



REVENUE STATEMENT

2025-26

Adopted by Council Resolution on 26 June 2025



1. LEGISLATION

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

2. OVERVIEW

This statement:

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

3. APPLICABILITY

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

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

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

4. RATES AND CHARGES

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

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

4.1. Differential general rates

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



Table 1 Differential general rates

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



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

Revenue Statement 2025-26



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

Revenue Statement 2025-26



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

[illegible]

Revenue Statement 2025-26



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

Revenue Statement 2025-26



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



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

Revenue Statement 2025-26



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

Revenue Statement 2025-26



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

Revenue Statement 2025-26



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

Revenue Statement 2025-26



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

Revenue Statement 2025-26



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



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

Revenue Statement 2025-26



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

Revenue Statement 2025-26



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



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



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



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

4.2. Minimum differential general rates

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

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

4.3. Limitation of increase in differential general rates

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

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

4.4. Separate rates and charges - Environmental management and compliance

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

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



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

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

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

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

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

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

4.6. Special rates and charges for identified benefitted areas

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

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

4.7. Rural fire service special charge

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

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

4.8. Utility charges

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

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

The amount of the Utility Charges is based on:

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

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

5. CONCESSIONS FOR RATES AND CHARGES

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

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



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

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

6. DISCOUNTS FOR PROMPT PAYMENT

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

7. INTEREST ON OVERDUE RATES OR CHARGES

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

8. EXEMPTIONS FROM GENERAL RATING

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

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

9. FEES AND CHARGES

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

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

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

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

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

10. COST-RECOVERY FEES

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

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

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

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



11. CONCESSIONS FOR FEES AND CHARGES

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

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

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

12. INFRASTRUCTURE COST-RECOVERY

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

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

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

13. GRANTS AND SUBSIDIES

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

14. NET RESULT

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

15. AUTHORITY

Council, 26 June 2025

16. STATEMENT OWNER

Chief Financial Officer

17. FURTHER ASSISTANCE

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

18. RELATED INFORMATION

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

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

19. REVIEW DATE

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