ANNUAL BUDGET

2026-27

Adopted by Council Resolution on 25 June 2026

OVERVIEW

The Annual Budget 2026-27 provides details of revenue to be raised, budgeted financial statements, Long-Term Financial Forecast (LTFF), measures of financial sustainability, budget allocation by Program and Businesses financial statements and information, which is consistent with Council's Corporate Plan and Annual Operational Plan. Council has prepared the Annual Budget in accordance with accrual accounting and accounting requirements required under Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB), as applicable to not-for-profit entities. It complies with the *City of Brisbane Act 2010* (CoBA) and the *City of Brisbane Regulation 2012* (CoBR).

Significant assumptions and parameters for Long-Term Financial Forecast

Council's budget process is developed on the following strategic inputs:

- asset management plans, which assess actual asset condition, desired level of service or asset condition, and recommended investment resources to achieve or maintain desired asset condition
- *Local Government Infrastructure Plan* (LGIP) and the *South East Queensland Regional Plan – Shaping SEQ 2023*
- non-infrastructure levels of service
- the administration's strategic outcomes and target setting.

Budget considerations during the budget development phase include prioritisation of capital and operating expenditure and compliance with credit metrics and measures of financial sustainability in the budget year and forecast period. This financial forecasting is prepared on a detailed 10-year LTFF model, including the preparation of financial statements and a broad range of financial ratios.

LGIP forms part of Council's planning scheme, *Brisbane City Plan 2014* (City Plan), and guides Council's future capital works program and assists with long-term financial and asset management planning. The following table features forecast developer contribution (infrastructure charges) revenue and proposed expenditure on trunk infrastructure within the Annual Budget 2026-27. The table also lists the annual cost of planned trunk infrastructure under the LGIP.

	Proposed 2026-27 $000	Proposed 2027-28 $000	Proposed 2028-29 $000	Proposed 2029-30 $000	Proposed Total $000
Income	134,000	111,000	113,000	115,000	473,000
Trunk expense	158,994	180,034	113,721	115,920	568,669
LGIP[(i)]	431,212	431,212	431,212	431,212	1,724,848

Note:

(i) LGIP estimates include funding allocation assumptions from other levels of Government for some projects. Trunk expense estimates will be adjusted in future budget processes to reflect these agreements.

STATEMENT OF INCOME AND EXPENDITURE

For the year ending 30 June

	Anticipated 2025-26 $000	Proposed 2026-27 $000	Proposed 2027-28 $000	Proposed 2028-29 $000	Proposed 2029-30 $000
Income					
Rates and utility charges[i]	1,627,110	1,790,254	1,882,400	1,960,917	2,036,351
Less discount and rebates	(47,128)	(48,737)	(50,219)	(51,147)	(52,078)
	1,579,982	**1,741,517**	**1,832,181**	**1,909,770**	**1,984,273**
Grants and subsidies	200,260	281,855	150,670	105,137	94,377
Developer contributions	112,323	180,952	159,615	163,034	167,675
Other contributions and donations	23,352	200	-	5,100	-
Fees and charges	281,735	282,405	292,691	305,208	318,037
Public transport revenue	501,271	510,725	523,636	537,051	558,533
Interest revenue	19,037	18,162	19,299	19,489	19,688
Other revenue	456,942	459,446	501,611	521,796	521,730
	1,594,920	**1,733,745**	**1,647,522**	**1,656,815**	**1,680,040**
	3,174,902	**3,475,262**	**3,479,703**	**3,566,585**	**3,664,313**
Expenses					
Employee costs	986,720	1,073,302	1,134,598	1,149,903	1,187,683
Materials and services	1,692,203	1,977,515	1,866,419	1,892,018	1,962,550
Depreciation and amortisation	531,107	568,374	590,131	591,132	597,987
Finance costs	175,389	174,464	169,515	164,007	160,308
Loss on disposal of non-current assets	49,161	73,642	60,384	61,453	62,666
Brisbane Metro returned works[ii]	622,415	-	-	-	-
Other expenses	58,762	55,279	54,603	55,604	55,572
	4,115,757	**3,922,576**	**3,875,650**	**3,914,117**	**4,026,766**
Less capitalised expenses	(579,596)	(643,370)	(684,653)	(716,884)	(776,051)
	3,536,161	**3,279,206**	**3,190,997**	**3,197,233**	**3,250,715**
Net result	**(361,259)**	**196,056**	**288,706**	**369,352**	**413,598**

Note:

(i) The 2026-27 average general rate increase for residential owner-occupied houses is 3.97%. Rates and utility charges (excluding discounts and rebates) levied for the 2026-27 financial year have increased by 10.13% for all properties including commercial from the 2025-26 anticipated budget, reflecting underlying rate base growth and also movements in property valuations (ARV) with the application of Council's differential rating framework, resulting in varied impacts across property categories.

(ii) Transfer of assets to third parties.

STATEMENT OF FINANCIAL POSITION

For the year ending 30 June

	Anticipated 2025-26 $000	Proposed 2026-27 $000	Proposed 2027-28 $000	Proposed 2028-29 $000	Proposed 2029-30 $000
Current assets					
Cash and cash equivalents	75,794	145,389	181,209	278,473	376,891
Receivables	106,379	94,017	99,009	102,894	106,265
Inventories	24,478	25,090	25,717	26,360	27,019
Other current assets	97,203	97,203	97,203	97,203	97,203
	303,854	**361,699**	**403,138**	**504,930**	**607,378**
Non-current assets					
Investment in associate	2,158,143	2,158,143	2,158,143	2,158,143	2,158,143
Other investments	223,176	223,176	223,176	223,176	223,176
Property, plant and equipment	41,752,473	42,827,972	44,018,391	45,270,700	46,594,170
Intangible assets	95,602	81,385	59,094	37,525	18,942
Lease right of use assets	393,299	348,594	313,536	278,111	242,539
Superannuation defined benefit plan	16,042	16,042	16,042	16,042	16,042
	44,638,735	**45,655,312**	**46,788,382**	**47,983,697**	**49,253,012**
Total assets	**44,942,589**	**46,017,011**	**47,191,520**	**48,488,627**	**49,860,390**
Current liabilities					
Payables	356,733	400,139	391,326	400,191	414,994
Other financial liabilities	146,498	78,087	81,971	86,073	90,405
Lease liabilities	76,642	55,095	52,507	50,991	52,724
Provisions	231,193	236,625	242,253	248,083	254,123
Service concession liabilities	61,680	62,989	63,441	62,579	64,834
Other current liabilities	119,211	101,323	101,323	101,323	101,323
	991,957	**934,258**	**932,821**	**949,240**	**978,403**
Non-current liabilities					
Payables	11,483	11,484	11,485	11,482	11,483
Other financial liabilities	2,841,818	2,841,198	2,764,538	2,683,625	2,598,220
Lease liabilities	494,235	462,001	427,968	389,475	346,725
Provisions	136,246	136,908	137,594	138,305	139,041
Service concession liabilities	1,503,237	1,463,477	1,426,742	1,394,055	1,357,520
Other non-current liabilities	41,547	41,547	41,547	41,547	41,547
	5,028,566	**4,956,615**	**4,809,874**	**4,658,489**	**4,494,536**
Total liabilities	**6,020,523**	**5,890,873**	**5,742,695**	**5,607,729**	**5,472,939**
Net community assets	**38,922,066**	**40,126,138**	**41,448,825**	**42,880,898**	**44,387,451**
Community equity					
Asset revaluation surplus	24,481,417	25,489,433	26,523,414	27,586,135	28,679,090
Accumulated surplus	14,440,649	14,636,705	14,925,411	15,294,763	15,708,361
Total community equity	**38,922,066**	**40,126,138**	**41,448,825**	**42,880,898**	**44,387,451**

STATEMENT OF CHANGES IN EQUITY

For the year ending 30 June

		Asset revaluation surplus $000	Cash flow and hedging reserves $000	Accumulated surplus $000	Total $000
Anticipated 2025-26	Balance at beginning of year	23,485,677	6,272	14,801,908	38,293,857
	Net result	-	-	(361,259)	(361,259)
	Other comprehensive income	995,740	(6,272)	-	989,468
	Balance at year end	**24,481,417**	**-**	**14,440,649**	**38,922,066**
Proposed 2026-27	Balance at beginning of year	24,481,417	-	14,440,649	38,922,066
	Net result	-	-	196,056	196,056
	Other comprehensive income	1,008,016	-	-	1,008,016
	Balance at year end	**25,489,433**	**-**	**14,636,705**	**40,126,138**
Proposed 2027-28	Balance at beginning of year	25,489,433	-	14,636,705	40,126,138
	Net result	-	-	288,706	288,706
	Other comprehensive income	1,033,981	-	-	1,033,981
	Balance at year end	**26,523,414**	**-**	**14,925,411**	**41,448,825**
Proposed 2028-29	Balance at beginning of year	26,523,414	-	14,925,411	41,448,825
	Net result	-	-	369,352	369,352
	Other comprehensive income	1,062,721	-	-	1,062,721
	Balance at year end	**27,586,135**	**-**	**15,294,763**	**42,880,898**
Proposed 2029-30	Balance at beginning of year	27,586,135	-	15,294,763	42,880,898
	Net result	-	-	413,598	413,598
	Other comprehensive income	1,092,955	-	-	1,092,955
	Balance at year end	**28,679,090**	**-**	**15,708,361**	**44,387,451**

STATEMENT OF CASH FLOWS

For the year ending 30 June

	Anticipated 2025-26 $000	Proposed 2026-27 $000	Proposed 2027-28 $000	Proposed 2028-29 $000	Proposed 2029-30 $000
Cash flows from operating activities					
Receipts					
Rates and utility charges	1,555,871	1,756,663	1,831,140	1,908,879	1,983,418
Fees and charges	261,463	265,719	277,510	289,242	301,605
Public transport revenue	501,271	510,725	523,636	537,051	558,533
Grants and subsidies	100,213	108,846	68,740	57,325	59,336
Developer contributions	1,690	3,363	3,501	3,572	3,681
Interest	19,037	18,162	19,299	19,489	19,688
Dividends and participation returns received	141,259	123,809	126,355	130,809	136,041
Other receipts	243,735	269,313	275,035	290,925	311,186
	2,824,539	**3,056,600**	**3,125,216**	**3,237,292**	**3,373,488**
Payments					
Employee costs	976,845	1,063,071	1,123,998	1,138,922	1,176,307
Materials and services	1,750,050	1,959,050	1,881,441	1,889,347	1,954,072
Finance costs	171,513	169,881	165,359	159,758	156,267
Other payments	40,286	38,620	39,845	40,152	39,667
	2,938,694	**3,230,622**	**3,210,643**	**3,228,179**	**3,326,313**
Less capitalised expenses	(579,596)	(643,370)	(684,653)	(716,884)	(776,051)
	2,359,098	**2,587,252**	**2,525,990**	**2,511,295**	**2,550,262**
Net increase in cash from operating activities	**465,441**	**469,348**	**599,226**	**725,997**	**823,226**
Cash flows from investing activities					
Proceeds from sale of non-current assets	24,108	77,514	21,044	21,256	22,106
Payments for non-current assets	(579,596)	(643,370)	(684,653)	(716,884)	(776,051)
Receipts for capital contributions, grants, subsidies, donations and other capital revenue	232,261	311,009	227,930	196,062	161,041
Net decrease in cash from investing activities	**(323,227)**	**(254,847)**	**(435,679)**	**(499,566)**	**(592,904)**
Cash flows from financing activities					
Repayment of borrowings	(134,028)	(68,815)	(72,632)	(76,660)	(80,913)
Lease liabilities principal payments	(76,452)	(76,091)	(55,095)	(52,507)	(50,991)
Net decrease in cash from financing activities	**(210,480)**	**(144,906)**	**(127,727)**	**(129,167)**	**(131,904)**
Net increase (decrease) in cash and cash equivalents held	**(68,266)**	**69,595**	**35,820**	**97,264**	**98,418**
Cash and cash equivalents at beginning of year	144,060	75,794	145,389	181,209	278,473
Cash and cash equivalents at year end	**75,794**	**145,389**	**181,209**	**278,473**	**376,891**

LONG-TERM FINANCIAL FORECAST

For the year ending 30 June

	Proposed 2026-27 $000	Proposed 2027-28 $000	Proposed 2028-29 $000	Proposed 2029-30 $000	Proposed 2030-31 $000	Proposed 2031-32 $000	Proposed 2032-33 $000	Proposed 2033-34 $000	Proposed 2034-35 $000	Proposed 2035-36 $000
Income	3,475,262	3,479,703	3,566,585	3,664,313	3,776,147	3,890,470	4,007,693	4,128,328	4,251,802	4,379,131
Expenses	3,279,206	3,190,997	3,197,233	3,250,715	3,353,253	3,459,804	3,569,654	3,535,435	3,613,975	3,690,962
Net result	**196,056**	**288,706**	**369,352**	**413,598**	**422,894**	**430,666**	**438,039**	**592,893**	**637,827**	**688,169**
Accumulated surplus at beginning of year	14,440,649	14,636,705	14,925,411	15,294,763	15,708,361	16,131,255	16,561,921	16,999,960	17,592,853	18,230,680
Accumulated surplus at year end	**14,636,705**	**14,925,411**	**15,294,763**	**15,708,361**	**16,131,255**	**16,561,921**	**16,999,960**	**17,592,853**	**18,230,680**	**18,918,849**
Total assets	46,017,011	47,191,520	48,488,627	49,860,390	51,284,238	52,744,458	54,200,960	55,807,734	57,574,319	59,395,902
Total liabilities	5,890,873	5,742,695	5,607,729	5,472,939	5,357,517	5,242,782	5,088,349	4,900,012	4,796,496	4,666,831
Total community equity	**40,126,138**	**41,448,825**	**42,880,898**	**44,387,451**	**45,926,721**	**47,501,676**	**49,112,611**	**50,907,722**	**52,777,823**	**54,729,071**

MEASURES OF FINANCIAL SUSTAINABILITY

For the year ending 30 June

	Target (Tier 1)	Proposed 2026-27 $000	Proposed 2027-28 $000	Proposed 2028-29 $000	Proposed 2029-30 $000	Proposed 2030-31 $000	Proposed 2031-32 $000	Proposed 2032-33 $000	Proposed 2033-34 $000	Proposed 2034-35 $000	Proposed 2035-36 $000
Financial capacity											
Council-controlled revenue[i]	Not applicable	66.2%	67.6%	68.0%	67.9%	68.0%	68.2%	68.4%	68.6%	68.8%	69.0%
Population growth[i][ii]	Not applicable	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.8%	0.8%	0.8%
Operating performance											
Operating surplus ratio	Greater than 0%	0.7%	5.4%	8.4%	10.5%	10.3%	10.1%	9.8%	13.5%	14.1%	14.8%
Operating cash ratio	Greater than 0%	19.3%	24.4%	26.7%	28.2%	27.7%	27.1%	26.6%	29.8%	30.2%	30.6%
Liquidity											
Unrestricted cash expense cover ratio	Greater than 2 months	4.5	Not applicable[iii]								
Asset management											
Asset sustainability ratio	Greater than 50%	80.8%	77.6%	81.4%	85.3%	87.2%	69.7%	69.9%	70.7%	70.8%	70.5%
Asset consumption ratio	Greater than 60%	80.9%	80.6%	80.4%	80.2%	80.0%	79.8%	79.7%	79.5%	79.4%	79.3%
Asset renewal funding ratio[i]	Not applicable	84.7%	Not applicable[iii]								
Debt servicing capacity											
Leverage ratio	0 to 5 times	4.9	3.7	3.2	2.8	2.7	2.6	2.5	2.0	1.9	1.7

Note:

The above ratios are calculated in accordance with the *Financial Management (Sustainability) Guideline 2024* and exclude the impact of Service concession arrangements.

(i) The Council-controlled revenue, Population growth and Asset renewal funding ratio measures are reported for contextual purposes only.

(ii) Council has used the Queensland Government Statistician's Office population projections to calculate the Compound annual growth rate.

(iii) The *Financial Management (Sustainability) Guideline 2024* requires a single year ratio only.

BUDGET ALLOCATION BY PROGRAM

For the year ending 30 June

	Anticipated 2025-26 $000	Proposed 2026-27 $000	Proposed 2027-28 $000	Proposed 2028-29 $000	Proposed 2029-30 $000
Program 1 - Transport for Brisbane					
Income	562,972	592,099	576,628	585,579	603,698
Expenses	1,368,208	790,298	770,648	778,473	792,776
Capitalised expenses	106,436	10,489	10,274	20,761	28,163
Program 2 - Infrastructure for Brisbane					
Income	234,452	349,200	356,856	339,536	326,451
Expenses	621,938	675,056	702,119	706,236	723,433
Capitalised expenses	287,983	379,394	382,215	295,446	278,189
Program 3 - Sustainable City					
Income	500,433	550,818	548,482	571,020	599,674
Expenses	573,652	598,760	617,242	640,884	668,830
Capitalised expenses	120,607	140,102	134,858	106,108	106,248
Program 4 - Future Brisbane					
Income	98,897	97,500	100,886	104,737	108,526
Expenses	159,048	142,368	144,426	144,375	138,081
Capitalised expenses	1,511	4,137	4,188	2,765	1,603
Program 5 - Community and the Arts					
Income	31,878	29,235	24,056	25,075	20,258
Expenses	127,392	124,645	111,081	107,489	106,441
Capitalised expenses	13,740	35,586	37,341	26,436	2,413
Program 6 - Customer Services					
Income	110,617	107,582	110,992	114,848	118,960
Expenses	232,275	207,866	212,665	216,061	220,024
Capitalised expenses	4,266	9,593	6,621	6,739	2,374
Program 7 - City Governance					
Income	1,635,653	1,748,829	1,761,802	1,825,792	1,886,746
Expenses	453,648	740,214	632,817	603,714	601,130
Capitalised expenses	45,053	64,068	109,155	258,629	357,061

THIS PAGE INTENTIONALLY LEFT BLANK

BUSINESSES

2026-27

Adopted by Council Resolution on 25 June 2026

BUSINESSES

Businesses deliver products and services. This section provides an overview detailing the Businesses delivering significant activities which are subject to *National Competition Policy* (NCP) reporting requirements.

National Competition Policy (NCP) business activities

This disclosure in relation to NCP is made to satisfy the CoBA and CoBR.

Significant business activities using full cost pricing:

- Asphalt and Aggregates
- City Parking
- Waste and Resource Recovery Services
- Brisbane City Cemeteries

Prescribed business activity applying the code of competitive conduct:

- Riverstage

Surpluses after the application of the requirements of the Tax Equivalents Regime (TER) are returned to Council's overall operating surplus.

A budgeted statement of income and expenditure by classification of NCP activity, showing the anticipated 2025-26 and proposed 2026-27 through to 2029-30 budget, can be found on page 19.

Business Activity Statements for each business can be found on page 20.

Information about each business can be found on page 21.

STATEMENT OF INCOME AND EXPENDITURE (BUSINESSES) - SUMMARY BY CLASSIFICATION

For the year ending 30 June

	Anticipated 2025-26 $000	Proposed 2026-27 $000	Proposed 2027-28 $000	Proposed 2028-29 $000	Proposed 2029-30 $000
Income					
Significant business activities with full cost pricing	353,425	389,230	429,323	460,341	496,228
Prescribed business activity	7,372	4,502	4,018	3,698	3,847
	360,797	**393,732**	**433,341**	**464,039**	**500,075**
Expenses					
Significant business activities with full cost pricing	329,281	365,903	401,053	421,494	449,178
Prescribed business activity	4,790	3,711	3,532	3,097	3,121
	334,071	**369,614**	**404,585**	**424,591**	**452,299**
Significant business activities with full cost pricing	24,144	23,327	28,270	38,847	47,050
Prescribed business activity	2,582	791	486	601	726
Surplus before tax	**26,726**	**24,118**	**28,756**	**39,448**	**47,776**
Less imputed income tax	(9,088)	(7,416)	(8,789)	(11,835)	(14,333)
Surplus after tax	**17,638**	**16,702**	**19,967**	**27,613**	**33,443**

Note: The activity statements of Businesses can be found on page 20.

STATEMENT OF INCOME AND EXPENDITURE (BUSINESSES) - ACTIVITY STATEMENTS

For the year ending 30 June 2027

	SIGNIFICANT BUSINESS USING FULL COST PRICING				PRESCRIBED BUSINESS
	Asphalt and Aggregates	City Parking	Waste and Resource Recovery Services	Brisbane City Cemeteries	Riverstage
	$000	$000	$000	$000	$000
Income					
External revenue	61,450	10,192	295,946	12,112	4,440
Community Service Obligations	-	-	-	1,595	62
Other revenue	-	435	7,500	-	-
Total income	**61,450**	**10,627**	**303,446**	**13,707**	**4,502**
Expenses					
Employee costs	7,139	2,026	6,808	5,377	776
Materials and services	42,770	9,050	274,590	7,102	2,797
Depreciation and amortisation	3,362	152	4,223	954	119
Finance costs	-	-	1,900	-	-
Other expenses	-	1	-	-	-
Competitive neutrality costs	76	-	373	-	19
Total expenses	**53,347**	**11,229**	**287,894**	**13,433**	**3,711**
Surplus (deficit) before tax	**8,103**	**(602)**	**15,552**	**274**	**791**
Less imputed income tax	(2,431)	-	(4,666)	(82)	(237)
Surplus (deficit) after tax	**5,672**	**(602)**	**10,886**	**192**	**554**

INFORMATION ABOUT BUSINESSES

Asphalt and Aggregates

Asphalt and Aggregates provides relevant services to Council that meet customer expectations in quality, productivity, availability and value for money. This is achieved by maintaining continuous improvement in all parts of the business and by fostering an innovative, motivated and dedicated team-based workforce.

The diverse range of services include:

- operating highly efficient asphalt plants located at Eagle Farm and Riverview including the increased use of reclaimed asphalt pavements in designs
- continuing to push the use of crumb rubber, along with recycled glass and low-temperature asphalt mixes
- conducting quarrying operations at Mt Coot-tha and Bracalba quarries, producing an extensive range of quarry products utilised in the road and civil construction industries
- operating a recycling facility at Pine Mountain quarry which allows the reuse of concrete materials, reclaimed road base and asphalt
- conducting major road resurfacing, minor road maintenance services and line marking
- delivering road construction and rehabilitation.

City Parking

City Parking's objectives are to meet customer needs and contribute to both liveability and economic outcomes by delivering accessible and reliable parking services.

City Parking manages Council's two off-street parking stations and are committed to providing parking services that meet customer needs by delivering value for money, safe, accessible and reliable parking services.

Waste and Resource Recovery Services

Waste and Resource Recovery Services supports Brisbane's waste reduction and recycling program. The services provide essential and innovative services and seek to influence behaviour change to protect human health and the environment.

The benefits we provide are value-for-money services and positive environmental outcomes.

The diverse range of services include:

- undertaking the collection and management of waste and recyclable materials (including garden organics)
- ensuring the resource recovery centres at Nudgee, Willawong, Chandler and Ferny Grove, Treasure Troves and the Brisbane Landfill are effectively managed to increase recycling and resource recovery rates and reduce waste to landfill
- delivering new strategic initiatives in waste reduction and resource recovery
- working with industry to develop robust markets for secondary raw materials
- developing and delivering education and communication on waste avoidance, resource recovery and recycling to improve community understanding and influence behaviour change.

Brisbane City Cemeteries

Council's cemeteries deliver cemetery and crematorium services that reflect the diversity of Brisbane residents and community. Cemeteries will aim to provide venues for funeral services, burials, cremations, memorial walls and gardens.

This service provides funeral services, including interment and provision of quality and affordable venues for funerals, burials, cremations and ash memorials.

The diverse range of services include:

- ensuring cemeteries are maintained, including the preservation of historical sites, memorial gardens, niche walls and lawn cemeteries
- supporting community groups involved in promoting the heritage value of its cemeteries
- promoting the use of cemeteries as a public space.

Riverstage

Riverstage is an outdoor entertainment venue located in the City Botanic Gardens by the Brisbane River. Riverstage is Brisbane's iconic outdoor entertainment venue. The versatile facility, with a capacity for 9,000 patrons, offers a relaxed yet intimate outdoor concert experience. It can also be hired for private and community events.

THIS PAGE INTENTIONALLY LEFT BLANK

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	(a) This category will only apply where the land is used solely as an ***owner occupied residence*** OR (b) the: (i) land is used for the purpose described in ***land use code*** 01 (Vacant Urban Land) or ***land use code*** 06 (Uninhabitable building/structure/improvements) AND (ii) sole purpose for which the land is presently used is ***vacant land*** AND (iii) land: 1) is wholly contained within a zone or combination of zones defined under Part 6 of *City Plan 2014* as: 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 *Moreton Island settlements neighbourhood plan* defined under Part 7 of *City Plan 2014* and as shown on the Moreton Island settlements neighbourhood plan map in schedule 2 of *City Plan 2014*, 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). The following land is specifically included in this category: (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 (b) land subject to a ***special disability trust***, occupied by a deemed vulnerable ***owner***.
1ga. Residential – Owner Occupied with Guest Accommodation	This category will apply where the land would otherwise meet the description of category 1 Residential Owner Occupied but for the fact that part of the land is used for ***paid guest accommodation.***
2e. Commercial/ Non-Residential	This category will apply where the land: (a) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***non-residential purposes*** and (b) is located outside the **CBD** and the **CBD Frame** and (c) is used for the purpose described in one of the following **land use codes**: **48** Sports Club/Facilities AND (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.

Rating category – Column 1	Rating description – Column 2
2f. Commercial/ Non-Residential	This category will apply where the land: (a) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***non-residential purposes*** AND (b) is located outside the **CBD** and the **CBD Frame** AND (c) is used for the purpose described in one of the following **land use codes**: **48** Sports Club/Facilities AND (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	This category will apply where the land: (a) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***non-residential purposes*** AND (b) is located outside the **CBD** and the **CBD Frame** AND (c) is used for the purpose described in one of the following **land use codes**: **18** Special Tourist Attraction AND (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	This category will apply where the land (a) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for **non-residential purposes** AND (b) is located outside the **CBD** and the **CBD Frame** AND (c) is used for the purpose described in one of the following **land use codes**: **48** Sports Club/Facilities AND (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	This category will apply where the land (a) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***non-residential purposes*** AND (b) is located outside the **CBD** and the **CBD Frame** AND (c) is used for the purpose described in one of the following **land use codes**: **48** Sports Club/Facilities AND (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	This category will apply where the land: (a) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***non-residential purposes*** AND (b) is located outside the **CBD** and the **CBD Frame** AND (c) is used for the purpose described in one of the following **land use codes**: **29** Transport Terminal AND (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
2o. Commercial/ Non-Residential	This category will apply where the land: (a) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***non-residential purposes*** AND (b) is located outside the **CBD** and the **CBD Frame** AND (c) is used for the purpose described in one of the following land use codes: **01** Vacant Urban Land **06** Uninhabitable building/structure/ improvement **10** Combined Multiple Dwelling and Shop(s) **11** Shop - Single **12** Shops – Multiple **15** Shop(s) – Secondary Retail **17** Restaurant/Fast Food Outlet (non-drive through) **19** Walkway/Ramp **21** Residential Care Institution **24** Sales Area **25** Office(s) **26** Funeral Parlours **40** Kindergarten **41** Child Care Centre **50** Other Clubs (Non-Business) **51** Religious **52** Cemetery **55** Library **57** Parks and Gardens/Bushland Reserves **59** Access Restriction Strips **72** Vacant Land provided the vacant land is not used for ***residential purposes*** or has the potential to be used for ***residential purposes*** **91** Utility Installation **92** Defence Force Establishments **97** Welfare Home/Premises AND (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 ***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. This category also includes land that would be used for ***residential purposes*** except that: (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 (b) the land includes ***non-residential improvements*** regardless of whether that ***non-residential improvement*** is presently used.
2p. Commercial/ Non-Residential	This category will apply where the land: (a) is used, or has the potential predominant use by virtue of its improvements or the activities conducted upon the land, for non-residential purposes AND (b) is located outside the ***CBD*** and the ***CBD Frame*** AND (c) is used for the purpose described in one of the following ***land use codes***: **05** Educational – Tertiary **27** Private Hospital **38** Advertising Hoarding **44** Nurseries/Garden Centres **48** Sports Club/Facilities **58** Education – School **78** Data Centres **96** Public Hospital **99** Community Protection Centre AND (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.

Rating category – Column 1	Rating description – Column 2
2q. Commercial/ Non-Residential	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*** an (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***: **18** Special Tourist Attraction **43** Accommodation Hotel/Motel **45** Theatres and Cinemas **46** Drive-in Theatre **54** Art Gallery/Museum/Zoo – Primary code only AND (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.
2r. Commercial/ Non-Residential	This category will apply where the land: (a) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***non-residential purposes*** AND (b) is located outside the **CBD** and the **CBD Frame** AND (c) is used for the purpose described in one of the following ***land use codes***: **36** Light Industry **42** Hotel/Tavern **47** Licensed Clubs **56** Showgrounds/Racecourses/ Airfields **63** Boarding Kennels/Cattery **73** Restaurant/Fast Food Outlet – Drive Through AND (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.
2s. Commercial/ Non-Residential	This category will apply where the land: (a) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***non-residential purposes*** AND (b) is located outside the **CBD** and the **CBD Frame** AND (c) is used for the purpose described in one of the following ***land use codes***: **20** Marina **33** Builders Yard/Contractors Yard **34** Cold Stores – Ice Works **35** General Industry **85** Large Multiple Dwelling (during construction only) AND (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.
2t. Commercial/ Non-Residential	This category will apply where the land: (a) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***non-residential purposes*** AND (b) is located outside the **CBD** and the **CBD Frame** AND (c) is used for the purpose described in one of the following ***land use codes***: **22** Carpark **32** Wharves **39** Harbour industry AND (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.

Rating category – Column 1	Rating description – Column 2
2u. Commercial/ Non-Residential	This category will apply where the land: (a) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***non-residential purposes*** AND (b) is located outside the **CBD** and the **CBD Frame** AND (c) is used for the purpose described in one of the following ***land use codes***: **28** Warehouses/bulk stores **29** Transport Terminal **30** Fuel Station **31** Fuel Depot **37** Noxious/Offensive/Extractive AND (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.
3. Rural	This category will apply where the land is: (a) used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***non-residential purposes*** AND (b) used for the purpose described in one or more of the following ***land use codes***: (i) 62 Wholesale Production Nursery (ii) 64 Agriculture – Livestock Production (iii) 65 Agriculture – Crop Production (iv) 74 Turf Farms
4a. Multi-Residential – single dwelling with one additional dwelling	This category will apply where the land: (a) consists of one ***dwelling*** plus one ***secondary dwelling*** AND (b) is used for the purpose described in ***land use code*** 03 (Multiple Dwelling).
4b. Multi-Residential – more than two dwellings or living units	This category will apply where the land: (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***: (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
5a. Central Business District	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 used for the purpose described in one of the following ***land use codes***: **01** Vacant Urban Land **05** Educational – Tertiary **06** Uninhabitable building/structure/ improvement **10** Combined Multiple Dwelling and Shop(s) **14** Shop(s) – CBD Retail **17** Restaurant/Fast Food Outlet (non-drive through) **18** Special Tourist Attraction **19** Walkway/Ramp **20** Marina **21** Residential Care Institution **22** Carpark **24** Sales Area **25** Office(s) **26** Funeral Parlours **27** Private Hospital **28** Warehouses/Bulk Stores **29** Transport Terminal **30** Fuel Station **31** Fuel Depots **32** Wharves **33** Builders Yard/Contractors Yard **34** Cold Stores – Ice Works **35** General Industry **36** Light Industry **37** Noxious/Offensive/Extractive Industry **38** Advertising Hoarding **39** Harbour Industry **40** Kindergarten **41** Child Care Centre **42** Hotel/Tavern **43** Accommodation Hotel/Motel **44** Nurseries/Garden Centres **45** Theatres and Cinemas **46** Drive-in Theatre **47** Licensed Clubs **48** Sports Club/Facilities **50** Other Clubs (Non-Business) **51** Religious **52** Cemetery **54** Art Gallery/Museum/Zoo **55** Library **56** Showgrounds/Racecourses/ Airfields **57** Parks and Gardens/Bushland Reserves **58** Education – School **59** Access Restriction Strips **63** Boarding Kennels/Cattery **72** Vacant Land provided the vacant land is not used for ***residential purposes*** or has the potential to be used for ***residential purposes*** **73** Restaurant/Fast Food Outlet (drive-through) **78** Data Centre **91** Utility Installation **92** Defence Force Establishments **96** Public Hospital **97** Welfare Home/Premises **99** Community Protection Centre AND (c) is located completely or partially within the **CBD** AND (d) is located outside the area identified in the map at 15.23 AND (e) has an average rateable value less than $5,000,000 AND (f) does not appear in any table in sections 15.14 to 15.27.
5b. 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) AND (b) has an ***average rateable value*** equal to or greater than $5,000,000 AND (c) does not appear in any table in sections 15.14 to 15.27.

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))	This category will only apply where the land: (a) is used solely as an ***owner occupied residence*** AND (b) is part of a ***community titles scheme*** AND (c) either: (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. Note this category will apply where the land: 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))	This category will apply where the land: (a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause (c) AND (b) is located 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))	This category will apply where the land: (a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause (c) AND (b) is located 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))	This category will apply where the land: (a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause (c) AND (b) is located 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))	This category will apply where the land: (a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause (c) AND (b) is located 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	This category will apply where the land: (a) would otherwise meet the description of category 10 CTS - Residential Owner Occupied except for clause (c) AND (b) was first acquired by the ***owner*** on or after 1 October 2025 AND (c) is located fully or partially within the ***CBD*** AND (d) is located outside the area identified in the map at section 15.23 of the Resolution AND (e) is categorised as "BA" in the table set out in 15.24 by reference to the ***CTS Area*** 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: (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: (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: (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: (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: (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: (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: (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*** m²and 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*** m²and 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*** m²and 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*** m²and 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*** m² 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*** m² 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*** m² 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*** m² 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: (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: (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: (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: (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: (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: (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: (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: (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: (a) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, as a (i) ***non-owner occupied residence*** OR (ii) ***mixed use residence*** AND (b) is part of a ***community titles scheme*** AND (c) either: (i) is located outside the ***CBD*** and ***CBD Frame*** OR (ii) 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: (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 70m² and 84m².
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 85m² and 109m².
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 110m² 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*** m² 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*** m² 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*** m² 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*** m² 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*** m² 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*** m² 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*** m² 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*** m² 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*** m² 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*** m² 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*** m² 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*** m² 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*** m² 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*** m² 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*** m² 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*** m² 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*** m² 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*** m² 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	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***: **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) 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 16 in the table at section 15.19 of this resolution.
16b. CBD Frame Public Carparks	This category will apply where the land is: (a) used for the purpose described in ***land use code*** 22 (Carpark) AND (b) open to the public as a public carpark AND (c) located completely within the ***CBD Frame*** AND (d) recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 16b in the table at section 15.20 of this resolution.
16c. 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***: **25** Office(s) 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 16c in the table at section 15.27 of this resolution.
16d. 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***: **01** Vacant Urban Land **22** Carpark **48** Showgrounds/Racecourses/Airfields 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 16d in the table at section 15.27 of this resolution.
16e. 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***: **22** Carpark 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 16e in the table at section 15.27 of this resolution.
16f. 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 16f in the table at section 15.27 of this resolution.

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 20,000m² 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 20,000m² 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 20,000m² 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 20,000m² 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 20,000m² to 25,000m² 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 20,000m² to 25,000m² 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 25,001m² to 50,000m² 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 25,001m² to 50,000m² 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 50,000m² 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 7,500m² 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 7,500m² 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 7,500m² 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 7,500m² to 20,000m² 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 7,500m² to 20,000m² 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 7,500m² to 20,000m² 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 20,001m² to 40,000m² 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 20,001m² to 40,000m² 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 40,001m² to 80,000m² 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 80,000m² 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 ***dwellings*** AND (b) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***student accommodation*** AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34a in the table at section 15.21 of this resolution.
34b. Student Accommodation	This category will apply where the land: (a) consists of one or more ***living units*** or ***dwellings*** AND (b) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***student accommodation*** AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34b in the table at section 15.21 of this resolution.
34c. Student Accommodation	This category will apply where the land: (a) consists of one or more ***living units*** or ***dwellings*** AND (b) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***student accommodation*** AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34c in the table at section 15.21 of this resolution.
34d. Student Accommodation	This category will apply where the land: (a) consists of one or more ***living units*** or ***dwellings*** AND (b) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***student accommodation*** AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34d in the table at section 15.21 of this resolution.
34e. Student Accommodation	This category will apply where the land: (a) consists of one or more ***living units*** or ***dwellings*** AND (b) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***student accommodation*** AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34e in the table at section 15.21 of this resolution.
34f. Student Accommodation	This category will apply where the land: (a) consists of one or more ***living units*** or ***dwellings*** AND (b) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***student accommodation*** AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34f in the table at section 15.21 of this resolution.
34g. Student Accommodation	This category will apply where the land: (a) consists of one or more ***living units*** or ***dwellings*** AND (b) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***student accommodation*** AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34g in the table at section 15.21 of this resolution.
34h. Student Accommodation	This category will apply where the land: (a) consists of one or more ***living units*** or ***dwellings*** AND (b) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***student accommodation*** AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34h in the table at section 15.21 of this resolution.
34i. Student Accommodation	This category will apply where the land: (a) consists of one or more ***living units*** or ***dwellings*** AND (b) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***student accommodation*** AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34i in the table at section 15.21 of this resolution.

Rating category – Column 1	Rating description – Column 2
34j. Student Accommodation	This category will apply where the land: (a) consists of one or more ***living units*** or ***dwellings*** AND (b) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***student accommodation*** AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34j in the table at section 15.21 of this resolution.
34k. Student Accommodation	This category will apply where the land: (a) consists of one or more ***living units*** or ***dwellings*** AND (b) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***student accommodation*** AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34k in the table at section 15.21 of this resolution.
34l. Student Accommodation	This category will apply where the land: (a) consists of one or more ***living units*** or ***dwellings*** AND (b) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***student accommodation*** AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 34l in the table at section 15.21 of this resolution.
34m. Student Accommodation	This category will apply where the land: (a) consists of one or more ***living units*** or ***dwellings*** AND (b) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***student accommodation*** AND (c) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 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: (a) consists of one or more ***living units*** or ***dwellings*** AND (b) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***student accommodation*** AND (c) is part of a ***community titles scheme*** AND (d) is recorded in Council's systems by reference to its common name, its location or its real property description and identified as category 35 in the table at section 15.21 of this resolution.
36. Kurilpa Industrial	This category will apply where the land is: (a) is used, or has the potential ***predominant use*** by virtue of its improvements or the activities conducted upon the land, for ***non-residential purposes*** AND (b) is recorded in Council's systems by reference to its common name, its location or its real property description as shown in the table at section 15.22 of this resolution.
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: (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
39a. Port of Brisbane	This category will apply: (a) where the land: (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***: **01** Vacant Urban Land **19** Walkway/Ramp **24** Sales Area **25** Office(s) **91** Utility Installation AND (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.
39b. Port of Brisbane	This category will apply: (a) where the land: (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***: **36** Light Industry AND (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.
39c. Port of Brisbane	This category will apply: (a) where the land: (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***: **33** Builders Yard/Contractors Yard **35** General Industry AND (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.
39d. Port of Brisbane	This category will apply: (a) where the land: (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***: **32** Wharves **39** Harbour Industry AND (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.

Rating category – Column 1	Rating description – Column 2
39e. Port of Brisbane	This category will apply: (a) where the land: (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***: **28** Warehouses/Bulk Stores **29** Transport Terminal **30** Fuel Station **31** Fuel Depot **37** Noxious/Offensive/Extractive Industry AND (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.

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.

REVENUE POLICY

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 policy. The revenue policy must comply with section 185 of the Regulation and be reviewed annually for each financial year.

2. OVERVIEW

This policy states:

(a) the principles that Council intends to apply in the 2026-27 financial year for:
  (i) levying rates and charges and
  (ii) granting concessions for rates and charges and
  (iii) recovering overdue rates and charges and
  (iv) cost-recovery methods and

(b) if Council intends to grant concessions for rates and charges—the purpose for the concessions and

(c) the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

3. APPLICABILITY

This policy will apply to the financial year commencing 1 July 2026 and ending 30 June 2027.

This policy contains principles to be used in preparing the budget. It will also be used when preparing, reviewing and applying related policies, procedures and guidelines which apply during the 2026-27 financial year.

This policy is part of Council's budget. The budget will be available for inspection at Council's public office and on its website at www.brisbane.qld.gov.au.

4. POLICY

4.1 Revenue raising principles

(a) Levying rates and charges

In making and levying rates and charges, Council must comply with the requirements of the City of Brisbane Act 2010 (CoBA) and the Regulation.

Council applies the following principles when making and levying rates and charges.

- **Equity and fairness** - providing an equitable payment system that provides a range of payment options for ratepayers to pay the rates and charges and clear roles and responsibilities for Council and the ratepayer.
- **User pays** - when appropriate, levying rates and charges directly on specific users of services and facilities to help alleviate the costs associated with the provision of the service or facility on the general community.
- **Equity for like properties** - ensuring parcels of similarly valued land (based on land valuations) that are used for the same or similar purposes, and receive services are levied similar general rates.
- **Meaningful contribution** - adopting a differential rating system to identify properties with similar characteristics and levying differential general rates on each category to ensure that all properties provide a meaningful contribution to the costs of Council providing services or facilities.
- **Efficiency** - structuring Council's rating system to align with the financial cycle of local economic activity and assist with community understanding of Council's rating system.

(b) Granting concessions for rates and charges

In considering the application of concessions, Council will be guided by the principles of:

- **Equity** - providing an equitable rating system by reference to the value or quality of land within the local community
- **Fairness** - ensuring concessions are targeted to ratepayers experiencing genuine financial hardship or disadvantage and are applied in a structured and consistent manner
- **Equality** - providing the same treatment for ratepayers with similar circumstances
- **Transparency** - ensuring that the criteria for receiving concessions is clear
- **Flexibility** - allowing Council to respond to local economic issues and
- **Responsiveness** - ensuring that Council's rating system is responsive to community expectations of what activities should attract assistance from Council.

(c) Recovering overdue rates and charges

Council will exercise its rate recovery powers pursuant to the provisions of Chapter 4, Part 12 of CoBR in order to reduce the overall rate burden on ratepayers. It will be guided by the principles of:

- **Transparency** - ensuring that the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations are clear
- **Clarity and cost effectiveness** - providing a clear process to recover overdue rates and charges
- **Equality** - providing the same treatment for ratepayers with similar circumstances and
- **Flexibility** - ensuring Council is able to respond where necessary to changes in the local economy.

(d) Cost-recovery fees

Pursuant to section 99 of CoBA, Council may, under a local law or by resolution, establish fees to recover costs associated with the provision of certain activities or services.

Council will be guided by the principles of:

- **Clarity** - ensuring cost drivers associated with the cost-recovery fees are identified and
- **Neutrality** - ensuring that the cost-recovery fee is not more than the cost to Council of taking the action for which the fee is charged
- **Transparency** - Council will make its register of cost-recovery fees available for inspection at Council's public office and on its website at www.brisbane.qld.gov.au in accordance with section 100 of CoBA.

4.2 Purpose of concessions for rates and charges

The purpose of the concessions for rates and charges to be granted by Council for the 2026-27 financial year are stated in the following table.

CONCESSION FOR RATES AND CHARGES	PURPOSE FOR THE CONCESSION
Concession to pensioners who comply with the criteria set out in the *Pensioners Partial Rebate of Rates and Charges Policy*.	Assist pensioners to reduce their overall cost of living and to provide a consistent approach to granting rebates to eligible pensioners.
Concession to not-for-profit organisations that comply with the criteria set out in the *Not-for-profit Organisations Partial Rebate of General Rates Policy*.	Support the social benefit of the principal activities of eligible not-for-profit organisations.
Concession to not-for-profit kindergartens that comply with the criteria set out in the *Not-for-profit Kindergartens Partial Rebate of Rates and Charges Policy*.	Support the social and educational benefits of the principal activities of eligible not-for-profit kindergartens.
Concession to not-for-profit organisations that comply with the criteria set out in the *Not-for-profit Affordable Housing Providers Partial Rebate of General Rates Policy*.	Support the social benefit of the principal activities of eligible not-for-profit affordable housing providers.
Concession to pensioners who are experiencing hardship due to the payment of rates and charges in accordance with the *Payment of Overdue Rates and Charges Policy*.	Support eligible pensioners where the payment of rates and charges has or will affect their wellbeing in a way that is considered to be an unreasonable outcome based on present community standards.

These concessions have been made available in accordance with the provisions of Chapter 4, Part 10 of the Regulation.

4.3 Funding of physical and social infrastructure costs for developments

Council will levy infrastructure charges for development infrastructure with development approvals for new development. The amounts of those infrastructure charges are determined by the adoption and levying of infrastructure charges in accordance with the *Planning Act 2016*.

5. AUTHORITY

Council, 25 June 2026.

6. POLICY OWNER

Chief Financial Officer, Strategic Finance, Corporate Services

7. FURTHER ASSISTANCE

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

8. RELATED INFORMATION

This policy is Council's strategic revenue policy.

There are various administrative policies and arrangements that make up the total Council response to revenue management.

9. REVIEW DATE

The policy must be reviewed annually and in sufficient time to allow an annual budget that is consistent with this policy to be adopted for the next financial year.