



Annual Plan and Budget

2024-25

Including forward estimates
2025-26 to 2027-28

Presented and submitted to the Council on
Wednesday 12 June 2024 by the Right Honourable the
Lord Mayor of Brisbane (Councillor Adrian Schrinner)



Dedicated to a better Brisbane

Revenue Statement 2024-25

1. LEGISLATION

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

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 business activities 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 2024 and ending 30 June 2025 and forms part of the budget adopted by Council on 20 June 2024.

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) Kenmore Suburban Centre Improvement Project
 - (v) Cannon Hill Suburban Centre Improvement Project
 - (vi) Honour Ave Graceville Suburban Centre Improvement Project
 - (vii) 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 140 different categories for rateable land in Brisbane. Each of these 140 rating categories and a description of each rating category is set out in Table 1 below.

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Table 1 Differential General Rates

Rating category	Rating description
<p>1. Residential – Owner Occupied</p>	<p>This category will only apply where:</p> <p>a) the land is used solely as an owner occupied residence OR</p> <p>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>i) 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 other person/s OR</p> <p>ii) land subject to a special disability trust, occupied by a deemed vulnerable owner.</p>
<p>1ga. Residential – Owner Occupied with Guest Accommodation</p>	<p>This category will apply where the land:</p> <p>a) 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 AND</p> <p>b) meets the criteria for allowable non-residential activity set out in column 2 for section 5 of the table shown at section 15.6 of the resolution.</p>

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Rating category	Rating description		
<p>2a. Commercial/Non-Residential – Group A</p>	<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 to be used for non-residential purposes AND ii) is located outside of the boundaries of the CBD and the CBD Frame AND iii) is used for the purpose described in one of the following land use codes: <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> 01 vacant urban land 05 educational – tertiary 06 uninhabitable building/structure/ improvement 10 combined multiple dwelling and shop(s) 11 shop - single 12 shops – multiple 15 shop(s) – secondary retail 17 restaurant/fast food outlet (non-drive through) 18 special tourist attraction 19 walkway/ramp 20 marina 21 residential care institution 24 sales area 25 office(s) 26 funeral parlours 27 private hospital 28 warehouses/bulk stores 32 wharves 33 builders yard/contractors yard 34 cold stores – ice works 35 general industry 36 light industry 38 advertising hoarding 39 harbour industry 40 kindergarten </td> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> 41 child care centre 42 hotel/tavern 43 Accommodation Hotel/Motel 44 nurseries/garden centres 45 theatres and cinemas 46 drive-in theatre 47 licensed clubs 48 sports club/facilities 50 other clubs (non-business) 51 religious 52 cemetery 54 art gallery/museum/zoo 55 library 56 showgrounds/racecourses/airfields 57 parks and gardens/bushland reserves 58 education – school 59 access restriction strips 63 boarding kennels/cattery 72 vacant land provided the vacant land is not used for residential purposes or has the potential to be used for residential purposes 91 utility installation 92 defence force establishments 96 public hospital 97 welfare home/premises 99 community protection centre </td> </tr> </table> <p style="text-align: center;">AND</p> <ul style="list-style-type: none"> 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 15.7 to 15.16 of this resolution OR <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 to be used for build to rent AND ii) consists of dwellings that are under construction and have <u>not</u> reached practical completion. <p>Vacant land outside of 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 15.6 of this resolution OR ii) the land includes non-residential improvements regardless of whether that non-residential improvement is presently used. 	<ul style="list-style-type: none"> 01 vacant urban land 05 educational – tertiary 06 uninhabitable building/structure/ improvement 10 combined multiple dwelling and shop(s) 11 shop - single 12 shops – multiple 15 shop(s) – secondary retail 17 restaurant/fast food outlet (non-drive through) 18 special tourist attraction 19 walkway/ramp 20 marina 21 residential care institution 24 sales area 25 office(s) 26 funeral parlours 27 private hospital 28 warehouses/bulk stores 32 wharves 33 builders yard/contractors yard 34 cold stores – ice works 35 general industry 36 light industry 38 advertising hoarding 39 harbour industry 40 kindergarten 	<ul style="list-style-type: none"> 41 child care centre 42 hotel/tavern 43 Accommodation Hotel/Motel 44 nurseries/garden centres 45 theatres and cinemas 46 drive-in theatre 47 licensed clubs 48 sports club/facilities 50 other clubs (non-business) 51 religious 52 cemetery 54 art gallery/museum/zoo 55 library 56 showgrounds/racecourses/airfields 57 parks and gardens/bushland reserves 58 education – school 59 access restriction strips 63 boarding kennels/cattery 72 vacant land provided the vacant land is not used for residential purposes or has the potential to be used for residential purposes 91 utility installation 92 defence force establishments 96 public hospital 97 welfare home/premises 99 community protection centre
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<p>2b. Commercial/Non-Residential – Group B</p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets 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 15.10 of this resolution as at the date this resolution is adopted. 		
<p>2c. Commercial/Non-Residential – Group C</p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets 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 15.10 of this resolution as at the date this resolution is adopted. 		

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Rating category	Rating description
2d. Commercial/Non-Residential – Group D	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets 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 15.10 of this resolution as at the date this resolution is adopted.
2e. Commercial/Non-Residential – Group E	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets 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 15.10 of this resolution as at the date this resolution is adopted.
2f. Commercial/Non-Residential – Group F	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets 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 15.10 of this resolution as at the date this resolution is adopted.
2g. Commercial/Non-Residential – Group G	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets 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 15.10 of this resolution as at the date this resolution is adopted.
2h. Commercial/Non-Residential – Group H	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets 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 15.10 of this resolution as at the date this resolution is adopted.
2i. Commercial/Non-Residential – Group I	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets 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 15.10 of this resolution as at the date this resolution is adopted.
2j. Commercial/Non-Residential – Group J	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets 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 15.10 of this resolution as at the date this resolution is adopted.
2k. Commercial/Non-Residential – Group K	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets 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 15.10 of this resolution as at the date this resolution is adopted.

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Rating category	Rating description
2l. Commercial/Non-Residential – Group L	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land of being used for non-residential purposes AND b) is located outside of the boundaries of the CBD or the CBD Frame AND c) is used for the purpose described in one of the following land use codes: <ul style="list-style-type: none"> 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 15.7 to 15.16 of this resolution.
2m. Commercial/Non-Residential – Group M	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets 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 15.10 of this resolution as at the date this resolution is adopted.
3. Rural	<p>This category will apply where the land is:</p> <ul style="list-style-type: none"> a) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land of being used for non-residential purposes AND b) used for the purpose described in one or more of the following land use codes: <ul style="list-style-type: none"> i) 62 wholesale production nursery ii) 64 agriculture – livestock production iii) 65 agriculture – crop production iv) 74 turf farms v) 86 racing stables.
4a. Multi-Residential – single dwelling with one additional dwelling	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> 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	<p>This category will apply where:</p> <ul style="list-style-type: none"> c) the land: <ul style="list-style-type: none"> i) consists of more than two dwellings AND ii) is used for the purpose described in land use code 03 multiple dwelling OR d) the land is used for the purpose described in one or more of the following land use codes: <ul style="list-style-type: none"> 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	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land: <ul style="list-style-type: none"> i) meets the description of differential rating category 2a or 2l, with the exception of paragraph a)ii) of differential rating category 2a and paragraph b) of differential rating category 2l AND ii) is located within the boundary of the CBD AND iii) has an average rateable value less than \$5,000,000 OR b) the land: <ul style="list-style-type: none"> 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.

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Rating category	Rating description
5aa. Central Business District – Group AA	<p>This category will apply where:</p> <p>c) the land:</p> <ul style="list-style-type: none"> i) meets the description of differential rating category 2a or 2l, with the exception of paragraph a)ii) of differential rating category 2a and paragraph b) of differential rating category 2l AND ii) is located within the boundary of the CBD AND iii) has an average rateable value equal to or greater than \$5,000,000 OR <p>d) the land:</p> <ul style="list-style-type: none"> 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 iii) does not meet the rating description for differential rating categories 5ab, 5ac, 5ad and 5b to 5z.
5ab. Central Business District – Group AB	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) AND b) is located within the boundary line shown on the map at section 15.16 of this resolution as at the date this resolution is adopted.
5ac. Central Business District – Public Carpark - Group AC	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> e) is used for the purpose described in land use code 22 carpark AND f) is open to the public as a public carpark AND g) meets the description of differential rating category 5a, with the exception of paragraph a)iii) AND h) 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 15.7 of this resolution as at the date this resolution is adopted.
5ad. Central Business District – Public Carpark - Group AD	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> 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) meets the description of differential rating category 5a, with the exception of paragraph a)iii) 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 15.7 of this resolution as at the date this resolution is adopted.
5b. Central Business District – Group B	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) 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 B in the table at section 15.7 of this resolution as at the date this resolution is adopted.
5c. Central Business District – Group C	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) 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 15.7 of this resolution as at the date this resolution is adopted.
5d. Central Business District – Group D	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) 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 15.7 of this resolution as at the date this resolution is adopted.

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5e. Central Business District – Group E	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) 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 15.7 of this resolution as at the date this resolution is adopted.
5f. Central Business District – Group F	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) 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 15.7 of this resolution as at the date this resolution is adopted.
5g. Central Business District – Group G	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) 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 15.7 of this resolution as at the date this resolution is adopted.
5h. Central Business District – Group H	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) 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 15.7 of this resolution as at the date this resolution is adopted.
5i. Central Business District – Group I	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group I in the table at section 15.7 of this resolution as at the date this resolution is adopted.
5j. Central Business District – Group J	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group J in the table at section 15.7 of this resolution as at the date this resolution is adopted.
5k. Central Business District – Group K	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) AND b) is recorded in Council systems by reference to its common name, its location or its real property description and identified as Group K in the table at section 15.7 of this resolution as at the date this resolution is adopted.
5l. Central Business District – Group L	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group L in the table at section 15.7 of this resolution as at the date this resolution is adopted.
5m. Central Business District – Group M	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group M in the table at section 15.7 of this resolution as at the date this resolution is adopted.

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Rating category	Rating description
5n. Central Business District – Group N	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group N in the table at section 15.7 of this resolution as at the date this resolution is adopted.
5o. Central Business District – Group O	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group O in the table at section 15.7 of this resolution as at the date this resolution is adopted.
5p. Central Business District – Group P	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group P in the table at section 15.7 of this resolution as at the date this resolution is adopted.
5q. Central Business District – Group Q	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group Q in the table at section 15.7 of this resolution as at the date this resolution is adopted.
5r. Central Business District – Group R	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group R in the table at section 15.7 of this resolution as at the date this resolution is adopted.
5s. Central Business District – Group S	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group S in the table at section 15.7 of this resolution as at the date this resolution is adopted.
5t. Central Business District – Group T	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group T in the table at section 15.7 of this resolution as at the date this resolution is adopted.
5u. Central Business District – Group U	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) AND b) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as Group U in the table at section 15.7 of this resolution as at the date this resolution is adopted.
5v. Central Business District – Group V	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) 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 15.7 of this resolution as at the date this resolution is adopted.

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Rating category	Rating description
5w. Central Business District – Group W	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) 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 15.7 of this resolution as at the date this resolution is adopted.
5x. Central Business District – Group X	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) 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 15.7 of this resolution as at the date this resolution is adopted.
5y. Central Business District – Group Y	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) 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 15.7 of this resolution as at the date this resolution is adopted.
5z. Central Business District – Group Z	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 5a, with the exception of paragraph a)iii) 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 15.7 of this resolution as at the date this resolution is adopted.
6. Other	<p>This category will apply only where the land does not fall within any other differential rating category described in this Differential General Rating Table.</p>
7. Residential: Non-owner Occupied or Mixed Use	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential predominant use by virtue of any improvements or the activities conducted on the land, to be used as a non-owner occupied residence OR b) the land is used, or has the potential predominant use by virtue of any improvements or the activities conducted on the land to be used as a mixed use residence OR c) the land: <ul style="list-style-type: none"> i) meets the description of paragraph b) of differential rating category 1 AND ii) 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	<p>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 15.8 of this resolution as at the date this resolution is adopted.</p>
8b. Large Regional Shopping Centre – Group B	<p>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 15.8 of this resolution as at the date this resolution is adopted.</p>
8c. Large Regional Shopping Centre – Group C	<p>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 15.8 of this resolution as at the date this resolution is adopted.</p>
8d. Large Regional Shopping Centre – Group D	<p>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 15.8 of this resolution as at the date this resolution is adopted.</p>
8e. Large Regional Shopping Centre – Group E	<p>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 15.8 of this resolution as at the date this resolution is adopted.</p>

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Rating category	Rating description
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 15.8 of this resolution as at the date this resolution is adopted.
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 15.8 of this resolution as at the date this resolution is adopted.
8h. Large Regional Shopping Centre – Group H	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 H in the table at section 15.8 of this resolution as at the date this resolution is adopted.
8i. Large Regional Shopping Centre – Group I	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 I in the table at section 15.8 of this resolution as at the date this resolution is adopted.
8j. Large Regional Shopping Centre – Group J	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 J in the table at section 15.8 of this resolution as at the date this resolution is adopted.
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 15.9 of this resolution as at the date this resolution is adopted.
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 15.9 of this resolution as at the date this resolution is adopted.
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 15.9 of this resolution as at the date this resolution is adopted.
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 15.9 of this resolution as at the date this resolution is adopted.
10. CTS – Residential: Owner Occupied (subject to Section 4(c))	<p>This category will only apply:</p> <ul style="list-style-type: none"> a) where the land is: <ul style="list-style-type: none"> i) located outside the area identified in the map at section 15.16 AND ii) used solely as an owner occupied residence AND iii) part of a community titles scheme OR b) where the land is: <ul style="list-style-type: none"> i) located outside the area identified in the map at section 15.16 AND ii) meets the description of paragraph b)iii)C) or paragraph i) or ii) of differential rating category 1 AND iii) is part of a community titles scheme.
10aa. CTS – Residential: Owner Occupied Group AA (subject to Section 4(c))	This category will apply where the Land meets the description of category 10 except for clause a)i) or b)i) and is located within the boundary lines shown on the map at section 15.16 of the resolution.
10ga. CTS – Residential: Owner Occupied with Guest Accommodation (subject to Section 4(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 but for the fact that part of the land is used for <i>paid guest accommodation</i> AND b) meets the criteria for allowable non-residential activity set out in column 2 for section 5 of the table shown at section 15.6 of the resolution.

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Rating category	Rating description		
<p>11a. CTS – Commercial/Non-Residential – Group A (subject to Section 4(c))</p>	<p>This category will apply where:</p> <p>a) the land is:</p> <ul style="list-style-type: none"> i) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land to be used for non-residential purposes AND ii) located outside of the boundaries of the CBD or the CBD Frame AND iii) part of a community titles scheme AND iv) used for one or more of the purposes described in the following land use codes: <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> 01 vacant urban land 05 educational – tertiary 06 uninhabitable building/structure/ improvement 10 combined multiple dwelling and shop(s) 11 shop - single 12 shops – multiple 15 shop(s) – secondary retail 17 restaurant/fast food outlet (non-drive through) 18 special tourist attraction 19 walkway/ramp 20 marina 21 residential care institution 24 sales area 25 office(s) 26 funeral parlours 27 private hospital 28 warehouses/bulk stores 32 wharves 33 builders yard/contractors yard 34 cold stores – ice works 35 general industry 36 light industry 38 advertising hoarding 39 harbour industry 40 kindergarten </td> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> 41 child care centre 42 hotel/tavern 43 Accommodation Hotel/Motel 44 nurseries/garden centres 45 theatres and cinemas 46 drive-in theatre 47 licensed clubs 48 sports club/facilities 50 other clubs (non-business) 51 religious 52 cemetery 54 art gallery/museum/zoo 55 library 56 showgrounds/racecourses/airfields 57 parks and gardens/bushland reserves 58 education – school 59 access restriction strips 63 boarding kennels/cattery 72 vacant land provided the vacant land is not used for residential purposes or has the potential to be used for residential purposes 91 utility installation 92 defence force establishments 96 public hospital 97 welfare home/premises 99 community protection centre </td> </tr> </table> <p style="text-align: center;">OR</p> <p>b) 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 to be used for build to rent AND ii) is part of a community titles scheme AND iii) consists of dwellings that are under construction and have <u>not</u> reached practical completion. <p>This category also includes land located outside the boundaries of the CBD or the CBD Frame 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 15.6 of this resolution OR ii) the land includes non-residential improvements regardless of whether that non-residential improvement is presently used. <p>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.</p>	<ul style="list-style-type: none"> 01 vacant urban land 05 educational – tertiary 06 uninhabitable building/structure/ improvement 10 combined multiple dwelling and shop(s) 11 shop - single 12 shops – multiple 15 shop(s) – secondary retail 17 restaurant/fast food outlet (non-drive through) 18 special tourist attraction 19 walkway/ramp 20 marina 21 residential care institution 24 sales area 25 office(s) 26 funeral parlours 27 private hospital 28 warehouses/bulk stores 32 wharves 33 builders yard/contractors yard 34 cold stores – ice works 35 general industry 36 light industry 38 advertising hoarding 39 harbour industry 40 kindergarten 	<ul style="list-style-type: none"> 41 child care centre 42 hotel/tavern 43 Accommodation Hotel/Motel 44 nurseries/garden centres 45 theatres and cinemas 46 drive-in theatre 47 licensed clubs 48 sports club/facilities 50 other clubs (non-business) 51 religious 52 cemetery 54 art gallery/museum/zoo 55 library 56 showgrounds/racecourses/airfields 57 parks and gardens/bushland reserves 58 education – school 59 access restriction strips 63 boarding kennels/cattery 72 vacant land provided the vacant land is not used for residential purposes or has the potential to be used for residential purposes 91 utility installation 92 defence force establishments 96 public hospital 97 welfare home/premises 99 community protection centre
<ul style="list-style-type: none"> 01 vacant urban land 05 educational – tertiary 06 uninhabitable building/structure/ improvement 10 combined multiple dwelling and shop(s) 11 shop - single 12 shops – multiple 15 shop(s) – secondary retail 17 restaurant/fast food outlet (non-drive through) 18 special tourist attraction 19 walkway/ramp 20 marina 21 residential care institution 24 sales area 25 office(s) 26 funeral parlours 27 private hospital 28 warehouses/bulk stores 32 wharves 33 builders yard/contractors yard 34 cold stores – ice works 35 general industry 36 light industry 38 advertising hoarding 39 harbour industry 40 kindergarten 	<ul style="list-style-type: none"> 41 child care centre 42 hotel/tavern 43 Accommodation Hotel/Motel 44 nurseries/garden centres 45 theatres and cinemas 46 drive-in theatre 47 licensed clubs 48 sports club/facilities 50 other clubs (non-business) 51 religious 52 cemetery 54 art gallery/museum/zoo 55 library 56 showgrounds/racecourses/airfields 57 parks and gardens/bushland reserves 58 education – school 59 access restriction strips 63 boarding kennels/cattery 72 vacant land provided the vacant land is not used for residential purposes or has the potential to be used for residential purposes 91 utility installation 92 defence force establishments 96 public hospital 97 welfare home/premises 99 community protection centre 		
<p>11b. CTS – Commercial/Non-Residential – Group B (subject to Section 4(c))</p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 21 AND b) is part of a community titles scheme. 		
<p>12a. CTS – Multi-Residential – single dwelling plus one additional dwelling (subject to Section 4(c))</p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 4a AND b) is part of community titles scheme. 		
<p>12b. CTS – Multi-Residential – more than two dwellings or living units (subject to Section 4(c))</p>	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 4b AND b) is part of a community titles scheme. 		

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Rating category	Rating description
13. CTS – Central Business District (subject to Section 4(c))	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 11a (with the exception of paragraph a)ii)) or 11b AND b) is located within the boundaries of the CBD AND c) is part of a community titles scheme.
13a. CTS – Central Business District Public Carpark (subject to Section 4(c))	<p>This category will apply where the land is:</p> <ul style="list-style-type: none"> 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 within the boundaries of 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 Group 13A in the table at section 15.13 of this resolution as at the date this resolution is adopted.
14. CTS – Residential: Non-owner Occupied or Mixed Use (subject to Section 4(c))	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is: <ul style="list-style-type: none"> i) located outside the boundary lines shown on the map at section 15.16 of the resolution AND ii) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land of being used as a non-owner occupied residence AND iii) part of a community titles scheme OR b) the land is: <ul style="list-style-type: none"> i) located outside the boundary lines shown on the map at section 15.16 of the resolution AND ii) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land to be used as a mixed residence AND iii) part of a community titles scheme.
14aa CTS – Residential – Non-owner Occupied or Mixed Use Group AA (subject to Section 4(c))	<p>This category will apply where the Land meets the description of category 14 except for clause a) i) or b) i) and is located within the boundary lines shown on the map at section 15.16 of the resolution.</p>
15. CTS – Minor Lot (subject to Section 4(c))	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land to be used 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 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	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) meets the description of differential rating category 2a or 2l, with the exception of paragraph a)ii) of differential rating category 2a and paragraph b) of differential rating category 2l AND b) is located completely within the boundary line of the CBD Frame.
16b. CBD Frame Public Carparks	<p>This category will apply where the land is:</p> <ul style="list-style-type: none"> 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 boundary line of 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 Group 16B in the table at section 15.13 of this resolution as at the date this resolution is adopted.

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Rating category	Rating description
17. CTS – CBD Frame Commercial/Non-Residential (subject to Section 4(c))	This category will apply where the land: a) meets the description of differential rating category 11a (with the exception of paragraph a)ii)) or 11b AND b) is located completely within the boundary line of the CBD Frame .
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 to be used 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.
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 to be used 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 to be used 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 to be used 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 to be used 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 to be used 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.

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Rating category	Rating description
21g. Drive-In Shopping Centre 25,001m² to 50,000m² and < \$10,000,000 ARV	<p>The category will apply where the land:</p> <ul style="list-style-type: none"> a) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>non-residential purposes</i> AND b) has a gross land area of 25,001m² to 50,000m² AND c) has an <i>average rateable value</i> less than \$10,000,000 AND d) is used for the purpose described in <i>land use code</i> 16 drive-in shopping centres.
21h. Drive-In Shopping Centre 25,001m² to 50,000m² and equal to or > \$10,000,000 ARV	<p>The category will apply where the land:</p> <ul style="list-style-type: none"> a) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>non-residential purposes</i> AND b) has a gross land area of 25,001m² to 50,000m² AND c) has an <i>average rateable value</i> equal to or greater than \$10,000,000 AND d) is used for the purpose described in <i>land use code</i> 16 drive-in shopping centres.
21i. Drive-In Shopping Centre > 50,000m²	<p>The category will apply where the land:</p> <ul style="list-style-type: none"> a) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>non-residential purposes</i> AND b) has a gross land area of greater than 50,000m² AND c) is used for the purpose described in <i>land use code</i> 16 drive-in shopping centres.
22a. Retail Warehouse < 7,500m² and < \$1,600,000 ARV	<p>The category will apply where the land:</p> <ul style="list-style-type: none"> a) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>non-residential purposes</i> AND b) has a gross land area of less than 7,500m² AND c) has an <i>average rateable value</i> less than \$1,600,000 AND d) is used for the purpose described in <i>land use code</i> 23 retail warehouse.
22b. Retail Warehouse < 7,500m² and \$1,600,000 to \$4,500,000 ARV	<p>The category will apply where the land:</p> <ul style="list-style-type: none"> a) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>non-residential purposes</i> AND b) has a gross land area of less than 7,500m² AND c) has an <i>average rateable value</i> of \$1,600,000 to \$4,500,000 AND d) is used for the purpose described in <i>land use code</i> 23 retail warehouse.
22c. Retail Warehouse < 7,500m² and > \$4,500,000 ARV	<p>The category will apply where the land:</p> <ul style="list-style-type: none"> a) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>non-residential purposes</i> AND b) has a gross land area of less than 7,500m² AND c) has an <i>average rateable value</i> greater than \$4,500,000 AND d) is used for the purpose described in <i>land use code</i> 23 retail warehouse.
22d. Retail Warehouse 7,500m² to 20,000 m² and < \$4,200,000 ARV	<p>The category will apply where the land:</p> <ul style="list-style-type: none"> a) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>non-residential purposes</i> AND b) has a gross land area of 7,500m² to 20,000m² AND c) has an <i>average rateable value</i> less than \$4,200,000 AND d) is used for the purpose described in <i>land use code</i> 23 retail warehouse.

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Rating category	Rating description
22e. Retail Warehouse 7,500m² to 20,000m² and \$4,200,000 to \$10,000,000 ARV	<p>The category will apply where the land:</p> <ul style="list-style-type: none"> a) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>non-residential purposes</i> AND b) has a gross land area of 7,500m² to 20,000m² AND c) has an <i>average rateable value</i> of \$4,200,000 to \$10,000,000 AND d) is used for the purpose described in <i>land use code</i> 23 retail warehouse.
22f. Retail Warehouse 7,500m² to 20,000m² and > \$10,000,000 ARV	<p>The category will apply where the land:</p> <ul style="list-style-type: none"> a) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>non-residential purposes</i> AND b) has a gross land area of 7,500m² to 20,000m² AND c) has an <i>average rateable value</i> greater than \$10,000,000 AND d) is used for the purpose described in <i>land use code</i> 23 retail warehouse.
22g. Retail Warehouse 20,001m² to 40,000m² and < \$8,000,000 ARV	<p>The category will apply where the land:</p> <ul style="list-style-type: none"> a) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>non-residential purposes</i> AND b) has a gross land area of 20,001m² to 40,000m² AND c) has an <i>average rateable value</i> less than \$8,000,000 AND d) is used for the purpose described in <i>land use code</i> 23 retail warehouse.
22h. Retail Warehouse 20,001m² to 40,000m² and equal to or > \$8,000,000 ARV	<p>The category will apply where the land:</p> <ul style="list-style-type: none"> a) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>non-residential purposes</i> AND b) has a gross land area of 20,001m² to 40,000m² AND c) has an <i>average rateable value</i> equal to or greater than \$8,000,000 AND d) is used for the purpose described in <i>land use code</i> 23 retail warehouse.
22i. Retail Warehouse 40,001m² to 80,000m²	<p>The category will apply where the land:</p> <ul style="list-style-type: none"> a) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>non-residential purposes</i> AND b) has a gross land area of 40,001m² to 80,000m² AND c) is used for the purpose described in <i>land use code</i> 23 retail warehouse.
22j. Retail Warehouse > 80,000m²	<p>The category will apply where the land:</p> <ul style="list-style-type: none"> a) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>non-residential purposes</i> AND b) has a gross land area greater than 80,000m² AND c) is used for the purpose described in <i>land use code</i> 23 retail warehouse.
23. Transitory Accommodation	This category will apply where the land is used for a <i>transitory accommodation purpose</i> .
24. CTS – Transitory Accommodation (subject to Section 4(c))	<p>This category will apply where the land is:</p> <ul style="list-style-type: none"> a) used for a <i>transitory accommodation purpose</i> AND b) part of a <i>community titles scheme</i>.

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Rating category	Rating description
25. CTS – Commercial Single Accommodation Unit (subject to Section 4(c))	<p>This category will apply where the land consists of a single accommodation unit that:</p> <ul style="list-style-type: none"> 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	<p>This category will apply where the land is:</p> <ul style="list-style-type: none"> a) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land to be used 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 15.11 of this resolution.
27. Reduced Rate 2	<p>This category will apply where the land is:</p> <ul style="list-style-type: none"> a) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land to be used 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 15.11 of this resolution.
28. Reduced Rate 3	<p>This category will apply where the land is:</p> <ul style="list-style-type: none"> a) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land to be used 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 15.11 of this resolution.
29. CTS Reduced Rate 1 (subject to Section 4(c))	<p>This category will apply where the land is:</p> <ul style="list-style-type: none"> a) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land to be used 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 15.11 of this resolution.
30. CTS Reduced Rate 2 (subject to Section 4(c))	<p>This category will apply where the land is:</p> <ul style="list-style-type: none"> a) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land to be used 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 15.11 of this resolution.
31. CTS Reduced Rate 3 (subject to Section 4(c))	<p>This category will apply where the land is:</p> <ul style="list-style-type: none"> a) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land to be used 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 15.11 of this resolution.
32a. Build to rent – 50 to 100 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land to be used for build to rent AND b) the land consists of 50 to 100 dwellings AND c) construction of the dwellings on the land has reached practical completion.

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Rating category	Rating description
32b. Build to rent – 101 to 150 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 101 to 150 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
32c. Build to rent – 151 to 200 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 151 to 200 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
32d. Build to rent – 201 to 225 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 201 to 225 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
32e. Build to rent – 226 to 250 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 226 to 250 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
32f. Build to rent – 251 to 275 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 251 to 275 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
32g. Build to rent – 276 to 300 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 276 to 300 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
32h. Build to rent – 301 to 325 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 301 to 325 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
32i. Build to rent – 326 to 350 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 326 to 350 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.

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Rating category	Rating description
32j. Build to rent – 351 to 375 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 351 to 375 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
32k. Build to rent – 376 to 400 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 376 to 400 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
32l. Build to rent – 401 to 425 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 401 to 425 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
32m. Build to rent – 426 to 450 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 426 to 450 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
32n. Build to rent – 451 to 475 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 451 to 475 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
32o. Build to rent – 476 to 500 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 476 to 500 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
32p. Build to rent – 501 to 525 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 501 to 525 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
32q. Build to rent – 526 to 550 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 526 to 550 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.

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Rating category	Rating description
32r. Build to rent – 551 to 575 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 551 to 575 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
32s. Build to rent – 576 to 600 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 576 to 600 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
32t. Build to rent – 601 to 625 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 601 to 625 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
32u. Build to rent – 626 to 650 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 626 to 650 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
32v. Build to rent – 651 to 675 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 651 to 675 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
32w. Build to rent – 676 dwellings to 700	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of 676 to 700 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
32x. Build to rent – more than 700 dwellings	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land consists of more than 700 <i>dwellings</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.
33. CTS Build to rent (subject to Section 4(c))	<p>This category will apply where:</p> <ul style="list-style-type: none"> a) the land is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>build to rent</i> AND b) the land is part of a <i>community titles scheme</i> AND c) construction of the <i>dwellings</i> on the land has reached <i>practical completion</i>.

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Rating category	Rating description
34a. Student Accommodation – Group A	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) consists of one or more <i>living units</i> or <i>dwellings</i> AND b) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>student accommodation</i> AND c) 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 15.14 of this resolution as at the date this resolution is adopted.
34b. Student Accommodation – Group B	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) consists of one or more <i>living units</i> or <i>dwellings</i> AND b) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>student accommodation</i> AND c) 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 15.14 of this resolution as at the date this resolution is adopted.
34c. Student Accommodation – Group C	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) consists of one or more <i>living units</i> or <i>dwellings</i> AND b) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>student accommodation</i> AND c) 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 as at the date this resolution is adopted.
34d. Student Accommodation – Group D	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) consists of one or more <i>living units</i> or <i>dwellings</i> AND b) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>student accommodation</i> AND c) 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 as at the date this resolution is adopted.
34e. Student Accommodation – Group E	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) consists of one or more <i>living units</i> or <i>dwellings</i> AND b) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>student accommodation</i> AND c) 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 as at the date this resolution is adopted.
34f. Student Accommodation – Group F	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) consists of one or more <i>living units</i> or <i>dwellings</i> AND b) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>student accommodation</i> AND c) 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 as at the date this resolution is adopted.
35. CTS – Student Accommodation (subject to Section 4(c))	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> a) consists of one or more <i>living units</i> or <i>dwellings</i> AND b) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>student accommodation</i> AND c) is part of a <i>community titles scheme</i> AND d) 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 15.14 of this resolution.

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Rating category	Rating description
36. Kurilpa Industrial	<p>This category will apply where the land is:</p> <ul style="list-style-type: none"> a) is used, or has the potential <i>predominant use</i> by virtue of its improvements or the activities conducted upon the land to be used for <i>non-residential purposes</i> 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 15.15 of this resolution.

4.2. Minimum differential general rates

In accordance with section 70 of the Regulation, 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 the Regulation, Council has determined to apply a limitation of increase in differential general rate on all rateable land in categories 1, 1ga,10, 10aa and 10ga and land identified in the table at section 15.12 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 Malls, Suburban Centre Improvement Projects and Living Village Developments. The Resolution

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specifies the areas to be levied and the amount of each levy. Maps of each area are included in the Resolution at section 15.1 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 15.1 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 and other conditions are listed in section 9.1 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 the Regulation.

6. DISCOUNTS FOR PROMPT PAYMENT

In accordance with section 122 of the Regulation, 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 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 and overheads 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. 13) 2024* 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. DEPRECIATION AND NON-CASH EXPENSES

It is Council's intention to fully fund depreciation and other non-cash expenses to maintain operating capability.

15. NET RESULT

Net result is disclosed in the Budgeted Financial Statements as the difference between income and expenses for the budgeted financial year.

16. AUTHORITY

Council, 20 June 2024.

17. STATEMENT OWNER

Chief Financial Officer, Corporate Finance, Organisational Services.

18. FURTHER ASSISTANCE

For further assistance, please refer to COBA, the Regulation, or contact the Chief Financial Officer, Corporate Finance, Organisational Services.

19. RELATED INFORMATION

This statement has been prepared using principles outlined in Council's Revenue Policy 2024-25.

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

20. REVIEW DATE

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