



REVENUE STATEMENT

2026-27

Adopted by Council Resolution on 25 June 2026

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 2026 and ending 30 June 2027 and forms part of the budget adopted by Council on 25 June 2026.

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) 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 227 different categories for rateable land in Brisbane. Each of these 227 rating categories and a description of each rating category is set out in Table 1 below.

**Table 1 Differential General Rates**

Rating category - Column 1	Rating description - Column 2
1. Residential - Owner Occupied	<p>(a) This category will only apply where the land is used solely as an owner occupied residence OR</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)</p> <p>AND</p> <p>(ii) sole purpose for which the land is presently used is vacant land AND</p> <p>(iii) land:</p> <ol style="list-style-type: none"> 1) is wholly contained within a zone or combination of zones defined under Part 6 of <i>City Plan 2014</i> as: <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 2) 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 3) 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>The following land is specifically included in this category:</p> <p>(a) land that would otherwise meet the description set out in paragraph a) above, but where the owner is incapable of occupancy due to ill or frail health and is domiciled in a care facility, provided such land remains unoccupied by any person/s other than immediate family members of the owner OR</p> <p>(b) land subject to a special disability trust, occupied by a deemed vulnerable owner.</p>
1ga. Residential - Owner Occupied with Guest Accommodation	<p>This category will apply where the land would otherwise meet the description of category 1 Residential Owner Occupied but for the fact that part of the land is used for paid guest accommodation.</p>
2e. Commercial/ Non-Residential	<p>This category will apply where the land:</p> <p>(a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes and</p> <p>(b) is located outside the CBD and the CBD Frame and</p> <p>(c) is used for the purpose described in one of the following land use codes:</p> <p>48 Sports Club/Facilities</p> <p>AND</p> <p>(d) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 2e in the table at section 15.17 of this resolution.</p>

Rating category - Column 1	Rating description - Column 2
2f. Commercial/ Non-Residential	<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, for non-residential purposes AND (b) is located outside the CBD and 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"> 48 Sports Club/Facilities <p>AND</p> <ul style="list-style-type: none"> (d) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 2f in the table at section 15.17 of this resolution.
2g. Commercial/ Non-Residential	<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, for non-residential purposes AND (b) is located outside the CBD and 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"> 18 Special Tourist Attraction <p>AND</p> <ul style="list-style-type: none"> (d) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 2g in the table at section 15.17 of this resolution.
2i. Commercial/ Non-Residential	<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, for non-residential purposes AND (b) is located outside the CBD and 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"> 48 Sports Club/Facilities <p>AND</p> <ul style="list-style-type: none"> (d) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 2i in the table at section 15.17 of this resolution.
2m. Commercial/ Non-Residential	<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, for non-residential purposes AND (b) is located outside the CBD and 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"> 48 Sports Club/Facilities <p>AND</p> <ul style="list-style-type: none"> (d) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 2m in the table at section 15.17 of this resolution.
2n. Commercial/ Non-Residential	<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, for non-residential purposes AND (b) is located outside the CBD and 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"> 29 Transport Terminal <p>AND</p> <ul style="list-style-type: none"> (d) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 2n in the table at section 15.17 of this resolution.



Rating category - Column 1	Rating description - Column 2		
<p>2o. Commercial/ Non-Residential</p>	<p>This category will apply where the land:</p> <p>(a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND</p> <p>(b) is located outside the CBD and the CBD Frame AND</p> <p>(c) is used for the purpose described in one of the following land use codes:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>01 Vacant Urban Land</p> <p>06 Uninhabitable building/structure/ improvement</p> <p>10 Combined Multiple Dwelling and Shop(s)</p> <p>11 Shop - Single</p> <p>12 Shops - Multiple</p> <p>15 Shop(s) - Secondary Retail</p> <p>17 Restaurant/Fast Food Outlet (non-drive through)</p> <p>19 Walkway/Ramp</p> <p>21 Residential Care Institution</p> <p>24 Sales Area</p> <p>25 Office(s)</p> <p>26 Funeral Parlours</p> </td> <td style="width: 50%; vertical-align: top;"> <p>40 Kindergarten</p> <p>41 Child Care Centre</p> <p>50 Other Clubs (Non-Business)</p> <p>51 Religious</p> <p>52 Cemetery</p> <p>55 Library</p> <p>57 Parks and Gardens/Bushland Reserves</p> <p>59 Access Restriction Strips</p> <p>72 Vacant Land provided the vacant land is not used for residential purposes or has the potential to be used for residential purposes</p> <p>91 Utility Installation</p> <p>92 Defence Force Establishments</p> <p>97 Welfare Home/Premises</p> </td> </tr> </table> <p style="text-align: center;">AND</p> <p>(d) has not been recorded in Council's systems by reference to its common name, its location or its real property description in any table at section 15.14 to 15.27 of this resolution</p> <p>Vacant land outside the CBD or the CBD Frame falls within this differential rating category where that land does not meet the description for differential rating category 1.</p> <p>This category also includes land that would be used for residential purposes except that:</p> <p>(a) the activities conducted on the land exceed the allowable limits of non-residential activity in 'Column 2' and 'Column 3' of the table at section 15.13 of this resolution OR</p> <p>(b) the land includes non-residential improvements regardless of whether that non-residential improvement is presently used.</p>	<p>01 Vacant Urban Land</p> <p>06 Uninhabitable building/structure/ improvement</p> <p>10 Combined Multiple Dwelling and Shop(s)</p> <p>11 Shop - Single</p> <p>12 Shops - Multiple</p> <p>15 Shop(s) - Secondary Retail</p> <p>17 Restaurant/Fast Food Outlet (non-drive through)</p> <p>19 Walkway/Ramp</p> <p>21 Residential Care Institution</p> <p>24 Sales Area</p> <p>25 Office(s)</p> <p>26 Funeral Parlours</p>	<p>40 Kindergarten</p> <p>41 Child Care Centre</p> <p>50 Other Clubs (Non-Business)</p> <p>51 Religious</p> <p>52 Cemetery</p> <p>55 Library</p> <p>57 Parks and Gardens/Bushland Reserves</p> <p>59 Access Restriction Strips</p> <p>72 Vacant Land provided the vacant land is not used for residential purposes or has the potential to be used for residential purposes</p> <p>91 Utility Installation</p> <p>92 Defence Force Establishments</p> <p>97 Welfare Home/Premises</p>
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<p>2p. Commercial/ Non-Residential</p>	<p>This category will apply where the land:</p> <p>(a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND</p> <p>(b) is located outside the CBD and the CBD Frame AND</p> <p>(c) is used for the purpose described in one of the following land use codes:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>05 Educational - Tertiary</p> <p>27 Private Hospital</p> <p>38 Advertising Hoarding</p> <p>44 Nurseries/Garden Centres</p> <p>48 Sports Club/Facilities</p> </td> <td style="width: 50%; vertical-align: top;"> <p>58 Education - School</p> <p>78 Data Centres</p> <p>96 Public Hospital</p> <p>99 Community Protection Centre</p> </td> </tr> </table> <p style="text-align: center;">AND</p> <p>(d) has not been recorded in Council's systems by reference to its common name, its location or its real property description in any table at section 15.14 to 15.27 of this resolution.</p>	<p>05 Educational - Tertiary</p> <p>27 Private Hospital</p> <p>38 Advertising Hoarding</p> <p>44 Nurseries/Garden Centres</p> <p>48 Sports Club/Facilities</p>	<p>58 Education - School</p> <p>78 Data Centres</p> <p>96 Public Hospital</p> <p>99 Community Protection Centre</p>
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Rating category - Column 1	Rating description - Column 2		
2q. Commercial/ Non-Residential	<p>This category will apply where the land:</p> <p>(a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes and</p> <p>(b) is located outside the CBD and the CBD Frame and</p> <p>(c) is used for the purpose described in one of the following land use codes:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> 18 Special Tourist Attraction 43 Accommodation Hotel/Motel 45 Theatres and Cinemas </td> <td style="width: 50%; vertical-align: top;"> 46 Drive-in Theatre 54 Art Gallery/Museum/Zoo - Primary code only </td> </tr> </table> <p style="text-align: center;">AND</p> <p>(d) has not been recorded in Council's systems by reference to its common name, its location or its real property description in any table at section 15.14 to 15.27 of this resolution.</p>	18 Special Tourist Attraction 43 Accommodation Hotel/Motel 45 Theatres and Cinemas	46 Drive-in Theatre 54 Art Gallery/Museum/Zoo - Primary code only
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3. Rural	This category will apply where the land is: <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, 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 						
4a. Multi-Residential - single dwelling with one additional dwelling	This category will apply where the land: <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	This category will apply where the land: <ul style="list-style-type: none"> (a) consists of more than two dwellings AND (b) is used for the purpose described in land use code 03 (Multiple Dwelling) OR (c) 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 Relocatable Home Park (iv) 60 Retirement Facilities. 						

Rating category - Column 1	Rating description - Column 2		
<p>5a. Central Business District</p>	<p>This category will apply where the land:</p> <p>(a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes and</p> <p>(b) is used for the purpose described in one of the following land use codes:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>01 Vacant Urban Land</p> <p>05 Educational - Tertiary</p> <p>06 Uninhabitable building/structure/ improvement</p> <p>10 Combined Multiple Dwelling and Shop(s)</p> <p>14 Shop(s) - CBD Retail</p> <p>17 Restaurant/Fast Food Outlet (non-drive through)</p> <p>18 Special Tourist Attraction</p> <p>19 Walkway/Ramp</p> <p>20 Marina</p> <p>21 Residential Care Institution</p> <p>22 Carpark</p> <p>24 Sales Area</p> <p>25 Office(s)</p> <p>26 Funeral Parlours</p> <p>27 Private Hospital</p> <p>28 Warehouses/Bulk Stores</p> <p>29 Transport Terminal</p> <p>30 Fuel Station</p> <p>31 Fuel Depots</p> <p>32 Wharves</p> <p>33 Builders Yard/Contractors Yard</p> <p>34 Cold Stores - Ice Works</p> <p>35 General Industry</p> <p>36 Light Industry</p> <p>37 Noxious/Offensive/Extractive Industry</p> <p>38 Advertising Hoarding</p> <p>39 Harbour Industry</p> </td> <td style="width: 50%; vertical-align: top;"> <p>40 Kindergarten</p> <p>41 Child Care Centre</p> <p>42 Hotel/Tavern</p> <p>43 Accommodation Hotel/Motel</p> <p>44 Nurseries/Garden Centres</p> <p>45 Theatres and Cinemas</p> <p>46 Drive-in Theatre</p> <p>47 Licensed Clubs</p> <p>48 Sports Club/Facilities</p> <p>50 Other Clubs (Non-Business)</p> <p>51 Religious</p> <p>52 Cemetery</p> <p>54 Art Gallery/Museum/Zoo</p> <p>55 Library</p> <p>56 Showgrounds/Racecourses/Airfields</p> <p>57 Parks and Gardens/Bushland Reserves</p> <p>58 Education - School</p> <p>59 Access Restriction Strips</p> <p>63 Boarding Kennels/Cattery</p> <p>72 Vacant Land provided the vacant land is not used for residential purposes or has the potential to be used for residential purposes</p> <p>73 Restaurant/Fast Food Outlet (drive-through)</p> <p>78 Data Centre</p> <p>91 Utility Installation</p> <p>92 Defence Force Establishments</p> <p>96 Public Hospital</p> <p>97 Welfare Home/Premises</p> <p>99 Community Protection Centre</p> </td> </tr> </table> <p>AND</p> <p>(c) is located completely or partially within the CBD AND</p> <p>(d) is located outside the area identified in the map at 15.23 AND</p> <p>(e) has an average rateable value less than \$5,000,000 AND</p> <p>(f) does not appear in any table in sections 15.14 to 15.27.</p>	<p>01 Vacant Urban Land</p> <p>05 Educational - Tertiary</p> <p>06 Uninhabitable building/structure/ improvement</p> <p>10 Combined Multiple Dwelling and Shop(s)</p> <p>14 Shop(s) - CBD Retail</p> <p>17 Restaurant/Fast Food Outlet (non-drive through)</p> <p>18 Special Tourist Attraction</p> <p>19 Walkway/Ramp</p> <p>20 Marina</p> <p>21 Residential Care Institution</p> <p>22 Carpark</p> <p>24 Sales Area</p> <p>25 Office(s)</p> <p>26 Funeral Parlours</p> <p>27 Private Hospital</p> <p>28 Warehouses/Bulk Stores</p> <p>29 Transport Terminal</p> <p>30 Fuel Station</p> <p>31 Fuel Depots</p> <p>32 Wharves</p> <p>33 Builders Yard/Contractors Yard</p> <p>34 Cold Stores - Ice Works</p> <p>35 General Industry</p> <p>36 Light Industry</p> <p>37 Noxious/Offensive/Extractive Industry</p> <p>38 Advertising Hoarding</p> <p>39 Harbour Industry</p>	<p>40 Kindergarten</p> <p>41 Child Care Centre</p> <p>42 Hotel/Tavern</p> <p>43 Accommodation Hotel/Motel</p> <p>44 Nurseries/Garden Centres</p> <p>45 Theatres and Cinemas</p> <p>46 Drive-in Theatre</p> <p>47 Licensed Clubs</p> <p>48 Sports Club/Facilities</p> <p>50 Other Clubs (Non-Business)</p> <p>51 Religious</p> <p>52 Cemetery</p> <p>54 Art Gallery/Museum/Zoo</p> <p>55 Library</p> <p>56 Showgrounds/Racecourses/Airfields</p> <p>57 Parks and Gardens/Bushland Reserves</p> <p>58 Education - School</p> <p>59 Access Restriction Strips</p> <p>63 Boarding Kennels/Cattery</p> <p>72 Vacant Land provided the vacant land is not used for residential purposes or has the potential to be used for residential purposes</p> <p>73 Restaurant/Fast Food Outlet (drive-through)</p> <p>78 Data Centre</p> <p>91 Utility Installation</p> <p>92 Defence Force Establishments</p> <p>96 Public Hospital</p> <p>97 Welfare Home/Premises</p> <p>99 Community Protection Centre</p>
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<p>5b. Central Business District</p>	<p>This category will apply where the land:</p> <p>(a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) AND</p> <p>(b) has an average rateable value equal to or greater than \$5,000,000 AND</p> <p>(c) does not appear in any table in sections 15.14 to 15.27.</p>		



Rating category - Column 1	Rating description - Column 2
5c. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5c in the table at section 15.14 of this resolution.
5d. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5d in the table at section 15.14 of this resolution.
5e. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5e in the table at section 15.14 of this resolution.
5f. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5f in the table at section 15.14 of this resolution.
5g. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5g in the table at section 15.14 of this resolution.
5h. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5h in the table at section 15.14 of this resolution.

Rating category - Column 1	Rating description - Column 2
5i. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5i in the table at section 15.14 of this resolution.
5j. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5j in the table at section 15.14 of this resolution.
5k. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council systems by reference to its common name, its location or its real property description and identified as category 5k in the table at section 15.14 of this resolution.
5l. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5l in the table at section 15.14 of this resolution.
5m. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5m in the table at section 15.14 of this resolution.
5n. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5n in the table at section 15.14 of this resolution.
5o. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5o in the table at section 15.14 of this resolution.



Rating category - Column 1	Rating description - Column 2
5p. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5p in the table at section 15.14 of this resolution.
5q. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5q in the table at section 15.14 of this resolution.
5r. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5r in the table at section 15.14 of this resolution.
5s. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5s in the table at section 15.14 of this resolution.
5t. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5t in the table at section 15.14 of this resolution.
5u. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5u in the table at section 15.14 of this resolution.
5v. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5v in the table at section 15.14 of this resolution.

Rating category - Column 1	Rating description - Column 2
5w. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5w in the table at section 15.14 of this resolution.
5x. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5x in the table at section 15.14 of this resolution.
5y. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5y in the table at section 15.14 of this resolution.
5z. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5z in the table at section 15.14 of this resolution.
5aa. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5aa in the table at section 15.14 of this resolution.
5ab. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (d) and (e) AND (b) is located completely within the area identified in the map at section 15.23 of this resolution.
5ac. Central Business District - Public Carpark	This category will apply where the land: (a) is used for the purpose described in land use code 22 (Carpark) AND (b) is open to the public as a public carpark AND (c) has an average rateable value less than \$10,000,000 AND (d) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5ac in the table at section 15.14 of this resolution.
5ad. Central Business District - Public Carpark	This category will apply where the land: (a) is used for the purpose described in land use code 22 (Carpark) AND (b) is open to the public as a public carpark AND (c) has an average rateable value equal to or greater than \$10,000,000 AND (d) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5ad in the table at section 15.14 of this resolution.



Rating category - Column 1	Rating description - Column 2
5ae. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5ae in the table at section 15.14 of this resolution.
5af. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5af in the table at section 15.14 of this resolution.
5ag. Central Business District	This category will apply where the land: (a) would otherwise meet the description of differential rating category 5a with the exception of paragraph (e) OR (b) would otherwise meet the description of differential rating category 5b with the exception of paragraph (b) AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 5ag in the table at section 15.14 of this resolution.
6. Other	This category will apply only where the land does not fall within any other differential rating category described in this Differential General Rating Table.
7. Residential: Non-owner Occupied or Mixed Use	This category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted on the land, as a non-owner occupied residence OR (b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted on the land, as a mixed use residence OR (c) is used for the purpose described in land use code 72 (Vacant Land (valuation discounted for subdivided land)).
8a. Large Regional Shopping Centre	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 8a in the table at section 15.15 of this resolution.
8b. Large Regional Shopping Centre	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 8b in the table at section 15.15 of this resolution.
8c. Large Regional Shopping Centre	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 8c in the table at section 15.15 of this resolution.
8d. Large Regional Shopping Centre	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 8d in the table at section 15.15 of this resolution.
8e. Large Regional Shopping Centre	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 8e in the table at section 15.15 of this resolution.
8f. Large Regional Shopping Centre	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 8f in the table at section 15.15 of this resolution.
8g. Large Regional Shopping Centre	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 8g in the table at section 15.15 of this resolution.
9a. Major Regional Shopping Centre	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 9a in the table at section 15.16 of this resolution.
9b. Major Regional Shopping Centre	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 9b in the table at section 15.16 of this resolution.

Rating category - Column 1	Rating description - Column 2
9c. Major Regional Shopping Centre	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 9c in the table at section 15.16 of this resolution.
9d. Major Regional Shopping Centre	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 9d in the table at section 15.16 of this resolution.
10. CTS - Residential: Owner Occupied (subject to Section 4.1(c))	<p>This category will only apply where the land:</p> <ul style="list-style-type: none"> (a) is used solely as an owner occupied residence AND (b) is part of a community titles scheme AND (c) either: <ul style="list-style-type: none"> (i) is located outside the CBD and CBD Frame OR (ii) is located completely or partially within the CBD or completely within the CBD Frame AND (iii) is located outside the area identified in the map at section 15.23 AND (iv) was held by the owner on or before 30 September 2025. <p>Note this category will apply where the land:</p> <ul style="list-style-type: none"> 1) is vacant land which meets the general criteria in paragraphs (a) to (c) above OR 2) has been purchased by an individual for the sole purpose of being an owner occupied residence following the re-configuration of allotments (this will apply and continue until such time as the land is reclassified as residential OR 3) would be used solely as an owner occupied residence, but where the owner is incapable of occupancy due to ill or frail health and is domiciled in a care facility, provided such land remains unoccupied by any person/s other than immediate family members of the owner OR 4) is subject to a special disability trust, occupied by a deemed vulnerable owner.
10aa. CTS - Residential: Owner Occupied (subject to Section 4.1(c))	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> (a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause (c) AND (b) is located completely within the area identified in the map at section 15.23 of the Resolution AND (c) has a CTS Area less than 70m².
10ab. CTS - Residential: Owner Occupied (subject to Section 4.1(c))	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> (a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause (c) AND (b) is located completely within the area identified in the map at section 15.23 of the Resolution AND (c) has a CTS Area between 70m² and 84 m².
10ac. CTS - Residential: Owner Occupied (subject to Section 4.1(c))	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> (a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause (c) AND (b) is located completely within the area identified in the map at section 15.23 of the Resolution AND (c) has a CTS Area between 85m² and 109m².
10ad. CTS - Residential: Owner Occupied (subject to Section 4.1(c))	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> (a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause (c) AND (b) is located completely within the area identified in the map at section 15.23 of the Resolution AND (c) has a CTS Area of 110m² or more.
10ba. CTS - Residential: Owner Occupied CBD	<p>This category will apply where the land:</p> <ul style="list-style-type: none"> (a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located fully or partially within the CBD AND (d) is located outside the area identified in the map at section 15.23 of the Resolution AND (e) is categorised as "BA" in the table set out in 15.24 by reference to the CTS Area m² and CTS ARV of the property.



Rating category - Column 1	Rating description - Column 2
10bb. CTS - Residential: Owner Occupied CBD	This category will apply where the land: <ul style="list-style-type: none"> (a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located fully or partially within the CBD AND (d) is located outside the area identified in the map at section 15.23 of the Resolution AND (e) is categorised as "BB" in the table set out in 15.24 by reference to the CTS Area m² and CTS ARV of the property.
10bc. CTS - Residential: Owner Occupied CBD	This category will apply where the land: <ul style="list-style-type: none"> (a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located fully or partially within the CBD AND (d) is located outside the area identified in the map at section 15.23 of the Resolution AND (e) is categorised as "BC" in the table set out in 15.24 by reference to the CTS Area m² and CTS ARV of the property.
10bd. CTS - Residential: Owner Occupied CBD	This category will apply where the land: <ul style="list-style-type: none"> (a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located fully or partially within the CBD AND (d) is located outside the area identified in the map at section 15.23 of the Resolution AND (e) is categorised as "BD" in the table set out in 15.24 by reference to the CTS Area m² and CTS ARV of the property.
10be. CTS - Residential: Owner Occupied CBD	This category will apply where the land: <ul style="list-style-type: none"> (a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located fully or partially within the CBD AND (d) is located outside the area identified in the map at section 15.23 of the Resolution AND (e) is categorised as "BE" in the table set out in 15.24 by reference to the CTS Area m² and CTS ARV of the property.
10bf. CTS - Residential: Owner Occupied CBD	This category will apply where the land: <ul style="list-style-type: none"> (a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located fully or partially within the CBD AND (d) is located outside the area identified in the map at section 15.23 of the Resolution AND (e) is categorised as "BF" in the table set out in 15.24 by reference to the CTS Area m² and CTS ARV of the property.
10bg. CTS - Residential: Owner Occupied CBD	This category will apply where the land: <ul style="list-style-type: none"> (a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located fully or partially within the CBD AND (d) is located outside the area identified in the map at section 15.23 of the Resolution AND (e) is categorised as "BG" in the table set out in 15.24 by reference to the CTS Area m² and CTS ARV of the property.
10bh. CTS - Residential: Owner Occupied CBD	This category will apply where the land: <ul style="list-style-type: none"> (a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located fully or partially within the CBD AND (d) is located outside the area identified in the map at section 15.23 of the Resolution AND (e) is categorised as "BH" in the table set out in 15.24 by reference to the CTS Area m² and CTS ARV of the property.

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



Rating category - Column 1	Rating description - Column 2
10ch. CTS - Residential: Owner Occupied CBD Frame	This category will apply where the land: (a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located completely within the CBD Frame AND (d) is categorised as "CH" in the table set out in 15.25 by reference to the CTS Area m² and CTS ARV of the property.
10ci. CTS - Residential: Owner Occupied CBD Frame	This category will apply where the land: (a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located completely within the CBD Frame AND (d) is categorised as "CI" in the table set out in 15.25 by reference to the CTS Area m² and CTS ARV of the property.
10ga. CTS - Residential: Owner Occupied with Guest Accommodation (subject to Section 4.1(c))	This category will apply where the land would otherwise meet the description of category 10 CTS - Residential Owner Occupied other than paragraph c) AND but for the fact that part of the land is used for paid guest accommodation .
11o. CTS - Commercial/ Non-Residential (subject to Section 4.1(c))	This category will apply where the land: (a) meets the description of differential rating category 2o AND (b) is part of a community titles scheme .
11p. CTS - Commercial/ Non-Residential (subject to Section 4.1(c))	This category will apply where the land: (a) meets the description of differential rating category 2p AND (b) is part of a community titles scheme .
11q. CTS - Commercial/ Non-Residential (subject to Section 4.1(c))	This category will apply where the land: (a) meets the description of differential rating category 2q AND (b) is part of a community titles scheme .
11r. CTS - Commercial/ Non-Residential (subject to Section 4.1(c))	This category will apply where the land: (a) meets the description of differential rating category 2r OR (b) is used for the purpose described in land use code 16 (Drive in Shopping Centres) AND (c) is part of a community titles scheme .
11s. CTS - Commercial/ Non-Residential (subject to Section 4.1(c))	This category will apply where the land: (a) meets the description of differential rating category 2s AND (b) is part of a community titles scheme .
11t. CTS - Commercial/ Non-Residential - (subject to Section 4.1(c))	This category will apply where the land: (a) meets the description of differential rating category 2t AND (b) is part of a community titles scheme
11u. CTS - Commercial/ Non-Residential (subject to Section 4.1(c))	This category will apply where the land: (a) meets the description of differential rating category 2u AND (b) is part of a community titles scheme
12a. CTS - Multi-Residential - single dwelling plus one additional dwelling (subject to Section 4.1(c))	This category will apply where the land: (a) meets the description of differential rating category 4a AND (b) is part of community titles scheme .
12b. CTS - Multi-Residential - more than two dwellings or living units (subject to Section 4.1(c))	This category will apply where the land: (a) meets the description of differential rating category 4b AND (b) is part of a community titles scheme .
13a. CTS - Central Business District Public Carpark (subject to Section 4.1(c))	This category will apply where the land is: (a) used for the purpose described in land use code 22 (Carpark) AND (b) open to the public as a public carpark AND (c) located fully or partially within the CBD AND (d) part of a community titles scheme AND (e) recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 13a in the table at section 15.20 of this resolution.

Rating category - Column 1	Rating description - Column 2
13b. CTS - Central Business District Public Carpark (subject to Section 4.1(c))	This category will apply where the land is: <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 fully or partially within the CBD AND (d) part of a community titles scheme AND (e) recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 13b in the table at section 15.20 of this resolution.
13o. CTS - Central Business District (subject to Section 4.1(c))	This category will apply where the land: <ul style="list-style-type: none"> (a) would otherwise meet the description of differential rating category 2o but for being located wholly or partially in the CBD OR (b) is used for the purpose described in land use code 14 (Shops - CBD Retail) and is located wholly or partially in the CBD AND (c) is part of a community titles scheme.
13p. CTS - Central Business District (subject to Section 4.1(c))	This category will apply where the land: <ul style="list-style-type: none"> (a) would otherwise meet the description of differential rating category 2p but for being located wholly or partially in the CBD AND (b) is part of a community titles scheme.
13q. CTS - Central Business District (subject to Section 4.1(c))	This category will apply where the land: <ul style="list-style-type: none"> (a) would otherwise meet the description of differential rating category 2q but for being located wholly or partially in the CBD AND (b) is part of a community titles scheme.
13r. CTS - Central Business District (subject to Section 4.1(c))	This category will apply where the land: <ul style="list-style-type: none"> (a) would otherwise meet the description of differential rating category 2r but for being located wholly or partially in the CBD OR (b) is part of a community titles scheme.
13s. CTS - Central Business District (subject to Section 4.1(c))	This category will apply where the land: <ul style="list-style-type: none"> (a) would otherwise meet the description of differential rating category 2s but for being located wholly or partially in the CBD AND (b) is part of a community titles scheme.
13t. CTS - Central Business District (subject to Section 4.1(c))	This category will apply where the land: <ul style="list-style-type: none"> (a) would otherwise meet the description of differential rating category 2t but for being located wholly or partially in the CBD AND (b) is part of a community titles scheme.
13u. CTS - Central Business District (subject to Section 4.1(c))	This category will apply where the land: <ul style="list-style-type: none"> (a) would otherwise meet the description of differential rating category 2u but for being located wholly or partially in the CBD AND (b) is part of a community titles scheme.
14. CTS - Residential: Non-owner Occupied or Mixed Use (subject to Section 4.1(c))	This category will apply where the land: <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, as a <ul style="list-style-type: none"> (i) non-owner occupied residence OR (ii) mixed use residence AND (b) is part of a community titles scheme AND (c) either: <ul style="list-style-type: none"> (i) is located outside the CBD and CBD Frame OR (ii) is located fully or partially within the CBD or completely within the CBD Frame AND (iii) is located outside the area identified in the map at section 15.23 AND (iv) was held by the owner on or before 30 September 2025.
14aa CTS - Residential: Non-owner Occupied or Mixed Use (subject to Section 4.1(c))	This category will apply where the land: <ul style="list-style-type: none"> (a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause (c) AND (b) is located completely within the area identified in the map at section 15.23 of the Resolution AND (c) has a CTS Area less than 70m².



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

Rating category - Column 1	Rating description - Column 2
14bf. CTS - Residential: Non-owner Occupied or Mixed Use CBD	This category will apply where the land: (a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located fully or partially within the CBD AND (d) is located outside the area identified in the map at section 15.23 of the Resolution AND (e) is categorised as "BF" in the table set out in 15.24 by reference to the CTS Area m ² and CTS ARV of the property.
14bg. CTS - Residential: Non-owner Occupied or Mixed Use CBD	This category will apply where the land: (a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located fully or partially within the CBD AND (d) is located outside the area identified in the map at section 15.23 of the Resolution AND (e) is categorised as "BG" in the table set out in 15.24 by reference to the CTS Area m ² and CTS ARV of the property.
14bh. CTS - Residential: Non-owner Occupied or Mixed Use CBD	This category will apply where the land: (a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located fully or partially within the CBD AND (d) is located outside the area identified in the map at section 15.23 of the Resolution AND (e) is categorised as "BH" in the table set out in 15.24 by reference to the CTS Area m ² and CTS ARV of the property.
14bi. CTS - Residential: Non-owner Occupied or Mixed Use CBD	This category will apply where the land: (a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located fully or partially within the CBD AND (d) is located outside the area identified in the map at section 15.23 of the Resolution AND (e) is categorised as "BI" in the table set out in 15.24 by reference to the CTS Area m ² and CTS ARV of the property.
14ca. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	This category will apply where the land: (a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located completely within the CBD Frame AND (d) is categorised as "CA" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
14cb. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	This category will apply where the land: (a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located completely within the CBD Frame AND (d) is categorised as "CB" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
14cc. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	This category will apply where the land: (a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located completely within the CBD Frame AND (d) is categorised as "CC" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.



Rating category - Column 1	Rating description - Column 2
14cd. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	This category will apply where the land: (a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located completely within the CBD Frame AND (d) is categorised as "CD" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
14ce. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	This category will apply where the land: (a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located completely within the CBD Frame AND (d) is categorised as "CE" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
14cf. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	This category will apply where the land: (a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located completely within the CBD Frame AND (d) is categorised as "CF" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
14cg. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	This category will apply where the land: (a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located completely within the CBD Frame AND (d) is categorised as "CG" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
14ch. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	This category will apply where the land: (a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located completely within the CBD Frame AND (d) is categorised as "CH" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
14ci. CTS - Residential: Non-owner Occupied or Mixed Use CBD Frame	This category will apply where the land: (a) would otherwise meet the description of category 14 CTS - Residential Non-owner Occupied or Mixed Use except for clause (c) AND (b) was first acquired by the owner on or after 1 October 2025 AND (c) is located completely within the CBD Frame AND (d) is categorised as "CI" in the table set out in 15.25 by reference to the CTS Area m ² and CTS ARV of the property.
15. CTS - Minor Lot (subject to Section 4.1(c))	This category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) is part of a community title scheme AND (c) does not meet the description of differential rating category 13a, 13b or 16b AND (d) is being used for, or is capable of being used for, a car parking space, storage cupboard, storage unit, advertising hoarding or other similar purpose.

Rating category - Column 1	Rating description - Column 2		
16. CBD Frame Commercial/ Non-Residential	<p>This category will apply where the land:</p> <p>(a) is located completely within the CBD Frame AND</p> <p>(b) is used for the purpose described in one of the following land use codes:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> 12 Shops - Multiple 22 Carpark 25 Office(s) 43 Accommodation Hotel/Motel </td> <td style="width: 50%; vertical-align: top;"> 45 Theatres and Cinemas 48 Sports Club/Facilities 50 Other Clubs (Non-Business) </td> </tr> </table> <p>AND</p> <p>(c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 16 in the table at section 15.19 of this resolution.</p>	12 Shops - Multiple 22 Carpark 25 Office(s) 43 Accommodation Hotel/Motel	45 Theatres and Cinemas 48 Sports Club/Facilities 50 Other Clubs (Non-Business)
12 Shops - Multiple 22 Carpark 25 Office(s) 43 Accommodation Hotel/Motel	45 Theatres and Cinemas 48 Sports Club/Facilities 50 Other Clubs (Non-Business)		
16b. CBD Frame Public Carparks	<p>This category will apply where the land is:</p> <p>(a) used for the purpose described in land use code 22 (Carpark) AND</p> <p>(b) open to the public as a public carpark AND</p> <p>(c) located completely within the CBD Frame AND</p> <p>(d) recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 16b in the table at section 15.20 of this resolution.</p>		
16c. Commercial/ Non-Residential	<p>This category will apply where the land:</p> <p>(a) is located completely within the CBD Frame AND</p> <p>(b) is used for the purpose described in one of the following land use codes:</p> <p style="padding-left: 40px;">25 Office(s)</p> <p>AND</p> <p>(c) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 16c in the table at section 15.27 of this resolution.</p>		
16d. Commercial/ Non-Residential	<p>This category will apply where the land:</p> <p>(a) is located completely within the CBD Frame AND</p> <p>(b) is used for the purpose described in one of the following land use codes:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> 01 Vacant Urban Land 22 Carpark </td> <td style="width: 50%; vertical-align: top;"> 48 Showgrounds/Racecourses/Airfields </td> </tr> </table> <p>AND</p> <p>(c) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 16d in the table at section 15.27 of this resolution.</p>	01 Vacant Urban Land 22 Carpark	48 Showgrounds/Racecourses/Airfields
01 Vacant Urban Land 22 Carpark	48 Showgrounds/Racecourses/Airfields		
16e. Commercial/ Non-Residential	<p>This category will apply where the land:</p> <p>(a) is located completely within the CBD Frame AND</p> <p>(b) is used for the purpose described in one of the following land use codes:</p> <p style="padding-left: 40px;">22 Carpark</p> <p>AND</p> <p>(c) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 16e in the table at section 15.27 of this resolution.</p>		
16f. Commercial/ Non-Residential	<p>This category will apply where the land:</p> <p>(a) is located completely within the CBD Frame AND</p> <p>(b) is used for the purpose described in one of the following land use codes:</p> <p style="padding-left: 40px;">48 Sports Clubs/Facilities</p> <p>AND</p> <p>(c) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 16f in the table at section 15.27 of this resolution.</p>		



Rating category - Column 1	Rating description - Column 2
16g. Commercial/ Non-Residential	This category will apply where the land: (a) is located completely within the CBD Frame AND (b) is used for the purpose described in one of the following land use codes : 48 Sports Clubs/Facilities AND (c) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 16g in the table at section 15.27 of this resolution.
16h. Commercial/ Non-Residential	This category will apply where the land: (a) is located completely within the CBD Frame AND (b) is used for the purpose described in one of the following land use codes : 48 Sports Clubs/Facilities AND (c) has been recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 16h in the table at section 15.27 of this resolution.
16o. Commercial/ Non-Residential (subject to Section 4.1(c))	This category will apply where the land meets the description of differential rating category 2o but for the fact that it is located completely within the CBD Frame
16p. Commercial/ Non-Residential (subject to Section 4.1(c))	This category will apply where the land meets the description of differential rating category 2p but for the fact that it is located completely within the CBD Frame
16q. Commercial/ Non-Residential (subject to Section 4.1(c))	This category will apply where the land meets the description of differential rating category 2q but for the fact that it is located completely within the CBD Frame
16r. Commercial/ Non-Residential (subject to Section 4.1(c))	This category will apply where the land meets the description of differential rating category 2r but for the fact that it is located completely within the CBD Frame
16s. Commercial/ Non-Residential (subject to Section 4.1(c))	This category will apply where the land meets the description of differential rating category 2s but for the fact that it is located completely within the CBD Frame
16t. Commercial/ Non-Residential - (subject to Section 4.1(c))	This category will apply where the land meets the description of differential rating category 2t but for the fact that it is located completely within the CBD Frame
16u. Commercial/ Non-Residential (subject to Section 4.1(c))	This category will apply where the land meets the description of differential rating category 2u but for the fact that it is located completely within the CBD Frame
17o. CTS - CBD Frame (subject to Section 4.1(c))	This category will apply where the land: (a) would otherwise meet the description of differential rating category 2o but for the fact that it is located completely within the CBD Frame AND (b) is part of a community titles scheme .
17p. CTS - CBD Frame (subject to Section 4.1(c))	This category will apply where the land: (a) would otherwise meet the description of differential rating category 2p but for the fact that it is located completely within the CBD Frame AND (b) is part of a community titles scheme .
17q. CTS - CBD Frame (subject to Section 4.1(c))	This category will apply where the land: (a) would otherwise meet the description of differential rating category 2q but fact that it is located completely within the CBD Frame AND (b) is part of a community titles scheme .
17r. CTS - CBD Frame (subject to Section 4.1(c))	This category will apply where the land: (a) would otherwise meet the description of differential rating category 2r but for the fact that it is located completely within the CBD Frame OR (b) is used for the purpose described in land use code 16 (Drive in Shopping Centres) (c) is part of a community titles scheme .
17s. CTS - CBD Frame (subject to Section 4.1(c))	This category will apply where the land: (a) would otherwise meet the description of differential rating category 2s but for the fact that it is located completely within the CBD Frame AND (b) is part of a community titles scheme .

Rating category - Column 1	Rating description - Column 2
17t. CTS - CBD Frame (subject to Section 4.1(c))	This category will apply where the land: (a) would otherwise meet the description of differential rating category 2t but for the fact that it is located completely within the CBD Frame AND (b) is part of a community titles scheme .
17u. CTS - CBD Frame (subject to Section 4.1(c))	This category will apply where the land: (a) would otherwise meet the description of differential rating category 2u but for the fact that it is located completely within the CBD Frame AND (b) is part of a community titles scheme .
21a. Drive-In Shopping Centre < 20,000m² and < \$2,000,000 ARV	The category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) has a gross land area less than 20,000m ² AND (c) has an average rateable value less than \$2,000,000 AND (d) is used for the purpose described in land use code 16 (Drive-in Shopping Centres).
21b. Drive-In Shopping Centre < 20,000m² and \$2,000,000 to \$3,999,999 ARV	The category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) has a gross land area less than 20,000m ² AND (c) has an average rateable value from \$2,000,000 to \$3,999,999 AND (d) is used for the purpose described in land use code 16 (Drive-in Shopping Centres).
21c. Drive-In Shopping Centre < 20,000m² and \$4,000,000 to \$5,999,999 ARV	The category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) has a gross land area less than 20,000m ² AND (c) has an average rateable value from \$4,000,000 to \$5,999,999 AND (d) is used for the purpose described in land use code 16 (Drive-in Shopping Centres).
21d. Drive-In Shopping Centre < 20,000m² and equal to or > \$6,000,000 ARV	The category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) has a gross land area less than 20,000m ² AND (c) has an average rateable value equal to or greater than \$6,000,000 AND (d) is used for the purpose described in land use code 16 (Drive-in Shopping Centres).
21e. Drive-In Shopping Centre 20,000m² to 25,000m² and < \$10,000,000 ARV	The category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) has a gross land area of 20,000m ² to 25,000m ² AND (c) has an average rateable value less than \$10,000,000 AND (d) is used for the purpose described in land use code 16 (Drive-in Shopping Centres).
21f. Drive-In Shopping Centre 20,000m² to 25,000m² and equal to or > \$10,000,000 ARV	The category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) has a gross land area of 20,000m ² to 25,000m ² AND (c) has an average rateable value equal to or greater than \$10,000,000 AND (d) is used for the purpose described in land use code 16 (Drive-in Shopping Centres).
21g. Drive-In Shopping Centre 25,001m² to 50,000m² and < \$10,000,000 ARV	The category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) has a gross land area of 25,001m ² to 50,000m ² AND (c) has an average rateable value less than \$10,000,000 AND (d) is used for the purpose described in land use code 16 (Drive-in Shopping Centres).
21h. Drive-In Shopping Centre 25,001m² to 50,000m² and equal to or > \$10,000,000 ARV	The category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) has a gross land area of 25,001m ² to 50,000m ² AND (c) has an average rateable value equal to or greater than \$10,000,000 AND (d) is used for the purpose described in land use code 16 (Drive-in Shopping Centres).



Rating category - Column 1	Rating description - Column 2
21i. Drive-In Shopping Centre > 50,000m²	The category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) has a gross land area of greater than 50,000m ² AND (c) is used for the purpose described in land use code 16 (Drive-in Shopping Centres).
22a. Retail Warehouse < 7,500m² and < \$1,600,000 ARV	The category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) has a gross land area of less than 7,500m ² AND (c) has an average rateable value less than \$1,600,000 AND (d) is used for the purpose described in land use code 23 (Retail Warehouse).
22b. Retail Warehouse < 7,500m² and \$1,600,000 to \$4,500,000 ARV	The category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) has a gross land area of less than 7,500m ² AND (c) has an average rateable value of \$1,600,000 to \$4,500,000 AND (d) is used for the purpose described in land use code 23 (Retail Warehouse).
22c. Retail Warehouse < 7,500m² and > \$4,500,000 ARV	The category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) has a gross land area of less than 7,500m ² AND (c) has an average rateable value greater than \$4,500,000 AND (d) is used for the purpose described in land use code 23 (Retail Warehouse).
22d. Retail Warehouse 7,500m² to 20,000 m² and < \$4,200,000 ARV	The category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) has a gross land area of 7,500m ² to 20,000m ² AND (c) has an average rateable value less than \$4,200,000 AND (d) is used for the purpose described in land use code 23 (Retail Warehouse).
22e. Retail Warehouse 7,500m² to 20,000m² and \$4,200,000 to \$10,000,000 ARV	The category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) has a gross land area of 7,500m ² to 20,000m ² AND (c) has an average rateable value of \$4,200,000 to \$10,000,000 AND (d) is used for the purpose described in land use code 23 (Retail Warehouse).
22f. Retail Warehouse 7,500m² to 20,000m² and > \$10,000,000 ARV	The category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) has a gross land area of 7,500m ² to 20,000m ² AND (c) has an average rateable value greater than \$10,000,000 AND (d) is used for the purpose described in land use code 23 (Retail Warehouse).
22g. Retail Warehouse 20,001m² to 40,000m² and < \$8,000,000 ARV	The category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) has a gross land area of 20,001m ² to 40,000m ² AND (c) has an average rateable value less than \$8,000,000 AND (d) is used for the purpose described in land use code 23 (Retail Warehouse).
22h. Retail Warehouse 20,001m² to 40,000m² and equal to or > \$8,000,000 ARV	The category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) has a gross land area of 20,001m ² to 40,000m ² AND (c) has an average rateable value equal to or greater than \$8,000,000 AND (d) is used for the purpose described in land use code 23 (Retail Warehouse).
22i. Retail Warehouse 40,001m² to 80,000m²	The category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) has a gross land area of 40,001m ² to 80,000m ² AND (c) is used for the purpose described in land use code 23 (Retail Warehouse).

Rating category - Column 1	Rating description - Column 2
22j. Retail Warehouse > 80,000m²	The category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) has a gross land area greater than 80,000m ² AND (c) is used for the purpose described in land use code 23 (Retail Warehouse).
23. Transitory Accommodation	This category will apply where the land is used for a transitory accommodation purpose .
24. CTS - Transitory Accommodation (subject to Section 4.1(c))	This category will apply where the land is: (a) used for a transitory accommodation purpose AND (b) part of a community titles scheme .
25. CTS - Commercial Single Accommodation Unit (subject to Section 4.1(c))	This category will apply where the land consists of a single accommodation unit that: (a) operates as part of an Accommodation Hotel/Motel as described in land use code 77 AND (b) is part of a community titles scheme .
26. Reduced Rate 1	This category will apply where the land is: (a) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) recorded in Council's systems by reference to its common name, its location or its real property description as shown in the table at section 15.18 of this resolution.
27. Reduced Rate 2	This category will apply where the land is: (a) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) recorded in Council's systems by reference to its common name, its location or its real property description as shown in the table at section 15.18 of this resolution.
28. Reduced Rate 3	This category will apply where the land is: (a) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) recorded in Council's systems by reference to its common name, its location or its real property description as shown in the table at section 15.18 of this resolution.
29. CTS Reduced Rate 1 (subject to Section 4.1(c))	This category will apply where the land is: (a) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) part of a community titles scheme AND (c) recorded in Council's systems by reference to its common name, its location or its real property description as shown in the table at section 15.18 of this resolution.
30. CTS Reduced Rate 2 (subject to Section 4.1(c))	This category will apply where the land is: (a) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) part of a community titles scheme AND (c) recorded in Council's systems by reference to its common name, its location or its real property description as shown in the table at section 15.18 of this resolution.
31. CTS Reduced Rate 3 (subject to Section 4.1(c))	This category will apply where the land is: (a) used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) part of a community titles scheme AND (c) recorded in Council's systems by reference to its common name, its location or its real property description as shown in the table at section 15.18 of this resolution.
32a. Large Multiple Dwelling - 50 to 100 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 50 to 100 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32b. Large Multiple Dwelling - 101 to 150 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 101 to 150 dwellings AND (c) construction of the dwellings on the land has reached practical completion .



Rating category - Column 1	Rating description - Column 2
32c. Large Multiple Dwelling - 151 to 200 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 151 to 200 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32d. Large Multiple Dwelling - 201 to 225 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 201 to 225 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32e. Large Multiple Dwelling - 226 to 250 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 226 to 250 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32f. Large Multiple Dwelling - 251 to 275 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 251 to 275 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32g. Large Multiple Dwelling - 276 to 300 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 276 to 300 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32h. Large Multiple Dwelling - 301 to 325 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 301 to 325 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32i. Large Multiple Dwelling - 326 to 350 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 326 to 350 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32j. Large Multiple Dwelling - 351 to 375 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 351 to 375 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32k. Large Multiple Dwelling - 376 to 400 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 376 to 400 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32l. Large Multiple Dwelling - 401 to 425 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 401 to 425 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32m. Large Multiple Dwelling - 426 to 450 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 426 to 450 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32n. Large Multiple Dwelling - 451 to 475 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 451 to 475 dwellings AND (c) construction of the dwellings on the land has reached practical completion .

Rating category - Column 1	Rating description - Column 2
32o. Large Multiple Dwelling - 476 to 500 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 476 to 500 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32p. Large Multiple Dwelling - 501 to 525 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 501 to 525 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32q. Large Multiple Dwelling - 526 to 550 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 526 to 550 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32r. Large Multiple Dwelling - 551 to 575 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 551 to 575 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32s. Large Multiple Dwelling - 576 to 600 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 576 to 600 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32t. Large Multiple Dwelling - 601 to 625 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 601 to 625 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32u. Large Multiple Dwelling - 626 to 650 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 626 to 650 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32v. Large Multiple Dwelling - 651 to 675 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 651 to 675 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32w. Large Multiple Dwelling - 676 dwellings to 700	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of 676 to 700 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
32x. Large Multiple Dwelling - more than 700 dwellings	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land consists of more than 700 dwellings AND (c) construction of the dwellings on the land has reached practical completion .
33. CTS Large Multiple Dwelling (subject to Section 4.1(c))	This category will apply where: (a) the land is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for large multiple dwelling AND (b) the land is part of a community titles scheme AND (c) construction of the dwellings on the land has reached practical completion .



Rating category - Column 1	Rating description - Column 2
34a. Student Accommodation	This category will apply where the land: (a) consists of one or more living units or dwelling s AND (b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34a in the table at section 15.21 of this resolution.
34b. Student Accommodation	This category will apply where the land: (a) consists of one or more living units or dwelling s AND (b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34b in the table at section 15.21 of this resolution.
34c. Student Accommodation	This category will apply where the land: (a) consists of one or more living units or dwelling s AND (b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34c in the table at section 15.21 of this resolution.
34d. Student Accommodation	This category will apply where the land: (a) consists of one or more living units or dwelling s AND (b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34d in the table at section 15.21 of this resolution.
34e. Student Accommodation	This category will apply where the land: (a) consists of one or more living units or dwelling s AND (b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34e in the table at section 15.21 of this resolution.
34f. Student Accommodation	This category will apply where the land: (a) consists of one or more living units or dwelling s AND (b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34f in the table at section 15.21 of this resolution.
34g. Student Accommodation	This category will apply where the land: (a) consists of one or more living units or dwelling s AND (b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34g in the table at section 15.21 of this resolution.
34h. Student Accommodation	This category will apply where the land: (a) consists of one or more living units or dwelling s AND (b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34h in the table at section 15.21 of this resolution.
34i. Student Accommodation	This category will apply where the land: (a) consists of one or more living units or dwelling s AND (b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34i in the table at section 15.21 of this resolution.

Rating category - Column 1	Rating description - Column 2
34j. Student Accommodation	This category will apply where the land: <ul style="list-style-type: none"> (a) consists of one or more living units or dwellings AND (b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34j in the table at section 15.21 of this resolution.
34k. Student Accommodation	This category will apply where the land: <ul style="list-style-type: none"> (a) consists of one or more living units or dwellings AND (b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34k in the table at section 15.21 of this resolution.
34l. Student Accommodation	This category will apply where the land: <ul style="list-style-type: none"> (a) consists of one or more living units or dwellings AND (b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34l in the table at section 15.21 of this resolution.
34m. Student Accommodation	This category will apply where the land: <ul style="list-style-type: none"> (a) consists of one or more living units or dwellings AND (b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34m in the table at section 15.21 of this resolution.
35. CTS - Student Accommodation (subject to Section 4.1(c))	This category will apply where the land: <ul style="list-style-type: none"> (a) consists of one or more living units or dwellings AND (b) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for student accommodation AND (c) is part of a community titles scheme AND (d) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 35 in the table at section 15.21 of this resolution.
36. Kurilpa Industrial	This category will apply where the land is: <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, for non-residential purposes AND (b) is recorded in Council's systems by reference to its common name, its location or its real property description as shown in the table at section 15.22 of this resolution.
37. Racing Stables	This category will apply where the land is used or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for the purpose described in land use code 86 (Racing Stables).
38. CTS - Retail Warehouse (subject to Section 4.1(c))	The category will apply where the land: <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, for non-residential purposes AND (b) is used for the purpose described in land use code 23 (Retail Warehouse) AND (c) is part of a community titles scheme.

Rating category - Column 1	Rating description - Column 2						
39e. Port of Brisbane	<p>This category will apply:</p> <p>(a) where the land:</p> <ul style="list-style-type: none"> (i) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes and (ii) is located completely within the boundaries of the map at section 15.26 of this resolution 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%;">28 Warehouses/Bulk Stores</td> <td style="width: 50%;">31 Fuel Depot</td> </tr> <tr> <td>29 Transport Terminal</td> <td>37 Noxious/Offensive/Extractive Industry</td> </tr> <tr> <td>30 Fuel Station</td> <td></td> </tr> </table> <p>AND</p> <p>(b) has not been recorded in Council's systems by reference to its common name, its location or its real property description in any table at section 15.14 to 15.27 of this resolution.</p>	28 Warehouses/Bulk Stores	31 Fuel Depot	29 Transport Terminal	37 Noxious/Offensive/Extractive Industry	30 Fuel Station	
28 Warehouses/Bulk Stores	31 Fuel Depot						
29 Transport Terminal	37 Noxious/Offensive/Extractive Industry						
30 Fuel Station							

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 to 10ad, 10ba to 10bi, 10ca to 10ci and 10ga and land identified in the table at section 15.19 in the Resolution.

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

4.4. Separate rates and charges - Environmental management and compliance

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

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

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

4.5. Separate rates and charges - Bushland Preservation Levy - Environment Function

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



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

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

4.6. Special rates and charges for identified benefitted areas

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

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

4.7. Rural fire service special charge

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

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

4.8. Utility charges

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

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

The amount of the Utility Charges is based on:

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

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

5 CONCESSIONS FOR RATES AND CHARGES

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

- (a) concession to pensioners who meet the eligibility criteria as set out in Council's Pensioners Partial Rebate of Rates and Charges Policy
- (b) concession to not-for-profit organisations who meet the eligibility criteria as set out in Council's Not-for-profit Organisations Partial Rebate of General Rates Policy
- (c) concession to not-for-profit kindergartens who meet the eligible criteria as set out in Council's Not-for-profit Kindergartens Partial Rebate of Rates and Charges Policy
- (d) concession to eligible pensioners who are experiencing hardship from the payment of rates and charges in accordance with Council's Payment of Overdue Rates and Charges Policy and

- (e) concession to not-for-profit affordable housing providers who meet the eligibility criteria as set out in Council's Not-for-profit Affordable Housing Providers Partial Rebate of General Rates Policy.

Council may consider other rebates during the financial year on a case-by-case basis in accordance with 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 to 10ad, 10ba to 10bi, 10ca to 10ci and 10ga on the basis set out in the Resolution to encourage the prompt payment of rates and charges on certain properties.

7 INTEREST ON OVERDUE RATE 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 adopts a Schedule of Fees and Charges for each financial year, which sets out all fees and charges, including those determined on a cost-recovery and commercial basis. This statement outlines the principles applied by Council in determining those fees and charges.

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

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

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

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

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

10 COST-RECOVERY FEES

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

- (a) an application for the issue or renewal of a licence, permit, registration or other approval under a local government related law (an application fee) or
- (b) recording a change of ownership of land or



- (c) giving information kept under a local government related law or
- (d) seizing property or animals under a local government related law or
- (e) the performance of another responsibility imposed on the Council under the *Building Act 1975* or the *Plumbing and Drainage Act 2018*.

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

Cost-recovery fees are listed in the Schedule of Fees and Charges.

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. 15) 2026* details how the infrastructure charges are calculated.

For further information, please refer to Council's website at <https://www.brisbane.qld.gov.au>.

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

13 GRANTS AND SUBSIDIES

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

14 NET RESULT

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

15 AUTHORITY

Council, 25 June 2026.

16 STATEMENT OWNER

Chief Financial Officer, Strategic Finance, Corporate Services

17 FURTHER ASSISTANCE

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

18 RELATED INFORMATION

This statement has been prepared using principles outlined in Council’s Revenue Policy 2026-27.

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

19 REVIEW DATE

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