers partial rebate of General Rates

In accordance with Council's *Not-for-profit Affordable Housing Providers Partial Rebate of General Rates Policy*, not-for-profit affordable housing providers may be eligible for a partial rebate of General rates (post application of rate capping) of 20%.

## 13 Commonwealth Lands

Charges to be made as per agreement from time to time with the occupiers of land owned by Commonwealth Government in accordance with any leasing arrangements between the Commonwealth Government and the occupier of the land.

## 14 Dictionary

<b>accommodation unit</b>	means a room or set of rooms that: <ul style="list-style-type: none"> <li>(a) are not <b>self-contained</b> and</li> <li>(b) cater for the needs of short staying guests.</li> </ul>
<b>CBD</b>	means the area as shown on the CBD Differential Rating Boundary Map in section 15.11 of this resolution.
<b>CBD Frame</b>	means the area as shown on the CBD Frame Differential Rating Boundary Map in section 15.12 of this resolution, but excludes the CBD.
<b>CoBA</b>	means the <i>City of Brisbane Act 2010</i> .
<b>CoBR</b>	means the <i>City of Brisbane Regulation 2012</i> .
<b>community titles scheme</b> or <b>CTS</b>	means a community management statement recording scheme land that is registered in accordance with the <i>Body Corporate and Community Management Act 1997</i> .
<b>CTS Area</b>	Means the total titled area on the relevant plan which is linked to a CTS lot through the Community Management Statement.
<b>dwelling</b>	means any building or structure, or part of a building or structure, that is <b>self-contained</b> and used, or capable of being used for the purpose of a place of residence of one household.

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<b>financial year</b>	means the financial year commencing on 1 July 2025 and ending on 30 June 2026.
<b>family member</b>	means a member of the owner's family including a person who is a spouse (including a de facto partner and a civil partner), child, parent or parent-in-law, grandparent, grandchild or sibling.
<b>family occupied secondary dwelling</b>	means a <b>secondary dwelling</b> that has a gross floor area not exceeding 80m <sup>2</sup> that is used: (a) for the care and shelter of an aged or infirm <b>family member</b> of the <b>owner</b> or an <b>occupier</b> or (b) only by the <b>owner</b> or an <b>occupier</b> .
<b>improved premises</b>	means land that comprises, or upon which is constructed a building, buildings or other improvement. It does not include land upon which the sole improvement is an outbuilding or other minor structure not designed or used for human habitation or occupation.
<b>land use codes</b>	means those land use codes approved by Brisbane City Council as set out in the table at section 15.10 of this resolution.
<b>large multiple dwelling</b>	means a large-scale development containing 50 or more <b>dwellings</b> held in single ownership for use as rental housing, but does not include land where: (a) the owner of the land is eligible for Council's Not-for-Profit Affordable Housing Provider Partial Rebate or (b) The land meets the definition of Land Use 60 Retirement Facilities.
<b>living unit</b>	means a room or set of rooms that: (a) are not <b>self-contained</b> and (b) are not the main place of residence of an <b>owner</b> and (c) are provided for the exclusive use of the <b>occupier</b> as the <b>occupier's</b> main place of residence.
<b>local government purposes</b>	means activities conducted by a local government for the provision of services, administration, management, development, welfare, benefit or enjoyment to its residents.
<b>mixed use residence</b>	means land containing a <b>dwelling</b> from which an <b>owner</b> or an <b>occupier</b> conducts a <b>non-residential or commercial activity</b> , and that activity exceeds the conditions set out in column 2 and conforms to but does not exceed the conditions set out in column 3 of the table at section 15.13 of this resolution.  This does <b>not</b> include land that falls within the definition of <b>owner occupied residence</b> or <b>non-owner occupied residence</b> .
<b>multiple dwelling</b>	means land that contains more than one <b>dwelling</b> , either detached, semi-detached or integrated, whether for use by the same family or by unrelated occupants.  <b>Multiple dwelling</b> does not include: (a) land that is used as: (i) an <b>owner occupied residence</b> or (ii) a <b>non-owner occupied residence</b> or (iii) a <b>mixed use residence</b> (b) land that is used for the purpose described in <b>land use code</b> 07 (boarding house/rooming units) (c) land that is used for the purpose described in <b>land use code</b> 43 (accommodation hotel/motel) or <b>land use code</b> 77 (commercial single accommodation unit).
<b>non-owner occupied residence</b>	means a <b>dwelling</b> that is the main place of residence of a person that: (a) conforms to but does not exceed the conditions set out in column 3 of the table at section 15.13 of this resolution (b) is not an <b>owner occupied residence</b> (c) may include a <b>family occupied secondary dwelling</b> (d) does not contain <b>non-residential improvements</b> .  The definition: (a) includes vacant display homes, provided that they are not being used as a sales or site office (b) does not include land used for a <b>transitory accommodation purpose</b> .

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### **non-residential improvements**

means any improvements of a business, commercial or industrial nature.

### **non-residential or commercial activities**

includes the use of the land by the **owner** or **occupier** to work from home, where such activity exceeds and does not comply with the conditions set out in column 3 of the table shown in section 15.13 of this resolution.

### **non-residential purpose**

means not used for **residential purposes**, including for example, used for shops, offices, restaurants, cafés, business, commercial, agricultural or industrial purposes.

For the purposes of this resolution, land will be deemed to be used for **non-residential purposes** if the land is not used as:

- (a) an **owner occupied residence** or
- (b) a **non-owner occupied residence** or
- (c) a **mixed use residence**.

For differential rating categorisation purposes, land is determined to be used for **non-residential purposes** where, in the opinion of Council, one or more of the attributes indicate a level of **non-residential or commercial activity** which distinguishes the land from being used solely for **residential purposes**.

### **occupier**

means a person, other than the **owner** of the land, who reasonably appears to be the occupier of land whether pursuant to a registered lease, rental agreement or arrangement or not.

### **owner**

means:

- (a) the registered proprietor of the land or
- (b) a resident life tenant, nominated as such by the terms of a will or Family/Supreme Court Order, and having been specifically given responsibility for payment of all rates and charges or
- (c) a resident lessee of an Auction Perpetual Lease or a Workers Home Perpetual Lease, the terms of any such lease must provide for the lessee to be responsible for the payment of rates and charges and the lessee must be granted title to the land in fee simple at the conclusion of the lease or
- (d) a resident under a **special disability trust**.

### **owner occupied multi-residence**

means land which by its physical attributes would otherwise constitute a **multiple dwelling** but:

- (a) is held in **private ownership** and
- (b) lawfully comprises no more than two **dwelling**s, where one **dwelling** is used as an **owner occupied residence** and the other **dwelling** is occupied by the **owner** or a **family member** of the **owner** and
- (c) is not subject to a residential tenancy agreement between the **owner** and the **family member** occupying the second **dwelling**.

In the case of multiple **owners**, each **dwelling** may be occupied by an **owner** of the land.

Land will only meet this definition if the **owner** makes a written application to Council and Council approves that application on the basis that the land meets the definition of an **owner occupied multi-residence**.

## Resolution of Rates and Charges 2025-26



### **owner occupied residence**

means a **dwelling** that is the main place of residence of at least one person who constitutes the **owner** and conforms to but does not exceed the conditions set out in column 2 of the table at section 15.13 of this resolution and:

- (a) includes land that:
  - (i) also contains a **family occupied secondary dwelling** or
  - (ii) is used as an **owner occupied multi-residence** or
  - (iii) would otherwise be the **owner's** main place of residence but 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**.
- (b) excludes land that:
  - (i) contains **non-residential improvements**
  - (ii) is not held in **private ownership** (whether in full or part)
  - (iii) is used for **transitory accommodation purposes**
  - (iv) is vacant, whether permanently or temporarily (for more than 120 days of the **financial year**), including for the purpose of renovation or redevelopment, except where the land:
    - (A) being renovated or redeveloped remains the main place of residence of at least one person who constitutes the **owner** and the **owner** does not own any other land that the **owner** is claiming is their main place of residence or
    - (B) is vacant for a period longer than 120 consecutive days of the **financial year** due to the **owner's** absence on an extended holiday, provided that the land remains completely vacant for the entire period of the **owner's** absence.

In establishing whether land is the main place of residence of at least one person who constitutes the **owner**, Council may consider the **owner's** declared address for electoral, taxation, government social security or national health registration purposes, or any other form of evidence deemed acceptable by Council.

### **paid guest accommodation**

means accommodation provided:

- (a) in a residence and
- (b) on a short term basis for periods less than 42 nights and
- (c) where the accommodation is advertised and
- (d) to guests who are not normally resident in the home and
- (e) for which payment is made.

### **practical completion**

means:

- (a) the day practical completion of the work is achieved, as worked out under a contract or
- (b) if a contract does not provide for the day practical completion of the work is achieved or reached—the day the work is completed:
  - (i) in compliance with the contract, including all plans and specifications for the work and all statutory requirements applying to the work and
  - (ii) without any defects or omissions, other than minor defects or minor omissions that will not unreasonably affect the intended use of the work.

### **predominant use**

means the single use, or in the case of multiple uses the main use, for which in the opinion of Council the land is being used or could potentially be used by virtue of improvements or activities conducted upon the land.

Council may form this opinion by examination of the **visual, spatial and economic** attributes of the land and/or where appropriate, the assessment criteria contained within the table at section 15.13 of this resolution.

### **private ownership**

means land owned by one or more individuals but excludes land owned (in full or part) by a corporation, trust, incorporated association, or any other entity other than an individual.

Land that is occupied by a life tenant as their main place of residence where the life tenant is responsible for the payment of all rates and charges will be deemed to be held in private ownership, even if the land is owned by a corporation, trust, incorporated association or other entity other than an individual provided that the owner holds the land for the benefit of the life tenant in accordance with the terms of a will.

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### **public worship**

means:

- (a) worship:
  - (i) that is conducted within the concept of “open doors” so that members of the public who are not regular congregation members of the particular **religious institution** may, without impediment or condition, gain access to and participate in such worship alongside the regular congregation members and
  - (ii) to which members of the public are actively invited to attend by means of signage, advertising or other public means of display which:
    - (A) is located at the main public entrance to the land and
    - (B) is clearly legible from outside the boundaries of the land and
    - (C) includes an unambiguous and open invitation to members of the public to worship and
    - (D) includes a statement as to relevant worship times or a reference to a website of the **religious institution** which contains a statement as to relevant worship times or a telephone number to ring and
  - (iii) that is not pre-conditioned upon advance notice of any description and
  - (iv) that is not pre-conditioned upon the recommendation or approval of another congregation member or by the completion of any precursory instruction or induction or
- (b) worship that is not:
  - (i) conducted within the concept of “open doors” provided that the **religious institution**:
    - (A) is able to establish that worship is not being conducted within the concept of “open doors” for the sole purpose of protecting the safety of its congregation from a real and credible threat and
    - (B) has provided supporting evidence, to the satisfaction of the Chief Financial Officer or General Manager, Support Services in their sole discretion, (such as written advice from an official agency involved in counter-terrorism, or reports documenting threats verified by an official agency) that there is a real and credible threat to the congregation meeting in the manner described in paragraph (a) and
  - (ii) pre-conditioned upon advance notice of any description and
  - (iii) pre-conditioned upon the recommendation or approval of another congregation member or by the completion of any precursory instruction or induction.

### **rateable land**

has the meaning given by section 95 of **COBA**.

### **rateable value** or **average rateable value** or **ARV**

means, pursuant to section 3 of this resolution, the value of the land upon which general rates and charges, separate rates and charges and special rates and charges may be calculated.

### **rating quarter**

means, in relation to a **financial year**, a part of the year or a period of three months commencing on 1 July, 1 October, 1 January and 1 April in any year.

### **religious institution**

means an institution that is:

- (a) a religious body or a religious organisation that is proclaimed under section 26 of the *Marriage Act 1961* (Cth) by the Governor-General to be a recognised denomination for the purposes of the *Marriage Act 1961* (Cth) or
- (b) an exempt institution (of a religious nature, or a religious body) under section 545(1) of the *Duties Act 2001* or
- (c) registered as a charity under the *Australian Charities and Not-for-profits Commission Act 2012* (Cth) as the subtype of entity mentioned in column 2 of item 4 of the table in section 25-5(5) of the *Australian Charities and Not-for-profits Commission Act 2012* (Cth).

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- residential purpose** means the **predominant use** of land for the purposes of being occupied as a residence or as residential accommodation or is intended to be, and is capable of being, occupied as a residence or as residential accommodation.
- Land is not used for **residential purposes** if:
- (a) the land contains any **non-residential improvements** or
  - (b) **non-residential or commercial activities** are carried out on the land.
- For the purposes of this resolution, land is used for **residential purposes** if the land is used as:
- (a) an **owner occupied residence** or
  - (b) a **non-owner occupied residence** or
  - (c) a **mixed use residence**.
- retirement facility** has the meaning as given to 'retirement facility' under schedule 1 of *Brisbane City Plan 2014* and, unless owned and operated by a **religious institution**, is registered as such with the Department of Justice and Attorney General.
- secondary dwelling** means a **dwelling** co-located with a primary **dwelling**, either detached, semi-detached or integrated.
- self-contained** means used or is adapted to be used for the purposes of a place of residence for the exclusive use of one household and includes kitchen, bathroom and toilet facilities.
- In determining whether a building or group of rooms is self-contained consideration may be given to:
- (a) the existence of separate or multiple:
    - (i) kitchens/food preparation areas (identified by the presence of cooking and dishwashing facilities) or
    - (ii) metered water, electricity or gas supplies or
    - (iii) waste collection services or
    - (iv) mail boxes or
    - (v) displayed house/unit numbers or
    - (vi) pedestrian or vehicular entrances or
  - (b) the existence of dividing walls that prohibit free internal access from one residence to another or
  - (c) the number of occupants residing on the land or in the dwelling.
- special disability trust** means a trust established to assist immediate family members and carers that complies with the requirements of Part 3.18A (Private financial provisions for certain people with disabilities) of the *Social Security Act 1991* (Cth).
- student accommodation** means land that contains residential accommodation that has been built or converted to be used for the purpose of housing students undertaking educational studies.
- transitory accommodation purpose** means the use of a **dwelling** as temporary accommodation by a paying guest. The **dwelling** must be offered, available or used for a period of more than 60 days in any one-year period by renting the **dwelling** for period/s of less than 42 consecutive days at any one time.
- This use does not include the use of a room or rooms within a **dwelling** for temporary accommodation by a paying guest where the **dwelling** is also the main place of residence of the **owner** or an **occupier** who remains within the **dwelling** to host the paying guest. The room or rooms must form an integral part of the primary **dwelling** with guests and occupier sharing areas such as living room, dining room, kitchen or bathroom.
- Transitory accommodation includes a **dwelling** that is subject to a management agreement with a third party that permits the **dwelling** to be offered, made available or used for temporary accommodation by a paying guest.
- (Note: Transitory accommodation listings or advertising/marketing, for example, on publicly available websites and/or with real estate agents, will constitute evidence of the land being offered, available or used for a **transitory accommodation purpose**).

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<b>vacant land</b>	means land devoid of buildings or structures with the exception of outbuildings or other minor structures not designed or used for human habitation or occupation. It does not apply to land that is used for car parking or in conjunction with any commercial activity e.g. heavy vehicle or machinery parking, outdoor storage areas, assembly areas or rural activities such as cultivation, grazing or agistment.
<b>visual, spatial and economic</b>	<p>means each of the following:</p> <ul style="list-style-type: none"><li>(a) visual: the visual impact any non-residential activity may have on the amenity and/or character of the neighbouring area including consideration of attributes such as signage, provision of car parking, increased traffic volume and the degree to which the land differs visually from neighbouring land because of the non-residential activity and</li><li>(b) spatial: the proportion of the total land or building area which is dedicated to the carrying out of a non-residential activity and</li><li>(c) economic: the actual or potential economic benefit of an activity conducted on the land in terms of the financial gain or saving to the owner or occupier.</li></ul> <p>These attributes are used to determine the type of activity being conducted on the land for differential rating categorisation purposes, or the nature of any activity conducted on the land for general rate exemption determination. These attributes may be considered in conjunction with the assessment criteria described in the table in section 15.13 of this resolution.</p>
<b>waste collection area</b>	means an area defined in section 9 of this resolution and serviced by Council or its contractor for the collection and disposal of waste.
<b>waste management service</b>	means waste management services, facilities and activities provided by Council. These include general waste service provision, collection and disposal, street sweeping, litter collection, cleaning parks and footpaths, and provision of waste management facilities.
<b>waste management service charges effective date</b>	means the date of a change request, order or adjustment of the <b>waste utility charge</b> .
<b>waste utility charge</b>	means a utility charge for the provision of <b>waste management services</b> .



## 15. Appendices

### 15.1 Differential general rating table

Rating category - Column 1	Rating description - Column 2
<p><b>1. Residential - Owner Occupied</b></p>	<p>a) This category will only apply where the land is used solely as an <b>owner occupied residence</b> OR b) the:</p> <p>i) land is used for the purpose described in <b>land use code</b> 01 vacant urban land or <b>land use code</b> 06 uninhabitable building/structure/improvements AND</p> <p>ii) sole purpose for which the land is presently used is <b>vacant land</b> 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"> <li>• Conservation zone</li> <li>• Environmental management zone</li> <li>• Rural zone</li> <li>• Rural residential zone</li> <li>• where coexisting with another zone or code contained within rating description, Open space zone</li> <li>• Emerging community zone</li> <li>• Low density residential zone</li> <li>• Character residential zone</li> <li>• Low-medium density residential zone</li> <li>• Medium density residential zone</li> <li>• High density residential zone OR</li> </ul> <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 <b>owner occupied residence</b> 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 <b>owner</b> 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 <b>family members</b> of the <b>owner</b> OR</p> <p>b) land subject to a <b>special disability trust</b>, occupied by a deemed vulnerable <b>owner</b>.</p>
<p><b>1ga. Residential - Owner Occupied with Guest Accommodation</b></p>	<p>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 <b>paid guest accommodation</b>.</p>

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

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Rating category - Column 1	Rating description - Column 2
<b>2c. Commercial/ Non-Residential - Group C</b>	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 C in the table at section 15.17 of this resolution.
<b>2d. Commercial/ Non-Residential - Group D</b>	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 D in the table at section 15.17 of this resolution.
<b>2e. Commercial/ Non-Residential - Group E</b>	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.
<b>2f. Commercial/ Non-Residential - Group F</b>	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.
<b>2g. Commercial/ Non-Residential - Group G</b>	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.
<b>2h. Commercial/ Non-Residential - Group H</b>	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.
<b>2i. Commercial/ Non-Residential - Group I</b>	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.
<b>2j. Commercial/ Non-Residential - Group J</b>	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.
<b>2k. Commercial/ Non-Residential - Group K</b>	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.
<b>2l. Commercial/ Non-Residential - Group L</b>	This category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) is located outside the <b>CBD</b> or the <b>CBD Frame</b> AND c) is used for the purpose described in one of the following <b>land use codes</b> : 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.

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Rating category - Column 1	Rating description - Column 2
<b>2m. Commercial/ Non-Residential - Group M</b>	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.
<b>3. Rural</b>	This category will apply where the land is: a) used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) used for the purpose described in one or more of the following <b>land use codes</b> : i) 62 wholesale production nursery ii) 64 agriculture - livestock production iii) 65 agriculture - crop production iv) 74 turf farms v) 86 racing stables.
<b>4a. Multi-Residential - single dwelling with one additional dwelling</b>	This category will apply where the land: a) consists of one <b>dwelling</b> plus one <b>secondary dwelling</b> AND b) is used for the purpose described in <b>land use code</b> 03 multiple dwelling.
<b>4b. Multi-Residential - more than two dwellings or living units</b>	This category will apply where: a) the land: i) consists of more than two <b>dwellings</b> AND ii) is used for the purpose described in <b>land use code</b> 03 multiple dwelling OR b) the land is used for the purpose described in one or more of the following <b>land use codes</b> : i) 07 boarding house/rooming units ii) 49 caravan park iii) 53 re-locatable home park iv) 60 retirement facilities.
<b>5a. Central Business District - Group A</b>	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 <b>CBD</b> AND iv) is located outside the area identified in the map at 15.23 AND v) has an <b>average rateable value</b> 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 <b>average rateable value</b> less than \$5,000,000 AND c) does not appear in any table in sections 15.14 to 15.22.
<b>5b. Central Business District - Group B</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 <b>CBD</b> AND iv) is located outside the area identified in the map at 15.23 AND v) has an <b>average rateable value</b> equal to or greater than \$5,000,000 OR b) the land: i) is used for the purpose described in <b>land use code</b> 14 shop(s) - main retail AND ii) has an <b>average rateable value</b> equal to or greater than \$5,000,000 AND c) does not appear in any table in sections 15.14 to 15.22.
<b>5c. Central Business District - Group C</b>	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.

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Rating category - Column 1	Rating description - Column 2
<b>5d. Central Business District - Group D</b>	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.
<b>5e. Central Business District - Group E</b>	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.
<b>5f. Central Business District - Group F</b>	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.
<b>5g. Central Business District - Group G</b>	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.
<b>5h. Central Business District - Group H</b>	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.
<b>5i. Central Business District - Group I</b>	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 I in the table at section 15.14 of this resolution.
<b>5j. Central Business District - Group J</b>	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 J in the table at section 15.14 of this resolution.
<b>5k. Central Business District - Group K</b>	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 systems by reference to its common name, its location or its real property description and identified as Group K in the table at section 15.14 of this resolution.
<b>5l. Central Business District - Group L</b>	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 L in the table at section 15.14 of this resolution.
<b>5m. Central Business District - Group M</b>	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 M in the table at section 15.14 of this resolution.
<b>5n. Central Business District - Group N</b>	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 N in the table at section 15.14 of this resolution.

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<b>5o. Central Business District - Group O</b>	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 O in the table at section 15.14 of this resolution.
<b>5p. Central Business District - Group P</b>	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 P in the table at section 15.14 of this resolution.
<b>5q. Central Business District - Group Q</b>	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 Q in the table at section 15.14 of this resolution.
<b>5r. Central Business District - Group R</b>	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 R in the table at section 15.14 of this resolution.
<b>5s. Central Business District - Group S</b>	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 S in the table at section 15.14 of this resolution.
<b>5t. Central Business District - Group T</b>	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 T in the table at section 15.14 of this resolution.
<b>5u. Central Business District - Group U</b>	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 U in the table at section 15.14 of this resolution.
<b>5v. Central Business District - Group V</b>	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.
<b>5w. Central Business District - Group W</b>	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.
<b>5x. Central Business District - Group X</b>	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.
<b>5y. Central Business District - Group Y</b>	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.

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<b>5z. Central Business District - Group Z</b>	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.
<b>5aa. Central Business District - Group AA</b>	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.
<b>5ab. Central Business District - Group AB</b>	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.
<b>5ac. Central Business District - Public Carpark - Group AC</b>	This category will apply where the land: a) is used for the purpose described in <b>land use code</b> 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.
<b>5ad. Central Business District - Public Carpark - Group AD</b>	This category will apply where the land: a) is used for the purpose described in <b>land use code</b> 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.
<b>6. Other</b>	This category will apply only where the land does not fall within any other differential rating category described in this Differential General Rating Table.
<b>7. Residential: Non-owner Occupied or Mixed Use</b>	This category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted on the land, as a <b>non-owner occupied residence</b> OR b) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted on the land, as a <b>mixed use residence</b> OR c) is used for the purpose described in <b>land use code</b> 72 vacant land (valuation discounted for subdivided land).
<b>8a. Large Regional Shopping Centre - Group A</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 A in the table at section 15.15 of this resolution.
<b>8b. Large Regional Shopping Centre - Group B</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.
<b>8c. Large Regional Shopping Centre - Group C</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 C in the table at section 15.15 of this resolution.
<b>8d. Large Regional Shopping Centre - Group D</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 D in the table at section 15.15 of this resolution.
<b>8e. Large Regional Shopping Centre - Group E</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 E in the table at section 15.15 of this resolution.
<b>8f. Large Regional Shopping Centre - Group F</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 F in the table at section 15.15 of this resolution.
<b>8g. Large Regional Shopping Centre - Group G</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 G in the table at section 15.15 of this resolution.

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<b>9a. Major Regional Shopping Centre - Group A</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 A in the table at section 15.16 of this resolution.
<b>9b. Major Regional Shopping Centre - Group B</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.
<b>9c. Major Regional Shopping Centre - Group C</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 C in the table at section 15.16 of this resolution.
<b>9d. Major Regional Shopping Centre - Group D</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 D in the table at section 15.16 of this resolution.
<b>10. CTS - Residential: Owner Occupied (subject to Section 4.1(c))</b>	<p>This category will only apply where the land:</p> <ul style="list-style-type: none"> <li>a) is used solely as an <b>owner occupied residence</b> AND</li> <li>b) is part of a community titles scheme AND</li> <li>c) either: <ul style="list-style-type: none"> <li>(i) is located outside the <b>CBD</b> and <b>CBD Frame</b> OR</li> <li>(ii) <ul style="list-style-type: none"> <li>(A) is located fully or partially within the <b>CBD</b> or completely inside the <b>CBD Frame</b> AND</li> <li>(B) is located outside the area identified in the map at section 15.23 AND</li> <li>(C) was held by the <b>owner</b> on or before 30 September 2025.</li> </ul> </li> </ul> </li> </ul> <p>Note this category will apply where the land:</p> <ul style="list-style-type: none"> <li>(i) is vacant land which meets the general criteria in paragraphs a) to c) above OR</li> <li>(ii) has been purchased by an individual for the sole purpose of being an <b>owner occupied residence</b> following the re-configuration of allotments (this will apply and continue until such time as the land is reclassified as residential OR</li> <li>(iii) would be used solely as an <b>owner occupied residence</b>, but where the <b>owner</b> 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 <b>family members</b> of the <b>owner</b> OR</li> <li>(iv) is subject to a <b>special disability trust</b>, occupied by a deemed vulnerable <b>owner</b>.</li> </ul>
<b>10aa. CTS - Residential: Owner Occupied (subject to Section 4.1(c))</b>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND</li> <li>b) is located inside the area identified in the map at section 15.23 of the Resolution AND</li> <li>c) has a <b>CTS Area</b> less than 70m<sup>2</sup>.</li> </ul>
<b>10ab. CTS - Residential: Owner Occupied (subject to Section 4.1(c))</b>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND</li> <li>b) is located inside the area identified in the map at section 15.23 of the Resolution AND</li> <li>c) has a <b>CTS Area</b> between 70m<sup>2</sup> and 84 m<sup>2</sup>.</li> </ul>
<b>10ac. CTS - Residential: Owner Occupied (subject to Section 4.1(c))</b>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND</li> <li>b) is located inside the area identified in the map at section 15.23 of the Resolution AND</li> <li>c) has a <b>CTS Area</b> between 85m<sup>2</sup> and 109m<sup>2</sup>.</li> </ul>
<b>10ad. CTS - Residential: Owner Occupied (subject to Section 4.1(c))</b>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND</li> <li>b) is located inside the area identified in the map at section 15.23 of the Resolution AND</li> <li>c) has a <b>CTS Area</b> of 110m<sup>2</sup> or more.</li> </ul>
<b>10ba. CTS - Residential: Owner Occupied CBD</b>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND</li> <li>b) was first acquired by the <b>owner</b> on or after 1 October 2025 AND</li> <li>c) is located fully or partially within the <b>CBD</b> AND</li> <li>d) is located outside the area identified in the map at section 15.23 of the Resolution AND</li> <li>e) is categorised as "BA" in the table set out in 15.24 by reference to the <b>CTS Area</b> m<sup>2</sup> and CTS ARV of the property.</li> </ul>

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<p><b>10bb. CTS - Residential: Owner Occupied CBD</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND</li> <li>b) was first acquired by the <b>owner</b> on or after 1 October 2025 AND</li> <li>c) is located fully or partially within the <b>CBD</b> AND</li> <li>d) is located outside the area identified in the map at section 15.23 of the Resolution AND</li> <li>e) is categorised as "BB" in the table set out in 15.24 by reference to the <b>CTS Area</b> m<sup>2</sup> and CTS ARV of the property.</li> </ul>
<p><b>10bc. CTS - Residential: Owner Occupied CBD</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND</li> <li>b) was first acquired by the <b>owner</b> on or after 1 October 2025 AND</li> <li>c) is located fully or partially within the <b>CBD</b> AND</li> <li>d) is located outside the area identified in the map at section 15.23 of the Resolution AND</li> <li>e) is categorised as "BC" in the table set out in 15.24 by reference to the <b>CTS Area</b> m<sup>2</sup> and CTS ARV of the property.</li> </ul>
<p><b>10bd. CTS - Residential: Owner Occupied CBD</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND</li> <li>b) was first acquired by the <b>owner</b> on or after 1 October 2025 AND</li> <li>c) is located fully or partially within the <b>CBD</b> AND</li> <li>d) is located outside the area identified in the map at section 15.23 of the Resolution AND</li> <li>e) is categorised as "BD" in the table set out in 15.24 by reference to the <b>CTS Area</b> m<sup>2</sup> and CTS ARV of the property.</li> </ul>
<p><b>10be. CTS - Residential: Owner Occupied CBD</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND</li> <li>b) was first acquired by the <b>owner</b> on or after 1 October 2025 AND</li> <li>c) is located fully or partially within the <b>CBD</b> AND</li> <li>d) is located outside the area identified in the map at section 15.23 of the Resolution AND</li> <li>e) is categorised as "BE" in the table set out in 15.24 by reference to the <b>CTS Area</b> m<sup>2</sup> and CTS ARV of the property.</li> </ul>
<p><b>10bf. CTS - Residential: Owner Occupied CBD</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND</li> <li>b) was first acquired by the <b>owner</b> on or after 1 October 2025 AND</li> <li>c) is located fully or partially within the <b>CBD</b> AND</li> <li>d) is located outside the area identified in the map at section 15.23 of the Resolution AND</li> <li>e) is categorised as "BF" in the table set out in 15.24 by reference to the <b>CTS Area</b> m<sup>2</sup> and CTS ARV of the property.</li> </ul>
<p><b>10bg. CTS - Residential: Owner Occupied CBD</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND</li> <li>b) was first acquired by the <b>owner</b> on or after 1 October 2025 AND</li> <li>c) is located fully or partially within the <b>CBD</b> AND</li> <li>d) is located outside the area identified in the map at section 15.23 of the Resolution AND</li> <li>e) is categorised as "BG" in the table set out in 15.24 by reference to the <b>CTS Area</b> m<sup>2</sup> and CTS ARV of the property.</li> </ul>
<p><b>10bh. CTS - Residential: Owner Occupied CBD</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause c) AND</li> <li>b) was first acquired by the <b>owner</b> on or after 1 October 2025 AND</li> <li>c) is located fully or partially within the <b>CBD</b> AND</li> <li>d) is located outside the area identified in the map at section 15.23 of the Resolution AND</li> <li>e) is categorised as "BH" in the table set out in 15.24 by reference to the <b>CTS Area</b> m<sup>2</sup> and CTS ARV of the property.</li> </ul>

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Rating category - Column 1	Rating description - Column 2
<b>10bi. CTS - Residential: Owner Occupied CBD</b>	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 <b>owner</b> on or after 1 October 2025 AND c) is located fully or partially within the <b>CBD</b> 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 <b>CTS Area</b> m <sup>2</sup> and CTS ARV of the property.
<b>10ca. CTS - Residential: Owner Occupied CBD Frame</b>	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 <b>owner</b> on or after 1 October 2025 AND c) is located completely inside the <b>CBD Frame</b> AND d) is categorised as "CA" in the table set out in 15.25 by reference to the <b>CTS Area</b> m <sup>2</sup> and CTS ARV of the property.
<b>10cb. CTS - Residential: Owner Occupied CBD Frame</b>	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 <b>owner</b> on or after 1 October 2025 AND c) is located completely inside the <b>CBD Frame</b> AND d) is categorised as "CB" in the table set out in 15.25 by reference to the <b>CTS Area</b> m <sup>2</sup> and CTS ARV of the property.
<b>10cc. CTS - Residential: Owner Occupied CBD Frame</b>	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 <b>owner</b> on or after 1 October 2025 AND c) is located completely inside the <b>CBD Frame</b> AND d) is categorised as "CC" in the table set out in 15.25 by reference to the <b>CTS Area</b> m <sup>2</sup> and CTS ARV of the property.
<b>10cd. CTS - Residential: Owner Occupied CBD Frame</b>	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 <b>owner</b> on or after 1 October 2025 AND c) is located completely inside the <b>CBD Frame</b> AND d) is categorised as "CD" in the table set out in 15.25 by reference to the <b>CTS Area</b> m <sup>2</sup> and CTS ARV of the property.
<b>10ce. CTS - Residential: Owner Occupied CBD Frame</b>	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 <b>owner</b> on or after 1 October 2025 AND c) is located completely inside the <b>CBD Frame</b> AND d) is categorised as "CE" in the table set out in 15.25 by reference to the <b>CTS Area</b> m <sup>2</sup> and CTS ARV of the property.
<b>10cf. CTS - Residential: Owner Occupied CBD Frame</b>	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 <b>owner</b> on or after 1 October 2025 AND c) is located completely inside the <b>CBD Frame</b> AND d) is categorised as "CF" in the table set out in 15.25 by reference to the <b>CTS Area</b> m <sup>2</sup> and CTS ARV of the property.
<b>10cg. CTS - Residential: Owner Occupied CBD Frame</b>	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 <b>owner</b> on or after 1 October 2025 AND c) is located completely inside the <b>CBD Frame</b> AND d) is categorised as "CG" in the table set out in 15.25 by reference to the <b>CTS Area</b> m <sup>2</sup> and CTS ARV of the property.

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Rating category - Column 1	Rating description - Column 2
<b>10ch. CTS - Residential: Owner Occupied CBD Frame</b>	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 <b>owner</b> on or after 1 October 2025 AND c) is located completely inside the <b>CBD Frame</b> AND d) is categorised as "CH" in the table set out in 15.25 by reference to the <b>CTS Area</b> m <sup>2</sup> and CTS ARV of the property.
<b>10ci. CTS - Residential: Owner Occupied CBD Frame</b>	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 <b>owner</b> on or after 1 October 2025 AND c) is located completely inside the <b>CBD Frame</b> AND d) is categorised as "CI" in the table set out in 15.25 by reference to the <b>CTS Area</b> m <sup>2</sup> and CTS ARV of the property.
<b>10ga. CTS - Residential: Owner Occupied with Guest Accommodation (subject to Section 4.1(c))</b>	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 <b>paid guest accommodation</b> .
<b>11a. CTS - Commercial/ Non-Residential - Group A (subject to Section 4.1(c))</b>	This category will apply where the land: a) meets the definition of category 2a AND b) is part of a community titles scheme.  <b>Note: Vacant land</b> falls within this differential rating category where that land forms a lot within a <b>community titles scheme</b> and it does not meet the description of differential rating category 10.
<b>11b. CTS - Commercial/ Non-Residential - Group B (subject to Section 4.1(c))</b>	This category will apply where the land: a) meets the description of differential rating category 2l AND b) is part of a <b>community titles scheme</b> .
<b>12a. CTS - Multi-Residential - single dwelling plus one additional dwelling (subject to Section 4.1(c))</b>	This category will apply where the land: a) meets the description of differential rating category 4a AND b) is part of <b>community titles scheme</b> .
<b>12b. CTS - Multi-Residential - more than two dwellings or living units (subject to Section 4.1(c))</b>	This category will apply where the land: a) meets the description of differential rating category 4b AND b) is part of a <b>community titles scheme</b> .
<b>13. CTS - Central Business District (subject to Section 4.1(c))</b>	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 <b>CBD</b> AND (d) is part of a <b>community titles scheme</b> .
<b>13a. CTS - Central Business District Public Carpark (subject to Section 4.1(c))</b>	This category will apply where the land is: a) used for the purpose described in <b>land use code</b> 22 car park AND b) open to the public as a public carpark AND c) located fully or partially within the <b>CBD</b> AND d) part of a <b>community titles scheme</b> 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.
<b>13b. CTS - Central Business District Public Carpark (subject to Section 4.1(c))</b>	This category will apply where the land is: a) used for the purpose described in <b>land use code</b> 22 car park AND b) open to the public as a public carpark AND c) located fully or partially within the <b>CBD</b> AND d) part of a <b>community titles scheme</b> 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.

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Rating category - Column 1	Rating description - Column 2
<p><b>14. CTS - Residential: Non-owner Occupied or Mixed Use (subject to Section 4.1(c))</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, as a <ul style="list-style-type: none"> <li>i) <b>non-owner occupied residence</b> OR</li> <li>ii) <b>mixed use residence</b> AND</li> </ul> </li> <li>b) is part of a <b>community titles scheme</b> AND</li> <li>c) either: <ul style="list-style-type: none"> <li>i) is located outside the <b>CBD</b> and <b>CBD Frame</b></li> <li>OR</li> <li>ii) <ul style="list-style-type: none"> <li>(A) is located fully or partially within the <b>CBD</b> or completely inside the <b>CBD Frame</b> AND</li> <li>(B) is located outside the area identified in the map at section 15.23 AND</li> <li>(C) was held by the <b>owner</b> on or before 30 September 2025.</li> </ul> </li> </ul> </li> </ul>
<p><b>14aa CTS - Residential: Non-owner Occupied or Mixed Use (subject to Section 4.1(c))</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND</li> <li>b) is located inside the area identified in the map at section 15.23 of the Resolution AND</li> <li>c) has a <b>CTS Area</b> less than 70m<sup>2</sup>.</li> </ul>
<p><b>14ab. CTS - Residential: Non-owner Occupied or Mixed Use (subject to Section 4.1(c))</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND</li> <li>b) is located inside the area identified in the map at section 15.23 of the Resolution AND</li> <li>c) has a <b>CTS Area</b> between 70m<sup>2</sup> and 84m<sup>2</sup>.</li> </ul>
<p><b>14ac. CTS - Residential: Non-owner Occupied or Mixed Use (subject to Section 4.1(c))</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND</li> <li>b) is located inside the area identified in the map at section 15.23 of the Resolution AND</li> <li>c) has a <b>CTS Area</b> between 85m<sup>2</sup> and 109m<sup>2</sup>.</li> </ul>
<p><b>14ad. CTS - Residential: Non-owner Occupied or Mixed Use (subject to Section 4.1(c))</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND</li> <li>b) is located inside the area identified in the map at section 15.23 of the Resolution AND</li> <li>c) has a <b>CTS Area</b> of 110m<sup>2</sup> or more.</li> </ul>
<p><b>14ba. CTS - Residential: Non-owner Occupied or Mixed Use CBD</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND</li> <li>b) was first acquired by the <b>owner</b> on or after 1 October 2025 AND</li> <li>c) is located fully or partially within the <b>CBD</b> AND</li> <li>d) is located outside the area identified in the map at section 15.23 of the Resolution AND</li> <li>e) is categorised as "BA" in the table set out in 15.24 by reference to the <b>CTS Area</b> m<sup>2</sup> and CTS ARV of the property.</li> </ul>
<p><b>14bb. CTS - Residential: Non-owner Occupied or Mixed Use CBD</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND</li> <li>b) was first acquired by the <b>owner</b> on or after 1 October 2025 AND</li> <li>c) is located fully or partially within the <b>CBD</b> AND</li> <li>d) is located outside the area identified in the map at section 15.23 of the Resolution AND</li> <li>e) is categorised as "BB" in the table set out in 15.24 by reference to the <b>CTS Area</b> m<sup>2</sup> and CTS ARV of the property.</li> </ul>
<p><b>14bc. CTS - Residential: Non-owner Occupied or Mixed Use CBD</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND</li> <li>b) was first acquired by the <b>owner</b> on or after 1 October 2025 AND</li> <li>c) is located fully or partially within the <b>CBD</b> AND</li> <li>d) is located outside the area identified in the map at section 15.23 of the Resolution AND</li> <li>e) is categorised as "BC" in the table set out in 15.24 by reference to the <b>CTS Area</b> m<sup>2</sup> and CTS ARV of the property.</li> </ul>

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

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Rating category - Column 1	Rating description - Column 2
<p><b>14cb. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND</li> <li>b) was first acquired by the <b>owner</b> on or after 1 October 2025 AND</li> <li>c) is located completely inside the <b>CBD Frame</b> AND</li> <li>d) is categorised as "CB" in the table set out in 15.25 by reference to the <b>CTS Area</b> m<sup>2</sup> and CTS ARV of the property.</li> </ul>
<p><b>14cc. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND</li> <li>b) was first acquired by the <b>owner</b> on or after 1 October 2025 AND</li> <li>c) is located completely inside the <b>CBD Frame</b> AND</li> <li>d) is categorised as "CC" in the table set out in 15.25 by reference to the <b>CTS Area</b> m<sup>2</sup> and CTS ARV of the property.</li> </ul>
<p><b>14cd. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND</li> <li>b) was first acquired by the <b>owner</b> on or after 1 October 2025 AND</li> <li>c) is located completely inside the <b>CBD Frame</b> AND</li> <li>d) is categorised as "CD" in the table set out in 15.25 by reference to the <b>CTS Area</b> m<sup>2</sup> and CTS ARV of the property.</li> </ul>
<p><b>14ce. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND</li> <li>b) was first acquired by the <b>owner</b> on or after 1 October 2025 AND</li> <li>c) is located completely inside the <b>CBD Frame</b> AND</li> <li>d) is categorised as "CE" in the table set out in 15.25 by reference to the <b>CTS Area</b> m<sup>2</sup> and CTS ARV of the property.</li> </ul>
<p><b>14cf. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND</li> <li>b) was first acquired by the <b>owner</b> on or after 1 October 2025 AND</li> <li>c) is located completely inside the <b>CBD Frame</b> AND</li> <li>d) is categorised as "CF" in the table set out in 15.25 by reference to the <b>CTS Area</b> m<sup>2</sup> and CTS ARV of the property.</li> </ul>
<p><b>14cg. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND</li> <li>b) was first acquired by the <b>owner</b> on or after 1 October 2025 AND</li> <li>c) is located completely inside the <b>CBD Frame</b> AND</li> <li>d) is categorised as "CG" in the table set out in 15.25 by reference to the <b>CTS Area</b> m<sup>2</sup> and CTS ARV of the property.</li> </ul>
<p><b>14ch. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND</li> <li>b) was first acquired by the <b>owner</b> on or after 1 October 2025 AND</li> <li>c) is located completely inside the <b>CBD Frame</b> AND</li> <li>d) is categorised as "CH" in the table set out in 15.25 by reference to the <b>CTS Area</b> m<sup>2</sup> and CTS ARV of the property.</li> </ul>
<p><b>14ci. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame</b></p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> <li>a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause c) AND</li> <li>b) was first acquired by the <b>owner</b> on or after 1 October 2025 AND</li> <li>c) is located completely inside the <b>CBD Frame</b> AND</li> <li>d) is categorised as "CI" in the table set out in 15.25 by reference to the <b>CTS Area</b> m<sup>2</sup> and CTS ARV of the property.</li> </ul>

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Rating category - Column 1	Rating description - Column 2
<b>15. CTS - Minor Lot (subject to Section 4.1(c))</b>	This category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) is part of a <b>community title scheme</b> 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.
<b>16. CBD Frame Commercial/ Non-Residential</b>	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 <b>CBD Frame</b> .
<b>16b. CBD Frame Public Carparks</b>	This category will apply where the land is: a) used for the purpose described in <b>land use code</b> 22 carpark AND b) open to the public as a public carpark AND c) located completely within the <b>CBD Frame</b> 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.
<b>17. CTS - CBD Frame Commercial/Non-Residential (subject to Section 4.1(c))</b>	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 <b>CBD Frame</b> AND d) is part of a <b>community titles scheme</b> .
<b>21a. Drive-In Shopping Centre &lt; 20,000m<sup>2</sup> and &lt; \$2,000,000 ARV</b>	The category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) has a gross land area less than 20,000m <sup>2</sup> AND c) has an <b>average rateable value</b> less than \$2,000,000 AND d) is used for the purpose described in <b>land use code</b> 16 drive-in shopping centres.
<b>21b. Drive-In Shopping Centre &lt; 20,000m<sup>2</sup> and \$2,000,000 to \$3,999,999 ARV</b>	The category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) has a gross land area less than 20,000m <sup>2</sup> AND c) has an <b>average rateable value</b> from \$2,000,000 to \$3,999,999 AND d) is used for the purpose described in <b>land use code</b> 16 drive-in shopping centres.
<b>21c. Drive-In Shopping Centre &lt; 20,000m<sup>2</sup> and \$4,000,000 to \$5,999,999 ARV</b>	The category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) has a gross land area less than 20,000m <sup>2</sup> AND c) has an <b>average rateable value</b> from \$4,000,000 to \$5,999,999 AND d) is used for the purpose described in <b>land use code</b> 16 drive-in shopping centres.
<b>21d. Drive-In Shopping Centre &lt; 20,000m<sup>2</sup> and equal to or &gt; \$6,000,000 ARV</b>	The category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) has a gross land area less than 20,000m <sup>2</sup> AND c) has an <b>average rateable value</b> equal to or greater than \$6,000,000 AND d) is used for the purpose described in <b>land use code</b> 16 drive-in shopping centres.
<b>21e. Drive-In Shopping Centre 20,000m<sup>2</sup> to 25,000m<sup>2</sup> and &lt; \$10,000,000 ARV</b>	The category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) has a gross land area of 20,000m <sup>2</sup> to 25,000m <sup>2</sup> AND c) has an <b>average rateable value</b> less than \$10,000,000 AND d) is used for the purpose described in <b>land use code</b> 16 drive-in shopping centres.

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<b>21f. Drive-In Shopping Centre 20,000m<sup>2</sup> to 25,000m<sup>2</sup> and equal to or &gt; \$10,000,000 ARV</b>	The category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) has a gross land area of 20,000m <sup>2</sup> to 25,000m <sup>2</sup> AND c) has an <b>average rateable value</b> equal to or greater than \$10,000,000 AND d) is used for the purpose described in <b>land use code</b> 16 drive-in shopping centres.
<b>21g. Drive-In Shopping Centre 25,001m<sup>2</sup> to 50,000m<sup>2</sup> and &lt; \$10,000,000 ARV</b>	The category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) has a gross land area of 25,001m <sup>2</sup> to 50,000m <sup>2</sup> AND c) has an <b>average rateable value</b> less than \$10,000,000 AND d) is used for the purpose described in <b>land use code</b> 16 drive-in shopping centres.
<b>21h. Drive-In Shopping Centre 25,001m<sup>2</sup> to 50,000m<sup>2</sup> and equal to or &gt; \$10,000,000 ARV</b>	The category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) has a gross land area of 25,001m <sup>2</sup> to 50,000m <sup>2</sup> AND c) has an <b>average rateable value</b> equal to or greater than \$10,000,000 AND d) is used for the purpose described in <b>land use code</b> 16 drive-in shopping centres.
<b>21i. Drive-In Shopping Centre &gt; 50,000m<sup>2</sup></b>	The category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) has a gross land area of greater than 50,000m <sup>2</sup> AND c) is used for the purpose described in <b>land use code</b> 16 drive-in shopping centres.
<b>22a. Retail Warehouse &lt; 7,500m<sup>2</sup> and &lt; \$1,600,000 ARV</b>	The category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) has a gross land area of less than 7,500m <sup>2</sup> AND c) has an <b>average rateable value</b> less than \$1,600,000 AND d) is used for the purpose described in <b>land use code</b> 23 retail warehouse.
<b>22b. Retail Warehouse &lt; 7,500m<sup>2</sup> and \$1,600,000 to \$4,500,000 ARV</b>	The category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) has a gross land area of less than 7,500m <sup>2</sup> AND c) has an <b>average rateable value</b> of \$1,600,000 to \$4,500,000 AND d) is used for the purpose described in <b>land use code</b> 23 retail warehouse.
<b>22c. Retail Warehouse &lt; 7,500m<sup>2</sup> and &gt; \$4,500,000 ARV</b>	The category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) has a gross land area of less than 7,500m <sup>2</sup> AND c) has an <b>average rateable value</b> greater than \$4,500,000 AND d) is used for the purpose described in <b>land use code</b> 23 retail warehouse.
<b>22d. Retail Warehouse 7,500m<sup>2</sup> to 20,000 m<sup>2</sup> and &lt; \$4,200,000 ARV</b>	The category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) has a gross land area of 7,500m <sup>2</sup> to 20,000m <sup>2</sup> AND c) has an <b>average rateable value</b> less than \$4,200,000 AND d) is used for the purpose described in <b>land use code</b> 23 retail warehouse.
<b>22e. Retail Warehouse 7,500m<sup>2</sup> to 20,000m<sup>2</sup> and \$4,200,000 to \$10,000,000 ARV</b>	The category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) has a gross land area of 7,500m <sup>2</sup> to 20,000m <sup>2</sup> AND c) has an <b>average rateable value</b> of \$4,200,000 to \$10,000,000 AND d) is used for the purpose described in <b>land use code</b> 23 retail warehouse.
<b>22f. Retail Warehouse 7,500m<sup>2</sup> to 20,000m<sup>2</sup> and &gt; \$10,000,000 ARV</b>	The category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) has a gross land area of 7,500m <sup>2</sup> to 20,000m <sup>2</sup> AND c) has an <b>average rateable value</b> greater than \$10,000,000 AND d) is used for the purpose described in <b>land use code</b> 23 retail warehouse.

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<b>22g. Retail Warehouse 20,001m<sup>2</sup> to 40,000m<sup>2</sup> and &lt; \$8,000,000 ARV</b>	The category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) has a gross land area of 20,001m <sup>2</sup> to 40,000m <sup>2</sup> AND c) has an <b>average rateable value</b> less than \$8,000,000 AND d) is used for the purpose described in <b>land use code 23</b> retail warehouse.
<b>22h. Retail Warehouse 20,001m<sup>2</sup> to 40,000m<sup>2</sup> and equal to or &gt; \$8,000,000 ARV</b>	The category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) has a gross land area of 20,001m <sup>2</sup> to 40,000m <sup>2</sup> AND c) has an <b>average rateable value</b> equal to or greater than \$8,000,000 AND d) is used for the purpose described in <b>land use code 23</b> retail warehouse.
<b>22i. Retail Warehouse 40,001m<sup>2</sup> to 80,000m<sup>2</sup></b>	The category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) has a gross land area of 40,001m <sup>2</sup> to 80,000m <sup>2</sup> AND c) is used for the purpose described in <b>land use code 23</b> retail warehouse.
<b>22j. Retail Warehouse &gt; 80,000m<sup>2</sup></b>	The category will apply where the land: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) has a gross land area greater than 80,000m <sup>2</sup> AND c) is used for the purpose described in <b>land use code 23</b> retail warehouse.
<b>23. Transitory Accommodation</b>	This category will apply where the land is used for a <b>transitory accommodation purpose</b> .
<b>24. CTS - Transitory Accommodation (subject to Section 4.1(c))</b>	This category will apply where the land is: a) used for a <b>transitory accommodation purpose</b> AND b) part of a <b>community titles scheme</b> .
<b>25. CTS - Commercial Single Accommodation Unit (subject to Section 4.1(c))</b>	This category will apply where the land consists of a single <b>accommodation unit</b> that: a) operates as part of an Accommodation Hotel/Motel as described in <b>land use code 77</b> AND b) is part of a <b>community titles scheme</b> .
<b>26. Reduced Rate 1</b>	This category will apply where the land is: a) used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> 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.
<b>27. Reduced Rate 2</b>	This category will apply where the land is: a) used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> 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.
<b>28. Reduced Rate 3</b>	This category will apply where the land is: a) used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> 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.
<b>29. CTS Reduced Rate 1 (subject to Section 4.1(c))</b>	This category will apply where the land is: a) used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) part of a <b>community titles scheme</b> 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.
<b>30. CTS Reduced Rate 2 (subject to Section 4.1(c))</b>	This category will apply where the land is: a) used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) part of a <b>community titles scheme</b> 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.

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<b>31. CTS Reduced Rate 3 (subject to Section 4.1(c))</b>	This category will apply where the land is: a) used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> AND b) part of a <b>community titles scheme</b> 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.
<b>32a. Large Multiple Dwelling - 50 to 100 dwellings</b>	This category will apply where: a) the land is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>large multiple dwelling</b> AND b) the land consists of 50 to 100 <b>dwellings</b> AND c) construction of the <b>dwellings</b> on the land has reached <b>practical completion</b> .
<b>32b. Large Multiple Dwelling - 101 to 150 dwellings</b>	This category will apply where: a) the land is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>large multiple dwelling</b> AND b) the land consists of 101 to 150 <b>dwellings</b> AND c) construction of the <b>dwellings</b> on the land has reached <b>practical completion</b> .
<b>32c. Large Multiple Dwelling - 151 to 200 dwellings</b>	This category will apply where: a) the land is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>large multiple dwelling</b> AND b) the land consists of 151 to 200 <b>dwellings</b> AND c) construction of the <b>dwellings</b> on the land has reached <b>practical completion</b> .
<b>32d. Large Multiple Dwelling - 201 to 225 dwellings</b>	This category will apply where: a) the land is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>large multiple dwelling</b> AND b) the land consists of 201 to 225 <b>dwellings</b> AND c) construction of the <b>dwellings</b> on the land has reached <b>practical completion</b> .
<b>32e. Large Multiple Dwelling - 226 to 250 dwellings</b>	This category will apply where: a) the land is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>large multiple dwelling</b> AND b) the land consists of 226 to 250 <b>dwellings</b> AND c) construction of the <b>dwellings</b> on the land has reached <b>practical completion</b> .
<b>32f. Large Multiple Dwelling - 251 to 275 dwellings</b>	This category will apply where: a) the land is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>large multiple dwelling</b> AND b) the land consists of 251 to 275 <b>dwellings</b> AND c) construction of the <b>dwellings</b> on the land has reached <b>practical completion</b> .
<b>32g. Large Multiple Dwelling - 276 to 300 dwellings</b>	This category will apply where: a) the land is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>large multiple dwelling</b> AND b) the land consists of 276 to 300 <b>dwellings</b> AND c) construction of the <b>dwellings</b> on the land has reached <b>practical completion</b> .
<b>32h. Large Multiple Dwelling - 301 to 325 dwellings</b>	This category will apply where: a) the land is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>large multiple dwelling</b> AND b) the land consists of 301 to 325 <b>dwellings</b> AND c) construction of the <b>dwellings</b> on the land has reached <b>practical completion</b> .
<b>32i. Large Multiple Dwelling - 326 to 350 dwellings</b>	This category will apply where: a) the land is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>large multiple dwelling</b> AND b) the land consists of 326 to 350 <b>dwellings</b> AND c) construction of the <b>dwellings</b> on the land has reached <b>practical completion</b> .
<b>32j. Large Multiple Dwelling - 351 to 375 dwellings</b>	This category will apply where: a) the land is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>large multiple dwelling</b> AND b) the land consists of 351 to 375 <b>dwellings</b> AND c) construction of the <b>dwellings</b> on the land has reached <b>practical completion</b> .

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

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<b>32v. Large Multiple Dwelling - 651 to 675 dwellings</b>	This category will apply where: a) the land is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>large multiple dwelling</b> AND b) the land consists of 651 to 675 <b>dwellings</b> AND c) construction of the <b>dwellings</b> on the land has reached <b>practical completion</b> .
<b>32w. Large Multiple Dwelling - 676 dwellings to 700</b>	This category will apply where: a) the land is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>large multiple dwelling</b> AND b) the land consists of 676 to 700 <b>dwellings</b> AND c) construction of the <b>dwellings</b> on the land has reached <b>practical completion</b> .
<b>32x. Large Multiple Dwelling - more than 700 dwellings</b>	This category will apply where: a) the land is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>large multiple dwelling</b> AND b) the land consists of more than 700 <b>dwellings</b> AND c) construction of the <b>dwellings</b> on the land has reached <b>practical completion</b> .
<b>33. CTS Large Multiple Dwelling (subject to Section 4.1(c))</b>	This category will apply where: a) the land is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>large multiple dwelling</b> AND b) the land is part of a <b>community titles scheme</b> AND c) construction of the <b>dwellings</b> on the land has reached <b>practical completion</b> .
<b>34a. Student Accommodation - Group A</b>	This category will apply where the land: a) consists of one or more <b>living units</b> or <b>dwellings</b> AND b) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>student accommodation</b> 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.
<b>34b. Student Accommodation - Group B</b>	This category will apply where the land: a) consists of one or more <b>living units</b> or <b>dwellings</b> AND b) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>student accommodation</b> 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.
<b>34c. Student Accommodation - Group C</b>	This category will apply where the land: a) consists of one or more <b>living units</b> or <b>dwellings</b> AND b) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>student accommodation</b> 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.
<b>34d. Student Accommodation - Group D</b>	This category will apply where the land: a) consists of one or more <b>living units</b> or <b>dwellings</b> AND b) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>student accommodation</b> 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.
<b>34e. Student Accommodation - Group E</b>	This category will apply where the land: a) consists of one or more <b>living units</b> or <b>dwellings</b> AND b) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>student accommodation</b> 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.
<b>34f. Student Accommodation - Group F</b>	This category will apply where the land: a) consists of one or more <b>living units</b> or <b>dwellings</b> AND b) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>student accommodation</b> 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.

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Rating category - Column 1	Rating description - Column 2
<b>34g. Student Accommodation - Group G</b>	This category will apply where the land: a) consists of one or more <b>living units</b> or <b>dwellings</b> AND b) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>student accommodation</b> 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.
<b>34h. Student Accommodation - Group H</b>	This category will apply where the land: a) consists of one or more <b>living units</b> or <b>dwellings</b> AND b) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>student accommodation</b> 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.
<b>34i. Student Accommodation - Group I</b>	This category will apply where the land: a) consists of one or more <b>living units</b> or <b>dwellings</b> AND b) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>student accommodation</b> 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.
<b>34j. Student Accommodation - Group J</b>	This category will apply where the land: a) consists of one or more <b>living units</b> or <b>dwellings</b> AND b) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>student accommodation</b> 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.
<b>34k. Student Accommodation - Group K</b>	This category will apply where the land: a) consists of one or more <b>living units</b> or <b>dwellings</b> AND b) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>student accommodation</b> 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.
<b>34l. Student Accommodation - Group L</b>	This category will apply where the land: a) consists of one or more <b>living units</b> or <b>dwellings</b> AND b) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>student accommodation</b> 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.
<b>35. CTS - Student Accommodation (subject to Section 4.1(c))</b>	This category will apply where the land: a) consists of one or more <b>living units</b> or <b>dwellings</b> AND b) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>student accommodation</b> AND c) is part of a <b>community titles scheme</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 category 35 in the table at section 15.21 of this resolution.
<b>36. Kurilpa Industrial</b>	This category will apply where the land is: a) is used, or has the potential <b>predominant use</b> by virtue of its improvements or the activities conducted upon the land, for <b>non-residential purposes</b> 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.

**15.2 Parity Factor**

<b>Column 1 Band</b>	<b>Column 2 Rateable Value</b>	<b>Column 3 Multiplied by Factor 1</b>
<b>A</b>	for each dollar of <b>rateable value</b> of the land upon which a <b>community titles scheme</b> is constructed up to and including <b>\$2,250,000</b> .	<b>0.00000</b>
<b>B</b>	for each dollar of <b>rateable value</b> of the land upon which a <b>community titles scheme</b> is constructed from <b>\$2,250,001</b> up to and including <b>\$6,000,000</b> .	<b>0.00760</b>
<b>C</b>	for each dollar of <b>rateable value</b> of the land upon which a <b>community titles scheme</b> is constructed from <b>\$6,000,001</b> up to and including <b>\$10,000,000</b> .	<b>0.00970</b>
<b>D</b>	for each dollar of <b>rateable value</b> of the land upon which a <b>community titles scheme</b> is constructed in excess of <b>\$10,000,000</b> .	<b>0.00225</b>
<b>E</b>	for each dollar of <b>rateable value</b> apportioned to the lot within a <b>community titles scheme</b> by reference to its interest schedule lot entitlement under a community management statement.	<b>1.0000</b>
<p><b>Parity Factor Calculation</b></p> <ul style="list-style-type: none"> <li>i. The Factor 1 amount is calculated for each band A to E, by multiplying the rateable value specified in column 2 by the Factor 1 rate in column 3.</li> <li>ii. The parity factor is calculated by the sum of Factor 1 amounts divided by rateable value specified in column 2 for band E.</li> <li>iii. Where the parity factor determined above exceeds 5, the parity factor is deemed to be 5.</li> </ul>		



**15.3 Differential Rate Calculation**

<b>Category</b>	<b>Description</b>	<b>Differential general rate (cents in the dollar)</b>	<b>Minimum Differential general rate</b>	<b>Parity factor</b>
1	Residential: Owner Occupied	<b>0.2159</b>	<b>913.36</b>	<b>1.0000</b>
1ga	Residential: Owner Occupied with Guest Accommodation	<b>0.2591</b>	<b>1,096.04</b>	<b>1.0000</b>
2a	Commercial/Non-Residential - Group A	<b>0.7576</b>	<b>1,953.36</b>	<b>1.0000</b>
2b	Commercial/Non-Residential - Group B	<b>0.7576</b>	<b>88,634.60</b>	<b>1.0000</b>
2c	Commercial/Non-Residential - Group C	<b>0.7576</b>	<b>153,335.16</b>	<b>1.0000</b>
2d	Commercial/Non-Residential - Group D	<b>0.4167</b>	<b>1,953.36</b>	<b>1.0000</b>
2e	Commercial/Non-Residential - Group E	<b>0.7576</b>	<b>183,729.44</b>	<b>1.0000</b>
2f	Commercial/Non-Residential - Group F	<b>0.7576</b>	<b>91,247.00</b>	<b>1.0000</b>
2g	Commercial/Non-Residential - Group G	<b>0.7576</b>	<b>180,191.20</b>	<b>1.0000</b>
2h	Commercial/Non-Residential - Group H	<b>0.7576</b>	<b>234,224.64</b>	<b>1.0000</b>
2i	Commercial/Non-Residential - Group I	<b>0.7576</b>	<b>39,111.68</b>	<b>1.0000</b>
2j	Commercial/Non-Residential - Group J	<b>0.7576</b>	<b>132,821.04</b>	<b>1.0000</b>
2k	Commercial/Non-Residential - Group K	<b>0.7576</b>	<b>10,679.88</b>	<b>1.0000</b>
2l	Commercial/Non-Residential - Group L	<b>0.9320</b>	<b>2,099.88</b>	<b>1.0000</b>
2m	Commercial/Non-Residential - Group M	<b>0.7576</b>	<b>57,862.76</b>	<b>1.0000</b>
3	Rural	<b>0.2406</b>	<b>823.84</b>	<b>1.0000</b>
4a	Multi-Residential - single dwelling with one additional dwelling	<b>0.3131</b>	<b>1,324.40</b>	<b>1.0000</b>
4b	Multi-Residential more than 2 dwellings or living units	<b>0.4253</b>	<b>1,324.40</b>	<b>1.0000</b>
5a	Central Business District - Group A	<b>1.4700</b>	<b>2,500.00</b>	<b>1.0000</b>
5b	Central Business District - Group B	<b>1.4700</b>	<b>75,946.20</b>	<b>1.0000</b>
5c	Central Business District - Group C	<b>1.5000</b>	<b>310,601.20</b>	<b>1.0000</b>
5d	Central Business District - Group D	<b>1.5000</b>	<b>388,325.96</b>	<b>1.0000</b>
5e	Central Business District - Group E	<b>1.5300</b>	<b>500,000.00</b>	<b>1.0000</b>
5f	Central Business District - Group F	<b>1.5300</b>	<b>544,693.96</b>	<b>1.0000</b>
5g	Central Business District - Group G	<b>1.6200</b>	<b>610,000.00</b>	<b>1.0000</b>
5h	Central Business District - Group H	<b>1.6200</b>	<b>686,143.00</b>	<b>1.0000</b>
5i	Central Business District - Group I	<b>1.3800</b>	<b>300,000.00</b>	<b>1.0000</b>
5j	Central Business District - Group J	<b>1.5400</b>	<b>1,039,273.00</b>	<b>1.0000</b>
5k	Central Business District - Group K	<b>1.7000</b>	<b>621,000.00</b>	<b>1.0000</b>
5l	Central Business District - Group L	<b>1.4300</b>	<b>500,000.00</b>	<b>1.0000</b>
5m	Central Business District - Group M	<b>1.5000</b>	<b>523,175.84</b>	<b>1.0000</b>
5n	Central Business District - Group N	<b>1.7000</b>	<b>1,468,450.00</b>	<b>1.0000</b>
5o	Central Business District - Group O	<b>2.0000</b>	<b>1,800,000.00</b>	<b>1.0000</b>
5p	Central Business District - Group P	<b>2.0000</b>	<b>2,181,295.20</b>	<b>1.0000</b>
5q	Central Business District - Group Q	<b>2.4534</b>	<b>2,580,000.00</b>	<b>1.0000</b>
5r	Central Business District - Group R	<b>1.4600</b>	<b>284,772.60</b>	<b>1.0000</b>
5s	Central Business District - Group S	<b>1.5000</b>	<b>185,745.00</b>	<b>1.0000</b>
5t	Central Business District - Group T	<b>1.7000</b>	<b>950,212.16</b>	<b>1.0000</b>
5u	Central Business District - Group U	<b>1.4300</b>	<b>310,000.00</b>	<b>1.0000</b>
5v	Central Business District - Group V	<b>1.5800</b>	<b>635,000.00</b>	<b>1.0000</b>
5w	Central Business District - Group W	<b>1.4700</b>	<b>134,519.44</b>	<b>1.0000</b>
5x	Central Business District - Group X	<b>1.5000</b>	<b>243,581.72</b>	<b>1.0000</b>



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<b>Category</b>	<b>Description</b>	<b>Differential general rate (cents in the dollar)</b>	<b>Minimum Differential general rate</b>	<b>Parity factor</b>
5y	Central Business District - Group Y	<b>1.5000</b>	<b>215,775.60</b>	<b>1.0000</b>
5z	Central Business District - Group Z	<b>1.5000</b>	<b>156,826.64</b>	<b>1.0000</b>
5aa	Central Business District - Group AA	<b>1.4700</b>	<b>75,946.20</b>	<b>1.0000</b>
5ab	Central Business District - Group AB	<b>3.5580</b>	<b>2,523.28</b>	<b>1.0000</b>
5ac	Central Business District Public Carpark - Group AC	<b>1.6611</b>	<b>2,523.28</b>	<b>1.0000</b>
5ad	Central Business District Public Carpark - Group AD	<b>1.7854</b>	<b>301,118.12</b>	<b>1.0000</b>
6	Other	<b>0.7576</b>	<b>1,953.36</b>	<b>1.0000</b>
7	Residential: Non-owner Occupied or Mixed Use	<b>0.2916</b>	<b>1,281.44</b>	<b>1.0000</b>
8a	Large Regional Shopping Centre - Group A	<b>1.6035</b>	<b>317,442.84</b>	<b>1.0000</b>
8b	Large Regional Shopping Centre - Group B	<b>1.7490</b>	<b>210,000.00</b>	<b>1.0000</b>
8c	Large Regional Shopping Centre - Group C	<b>1.7548</b>	<b>259,490.40</b>	<b>1.0000</b>
8d	Large Regional Shopping Centre - Group D	<b>1.7548</b>	<b>299,692.96</b>	<b>1.0000</b>
8e	Large Regional Shopping Centre - Group E	<b>1.7682</b>	<b>545,000.00</b>	<b>1.0000</b>
8f	Large Regional Shopping Centre - Group F	<b>1.8522</b>	<b>500,000.00</b>	<b>1.0000</b>
8g	Large Regional Shopping Centre - Group G	<b>1.8522</b>	<b>724,956.00</b>	<b>1.0000</b>
9a	Major Regional Shopping Centre - Group A	<b>1.9445</b>	<b>1,435,262.28</b>	<b>1.0000</b>
9b	Major Regional Shopping Centre - Group B	<b>1.9445</b>	<b>1,732,192.96</b>	<b>1.0000</b>
9c	Major Regional Shopping Centre - Group C	<b>1.9445</b>	<b>2,002,864.32</b>	<b>1.0000</b>
9d	Major Regional Shopping Centre - Group D	<b>1.9445</b>	<b>2,205,221.16</b>	<b>1.0000</b>
10	CTS - Residential: Owner Occupied	<b>0.2661</b>	<b>998.68</b>	<b>Refer Clause 4.1</b>
10aa	CTS - Residential: Owner Occupied	<b>0.3788</b>	<b>1,250.00</b>	<b>Refer Clause 4.1</b>
10ab	CTS - Residential: Owner Occupied	<b>0.4546</b>	<b>1,500.00</b>	<b>Refer Clause 4.1</b>
10ac	CTS - Residential: Owner Occupied	<b>0.5303</b>	<b>1,750.00</b>	<b>Refer Clause 4.1</b>
10ad	CTS - Residential: Owner Occupied	<b>0.6296</b>	<b>2,077.64</b>	<b>Refer Clause 4.1</b>
10ba	CTS - Residential: Owner Occupied CBD	<b>0.2875</b>	<b>1,098.68</b>	<b>1.0000</b>
10bb	CTS - Residential: Owner Occupied CBD	<b>0.2976</b>	<b>1,137.16</b>	<b>1.0000</b>
10bc	CTS - Residential: Owner Occupied CBD	<b>0.3119</b>	<b>1,192.08</b>	<b>1.0000</b>
10bd	CTS - Residential: Owner Occupied CBD	<b>0.3292</b>	<b>1,258.00</b>	<b>1.0000</b>
10be	CTS - Residential: Owner Occupied CBD	<b>0.3493</b>	<b>1,334.92</b>	<b>1.0000</b>
10bf	CTS - Residential: Owner Occupied CBD	<b>0.3694</b>	<b>1,411.84</b>	<b>1.0000</b>
10bg	CTS - Residential: Owner Occupied CBD	<b>0.3896</b>	<b>1,488.72</b>	<b>1.0000</b>
10bh	CTS - Residential: Owner Occupied CBD	<b>0.4212</b>	<b>1,609.60</b>	<b>1.0000</b>
10bi	CTS - Residential: Owner Occupied CBD	<b>0.4614</b>	<b>1,763.40</b>	<b>1.0000</b>
10ca	CTS - Residential: Owner Occupied CBD Frame	<b>0.2875</b>	<b>1,098.68</b>	<b>1.0000</b>
10cb	CTS - Residential: Owner Occupied CBD Frame	<b>0.2976</b>	<b>1,137.16</b>	<b>1.0000</b>
10cc	CTS - Residential: Owner Occupied CBD Frame	<b>0.3048</b>	<b>1,164.64</b>	<b>1.0000</b>
10cd	CTS - Residential: Owner Occupied CBD Frame	<b>0.3134</b>	<b>1,197.60</b>	<b>1.0000</b>
10ce	CTS - Residential: Owner Occupied CBD Frame	<b>0.3220</b>	<b>1,230.56</b>	<b>1.0000</b>
10cf	CTS - Residential: Owner Occupied CBD Frame	<b>0.3306</b>	<b>1,263.52</b>	<b>1.0000</b>



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<b>Category</b>	<b>Description</b>	<b>Differential general rate (cents in the dollar)</b>	<b>Minimum Differential general rate</b>	<b>Parity factor</b>
10cg	CTS – Residential: Owner Occupied CBD Frame	<b>0.3393</b>	<b>1,296.48</b>	<b>1.0000</b>
10ch	CTS – Residential: Owner Occupied CBD Frame	<b>0.3594</b>	<b>1,373.36</b>	<b>1.0000</b>
10ci	CTS – Residential: Owner Occupied CBD Frame	<b>0.3738</b>	<b>1,428.32</b>	<b>1.0000</b>
10ga	CTS – Residential: Owner Occupied with Guest Accommodation	<b>0.3193</b>	<b>1,198.44</b>	<b>Refer Clause 4.1</b>
11a	CTS – Commercial/Non Residential - Group A	<b>0.8227</b>	<b>1,953.36</b>	<b>Refer Clause 4.1</b>
11b	CTS – Commercial/Non Residential - Group B	<b>1.2244</b>	<b>2,099.88</b>	<b>Refer Clause 4.1</b>
12a	CTS – Multi-Residential single dwelling with one additional dwelling	<b>0.3858</b>	<b>1,448.12</b>	<b>Refer Clause 4.1</b>
12b	CTS – Multi-Residential more than 2 dwellings or living units	<b>0.5532</b>	<b>1,448.12</b>	<b>Refer Clause 4.1</b>
13	CTS – Central Business District	<b>1.3144</b>	<b>2,523.28</b>	<b>Refer Clause 4.1</b>
13a	CTS – Central Business District Public Carparks	<b>1.6430</b>	<b>3,154.12</b>	<b>Refer Clause 4.1</b>
13b	CTS – Central Business District Public Carparks	<b>1.6430</b>	<b>335,000.00</b>	<b>Refer Clause 4.1</b>
14	CTS – Residential: Non-owner Occupied or Mixed Use	<b>0.3230</b>	<b>1,313.48</b>	<b>Refer Clause 4.1</b>
14aa	CTS – Residential: Non-owner Occupied or Mixed Use	<b>0.4583</b>	<b>1,664.80</b>	<b>Refer Clause 4.1</b>
14ab	CTS – Residential: Non-owner Occupied or Mixed Use	<b>0.5500</b>	<b>1,997.76</b>	<b>Refer Clause 4.1</b>
14ac	CTS – Residential: Non-owner Occupied or Mixed Use	<b>0.6416</b>	<b>2,330.72</b>	<b>Refer Clause 4.1</b>
14ad	CTS – Residential: Non-owner Occupied or Mixed Use	<b>0.7617</b>	<b>2,767.04</b>	<b>Refer Clause 4.1</b>
14ba	CTS – Residential: Non-owner Occupied or Mixed Use CBD	<b>0.3479</b>	<b>1,413.48</b>	<b>1.0000</b>
14bb	CTS – Residential: Non-owner Occupied or Mixed Use CBD	<b>0.3601</b>	<b>1,462.96</b>	<b>1.0000</b>
14bc	CTS – Residential: Non-owner Occupied or Mixed Use CBD	<b>0.3775</b>	<b>1,533.64</b>	<b>1.0000</b>
14bd	CTS – Residential: Non-owner Occupied or Mixed Use CBD	<b>0.3983</b>	<b>1,618.44</b>	<b>1.0000</b>
14be	CTS – Residential: Non-owner Occupied or Mixed Use CBD	<b>0.4227</b>	<b>1,717.40</b>	<b>1.0000</b>
14bf	CTS – Residential: Non-owner Occupied or Mixed Use CBD	<b>0.4471</b>	<b>1,816.36</b>	<b>1.0000</b>
14bg	CTS – Residential: Non-owner Occupied or Mixed Use CBD	<b>0.4714</b>	<b>1,915.28</b>	<b>1.0000</b>
14bh	CTS – Residential: Non-owner Occupied or Mixed Use CBD	<b>0.5097</b>	<b>2,070.76</b>	<b>1.0000</b>
14bi	CTS – Residential: Non-owner Occupied or Mixed Use CBD	<b>0.5584</b>	<b>2,268.64</b>	<b>1.0000</b>
14ca	CTS – Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.3479</b>	<b>1,413.48</b>	<b>1.0000</b>
14cb	CTS – Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.3601</b>	<b>1,462.96</b>	<b>1.0000</b>
14cc	CTS – Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.3688</b>	<b>1,498.32</b>	<b>1.0000</b>
14cd	CTS – Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.3792</b>	<b>1,540.72</b>	<b>1.0000</b>
14ce	CTS – Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.3896</b>	<b>1,583.12</b>	<b>1.0000</b>
14cf	CTS – Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.4001</b>	<b>1,625.52</b>	<b>1.0000</b>
14cg	CTS – Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.4105</b>	<b>1,667.92</b>	<b>1.0000</b>
14ch	CTS – Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.4349</b>	<b>1,766.88</b>	<b>1.0000</b>
14ci	CTS – Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.4523</b>	<b>1,837.56</b>	<b>1.0000</b>



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<b>Category</b>	<b>Description</b>	<b>Differential general rate (cents in the dollar)</b>	<b>Minimum Differential general rate</b>	<b>Parity factor</b>
15	CTS - Minor Lot	<b>1.1239</b>	<b>962.04</b>	<b>Refer Clause 4.1</b>
16	CBD Frame Commercial/Non Residential	<b>0.8655</b>	<b>2,131.00</b>	<b>1.0000</b>
16b	CBD Frame Public Carparks	<b>1.0819</b>	<b>2,663.76</b>	<b>1.0000</b>
17	CTS - CBD Frame Commercial/Non-Residential	<b>0.9070</b>	<b>2,131.00</b>	<b>Refer Clause 4.1</b>
21a	Drive-In Shopping Centre < 20,000m <sup>2</sup> and < \$2,000,000 ARV	<b>1.0632</b>	<b>11,705.40</b>	<b>1.0000</b>
21b	Drive-In Shopping Centre < 20,000m <sup>2</sup> and \$2,000,000 to \$3,999,999 ARV	<b>1.0793</b>	<b>21,700.36</b>	<b>1.0000</b>
21c	Drive-In Shopping Centre < 20,000m <sup>2</sup> and \$4,000,000 to \$5,999,999 ARV	<b>1.0901</b>	<b>43,614.48</b>	<b>1.0000</b>
21d	Drive-In Shopping Centre < 20,000m <sup>2</sup> and equal to or > \$6,000,000 ARV	<b>1.0956</b>	<b>65,421.72</b>	<b>1.0000</b>
21e	Drive-In Shopping Centre 20,000m <sup>2</sup> to 25,000m <sup>2</sup> and < \$10,000,000 ARV	<b>1.1300</b>	<b>33,856.72</b>	<b>1.0000</b>
21f	Drive-In Shopping Centre 20,000m <sup>2</sup> to 25,000m <sup>2</sup> and equal to or > \$10,000,000 ARV	<b>1.1543</b>	<b>126,962.64</b>	<b>1.0000</b>
21g	Drive-In Shopping Centre 25,001m <sup>2</sup> to 50,000m <sup>2</sup> and < \$10,000,000 ARV	<b>1.1960</b>	<b>69,941.12</b>	<b>1.0000</b>
21h	Drive-In Shopping Centre 25,001m <sup>2</sup> to 50,000m <sup>2</sup> and equal to or > \$10,000,000 ARV	<b>1.2083</b>	<b>128,838.92</b>	<b>1.0000</b>
21i	Drive-In Shopping Centre > 50,000m <sup>2</sup>	<b>1.2286</b>	<b>163,014.16</b>	<b>1.0000</b>
22a	Retail Warehouse < 7,500m <sup>2</sup> and < \$1,600,000 ARV	<b>0.9995</b>	<b>3,730.00</b>	<b>1.0000</b>
22b	Retail Warehouse < 7,500m <sup>2</sup> and \$1,600,000 to \$4,500,000 ARV	<b>1.0044</b>	<b>15,992.28</b>	<b>1.0000</b>
22c	Retail Warehouse < 7,500m <sup>2</sup> and > \$4,500,000 ARV	<b>1.0093</b>	<b>43,658.40</b>	<b>1.0000</b>
22d	Retail Warehouse 7,500m <sup>2</sup> to 20,000m <sup>2</sup> and < \$4,200,000 ARV	<b>1.0344</b>	<b>23,604.52</b>	<b>1.0000</b>
22e	Retail Warehouse 7,500m <sup>2</sup> to 20,000m <sup>2</sup> and \$4,200,000 to \$10,000,000 ARV	<b>1.0395</b>	<b>43,446.44</b>	<b>1.0000</b>
22f	Retail Warehouse 7,500m <sup>2</sup> to 20,000m <sup>2</sup> and > \$10,000,000 ARV	<b>1.0445</b>	<b>145,527.76</b>	<b>1.0000</b>
22g	Retail Warehouse 20,001m <sup>2</sup> to 40,000m <sup>2</sup> and < \$8,000,000 ARV	<b>1.1083</b>	<b>47,431.84</b>	<b>1.0000</b>
22h	Retail Warehouse 20,001m <sup>2</sup> to 40,000m <sup>2</sup> and equal to or > \$8,000,000 ARV	<b>1.1192</b>	<b>92,452.00</b>	<b>1.0000</b>
22i	Retail Warehouse 40,001m <sup>2</sup> to 80,000m <sup>2</sup>	<b>1.1198</b>	<b>119,123.60</b>	<b>1.0000</b>
22j	Retail Warehouse > 80,000m <sup>2</sup>	<b>1.1198</b>	<b>35,659.84</b>	<b>1.0000</b>
23	Transitory Accommodation	<b>0.4957</b>	<b>2,178.48</b>	<b>1.0000</b>
24	CTS - Transitory Accommodation	<b>0.5491</b>	<b>2,232.92</b>	<b>Refer Clause 4.1</b>
25	CTS - Commercial Single Accommodation Unit	<b>0.5491</b>	<b>2,232.92</b>	<b>Refer Clause 4.1</b>
26	Reduced Rate 1	<b>0.1245</b>	<b>1,953.36</b>	<b>1.0000</b>
27	Reduced Rate 2	<b>0.2273</b>	<b>1,953.36</b>	<b>1.0000</b>
28	Reduced Rate 3	<b>0.3788</b>	<b>1,953.36</b>	<b>1.0000</b>
29	CTS - Reduced Rate 1	<b>0.0823</b>	<b>1,953.36</b>	<b>Refer Clause 4.1</b>
30	CTS - Reduced Rate 2	<b>0.2468</b>	<b>1,953.36</b>	<b>Refer Clause 4.1</b>



Resolution of Rates and Charges 2025-26

<b>Category</b>	<b>Description</b>	<b>Differential general rate (cents in the dollar)</b>	<b>Minimum Differential general rate</b>	<b>Parity factor</b>
31	CTS - Reduced Rate 3	<b>0.4114</b>	<b>1,953.36</b>	<b>Refer Clause 4.1</b>
32a	Large Multiple Dwelling - 50 to 100 dwellings	<b>0.4253</b>	<b>99,824.48</b>	<b>1.0000</b>
32b	Large Multiple Dwelling - 101 to 150 dwellings	<b>0.4253</b>	<b>165,498.48</b>	<b>1.0000</b>
32c	Large Multiple Dwelling - 151 to 200 dwellings	<b>0.4253</b>	<b>231,172.48</b>	<b>1.0000</b>
32d	Large Multiple Dwelling - 201 to 225 dwellings	<b>0.4253</b>	<b>280,428.00</b>	<b>1.0000</b>
32e	Large Multiple Dwelling - 226 to 250 dwellings	<b>0.4253</b>	<b>313,265.00</b>	<b>1.0000</b>
32f	Large Multiple Dwelling - 251 to 275 dwellings	<b>0.4253</b>	<b>346,102.00</b>	<b>1.0000</b>
32g	Large Multiple Dwelling - 276 to 300 dwellings	<b>0.4253</b>	<b>378,939.00</b>	<b>1.0000</b>
32h	Large Multiple Dwelling - 301 to 325 dwellings	<b>0.4253</b>	<b>411,776.00</b>	<b>1.0000</b>
32i	Large Multiple Dwelling - 326 to 350 dwellings	<b>0.4253</b>	<b>444,613.00</b>	<b>1.0000</b>
32j	Large Multiple Dwelling - 351 to 375 dwellings	<b>0.4253</b>	<b>477,450.00</b>	<b>1.0000</b>
32k	Large Multiple Dwelling - 376 to 400 dwellings	<b>0.4253</b>	<b>510,287.00</b>	<b>1.0000</b>
32l	Large Multiple Dwelling - 401 to 425 dwellings	<b>0.4253</b>	<b>543,124.00</b>	<b>1.0000</b>
32m	Large Multiple Dwelling - 426 to 450 dwellings	<b>0.4253</b>	<b>575,961.00</b>	<b>1.0000</b>
32n	Large Multiple Dwelling - 451 to 475 dwellings	<b>0.4253</b>	<b>608,798.00</b>	<b>1.0000</b>
32o	Large Multiple Dwelling - 476 to 500 dwellings	<b>0.4253</b>	<b>641,635.00</b>	<b>1.0000</b>
32p	Large Multiple Dwelling - 501 to 525 dwellings	<b>0.4253</b>	<b>674,472.00</b>	<b>1.0000</b>
32q	Large Multiple Dwelling - 526 to 550 dwellings	<b>0.4253</b>	<b>707,309.00</b>	<b>1.0000</b>
32r	Large Multiple Dwelling - 551 to 575 dwellings	<b>0.4253</b>	<b>740,146.00</b>	<b>1.0000</b>
32s	Large Multiple Dwelling - 576 to 600 dwellings	<b>0.4253</b>	<b>772,983.00</b>	<b>1.0000</b>
32t	Large Multiple Dwelling - 601 to 625 dwellings	<b>0.4253</b>	<b>805,820.00</b>	<b>1.0000</b>
32u	Large Multiple Dwelling - 626 to 650 dwellings	<b>0.4253</b>	<b>838,657.00</b>	<b>1.0000</b>
32v	Large Multiple Dwelling - 651 to 675 dwellings	<b>0.4253</b>	<b>871,494.00</b>	<b>1.0000</b>
32w	Large Multiple Dwelling - 676 to 700 dwellings	<b>0.4253</b>	<b>904,331.00</b>	<b>1.0000</b>
32x	Large Multiple Dwelling - more than 700 dwellings	<b>0.4253</b>	<b>936,511.24</b>	<b>1.0000</b>
33	CTS - Large Multiple Dwelling	<b>0.5532</b>	<b>99,824.48</b>	<b>Refer Clause 4.1</b>
34a	Student Accommodation - Group A	<b>0.8300</b>	<b>55,000.00</b>	<b>1.0000</b>
34b	Student Accommodation - Group B	<b>0.8300</b>	<b>230,000.00</b>	<b>1.0000</b>
34c	Student Accommodation - Group C	<b>0.9000</b>	<b>45,000.00</b>	<b>1.0000</b>
34d	Student Accommodation - Group D	<b>0.9000</b>	<b>135,000.00</b>	<b>1.0000</b>
34e	Student Accommodation - Group E	<b>0.9000</b>	<b>155,000.00</b>	<b>1.0000</b>
34f	Student Accommodation - Group F	<b>0.9000</b>	<b>200,000.00</b>	<b>1.0000</b>
34g	Student Accommodation - Group G	<b>0.9000</b>	<b>230,000.00</b>	<b>1.0000</b>
34h	Student Accommodation - Group H	<b>0.9000</b>	<b>270,000.00</b>	<b>1.0000</b>
34i	Student Accommodation - Group I	<b>1.1000</b>	<b>150,000.00</b>	<b>1.0000</b>
34j	Student Accommodation - Group J	<b>1.5000</b>	<b>160,000.00</b>	<b>1.0000</b>
34k	Student Accommodation - Group K	<b>1.1000</b>	<b>140,000.00</b>	<b>1.0000</b>
34l	Student Accommodation - Group L	<b>1.5000</b>	<b>320,000.00</b>	<b>1.0000</b>
35	CTS - Student Accommodation	<b>0.9000</b>	<b>35,000.00</b>	<b>Refer Clause 4.1</b>
36	Kurilpa Industrial	<b>1.1252</b>	<b>2,770.32</b>	<b>1.0000</b>



**15.4 Special Rates**

<b>Benefitted Area</b>	<b>Criteria</b>	<b>OP</b>	<b>AIP</b>	<b>Region</b>	<b>Residential rate (cents in the dollar)</b>	<b>Non-Residential rate (cents in the dollar)</b>
Queen Street Mall	All <b>rateable land</b> in the regions of the city coloured pink, orange and green on map <b>SR-01</b> in section 15.8	<b>OP-1</b>	<b>AIP-1</b>	Central (Pink)	<b>N/A</b>	<b>0.5628</b>
				Intermediate (Orange)	<b>N/A</b>	<b>0.2249</b>
				Outer (Green)	<b>N/A</b>	<b>0.0615</b>
Chinatown and Valley Malls	All <b>rateable land</b> in the regions of the city coloured pink, orange and green on map <b>SR-02</b> in section 15.8	<b>OP-2</b>	<b>AIP-2</b>	Central (Pink)	<b>N/A</b>	<b>1.3471</b>
				Intermediate (Orange)	<b>N/A</b>	<b>0.3400</b>
				Outer (Green)	<b>N/A</b>	<b>0.0939</b>
Manly Living Village Development Levy	All <b>non-residential purposes, rateable land</b> , in the region of the city coloured pink on map <b>SR-14</b> in section 15.8	<b>OP-14</b>	<b>AIP-14</b>	All	<b>N/A</b>	<b>0.1805</b>
Graceville Suburban Centre Improvement Project	All <b>rateable land</b> in the region of the city coloured pink on map <b>SR-33</b> in section 15.8	<b>OP-33</b>	<b>AIP-33</b>	All	<b>0.0460</b>	<b>0.2282</b>
Alderley Suburban Centre Improvement Project	All <b>rateable land</b> in the region of the city coloured pink on map <b>SR-34</b> in section 15.8	<b>OP-34</b>	<b>AIP-34</b>	All	<b>0.0580</b>	<b>0.2900</b>



**15.5 Separate Rates - Environmental Management and Compliance Levy**

<b>Category</b>	<b>Description</b>	<b>Differential separate rate (cents in the dollar)</b>	<b>Minimum Differential separate rate</b>
1	Residential: Owner Occupied	<b>0.0113</b>	<b>47.96</b>
1ga	Residential - Owner Occupied with Guest Accommodation	<b>0.0136</b>	<b>57.56</b>
2a	Commercial/Non-Residential - Group A	<b>0.0398</b>	<b>102.56</b>
2b	Commercial/Non-Residential - Group B	<b>0.0398</b>	<b>4,653.32</b>
2c	Commercial/Non-Residential - Group C	<b>0.0398</b>	<b>8,050.12</b>
2d	Commercial/Non-Residential - Group D	<b>0.0219</b>	<b>102.56</b>
2e	Commercial/Non-Residential - Group E	<b>0.0398</b>	<b>9,645.80</b>
2f	Commercial/Non-Residential - Group F	<b>0.0398</b>	<b>4,790.48</b>
2g	Commercial/Non-Residential - Group G	<b>0.0398</b>	<b>9,460.04</b>
2h	Commercial/Non-Residential - Group H	<b>0.0398</b>	<b>12,296.80</b>
2i	Commercial/Non-Residential - Group I	<b>0.0398</b>	<b>2,053.40</b>
2j	Commercial/Non-Residential - Group J	<b>0.0398</b>	<b>6,973.12</b>
2k	Commercial/Non-Residential - Group K	<b>0.0398</b>	<b>560.72</b>
2l	Commercial/Non-Residential - Group L	<b>0.0489</b>	<b>110.28</b>
2m	Commercial/Non-Residential - Group M	<b>0.0398</b>	<b>3,037.80</b>
3	Rural	<b>0.0126</b>	<b>43.28</b>
4a	Multi-Residential - single dwelling with one additional dwelling	<b>0.0164</b>	<b>69.56</b>
4b	Multi-Residential more than 2 dwellings or living units	<b>0.0223</b>	<b>69.56</b>
5a	Central Business District - Group A	<b>0.0772</b>	<b>131.28</b>
5b	Central Business District - Group B	<b>0.0772</b>	<b>3,987.20</b>
5c	Central Business District - Group C	<b>0.0788</b>	<b>16,306.60</b>
5d	Central Business District - Group D	<b>0.0788</b>	<b>20,387.12</b>
5e	Central Business District - Group E	<b>0.0803</b>	<b>26,250.00</b>
5f	Central Business District - Group F	<b>0.0803</b>	<b>28,596.44</b>
5g	Central Business District - Group G	<b>0.0851</b>	<b>32,025.00</b>
5h	Central Business District - Group H	<b>0.0851</b>	<b>36,022.52</b>
5i	Central Business District - Group I	<b>0.0725</b>	<b>15,750.00</b>
5j	Central Business District - Group J	<b>0.0809</b>	<b>54,561.84</b>
5k	Central Business District - Group K	<b>0.0893</b>	<b>32,602.52</b>
5l	Central Business District - Group L	<b>0.0751</b>	<b>26,250.00</b>
5m	Central Business District - Group M	<b>0.0788</b>	<b>27,466.76</b>
5n	Central Business District - Group N	<b>0.0893</b>	<b>77,093.64</b>
5o	Central Business District - Group O	<b>0.1050</b>	<b>94,500.00</b>
5p	Central Business District - Group P	<b>0.1050</b>	<b>114,518.00</b>
5q	Central Business District - Group Q	<b>0.1288</b>	<b>135,450.00</b>
5r	Central Business District - Group R	<b>0.0767</b>	<b>14,950.60</b>
5s	Central Business District - Group S	<b>0.0788</b>	<b>9,751.64</b>

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<b>Category</b>	<b>Description</b>	<b>Differential separate rate (cents in the dollar)</b>	<b>Minimum Differential separate rate</b>
5t	Central Business District - Group T	<b>0.0893</b>	<b>49,886.16</b>
5u	Central Business District - Group U	<b>0.0751</b>	<b>16,275.00</b>
5v	Central Business District - Group V	<b>0.0830</b>	<b>33,337.52</b>
5w	Central Business District - Group W	<b>0.0772</b>	<b>7,062.28</b>
5x	Central Business District - Group X	<b>0.0788</b>	<b>12,788.08</b>
5y	Central Business District - Group Y	<b>0.0788</b>	<b>11,328.24</b>
5z	Central Business District - Group Z	<b>0.0788</b>	<b>8,233.40</b>
5aa	Central Business District - Group AA	<b>0.0772</b>	<b>3,987.20</b>
5ab	Central Business District - Group AB	<b>0.1868</b>	<b>132.48</b>
5ac	Central Business District Public Carpark - Group AC	<b>0.0872</b>	<b>132.48</b>
5ad	Central Business District Public Carpark - Group AD	<b>0.0937</b>	<b>15,808.72</b>
6	Other	<b>0.0398</b>	<b>102.56</b>
7	Residential: Non-owner Occupied or Mixed Use	<b>0.0153</b>	<b>67.28</b>
8a	Large Regional Shopping Centre - Group A	<b>0.0842</b>	<b>16,665.76</b>
8b	Large Regional Shopping Centre - Group B	<b>0.0918</b>	<b>11,025.00</b>
8c	Large Regional Shopping Centre - Group C	<b>0.0921</b>	<b>13,623.28</b>
8d	Large Regional Shopping Centre - Group D	<b>0.0921</b>	<b>15,733.92</b>
8e	Large Regional Shopping Centre - Group E	<b>0.0928</b>	<b>28,612.52</b>
8f	Large Regional Shopping Centre - Group F	<b>0.0972</b>	<b>26,250.00</b>
8g	Large Regional Shopping Centre - Group G	<b>0.0972</b>	<b>38,060.20</b>
9a	Major Regional Shopping Centre - Group A	<b>0.1021</b>	<b>75,351.28</b>
9b	Major Regional Shopping Centre - Group B	<b>0.1021</b>	<b>90,940.16</b>
9c	Major Regional Shopping Centre - Group C	<b>0.1021</b>	<b>105,150.40</b>
9d	Major Regional Shopping Centre - Group D	<b>0.1021</b>	<b>115,774.12</b>
10	CTS - Residential: Owner occupied	<b>0.0140</b>	<b>52.44</b>
10aa	CTS - Residential: Owner Occupied	<b>0.0199</b>	<b>65.64</b>
10ab	CTS - Residential: Owner Occupied	<b>0.0239</b>	<b>78.76</b>
10ac	CTS - Residential: Owner Occupied	<b>0.0278</b>	<b>91.88</b>
10ad	CTS - Residential: Owner Occupied	<b>0.0331</b>	<b>109.08</b>
10ba	CTS - Residential: Owner Occupied CBD	<b>0.0151</b>	<b>57.72</b>
10bb	CTS - Residential: Owner Occupied CBD	<b>0.0156</b>	<b>59.72</b>
10bc	CTS - Residential: Owner Occupied CBD	<b>0.0164</b>	<b>62.60</b>
10bd	CTS - Residential: Owner Occupied CBD	<b>0.0173</b>	<b>66.08</b>
10be	CTS - Residential: Owner Occupied CBD	<b>0.0183</b>	<b>70.12</b>
10bf	CTS - Residential: Owner Occupied CBD	<b>0.0194</b>	<b>74.16</b>
10bg	CTS - Residential: Owner Occupied CBD	<b>0.0205</b>	<b>78.16</b>
10bh	CTS - Residential: Owner Occupied CBD	<b>0.0221</b>	<b>84.52</b>

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<b>Category</b>	<b>Description</b>	<b>Differential separate rate (cents in the dollar)</b>	<b>Minimum Differential separate rate</b>
10bi	CTS - Residential: Owner Occupied CBD	<b>0.0242</b>	<b>92.60</b>
10ca	CTS - Residential: Owner Occupied CBD Frame	<b>0.0151</b>	<b>57.72</b>
10cb	CTS - Residential: Owner Occupied CBD Frame	<b>0.0156</b>	<b>59.72</b>
10cc	CTS - Residential: Owner Occupied CBD Frame	<b>0.0160</b>	<b>61.16</b>
10cd	CTS - Residential: Owner Occupied CBD Frame	<b>0.0165</b>	<b>62.88</b>
10ce	CTS - Residential: Owner Occupied CBD Frame	<b>0.0169</b>	<b>64.64</b>
10cf	CTS - Residential: Owner Occupied CBD Frame	<b>0.0174</b>	<b>66.36</b>
10cg	CTS - Residential: Owner Occupied CBD Frame	<b>0.0178</b>	<b>68.08</b>
10ch	CTS - Residential: Owner Occupied CBD Frame	<b>0.0189</b>	<b>72.12</b>
10ci	CTS - Residential: Owner Occupied CBD Frame	<b>0.0196</b>	<b>75.00</b>
10ga	CTS - Residential: Owner Occupied with Guest Accommodation	<b>0.0168</b>	<b>62.92</b>
11a	CTS - Commercial/Non-Residential - Group A	<b>0.0432</b>	<b>102.56</b>
11b	CTS - Commercial/Non-Residential - Group B	<b>0.0643</b>	<b>110.28</b>
12a	CTS - Multi-Residential single dwelling with one additional dwelling	<b>0.0203</b>	<b>76.04</b>
12b	CTS - Multi-Residential more than 2 dwellings or living units	<b>0.0290</b>	<b>76.04</b>
13	CTS - Central Business District	<b>0.0690</b>	<b>132.48</b>
13a	CTS - Central Business District Public Carparks	<b>0.0863</b>	<b>165.60</b>
13b	CTS - Central Business District Public Carparks	<b>0.0863</b>	<b>17,587.52</b>
14	CTS - Residential: Non-owner Occupied or Mixed Use	<b>0.0170</b>	<b>68.96</b>
14aa	CTS - Residential: Non-owner Occupied or Mixed Use	<b>0.0241</b>	<b>87.44</b>
14ab	CTS - Residential: Non-owner Occupied or Mixed Use	<b>0.0289</b>	<b>104.92</b>
14ac	CTS - Residential: Non-owner Occupied or Mixed Use	<b>0.0337</b>	<b>122.40</b>
14ad	CTS - Residential: Non-owner Occupied or Mixed Use	<b>0.0400</b>	<b>145.28</b>
14ba	CTS - Residential: Non-owner Occupied or Mixed Use CBD	<b>0.0183</b>	<b>74.24</b>
14bb	CTS - Residential: Non-owner Occupied or Mixed Use CBD	<b>0.0189</b>	<b>76.84</b>
14bc	CTS - Residential: Non-owner Occupied or Mixed Use CBD	<b>0.0198</b>	<b>80.52</b>
14bd	CTS - Residential: Non-owner Occupied or Mixed Use CBD	<b>0.0209</b>	<b>85.00</b>
14be	CTS - Residential: Non-owner Occupied or Mixed Use CBD	<b>0.0222</b>	<b>90.20</b>
14bf	CTS - Residential: Non-owner Occupied or Mixed Use CBD	<b>0.0235</b>	<b>95.36</b>
14bg	CTS - Residential: Non-owner Occupied or Mixed Use CBD	<b>0.0247</b>	<b>100.56</b>
14bh	CTS - Residential: Non-owner Occupied or Mixed Use CBD	<b>0.0268</b>	<b>108.72</b>
14bi	CTS - Residential: Non-owner Occupied or Mixed Use CBD	<b>0.0293</b>	<b>119.12</b>
14ca	CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.0183</b>	<b>74.24</b>
14cb	CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.0189</b>	<b>76.84</b>
14cc	CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.0194</b>	<b>78.68</b>
14cd	CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.0199</b>	<b>80.92</b>
14ce	CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.0205</b>	<b>83.12</b>

Resolution of Rates and Charges 2025-26

<b>Category</b>	<b>Description</b>	<b>Differential separate rate (cents in the dollar)</b>	<b>Minimum Differential separate rate</b>
14cf	CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.0210</b>	<b>85.36</b>
14cg	CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.0216</b>	<b>87.60</b>
14ch	CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.0228</b>	<b>92.80</b>
14ci	CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.0237</b>	<b>96.48</b>
15	CTS - Minor Lot	<b>0.0590</b>	<b>50.52</b>
16	CBD Frame Commercial/Non-Residential	<b>0.0454</b>	<b>111.88</b>
16b	CBD Frame Public Carparks	<b>0.0568</b>	<b>139.88</b>
17	CTS - CBD Frame Commercial/Non-Residential	<b>0.0476</b>	<b>111.88</b>
21a	Drive-In Shopping Centre < 20,000m <sup>2</sup> and < \$2,000,000 ARV	<b>0.0558</b>	<b>614.56</b>
21b	Drive-In Shopping Centre < 20,000m <sup>2</sup> and \$2,000,000 to \$3,999,999 ARV	<b>0.0567</b>	<b>1,139.28</b>
21c	Drive-In Shopping Centre < 20,000m <sup>2</sup> and \$4,000,000 to \$5,999,999 ARV	<b>0.0572</b>	<b>2,289.80</b>
21d	Drive-In Shopping Centre < 20,000m <sup>2</sup> and equal to or > \$6,000,000 ARV	<b>0.0575</b>	<b>3,434.68</b>
21e	Drive-In Shopping Centre 20,000m <sup>2</sup> to 25,000m <sup>2</sup> and < \$10,000,000 ARV	<b>0.0593</b>	<b>1,777.48</b>
21f	Drive-In Shopping Centre 20,000m <sup>2</sup> to 25,000m <sup>2</sup> and equal to or > \$10,000,000 ARV	<b>0.0606</b>	<b>6,665.56</b>
21g	Drive-In Shopping Centre 25,001m <sup>2</sup> to 50,000m <sup>2</sup> and < \$10,000,000 ARV	<b>0.0628</b>	<b>3,671.92</b>
21h	Drive-In Shopping Centre 25,001m <sup>2</sup> to 50,000m <sup>2</sup> and equal to or > \$10,000,000 ARV	<b>0.0634</b>	<b>6,764.08</b>
21i	Drive-In Shopping Centre > 50,000m <sup>2</sup>	<b>0.0645</b>	<b>8,558.28</b>
22a	Retail Warehouse < 7,500m <sup>2</sup> and < \$1,600,000 ARV	<b>0.0525</b>	<b>195.84</b>
22b	Retail Warehouse < 7,500m <sup>2</sup> and \$1,600,000 to \$4,500,000 ARV	<b>0.0527</b>	<b>839.60</b>
22c	Retail Warehouse < 7,500m <sup>2</sup> and > \$4,500,000 ARV	<b>0.0530</b>	<b>2,292.08</b>
22d	Retail Warehouse 7,500m <sup>2</sup> to 20,000m <sup>2</sup> and < \$4,200,000 ARV	<b>0.0543</b>	<b>1,239.24</b>
22e	Retail Warehouse 7,500m <sup>2</sup> to 20,000m <sup>2</sup> and \$4,200,000 to \$10,000,000 ARV	<b>0.0546</b>	<b>2,280.96</b>
22f	Retail Warehouse 7,500m <sup>2</sup> to 20,000m <sup>2</sup> and > \$10,000,000 ARV	<b>0.0548</b>	<b>7,640.24</b>
22g	Retail Warehouse 20,001m <sup>2</sup> to 40,000m <sup>2</sup> and < \$8,000,000 ARV	<b>0.0582</b>	<b>2,490.20</b>
22h	Retail Warehouse 20,001m <sup>2</sup> to 40,000m <sup>2</sup> and equal to or > \$8,000,000 ARV	<b>0.0588</b>	<b>4,853.76</b>
22i	Retail Warehouse 40,001m <sup>2</sup> to 80,000m <sup>2</sup>	<b>0.0588</b>	<b>6,254.00</b>
22j	Retail Warehouse > 80,000m <sup>2</sup>	<b>0.0588</b>	<b>1,872.16</b>
23	Transitory Accommodation	<b>0.0260</b>	<b>114.40</b>
24	CTS - Transitory Accommodation	<b>0.0288</b>	<b>117.24</b>
25	CTS - Commercial Single Accommodation Unit	<b>0.0288</b>	<b>117.24</b>
26	Reduced Rate 1	<b>0.0065</b>	<b>102.56</b>
27	Reduced Rate 2	<b>0.0119</b>	<b>102.56</b>

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<b>Category</b>	<b>Description</b>	<b>Differential separate rate (cents in the dollar)</b>	<b>Minimum Differential separate rate</b>
28	Reduced Rate 3	<b>0.0199</b>	<b>102.56</b>
29	CTS - Reduced Rate 1	<b>0.0043</b>	<b>102.56</b>
30	CTS - Reduced Rate 2	<b>0.0130</b>	<b>102.56</b>
31	CTS - Reduced Rate 3	<b>0.0216</b>	<b>102.56</b>
32a	Large Multiple Dwelling - 50 to 100 dwellings	<b>0.0223</b>	<b>5,240.80</b>
32b	Large Multiple Dwelling - 101 to 150 dwellings	<b>0.0223</b>	<b>8,688.68</b>
32c	Large Multiple Dwelling - 151 to 200 dwellings	<b>0.0223</b>	<b>12,136.56</b>
32d	Large Multiple Dwelling - 201 to 225 dwellings	<b>0.0223</b>	<b>14,722.48</b>
32e	Large Multiple Dwelling - 226 to 250 dwellings	<b>0.0223</b>	<b>16,446.44</b>
32f	Large Multiple Dwelling - 251 to 275 dwellings	<b>0.0223</b>	<b>18,170.36</b>
32g	Large Multiple Dwelling - 276 to 300 dwellings	<b>0.0223</b>	<b>19,894.32</b>
32h	Large Multiple Dwelling - 301 to 325 dwellings	<b>0.0223</b>	<b>21,618.24</b>
32i	Large Multiple Dwelling - 326 to 350 dwellings	<b>0.0223</b>	<b>23,342.20</b>
32j	Large Multiple Dwelling - 351 to 375 dwellings	<b>0.0223</b>	<b>25,066.16</b>
32k	Large Multiple Dwelling - 376 to 400 dwellings	<b>0.0223</b>	<b>26,790.08</b>
32l	Large Multiple Dwelling - 401 to 425 dwellings	<b>0.0223</b>	<b>28,514.04</b>
32m	Large Multiple Dwelling - 426 to 450 dwellings	<b>0.0223</b>	<b>30,237.96</b>
32n	Large Multiple Dwelling - 451 to 475 dwellings	<b>0.0223</b>	<b>31,961.92</b>
32o	Large Multiple Dwelling - 476 to 500 dwellings	<b>0.0223</b>	<b>33,685.84</b>
32p	Large Multiple Dwelling - 501 to 525 dwellings	<b>0.0223</b>	<b>35,409.80</b>
32q	Large Multiple Dwelling - 526 to 550 dwellings	<b>0.0223</b>	<b>37,133.76</b>
32r	Large Multiple Dwelling - 551 to 575 dwellings	<b>0.0223</b>	<b>38,857.68</b>
32s	Large Multiple Dwelling - 576 to 600 dwellings	<b>0.0223</b>	<b>40,581.64</b>
32t	Large Multiple Dwelling - 601 to 625 dwellings	<b>0.0223</b>	<b>42,305.56</b>
32u	Large Multiple Dwelling - 626 to 650 dwellings	<b>0.0223</b>	<b>44,029.52</b>
32v	Large Multiple Dwelling - 651 to 675 dwellings	<b>0.0223</b>	<b>45,753.44</b>
32w	Large Multiple Dwelling - 676 to 700 dwellings	<b>0.0223</b>	<b>47,477.40</b>
32x	Large Multiple Dwelling - more than 700 dwellings	<b>0.0223</b>	<b>49,166.88</b>
33	CTS - Large Multiple Dwelling	<b>0.0290</b>	<b>5,240.80</b>
34a	Student Accommodation - Group A	<b>0.0436</b>	<b>2,887.52</b>
34b	Student Accommodation - Group B	<b>0.0436</b>	<b>12,075.00</b>
34c	Student Accommodation - Group C	<b>0.0473</b>	<b>2,362.52</b>
34d	Student Accommodation - Group D	<b>0.0473</b>	<b>7,087.52</b>
34e	Student Accommodation - Group E	<b>0.0473</b>	<b>8,137.52</b>
34f	Student Accommodation - Group F	<b>0.0473</b>	<b>10,500.00</b>
34g	Student Accommodation - Group G	<b>0.0473</b>	<b>12,075.00</b>
34h	Student Accommodation - Group H	<b>0.0473</b>	<b>14,175.00</b>

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<b>Category</b>	<b>Description</b>	<b>Differential separate rate (cents in the dollar)</b>	<b>Minimum Differential separate rate</b>
34i	Student Accommodation - Group I	<b>0.0578</b>	<b>7,875.00</b>
34j	Student Accommodation - Group J	<b>0.0788</b>	<b>8,400.00</b>
34k	Student Accommodation - Group K	<b>0.0578</b>	<b>7,350.00</b>
34l	Student Accommodation - Group L	<b>0.0788</b>	<b>16,800.00</b>
35	CTS - Student Accommodation	<b>0.0473</b>	<b>1,837.52</b>
36	Kurilpa Industrial	<b>0.0591</b>	<b>145.48</b>

**15.6 Separate Rates - Bushland Preservation Levy**

<b>Category</b>	<b>Description</b>	<b>Differential separate rate (cents in the dollar)</b>	<b>Minimum Differential separate rate</b>
1	Residential: Owner Occupied	<b>0.0079</b>	<b>33.60</b>
1ga	Residential - Owner Occupied with Guest Accommodation	<b>0.0095</b>	<b>40.28</b>
2a	Commercial/Non-Residential - Group A	<b>0.0278</b>	<b>71.80</b>
2b	Commercial/Non-Residential - Group B	<b>0.0278</b>	<b>3,257.36</b>
2c	Commercial/Non-Residential - Group C	<b>0.0278</b>	<b>5,635.08</b>
2d	Commercial/Non-Residential - Group D	<b>0.0153</b>	<b>71.80</b>
2e	Commercial/Non-Residential - Group E	<b>0.0278</b>	<b>6,752.08</b>
2f	Commercial/Non-Residential - Group F	<b>0.0278</b>	<b>3,353.36</b>
2g	Commercial/Non-Residential - Group G	<b>0.0278</b>	<b>6,622.04</b>
2h	Commercial/Non-Residential - Group H	<b>0.0278</b>	<b>8,607.76</b>
2i	Commercial/Non-Residential - Group I	<b>0.0278</b>	<b>1,437.36</b>
2j	Commercial/Non-Residential - Group J	<b>0.0278</b>	<b>4,881.20</b>
2k	Commercial/Non-Residential - Group K	<b>0.0278</b>	<b>392.52</b>
2l	Commercial/Non-Residential - Group L	<b>0.0343</b>	<b>77.20</b>
2m	Commercial/Non-Residential - Group M	<b>0.0278</b>	<b>2,126.48</b>
3	Rural	<b>0.0088</b>	<b>30.28</b>
4a	Multi-Residential - single dwelling with one additional dwelling	<b>0.0115</b>	<b>48.68</b>
4b	Multi-Residential more than 2 dwellings or living units	<b>0.0156</b>	<b>48.68</b>
5a	Central Business District - Group A	<b>0.0540</b>	<b>91.88</b>
5b	Central Business District - Group B	<b>0.0540</b>	<b>2,791.04</b>
5c	Central Business District - Group C	<b>0.0551</b>	<b>11,414.60</b>
5d	Central Business District - Group D	<b>0.0551</b>	<b>14,271.00</b>
5e	Central Business District - Group E	<b>0.0562</b>	<b>18,375.00</b>
5f	Central Business District - Group F	<b>0.0562</b>	<b>20,017.52</b>
5g	Central Business District - Group G	<b>0.0595</b>	<b>22,417.52</b>
5h	Central Business District - Group H	<b>0.0595</b>	<b>25,215.76</b>
5i	Central Business District - Group I	<b>0.0507</b>	<b>11,025.00</b>

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<b>Category</b>	<b>Description</b>	<b>Differential separate rate (cents in the dollar)</b>	<b>Minimum Differential separate rate</b>
5j	Central Business District - Group J	<b>0.0566</b>	<b>38,193.32</b>
5k	Central Business District - Group K	<b>0.0625</b>	<b>22,821.76</b>
5l	Central Business District - Group L	<b>0.0526</b>	<b>18,375.00</b>
5m	Central Business District - Group M	<b>0.0551</b>	<b>19,226.72</b>
5n	Central Business District - Group N	<b>0.0625</b>	<b>53,965.56</b>
5o	Central Business District - Group O	<b>0.0735</b>	<b>66,150.00</b>
5p	Central Business District - Group P	<b>0.0735</b>	<b>80,162.60</b>
5q	Central Business District - Group Q	<b>0.0902</b>	<b>94,815.00</b>
5r	Central Business District - Group R	<b>0.0537</b>	<b>10,465.40</b>
5s	Central Business District - Group S	<b>0.0551</b>	<b>6,826.16</b>
5t	Central Business District - Group T	<b>0.0625</b>	<b>34,920.32</b>
5u	Central Business District - Group U	<b>0.0526</b>	<b>11,392.52</b>
5v	Central Business District - Group V	<b>0.0581</b>	<b>23,336.28</b>
5w	Central Business District - Group W	<b>0.0540</b>	<b>4,943.60</b>
5x	Central Business District - Group X	<b>0.0551</b>	<b>8,951.64</b>
5y	Central Business District - Group Y	<b>0.0551</b>	<b>7,929.76</b>
5z	Central Business District - Group Z	<b>0.0551</b>	<b>5,763.40</b>
5aa	Central Business District - Group AA	<b>0.0540</b>	<b>2,791.04</b>
5ab	Central Business District - Group AB	<b>0.1308</b>	<b>92.76</b>
5ac	Central Business District Public Carpark - Group AC	<b>0.0610</b>	<b>92.76</b>
5ad	Central Business District Public Carpark - Group AD	<b>0.0656</b>	<b>11,066.12</b>
6	Other	<b>0.0278</b>	<b>71.80</b>
7	Residential: Non-owner Occupied or Mixed Use	<b>0.0107</b>	<b>47.12</b>
8a	Large Regional Shopping Centre - Group A	<b>0.0589</b>	<b>11,666.04</b>
8b	Large Regional Shopping Centre - Group B	<b>0.0643</b>	<b>7,717.52</b>
8c	Large Regional Shopping Centre - Group C	<b>0.0645</b>	<b>9,536.28</b>
8d	Large Regional Shopping Centre - Group D	<b>0.0645</b>	<b>11,013.72</b>
8e	Large Regional Shopping Centre - Group E	<b>0.0650</b>	<b>20,028.76</b>
8f	Large Regional Shopping Centre - Group F	<b>0.0681</b>	<b>18,375.00</b>
8g	Large Regional Shopping Centre - Group G	<b>0.0681</b>	<b>26,642.16</b>
9a	Major Regional Shopping Centre - Group A	<b>0.0715</b>	<b>52,745.92</b>
9b	Major Regional Shopping Centre - Group B	<b>0.0715</b>	<b>63,658.12</b>
9c	Major Regional Shopping Centre - Group C	<b>0.0715</b>	<b>73,605.28</b>
9d	Major Regional Shopping Centre - Group D	<b>0.0715</b>	<b>81,041.88</b>
10	CTS - Residential: Owner Occupied	<b>0.0098</b>	<b>36.72</b>
10aa	CTS - Residential: Owner Occupied	<b>0.0139</b>	<b>45.96</b>
10ab	CTS - Residential: Owner Occupied	<b>0.0167</b>	<b>55.16</b>
10ac	CTS - Residential: Owner Occupied	<b>0.0195</b>	<b>64.32</b>

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<b>Category</b>	<b>Description</b>	<b>Differential separate rate (cents in the dollar)</b>	<b>Minimum Differential separate rate</b>
10ad	CTS - Residential: Owner Occupied	<b>0.0231</b>	<b>76.36</b>
10ba	CTS - Residential: Owner Occupied CBD	<b>0.0106</b>	<b>40.40</b>
10bb	CTS - Residential: Owner Occupied CBD	<b>0.0109</b>	<b>41.80</b>
10bc	CTS - Residential: Owner Occupied CBD	<b>0.0115</b>	<b>43.84</b>
10bd	CTS - Residential: Owner Occupied CBD	<b>0.0121</b>	<b>46.24</b>
10be	CTS - Residential: Owner Occupied CBD	<b>0.0128</b>	<b>49.08</b>
10bf	CTS - Residential: Owner Occupied CBD	<b>0.0136</b>	<b>51.92</b>
10bg	CTS - Residential: Owner Occupied CBD	<b>0.0143</b>	<b>54.72</b>
10bh	CTS - Residential: Owner Occupied CBD	<b>0.0155</b>	<b>59.16</b>
10bi	CTS - Residential: Owner Occupied CBD	<b>0.0170</b>	<b>64.84</b>
10ca	CTS - Residential: Owner Occupied CBD Frame	<b>0.0106</b>	<b>40.40</b>
10cb	CTS - Residential: Owner Occupied CBD Frame	<b>0.0109</b>	<b>41.80</b>
10cc	CTS - Residential: Owner Occupied CBD Frame	<b>0.0112</b>	<b>42.84</b>
10cd	CTS - Residential: Owner Occupied CBD Frame	<b>0.0115</b>	<b>44.04</b>
10ce	CTS - Residential: Owner Occupied CBD Frame	<b>0.0118</b>	<b>45.24</b>
10cf	CTS - Residential: Owner Occupied CBD Frame	<b>0.0121</b>	<b>46.44</b>
10cg	CTS - Residential: Owner Occupied CBD Frame	<b>0.0125</b>	<b>47.68</b>
10ch	CTS - Residential: Owner Occupied CBD Frame	<b>0.0132</b>	<b>50.48</b>
10ci	CTS - Residential: Owner Occupied CBD Frame	<b>0.0137</b>	<b>52.52</b>
10ga	CTS - Residential: Owner Occupied with Guest Accommodation	<b>0.0117</b>	<b>44.08</b>
11a	CTS - Commercial/Non-Residential - Group A	<b>0.0302</b>	<b>71.80</b>
11b	CTS - Commercial/Non-Residential - Group B	<b>0.0450</b>	<b>77.20</b>
12a	CTS - Multi-Residential single dwelling with one additional dwelling	<b>0.0142</b>	<b>53.24</b>
12b	CTS - Multi-Residential more than 2 dwellings or living units	<b>0.0203</b>	<b>53.24</b>
13	CTS - Central Business District	<b>0.0483</b>	<b>92.76</b>
13a	CTS - Central Business District Public Carparks	<b>0.0604</b>	<b>115.92</b>
13b	CTS - Central Business District Public Carparks	<b>0.0604</b>	<b>12,311.28</b>
14	CTS - Residential: Non-owner Occupied or Mixed Use	<b>0.0119</b>	<b>48.28</b>
14aa	CTS - Residential: Non-owner Occupied or Mixed Use	<b>0.0168</b>	<b>61.20</b>
14ab	CTS - Residential: Non-owner Occupied or Mixed Use	<b>0.0202</b>	<b>73.44</b>
14ac	CTS - Residential: Non-owner Occupied or Mixed Use	<b>0.0236</b>	<b>85.68</b>
14ad	CTS - Residential: Non-owner Occupied or Mixed Use	<b>0.0280</b>	<b>101.72</b>
14ba	CTS - Residential: Non-owner Occupied or Mixed Use CBD	<b>0.0128</b>	<b>51.96</b>
14bb	CTS - Residential: Non-owner Occupied or Mixed Use CBD	<b>0.0132</b>	<b>53.80</b>
14bc	CTS - Residential: Non-owner Occupied or Mixed Use CBD	<b>0.0139</b>	<b>56.40</b>
14bd	CTS - Residential: Non-owner Occupied or Mixed Use CBD	<b>0.0146</b>	<b>59.48</b>
14be	CTS - Residential: Non-owner Occupied or Mixed Use CBD	<b>0.0155</b>	<b>63.12</b>

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<b>Category</b>	<b>Description</b>	<b>Differential separate rate (cents in the dollar)</b>	<b>Minimum Differential separate rate</b>
14bf	CTS - Residential: Non-owner Occupied or Mixed Use CBD	<b>0.0164</b>	<b>66.76</b>
14bg	CTS - Residential: Non-owner Occupied or Mixed Use CBD	<b>0.0173</b>	<b>70.40</b>
14bh	CTS - Residential: Non-owner Occupied or Mixed Use CBD	<b>0.0187</b>	<b>76.12</b>
14bi	CTS - Residential: Non-owner Occupied or Mixed Use CBD	<b>0.0205</b>	<b>83.40</b>
14ca	CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.0128</b>	<b>51.96</b>
14cb	CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.0132</b>	<b>53.80</b>
14cc	CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.0136</b>	<b>55.08</b>
14cd	CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.0139</b>	<b>56.64</b>
14ce	CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.0143</b>	<b>58.20</b>
14cf	CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.0147</b>	<b>59.76</b>
14cg	CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.0151</b>	<b>61.32</b>
14ch	CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.0160</b>	<b>64.96</b>
14ci	CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	<b>0.0166</b>	<b>67.56</b>
15	CTS - Minor Lot	<b>0.0413</b>	<b>35.36</b>
16	CBD Frame Commercial/Non-Residential	<b>0.0318</b>	<b>78.32</b>
16b	CBD Frame Public Carparks	<b>0.0398</b>	<b>97.92</b>
17	CTS - CBD Frame Commercial/Non-Residential	<b>0.0333</b>	<b>78.32</b>
21a	Drive-In Shopping Centre < 20,000m <sup>2</sup> and < \$2,000,000 ARV	<b>0.0391</b>	<b>430.20</b>
21b	Drive-In Shopping Centre < 20,000m <sup>2</sup> and \$2,000,000 to \$3,999,999 ARV	<b>0.0397</b>	<b>797.52</b>
21c	Drive-In Shopping Centre < 20,000m <sup>2</sup> and \$4,000,000 to \$5,999,999 ARV	<b>0.0401</b>	<b>1,602.84</b>
21d	Drive-In Shopping Centre < 20,000m <sup>2</sup> and equal to or > \$6,000,000 ARV	<b>0.0403</b>	<b>2,404.28</b>
21e	Drive-In Shopping Centre 20,000m <sup>2</sup> to 25,000m <sup>2</sup> and < \$10,000,000 ARV	<b>0.0415</b>	<b>1,244.24</b>
21f	Drive-In Shopping Centre 20,000m <sup>2</sup> to 25,000m <sup>2</sup> and equal to or > \$10,000,000 ARV	<b>0.0424</b>	<b>4,665.88</b>
21g	Drive-In Shopping Centre 25,001m <sup>2</sup> to 50,000m <sup>2</sup> and < \$10,000,000 ARV	<b>0.0440</b>	<b>2,570.36</b>
21h	Drive-In Shopping Centre 25,001m <sup>2</sup> to 50,000m <sup>2</sup> and equal to or > \$10,000,000 ARV	<b>0.0444</b>	<b>4,734.84</b>
21i	Drive-In Shopping Centre > 50,000m <sup>2</sup>	<b>0.0452</b>	<b>5,990.80</b>
22a	Retail Warehouse < 7,500m <sup>2</sup> and < \$1,600,000 ARV	<b>0.0367</b>	<b>137.08</b>
22b	Retail Warehouse < 7,500m <sup>2</sup> and \$1,600,000 to \$4,500,000 ARV	<b>0.0369</b>	<b>587.72</b>
22c	Retail Warehouse < 7,500m <sup>2</sup> and > \$4,500,000 ARV	<b>0.0371</b>	<b>1,604.48</b>
22d	Retail Warehouse 7,500m <sup>2</sup> to 20,000m <sup>2</sup> and < \$4,200,000 ARV	<b>0.0380</b>	<b>867.48</b>
22e	Retail Warehouse 7,500m <sup>2</sup> to 20,000m <sup>2</sup> and \$4,200,000 to \$10,000,000 ARV	<b>0.0382</b>	<b>1,596.68</b>
22f	Retail Warehouse 7,500m <sup>2</sup> to 20,000m <sup>2</sup> and > \$10,000,000 ARV	<b>0.0384</b>	<b>5,348.16</b>
22g	Retail Warehouse 20,001m <sup>2</sup> to 40,000m <sup>2</sup> and < \$8,000,000 ARV	<b>0.0407</b>	<b>1,743.16</b>

Resolution of Rates and Charges 2025-26

<b>Category</b>	<b>Description</b>	<b>Differential separate rate (cents in the dollar)</b>	<b>Minimum Differential separate rate</b>
22h	Retail Warehouse 20,001m <sup>2</sup> to 40,000m <sup>2</sup> and equal to or > \$8,000,000 ARV	<b>0.0411</b>	<b>3,397.64</b>
22i	Retail Warehouse 40,001m <sup>2</sup> to 80,000m <sup>2</sup>	<b>0.0412</b>	<b>4,377.80</b>
22j	Retail Warehouse > 80,000m <sup>2</sup>	<b>0.0412</b>	<b>1,310.52</b>
23	Transitory Accommodation	<b>0.0182</b>	<b>80.08</b>
24	CTS - Transitory Accommodation	<b>0.0202</b>	<b>82.08</b>
25	CTS - Commercial Single Accommodation Unit	<b>0.0202</b>	<b>82.08</b>
26	Reduced Rate 1	<b>0.0046</b>	<b>71.80</b>
27	Reduced Rate 2	<b>0.0084</b>	<b>71.80</b>
28	Reduced Rate 3	<b>0.0139</b>	<b>71.80</b>
29	CTS - Reduced Rate 1	<b>0.0030</b>	<b>71.80</b>
30	CTS - Reduced Rate 2	<b>0.0091</b>	<b>71.80</b>
31	CTS - Reduced Rate 3	<b>0.0151</b>	<b>71.80</b>
32a	Large Multiple Dwelling - 50 to 100 dwellings	<b>0.0156</b>	<b>3,668.56</b>
32b	Large Multiple Dwelling - 101 to 150 dwellings	<b>0.0156</b>	<b>6,082.08</b>
32c	Large Multiple Dwelling - 151 to 200 dwellings	<b>0.0156</b>	<b>8,495.60</b>
32d	Large Multiple Dwelling - 201 to 225 dwellings	<b>0.0156</b>	<b>10,305.76</b>
32e	Large Multiple Dwelling - 226 to 250 dwellings	<b>0.0156</b>	<b>11,512.52</b>
32f	Large Multiple Dwelling - 251 to 275 dwellings	<b>0.0156</b>	<b>12,719.28</b>
32g	Large Multiple Dwelling - 276 to 300 dwellings	<b>0.0156</b>	<b>13,926.04</b>
32h	Large Multiple Dwelling - 301 to 325 dwellings	<b>0.0156</b>	<b>15,132.80</b>
32i	Large Multiple Dwelling - 326 to 350 dwellings	<b>0.0156</b>	<b>16,339.56</b>
32j	Large Multiple Dwelling - 351 to 375 dwellings	<b>0.0156</b>	<b>17,546.32</b>
32k	Large Multiple Dwelling - 376 to 400 dwellings	<b>0.0156</b>	<b>18,753.08</b>
32l	Large Multiple Dwelling - 401 to 425 dwellings	<b>0.0156</b>	<b>19,959.84</b>
32m	Large Multiple Dwelling - 426 to 450 dwellings	<b>0.0156</b>	<b>21,166.60</b>
32n	Large Multiple Dwelling - 451 to 475 dwellings	<b>0.0156</b>	<b>22,373.36</b>
32o	Large Multiple Dwelling - 476 to 500 dwellings	<b>0.0156</b>	<b>23,580.12</b>
32p	Large Multiple Dwelling - 501 to 525 dwellings	<b>0.0156</b>	<b>24,786.88</b>
32q	Large Multiple Dwelling - 526 to 550 dwellings	<b>0.0156</b>	<b>25,993.64</b>
32r	Large Multiple Dwelling - 551 to 575 dwellings	<b>0.0156</b>	<b>27,200.40</b>
32s	Large Multiple Dwelling - 576 to 600 dwellings	<b>0.0156</b>	<b>28,407.16</b>
32t	Large Multiple Dwelling - 601 to 625 dwellings	<b>0.0156</b>	<b>29,613.92</b>
32u	Large Multiple Dwelling - 626 to 650 dwellings	<b>0.0156</b>	<b>30,820.68</b>
32v	Large Multiple Dwelling - 651 to 675 dwellings	<b>0.0156</b>	<b>32,027.44</b>
32w	Large Multiple Dwelling - 676 to 700 dwellings	<b>0.0156</b>	<b>33,234.20</b>
32x	Large Multiple Dwelling - more than 700 dwellings	<b>0.0156</b>	<b>34,416.80</b>
33	CTS - Large Multiple Dwelling	<b>0.0203</b>	<b>3,668.56</b>

Resolution of Rates and Charges 2025-26

<b>Category</b>	<b>Description</b>	<b>Differential separate rate (cents in the dollar)</b>	<b>Minimum Differential separate rate</b>
34a	Student Accommodation - Group A	<b>0.0305</b>	<b>2,021.28</b>
34b	Student Accommodation - Group B	<b>0.0305</b>	<b>8,452.52</b>
34c	Student Accommodation - Group C	<b>0.0331</b>	<b>1,653.76</b>
34d	Student Accommodation - Group D	<b>0.0331</b>	<b>4,961.28</b>
34e	Student Accommodation - Group E	<b>0.0331</b>	<b>5,696.28</b>
34f	Student Accommodation - Group F	<b>0.0331</b>	<b>7,350.00</b>
34g	Student Accommodation - Group G	<b>0.0331</b>	<b>8,452.52</b>
34h	Student Accommodation - Group H	<b>0.0331</b>	<b>9,922.52</b>
34i	Student Accommodation - Group I	<b>0.0404</b>	<b>5,512.52</b>
34j	Student Accommodation - Group J	<b>0.0551</b>	<b>5,880.00</b>
34k	Student Accommodation - Group K	<b>0.0404</b>	<b>5,145.00</b>
34l	Student Accommodation - Group L	<b>0.0551</b>	<b>11,760.00</b>
35	CTS - Student Accommodation	<b>0.0331</b>	<b>1,286.28</b>
36	Kurilpa Industrial	<b>0.0414</b>	<b>101.84</b>

**15.7 Waste Utility Charge**

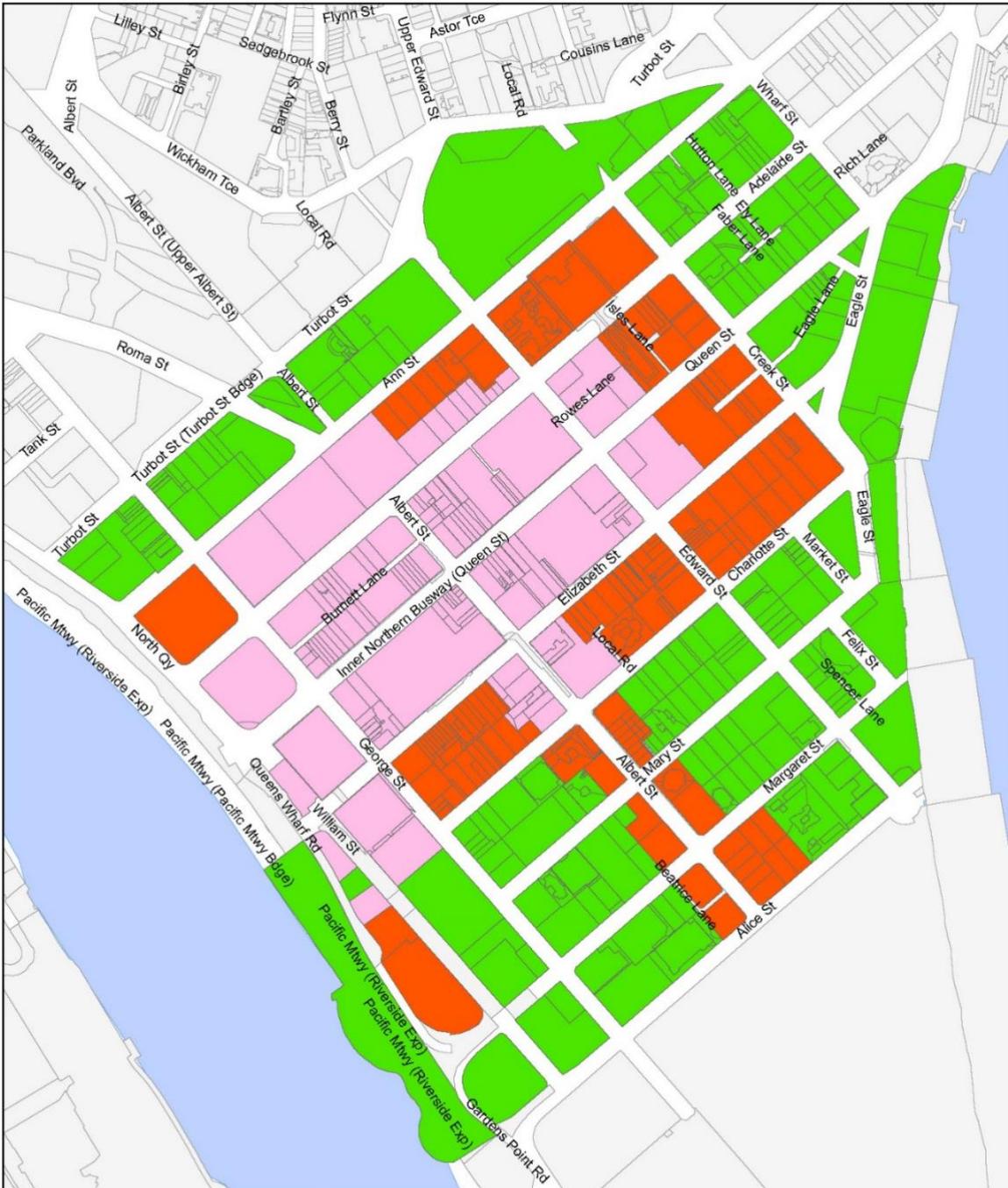
<b>Service Category</b>	<b>Charge per Service</b>
<b>Standard Waste Utility Charges (excluding Moreton Island)</b>	
Waste Utility Charge	<b>\$512.96</b>
Extra Waste Utility Charge	<b>\$512.96</b>
Commercial Waste Utility Charge	<b>\$94.28</b>
Extra Commercial Waste Utility Charge	<b>\$94.28</b>
<b>Moreton Island Waste Utility Charges</b>	
Moreton Island Waste Utility Charge	<b>\$587.52</b>
<b>Additional Green Waste Recycling Service Charge</b>	
Green Waste Recycling Service (additional green waste recycling service only)	<b>\$49.52</b>



## 15.8 Special Rates and Charges - Overall Plans

OP-1	Overall Plan Queen Street Mall
<p>Council has determined that all <b>rateable land</b> in the part of the city coloured pink, orange or green on the map "<b>SR-01</b>" will benefit from:</p>	
<p>(a) the provision of the works for, and/or works for access to and (b) operational services including marketing, maintenance, cleaning, security and gardening for the Queen Street Mall, undertaken or proposed to be undertaken by, or on behalf of Council (the <b>works, service and activities</b>).</p>	
<p>A special rate will be made and levied on the <b>rateable value</b> of the <b>rateable land</b> coloured pink, orange or green on the map "<b>SR-01</b>", for or towards meeting the costs of the works, services and activities.</p>	
<p>The estimated cost of the works, service and activities for the <b>financial year</b> is estimated at \$10,738,741.</p>	
<p>The estimated time of carrying out the overall plan is one-year, commencing 1 July 2025 and ending on 30 June 2026.</p>	
<p>The special rate for the Queen Street Mall was first adopted by Resolution of Council at the Budget Meeting for the Financial Year 1982-83.</p>	

Resolution of Rates and Charges 2025-26



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**OP-2**

**Overall Plan  
Chinatown and Valley Malls**

Council has determined that all **rateable land** in the part of the city coloured pink, orange or green on the map "**SR-02**" will benefit from:

- (a) the provision of the works for, and/or works for access to and
- (b) operational services including marketing, maintenance, cleaning, security and gardening for

the Chinatown and Valley Malls, undertaken or proposed to be undertaken by, or on behalf of Council (**the works, service and activities**).

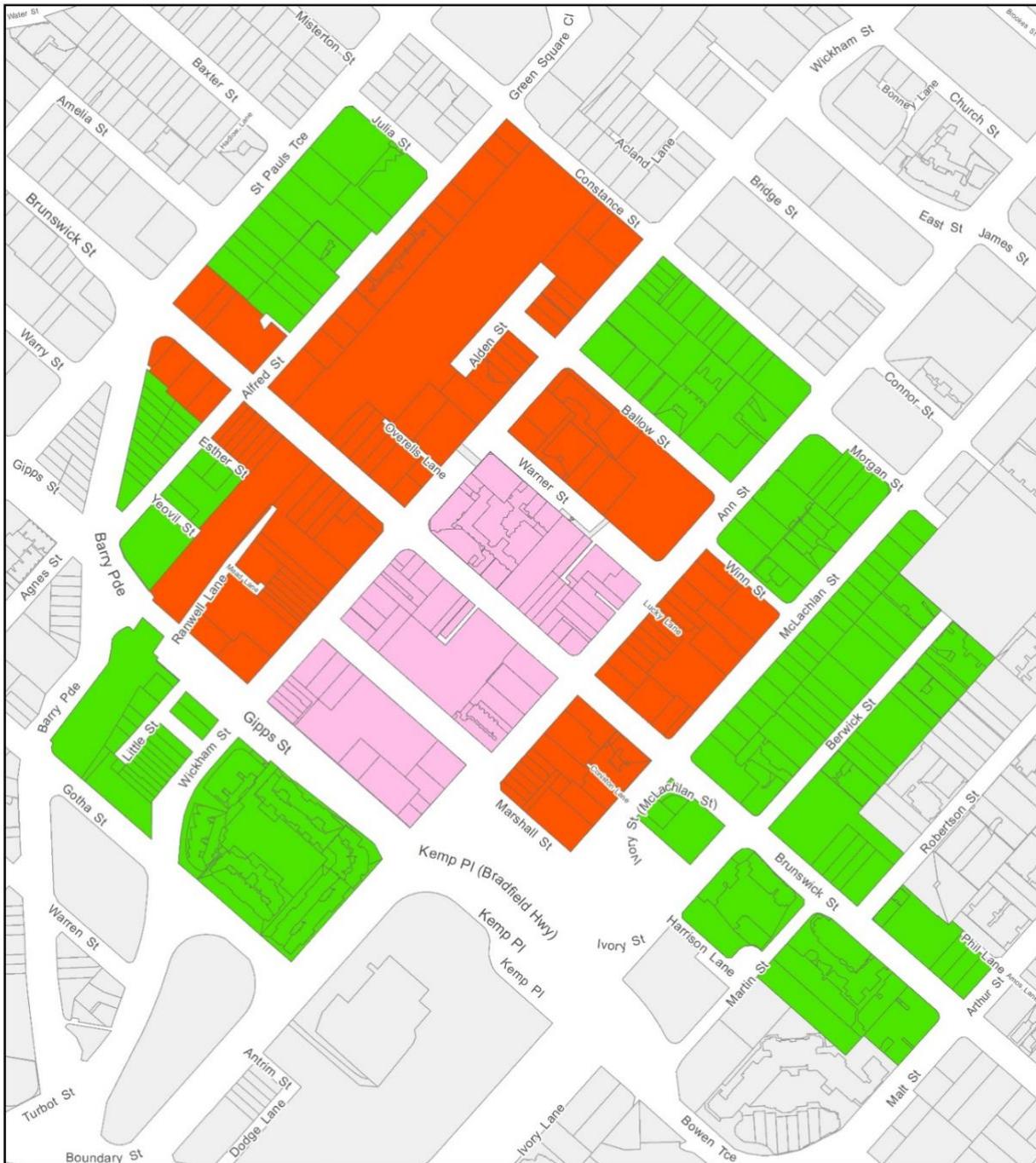
A special rate will be made and levied on the **rateable value** of the **rateable land** coloured pink, orange or green on the map "**SR-02**", for or towards meeting the costs of the works, services and activities.

The estimated cost of the works, service and activities for the **financial year** is estimated at \$2,298,408.

The estimated time for carrying out the overall plan is one-year, commencing 1 July 2025 and ending on 30 June 2026.

The special rate for the Chinatown/Valley Mall was first adopted by Resolution of Council at the Budget Meeting for the Financial Year 1986-87.

# Resolution of Rates and Charges 2025-26



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<p>Brisbane City Council Information GPO Box 1434 Brisbane Qld 4001</p> <p>© Brisbane City Council 2019</p> <p>For more information visit <a href="http://www.brisbane.qld.gov.au">www.brisbane.qld.gov.au</a> or call (07) 3403 9500</p>		<p style="text-align: center;"><i>Dedicated to a better Brisbane</i></p>



(Note: OP-3 to OP-13 not used)

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**OP-14**

**Overall Plan  
Manly Living Village Development**

Council has determined that all **rateable land** used for **non-residential purposes** in the part of the city coloured pink on the map "**SR-14**" will benefit from funds to be used for coordination activities, marketing and communication strategies, including marketing and advertising campaigns, promotions and events, education, surveys, public relations and other business development activities undertaken or proposed to be undertaken by or on behalf of Council (the **scheme**). The object of the scheme is to provide a special benefit to the **rateable land** by promoting and encouraging business development.

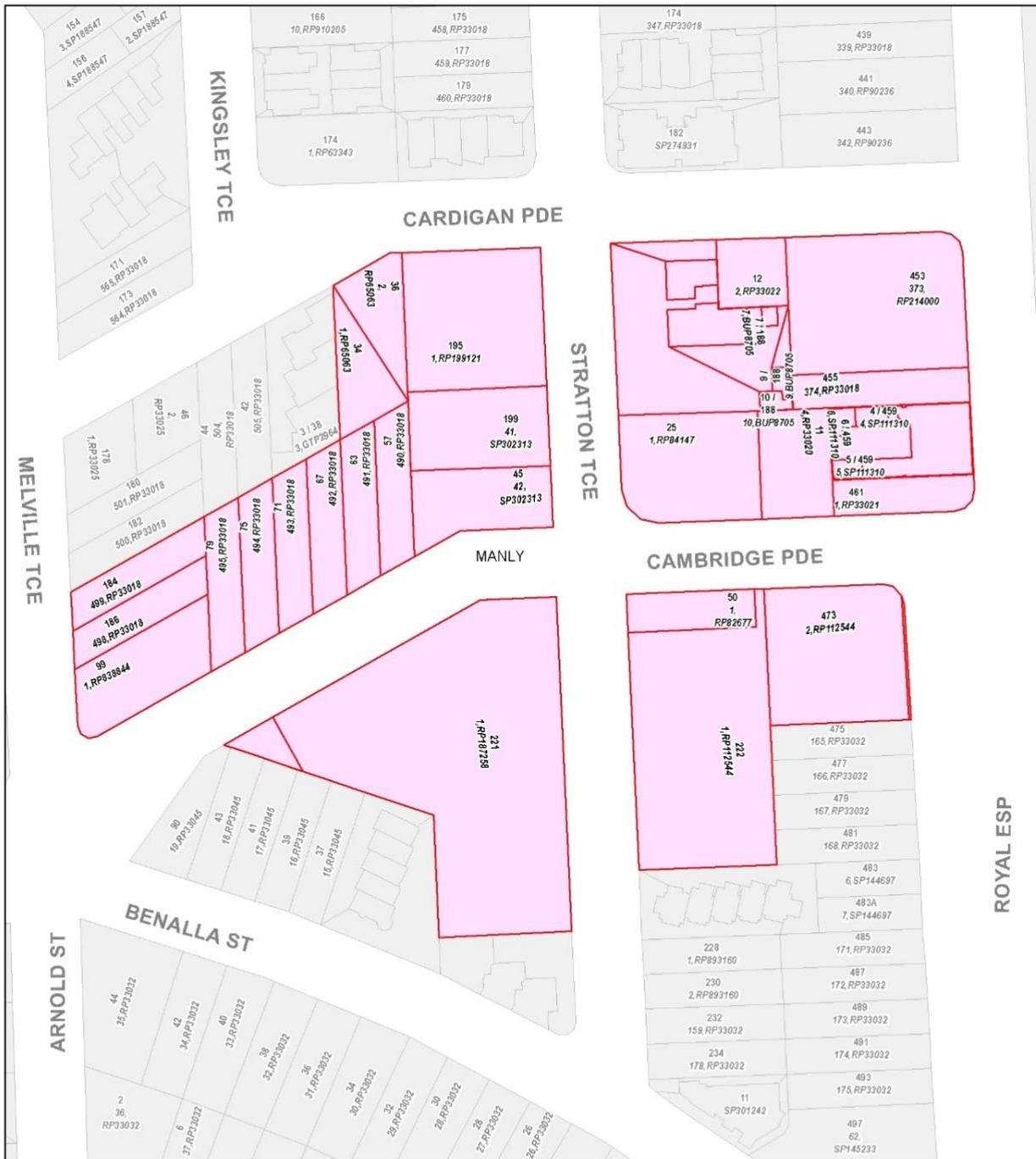
A special rate will be made and levied on the **rateable value** of the **rateable land** coloured pink on map "**SR-14**", for meeting the costs of the **scheme**.

The estimated cost of the **scheme** is \$51,935 for the **financial year**.

The estimated time of carrying out the overall plan is one-year, commencing 1 July 2025 and ending on 30 June 2026.

The money received from the levy will be transferred to the Manly Harbour Village Chamber of Commerce Inc., which will expend the money in accordance with a funding agreement.

The special rate for the Manly Living Village Development was first adopted by Resolution of Council at the Budget Meeting for the Financial Year 2011-12.



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 **Benefited Area**



0 0.02 0.04 0.06  
Kilometres  
1 cm = 15 m 1:1,500 at A4

**Manly Living Village Development Benefited Area MAP SR-14**



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(Note: OP-15 to OP-32 not used)

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**OP-33**

**Overall Plan**

**Graceville Suburban Centre Improvement Project**

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Council has determined that all **rateable land** in the part of the city coloured pink on the map "SR-33" will benefit from:

- (a) the provision of improvements to the public street scape environments, including the provision of new footpaths, street trees, garden beds, public artwork, street furniture, pedestrian lighting and the like for and
- (b) the management, cleaning, operating, promoting and developing of,

the Graceville Suburban Centre Improvement Project undertaken or proposed to be undertaken by or on behalf of Council (the **works, service or activities**).

A special rate will be made and levied on the **rateable value** of the **rateable land** marked pink on map "SR-33", for or towards meeting the costs of the works, service or activities.

The estimated cost of the works, service or activities was \$3,750,000. The project will be funded by a special charge in the defined benefitted area covering approximately 10% of the cost (\$375,000) with the remaining 90% funded from General Rates.

The charge will be levied over a 10-year period commencing financial year 2016-17 and concluding on 30 June 2026. The works, service or activities were completed prior to the commencement of the levy.

The special rate for the Graceville Suburban Centre Improvement Project was first adopted by Resolution of Council at the Budget Meeting for the Financial Year 2016-17.

Resolution of Rates and Charges 2025-26



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 **Benefited Area**

0 0.03 0.06 0.09  
Kilometres  
1 cm = 20 m 1:2,000 at A4

**Honour Ave Graceville SCIP Benefited Area MAP SR-33**



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OP-34	Overall Plan
Alderley Suburban Centre Improvement Project	
Council has determined that all <b>rateable land</b> in the part of the city coloured pink on the map “SR-34” will benefit from:	
<ul style="list-style-type: none"> <li>(a) the provision of improvements to the public street scape environments, including the provision of new footpaths, street trees, garden beds, public artwork, street furniture, pedestrian lighting and the like for and</li> <li>(b) the management, cleaning, operating, promoting and developing of,</li> </ul>	
the Alderley Suburban Centre Improvement Project undertaken or proposed to be undertaken by, or on behalf of Council (the <b>works, service or activities</b> ).	
A special rate will be made and levied on the <b>rateable value</b> of the <b>rateable land</b> marked pink on map “SR-34”, for or towards meeting the costs of the works, service or activities.	
The estimated cost of the works, service or activities was \$5,300,000. The project will be funded by a special charge in the defined benefitted area covering approximately 10% of the cost (\$530,000) with the remaining 90% funded from General Rates.	
The charge will be levied over a 10-year period commencing financial year 2017-18 and concluding on 30 June 2027. The works, service or activities were completed prior to the commencement of the levy.	
The special rate for the Alderley Suburban Centre Improvement Project was first adopted by Resolution of Council at the Budget Meeting for the Financial Year 2017-18.	

Resolution of Rates and Charges 2025-26



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 **Benefited Area**

0 0.03 0.06 0.09  
Kilometres  
1 cm = 20 m 1:2,000 at A4

**Alderley SCIP  
Benefited Area  
MAP SR-34**



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**OPC-1.1**

**Overall Plan  
Brookfield Rural Fire Services Levy**

Council has determined that all **rateable land** in the part of the city coloured pink on the map "SC-1.1" may receive benefit from the provision of fire services by the Brookfield Rural Fire Brigade which forms part of the Queensland Fire Department.

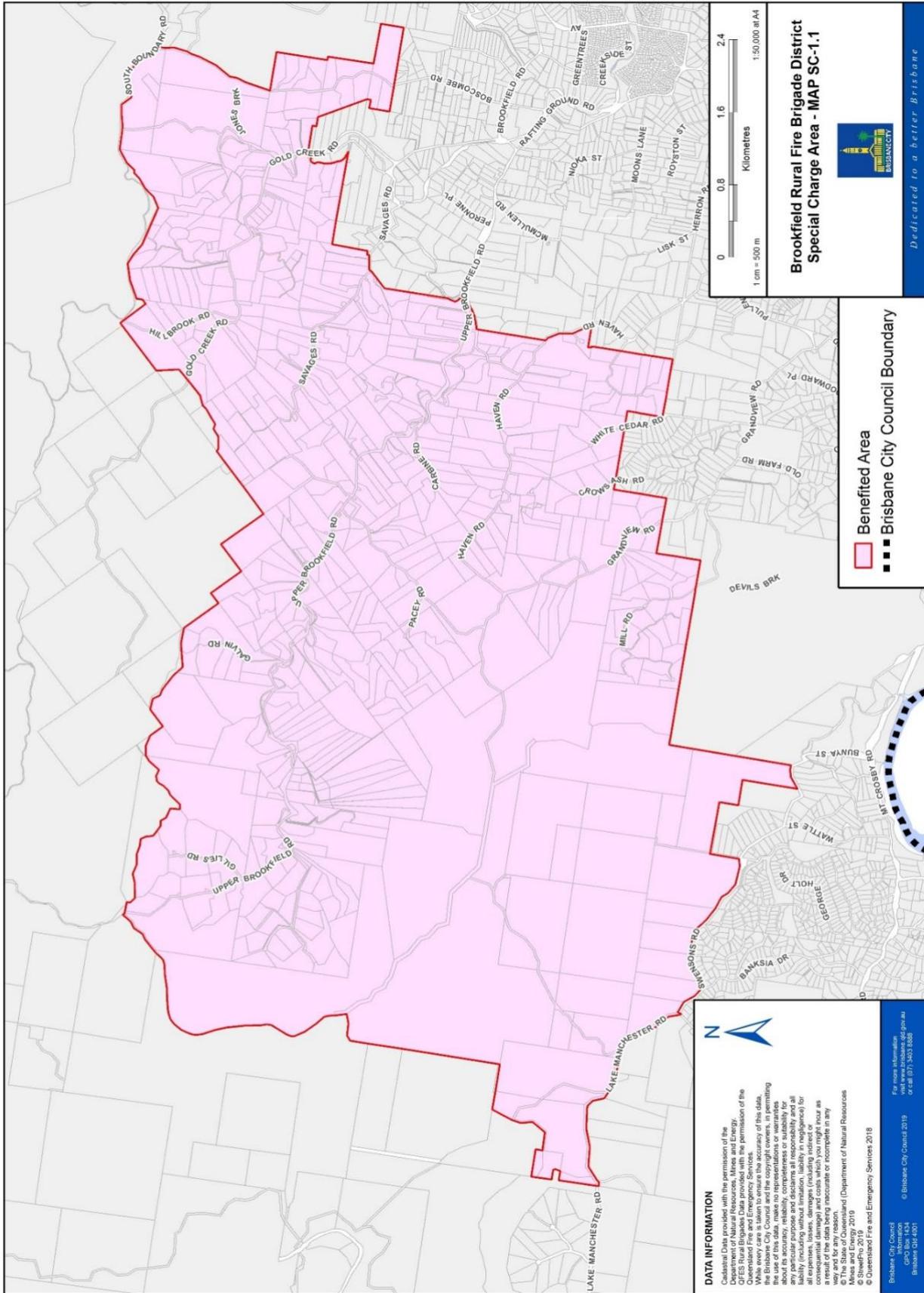
A special charge will be made and levied for or towards meeting the costs of the development of fire services in the rural area to provide adequate protection.

Council considers that, as in general the benefit to any particular land from the development of fire services in the area cannot be distinguished from the benefit to any other particular land in the area, it is appropriate that the special charge be made and levied equally on all land in the area.

First adopted by Resolution of Council in the 1997-98 Financial Year, the Brookfield Rural Fire Services Levy raised in the defined area will be contributed to the Brookfield Rural Fire Brigade. Council will review the necessity and the level of the charge on an annual basis upon request from the Queensland Fire Department.

The estimated time of carrying out the overall plan is one-year, commencing 1 July 2025 and ending on 30 June 2026 and the estimated cost is approximately \$22,480 per annum.

Resolution of Rates and Charges 2025-26





**OPC-1.2**

**Overall Plan  
Pine Mountain Rural Fire Services Levy**

Council has determined that all **rateable land** in the part of the city coloured pink on the map "SC-1.2" may receive benefit from the provision of fire services by the Pine Mountain Rural Fire Brigade which forms part of the Queensland Fire Department.

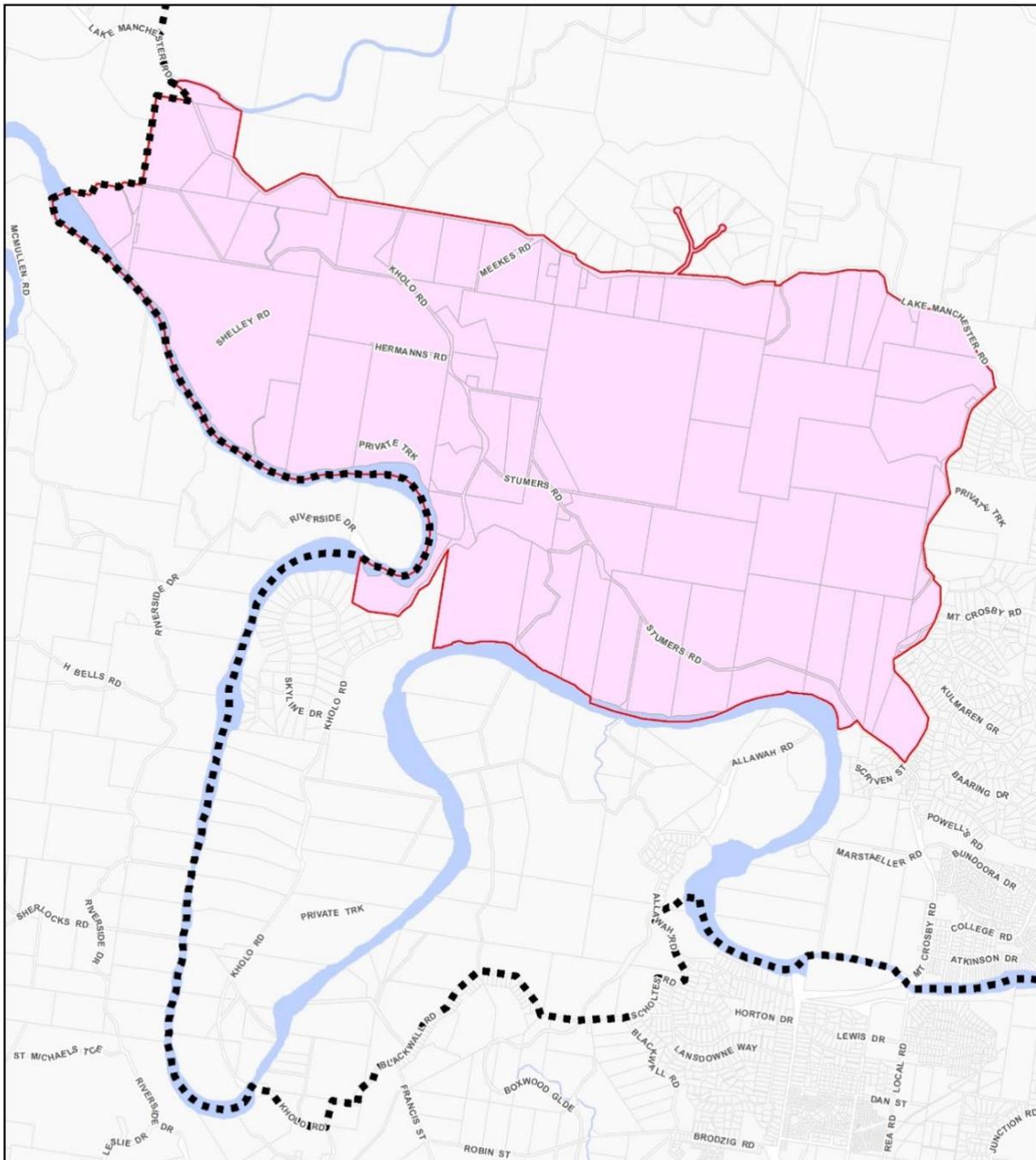
A special charge will be made and levied for or towards meeting the costs of the development of fire services in the rural area to provide adequate protection

Council considers that, as in general the benefit to any particular land from the development of fire services in the area cannot be distinguished from the benefit to any other particular land in the area, it is appropriate that the special charge be made and levied equally on all land in the area.

First adopted by resolution of Council in the 2000-01 Financial Year, the Pine Mountain Rural Fire Services Levy raised in the defined area will be contributed to the Pine Mountain Rural Fire Brigade. Council will review the necessity and the level of the charge on an annual basis upon request from the Queensland Fire Department.

The estimated time of carrying out the overall plan is one-year, commencing 1 July 2025 and ending on 30 June 2026 and the estimated cost is approximately \$1,650 per annum.

Resolution of Rates and Charges 2025-26



<p><b>DATA INFORMATION</b></p> <p>Cadastral Data provided with the permission of the Department of Natural Resources, Mines and Energy; QFES Rural Brigades Data provided with the permission of the Queensland Fire and Emergency Services. While every care is taken to ensure the accuracy of this data, the Brisbane City Council and the copyright owners, in permitting the use of this data, make no representations or warranties about its accuracy, reliability, completeness or suitability for any particular purpose and disclaims all responsibility and all liability (including without limitation, liability in negligence) for all expenses, losses, damages (including indirect or consequential damage) and costs which you might incur as a result of the data being inaccurate or incomplete in any way and for any reason.</p> <p>© The State of Queensland (Department of Natural Resources, Mines and Energy) 2019          © StreetPro 2019          © Queensland Fire and Emergency Services 2018</p>	<p></p> <p> Benefited Area</p> <p> Brisbane City Council Boundary</p>	<p></p> <p>1 cm = 450 m <span style="float: right;">1:45,000 at A4</span></p> <p style="text-align: center;"><b>Pine Mountain Rural Fire Brigade District Special Charge Area - MAP SC-1.2</b></p> <p style="text-align: center;"></p> <p style="text-align: center;"><i>Dedicated to a better Brisbane</i></p>
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**OPC-1.3**

**Overall Plan  
Moreton Island Rural Fire Services Levy**

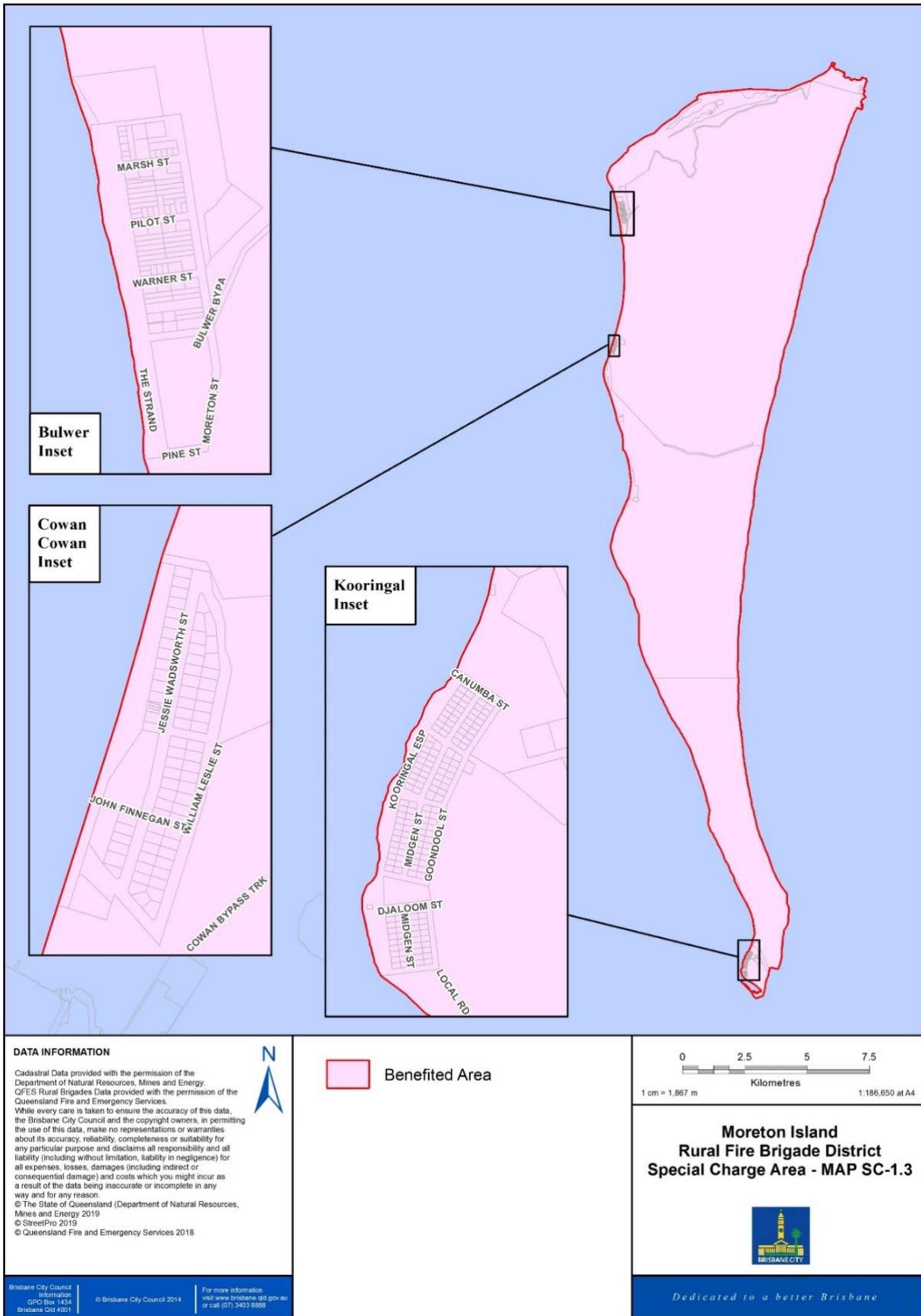
Council has determined that all **rateable land** in the part of the city coloured pink on the map "**SC-1.3**" may receive benefit from the provision of fire services by the Moreton Island Rural Fire Brigade which forms part of the Queensland Fire Department.

A special charge will be made and levied for or towards meeting the costs of the development of fire services in the rural area to provide adequate protection.

Council considers that, as in general the benefit to any particular land from the development of fire services in the area cannot be distinguished from the benefit to any other particular land in the area, it is appropriate that the special charge be made and levied equally on all land in the area.

First adopted by resolution of Council in the 2013-14 Financial Year, the Moreton Island Rural Fire Services Levy raised in the defined area will be contributed to the Moreton Island Rural Fire Brigade. Council will review the necessity and the level of the charge on an annual basis upon request from the Queensland Fire Department.

The estimated time of carrying out the overall plan is one-year, commencing 1 July 2025 and ending on 30 June 2026 and the estimated cost is approximately \$6,140 per annum.



**DATA INFORMATION**

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**Benefited Area**

0 2.5 5 7.5  
 Kilometres  
 1 cm = 1,967 m 1:186,650 at A4

**Moreton Island  
 Rural Fire Brigade District  
 Special Charge Area - MAP SC-1.3**

  
 BRISBANE CITY

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## 15.9 Special Rates and Charges - Annual Implementation Plans

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### AIP-1

### Annual Implementation Plan Queen Street Mall

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This AIP-1 sets out the actions or processes that are to be carried out in the **financial year** for the scheme defined by the map labelled **SR-01** as shown in the associated 'Overall Plan' **OP-1**.

Council or its agents will deliver the services required to achieve the objects of the overall plan in the 2025-26 year. The actions and processes to be undertaken for the Queen Street Mall ("the Mall") will include:

- (a) the provision of the works for, and/or works for access to the Mall
- (b) operational services including maintenance, cleaning, security and gardening of the Mall
- (c) liaison, survey and education with the Mall's businesses and
- (d) marketing activities for the Mall.

The funds, totalling \$10,738,741 for the **financial year**, will be expended only on activities within the agreed activities described in **OP-1** and this plan.

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### AIP-2

### Annual Implementation Plan Valley and Chinatown Malls

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This AIP-2 sets out the actions or processes that are to be carried out in the **financial year** for the works, services and activities described in 'Overall Plan' **OP-2** for the area identified in the map labelled **SR-02**.

Council or its agents will deliver the services required to achieve the objects of the overall plan in the 2025-26 year. The actions and processes to be undertaken for the Valley/Chinatown Mall ("the Mall") will include:

- (a) the provision of the works for, and/or works for access to the Mall
- (b) operational services including maintenance, cleaning, security and gardening of the Mall
- (c) liaison, survey and education with the Mall's businesses and
- (d) marketing activities for the Mall.

The funds, totalling \$2,298,408 for the **financial year**, will be expended only on activities within the agreed activities described in **OP-2** and this plan.

(Note: AIP-3 to AIP-13 not used)



**AIP-14**

**Annual Implementation Plan  
Manly Living Village Development**

This AIP-14 sets out the actions or processes that are to be carried out in the **financial year** for the works, services and activities described in 'Overall Plan' **OP-14** for the area identified in the map labelled **SR-14**.

Council will contract with the Manly Harbour Village Chamber of Commerce Inc. (trading as Manly Chamber of Commerce Inc.) to deliver the services required to achieve the objects of the overall plan in the **financial year**. The actions and processes will include:

- (a) the appointment of a precinct coordinator to carry out the plan's actions and processes
- (b) liaison, survey and education with precinct businesses
- (c) marketing activities
- (d) advertising
- (e) public relations
- (f) business development
- (g) reporting and accountability obligations.

The funds, totalling \$51,935 for the **financial year**, will be collected from non-residential land which is:

- (a) deemed to have benefitted from the agreed actions and processes and is located inside the area identified in the map labelled **SR-14** as attached to the associated 'Overall Plan' and
- (b) will be expended only on agreed activities described in **OP-14**.

The Manly Chamber of Commerce Inc. will provide Council with a mid-year report as to details of expenditure of funds to that date and, within 12 weeks of the end of the **financial year**, audited financial accounts that include details of the activities funded by the scheme for the year. The Manly Chamber of Commerce Inc. will provide any additional written reports on agreed activities requested by Council within a reasonable time-frame.

(Note: AIP-15 to AIP-32 not used)

**AIP-33**
**Annual Implementation Plan  
Graceville Suburban Centre Improvement Project**

Suburban Centre Improvement Program (SCIP) projects deliver streetscape upgrades in consultation with the Brisbane community. These projects include the provision of new footpaths, street trees, garden beds, public artwork, street furniture, pedestrian lighting and the like.

In 2015, a SCIP project was undertaken in Graceville and the area deemed to have benefitted is defined by the map labelled **SR-33** as attached to the associated 'Overall Plan' **OP-33**. The estimated cost of the works, service and activities was \$3,750,000. The project is funded by a special charge in the defined benefitted area covering approximately 10% of the cost (\$375,000) with the remaining 90% funded from General Rates.

The benefitted area, total levy amount of \$375,000 was agreed with **owners** in the defined benefitted area prior to the delivery of the SCIP. There is no interest charged or indexing of the total levy amount.

Brisbane City Council funded the \$3,750,000 up front cost of the project. The **owners** within the defined benefitted area are paying back Council through their rates and charges over the 10-year period, following the completion of construction of the SCIP.

This implementation plan is in support of the recovery of the \$375,000 over the 10-year period, which commenced in the financial year 2016-17 and will conclude on 30 June 2026.

**AIP-34**
**Annual Implementation Plan  
Alderley Suburban Centre Improvement Project**

Suburban Centre Improvement Program (SCIP) projects deliver streetscape upgrades in consultation with the Brisbane community. These projects include the provision of new footpaths, street trees, garden beds, public artwork, street furniture, pedestrian lighting and the like.

In 2015, a SCIP project was undertaken in Alderley and the area deemed to have benefitted is defined by the map labelled **SR-34** as attached to the associated 'Overall Plan' **OP-34**. The estimated cost of the works, service and activities was \$5,300,000. The project is funded by a special charge in the defined benefitted area covering approximately 10% of the cost (\$530,000) with the remaining 90% funded from General Rates.

The benefitted area, total levy amount of \$530,000 was agreed with **owners** in the defined benefitted area prior to the delivery of the SCIP. There is no interest charged or indexing of the total levy amount.

Brisbane City Council funded the \$5,300,000 up front cost of the project. The **owners** within the defined benefitted area are paying back Council through their rates and charges over the 10-year period, following the completion of construction of the SCIP.

This implementation plan is in support of the recovery of the \$530,000 over the 10-year period, which commenced in the financial year 2017-18 and will conclude on 30 June 2027.



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**AIPC-1.1**

**Annual Implementation Plan  
Brookfield Rural Fire Services Levy**

This AIPC-1.1 sets out the actions or processes that are to be carried out in the **financial year** for the services described in the Overall Plan **OPC-1.1**.

Council will collect on behalf of the Brookfield Rural Fire Brigade a levy to deliver the services required to achieve the objects of the overall plan in the **financial year**.

Each year the Brookfield Rural Fire Brigade will utilise the funds collected by Council to the benefit of the district by providing actions and processes such as:

- (a) upgrading of plant and equipment
- (b) liaison, survey and education with the precinct on fire safety and strategy
- (c) expansion of services
- (d) education.

An annual levy of \$40.00 for the **financial year**, will be collected from **rateable land** which are:

- (a) deemed to have benefitted from the agreed actions and processes and
- (b) located inside the area identified in the map labelled **SC-1.1** as shown in the associated 'Overall Plan' and,

will be expended only on agreed activities defined in **OPC-1.1**.

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**AIPC-1.2**

**Annual Implementation Plan  
Pine Mountain Rural Fire Services Levy**

This AIPC-1.2 sets out the actions or processes that are to be carried out in the **financial year** for the services described in the Overall Plan **OPC-1.2**.

Council will collect on behalf of the Pine Mountain Rural Fire Brigade a levy to deliver the services required to achieve the objects of the overall plan in the **financial year**.

Each year the Pine Mountain Rural Fire Brigade will utilise the funds collected by Council to the benefit of the district by providing actions and processes such as:

- (a) upgrading of plant and equipment
- (b) liaison, survey and education with the precinct on fire safety and strategy
- (c) expansion of services
- (d) education.

An annual levy of \$30.00 for the **financial year**, will be collected from **rateable land** which are:

- (a) deemed to have benefitted from the agreed actions and processes and
- (b) located inside the area identified in the map labelled **SC-1.2** as shown in the associated 'Overall Plan' and,

will be expended only on agreed activities defined in **OPC-1.2**.



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**AIPC-1.3**

**Annual Implementation Plan  
Moreton Island Rural Fire Services Levy**

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This AIPC-1.3 sets out the actions or processes that are to be carried out in the **financial year** for the services described in the Overall Plan **OPC-1.3**

Council will collect on behalf of the Moreton Island Rural Fire Brigade a levy to deliver the services required to achieve the objects of the overall plan in the **financial year**.

Each year the Moreton Island Rural Fire Brigade will utilise the funds collected by Council to the benefit of the district by providing actions and processes such as:

- (a) upgrading of plant and equipment
- (b) liaison, survey and education with the precinct on fire safety and strategy
- (c) expansion of services
- (d) education.

An annual levy of \$20.00 for the **financial year**, will be collected from **rateable land** which are:

- (a) deemed to have benefitted from the agreed actions and processes and
- (b) located inside the area identified in the map labelled **SC-1.3** as shown in the associated 'Overall Plan' and,

will be expended only on agreed activities defined in **OPC-1.3**.

### 15.10 Land Use Codes

The **land use code** is part of Council’s land record and indicates the **predominant use** for which the land is utilised or adapted to be utilised by virtue of its structure, fixtures and fittings or particular improvements and is an indicator of the land specific rating criteria.

The attribution of a **land use code** does not validate an unlawful or improper use of land. Council may review land uses of particular land to determine if they are permissible. Such a review may result in a notice to desist a particular activity.

The primary **land use code** identifies the **predominant use** for which the land is utilised and is an indicator of the land’s specific rating category, while the secondary **land use code** applies where a lesser but not insignificant use is also conducted on the land.

The description of each rating category is used to identify which differential rating category land will be placed in accordance with this resolution.

In determining the **predominant use**, consideration will be given, but is not limited to, the **visual, spatial and economic attributes** of the land. Area is not the principal basis for determining the **predominant use**. The **predominant use** may be determined and applied during the construction phase of a structure and will be identified by its ultimate **land use code** followed by a secondary **land use code** of 01.

**Land Use Codes Table**

Code	Description	Definition
01	Vacant Urban Land	Land upon which no structure is erected and which is being put to no higher use, or land upon which is being constructed an approved single <b>dwelling</b> until completion.  <b>Excluding:</b> a) land during the construction of a building/s or structure/s (excluding approved single <b>dwelling</b> s) b) land meeting the criteria of <b>land use code</b> 72 c) vacant or disused building/s.
01	Construction site (Secondary code only)	When used as a secondary code, 01 indicates that the primary use is under construction. It includes land upon which the construction of an improvement has commenced but may not be completed or a building is undergoing refurbishment and the building/s is/are uninhabitable/derelect.
02	Single Unit Dwelling	Land on which is constructed a <b>dwelling</b> that provides <b>self-contained</b> accommodation for one household and is occupied by the <b>owner</b> as the <b>owner’s</b> main place of residence.
03	Multiple Dwelling	Land on which is constructed a <b>multiple dwelling</b> (and includes groups of units held by single <b>owners</b> in a <b>community title scheme</b> ).  <b>Note:</b> This code applies to building units and town houses prior to the registration of a community title plan.  The term includes flats, attached houses, duplex houses, community dwellings and detached houses where they occur on a single land holding.
<b>Codes: 04, 09,13, 66-69, 78-84, 87-89 and 93-95 not used.</b>		
05	Educational - Tertiary	Land that contains a building/s <b>predominantly used</b> for the provision of tertiary education, including: a) Universities b) TAFE colleges c) Seminaries and colleges of religious studies d) Other tertiary education institutions providing courses approved for HECS support.

Resolution of Rates and Charges 2025-26



Code	Description	Definition
06	<b>Uninhabitable building/structure/improvement</b>	Land which contains improvements such as: a) a minor structure (shed or garage) of no more than 50m <sup>2</sup> gross floor area (GFA) b) a structure (shed or garage) of greater than 50m <sup>2</sup> GFA that is approved for domestic purposes only and not for commercial, warehousing, manufacturing or business use c) uninhabitable fire/flood damaged/derelect buildings d) toilet or toilet block e) private swimming pool or private tennis court, provided there is no monetary return being derived from any activities or structures on the land.
07	<b>Boarding house/rooming units/Private Hotel</b>	Land that contains a building/s <b>predominantly used</b> or adapted to be used as non-self-contained rental accommodation excluding Accommodation Hotel/Motel. This includes: a) boarding houses b) boarding hostel c) private hotels d) tenement buildings e) flats f) rooming units g) other accommodation buildings such as convents.
08	<b>Community Title Scheme</b>	Land that has been surveyed and registered as a <b>community title scheme</b> .  <b>Note:</b> the secondary use of each community title should refer to the actual use (i.e. residential, commercial etc.).
10	<b>Combined Multiple Dwelling and Shop(s)</b>	Land that contains a building/s with a <b>predominant use</b> of or adapted to be used as combined residential flat/s with shop/s, but not registered as a <b>community title scheme</b> .
11	<b>Shop - Single</b>	Land, less than 4,000m <sup>2</sup> in area that contains a building with a <b>predominant use</b> of or adapted to be used as a shop with or without attached accommodation but not a restaurant.
12	<b>Shops - Multiple</b>	Land, less than 4,000m <sup>2</sup> in area that contains a building/s with a <b>predominant use</b> of or adapted to be used as more than 1 distinct retail/commercial areas.
14	<b>Shops(s) - Main Retail</b>	Land that contains a building/s with a <b>predominant use</b> of or adapted to be used as retail shops and located fully or partially within the CBD.
15	<b>Shop(s) - Secondary Retail</b>	Land, with an area of 4,000m <sup>2</sup> or more, not conforming to the requirements of land use code 16 (Drive-In Shopping Centre) or land use code 23 (Retail Warehouse), that contains a building/s with the <b>predominant use</b> of or adapted to be used as retail shops(s) and located fully outside of the <b>CBD</b> .
16	<b>Drive-In Shopping Centres</b>	Land, with an area of 4,000m <sup>2</sup> or more, that contains a building/s the <b>predominant use</b> of or adapted to be used as retail outlet/s and/or service provider/s with associated off-street parking that principally offer: a) consumable items such as groceries, clothing, homewares b) department store retail c) specialty stores including gift shops, newsagents, hairdressing etc. d) service provision offices such as banks, post offices, doctors/dental surgeries.
17	<b>Restaurant/Fast Food Outlet (non-drive-through)</b>	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used to provide dine-in or take-away food without a drive-through facility (see <b>land use code 73</b> ).
18	<b>Special Tourist Attraction</b>	Land that contains improvements with the <b>predominant use</b> of or adapted to be used for specific recreational, historical, cultural, fauna or flora features, including tourist villages and: a) wildlife sanctuaries b) <b>theme parks</b> c) Brisbane Entertainment Centre d) Brisbane Powerhouse e) Brisbane Exhibition and Convention Centre.

Resolution of Rates and Charges 2025-26



Code	Description	Definition
19	<b>Walkway/Ramp</b>	An area in stratum used as a walkway or ramp.
20	<b>Marina</b>	Land that contains improvements with the <b>predominant use</b> of or adapted to be used for a marina, including land-based services such as valet and storage facilities but excluding harbour industries or structural, mechanical repairs.
21	<b>Residential Care Institution</b>	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used for: <ul style="list-style-type: none"> <li>a) convalescent or nursing care</li> <li>b) an orphanage or children's home</li> <li>c) an institution for poor or disadvantaged persons</li> <li>d) a home for the care of disabled or aged persons and</li> <li>e) comprising residential facilities (non-self-contained) for more than six persons. Typically, residents would be unable to live independently and requiring medical/nursing care or in-house assistance/supervision provided by on-site carers.</li> </ul> <p><b>Note:</b> The term does not include hospitals, reformatory institutions or registered retirement villages. For retirement facilities see <b>land use code 60</b>.</p>
22	<b>Carpark</b>	Land with or without improvements with the <b>predominant use</b> of or adapted to be used for the parking of motor vehicles whether fees are charged or not.
23	<b>Retail Warehouse</b>	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used as retail outlet/s and/or service provider/s with associated off-street parking that principally offer: <ul style="list-style-type: none"> <li>a) hardware and home improvements, including gardening and landscaping</li> <li>b) electrical appliances including entertainment and white goods</li> <li>c) furnishings and décor</li> <li>d) motor vehicle parts and accessories</li> <li>e) retail sellers of particular categories of goods, i.e. household, office, leisure and pharmaceutical and bulk food.</li> </ul>
24	<b>Sales Area</b>	Land with the <b>predominant use</b> of or adapted to be used for the display and/or sale of: <ul style="list-style-type: none"> <li>a) boats</li> <li>b) cars</li> <li>c) caravans</li> <li>d) motorcycles</li> <li>e) swimming pools</li> <li>f) timber etc.</li> </ul>
25	<b>Office(s)</b>	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used for the transaction of business, the provision of professional services or the like. <p><b>Note:</b> This code includes display homes or other structures that are utilised as a sales or site office.</p>
26	<b>Funeral Parlours</b>	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used as a funeral parlour.
27	<b>Private Hospital</b>	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used for medical or surgical treatment of in-patients, out-patients or day surgeries on a fee for service basis.
28	<b>Warehouses/Bulk Stores</b>	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used for the storage of wholesale goods prior to distribution (e.g. Coles or Woolworths distribution centres).
29	<b>Transport Terminal</b>	Land with the <b>predominant use</b> of or adapted to be used for the loading, discharging or transferring of freight and/or passengers.
30	<b>Fuel Station</b>	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used for the retail refuelling/recharging of vehicles. <p><b>Note:</b> for predominantly servicing and/or repairs refer to <b>land use code 36</b>.</p>

Resolution of Rates and Charges 2025-26



Code	Description	Definition
31	<b>Fuel Depots</b>	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used for the storage of fuels, oils or other flammable materials.
32	<b>Wharves</b>	Land that contains a building/s or structure/s with the <b>predominant use</b> of or adapted to be used as wharves, jetties and barge landings.
33	<b>Builders Yard/Contractors Yard</b>	Land with the <b>predominant use</b> of or adapted to be used for: <ul style="list-style-type: none"> <li>a) building and/or garden material storage (not retail or hardware)</li> <li>b) secure area for parking heavy equipment or large construction materials</li> <li>c) motor vehicle wrecking, scrap dealers yard etc.</li> </ul>
34	<b>Cold Stores - Ice Works</b>	Land that contains a building/s or structure/s with the <b>predominant use</b> of or adapted to be used for the cold storage of food or other perishable items including the commercial production of ice and associated products.
35	<b>General Industry</b>	Land that contains a building/s or structure/s with the <b>predominant use</b> of or adapted to be used for medium to high impact industries. Refer to medium impact industry and high impact industry in Schedule 1 of the <i>Brisbane City Plan 2014</i> .
36	<b>Light Industry</b>	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used for low impact industry and service industry. Refer to Low impact industry in Schedule 1 of the <i>Brisbane City Plan 2014</i> .
37	<b>Noxious/Offensive/Extractive Industry</b>	Land with or without building/s or structure/s with the <b>predominant use</b> of or adapted to be used for special industry that may produce significant or offensive levels of noise, odour or dust e.g. quarries, abattoirs, tanneries or chemical production. Refer to Special Industry in Schedule 1 of the <i>Brisbane City Plan 2014</i> .
38	<b>Advertising Hoarding</b>	Land solely used for the display of advertising.
39	<b>Harbour Industry</b>	Land with or without building/s or structure/s with the <b>predominant use</b> of or adapted to be used for harbour or marine associated industries.
40	<b>Kindergarten</b>	Land that is solely established for the purpose of providing government approved kindergarten programs taught by qualified early childhood teachers: <ul style="list-style-type: none"> <li>a) recognised as an "income tax exempt charity" by the Australian Taxation Office and</li> <li>b) holds current registration as a "charity" with the Australian Charities and Not-for-Profits Commission.</li> </ul> <p>This definition specifically does not include any land on which is being conducted any form of day care or vocational care whether or not the centre is run as a not-for-profit.</p>
41	<b>Child Care Centre</b>	Land that contains a building/s used or adapted to be used for: <ul style="list-style-type: none"> <li>a) child care or crèche</li> <li>b) child minding, excluding residential care,</li> </ul> <p>for a fee and exceeds the criteria of column 3, section 15.13 of this resolution.</p>
42	<b>Hotel/Tavern</b>	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used for a 'licensed premises' under the <i>Liquor Act 1992</i> including a casino.
43	<b>Accommodation Hotel/Motel</b>	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used for providing itinerant accommodation to tourists, travellers and business people including: <ul style="list-style-type: none"> <li>a) tourist hotels</li> <li>b) drive in motels</li> <li>c) backpacker hostels.</li> </ul>
44	<b>Nurseries/Garden Centres</b>	Land with or without building/s or structure/s with the <b>predominant use</b> of or adapted to be used for the retail sales of plants, seeds, propagative and landscaping materials as well as garden features and tools. <p><b>Excludes:</b> turf farms - <b>land use code</b> 74.</p>
45	<b>Theatres and Cinemas</b>	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used for the presentation of live entertainment or motion pictures.

Resolution of Rates and Charges 2025-26



Code	Description	Definition
46	Drive-in Theatre	Land with building/s or structure/s with the <b>predominant use</b> of or adapted to be used for the in-car presentation of motion pictures.
47	Licensed Clubs	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used as a club (excluding sporting clubs) licensed to serve liquor under the <i>Liquor Act 1992</i> .
48	Sports Clubs/Facilities	Land with or without building/s or structure/s with the <b>predominant use</b> of or adapted to be used to provide sporting facilities or clubhouses with or without a liquor licence. As well as not-for-profit sporting bodies this includes commercial sporting facilities such as: a) skating rinks b) gymnasiums c) bowling alleys d) squash and tennis courts e) riding schools etc.
49	Caravan Park	Land with building/s or structure/s with the <b>predominant use</b> of or adapted to be used for the siting of caravans or motorhomes for itinerant residential use.
50	Other Clubs (Non-Business)	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used as the meeting place of a non-licensed, not-for-profit club. Club includes: a) lodges b) friendly societies c) scouts d) guides e) memorial halls.
51	Religious	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used for religious purposes and owned by a <b>religious institution</b> . The code does not include residences owned by <b>religious institutions</b> . <b>Note:</b> For Convents use <b>land use code</b> 07 and for Manses, Presbyteries, Rectories etc. use <b>land use code</b> 70.
52	Cemetery	Land that is with the <b>predominant use</b> of or adapted to be used for the interment of human remains and may include a chapel, crematorium or columbarium.
53	Relocatable Home Park (Primary code only)	Land with building/s or structure/s with the <b>predominant use</b> of or adapted to be used for the siting of relocatable homes for <b>residential purposes</b> .
54	Art Gallery/Museum/Zoo (Primary code only)	Land with building/s or structure/s with the <b>predominant use</b> of or adapted to be used for the enjoyment, education or presentation of art, cultural or natural history attractions, regardless of whether an entry fee is charged.
55	Library	Land with building/s or structure/s with the <b>predominant use</b> of or adapted to be used for the storage and access of printed or digital media.
56	Showgrounds/Racecourses/ Airfields	Per description, including airfield parking - hangers.
57	Parks and Gardens/ Bushland Reserves	Land developed as parkland, gardens or reserves, held in public ownership or under a perpetual trust for the use and enjoyment of the general public free of charge.
58	Educational - School	Land that contains a building/s with the <b>predominant use</b> of the provision of primary or secondary education from Prep to Year 12 including boarding schools.
59	Access Restriction Strips	A parcel of land abutting a roadway or other access point and used to restrict access to land for planning or regulatory purposes.
60	Retirement Facilities	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used as a 'Retirement Facility' registered or recorded as exempt from registration with the Department of Justice and Attorney General.  The term specifically does not include a 'Residential care facility' as defined under Schedule 1 of the <i>Brisbane City Plan 2014</i> .

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Code	Description	Definition
61	<b>Mixed Residential Purposes</b>	Land that contains a building/s used for <b>residential purposes</b> whether occupied by the <b>owner</b> as the owner's main place of residence or not, where a <b>non-residential or commercial activity</b> is being performed which exceeds the criteria of column 2 but does not exceed the criteria of column 3 of the table in section 15.13 of this resolution.
62	<b>Wholesale Production Nursery</b>	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used for the cultivating, propagating, growing or growing on of plants for sale to other wholesale production nurseries, retail nurseries, garden centres and landscapers but does not include sale to the public.
63	<b>Boarding Kennels/Cattery</b>	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used for the keeping or breeding of dogs/cats for business or commercial purposes. This land use includes the keeping of dogs for racing purposes (i.e. greyhounds) and may include a residential component. In the presence of both kennel/cattery and residential uses this land use takes precedence.
64	<b>Agriculture - Livestock Production</b>	Land used for the breeding, grazing, fattening and keeping of livestock including apiaries as a primary production business.
65	<b>Agriculture - Crop Production</b>	Land used for the growing of crops as primary production business.
70	<b>Non-owner Occupied Purposes</b>	Land on which is constructed one <b>dwelling</b> , used for <b>residential purposes</b> for one household, that is not the main place of residence of the <b>owner</b> .
71	<b>Storage</b> (Secondary code only)	Land with the <b>predominant use</b> of storage (excluding wholesale or retail) where there is no physical sewerage or pedestal connection. This includes <b>community title scheme</b> storage cupboards.
72	<b>Vacant Land</b> (Valuation discounted for subdivided land)	Indicates a separate valuation record for a vacant lot on a plan of subdivision registered on or after 1 July 1997, provided the sub-divider owns the land and the parcel is not developed land, as prescribed by section 49 of the <i>Land Valuation Act 2010</i> .  (‘Developed land’ is defined as land improved by the construction of a building or other facility reasonably capable of being used.)
73	<b>Restaurant/Fast Food Outlet</b> (drive-through)	Land that contains a building/s with the <b>predominant use</b> of retail food outlet that would otherwise meet the criteria of <b>land use code</b> 17 but with a dedicated drive-through facility by which customers may order and be served without leaving their vehicle.
74	<b>Turf Farms</b>	Land with or without permanent structures with the <b>predominant use</b> of growing turf for the purpose of harvesting and/or sale.
76	<b>Transitory Accommodation</b>	Land that contains a building/s that is offered or available or used for <b>transitory accommodation purposes</b> .
77	<b>Commercial Single Accommodation Unit</b> (Secondary code only, primary code must be 08 community titles scheme)	Land that contains a room or rooms that are not <b>self-contained</b> with the <b>predominant use</b> of, or adapted to be used for providing itinerant accommodation to tourists, travellers and business people and used as part of an Accommodation Hotel/Motel.
85	<b>Large Multiple Dwelling</b>	Land that contains a building or buildings that consist of large-scale development containing 50 or more <b>dwellings</b> held in single ownership and with a <b>predominant use</b> of or adapted to be used for rental housing but excludes any land owned by a ratepayer that qualifies under Council's Not-for-Profit Affordable Housing Provider Partial Rebate of Rates Policy or any land which meets the definition of Land Use Code 60 Retirement Facilities.
86	<b>Racing Stables</b>	Land used for the stabling of racehorses (track or harness). The land may include a residential component. In the presence of both stabling and residential uses this land use takes precedence.
90	<b>Stratum</b> (Secondary code only)	Use as a secondary code indicating stratum.

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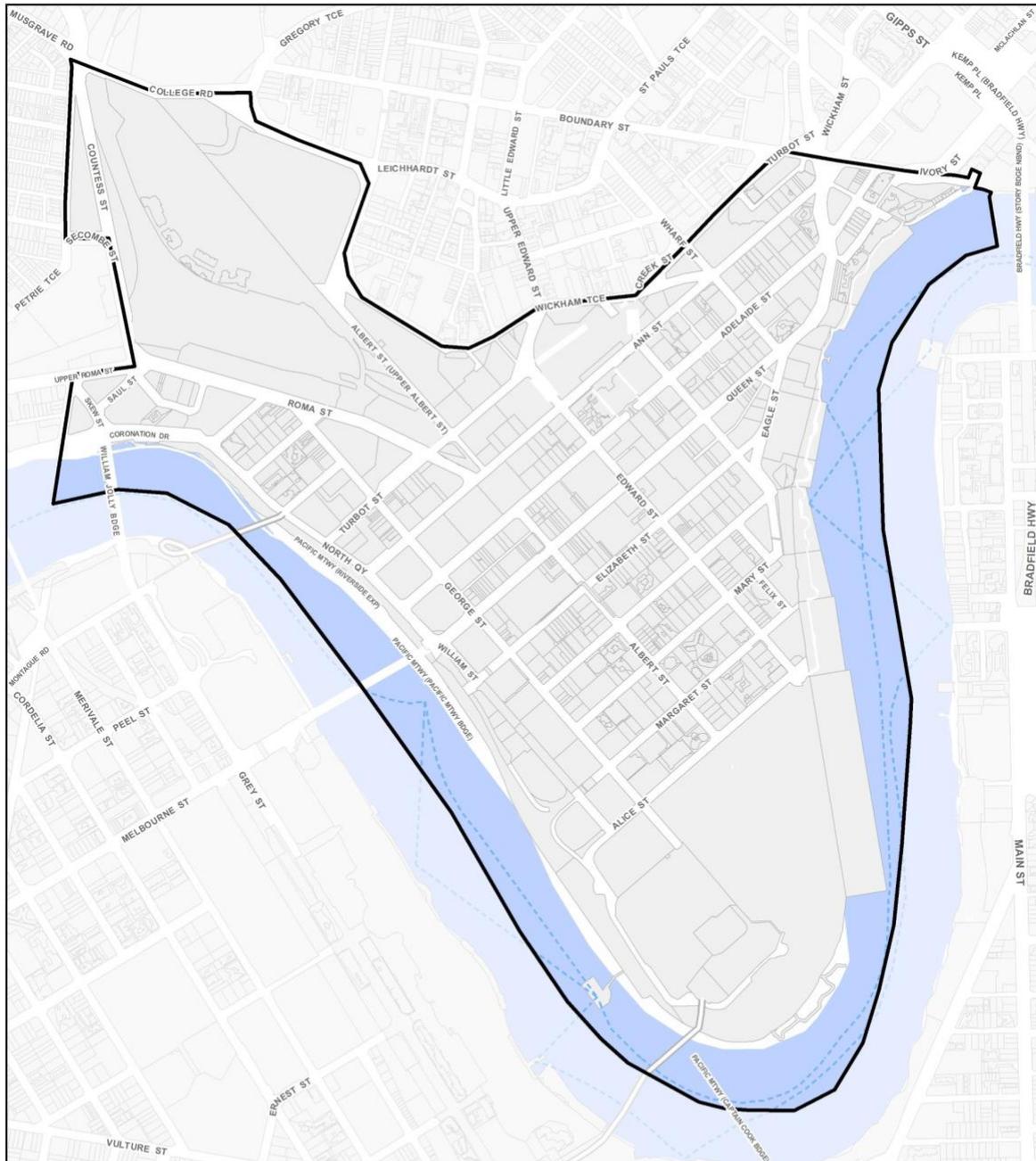
Code	Description	Definition
91	<b>Utility Installation</b>	Land containing improvements used for carrying on a public utility undertaking for the purpose of providing and maintaining that undertaking but not including any building used or intended for use as an office or for administration or other like purpose. e.g. transformer and substation, television/radio/mobile phone transmission towers, reservoirs, dams and bores.
92	<b>Defence Force Establishments</b>	Land with or without permanent buildings owned by the Commonwealth for the use of the Australian Defence Forces.
96	<b>Public Hospital</b>	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used for the medical or surgical care or treatment of in-patients, out-patients or day surgeries free of charge to the general public.
97	<b>Welfare Home/Premises</b>	Land that contains a building/s with the <b>predominant use</b> of or adapted to be used for: <ul style="list-style-type: none"> <li>a) social welfare purposes</li> <li>b) providing a counselling or advisory service</li> <li>c) land with the <b>predominant use</b> of or adapted to be used for the provision of education, therapy or instruction to some section of the public, e.g. Cerebral Palsy, Autistic Spectrum Disorders, Multiple Sclerosis and similar organisations.</li> </ul> The term does not include any land used for business or commercial purposes, or any club, educational establishment, licensed club or reformatory institution. By its nature, inclusion in this <b>land use code</b> would be restricted to land owned by not-for-profit, religious or government bodies.
98	<b>Concessional Valuation (Secondary code only)</b>	A coding relating to the application of Subdivision 2 sections 45-47 of the <i>Land Valuation Act 2010</i> rather than land use. Secondary land use only.
99	<b>Community Protection Centre</b>	Land that contains a building/s used as a Police Station, Ambulance Centre, Fire Station, State Emergency Service and Headquarters, Air Sea Rescue Station, Coast Guard, Correctional Centres and reformatory institutions.

**Secondary Land Use Codes**

Primary Land Use	Secondary Land Use Code
ALL except 01, 08	Code 01 indicates that the primary use is under construction.
ALL	Code 98 concessional valuation under <i>Land Valuation Act 2010</i> /substantive use.
08	Code 71 land <b>predominantly used</b> for storage.
08	Code 77 use as a secondary code indicating commercial single accommodation unit.
ALL	Code 90 use as a secondary code indicating stratum.



**15.11 CBD differential rating boundary map**



**DATA INFORMATION**

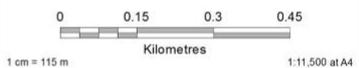
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Brisbane CBD Boundary



**Brisbane Central Business District (CBD) Area**



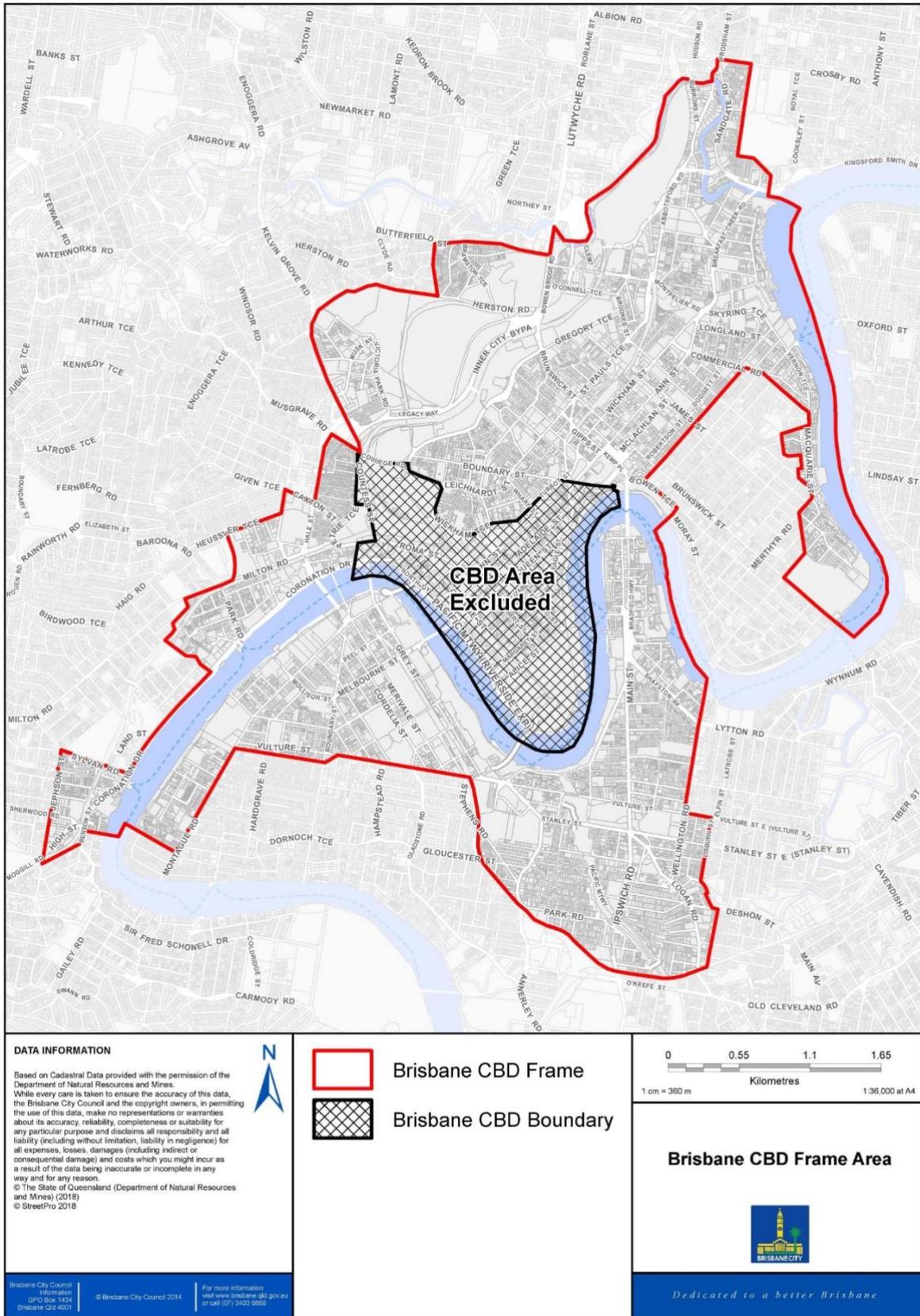
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15.12 CBD Frame differential rating boundary map





**15.13 Determining residential categorisation for differential rating**

- (a) For the purpose of this clause 15.13:
  - (i) **residential categories** means differential rating categories:
    - 1 (Residential Owner Occupied),
    - 1ga (Residential Owner Occupied with Guest Accommodation),
    - 10 (CTS - Residential: Owner Occupied),
    - 10aa (CTS - Residential: Owner Occupied),
    - 10ab (CTS - Residential: Owner Occupied),
    - 10ac (CTS - Residential: Owner Occupied),
    - 10ad (CTS - Residential: Owner Occupied),
    - 10ba (CTS - Residential: Owner Occupied),
    - 10bb (CTS - Residential: Owner Occupied),
    - 10bc (CTS - Residential: Owner Occupied),
    - 10bd (CTS - Residential: Owner Occupied),
    - 10be (CTS - Residential: Owner Occupied),
    - 10bf (CTS - Residential: Owner Occupied),
    - 10bg (CTS - Residential: Owner Occupied),
    - 10bh (CTS - Residential: Owner Occupied),
    - 10bi (CTS - Residential: Owner Occupied),
    - 10ca (CTS - Residential: Owner Occupied CBD Frame),
    - 10cb (CTS - Residential: Owner Occupied CBD Frame),
    - 10cc (CTS - Residential: Owner Occupied CBD Frame),
    - 10cd (CTS - Residential: Owner Occupied CBD Frame),
    - 10ce (CTS - Residential: Owner Occupied CBD Frame),
    - 10cf (CTS - Residential: Owner Occupied CBD Frame),
    - 10cg (CTS - Residential: Owner Occupied CBD Frame),
    - 10ch (CTS - Residential: Owner Occupied CBD Frame),
    - 10ci (CTS - Residential: Owner Occupied CBD Frame), and
    - 10ga (CTS - Residential: Owner Occupied with Guest Accommodation).
  - (ii) **mixed use categories** means differential rating categories:
    - 7 (Non-owner Occupied or mixed use),
    - 14 (CTS - Residential: Non-owner Occupied or Mixed Use)
    - 14aa (CTS - Residential: Owner Occupied or Mixed Use),
    - 14ab (CTS - Residential: Owner Occupied or Mixed Use),
    - 14ac (CTS - Residential: Owner Occupied or Mixed Use),
    - 14ad (CTS - Residential: Owner Occupied or Mixed Use),
    - 14ba (CTS - Residential: Non-owner Occupied CBD),
    - 14bb (CTS - Residential: Non-owner Occupied CBD),
    - 14bc (CTS - Residential: Non-owner Occupied CBD),
    - 14bd (CTS - Residential: Non-owner Occupied CBD),
    - 14be (CTS - Residential: Non-owner Occupied CBD),
    - 14bf (CTS - Residential: Non-owner Occupied CBD),
    - 14bg (CTS - Residential: Non-owner Occupied CBD),
    - 14bh (CTS - Residential: Non-owner Occupied CBD),
    - 14bi (CTS - Residential: Non-owner Occupied CBD),
    - 14ca (CTS - Residential: Non-owner Occupied CBD Frame),
    - 14cb (CTS - Residential: Non-owner Occupied CBD Frame),
    - 14cc (CTS - Residential: Non-owner Occupied CBD Frame),
    - 14cd (CTS - Residential: Non-owner Occupied CBD Frame),
    - 14ce (CTS - Residential: Non-owner Occupied CBD Frame),
    - 14cf (CTS - Residential: Non-owner Occupied CBD Frame),
    - 14cg (CTS - Residential: Non-owner Occupied CBD Frame),
    - 14ch (CTS - Residential: Non-owner Occupied CBD Frame), and
    - 14ci (CTS - Residential: Non-owner Occupied CBD Frame).

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- (b) The criteria in the table below are used to determine whether a non-residential activity conducted on land also used for **residential purposes** is:
  - (i) allowable within the description of **residential categories**, or
  - (ii) of such a scale or nature as to categorise the land as being of a mixed residential nature and therefore to be included in **mixed use categories** or
  - (iii) of such a scale or nature that it is not allowable in **residential categories** or **mixed use categories**. In this case the land shall be deemed to be for **non-residential purposes** and categorised according to its non-residential activity.
- (c) Any land falling within **land use code** 76 Transitory Accommodation is not permitted in **residential categories** or **mixed use categories**.

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Column 1		Column 2		Column 3	
Assessment Criteria		Allowable level of non-residential activity within <b>residential categories</b> .		Allowable level of non-residential activity within <b>mixed use categories</b>	
1.1.1.	An activity must be conducted on land. The <b>predominant use</b> of the land is for <b>residential purposes</b> by the operators of the activity.	1.2.1.	The activity is conducted within a <b>dwelling</b> or another enclosed structure such as a shed or garage, or dedicated area on the land.	1.3.1.	The activity is conducted within a <b>dwelling</b> ; enclosed structure such as a shed or a garage or dedicated area on the land.
		1.2.2.	The activity is carried out by one or more of the residents of the <b>dwelling</b> .	1.3.2.	The activity is carried out by one or more of the residents of the <b>dwelling</b> .
2.1.1.	An activity must be subordinate in size and function and be an inconspicuous component of the primary use of the <b>dwelling</b> as a permanent residence.	2.2.1.	The activity involves no non-resident employees on site at any time, where the activity is conducted within a <b>dwelling</b> .	2.3.1.	The activity involves no more than 1 non-resident employee on site at any one time.
		2.2.2.	The activity involves no non-resident employees on site at any time, where the activity is conducted within a <b>multiple dwelling</b> .	2.3.2.	The activity does not use more than a total of 50m <sup>2</sup> or 30% of total floor area, whichever is the lesser (except for a child care facility or dog/cat day care facility).
		2.2.3.	The activity does not use more than a total of 50m <sup>2</sup> or 30% of the total floor area of the <b>dwelling</b> whichever is the lesser (except for a home-based child care or dog/cat day care facility).	2.3.3.	The activity does not involve display of goods or waste visible from outside the <b>dwelling</b> .
		2.2.4.	The activity does not involve display of goods or waste visible from outside of the <b>dwelling</b> .	2.3.4.	The activity does not involve hiring out materials, goods, appliances or vehicles stored outside the maximum floor area allowable.
		2.2.5.	The activity does not involve hiring out materials, goods, appliances or vehicles stored outside the maximum floor area allowable.		
		2.2.6.	The activity only involves display of signs: i) required by law, and ii) no larger than the minimum size identified in a local law, or if no minimum size identified, no larger than 0.6m <sup>2</sup> in area.	2.3.5.	The activity only involves display of signs: i) required by law, and ii) no larger than the minimum size identified in a local law, or if no minimum size identified, no larger than 0.6m <sup>2</sup> in area.

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Column 1		Column 2		Column 3	
3.1.1. (a)	An activity: generates vehicular and pedestrian traffic of a volume no greater than reasonably expected in the surrounding residential area	3.2.1.	The activity does not involve more than 1 person waiting at or near the land at any time (excluding the permanent resident/s), (except if, home-based child care or a dog/cat day-care facility).	3.3.1.	The activity does not involve more than 1 person waiting at or near the land at any time (excluding the permanent resident/s and one non-resident employees).
		(b)	exclusively uses or is visited by vehicle types reasonably expected in the surrounding residential area.	3.2.2.	The activity does not involve use of or visits by vehicles with a capacity of 2.5 tonnes or greater.
4.1.1.	Hours of operation must be suited to a residential environment.	4.2.1.	Hours of operation of any non-residential activity are limited to 8am to 6pm Monday to Saturday (except where such activity is restricted to office activities within the <b>dwelling</b> , such as book-keeping or computer work). Home-based child care or a dog/cat day-care facility may operate outside these hours.	4.3.1.	Hours of operation are limited to 8am to 6pm Monday to Saturday (except where such activity is restricted to office activities within the dwelling such as book-keeping or computer work). Paid guest accommodation, home-based child care or a dog/cat day-care facility may operate outside these hours.
5.1.1	An activity providing <b>paid guest accommodation</b> provides acceptable levels of privacy and amenity for residents in adjoining or nearby <b>dwelling</b> s.	5.2.1	Permitted in <b>residential categories</b> where: <ul style="list-style-type: none"> <li>the property is an <b>owner occupied residence</b></li> <li>no more than 4 paying guests accommodated at any one time.</li> <li>the total number of residents and paying guests does not exceed 10 persons at any one time.</li> <li>If meals are served, they are only served to overnight guests.</li> </ul>	5.3.1	An activity providing paid guest accommodation involves: <ul style="list-style-type: none"> <li>no more than 6 paying guests accommodated at any one time.</li> <li>the total number of residents and paying guests does not exceed 10 persons at any one time.</li> <li>If meals are served, they are only served to overnight guests.</li> </ul>
6.1.1	In addition to the above criteria all aspects of the activity must meet the requirement of the Home-Based Business Code contained in section 9.3.10 of the <i>Brisbane City Plan 2014</i> .	6.2.1	All activity must comply with the requirements of the Home-Based Business Code.	6.3.1	All activity must comply with the requirements of the Home-Based Business Code.

**15.14 Criteria for determining categorisation for differential rating categories 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 5m, 5n, 5o, 5p, 5q, 5r, 5s, 5t, 5u, 5v, 5w, 5x, 5y, 5z, 5aa, 5ac and 5ad from 1 July 2025**

Rateable land address	Real property description	Commonly known as (if named)	Differential rating category
144a George St, Brisbane City	L.11 Cp.866932 & L.303 Cp.866933 & L.304 Cp.866934 Par Nth Brisbane RIMS Act# 500000002195301		5c. Central Business District - Group C
136 Queen St, Brisbane City	L.1 Rp.114640 Par Nth Brisbane RIMS Act# 500000002181939		
161 Queen St, Brisbane City	L.1/2 Rp.45660 & L.2 Rp.49279 Par Nth Brisbane RIMS Act# 500000002186821		
52 Queen St, Brisbane City	L.26 B.3149 & L.1/2 22 B.3153 Par Nth Brisbane RIMS Act# 500000002181830	Brisbane City Arcade	
144 Edward St, Brisbane City	L.3 Rp.209571 Par Nth Brisbane RIMS Act# 500000002200176	National Mutual Centre	
150 Charlotte St, Brisbane City	L.1 Rp.189266 Par Nth Brisbane RIMS Act# 500000002187555	SEQEB Head Office & Substation	
515 Queen St, Brisbane City	L.5 Sp.100339 Par Nth Brisbane RIMS Act# 500000002201935	Marriott Hotel	
20 Makerston St, Brisbane City	L.12/13 B.361 Par Nth Brisbane RIMS Act# 500000002216321	Forbes House	
300 George St, Brisbane City	L.3 Sp.293015 & Sp.293016 Par Nth Brisbane (Volumetric Lots) RIMS Act# 500000006137197		
270 Queen St, Brisbane City	L.1 Rp.127671 Par Nth Brisbane RIMS Act# 500000002181632	Post Office Square	5d. Central Business District - Group D
255 Queen St, Brisbane City	L.1 Sp.148916 Par Nth Brisbane RIMS Act# 500000004162323		
21 Queen St, Brisbane City	L.492 Cp.855445 & L.300 Cp.866930 Par Nth Brisbane		
76 Queen St, Brisbane City	L.4 Rp.45632 & L.3 Rp.45762 Par Nth Brisbane RIMS Act# 500000002181855	Chifley At Lennox	
130 Queen St, Brisbane City	TL.06/206671 - L.11 Cp.892144 & L.1 Rp.125108 Par Nth Brisbane RIMS Act# 500000002181921		
307 Queen St, Brisbane City	L.34 Rp.146754 Par Nth Brisbane RIMS Act# 500000002186169		
300 Queen St, Brisbane City	L.32 Rp.178652 & Sl.06/51430 - L.21 Sl.10753 & TL.06/234812 - L.22 SP.243732 Par Nth Brisbane RIMS Act# 500000005014638		
400 George St, Brisbane City	L.2 Sp.172708 Par Nth Brisbane RIMS Act# 500000004293078		
324 Queen St, Brisbane City	L.1/2 Rp.887 Par Nth Brisbane RIMS Act# 500000002181673	A N Z Centre	
145 Eagle St, Brisbane City	L.1 Rp.905881 Par Nth Brisbane RIMS Act# 500000002187019		

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Rateable land address	Real property description	Commonly known as (if named)	Differential rating category
53 Albert St, Brisbane City	L.1 Rp.140881 Par Nth Brisbane RIMS Act# 500000002198149		
545 Queen St, Brisbane City	L.10 Rp.185905 Par Nth Brisbane RIMS Act# 500000002182564		
50 Ann St, Brisbane City	L.3&10 Rp.128822 & L.23 Rp.146830 Par Nth Brisbane RIMS Act# 500000002195616	State Law Building	
167 Queen St, Brisbane City	L.217 B.11826 & L.1 Rp.574 & L.1 Rp.575 & L.2 Rp.49018 & L.1 Rp.65292 Par Nth Brisbane RIMS Act# 500000002186813	Hoyts Regent Building	
30 Albert St, Brisbane City	L.11 Rp.1073 & L.9 Sp.142332 Par Nth Brisbane RIMS Act# 500000005128305		
81 North Quay, Brisbane City	L.4 Sp.301319 Par Nth Brisbane RIMS Act# 500000005749803		
89 Adelaide St, Brisbane City	L.1 Rp.110131 Par Nth Brisbane RIMS Act# 500000002202115	King George Tower Commonwealth Bank Building	
343 Albert St, Brisbane City	L.343 Sp.262727 Par Nth Brisbane Volumetric Lot RIMS Act# 500000005091206		
320 Adelaide St, Brisbane City	L.9 Rp.92926 Par Nth Brisbane RIMS Act# 500000002201752		5e. Central Business District - Group E
140 Elizabeth St, Brisbane City	L.100 Sp.228870 & Tl.06/233996 - L.6/9 Sp.228871 Par Nth Brisbane RIMS Act# 500000004817389		
166 Creek St, Brisbane City	L.1 Rp.122127 & Tl.06/216281 - L.53 Sp.121394 Par Nth Brisbane RIMS Act# 500000004067910		
221 Adelaide St, Brisbane City	L.31 Rp.178577 Par Nth Brisbane RIMS Act# 500000002202057	Rowes Arcade, Rosies, Shops, Offices	
133 Mary St, Brisbane City	L.1 Rp.182958 Par Nth Brisbane RIMS Act# 500000002200127		
357 Turbot St, Brisbane City	L.6 Rp.221165 Par Nth Brisbane RIMS Act# 500000002204103		
119 George St, Brisbane City	L.1/4 Rp.43986 & L.2 Rp.640 & L.1 Rp.641 Par Nth Brisbane RIMS Act# 500000003979777		
59 George St, Brisbane City	L.1 Rp.159900 Par Nth Brisbane RIMS Act# 500000002195806		
205 North Quay, Brisbane City	L.14 B.32372 & L.7 B.361 & L.1 Rp.55922 Par Nth Brisbane RIMS Act# 500000006074739		
66 Eagle St, Brisbane City	L.16 Rp.229111 Par Nth Brisbane RIMS Act# 500000002187092	Central Plaza Two	
21 Saul St, Brisbane City	L.30 Rp.169792 Par Nth Brisbane RIMS Act# 500000002216347		
249 Turbot St, Brisbane City	L.2 Sp.140773 Par Nth Brisbane RIMS Act# 500000004553612	Sofitel Hotel	5f. Central Business District - Group F

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Rateable land address	Real property description	Commonly known as (if named)	Differential rating category
16 Ann St, Brisbane City	L.1 Rp.123283 Par Nth Brisbane RIMS Act# 500000002203949	Mercure Hotel & Hotel Ibis	
360 Queen St, Brisbane City	L.200 Sp.291438 Par Nth Brisbane RIMS Act# 500000006052446		
259 Queen St, Brisbane City	L.2 Sp.148916 Par Nth Brisbane RIMS Act# 500000004319055		5g. Central Business District - Group G
73 Eagle St, Brisbane City	L.5 Sp.140665 Par Nth Brisbane RIMS Act# 500000004423055		
12 Creek St, Brisbane City	L.4 Rp.173778 Par Nth Brisbane RIMS Act# 500000002187100		
113 Margaret St, Brisbane City	L.1&4 Rp.1075 & L.1 Rp.45960 & L.100 Sp.278163 Par Nth Brisbane RIMS Act# 500000005278142		
240 Queen St, Brisbane City	L.5 Rp.200175 Par Nth Brisbane RIMS Act# 500000002181616		
110 Queen St, Brisbane City	L.1 Rp.886307 & L.2 Rp.886308 & Tl.06/214694 - L.1 SP.128099 Par Nth Brisbane RIMS Act# 500000004621294		5h. Central Business District - Group H
170 Queen St, Brisbane City	L.4 Rp.221710 Par Nth Brisbane RIMS Act# 500000002181566	Broadway On The Mall	
480 Queen St, Brisbane City	L.1 Sp.257560 Par Nth Brisbane RIMS Act# 500000005291582		
245 Charlotte St, Brisbane City	L.2 Rp.157971 Par Nth Brisbane RIMS Act# 500000002187563	A M P Place	
1 William St, Brisbane City	L.1 Sp.287539 Par Nth Brisbane Leased From The State Of QLD From 20/10/2016 To 19/10/2115 RIMS Act# 500000005435023		
31 Tank St, Brisbane City	L.3 Sp.172708 Par Nth Brisbane RIMS Act# 500000004293086	Santos Place	5i. Central Business District - Group I
260 Queen St, Brisbane City	L.1 Rp.119919 Par Nth Brisbane RIMS Act# 500000002181624		
201 Charlotte St, Brisbane City	L.8 Rp.178809 Par Nth Brisbane RIMS Act# 500000002187571		
120 Edward St, Brisbane City	L.5 Sp.135597 Par Nth Brisbane RIMS Act# 500000003896732		
100 Creek St, Brisbane City	L.30 Rp.145982 Par Nth Brisbane RIMS Act# 500000002202025	National Bank House	
275 George St, Brisbane City	L.20 Sp.198665 Par Nth Brisbane RIMS Act# 500000004687709		5j. Central Business District - Group J
39 Edward St, Brisbane City	L.2 Sl.12006 Par Nth Brisbane RIMS Act# 500000002201174	Stamford Plaza	
152 Alice St, Brisbane City	L.22/23 36/37 B.118243 & L.1/3 Rp.1068 & L.1 Rp.110657 & L.2 RP.111828 Par Nth Brisbane RIMS Act# 500000002195046	Royal On The Park	

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Rateable land address	Real property description	Commonly known as (if named)	Differential rating category
266 George St, Brisbane City	L.120 Sp.327258 & L.1 Sp.327259 Par Nth Brisbane L.120 - Volumetric Lot Reddacliff Place RIMS Act#500000006219979	Brisbane Square	
192 Ann St, Brisbane City	L.5 Sp.115364 Par Nth Brisbane RIMS Act# 500000003799019		5k. Central Business District - Group K
345 Queen St, Brisbane City	L.5 Rp.200298 Par Nth Brisbane RIMS Act# 500000002186151	Central Plaza One	
197 Mary St, Brisbane City	L.40 Rp.817615 Par Nth Brisbane RIMS Act# 500000003639736	Waterfront Place	
45 Eagle St, Brisbane City	L.50 Rp.817615 & Sl.06/51313 - L.9 Sl.12596 Par Nth Brisbane RIMS Act# 500000003639264	Eagle Street Pier	
62 Ann St, Brisbane City	L.2 Sp.326541 Par Nth Brisbane RIMS Act# 500000006067154		5l. Central Business District - Group L
239 George St, Brisbane City	L.28 Rp.170279 Par Nth Brisbane RIMS Act# 500000002195632	Criterion Tavern, Offices	
167 Eagle St, Brisbane City	L.2 Rp.905881 Par Nth Brisbane RIMS Act# 500000002187001	Emirates House	
175 Eagle St, Brisbane City	L.10 Sp.151098 Par Nth Brisbane RIMS Act# 500000004118796		
163 Charlotte St, Brisbane City	L.506 B.118215 & L.1/3 Rp.182759 & L.1 Rp.626 Par Nth Brisbane RIMS Act# 500000005186519		
61 Mary St, Brisbane City	L.22 Rp.178621 Par Nth Brisbane RIMS Act# 500000002188660	Queensland Minerals and Energy Centre	
54 Mary St, Brisbane City	L.14 Sl.12186 Par Nth Brisbane RIMS Act# 500000002188447		
123 Albert St, Brisbane City	a) L.51 RP.890812 PAR NTH BRISBANE RIMS Act# 500000002198040		
2 Roma St, Brisbane City	L.1 Rp.172274 Par Nth Brisbane RIMS Act# 500000002218988	The Sebel and Citigate Hotels	5m. Central Business District - Group M
111 Eagle St, Brisbane City	L.111 Sp.259700 Par Nth Brisbane Volumetric Lot RIMS Act# 500000005132323		5n. Central Business District - Group N
185 Queen St, Brisbane City	L.1/2 SP.134044 Par Nth Brisbane Volumetric Lot RIMS Act# 500000003963805	Wintergarden Complex & Hilton Hotel	5o. Central Business District - Group O
2 George St, Brisbane City	L.654 & Reserve.636 - L.651 Sp.241925 Par Nth Brisbane RIMS Act# 500000004931925		
226 Queen St, Brisbane City	L.32 Sp.156458 & Tl.06/234860 - L.33 Sp.182841 & L.1/3 Sp.182858 Par Nth Brisbane RIMS Act# 500000005062777	Queens Plaza	5p. Central Business District - Group P
123 Eagle St, Brisbane City	L.122 Sp.259700 & L.123 Sp.208982 Par Nth Brisbane RIMS Act# 500000005141670		5q. Central Business District - Group Q

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Rateable land address	Real property description	Commonly known as (if named)	Differential rating category
91 Queen St, Brisbane City	L.41 Rp.218420 & Sl.06/52311 - L.711 Sl.802985 & Sl.06/52309 - L.712 Sl.837761 & Sl.06/52310 - L.710 Sl.12438 & Po.06/217663 - L.42 Sp.145288 (L.42 - Volumetric Lot (Closed Road - Strata) Par Nth Brisbane RIMS Act# 500000004130163		
410 Ann St, Brisbane City	L.4 Rp.213466 Par Nth Brisbane RIMS Act# 500000002204095	Cathedral Square Plaza and Carpark	5r. Central Business District - Group R
369 Ann St, Brisbane City	L.24 Rp.216272 Par Nth Brisbane RIMS Act# 500000002216008	Port Centre	
100 Edward St, Brisbane City	L.1 Rp.188052 Par Nth Brisbane RIMS Act# 500000002200135	100 Edward Street	
290 Adelaide St, Brisbane City	L.2 Rp.180959 Par Nth Brisbane RIMS Act# 500000003897573		
49 Wharf St, Brisbane City	L.25 Rp.216272 Par Nth Brisbane RIMS Act# 500000002216016	Samuel Griffith Place	
26 Charlotte St, Brisbane City	L.20 SP.315663 Par Nth Brisbane RIMS Act# 500000006024833	Commercial Law Chamber	
36 Wickham Tce, Spring Hill	L.2 Rp.124155 & Rl.06/215327 Par Nth Brisbane RIMS Act# 500000004051070		
127 Creek St, Brisbane City	L.1 Rp.142803 Par Nth Brisbane RIMS Act# 500000002201208	Hooker House	
147 Ann St, Brisbane City	L.102/103 Sp.253299 Par Nth Brisbane RIMS Act# 500000005205640		
484 Queen St, Brisbane City	L.100 Sp.215065 Par Nth Brisbane RIMS Act# 500000004676793		
500 Queen St, Brisbane City	L.1/3 Rp.88472 Par Nth Brisbane RIMS Act# 500000002182481	500 Queen Street	
141 Queen St, Brisbane City	L.1/4 Rp.113488 & Tl.06/233650 - L.5 Sp.228408 Par Nth Brisbane RIMS Act# 500000002186839		5t. Central Business District - Group T
200 Mary St, Brisbane City	L.9 Rp.196746 Par Nth Brisbane RIMS Act# 500000002188553	200 Mary Street	5u. Central Business District - Group U
375 Turbot St, Spring Hill	L.50 Sp.134928 Par Nth Brisbane RIMS Act# 500000004041311	Spring Hill Marketplace	
280 Elizabeth St, Brisbane City	L.1/2 Rp.979 & L.26 Sl.11452 Par Nth Brisbane RIMS Act# 500000002187076		
240 Margaret St, Brisbane City	L.2 Rp.182958 Par Nth Brisbane RIMS Act# 500000002192274		
60 Albert St, Brisbane City	L.1 Sp.226353 Par Nth Brisbane RIMS Act# 500000004775868		
450 Queen St, Brisbane City	L.2 Sp.261923 Par Nth Brisbane RIMS Act# 500000005271352		

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Rateable land address	Real property description	Commonly known as (if named)	Differential rating category
102 Adelaide St, Brisbane City	L.1 Rp.122123 Par Nth Brisbane RIMS Act# 500000002201570		
160 Ann St, Brisbane City	L.12 Rp.128676 Par Nth Brisbane RIMS Act# 500000002203998	M I M Building	
35 Charlotte St, Brisbane City	L.3 Sp.102562 Par Nth Brisbane RIMS Act# 500000003979710	Charlotte Chamber & 111 George Street	
40 Tank St, Brisbane City	L.6 Rp.813314 Par Nth Brisbane RIMS Act# 500000002216263		
60 Edward St, Brisbane City	L.50 Rp.200074 Par Nth Brisbane RIMS Act# 500000002200119	A G L House	
63 George St, Brisbane City	L.23 Sp.180748 Par Nth Brisbane RIMS Act# 500000004454399	David Longland Building	
171 Edward St, Brisbane City	L.1/7&9 Rp.1038 Par Nth Brisbane RIMS Act#500000006240124		
288 Edward St, Brisbane City	L.1 Rp.132189 Par Nth Brisbane RIMS Act# 500000002200366	Brisbane Jetset Centre	
313 Adelaide St, Brisbane City	L.5 Rp.195923 Par Nth Brisbane RIMS Act# 500000002201992		
55 Elizabeth St, Brisbane City	L.30/31 Sp.254940 Par Nth Brisbane RIMS Act# 500000005063478		
69 Ann St, Brisbane City	L.21 Sp.198665 Par Nth Brisbane RIMS Act# 500000004687717		5v. Central Business District - Group V
142 George St, Brisbane City	L.682 Cp.855445 & L.301 CP.866931 Par Nth Brisbane		5w. Central Business District - Group W
126 Margaret St, Brisbane City	L.5 Rp.193122 Par Nth Brisbane RIMS Act# 500000002192258		
249 Albert St, Brisbane City	L.1/2 4 Rp.707 Par Nth Brisbane RIMS Act# 500000002197059		
103 Mary St, Brisbane City	L.17 Rp.129686 Par Nth Brisbane RIMS Act# 500000002188637		
120 Queen St, Brisbane City	L.13/14 23 B.3153 Par Nth Brisbane RIMS Act# 500000002181913	Sportsgirl	
217 George St, Brisbane City	L.16 Rp.178645 Par Nth Brisbane RIMS Act# 500000002181822	Concorde House	
19 George St, Brisbane City	L.5 Rp.201074 Par Nth Brisbane RIMS Act# 500000002196309	Queensland Club	
84 Queen St, Brisbane City	L.26 Rp.119279 Par Nth Brisbane RIMS Act# 500000002181863		
46 Charlotte St, Brisbane City	L.1 Rp.188148 Par Nth Brisbane RIMS Act# 500000002187522		
33 Herschel St, Brisbane City	L.7 Rp.105382 Par Nth Brisbane RIMS Act# 500000002216313		
342 George St, Brisbane City	L.2/4 Rp.778 Par Nth Brisbane RIMS Act# 500000002195350	George Cinema	

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Rateable land address	Real property description	Commonly known as (if named)	Differential rating category
103 George St, Brisbane City	L.19 B.118241 Par Nth Brisbane RIMS Act# 500000002195764	Bellevue Hotel	
163 Ann St, Brisbane City	L.1&4 Sp.157241 Par Nth Brisbane RIMS Act# 500000004273245		
333 Adelaide St, Brisbane City	L.12 Rp.125034 Par Nth Brisbane RIMS Act# 500000002201984	333 Adelaide Street	
33 Queen St, Brisbane City	L.2 Rp.52526 Par Nth Brisbane RIMS Act# 500000002186920	Bank of New South Wales Chambers	
126 Adelaide St, Brisbane City	L.6 Rp.40997 Par Nth Brisbane RIMS Act# 500000002201596	Mayfair Arcade	
116 Adelaide St, Brisbane City	L.5 Rp.40997 Par Nth Brisbane RIMS Act# 500000002201588	M B F House	
40 Elizabeth St, Brisbane City	L.1 Rp.883066 Par Nth Brisbane RIMS Act# 500000002187068		
171 Edward St, Brisbane City	L.5/6 Rp.1038 Par Nth Brisbane RIMS Act# 500000002200440	Ulster Walk	
43 Herschel St, Brisbane City	L.3 Sp.235800 Par Nth Brisbane RIMS Act# 500000005111772		
119 Charlotte St, Brisbane City	L.1 Sp.150759 Par Nth Brisbane RIMS Act# 500000004120842		5x. Central Business District - Group X
89 Mary St, Brisbane City	L.5 Rp.202845 Par Nth Brisbane RIMS Act# 500000002196598	80 Albert Street	
333 Ann St, Brisbane City	L.1 Rp.808928 Par Nth Brisbane RIMS Act# 500000002207031		
300 Elizabeth St, Brisbane City	L.31 Rp.173814 Par Nth Brisbane RIMS Act# 500000002187084	Northern Securities House	
80 Eagle St, Brisbane City	L.1 Sp.192432 Par Nth Brisbane RIMS Act# 500000004674384		5y. Central Business District - Group Y
95 North Quay, Brisbane City	L.1 Rp.108374 Par Nth Brisbane RIMS Act# 500000002218954	Quay Central	
111 Elizabeth St, Brisbane City	L.8 B.118233 Par Nth Brisbane RIMS Act# 500000002196986	Borders Bookstore	
300 Adelaide St, Brisbane City	L.21 Rp.133052 Par Nth Brisbane RIMS Act# 500000002201737		
107 North Quay, Brisbane City	L.6 B.118221 Par Nth Brisbane RIMS Act# 500000002218947	Inns of Court	
193 North Quay, Brisbane City	L.8 B.118228 Par Nth Brisbane RIMS Act# 500000002218798	B P House	
241 Adelaide St, Brisbane City	L.1 Rp.948 & SL.06/207463 - L.695 Sl.12260 Par Nth Brisbane RIMS Act# 500000002202040		5z. Central Business District - Group Z
316 Adelaide St, Brisbane City	L.13/15 Rp.46148 Par Nth Brisbane RIMS Act# 500000002201745	Century House	
85 George St, Brisbane City	L.18 Rp.209685 Par Nth Brisbane RIMS Act# 500000002195772	Capital Hill	

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Rateable land address	Real property description	Commonly known as (if named)	Differential rating category
124 Albert St, Brisbane City	L.11 B.118233 Par Nth Brisbane RIMS Act# 500000002196622	Pane Vino Bread and Wine Cafe	
237 Elizabeth St, Brisbane City	L.1 Sp.191262 Par Nth Brisbane RIMS Act# 500000004487241		
406 Queen St, Brisbane City	L.2 Rp.61511 Par Nth Brisbane RIMS Act# 500000002182309	Credit Union Australia House	
166 Wickham Tce, Brisbane City	L.2/3 Rp.43451 Par Nth Brisbane RIMS Act# 500000002215778		
261 Queen St, Brisbane City	L.33 Rp.48556 Par Nth Brisbane RIMS Act# 500000002186714	Brisbane G.P.O. and Exchange	
146 Queen St, Brisbane City	L.2 Rp.114640 Par Nth Brisbane RIMS Act# 500000002181947		
180 Queen St, Brisbane City	L.1 Rp.676 & L.1/2 Rp.677 & L.2 Rp.45859 Par Nth Brisbane RIMS Act# 500000002181574		
300 Ann St, Brisbane City	L.3 Rp.211213 Par Nth Brisbane RIMS Act# 500000004874323	Oracle House	
549 Queen St, Brisbane City	L.2 Sp.309560 Par Nth Brisbane RIMS Act# 500000006052388		
111 Mary St, Brisbane City	L.102&104 Sp.282916 Par Nth Brisbane (Volumetric Lots) RIMS Act# 500000005838226		
171 George St, Brisbane City	L.1 B.31910 Par Nth Brisbane RIMS Act# 500000002195707	Promoseven Place	
243 Edward St, Brisbane City	L.18 Rp.79119 Par Nth Brisbane RIMS Act# 500000002200432	Travel House	
388 Queen St, Brisbane City	L.7 B.118227 Par Nth Brisbane RIMS Act# 500000002182283	Q I D C House	
264 Margaret St, Brisbane City	L.4 Rp.183707 Par Nth Brisbane RIMS Act# 500000002192282	Elders House	
179 North Quay, Brisbane City	L.15 B.32411 Par Nth Brisbane RIMS Act# 500000002218913	Brisbane Central Courts Building	
299 Adelaide St, Brisbane City	L.4 Rp.857048 Par Nth Brisbane RIMS Act# 500000002202016		
348 Edward St, Brisbane City	L.4 Rp.202682 Par Nth Brisbane RIMS Act# 500000002216065		
81a Elizabeth St, Brisbane City	L.3 RP.607 PAR NTH BRISBANE RIMS Act# 500000002187456		5ac. CBD Public Carpark - Group AC
151a George St, Brisbane City	L.2 SP.148189 PAR NTH BRISBANE RIMS Act# 500000004377228		
5a Parkland Blvd, Brisbane City	L.817 SP.193965 PAR NTH BRISBANE RIMS Act# 500000004582025		
189a Edward St, Brisbane City	L.4 SP.148916 PAR NTH BRISBANE VOLUMETRIC LOT RIMS Act# 500000004162349		

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<b>Rateable land address</b>	<b>Real property description</b>	<b>Commonly known as (if named)</b>	<b>Differential rating category</b>
169 Eagle St, Brisbane City	L.11 SP.151098 PAR NTH BRISBANE VOLUMETRIC LOT RIMS Act# 500000004118879		
363 Adelaide St, Brisbane City	L.4 SP.298336 PAR NTH BRISBANE VOLUMETRIC LOT RIMS Act# 500000005882836		
259a Queen St, Brisbane City	L.3 SP.148916 PAR NTH BRISBANE VOLUMETRIC LOT RIMS Act# 500000004319071		
466 Ann St, Brisbane City	L.65/66 RP.138763 PAR NTH BRISBANE RIMS Act# 500000002205142		
100 Adelaide St, Brisbane City	L.21 (BAL) SP.207228 PAR NTH BRISBANE RIMS Act# 500000004972218		5ad CBD Public Carpark - Group AD
179 Turbot St, Brisbane City	L.179 SP.262727 PAR NTH BRISBANE RIMS Act# 500000005091198		
136 Wickham Tce, Spring Hill	L.458 SL.3561 PAR NTH BRISBANE RIMS Act# 500000002200382	Wickham Terrace Car Park	

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**15.15 Criteria for determining categorisation for differential rating categories 8a, 8b, 8c, 8d, 8e, 8f and 8g, from 1 July 2025**

Rateable land address	Real property description	Commonly known as (if named)	Differential rating category
235 Forest Lake Blvd, Forest Lake	L.4 Sp.140074 Par Woogaroo RIMS Act# 500000003962807	Forest Lake Shopping Centre	8a. Large Regional Shopping Centre - Group A
2021 Wynnum Rd, Wynnum West	L.100 SP.289458 Par Tingalpa RIMS Act# 500000005435494	Wynnum Plaza	
180 Sinnamon Rd, Jindalee	L.2 SP.140553 Par Oxley RIMS Act# 500000003970693	Jindalee Home	8b. Large Regional Shopping Centre - Group B
11 Pavilions Cl, Jindalee	L.10 SP.160043 Par Oxley RIMS Act# 500000004213332	D F O Jindalee	
9 Brookfield Rd, Kenmore	L.1 SL.12534 Par Indooroopilly RIMS Act# 500000004372963	Kenmore Village	
551 Lutwyche Rd, Lutwyche	L.100 SP.298374 Par Enoggera RIMS Act# 500000006147634	Lutwyche Shopping Centre	
815 Zillmere Rd, Aspley	L.1 RP.805963 Par Nundah RIMS Act# 500000001532687	Homemaker City Aspley	8c. Large Regional Shopping Centre - Group C
55 Creek Rd, Mount Gravatt East	L.1 RP.180967 Par Bulimba RIMS Act# 500000000250837	Mt Gravatt Plaza	
142 Newmarket Rd, Windsor	L.1 SP.146479 Par Enoggera RIMS Act# 500000004036352	Home Zone Windsor	
661 Compton Rd, Sunnybank Hills	L.1 RP.214796 & L.1 SP.281927 Par Yeerongpilly RIMS Act# 500000005383199	Sunnybank Hills Shoppingtown	8d. Large Regional Shopping Centre - Group D
1909 Creek Rd, Cannon Hill	L.5 RP.121447 Par Bulimba RIMS Act# 500000000111948	Cannon Hill Kmart Plaza	
215 Church Rd, Taigum	L.4 SP.145646 Par Kedron RIMS Act# 500000004057325	Taigum Square	8e. Large Regional Shopping Centre - Group E
9 Sherwood Rd, Toowong	L.1 RP.844743 Par Enoggera RIMS Act# 500000006182375	Toowong Village	
400 Stafford Rd, Stafford	L.1 RP.853658 Par Kedron RIMS Act# 500000001264638	Stafford City	8f. Large Regional Shopping Centre - Group F
59 Albany Creek Rd, Aspley	L.4 RP.164286 & L.1 RP.198020 Par Kedron RIMS Act# 500000001492114	Aspley Hypermarket	
358 Mains Rd, Sunnybank	L.20 RP.813380 Par Yeerongpilly RIMS Act# 500000003144604	Sunnybank Plaza	8g. Large Regional Shopping Centre - Group G
159 Osborne Rd, Mitchelton	L.5 RP.842671 & L.1 SP.271468 Par Enoggera RIMS Act# 500000004024028	Brookside	
171 Dandenong Rd, Mount Ommaney	L.3 SP.108533 Par Oxley RIMS Act# 500000003781587	Mt Ommaney Centre	



**15.16 Criteria for determining categorisation for differential rating categories 9a, 9b, 9c, and 9d from 1 July 2025**

Rateable land address	Real property description	Commonly known as (if named)	Differential rating category
322 Moggill Rd, Indooroopilly	L.1 SP.265258 & L.147 SP.265257 & TL.06/211040 - L.7 SP.112975 Par Indooroopilly RIMS Act# 500000005403757	Indooroopilly Shopping Centre	9a. Major Regional Shopping Centre - Group A
1151 Creek Rd, Carindale	L.2 RP.909241 Par Bulimba RIMS Act# 500000004096067	Westfield Carindale	9b. Major Regional Shopping Centre - Group B
2049 Logan Rd, Upper Mount Gravatt	L.1 SP.265246 Par Yeerongpilly RIMS Act# 500000005437847	Westfield Mt Gravatt	9c. Major Regional Shopping Centre - Group C
395 Hamilton Rd, Chermshire	L.1 SP.309376 Par Kedron RIMS Act# 500000006078847	Westfield Chermshire	9d. Major Regional Shopping Centre - Group D

**15.17 Criteria for determining categorisation for differential rating categories 2b, 2c, 2d, 2e, 2f, 2g, 2h, 2i, 2j, 2k and 2m from 1 July 2025**

Rateable land address	Real property description	Commonly known as (if named)	Differential rating category
603 Coronation Dr, Toowong	L.10 (PART) RP.209688 PAR ENOGERA (LEASES A/C M/N&P RP.211470 & LEASES F/G J&L RP.211471 & LEASES D/E&K RP.211472 & LEASE Q RP.212447 IN L.10 RP.209688 RIMS Act# 500000006182391	Toowong Village Car Park	2b. Commercial/Non-Residential - Group B
52 Alfred St, Fortitude Valley	L.1 SP.196979 & L.40 (BAL) SP.196964 Par Nth Brisbane RIMS Act# 500000004733644	Valley Metro Shopping Centre	2c. Commercial/Non-Residential - Group C
600 Gregory Tce, Bowen Hills	L.112/115 703 & 705 SP.288048 & L.704 SP.296435 & L.116 SP.341419 PAR NTH BRISBANE (L.2 - VOLUMETRIC LOT) RIMS Act# 500000006188422	RNA Showgrounds	2d. Commercial/Non-Residential - Group D
595 Gregory Tce, Bowen Hills	L.709 SP.238200 Par Nth Brisbane RIMS Act# 500000005241918		
10 Symes St, Bowen Hills	L.121 SP.238200 Par North Brisbane RIMS Act# 500000005241843		
25 Exhibition St, Bowen Hills	L.801&803 SP.288047 & L.110/111 SP.336809 PAR NTH BRISBANE RIMS Act# 500000006194768		
631 Gregory Tce, Bowen Hills	L.708 SP.288052 Par North Brisbane RIMS Act# 500000005653229		
7 King St, Bowen Hills	L.804, 806 & 808/809 SP.288047 & L.913 SP.288076 & L.813 SP.288077 & L.805 & 807 SP.288132 Par North Brisbane RIMS Act# 500000005892520		

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<b>Rateable land address</b>	<b>Real property description</b>	<b>Commonly known as (if named)</b>	<b>Differential rating category</b>
492 St Pauls Tce, Bowen Hills	L.1 SP.341431 Par Nth Brisbane RIMS Act# 500000006197969		
584 Mains Rd, Nathan	L.3/4 SP.272422 Par Yeerongpilly RIMS Act# 500000005817352	Queensland Sport & Athletic Centre	2e. Commercial/Non-Residential - Group E
1699 Old Cleveland Rd, Chandler	L.1(BAL) SP.150590 Par Tingalpa RIMS Act# 500000004129793	Sleeman Sports Complex	2f. Commercial/Non-Residential - Group F
222 Stanworth Rd, Boondall	L.48/49 SP.151264 & L.45/46 SP.284827 Par Kedron RIMS Act# 500000005385293	Brisbane Entertainment Centre	2g. Commercial/Non-Residential - Group G
40 Castlemaine St, Milton	L.581 RP.227070 & L.354 RP.898660 & L.41 RP.904552 & L.471 SP.144611 & L.42 SP.161089 & L.357 SP.161706 Par Nth Brisbane RIMS Act# 500000005129071	Suncorp Stadium	2h. Commercial/Non-Residential - Group H
190 King Arthur Tce, Tennyson	L.7 Sp. 299715 Par Yeerongpilly RIMS Act# 500000005845650	Queensland Tennis Centre	2i. Commercial/Non-Residential - Group I
411 Vulture St, Woolloongabba	L.2 RP.803783 & TL.06/208598 - L.100 CP.900152 & L.101 SP.120175 & TL.06/218434 - L.103 SP.134698 & L.104 SP.179933 & TL.06/242083 - L.105 SP.314738 & TL.06/242084 - L.106 SP.314739 PAR STH BRISBANE (L.100 100 103 10 105&106 - VOLUMETRIC LOTS) RIMS Act# 500000006074218	The Brisbane Cricket Ground (Part thereof)	2j. Commercial/Non-Residential - Group J
401 Vulture St, Woolloongabba	L.3/4 SP.182798 Par Sth Brisbane RIMS Act# 500000004859746	The Brisbane Cricket Ground (Part thereof)	2k. Commercial/Non-Residential - Group K
71 Clyde Rd, Herston	L.495 Sl.6366 & L.1/2 Rp.189805 Par Nth Brisbane RIMS Act# 500000002335881	Ballymore Park Rugby Union Stadium	2m. Commercial/Non-Residential - Group M



**15.18 Criteria for determining categorisation for differential rating categories 26, 27, 28, 29, 30 and 31 from 1 July 2025**

Rateable land address	Real property description	Commonly known as (if named)	Differential rating category
620 Seventeen Mile Rocks Rd, Sinnamon Park	L.2 RP.227041 PAR OXLEY RIMS Act#500000002774220	Sinnamon Village Aged Care	26 Reduced Rate 1
930 Gympie Rd, Chermshire	L.6 SP.246762 & PO.06/239486 PAR KEDRON (PO - L.A/B AP22970) RIMS Act# 500000005558113	Wheller Gardens Aged Care	
1050 Waterworks Rd, The Gap	L.3 Rp.142288 & L.1 Rp.863966 Par Enoggera RIMS Act#500000003981765	The Gap Uniting Church	
23 Nashos Pl, Wacol	L.998 SP.315132 PAR OXLEY RIMS Act# 500000006140944	National Servicemen's Association (QLD)	
241 Church Rd, Taigum	L.7 SP.150429 PAR KEDRON RIMS Act#500000004150112	Greek Orthodox Church	27 Reduced Rate 2
30 Mckechnie Dr, Eight Mile Plains	L.1303 CP.818297 PAR Y'PILLY RIMS Act#500000000902023	Presbyterian Church Eight Mile Plains	
537 Stanley St, South Brisbane	L.50&54/62 RP.11625 & L.1 RP.11630 & L.43/46 RP.11633 & L.2 RP.185046 & L.3 SP.163361 & L.1 SP.227481 & L.6 SP.241935 & L.5 SP.241936 & TL.06/213427 - L.100 & TL.06/213426 - L.101 SP.119005 & TL.06/232181 - L.100 SP.192428 Par Sth Brisbane (L.6 & TL.06/213426 - L.101 & TL.06/213427 - L.100 SP.119005 & TL.06/232181 - L.100 SP.192428 - Closed Road Strata (Volumetric Lots) RIMS Act# 500000005258771	Mater Public Hospital (Part thereof)	28. Reduced Rate 3
2 Seafarers St, Port of Brisbane	L.99 (Part) Sp.238079 Par Noogoon (Lease Fac Sp.175762) - Leased From Pbpl - From 01/10/2004 To 30/09/2036 Brisbane Seafarers Centre RIMS Act#500000004505661	Mission to Seafarers Brisbane Inc	
146 Maundrell Tce, Chermshire West	L.1 Rp.158057 Par Kedron RIMS Act# 5000 00001474567	Our Lady of the Angels Stafford	
1/547 Ann St, Fortitude Valley	L.1 SP.268187 PAR Nth Brisbane RIMS Act# 500000005221969	All Hallows' School (Part thereof)	29. CTS Reduced Rate 1
2/547 Ann St, Fortitude Valley	L.2 SP.268187 PAR Nth Brisbane RIMS Act# 500000005221977	All Hallows' School (Part thereof)	



**15.19 Criteria for determining application of section 4.3(b) from 1 July 2025**

Rateable land address	Real property description	Commonly known as (if named)	Differential rating category
2 Ambleside St, West End	L.12 Rp.130450 Par Sth Brisbane RIMS Act# 500000000547455		16. CBD Frame
18 Manning St, South Brisbane	L.3 Rp.209953 Par Sth Brisbane RIMS Act# 500000000512970		
109 Logan Rd, Woolloongabba	L.100 Rp.203369 Par Sth Brisbane RIMS Act# 500000000598227		
10 Wilton St, Woolloongabba	L.11 Rp.12250 Par Sth Brisbane RIMS Act# 500000000587352		
22 Qualtrough St, Woolloongabba	L.40 Rp.46700 Par Sth Brisbane RIMS Act# 500000000590133		
3 Allen St, South Brisbane	L.100 Sp.182876 Par Sth Brisbane RIMS Act# 500000004912040		
49 Gregory Tce, Spring Hill	L.2 5 Rp.10406 Par Nth Brisbane RIMS Act# 500000002260667		
619 Stanley St, Woolloongabba	L.8/10 Rp.11606 Par Sth Brisbane RIMS Act# 500000000511337		
78 Montague Rd, South Brisbane	L.3 Rp.42859 & L.1/3 Rp.129041 Par Sth Brisbane RIMS Act# 500000000530584		
419 Wickham Tce, Spring Hill	L.13 Rp.10227 & L.14/15 Rp.10229 & L.1 Sp.185278 Par Nth Brisbane RIMS Act# 500000004517922		
106 Victoria St, West End	L.1/2 Rp.123155 & L.3 Rp.205680 Par Sth Brisbane RIMS Act# 500000000546762		
22 Wellington Rd, East Brisbane	L.68/71&73 Rp.11809 & L.1 Rp.74539 Par Sth Brisbane RIMS Act# 500000000598714		
366 Upper Roma St, Brisbane City	L.9 Rp.213416 Par Nth Brisbane RIMS Act# 500000002220067		17. CTS - CBD Frame
276/33 North St, Spring Hill	L.276 Bup.12914 Par Nth Brisbane RIMS Act# 500000002231668		
3/34 Nile St, Woolloongabba	L.3 Bup.7826 Par Sth Brisbane RIMS Act# 500000000598581		
1/70 Sylvan Rd, Toowong	L.1 Bup.1926 Par Enoggera RIMS Act# 500000002142121		



**15.20 Criteria for determining categorisation for differential rating categories 13a, 13b and 16b from 1 July 2025**

Rateable land address	Real property description	Commonly known as (if named)	Differential rating category
8/418 Queen St, Brisbane City	L.8 SP.188572 PAR NTH BRISBANE 855/5160 RIMS Act# 500000004530982		13a. CTS - CBD Public Carparks
401/45 Charlotte St, Brisbane City	L.401 SP.227490 PAR NTH BRISBANE 364/429 RIMS Act# 500000005294057		13b. CTS - CBD Public Carparks
166 Arthur St, Fortitude Valley	L.2 RP.9236 PAR NTH BRISBANE RIMS Act# 500000002263091		16b. CBD Frame Public Carparks
15 Hancock St, South Brisbane	L.47 B.3885 PAR STH BRISBANE RIMS Act# 500000005482793		
37 O'Connell Tce, Bowen Hills	L.102 SP.259795 PAR NTH BRISBANE RIMS Act# 500000005126986		
373 Main St, Kangaroo Point	L.2 RP.10873 PAR STH BRISBANE RIMS Act# 500000002338570		
492 Vulture St, Kangaroo Point	L.85 94 RP.11335 PAR STH BRISBANE RIMS Act# 500000002365714		
325 Herston Rd, Herston	SL.06/48751 - L.568 SL.10178 & L.591&600/602 SL.11270 PAR NTH BRISBANE RIMS Act# 500000002337630		
114 Musk Ave, Kelvin Grove	L.33 SP.160395 PAR NTH BRISBANE RIMS Act# 500000004216806		
30 Cordelia St, South Brisbane	L.301 SPS.107341 PAR STH BRISBANE LEASED FROM SOUTH BANK CORPORATION RIMS Act# 500000004770091		
12 Little Cribb St, Milton	L.8 SP.113413 PAR ENOGERA RIMS Act# 500000003656201		
5 Boundary St, Brisbane City	L.2 SP.305400 PAR NTH BRISBANE VOLUMETRIC LOT LEASED FROM B.C.C. FROM 25/03/2019 TO 05/11/2117 RIMS Act# 500000005841089		
51 Astor Tce, Spring Hill	L.5 RP.10176 & L.6 RP.10177 & L.2 RP.10181 PAR NTH BRISBANE RIMS Act# 500000002229555		
40 Gipps St, Fortitude Valley	L.4 MCP.106902 PAR NTH BRISBANE COMMUNITY PROPERTY LOT RIMS Act# 500000003555841		
11 King St, Bowen Hills	L.802 SP.288047 Par North Brisbane RIMS Act# 500000005493428		
17 Booth St, Toowong	L.3 RP.211016 PAR ENOGERA PART TOOWONG VILLAGE SHOPPING CENTRE CAR PARK RIMS Act# 500000006182383		
728 Ann St, Fortitude Valley	L.7 RP.223385 PAR NTH BRISBANE RIMS Act# 500000002205761		

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Rateable land address	Real property description	Commonly known as (if named)	Differential rating category
45 King St, Bowen Hills	L.2 100 300&9000 Sp.288053 Par Nth Brisbane (L.100 300&9000 - Volumetric Lots) RIMS Act# 500000005774272		
352 Vulture St, Kangaroo Point	L.1 Sp.328486 Par Sth Brisbane RIMS Act# 500000006161650		
73 Ipswich Rd, Woolloongabba	L.20 Rp.892634 Par Sth Brisbane RIMS Act# 500000004155392		
186 Wickham St, Fortitude Valley	L.1 RP.69275 Par Nth Brisbane RIMS Act# 500000002252417		
301 Wickham St, Fortitude Valley	L.15/16 Rp.9673 & L.1/6 Rp.9674 & L.2 Rp.45188 & L.1 Rp.88949 & L.6 Sl.1443 Par Nth Brisbane RIMS Act# 500000002252946		

**15.21 Criteria for determining categorisation for differential rating categories 34a, 34b, 34c, 34d, 34e, 34f, 34g, 34h, 34i, 34j, 34k, 34l and 35 from 1 July 2025**

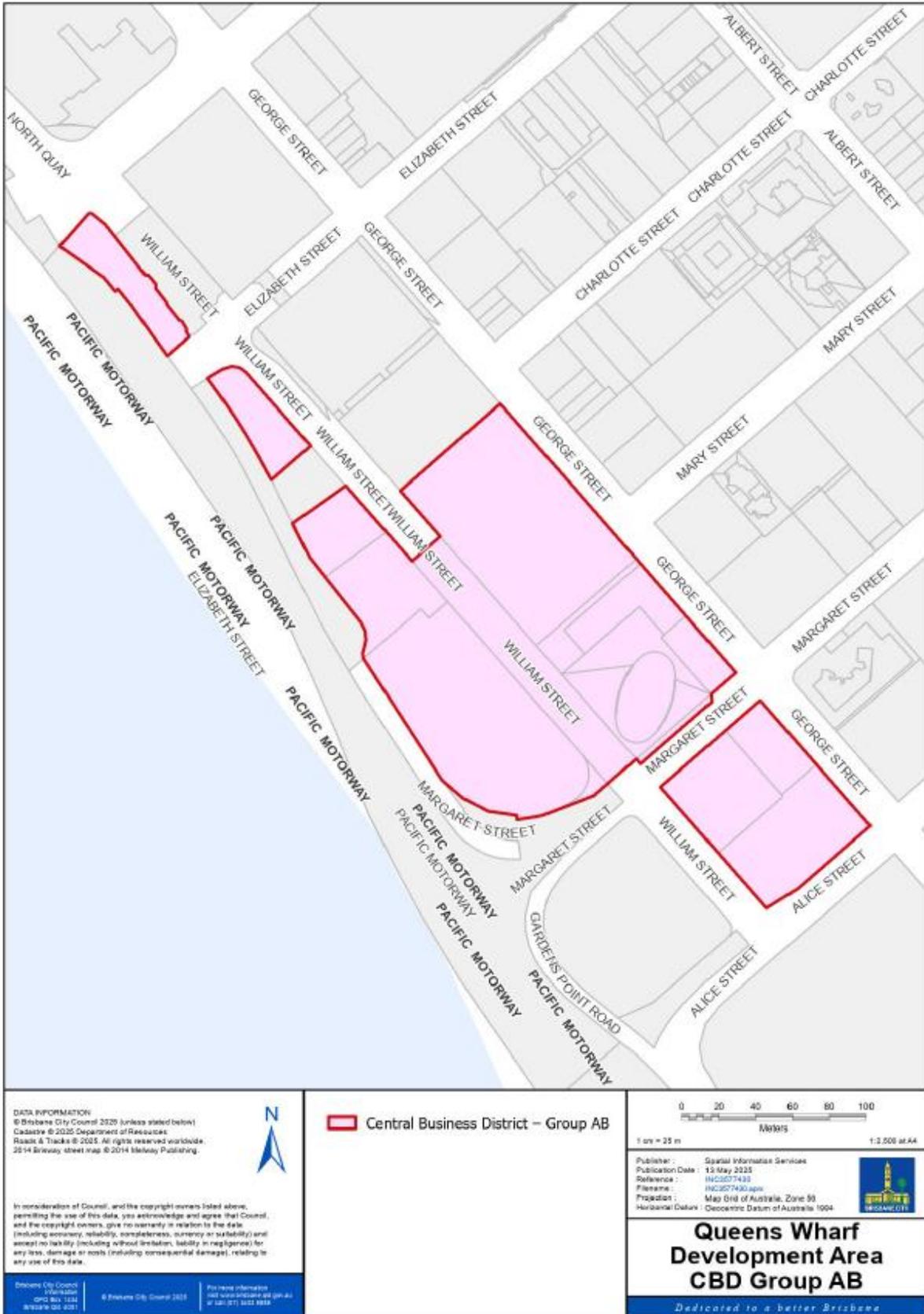
Rateable land address	Real property description	Commonly known as (if named)	Differential rating category
15 Regent St, Woolloongabba	L.114/116 RP.12076 PAR STH BRISBANE RIMS Act# 500000005828466	Scape Regent	34a. Student Accommodation - Group A
8 Gillingham St, Woolloongabba	L.8 SP.121029 & L.100&200 SP.288110 PAR STH BRISBANE (L.8 VOLUMETRIC LOT - AIRSPACE BETWEEN RL7.634 - RL.13.314 & L.100 - VOLUMETRIC LOT) RIMS Act# 500000005997469	Unilodge Park Central	34b. Student Accommodation - Group B
33 School St, Kelvin Grove	L.2 RP.551 PAR NTH BRISBANE RIMS Act# 500000001117661	Unilodge School Street	34c. Student Accommodation - Group C
29 Archer St, Toowong	L.1 SP.313623 PAR ENOGERA RIMS Act# 500000005900448	Unilodge Toowong	34d. Student Accommodation - Group D
70 Bramston Tce, Herston	L.2 SP.326025 PAR NTH BRISBANE RIMS Act# 500000006082377	Unilodge Herston	
33 Glen Rd, Toowong	L.3 SP.308384 PAR ENOGERA RIMS Act# 500000005886423	Scape St Lucia	
121a Merivale St, South Brisbane	L.1 SP.213601 PAR STH BRISBANE VOLUMETRIC LOT LEASED FROM 07/01/2010 TO 06/01/2109 RIMS Act# 500000004699605	Scape Tribune	34e. Student Accommodation - Group E
611 Coronation Dr, Toowong	L.20 SP.309518 PAR ENOGERA RIMS Act# 500000005901438	Scape Toowong	
149 Merivale St, South Brisbane	L.3 SP.174540 PAR STH BRISBANE RIMS Act# 500000005867084	Scape South Bank	34f. Student Accommodation - Group F
88 Ernest St, South Brisbane 116 Merivale St, South Brisbane	L.3 SP.293009 PAR STH BRISBANE RIMS Act# 500000005602861	Scape Merivale	34g. Student Accommodation - Group G
125 Colchester St, South Brisbane	L.1 B.32319 PAR STH BRISBANE RIMS Act# 500000000520767	Unilodge South Bank	34h. Student Accommodation - Group H
65 Mary St, Brisbane City	L.6 RP.193122 PAR NTH BRISBANE RIMS Act# 500000002188652	Iglu Brisbane City	34i. Student Accommodation - Group I
363 Adelaide St, Brisbane City	L.1&3 SP.298336 PAR NTH BRISBANE (L.3 - VOLUMETRIC LOT) RIMS Act# 500000005899962	Student One Adelaide Street	34j. Student Accommodation - Group J
38b Wharf St, Brisbane City	L.1&3 SP.298335 PAR NTH BRISBANE VOLUMETRIC LOT 3 RIMS Act# 500000005828763	Student One Wharf Street	34k. Student Accommodation - Group K
97 Elizabeth St, Brisbane City	L.1&3 SP.298372 PAR NTH BRISBANE (L.3 - VOLUMETRIC LOT) RIMS Act# 500000005914043	Student One Elizabeth Street	34l. Student Accommodation - Group L
62 Blamey St, Kelvin Grove	L.23 SP.157087 PAR NTH BRISBANE 42/1550 RIMS Act# 500000004633646	Iglu Kelvin Grove	35. CTS - Student Accommodation
96 Victoria Park Rd, Kelvin Grove	L.22 SP.157087 PAR NTH BRISBANE 43/1550 RIMS Act# 500000004633182	Iglu Kelvin Grove	

**15.22 Criteria for determining categorisation for differential rating category 36 from 1 July 2025**

Rateable property address	Real property description	Commonly known as (if named)	Differential rating category
99 Montague Rd, South Brisbane	L.1/5&9/12 RP.10756 & L.2 RP.61667 & L.2 RP.65330 & L.10/12 RP.73327 & L.8 RP.73328 & L.6&9 RP.76836 & L.8 RP.806186 & L.13/16 SL.8980 & L.2 SP.223966 PAR STH BRISBANE RIMS Act# 500000005642701		36. Kurilpa Industrial
25 Donkin St, West End	L.1 Rp.809894 & L.12 Rp.887510 Par Sth Brisbane RIMS Act# 500000006268984		
14 Nott St, South Brisbane	L.9 SL.806184 PAR STH BRISBANE RIMS Act# 500000000532770		
19 Nott St, South Brisbane	L.1 RP.61667 PAR STH BRISBANE RIMS Act# 500000000532796		
19 Montague Rd, South Brisbane	L.1 SP.195219 PAR STH BRISBANE (LEASE A SP.143583) RIMS Act# 500000004530800		
61 Montague Rd, South Brisbane	L.10 CP.852720 PAR STH BRISBANE RIMS Act# 500000000532689		
29a Montague Rd, South Brisbane	L.12 CP.852775 PAR STH BRISBANE RIMS Act# 500000000532697		
25 Montague Rd, South Brisbane	L.3 RP.818264 PAR STH BRISBANE RIMS Act# 500000000532705		
69 Montague Rd, South Brisbane	L.53 SP.117122 PAR STH BRISBANE RIMS Act# 500000004278418		
74 Montague Rd, South Brisbane	L.54 (PART) SP.117122 PAR STH BRISBANE RIMS Act# 500000004278426		
62 Montague Rd, South Brisbane	L.21&40 B.359 & L.3&9/12 RP.88791 & L.1/2 RP.211071 & L.21/22 RP.214199 & L.3 RP.173823 PAR STH BRISBANE RIMS Act# 500000000530568		
104 Montague Rd, South Brisbane	L.37/39&52 RP.10840 & L.5 RP.10855 & L.1/2 RP.10859 & L.1 RP.10860 & L.2 RP.10861 & L.1 RP.51965 & L.50 RP.885764 & L.1/2 RP.95549 & L.36 SP.100531 & L.2/5 SP.224104 PAR STH BRISBANE RIMS Act# 500000005924372		

**15.23 Differential rating category 5ab, 10aa to 10ad and 14aa to 14ad**

All **rateable land** in the part of the city coloured pink on the map





**15.24 CBD Differential rating categories, 10ba to 10bi and 14ba to 14bi**

For properties in Categories 10ba to 10bi inclusive and 14ba to 14bi inclusive, the rating category is determined by locating the **CTS Area** and the corresponding CTS ARV of the property, as set out in the table below.

CTS Area m2	CTS ARV							
	0-\$30,000	\$30,001-\$50,000	\$50,001-\$75,000	\$75,001-\$100,000	\$100,001-\$150,000	\$150,001-\$200,000	\$200,001-\$500,000	Over \$500,000
<b>0-30</b>	BA	BA	BA	BA	BB	BC	BD	BE
<b>31-50</b>	BB	BB	BB	BB	BC	BC	BE	BG
<b>51-65</b>	BB	BB	BB	BB	BC	BD	BF	BG
<b>66-80</b>	BB	BB	BC	BC	BD	BE	BG	BH
<b>81-100</b>	BB	BB	BC	BD	BE	BF	BH	BH
<b>101-130</b>	BB	BB	BC	BD	BE	BF	BH	BI
<b>131-180</b>	BB	BC	BD	BE	BF	BG	BI	BI
<b>Over 180</b>	BB	BC	BD	BE	BF	BH	BI	BI

**15.25 CBD Frame Differential rating categories, 10ca to 10ci and 14ca to 14ci**

For properties in Categories 10ca to 10ci inclusive and 14ca to 14ci inclusive, the rating category is determined by locating the **CTS Area** and the corresponding CTS ARV of the property, as set out in the table below.

CTS Area m2	CTS ARV							
	0-\$30,000	\$30,001-\$50,000	\$50,001-\$75,000	\$75,001-\$100,000	\$100,001-\$150,000	\$150,001-\$200,000	\$200,001-\$500,000	Over \$500,000
<b>0-30</b>	CA	CA	CA	CA	CB	CC	CD	CE
<b>31-50</b>	CB	CB	CB	CB	BC	CC	CE	CG
<b>51-65</b>	CB	CB	CB	CB	CC	CD	CF	CG
<b>66-80</b>	CB	CB	CC	CC	CD	CE	CG	CH
<b>81-100</b>	CB	CB	CC	CD	CE	CF	CH	CH
<b>101-130</b>	CB	CB	CC	CD	CE	CF	CH	CI
<b>131-180</b>	CB	CC	CD	CE	CF	CG	CI	CI
<b>Over 180</b>	CB	CC	CD	CE	CF	CH	CI	CI