



Rating Category Statement 2026-27

Dedicated to a better Brisbane

Brisbane City Council (Council) will use a system of differential general rating for 2026-27. 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 227 differential general rating categories in 2026-27. 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 2026-27" (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. Such land is regarded as non-owner occupied residential land 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 that would otherwise meet 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.
- 2e, 2f, 2g, 2i, 2m, 2n. Commercial/Non-Residential:** Land used or has the potential to be used by virtue of improvements or activities conducted on the land, for a non-residential purpose and is characterised by the 'rating description' for categories 2e, 2f, 2g, 2i, 2m, 2n of the Differential General Rating Table contained in the Resolution and located outside the CBD and the CBD Frame as defined in the Resolution and is listed in the table shown at section 15.17 of the Resolution.
- 2o. Commercial/Non-Residential:** Land used or has the potential to be used by virtue of improvements or activities conducted on the land, for a non-residential purpose and is characterised by the 'rating description' for category 2o of the Differential General Rating Table contained in the Resolution; and located outside the CBD and the CBD Frame as defined in the Resolution.
This category also includes vacant land located outside the CBD or the CBD Frame that does not comply with the conditions for vacant land inclusion in category 1.
- 2p-2u. Commercial/Non-Residential:** Land used or has the potential to be used by virtue of improvements or activities conducted on the land, for a non-residential purpose characterised by the 'rating description' for categories 2p to 2u of the Differential General Rating Table contained in the Resolution and located outside the CBD and the CBD Frame as defined in the Resolution.
- 3. Rural:** Land used or has the potential to be used by virtue of improvements or activities conducted on the land, 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 used or has the potential to be used by virtue of improvements or activities conducted on the land, for a multi-residential purpose and is characterised by the 'rating description' for category 4a or 4b respectively of the Differential General Rating Table contained in the Resolution.
- 5a. Central Business District:** Land used or has the potential to be used by virtue of improvements or activities conducted on the land, for a non-residential purpose and is characterised by the 'rating description' for category 5a of the Differential General Rating Table contained in the Resolution; and is located completely or partially within the CBD as defined in the Resolution, and has an ARV < \$5,000,000.
- 5b. Central Business District:** Land that would otherwise meet the description of category 5a but has an ARV >= \$5,000,000.
- 5c-5aa. Central Business District:** Land that would otherwise 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:** Land that would otherwise meet the description of category 5a or 5b but is located within the area shown on the map at section 15.23 of the Resolution.

- 5ac. Central Business District Public Car Park:** Land that would otherwise meet the description of category 5a or 5b but is used for the purposes of a public car park and is listed in the table shown at section 15.14 of the Resolution.
- 5ad. Central Business District Public Car Park:** Land that would otherwise meet the description of category 5a or 5b but is used for the purposes of a public car park and is listed in the table shown at section 15.14 of the Resolution.
- 5ae-5ag. Central Business District:** Land that would otherwise meet the description of category 5a or 5b but is listed in the table shown at section 15.14 of the Resolution.
- 6. Other:** This category will apply only where the land does not fall within any other category.
- 7. Residential – Non-Owner Occupied or Mixed Use:** Land used or has the potential to be 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:** Land listed in the table shown at section 15.15 of the Resolution.
- 9a-9d. Major Regional Shopping Centre:** Land listed in the table shown at section 15.16 of the Resolution.
- 10. * CTS – Residential Owner Occupied:** Land used solely as an owner occupied residence, exists within a community titles scheme and is either located outside the CBD and the CBD Frame OR located completely or partially within the CBD or completely within the CBD Frame and outside the area shown on the map at section 15.23 of the Resolution, and was held by the owner on or before 30 September 2025 and is characterised by the ‘rating description’ for category 10 of the Differential General Rating Category Table contained in the Resolution.
- 10aa-10ad. * CTS – Residential Owner Occupied:** Land that would otherwise meet the description of category 10 but is located completely within the area shown on the map at section 15.23 of the Resolution and is characterised by the ‘rating description’ for categories 10aa to 10ad of the Differential General Rating Table contained in the Resolution.
- 10ba-10bi. CTS – Residential Owner Occupied:** Land that would otherwise meet the description of category 10 but is located fully or partially within the CBD as defined in the Resolution, was first acquired by the owner on or after 1 October 2025, and is characterised by the ‘rating description’ for categories 10ba to 10bi of the Differential General Rating Table contained in the Resolution.
- 10ca-10ci. CTS – Residential Owner Occupied:** Land that would otherwise meet the description of category 10 but is located completely within the CBD Frame as defined in the Resolution, was first acquired by the owner on or after 1 October 2025, and is characterised by the ‘rating description’ for categories 10ca to 10ci of the Differential General Rating Table contained in the Resolution.
- 10ga. * CTS – Residential Owner Occupied with Guest Accommodation:** Land that would otherwise meet the description of category 10, other than paragraph c), but for the fact that part of the property is used for paid guest accommodation and is characterised by the ‘rating description’ for category 10ga in the Differential General Rating Table contained in the Resolution.
- 11o-11u. * CTS – Commercial/Non-Residential:** Land that would otherwise meet the description of categories 2o to 2u but exists within a community titles scheme.
- 12a-12b. * CTS – Multi-Residential:** Land that would otherwise meet the description of category 4a or 4b but exists within a community titles scheme.
- 13a. * CTS – Central Business District Public Car Park:** Land used as a public car park but exists within a community titles scheme and located fully or partially within the CBD as defined in the Resolution and identified as category 13a in the table shown at section 15.20 of the Resolution.
- 13b. * CTS – Central Business District Public Car Park:** Land used as a public car park but exists within a community titles scheme and located fully or partially within the CBD as defined in the Resolution and identified as category 13b in the table shown at section 15.20 of the Resolution.
- 13o-13u. * CTS – Central Business District:** Land that would otherwise meet the description of categories 2o to 2u but exists within a community titles scheme but is located fully or partially within the CBD as defined in the Resolution.
- 14. * CTS – Residential – Non-Owner Occupied or Mixed Use:** Land used as a non-owner occupied residence or mixed use residence, exists within a community titles scheme and is either located outside the CBD and the CBD Frame OR located completely or partially within the CBD or completely within the CBD Frame and outside the area shown on the map at section 15.23 of the Resolution and was held by the owner on or before 30 September 2025.
- 14aa-14ad. * CTS – Residential – Non-Owner Occupied or Mixed Use:** Land that would otherwise meet the description of category 14 but is located completely within the area shown on the map at section 15.23 of the Resolution and is characterised by the ‘rating description’ for categories 14aa to 14ad of the Differential General Rating Table contained in the Resolution.
- 14ba-14bi. CTS – Residential – Non-Owner Occupied or Mixed Use:** Land that would otherwise meet the description of category 14 but is located fully or partially within the CBD as defined in the Resolution, was first acquired by the owner on or after 1 October 2025 and is characterised by the ‘rating description’ for categories 14ba to 14bi of the Differential General Rating Table contained in the Resolution.
- 14ca-14ci. CTS – Residential – Non-Owner Occupied or Mixed Use:** Land that would otherwise meet the description of category 14 but is located completely within the CBD Frame as defined in the Resolution, was first acquired by the owner on or after 1 October 2025 and is characterised by the ‘rating description’ for categories 14ca to 14ci of the Differential General Rating Table contained in the Resolution.
- 15. * CTS – Minor Lot:** Land located within a community titles scheme and being used as a car parking space, storage cupboard, storage unit, advertising hoarding or for other similar purposes, and does not meet the description of category 13a, 13b or 16b.

- 16. CBD Frame Commercial/Non-Residential:** Land located completely within the CBD Frame as defined in the resolution and is characterised by the 'rating description' for category 16 of the Differential General Rating Table contained in the Resolution and is listed in the table shown at section 15.19 of the Resolution.
- 16b. CBD Frame - Public Car Park:** Land used as a public car park and is located completely within the CBD Frame as defined in the Resolution and is characterised by the 'rating description' for category 16b of the Differential General Rating Table contained in the Resolution and is listed in the table shown at section 15.20 of the Resolution.
- 16c-16h. Commercial/Non-Residential:** Land used or has the potential to be used by virtue of improvements or activities conducted on the land, for a non-residential purpose and is characterised by the 'rating description' for categories 16c to 16h of the Differential General Rating Table contained in the Resolution and located completely within the CBD Frame as defined in the Resolution and is listed in the table shown at section 15.27 of the Resolution.
- 16o-16u. CBD Frame Commercial/Non-Residential:** Land that would otherwise meet the description of categories 2o to 2u but is located completely within the CBD Frame as defined in the Resolution.
- 17o-17u. * CTS – CBD Frame Commercial/Non-Residential:** Land that would otherwise meet the description of categories 2o to 2u but exists within a community titles scheme but is located completely within the CBD Frame as defined in the Resolution.
- 21a-21i. Drive-In Shopping Centre:** Land used or has the potential to be used by virtue of improvements or activities conducted on the land, as a drive-in shopping centre as defined in the Resolution and is characterised by the 'rating description' for categories 21a to 21i of the Differential General Rating Table contained in the Resolution.
- 22a-22j. Retail Warehouse:** Land used or has the potential to be used by virtue of improvements or activities conducted on the land, as a retail warehouse as defined in the Resolution and is characterised by the 'rating description' for categories 22a to 22j of the Differential General Rating Table contained in the Resolution.
- 23. Transitory Accommodation:** Land used for Transitory Accommodation purposes as defined in the Resolution 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 that would otherwise meet the description of category 23 but exists within a community titles scheme.
- 25. * CTS - Commercial Single Accommodation Unit:** Land that consists of a non self-contained single accommodation unit that operates as part of an Accommodation Hotel/Motel as defined in the Resolution and exists within a community titles scheme.
- 26-28. Reduced Rate:** Land used or has the potential to be used by virtue of improvements or activities conducted on 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:** Land used or has the potential to be used by virtue of improvements or activities conducted on 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:** Land used or has the potential to be used by virtue of improvements or activities conducted on 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 that would otherwise meet the description of category 32 but exists within a community titles scheme.
- 34a-34m. Student Accommodation:** Land consisting of one or more living units or dwellings and used or has the potential to be used by virtue of improvements or activities conducted on 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 that would otherwise meet the description of category 34 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 used or has the potential to be used by virtue of improvements or activities conducted on the land, for non-residential purposes and is listed in the table shown at section 15.22 of the Resolution.
- 37. Racing stables:** Land used or has the potential to be used by virtue of improvements or activities conducted on the land, for a non-residential purpose and is characterised by the 'rating description' for category 37 of the Differential General Rating Table contained in the Resolution.
- 38. * CTS - Retail Warehouse:** Land used or has the potential to be used by virtue of improvements or activities conducted on the land, for a retail warehouse purpose as defined in the Resolution and is characterised by the 'rating description' for category 38 of the Differential General Rating Table contained in the Resolution and exists within a community titles scheme.
- 39a - 39e. Port of Brisbane:** Land used or has the potential to be used by virtue of improvements or activities conducted on the land, for non-residential purposes and is characterised by the 'rating description' for categories 39a to 39e of the Differential General Rating Table contained in the Resolution and is located completely within the area shown on the map at section 15.26 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