



Rating Category Statement 2025-26

Dedicated to a better Brisbane

Brisbane City Council (Council) will use a system of differential general rating for 2025-26. The differential general rate will be calculated using the average rateable value (ARV) as provided for under the "City of Brisbane Regulation 2012".

There are 186 differential general rating categories in 2025-26. The categories and the relevant descriptions are outlined in the Differential General Rating Table in section 15.1 of Council's "Resolution of Rates and Charges 2025-26" (the Resolution). An explanation of the land use codes appears in section 15.10.

Landowners are responsible for checking the differential general rating category applied to their property. If you have any concern with the category that has been given to your property, you should contact Council immediately by phoning Council's Contact Centre on (07) 3403 8888 or by writing to Council to discuss that concern.

To object to the rating category applied to the property, landowners must, within 30 days of the rate account issue date, submit a rating category Notice of Objection using Council's nominated form stating that the land should be in another rating category and the facts and circumstances that are the basis for that statement. The form is available from Council's Central Customer Centre, Level 1, 266 George Street, Brisbane, other Customer Centres, or by phoning the Contact Centre.

If the objection is successful and the differential general rating category is changed, the change will be effective from the beginning of the rating quarter in which the successful objection notice was lodged. Lodging an objection does not stop Council from levying and recovering rates as specified in your rate account.

TABLE OF RATING CATEGORIES

- 1. Residential – Owner Occupied:** Residential dwelling houses where the sole use is as an owner-occupied residence of the owner/s. All owners are individuals, with the exception of property held under a 'Special Disability Trust'.
Excludes companies, trusts, organisations or any entity other than an individual. This is regardless of whether the land is occupied by a shareholder or even the sole shareholder of that company, trust, organisation or entity. These are regarded as being a non owner-occupied residence and included in differential rating category 7.
Qualifying vacant land listed in the 'rating description' of category 1 in the Resolution may also be included in this category.
- 1ga. Residential – Owner Occupied with Guest Accommodation:** Land which meets the description of category 1 but for the fact that part of the property is used for paid guest accommodation and meets the allowable limits of paid guest accommodation in 'Column 2' section 5 of the table shown at section 15.13 of the Resolution.
- 2a. Commercial/Non-Residential - Group A:** Land being used, or has the potential to be used by virtue of improvements or activities conducted on the property, for a non-residential purpose and is:
 - (i) characterised by the 'rating description' for category 2a of the Differential General Rating Table contained in the Resolution; and
 - (ii) located outside of the boundaries of the Central Business District (CBD) and the CBD Frame as defined in the Resolution.This category also includes:
 - (i) residential land that exceed the allowable limits of non-residential activity in 'Column 2' and 'Column 3' of the table shown at section 15.13 of the Resolution and;
 - (ii) vacant land located outside the boundaries of the CBD or the CBD Frame that does not comply with the conditions for vacant land inclusion in category 1.
- 2b-2k. Commercial/Non-Residential - Groups B - K:** Land which in all other respects meet the description set out in category 2a but is listed in the table shown at section 15.17 of the Resolution.
- 2l. Commercial/Non-Residential - Group L:** Land being used, or has the potential to be used by virtue of improvements or activities conducted upon the property, for a non-residential purpose and is characterised by the 'rating description' for category 2l of the Differential General Rating Table contained in the Resolution.
- 2m. Commercial/Non-Residential - Group M:** Land which in all other respects meet the description set out in category 2a above but is listed in the table shown at section 15.17 of the Resolution.
- 3. Rural:** Land being used, or has the potential to be used by virtue of improvements or activities conducted upon the property, for a non-residential (Rural) purpose and is characterised by the 'rating description' for category 3 of the Differential General Rating Table contained in the Resolution.
- 4a-4b. Multi-Residential:** Land being used, or has the potential to be used by virtue of improvements or activities conducted upon the property, for a multi-residential purpose and is characterised by the 'rating description' for category 4a and 4b respectively of the Differential General Rating Table contained in the Resolution.
- 5a. Central Business District - Group A:** Land which in all other regards would meet the description of category 2a or 2l but is located fully or partially within the bounds of the CBD as defined by the map shown at section 15.11 of the Resolution and have an ARV < \$5,000,000 and is characterised by the 'rating description' for category 5a of the Differential General Rating Table contained in the Resolution.

- 5b. Central Business District - Group B:** Land which in all other regards would meet the description of category 2a or 2l but is located fully or partially within the bounds of the CBD as defined by the map shown at section 15.11 of the Resolution and have an ARV \geq \$5,000,000 and is characterised by the 'rating description' for category 5b of the Differential General Rating Table contained in the Resolution.
- 5c-5aa. Central Business District - Groups C - AA:** Land which in all other regards would meet the description of category 5a or 5b but is listed in the table shown at section 15.14 of the Resolution.
- 5ab. Central Business District - Group AB:** Land which in all other regards would meet the description of category 5a or 5b but is located within the boundary line shown on the map at section 15.23 of the Resolution.
- 5ac. Central Business District - Group AC Public Car Park 1:** Land which in all other regards would meet the description of category 5a or 5b but is used for the purposes of a public car park and are listed in the table shown at section 15.14 of the Resolution.
- 5ad. Central Business District - Group AD Public Car Park 2:** Land which in all other regards would meet the description of category 5a or 5b but is used for the purposes of a public car park and are listed in the table shown at section 15.14 of the Resolution.
- 6. Other:** Entry into this category will be limited to land where the land does not conform to the description of any other category.
- 7. Residential – Non Owner-Occupied or Mixed Use:** Land being used, or has the potential of being used by virtue of improvements or activities conducted on the land, as a non owner-occupied residence or mixed use residence as defined in the Resolution.
Qualifying vacant land listed in the 'rating description' of category 7 in the Resolution may also be included in this category.
- 8a-8g. Large Regional Shopping Centre - Groups A - G:** Land listed in the table shown at section 15.15 of the Resolution.
- 9a-9d. Major Regional Shopping Centre - Groups A - D:** Land listed in the table shown at section 15.16 of the Resolution.
- 10. * CTS – Residential Owner-Occupied:** Land which is used solely as an owner occupied residence but exists within a community titles scheme and either located outside the CBD and CBD Frame OR located fully or partially inside the CBD or completely inside the CBD Frame and outside the boundary lines shown on the map at section 15.23 of the Resolution and held by the owner on or before 30 September 2025 and is characterised by the 'rating category' 10 of the Differential General Rating Category Table contained in the Resolution.
- 10aa-10ad. * CTS – Residential Owner Occupied - Groups AA - AD:** Land which in all other regards would meet the description of category 10 but is located within the boundary lines shown on the map at section 15.23 of the Resolution and is characterised by the 'rating category' 10aa to 10ad of the Differential General Rating Category Table contained in the Resolution.
- 10ba-10bi. CTS – Residential Owner Occupied - Groups BA - BI:** Land which in all other regards would meet the description of category 10 but is located fully or partially within the boundary lines shown on the map at section 15.11 of the Resolution and was first acquired by the owner on or after 1 October 2025 and is characterised by the 'rating category' 10ba to 10bi of the Differential General Rating Category Table contained in the Resolution.
- 10ca-10ci. CTS – Residential Owner Occupied - Groups CA - CI:** Land which in all other regards would meet the description of category 10 but is located completely within the boundary lines shown on the map at section 15.12 of the Resolution and was first acquired by the owner on or after 1 October 2025 and is characterised by the 'rating category' 10ca to 10ci of the Differential General Rating Category Table contained in the Resolution.
- 10ga. * CTS – Residential – Owner-Occupied with Guest Accommodation:** Land which in all other regards would meet the description of category 10 other than paragraph c) and apart from the fact that part of the land is used for paid guest accommodation and the land is characterised by the 'rating category' 10ga in the Differential General Rating Category Table contained in the Resolution.
- 11a. * CTS – Commercial/Non-Residential - Group A:** Land which in all other regards would meet the description of category 2a but exists within a community titles scheme.
- 11b. * CTS – Commercial/Non-Residential - Group B:** Land which in all other regards would meet the description of category 2l but exists within a community titles scheme.
- 12a-12b. * CTS – Multi-Residential:** Land which in all other regards would meet the description of category 4a or 4b but exists within a community titles scheme.
- 13. * CTS – Central Business District:** Land which in all other regards would meet the description of category 2a or 2l and exists within a community titles scheme but is located fully or partially within the boundaries of the CBD as defined by the map shown at section 15.11 of the Resolution.
- 13a. * CTS – Central Business District - Group A Public Car Parks:** Land which is used for the purposes of a public car park but exists within a community titles scheme and located fully or partially within the boundaries of the CBD as defined by the map shown at section 15.11 and identified as category 13a in the table shown at section 15.20 of the Resolution.
- 13b. * CTS – Central Business District - Group B Public Car Parks:** Land which is used for the purposes of a public car park but exists within a community titles scheme and located fully or partially within the boundaries of the CBD as defined by the map shown at section 15.11 and identified as category 13b in the table shown at section 15.20 of the Resolution.
- 14. * CTS – Residential – Non Owner-Occupied or Mixed Use:** Land which is used as a non-owner occupied residence or mixed use residence but exists within a community titles scheme and either located outside the CBD and CBD Frame OR located fully or partially inside the CBD or completely inside the CBD Frame and outside the boundary lines shown on the map at section 15.23 of the Resolution and held by the owner on or before 30 September 2025.
- 14aa-14ad. * CTS – Residential – Non Owner-Occupied or Mixed Use Groups AA - AD:** Land which in all other regards would meet the description of category 14 but is located within the boundary lines shown on the map at section 15.23 of the Resolution and is characterised by the 'rating category' 14aa to 14ad of the Differential General Rating Category Table contained in the Resolution.

- 14ba-14bi. CTS – Residential – Non Owner-Occupied or Mixed Use Groups BA - BI:** Land which in all other regards would meet the description of category 14 but is located fully or partially within the boundary lines shown on the map at section 15.11 of the Resolution and was first acquired by the owner on or after 1 October 2025 and is characterised by the 'rating category' 14ba to 14bi of the Differential General Rating Category Table contained in the Resolution.
- 14ca-14ci. CTS – Residential – Non Owner-Occupied or Mixed Use Groups CA - CI:** Land which in all other regards would meet the description of category 14 but is located completely within the boundary lines shown on the map at section 15.12 of the Resolution and was first acquired by the owner on or after 1 October 2025 and is characterised by the 'rating category' 14ca to 14ci of the Differential General Rating Category Table contained in the Resolution.
- 15. * CTS – Minor Lot:** Land located within a community titles scheme and is a car parking space, storage cupboard, storage unit, advertising hoarding or other similar purposes and does not meet the description of category 13a or 16b.
- 16. CBD Frame Commercial/Non-Residential:** Land which in all other regards would meet the description of category 2a or 2l but is located completely within the bounds of the CBD Frame as defined by the map at shown at section 15.12 of the Resolution.
- 16b. CBD Frame - Group B Public Car Parks:** Land which is used for the purposes of a public car park and located completely within the boundaries of the CBD Frame as defined by the map shown at section 15.12 and identified as category 16b in the table shown at section 15.20 of the Resolution.
- 17. * CTS – CBD Frame Commercial/Non-Residential:** Land which in all other regards would meet the description of category 2a or 2l but exists within a community titles scheme and is located completely within the bounds of the CBD Frame as defined by the map shown at section 15.12 of the Resolution.
- 21a-21i. Drive-In Shopping Centre - Groups A - I:** Land being used, or has the potential to be used by virtue of improvements or activities conducted upon the land, for a non-residential purpose and is characterised by the 'rating description' for category 21a-21i of the Differential General Rating Table contained in the Resolution.
- 22a-22j. Retail Warehouse - Groups A - J:** Land being used, or has the potential to be used by virtue of improvements or activities conducted upon the land, for a non-residential purpose and is characterised by the 'rating category' for category 22a-22j of the Differential General Rating Table contained in the Resolution.
- 23. Transitory Accommodation:** Land being used for Transitory Accommodation purposes and is characterised by the 'rating description' for category 23 of the Differential General Rating Table contained in the Resolution.
- 24. * CTS - Transitory Accommodation:** Land which in all other regards would meet the description of category 23 but exists within a community titles scheme.
- 25. * CTS - Commercial Single Accommodation Unit:** Land which consists of a non self-contained single accommodation unit that operates within or forms part of a building or buildings that is used for Accommodation Hotel/Motel purposes as defined in the Resolution and is part of a community titles scheme.
- 26-28. Reduced Rate 1 - 3:** Land being used, or has the potential to be used by virtue of improvements or activities conducted upon the land, for non-residential purposes and is listed in the table shown at section 15.18 of the Resolution.
- 29-31. * CTS - Reduced Rate 1 - 3:** Land being used, or has the potential to be used by virtue of improvements or activities conducted upon the land, for non-residential purposes but exists within a community titles scheme and is listed in the table shown at section 15.18 of the Resolution.
- 32a-32x. Large Multiple Dwelling - Groups A - X:** Land being used, or has the potential to be used by virtue of improvements or activities conducted upon the land, for a large multiple dwelling as defined in the Resolution and is characterised by the 'rating description' of categories 32a to 32x of the Differential General Rating Table contained in the Resolution.
- 33. * CTS - Large Multiple Dwelling:** Land being used, or has the potential to be used by virtue of improvements or activities conducted upon the land, for a large multiple dwelling as defined in the Resolution but exists within a community titles scheme.
- 34a-34l. Student Accommodation - Groups A - L:** Land consisting of one or more living units or dwellings and being used, or has the potential to be used by virtue of improvements or activities conducted upon the land, for student accommodation as defined in the Resolution and is listed in the table shown at section 15.21 of the Resolution.
- 35. * CTS - Student Accommodation:** Land consisting of one or more living units or dwellings and being used, or has the potential to be used by virtue of improvements or activities conducted upon the land, for student accommodation as defined in the Resolution but exists within a community titles scheme and is listed in the table shown at section 15.21 of the Resolution.
- 36. Kurilpa Industrial:** Land being used, or has the potential to be used by virtue of improvements or activities conducted upon the land, for non-residential purposes and is listed in the table shown at section 15.22 of the Resolution.

** Categories for CTS Land may have different categories depending upon their individual parity factor. Refer to the Resolution for more information.*

General Rates, Environmental Management and Compliance Levy and Bushland Preservation Levy are subject to a minimum charge with the exception of Land Use Code 72 where no minimum is applicable.

Council has fixed the rates and charges for the financial year and these, as well as any applicable definitions, are contained in the Resolution.

For further information regarding your rate account please go to brisbane.qld.gov.au/rates