

ADOPTION OF BUDGET

F&BS | 63/2/14-01 | #7871856

RECOMMENDATION:

It is recommended that, pursuant to section 107A of the *Local Government Act 2009* and sections 169 and 170 of the *Local Government Regulation 2012*, Council's Budget for the 2026/27 financial year, incorporating:

- i. The statements of financial position;
- ii. The statements of cash flow;
- iii. The statements of income and expenditure;
- iv. The statements of changes in equity;
- v. The long-term financial forecast;
- vi. The revenue statement;
- vii. The revenue policy (adopted by Council resolution on 17 June 2026);
- viii. The relevant measures of financials sustainability; and
- ix. The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget,

as tabled, be adopted by Council.

INTERESTED PARTIES:

Not applicable

EXECUTIVE SUMMARY:

Council's Annual Budget for 2026/27 is presented for adoption by Council. The Annual Budget is developed in accordance with the *Local Government Act 2009* (LGA) and *Local Government Regulation 2012* (LGR).

COMMENT:**Budgeted Financial Statements**

Section 170 of the *Local Government Regulation 2012* requires Council to adopt, by resolution, a budget for each financial year. Section 169 of the *Local Government Regulation 2012* requires that the budget include the following:

- Financial statements for the financial year for which the budget is prepared and the next two financial years; and
- A long term financial forecast, revenue statement and revenue policy; and
- Measures of financial sustainability for the financial year for which the budget is prepared and the next nine financial years; and

- The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.

Section 169 of the *Local Government Regulation 2012* stipulates that the budget be consistent with the following Council documents:

- Five Year Corporate Plan
- Annual Operational Plan

Section 34 of the *Local Government Regulation 2012* requires Council to include an Estimated Activity Statement (included in the Code of Competitive Conduct Statement) in the annual budget.

As required by Section 204 of the *Local Government Regulation 2012*, monthly financial statements will be prepared and presented to Council which will state progress that has been made against the budget.

Attachment 1 includes the 2026/27 Budgeted Financial Statements.

Revenue Statement

Each year, as part of the adoption of the Annual Budget, Council is required to adopt a Revenue Statement which sets out the differential rating categories under which rates will be levied for the year, the criteria used for setting cost recovery fees and business activity fees as well as explanations of the measures that Council has adopted for raising revenue for the year.

The Revenue Statement also contains the differential rates and minimums to be levied as well as the utility and special charges for 2026/27.

In addition to formatting changes, the Revenue Statement for 2026/27 incorporates the following amendments:

- The minimum levy for Residential Rating Categories R-3 to R380 will increase to 50% of the multi-unit dwelling minimum rate. This is year two of the four-year rating reform introduced in 2025/26.
- Domestic waste management utility charges will now be levied on a differential basis, as a two-part charge, comprising:
 - (1) Part A (General) charge; and
 - (2) Part B (State waste levy) charge.

Part A (General) charge, formerly known as a Cleansing Charge, is calculated to recover the internal and external costs for services, facilities and activities directly or indirectly related to waste management, and in particular, services, facilities and activities for the storage, collection and removal (including delivery to a waste disposal facility) of domestic waste, but excluding any State waste levy component.

The Part B (State waste levy) charge is decided and levied to recover costs of paying the State Government Waste Levy for leviable waste delivered to a leviable waste disposal site that arises out of Council providing the domestic waste management utility services, and which is not offset by the annual payment Council receives from the State under the Waste Reduction and Recycling Act 2011.

- Pensioner Concessions:
 - The standard Pensioner Concession Policy amount has increased to a maximum of \$350 for approved applications
 - The pensioner concession amount for Retirement Villages has increased to \$175 representing a 50% concession in line with year two of the four-year rating reform.
- Flexibility has been introduced in the timing of supplementary rates notices. Rather than being issued in a single bulk run each rating period, supplementary notices will now be issued as required throughout the financial year where changes to the land record since the last half-yearly rates notice have altered, or may alter, the rates and/or charges levied on a property.
- Interest Charges:
 - The interest rate charged on overdue rates amended to the prescribed maximum rate of 12.19%.

Attachment 1 includes the 2026/27 Revenue Statement.

OPTIONS:

Option 1 (Recommended):

It is recommended that, Pursuant to section 170A of the *Local Government Act 2009* and sections 169 and 170 of the *Local Government Regulation 2012*, Council's Budget for the 2026/27 financial year, incorporating:

- i. The statements of financial position;
- ii. The statements of cash flow;
- iii. The statements of income and expenditure;
- iv. The statements of changes in equity;
- v. The long-term financial forecast;
- vi. The revenue statement;
- vii. The revenue policy (adopted by Council resolution on 17 June 2026);
- viii. The relevant measures of financial sustainability; and
- ix. The total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget,

as tabled, be adopted.

Option 2

That Council does not adopt the 2026/27 Budget at this present time.

CONSIDERATIONS:

Council Finance and the Local Economy:

The 2026/27 Budget specifies the anticipated financial activity for Council for the 2026/27 financial year.

The budgeted financial statements for 2026/27 contained in this report will be used for budget performance reporting throughout the year.

Corporate and Operational Plans:

The 2026/27 Budget has been constructed to meet Council's Corporate and Operational Plan objectives.

Statutory:

In formulating the 2026/27 Budget, Council has complied with all relevant sections of the *Local Government Act 2009* and *Local Government Regulation 2012*.

CONSULTATION:

Council Officers and Managers from across the business were involved in the formulation of the budget. Additionally, workshops were held with Councillors and Executive Officers throughout the budget process.

ATTACHMENTS:

Attachment 1: 2026/27 Budgeted Financial Statements (#7847532)

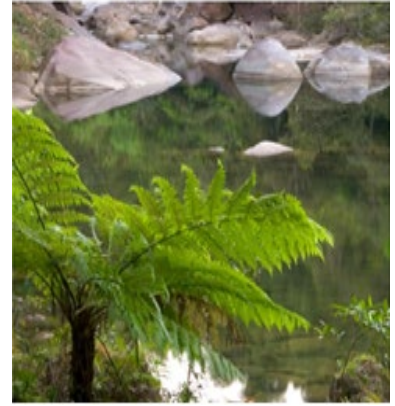


Jason Ritchie
Executive Manager Finance



Lisa Whitton
Chief Financial Officer

Attachment 1: 2026/27 Budgeted Financial Statements (#7847532)



**2026/27 BUDGETED
FINANCIAL
STATEMENTS**



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1. COMMUNITY FINANCIAL REPORT

BACKGROUND

The following report outlines Council's budgeted financial position and expected performance for the 2026/27 financial year. The information contained in this report is based upon Council's budgeted Financial Statements for the three-year period commencing in 2026/27 with a comparison to the 2025/26 forecast year end position. The budgeted financial statements are contained in Section 2 of this report and include:

- **Statement of Income and Expenditure** – expected revenue and expenses.
- **Statement of Financial Position** – anticipated assets (what we own), liabilities (what we owe) and community equity (our net worth).
- **Statement of Cash Flows** – how forecast revenue received and expenses paid will impact on Council's cash balance.
- **Statement of Changes in Equity** – summary of the forecast transfers to and from equity accounts including accumulated surplus, capital and other reserves.

Council maintains a robust Long Term Financial Forecast in order to ensure Council continues to be sustainable. This forecast is used to calculate sustainability ratios in line with Department of Local Government, Water and Volunteers (DLGWV) requirements. These ratios are designed to provide an indication of the performance of Council against key financial sustainability criteria which should be met to ensure the prudent management of financial risks. An analysis of these ratios is detailed later in this report.

ANNUAL BUDGET 2026/27 AT A GLANCE

Statement of Income and Expenditure (\$'000)		Financial Position (\$'000)	
Operating Revenue	484,952	Current Assets	124,864
Capital Revenue	138,262	Non-Current Assets	6,219,858
Total Revenue	623,214	Total Assets	6,344,722
Operating Expenses	463,613	Current Liabilities	133,388
Capital Expenses	14,000	Non-Current Liabilities	69,867
Total Expenses	477,613	Total Liabilities	203,255
Net Result	145,601	Net Community Assets	6,141,467
Capital Expenditure (\$'000)		Borrowings (\$'000)	
Capital Works Program	289,804	Outstanding Borrowings	69,970
Repayment of Borrowings	18,181	Borrowings per Assessment \$	901

The annual operating budget ensures that Council has adequate revenue to fund expenditure that meets the needs of the community. The capital budget provides for the delivery of infrastructure to service the region now and in the future. The long term forecast focuses on Council's ability to continue to meet community needs over the long term as the community grows.

Council's operations during 2025/26 have continued to face uncertainty from higher than anticipated inflation levels and more recently impacts from international fuel supply issues, as well as difficulties attracting and retaining staff which has impacted service and capital project delivery.

The 2026/27 Budget sets out a Capital Works program of \$289.8M. The Cairns Water Security Stage 1 (CWSS1) project, the largest infrastructure project Council has ever undertaken, is in advanced stages of construction with commissioning due to commence in late 2026. Operational costs are budgeted to commence in 2026/27 when major construction is completed.

The 2026/27 Budget sees ratepayers receiving a 3.95% rate rise on general rates and sewerage access rates. Water access and usage charges will have a higher increase due to the operational costs of the new water treatment plant coming online. Waste management charges will also see a higher increase due to contract pricing for both kerbside collection and residual waste management increasing significantly. The State Government imposed Waste Levy will also impact ratepayers in 2026/27 as Council's previous exemptions have not been granted an extension.

BUDGET ASSUMPTIONS AND PRINCIPLES

Under the requirements of the *Local Government Regulation 2012*, Council's budget for each financial year must be prepared on an accruals basis and include financial statements for the year for which it was prepared and the next two financial years.

The results of this budget are linked to the Corporate Plan which provides the strategic direction of Council and the Operational Plan which outlines key objectives and deliverables for Council for the upcoming year. The budget forms the basis of Council's Long Term Financial Forecast and is aligned with Council's Asset Management Plan and Capital Works Program.

Council controls and manages infrastructure assets that are largely unique to the public sector. These infrastructure assets include roads, bridges, footpaths, water reticulation and sewerage assets, which generally have very long useful lives and can only be used for providing local government services. The costs associated with the maintenance, depreciation and replacement of these assets form a material part of Council's annual expenditure.

CORPORATE FINANCIAL STATEMENTS

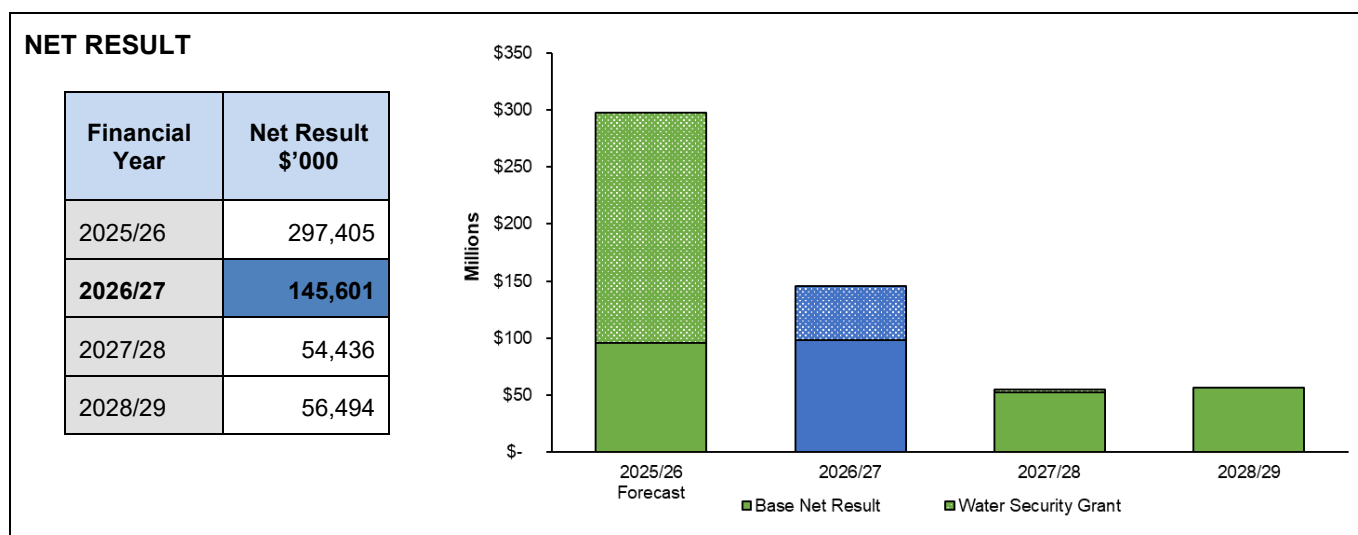
STATEMENT OF INCOME AND EXPENDITURE

NET RESULT

Council's net result reflects total revenue less total expenses. It incorporates capital income and expenditure however does not include expenditure amounts for capital projects.

Council has forecasted a net result of \$145.6M for the Financial Year 2026/27. The net result declines in 2027/28 and 2028/29 to \$54.4M and \$56.5M respectively as grant funding for the CWSS1 project concludes.

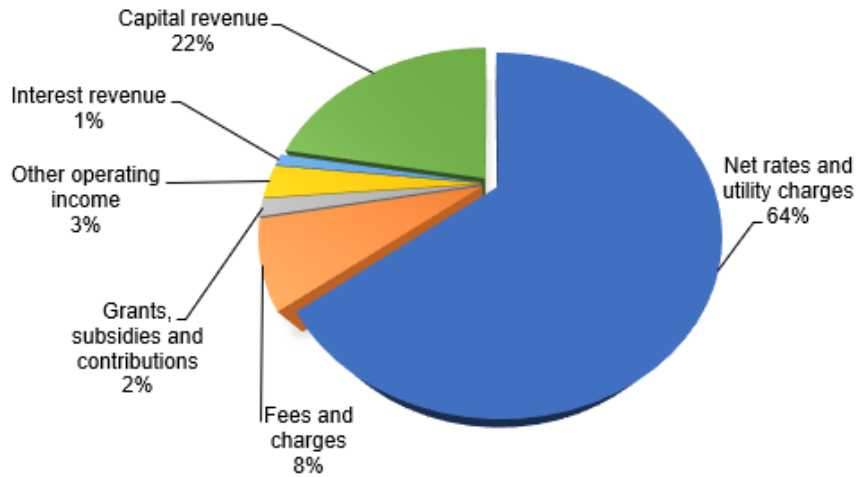
The following graph shows a breakdown of the net result and CWSS1 capital grant funding.



REVENUE

REVENUE CATEGORIES 2026/27

Category	Budget \$'000
Net rates and utility charges	401,565
Fees and charges	47,819
Grants, subsidies and contributions	9,925
Other operating income	18,817
Interest revenue	6,826
Capital revenue	138,262
Total Revenue	623,214

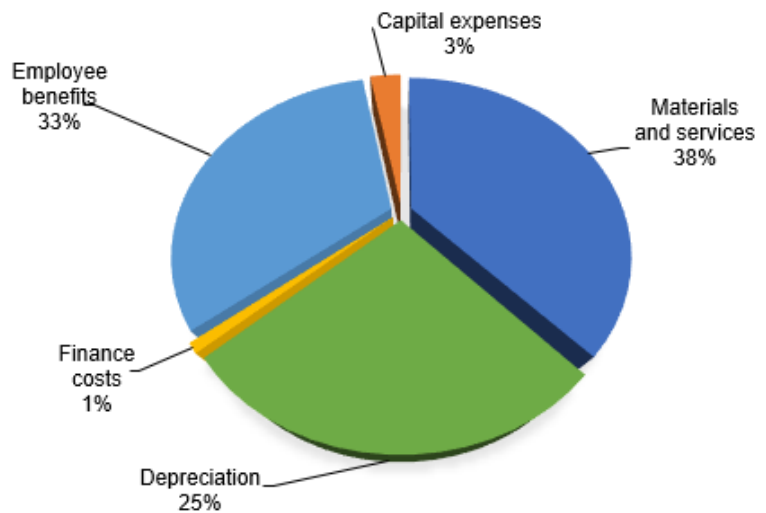


Rates and utility charges continue to be the major source of income for Council. Implicit in Council's revenue assumptions is a growth rate of 0.9% and a general rates price increase of 3.95%.

EXPENSES

EXPENSES CATEGORIES 2026/27

Category	Budget \$'000
Employee benefits	156,130
Materials and services	181,147
Depreciation	122,158
Finance costs	4,178
Capital expenses	14,000
Total Expenses	477,613



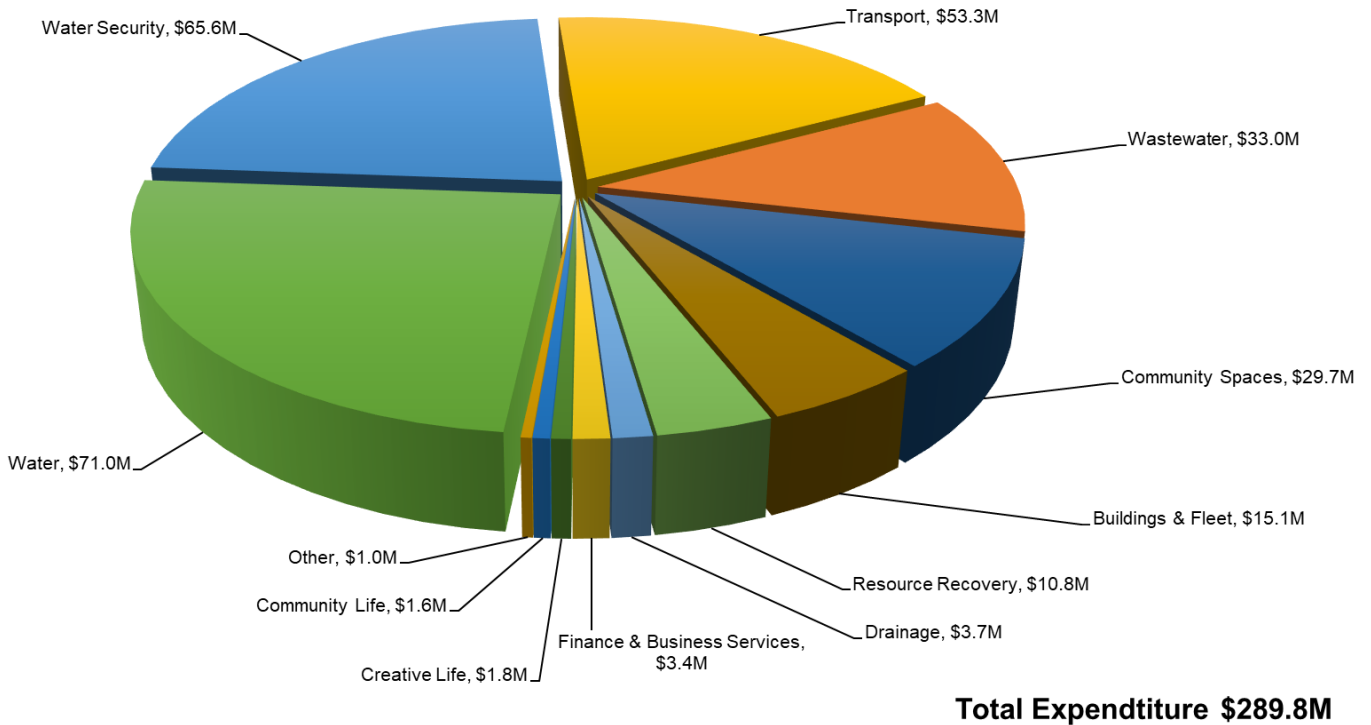
Materials and services together with employee benefits comprise 71% of Council's forecast total expenditure. Council is one of the region's largest employers whose strong workforce is responsible for the provision of water, wastewater, resource recovery services, maintenance, planning, lifestyle and community services and capital infrastructure for the community.

In addition to these expenses, depreciation makes up 25% of Council's planned expenditure. Depreciation represents an allocation of the use or wear and tear of an asset over its expected life. It is impacted by the age, condition and disposal of existing assets as well as the purchase and construction of new assets. Depreciation is not a cash expense.

CAPITAL WORKS PROGRAM

Council manages a very diverse range of infrastructure assets with a gross value in excess of \$7.7B. These assets cover categories such as land, buildings, plant and equipment, road and bridge network, drainage, water, sewerage and solid waste disposal. Council is responsible for the construction, upgrade and renewal of the majority of these assets through its capital works program with a small portion of these assets being contributed by developers via various developments throughout the region.

Council's capital works program for 2026/27 is \$289.8M. Council will utilise a combination of revenue, developer contributions, capital grants and loans to fund this program. The following table provides a breakdown of the proposed capital works for the 2026/27 year by asset category.

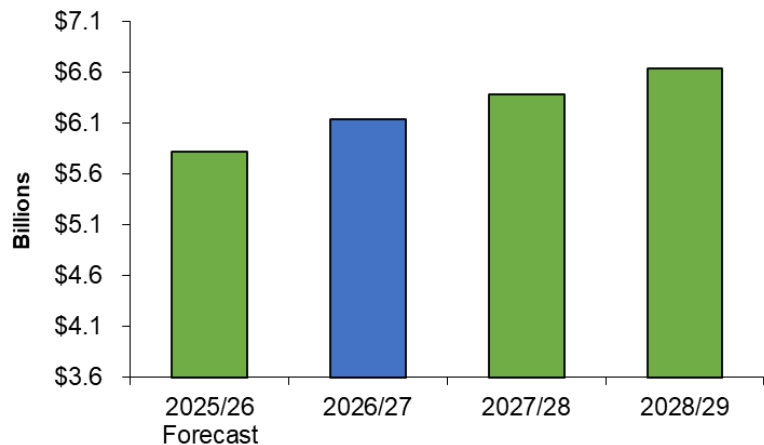


STATEMENT OF FINANCIAL POSITION

Council manages \$5.8B of net community assets on behalf of ratepayers and residents of the region. Growth of net community assets is projected to increase steadily over the next three years, driven mostly by Council's capital works program.

NET COMMUNITY ASSETS AT JUNE

Budget	Net Community Assets \$'000
2025/26	5,819,877
2026/27	6,141,467
2027/28	6,382,381
2028/29	6,634,837



BORROWINGS

Borrowings are in line with Council's Debt Policy and are obtained from Queensland Treasury Corporation (QTC) with the exception of capital projects funded under interest-free loan agreements with Economic Development Queensland (EDQ).

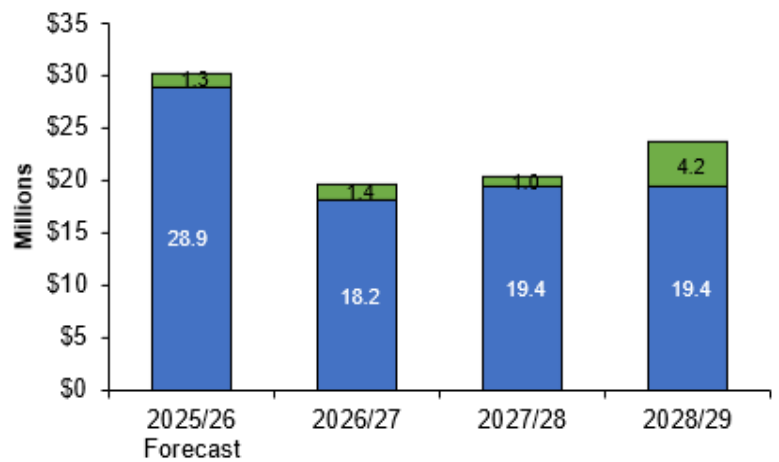
Borrowings are repaid on a monthly basis in accordance with the terms and conditions set by QTC. Council borrows to fund the construction of long term infrastructure assets that provide essential services and ongoing benefits to the community. These borrowings are set to increase in line with Council's extensive budgeted capital works program.

Council also maintains an overdraft facility with QTC to effectively manage cash balances throughout the year in order to delay the drawdown of long term debt. \$5.7M of this overdraft is forecast to be used as at 30 June 2026. Any drawdowns from the facility are typically fully repaid within one year.

Council's borrowings are projected to increase in line with expenditure on capital works, peaking at \$165.2M in 2028/29.

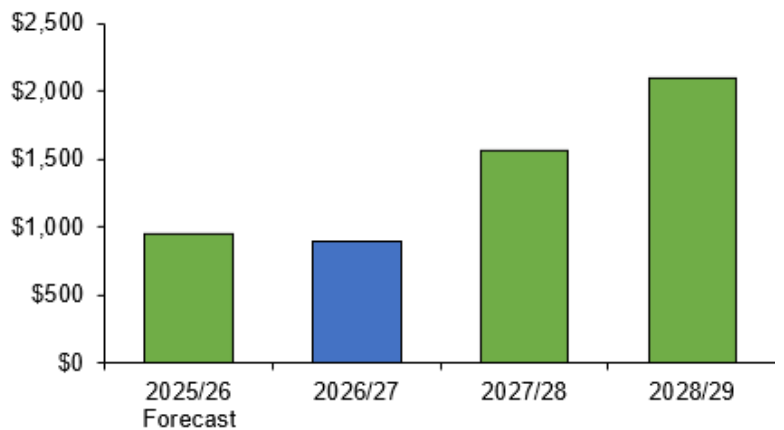
DEBT SERVICE PAYMENTS

Budget	Principal Repayments \$'000	Interest on Borrowings \$'000
2025/26	28,907	1,301
2026/27	18,181	1,390
2027/28	19,351	1,027
2028/29	19,378	4,209



DEBT PER RATEABLE ASSESSMENT

Financial Year	Loan Balance \$'000	Debt per Rateable Assessment \$
2025/26	73,151	950
2026/27	69,970	901
2027/28	122,619	1,564
2028/29	165,241	2,090



LONG TERM FINANCIAL FORECAST

Council maintains a Long Term Financial Forecast in order to ensure it continues to be sustainable in the long term. It covers a period of 10 years and contains forecasts for revenue and expenditure, assets values, liabilities and equity. The Long Term Financial Forecast is key to the strategic direction of Council and is consistent with Council's corporate plan and long term asset management plans underpinned by reasonable annual increases in rates.

In Council's 2024 Credit Review of Council's Long Term Financial Forecast by QTC, Council was rated as Sound with a Neutral outlook. The Sound rating category indicates that Council has adequate capacity to meet its financial commitments in the short, medium and long term and to manage core business risks. Council has maintained a neutral outlook following an upgrade from developing in 2022. This is continued recognition of Council's efforts to balance debt and cash reserves to meet financial obligations whilst investing in an extensive capital works program. QTC however, have noted that Council will need to continue to closely monitor the impacts of the Cairns Water Security Strategy on its long term financial plans.

Factors positively contributing to the 2024 sound rating included:

- Steady operating performance and adequate debt servicing capacity
- Strong growing ratepayer base
- Moderate degree of financial flexibility driven by high level of Council controlled revenue and additional grant funding being secured for the CWSS1 project.

The next credit review is anticipated in late 2026.

Further details are contained in Section 4 of this report.

RATE INCREASES

The following table breaks down the forecast rate increases for general rates and fixed utility charges implicit in the long term forecast, including additional rate increases required to accommodate additional operating expenditure:

- **Water Levy:** The CWSS1 facility is estimated to cost \$472M to build and will have significant operating costs once commissioned. This levy is an additional increase to the existing Water Access and Usage Charge to recover costs of operating the CWSS1 facility.
- **Waste Management Charge – State Waste Levy:** A separate utility charge required to recover direct costs of the Waste Levy charged to Council by the State government.
- **Kerbside Collection and Residual Waste:** Additional increases to the existing Waste Management Charge – General, required to recover increased costs to Council incurred under new kerbside collection and residual waste contracts.

	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
Base	3.95%	3.20%	5.75%	5.30%	3.30%	3.40%	3.40%	3.40%	3.40%	3.40%
Water Levy	1.35%	1.29%	-	-	-	-	-	-	-	-
Waste Levy	0.93%	0.20%	0.23%	0.21%	0.23%	0.42%	-	-	-	-
Kerbside Collection	0.32%	0.25%	-	-	-	-	-	-	-	-
Residual Waste	0.35%	-	-	-	-	-	-	-	-	-
Growth	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%
Total	7.80%	5.83%	6.88%	6.41%	4.43%	4.72%	4.30%	4.30%	4.30%	4.30%

MEASURES OF FINANCIAL SUSTAINABILITY

The following ratios are designed to provide an indication of the performance of Council against key financial sustainability criteria which should be met to ensure the prudent management of financial risks in accordance with Chapter 5, Part 2 Division 3 of the Local Government Regulation 2012. Ratios have been calculated for a 10 year period being the three year forecast budget period as well as an additional seven years from Council's Long Term Financial Forecast. The benchmarks used for the prescribed ratios are per the DLGWV Financial Management (Sustainability) Guidelines 2024.

Type	Measure	Target	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
DLGWV Sustainability Ratios													
Financial Capacity	Council Controlled Revenue *	N/A	91.1%	92.7%	93.2%	93.4%	93.4%	93.5%	93.5%	93.4%	93.4%	93.5%	93.6%
	Population Growth * ¹	N/A	1.5%	1.3%									
Operating Performance	Operating Surplus Ratio	Greater than 0%	8.2%	4.4%	1.3%	2.4%	2.9%	2.9%	2.7%	3.0%	3.1%	3.6%	3.4%
	Operating Cash Ratio	Greater than 0%	33.5%	29.9%	27.8%	29.2%	29.9%	29.9%	29.6%	29.7%	29.6%	29.8%	29.4%
Liquidity	Unrestricted Cash Expense Cover Ratio	Greater than 2 months	4.8 months	4.2 months	N/A for long-term sustainability statement								
Asset Management	Asset Sustainability Ratio	Greater than 60%	86.5%	97.5%	88.6%	92.6%	94.2%	92.5%	73.5%	75.8%	81.6%	82.3%	76.8%
	Asset Consumption Ratio	Greater than 60%	68.7%	69.4%	69.9%	70.2%	70.3%	70.3%	70.3%	70.2%	70.2%	70.1%	70.1%
	Asset Renewal Funding Ratio *	N/A	100.0%	100.0%	N/A for long-term sustainability statement								
Debt Servicing Capacity	Leverage Ratio	0 - 4 times	0.5	0.5	0.9	1.0	1.0	1.1	1.0	0.9	0.8	0.7	0.6

* Contextual ratios and not subject to audit

¹ Council has used the Compound Annual Growth Rate method for calculating this ratio. This method calculates the average annual growth rate over a 10 year period based on the Queensland Government Statistician's Office population projections for the Cairns local government area for period 2026 to 2036.

Council is within the required targets for the draft DLGWV ratios for all 10 years.

2. BUDGETED FINANCIAL STATEMENTS

Cairns Regional Council - Budgeted Statement of Income and Expenditure

	2025/26 Forecast \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Operating Revenue				
Rates and utility charges	379,659	408,187	431,729	462,848
Less: rebates	(6,220)	(6,622)	(6,894)	(7,421)
Net rates and utility charges	373,439	401,565	424,835	455,427
Fees and charges	34,528	47,819	48,386	50,773
Interest revenue	6,979	6,826	4,988	4,975
Grants, subsidies and contributions	11,548	9,925	10,272	10,632
Miscellaneous revenue	21,312	18,817	19,475	20,157
	<u>447,806</u>	<u>484,952</u>	<u>507,956</u>	<u>541,964</u>
Capital Revenue				
Capital grants and subsidies	235,938	99,023	26,535	22,522
Contributions from developers	13,497	17,239	16,790	16,941
Contributed assets	25,087	22,000	22,220	22,442
	<u>274,522</u>	<u>138,262</u>	<u>65,545</u>	<u>61,905</u>
TOTAL REVENUE	<u>722,328</u>	<u>623,214</u>	<u>573,501</u>	<u>603,869</u>
Operating Expenses				
Employee benefits	142,121	156,130	164,405	170,653
Materials and services	153,229	181,147	199,549	210,460
Depreciation	111,964	122,158	133,575	141,069
Finance costs	3,609	4,178	3,751	7,001
	<u>410,923</u>	<u>463,613</u>	<u>501,280</u>	<u>529,183</u>
Capital Expenses				
Loss on disposal of non-current assets	14,000	14,000	17,785	18,192
	<u>14,000</u>	<u>14,000</u>	<u>17,785</u>	<u>18,192</u>
TOTAL EXPENSES	<u>424,923</u>	<u>477,613</u>	<u>519,065</u>	<u>547,375</u>
NET RESULT	<u>297,405</u>	<u>145,601</u>	<u>54,436</u>	<u>56,494</u>
Other Comprehensive Income				
Increase/(decrease) in asset revaluation surplus	313,317	175,989	186,478	195,962
TOTAL COMPREHENSIVE INCOME	<u>610,722</u>	<u>321,590</u>	<u>240,914</u>	<u>252,456</u>
Estimated Costs of Significant Business Activities for 2025/26				
(i) the local government's significant business activities carried on using a full cost pricing basis;				-
(ii) the activities of local government's commercial business units:				
Cairns Water		117,740		
Cairns Resource Recovery		59,739		
(iii) the local government's significant business activities				-
Total of Cairns Water and Cairns Resource Recovery		<u>177,479</u>		

Refer to the Estimated Costs of Commercial Business Units at Section 3 for more information

Cairns Regional Council - Budgeted Financial Position

	2025/26 Forecast \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Current Assets				
Cash assets and equivalents	-	58,930	32,031	36,824
Receivables	152,132	61,567	57,718	58,848
Inventories	4,185	4,367	4,520	4,678
	<u>156,317</u>	<u>124,864</u>	<u>94,269</u>	<u>100,350</u>
Non-Current Assets				
Property, plant and equipment	5,869,723	6,219,858	6,536,005	6,831,393
	<u>5,869,723</u>	<u>6,219,858</u>	<u>6,536,005</u>	<u>6,831,393</u>
TOTAL ASSETS	<u>6,026,040</u>	<u>6,344,722</u>	<u>6,630,274</u>	<u>6,931,743</u>
Current Liabilities				
Working capital facility	5,675	-	-	-
Trade and other payables	71,779	72,674	62,762	67,474
Borrowings	19,124	19,361	19,386	20,242
Other liabilities	9,418	5,268	5,268	5,268
Provisions	27,098	36,085	37,041	37,792
	<u>133,094</u>	<u>133,388</u>	<u>124,457</u>	<u>130,776</u>
Non-Current Liabilities				
Borrowings	54,027	50,609	103,233	144,999
Other liabilities	3,263	2,921	2,921	2,921
Provisions	15,779	16,337	17,282	18,210
	<u>73,069</u>	<u>69,867</u>	<u>123,436</u>	<u>166,130</u>
TOTAL LIABILITIES	<u>206,163</u>	<u>203,255</u>	<u>247,893</u>	<u>296,906</u>
NET COMMUNITY ASSETS	<u>5,819,877</u>	<u>6,141,467</u>	<u>6,382,381</u>	<u>6,634,837</u>
Community Equity				
Asset revaluation surplus	2,502,008	2,677,997	2,864,475	3,060,437
Retained surplus / (deficit)	3,317,869	3,463,470	3,517,906	3,574,400
TOTAL COMMUNITY EQUITY	<u>5,819,877</u>	<u>6,141,467</u>	<u>6,382,381</u>	<u>6,634,837</u>

Cairns Regional Council - Budgeted Statement of Cash Flows

	2025/26 Forecast \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Cash flows from operating activities				
Receipts				
Receipts from customers	431,517	463,649	496,294	525,055
Interest revenue	3,697	6,826	4,988	4,975
Operating grants and contributions	11,225	11,057	10,372	10,646
	<u>446,439</u>	<u>481,532</u>	<u>511,654</u>	<u>540,676</u>
Payments				
Payments to suppliers and employees	(303,907)	(338,341)	(374,690)	(377,512)
Finance costs	(1,301)	(1,390)	(1,027)	(4,209)
	<u>(305,208)</u>	<u>(339,731)</u>	<u>(375,717)</u>	<u>(381,721)</u>
Cash provided by / (used in) operational activities	<u>141,231</u>	<u>141,801</u>	<u>135,937</u>	<u>158,955</u>
Cash flows from investing activities				
Receipts				
Proceeds / (loss) from the sale of non-current assets	1,297	1,500	1,500	1,500
Proceeds from developer contributions and government grants and subsidies	153,586	214,289	43,325	39,463
	<u>154,883</u>	<u>215,789</u>	<u>44,825</u>	<u>40,963</u>
Payments				
Payments for property, plant and equipment	(341,288)	(289,804)	(260,310)	(237,747)
	<u>(341,288)</u>	<u>(289,804)</u>	<u>(260,310)</u>	<u>(237,747)</u>
Cash provided by / (used in) investing activities	<u>(186,405)</u>	<u>(74,015)</u>	<u>(215,485)</u>	<u>(196,784)</u>
Cash flows provided from financing activities				
Receipts				
Proceeds from borrowings	-	15,000	72,000	62,000
Proceeds from working capital facility	5,675	-	-	-
Payments				
Repayment of borrowings	(28,907)	(18,181)	(19,351)	(19,378)
Repayment of working capital facility	-	(5,675)	-	-
	<u>(23,232)</u>	<u>(8,856)</u>	<u>52,649</u>	<u>42,622</u>
Cash provided by / (used in) financing activities	<u>(23,232)</u>	<u>(8,856)</u>	<u>52,649</u>	<u>42,622</u>
Net increase / (decrease) in cash held	<u>(68,406)</u>	<u>58,930</u>	<u>(26,899)</u>	<u>4,793</u>
Cash at beginning of reporting period	68,406	-	58,930	32,031
Cash at end of reporting period	<u>-</u>	<u>58,930</u>	<u>32,031</u>	<u>36,824</u>

Cairns Regional Council - Budgeted Statement of Changes in Equity

	Total			
	2025/26	2026/27	2027/28	2028/29
	Forecast			
	\$'000	\$'000	\$'000	\$'000
Balance at the beginning of the period	5,209,155	5,819,877	6,141,467	6,382,381
Increase (decrease) to asset revaluation surplus	313,317	175,989	186,478	195,962
Increase (decrease) in net result	297,405	145,601	54,436	56,494
Balance at the end of the period	5,819,877	6,141,467	6,382,381	6,634,837

	Asset Revaluation Surplus			
	2025/26	2026/27	2027/28	2028/29
	Forecast			
	\$'000	\$'000	\$'000	\$'000
Balance at the beginning of the period	2,188,691	2,502,008	2,677,997	2,864,475
Increase (decrease) to asset revaluation surplus	313,317	175,989	186,478	195,962
Balance at the end of the period	2,502,008	2,677,997	2,864,475	3,060,437

	Retained Surplus/(Deficit)			
	2025/26	2026/27	2027/28	2028/29
	Forecast			
	\$'000	\$'000	\$'000	\$'000
Balance at the beginning of the period	3,020,464	3,317,869	3,463,470	3,517,906
Increase (decrease) in net result	297,405	145,601	54,436	56,494
Balance at the end of the period	3,317,869	3,463,470	3,517,906	3,574,400

Cairns Regional Council - Notes to and forming part of the Budgeted Accounts

	2025/26 Original \$	2025/26 Forecast \$	2026/27 \$	2027/28 \$	2028/29 \$
1 Rates and utility charges					
General Rates	161,346	160,690	168,256	175,154	188,555
Water Access	37,875	37,786	42,190	49,084	52,399
Sewerage	97,266	97,069	101,821	105,996	113,044
Special Charges	1,550	1,547	2,023	2,106	2,246
Water Usage	45,066	46,066	49,592	51,625	55,058
Waste Management Charge - General	36,540	36,501	40,819	43,493	46,358
Waste Management Charge - State Waste Levy	-	-	3,486	4,271	5,188
	<u>379,643</u>	<u>379,659</u>	<u>408,187</u>	<u>431,729</u>	<u>462,848</u>
Less: Rebates	(6,293)	(6,220)	(6,622)	(6,894)	(7,421)
	373,350	373,439	401,565	424,835	455,427

Rates and utility charges - value of change	2025/26 Original \$	2025/26 Forecast \$	2026/27 Original \$	2025/26 Original vs 2026/27 Original Variance		2025/26 Forecast vs 2026/27 Original Variance	
				\$	%	\$	%
General rates and utility charges ¹							
General Rates	161,346	160,690	168,256	6,910	4.28%	7,566	4.71%
Water Access	37,875	37,786	42,190	4,315	11.39%	4,404	11.66%
Sewerage	97,266	97,069	101,821	4,555	4.68%	4,752	4.90%
Waste Management Charge - General	36,540	36,501	40,819	4,279	11.71%	4,318	11.83%
Waste Management Charge - State Waste Levy	-	-	3,486	3,486	100.00%	3,486	100.00%
	<u>333,027</u>	<u>332,046</u>	<u>356,572</u>	<u>23,545</u>	<u>7.07%</u>	<u>24,526</u>	<u>7.39%</u>
Water usage ²	<u>45,066</u>	<u>46,066</u>	<u>49,592</u>	<u>4,526</u>	<u>10.04%</u>	<u>3,526</u>	<u>7.65%</u>

Note 1

Movements in general rates and utility charges incorporates growth and price increases.

Note 2

Water usage movements reflect price and growth increase listed in note 1 as well as assumptions around consumption.

3. ESTIMATED COSTS OF COMMERCIAL BUSINESS UNITS

Cairns Regional Council - Budgeted Income Statement

Cairns Water

	2025/26 Forecast \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Operating Revenue				
Rates and utility charges	179,527	192,096	199,972	215,270
Fees and charges	2,961	3,140	3,171	3,362
Interest revenue	1,440	1,540	1,579	1,618
Other operating income	822	850	880	911
	<u>184,750</u>	<u>197,626</u>	<u>205,602</u>	<u>221,161</u>
Capital Revenue				
Capital grants, subsidies and contributions	202,012	47,771	1,848	-
Contributed assets	7,702	8,000	8,888	8,977
	<u>209,714</u>	<u>55,771</u>	<u>10,736</u>	<u>8,977</u>
TOTAL REVENUE	<u>394,464</u>	<u>253,397</u>	<u>216,338</u>	<u>230,138</u>
Operating Expenses				
Employee benefits	18,563	19,885	20,939	21,734
Finance costs	(5)	-	-	-
Materials and services	39,062	44,861	46,655	48,522
Depreciation	47,366	52,994	60,819	64,206
	<u>104,986</u>	<u>117,740</u>	<u>128,413</u>	<u>134,462</u>
Capital Expenses				
Loss on disposal of non-current assets	4,850	4,330	5,501	5,627
	<u>4,850</u>	<u>4,330</u>	<u>5,501</u>	<u>5,627</u>
TOTAL EXPENSES	<u>109,836</u>	<u>122,070</u>	<u>133,914</u>	<u>140,089</u>
NET RESULT	<u>284,628</u>	<u>131,327</u>	<u>82,424</u>	<u>90,049</u>
Other Comprehensive Income				
Increase in asset revaluation surplus	134,123	42,169	40,871	39,490
TOTAL COMPREHENSIVE INCOME	<u>418,751</u>	<u>173,496</u>	<u>123,295</u>	<u>129,539</u>

Cairns Regional Council - Budgeted Income Statement

Cairns Resource Recovery

	2025/26 Forecast \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Operating Revenue				
Rates and utility charges	36,499	44,305	46,122	49,650
Fees and charges	4,057	16,204	16,366	17,348
Interest revenue	341	363	372	381
Other operating income	10,351	7,244	7,498	7,760
Grants, subsidies and contributions	638	425	-	-
	<u>51,886</u>	<u>68,541</u>	<u>70,358</u>	<u>75,139</u>
Capital Revenue				
Capital grants, subsidies and contributions	-	-	-	-
TOTAL REVENUE	<u>51,886</u>	<u>68,541</u>	<u>70,358</u>	<u>75,139</u>
Operating Expenses				
Employee benefits	7,577	8,370	8,813	9,148
Finance costs	-	2	2	2
Materials and services	33,094	48,991	50,951	52,989
Depreciation	2,207	2,376	2,455	2,787
	<u>42,878</u>	<u>59,739</u>	<u>62,221</u>	<u>64,926</u>
Capital Expenses				
Loss on disposal of non-current assets	212	135	171	175
TOTAL EXPENSES	<u>43,090</u>	<u>59,874</u>	<u>62,392</u>	<u>65,101</u>
Net Result	<u>8,796</u>	<u>8,667</u>	<u>7,966</u>	<u>10,038</u>
Other Comprehensive Income				
Increase in asset revaluation surplus	924	927	866	796
TOTAL COMPREHENSIVE INCOME	<u>9,720</u>	<u>9,594</u>	<u>8,832</u>	<u>10,834</u>

4. 2026/27 LONG TERM FINANCIAL FORECAST

Cairns Regional Council - Long Term Financial Forecast (extract)

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Revenue											
Rates and utility charges	373,439	401,565	424,835	455,427	484,293	505,463	530,859	553,771	577,657	604,927	630,903
Fees and charges	34,528	47,819	48,386	50,773	51,385	53,918	54,579	57,267	57,981	60,835	61,606
Interest revenue	6,979	6,826	4,988	4,975	5,805	6,165	6,793	7,568	8,055	8,255	8,515
Grants, subsidies and contributions	11,548	9,925	10,272	10,632	11,004	11,389	11,788	12,200	12,627	13,069	13,527
Other operating income	21,312	18,817	19,475	20,157	20,862	21,592	22,348	23,130	23,940	24,778	25,645
	447,806	484,952	507,956	541,964	573,349	598,527	626,367	653,936	680,260	711,864	740,196
Capital Revenue											
Capital grants and subsidies	235,938	99,023	26,535	22,522	22,631	23,213	23,815	24,439	25,084	25,752	26,444
Contributions from developers	13,497	17,239	16,790	16,941	17,094	17,247	17,403	17,559	17,717	17,877	18,038
Contributed assets	25,087	22,000	22,220	22,442	22,667	22,893	23,122	23,353	23,587	23,823	24,061
	274,522	138,262	65,545	61,905	62,392	63,353	64,340	65,351	66,388	67,452	68,543
TOTAL REVENUE	722,328	623,214	573,501	603,869	635,741	661,880	690,707	719,287	746,648	779,316	808,739
Operating Expenses											
Employee benefits	142,121	156,130	164,405	170,653	177,138	183,869	190,856	198,108	205,636	213,451	221,562
Materials and services	153,229	181,147	199,549	210,460	222,115	233,012	247,298	258,533	270,062	283,326	297,780
Depreciation	111,964	122,158	133,575	141,069	147,944	153,651	159,625	165,633	171,930	178,737	185,567
Finance costs	3,609	4,178	3,751	7,001	9,669	10,772	11,722	11,747	11,267	10,760	10,245
	410,923	463,613	501,280	529,183	556,866	581,304	609,501	634,021	658,895	686,274	715,154
Capital Expenses											
Loss on disposal of non-current assets	14,000	14,000	17,785	18,192	18,609	19,037	19,475	19,925	20,385	20,857	20,857
TOTAL EXPENSES	424,923	477,613	519,065	547,375	575,475	600,341	628,976	653,946	679,280	707,131	736,011
Net result	297,405	145,601	54,436	56,494	60,266	61,539	61,731	65,341	67,368	72,185	72,728
Capital works program expenditure	341,288	289,804	260,310	237,747	213,940	222,929	213,117	199,427	225,834	237,682	241,166
Community Assets											
Total assets	6,026,040	6,344,722	6,630,274	6,931,743	7,179,554	7,435,826	7,682,471	7,929,774	8,184,099	8,449,491	8,721,526
Total liabilities	206,163	203,255	247,893	296,906	313,748	331,813	333,852	326,975	319,479	311,984	304,060
Net Community Assets	5,819,877	6,141,467	6,382,381	6,634,837	6,865,806	7,104,013	7,348,619	7,602,799	7,864,620	8,137,507	8,417,466

5. 2026/27 CODE OF COMPETITIVE CONDUCT STATEMENT

STATEMENT OF ACTIVITIES TO WHICH THE CODE OF COMPETITIVE CONDUCT (CCC) APPLIES

Council has decided by resolution that the CCC is to be applied to the following Prescribed Business Activities for the 2026/27 financial year:

- Cairns Water
- Cairns Resource Recovery

2026/27 ESTIMATED ACTIVITY STATEMENT

Description	Cairns Water \$'000	Cairns Resource Recovery \$'000
Estimated Revenue		
Services provided to the local government	10,900	2,250
Services provided to anyone else	205,626	68,541
Capital Grants Income	47,771	
Community Service Obligations (net cost)	1,170	1,231
Revenue Total	265,467	72,022
Estimated Expenses		
Employee Costs	20,123	8,699
Materials and Services	56,693	52,145
Depreciation	52,994	2,376
Other Expenditure	4,330	135
Income Tax	39,398	2,600
Expenditure Total	173,538	65,955
Estimated Surplus or (Deficit) before dividend:	91,929	6,067

Capital Works expenditure is not included in the above statement. Councils' capital works program for 2026/27 includes \$10.8M for Cairns Resource Recovery and \$169.6M for Cairns Water (including \$65.6M for the CWSS1 project).

2026/27 ESTIMATED COSTS OF CARRYING OUT COMMUNITY SERVICE OBLIGATIONS

Activities	Description of the nature of the Community Service Obligation	Cost of CSO \$'000
Water	Water Rates Rates Based Financial Assistance	79
	Total	79
Wastewater	Sewerage Rates Rates Based Financial Assistance	1,091
	Total	1,091
	Total	1,170

Activities	Community Service Obligation Description	Cost of CSO \$'000
Waste Services	Free Green Waste conducted four times a year	786
	Charity exemptions for waste disposal	124
	Free hazardous waste disposal to prevent incorrect disposals	296
	Recycling services fee free of charge to schools	14
	In Kind Waste & Recycling Collections	9
	Donations of buy back shop items to charity	2
	Total	1,231

6. REVENUE POLICY



CAIRNS REGIONAL COUNCIL

General Policy

REVENUE POLICY

- Intent** To set out the principles used by Council for:
- The levying of rates and charges
 - Granting concessions for rates and charges
 - Recovering overdue rates and charges
 - The establishment of cost-recovery methods (fees)
 - The purpose of concessions
 - Infrastructure charges for a new development

Scope This policy applies to Cairns Regional Council and all Council commercial business units.

PROVISIONS

The Levying of Rates and Charges

In levying rates and charges the following principles will be applied:

- Consider the level of revenue that can be achieved from direct user charges, grants and subsidies, contributions and other sources.
- Consider the level of the cost of maintaining existing facilities and necessary services and the need for additional facilities and services.
- Make clear what is the Council's and each ratepayers' responsibility to the rating system.
- Timing of the levy of rates to ensure a sustainable cash flow for the operation of Council and to spread the burden to the ratepayer over the financial year.
- Equity through flexible payment arrangements.
- Transparency in the making of rates and charges.
- Having in place a rating regime that is simple and inexpensive to administer.
- Flexibility to take account of changes to the local economy.

Council will consider contemporary water issues whilst reviewing the water consumption and access prices.

Council will distribute the rates burden by use of differential rating categories. Council will consider the lowest and highest rating outcomes for each differential category. Council may consider levying special and separate rates and charges when appropriate, to recover the costs associated with a particular service, project or facility that provides direct or additional benefit to the ratepayers or class of ratepayer.

Concessions for Rates and Charges

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

- The same treatment for ratepayers with similar circumstances.
- Transparency by making clear the requirements necessary to receive concessions.
- Flexibility to allow Council to respond to local economic issues.

Council may give consideration to granting a concession to a class of landowner without the need for an individual application in accordance with s122 (4) of the *Local Government Regulation 2012*.

The Purpose of Concessions

Council will support community objectives through the application of concessions to:

- reduce the financial burden of rates and charges payable by pensioners
- support the community activities of not-for-profit organisations and support their economic development;
- provide assistance to ratepayers suffering genuine financial hardship;
- reduce the cost of water usage for home dialysis users;

- provide assistance to offset larger than normal water usage accounts due to the existence of a concealed leak for residential and not for profit organisations.

Recovering of Overdue Rates and Charges

Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers. It will be guided by the principles of:

- Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations.
- Making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective.
- Equity by having regard to providing the same treatment for ratepayers with similar circumstances.
- Flexibility by responding where necessary to changes in the local economy.

Council will charge interest on all overdue rates and charges. Council's Debt Recovery Policy sets out the detail of the processes used to recover outstanding rates and charges.

Cost Recovery Methods

Section 97 of the *Local Government Act 2009* allows Council to set cost-recovery fees. Council recognises the validity of fully imposing the user pays principle for its cost-recovery fees, unless the imposition of the fee is contrary to its express social, economic, environmental and other corporate goals. This is considered to be the most equitable and effective revenue approach and is founded on the basis that the Region's rating base cannot subsidise the specific users or clients of Council's regulatory products and services.

However, in setting its cost-recovery fees, Council will be cognisant of the requirement that such a fee must not be more than the cost to Council of providing the service or taking the action to which the fee applies.

Infrastructure Charges for a New Development

Under Section 113 of the *Planning Act 2016 (QLD)* Local Governments may, by resolution, adopt charges for providing trunk infrastructure for development (infrastructure charges). Schedule 16 of the *Planning Regulation 2017 (QLD)* states the prescribed amount for each use.

Infrastructure Charges are levied by an Infrastructure Charges Notice issued with a Development Approval. Infrastructure charges contribute to and supports the growth and development in the Region. The adopted charge is a charge for providing trunk infrastructure for development for all trunk infrastructure networks in the Local Government Infrastructure Plan, being the following networks: water supply, wastewater, stormwater, transport (roads), transport (pedestrian and cycle movement), and parks and land for community facilities.

Infrastructure Charges rates are contained in Council's Adopted Infrastructure Charges Resolution. Infrastructure charges rates are identified for particular types of development (residential and non-residential) in a particular area that are reflective of the prescribed amount for each use contained in schedule 16 of the *Planning Regulation 2017 (QLD)*. In accordance with the *Planning Act 2016 (Qld)*, quarterly increases are applied to the Infrastructure Charges rates using either the Consumer Price Index: All Groups, Brisbane or Producer Price Index: Road and Bridge Construction Queensland, depending on the Charges Resolution in effect at the time.



This policy is to remain in force until otherwise determined by Council

Director Responsible for Review:

Chief Financial Officer

ORIGINALLY ADOPTED: 21/06/2002

CURRENT ADOPTION: 25/06/2025

DUE FOR REVISION: 25/06/2026

REVOKED/SUPERSEDED:

**Ken Gouldthorp
Chief Executive Officer**

Revenue Statement 2026/27



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1 Definitions

Throughout this statement, unless otherwise provided, a term appearing in **bold italic** is defined in section 9 – Dictionary.

2 Introduction

The Revenue Statement is prepared in accordance with of *Local Government Act* section 104(5)(a)(iv) and of *Local Government Regulation* sections 169 and 172.

The purpose of this Revenue Statement is:

- (a) to set out the rates and charges to be levied in the **financial year**, including the differential rating categories and a description of each; and
- (b) to identify applicable rates and charges concessions to be granted during the **financial year**; and
- (c) to establish the criteria for cost-recovery fees and other charges for the goods and services provided by Council's business activities undertaken on a commercial basis.

The rates and charges and other revenue measures are adopted at the budget meeting of Council and are based on the principles contained within Council's revenue policy. More details of these principles and the other factors that are considered in determining the rates and charges are contained in the revenue policy document.

3 General Rates

3.1 Basis Of Rates

Council has decided that in accordance with of the *Local Government Regulation* section 81, differential general rates will be levied on all **rateable land** in the region. In Council's opinion, differential general rating provides a more equitable relationship between revenue raised from particular land, and the circumstances relevant to that land, than would be the case under a standard rating system where all **rateable land** is levied the same amount in the dollar of its **rateable value**.

In determining its differential rating system, Council's objective is to ensure the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

Differential rating categories have been determined having regard to matters such as:

- (a) land use;
- (b) availability of services;
- (c) consumption of services;
- (d) valuation; and
- (e) income producing capacity of land.

Where multiple land uses exist on a single assessment, Council may request a split valuation from Department of Resources and apply the appropriate differential general rate applicable to each new assessment.

3.2 Limiting Increase in Rates and Charges

Council will not make a resolution limiting the increases in differential general rates or charges for the 2026/27 **financial year**.

3.3 Rates to Apply

3.3.1 Explanation

The applicable rates for the 2026/27 are identified in *Table 1 - Differential General Rates* below (page 6 et seq), as adopted in the 2026/27 Council budget. A rate in the dollar shall apply to the **rateable value** of all land, within the Cairns Regional Council local government area, as provided by the Department of Resources.

3.3.2 Differential General Rates

- (a) *Local Government Regulation* section 81 empowers Council to levy general rates that differ for different categories of **rateable land** in the local government area.
- (b) For making and levying differential general rates for the **financial year**, pursuant to *Local Government Act* section 94 and *Local Government Regulation* section 80, Council determines that:
 - (i) there will be 880 categories of **rateable land**;
 - (ii) the categories and a description of each are set out in *Table 1 - Differential General Rates*;
 - (iii) the criteria used to determine which rating category applies to a **parcel of rateable land** is specified in the *Table 1* Description and Specific Criteria columns.
- (c) Council delegates to the Chief Executive Officer (CEO) the power to determine to which rating category a particular **parcel** should be assigned. In this regard, the CEO will be guided by the list of Council **use codes** set out in *Table 1*.
- (d) Further information that the CEO may utilise in this regard includes:
 - (i) the land use codes adopted by the Department of Resources;
 - (ii) the current zones in the **CairnsPlan**;
 - (iii) other criteria as outlined within this statement and existing as at 1 July 2026.

3.3.3 Minimum General Rates

Council has applied the amount in the dollar and minimum levy amount for the differential general rates as indicated in *Table 1*. Minimum levy amounts are fixed pursuant to *Local Government Regulation* section 77. In addition, no minimum amount will apply to land to which of *Land Valuation Act* section 50 applies. (Refer to Appendix 2 for the provisions of section 50 at the date of this revenue statement)

3.3.4 Objecting to a Differential Rate Category

In accordance with *Local Government Regulation* section 90:

- (a) the only ground for objecting to a **parcel's** rating categorisation is that the **owner** considers the land should belong to a different category;
- (b) an **owner** may object by giving Council an objection notice;
- (c) Council will assess categorisation objections submitted on an approved form; and
- (d) the **owner** must submit the objection notice not later than 30 days after the day the rate notice was issued.

Council will only accept an objection notice in the **financial year** for which the rates have been levied. Adjustment of rates and charges because of an objection notice will only be made from the commencement of the rate period current when the objection was lodged. Objections will not affect the levy and recovery of rates. Consequently, the **owner** remains liable to pay the rates and charges as specified on the rate notice pending a decision upon the objection.

Table 1 – Differential General Rates

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential A	<p>Residential properties (standard title). Land in this category has the following characteristics:</p> <p>(a) it is used solely for a residential purpose, or a residential purpose is potentially its predominant use;</p> <p>(b) it is not included in a community titles scheme;</p> <p>(c) it either:</p> <p style="padding-left: 20px;">(i) accommodates a dwelling house; or</p> <p style="padding-left: 20px;">(ii) is vacant land;</p> <p>(d) it is not included in any other category; and</p> <p>(e) it is characterised by one of the adjacent specific criteria.</p>	<p>The premises match one of the following use codes —</p> <p>01 Vacant urban land (excluding those included in commercial categories D & E).</p> <p>02 Residential single unit dwelling (dwelling house) – urban and rural</p> <p>04 Large homesite – vacant urban and rural (excluding those included in commercial categories D & E).</p> <p>05 Large homesite – dwelling (dwelling house) – vacant urban and rural</p> <p>06 Outbuildings -uninhabitable building/structure/ improvement (excluding those included in commercial categories D & E).</p> <p>09 Group titles</p> <p>94 Vacant rural land</p>	0.005307	1,165.50
Residential K	<p>Residential properties (community title). Land in this category has the following characteristics:</p> <p>(a) it is used solely for a residential purpose, or a residential purpose is potentially its predominant use;</p> <p>(b) it is part of a community titles scheme;</p> <p>(c) it is not included in any other category; and</p> <p>(d) it is characterised by one of the adjacent specific criteria.</p>	<p>The premises match one of the following use codes —</p> <p>08 Building Units</p>	0.009443	1,165.50

Note 1:

In the table below, for each of categories Residential L3 to Residential L492:

(a) the second-column description is taken to specify the land characteristics specified for the Residential L2 category, as if those characteristics were repeated; and

(b) the third-column specific criterion is taken to be the specific criterion specified for the Residential L2 category, as if that criterion were repeated.

For clarity, categories Residential L2 to Residential L492 differ from one another only in the number of **multi-unit dwellings** each accommodates.

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L2	Land accommodating 2 multi-unit dwellings. Land in this category has the following characteristics: (a) it is used solely for a residential purpose , or a residential purpose is potentially its predominant use ; (b) it is not included in any other category; and (c) it is characterized by the specific criterion specified in the column adjacent its description.	The premises match the following use code — 03 multi-unit dwellings	0.007522	2,331.00
Residential L3	Land accommodating 3 multi-unit dwellings . Refer to note 1	Refer to Note 1	0.007522	3,496.50
Residential L4	Land accommodating 4 multi-unit dwellings . Refer to note 1	Refer to Note 1	0.007522	4,662.00
Residential L5	Land accommodating 5 multi-unit dwellings . Refer to note 1	Refer to Note 1	0.007522	5,827.50
Residential L6	Land accommodating 6 multi-unit dwellings . Refer to note 1	Refer to Note 1	0.007522	6,993.00
Residential L7	Land accommodating 7 multi-unit dwellings . Refer to note 1	Refer to Note 1	0.007522	8,158.50
Residential L8	Land accommodating 8 multi-unit dwellings . Refer to note 1	Refer to Note 1	0.007522	9,324.00
Residential L9	Land accommodating 9 multi-unit dwellings . Refer to note 1	Refer to Note 1	0.007522	10,489.50
Residential L10	Land accommodating 10 multi-unit dwellings . Refer to note 1	Refer to Note 1	0.007522	11,655.00
Residential L11	Land accommodating 11 multi-unit dwellings . Refer to note 1	Refer to Note 1	0.007522	12,820.50
Residential L12	Land accommodating 12 multi-unit dwellings . Refer to note 1	Refer to Note 1	0.007522	13,986.00
Residential L13	Land accommodating 13 multi-unit dwellings . Refer to note 1	Refer to Note 1	0.007522	15,151.50

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L14	Land accommodating 14 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	16,317.00
Residential L15	Land accommodating 15 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	17,482.50
Residential L16	Land accommodating 16 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	18,648.00
Residential L17	Land accommodating 17 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	19,813.50
Residential L18	Land accommodating 18 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	20,979.00
Residential L19	Land accommodating 19 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	22,144.50
Residential L20	Land accommodating 20 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	23,310.00
Residential L21	Land accommodating 21 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	24,475.50
Residential L22	Land accommodating 22 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	25,641.00
Residential L23	Land accommodating 23 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	26,806.50
Residential L24	Land accommodating 24 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	27,972.00
Residential L25	Land accommodating 25 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	29,137.50
Residential L26	Land accommodating 26 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	30,303.00
Residential L27	Land accommodating 27 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	31,468.50
Residential L28	Land accommodating 28 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	32,634.00
Residential L29	Land accommodating 29 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	33,799.50
Residential L30	Land accommodating 30 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	34,965.00
Residential L31	Land accommodating 31 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	36,130.50
Residential L32	Land accommodating 32 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	37,296.00

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L33	Land accommodating 33 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	38,461.50
Residential L34	Land accommodating 34 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	39,627.00
Residential L35	Land accommodating 35 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	40,792.50
Residential L36	Land accommodating 36 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	41,958.00
Residential L37	Land accommodating 37 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	43,123.50
Residential L38	Land accommodating 38 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	44,289.00
Residential L39	Land accommodating 39 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	45,454.50
Residential L40	Land accommodating 40 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	46,620.00
Residential L41	Land accommodating 41 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	47,785.50
Residential L42	Land accommodating 42 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	48,951.00
Residential L43	Land accommodating 43 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	50,116.50
Residential L44	Land accommodating 44 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	51,282.00
Residential L45	Land accommodating 45 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	52,447.50
Residential L46	Land accommodating 46 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	53,613.00
Residential L47	Land accommodating 47 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	54,778.50
Residential L48	Land accommodating 48 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	55,944.00
Residential L49	Land accommodating 49 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	57,109.50
Residential L50	Land accommodating 50 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	58,275.00
Residential L51	Land accommodating 51 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	59,440.50

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L52	Land accommodating 52 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	60,606.00
Residential L53	Land accommodating 53 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	61,771.50
Residential L54	Land accommodating 54 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	62,937.00
Residential L55	Land accommodating 55 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	64,102.50
Residential L56	Land accommodating 56 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	65,268.00
Residential L57	Land accommodating 57 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	66,433.50
Residential L58	Land accommodating 58 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	67,599.00
Residential L59	Land accommodating 59 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	68,764.50
Residential L60	Land accommodating 60 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	69,930.00
Residential L61	Land accommodating 61 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	71,095.50
Residential L62	Land accommodating 62 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	72,261.00
Residential L63	Land accommodating 63 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	73,426.50
Residential L64	Land accommodating 64 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	74,592.00
Residential L65	Land accommodating 65 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	75,757.50
Residential L66	Land accommodating 66 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	76,923.00
Residential L67	Land accommodating 67 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	78,088.50
Residential L68	Land accommodating 68 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	79,254.00
Residential L69	Land accommodating 69 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	80,419.50
Residential L70	Land accommodating 70 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	81,585.00

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L71	Land accommodating 71 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	82,750.50
Residential L72	Land accommodating 72 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	83,916.00
Residential L73	Land accommodating 73 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	85,081.50
Residential L74	Land accommodating 74 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	86,247.00
Residential L75	Land accommodating 75 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	87,412.50
Residential L76	Land accommodating 76 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	88,578.00
Residential L77	Land accommodating 77 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	89,743.50
Residential L78	Land accommodating 78 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	90,909.00
Residential L79	Land accommodating 79 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	92,074.50
Residential L80	Land accommodating 80 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	93,240.00
Residential L81	Land accommodating 81 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	94,405.50
Residential L82	Land accommodating 82 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	95,571.00
Residential L83	Land accommodating 83 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	96,736.50
Residential L84	Land accommodating 84 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	97,902.00
Residential L85	Land accommodating 85 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	99,067.50
Residential L86	Land accommodating 86 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	100,233.00
Residential L87	Land accommodating 87 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	101,398.50
Residential L88	Land accommodating 88 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	102,564.00
Residential L89	Land accommodating 89 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	103,729.50

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L90	Land accommodating 90 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	104,895.00
Residential L91	Land accommodating 91 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	106,060.50
Residential L92	Land accommodating 92 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	107,226.00
Residential L93	Land accommodating 93 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	108,391.50
Residential L94	Land accommodating 94 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	109,557.00
Residential L95	Land accommodating 95 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	110,722.50
Residential L96	Land accommodating 96 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	111,888.00
Residential L97	Land accommodating 97 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	113,053.50
Residential L98	Land accommodating 98 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	114,219.00
Residential L99	Land accommodating 99 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	115,384.50
Residential L100	Land accommodating 100 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	116,550.00
Residential L101	Land accommodating 101 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	117,715.50
Residential L102	Land accommodating 102 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	118,881.00
Residential L103	Land accommodating 103 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	120,046.50
Residential L104	Land accommodating 104 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	121,212.00
Residential L105	Land accommodating 105 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	122,377.50
Residential L106	Land accommodating 106 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	123,543.00
Residential L107	Land accommodating 107 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	124,708.50
Residential L108	Land accommodating 108 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	125,874.00

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L109	Land accommodating 109 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	127,039.50
Residential L110	Land accommodating 110 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	128,205.00
Residential L111	Land accommodating 111 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	129,370.50
Residential L112	Land accommodating 112 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	130,536.00
Residential L113	Land accommodating 113 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	131,701.50
Residential L114	Land accommodating 114 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	132,867.00
Residential L115	Land accommodating 115 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	134,032.50
Residential L116	Land accommodating 116 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	135,198.00
Residential L117	Land accommodating 117 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	136,363.50
Residential L118	Land accommodating 118 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	137,529.00
Residential L119	Land accommodating 119 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	138,694.50
Residential L120	Land accommodating 120 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	139,860.00
Residential L121	Land accommodating 121 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	141,025.50
Residential L122	Land accommodating 122 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	142,191.00
Residential L123	Land accommodating 123 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	143,356.50
Residential L124	Land accommodating 124 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	144,522.00
Residential L125	Land accommodating 125 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	145,687.50
Residential L126	Land accommodating 126 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	146,853.00
Residential L127	Land accommodating 127 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	148,018.50

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L128	Land accommodating 128 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	149,184.00
Residential L129	Land accommodating 129 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	150,349.50
Residential L130	Land accommodating 130 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	151,515.00
Residential L131	Land accommodating 131 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	152,680.50
Residential L132	Land accommodating 132 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	153,846.00
Residential L133	Land accommodating 133 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	155,011.50
Residential L134	Land accommodating 134 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	156,177.00
Residential L135	Land accommodating 135 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	157,342.50
Residential L136	Land accommodating 136 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	158,508.00
Residential L137	Land accommodating 137 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	159,673.50
Residential L138	Land accommodating 138 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	160,839.00
Residential L139	Land accommodating 139 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	162,004.50
Residential L140	Land accommodating 140 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	163,170.00
Residential L141	Land accommodating 141 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	164,335.50
Residential L142	Land accommodating 142 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	165,501.00
Residential L143	Land accommodating 143 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	166,666.50
Residential L144	Land accommodating 144 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	167,832.00
Residential L145	Land accommodating 145 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	168,997.50
Residential L146	Land accommodating 146 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	170,163.00

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L147	Land accommodating 147 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	171,328.50
Residential L148	Land accommodating 148 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	172,494.00
Residential L149	Land accommodating 149 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	173,659.50
Residential L150	Land accommodating 150 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	174,825.00
Residential L151	Land accommodating 151 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	175,990.50
Residential L152	Land accommodating 152 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	177,156.00
Residential L153	Land accommodating 153 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	178,321.50
Residential L154	Land accommodating 154 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	179,487.00
Residential L155	Land accommodating 155 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	180,652.50
Residential L156	Land accommodating 156 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	181,818.00
Residential L157	Land accommodating 157 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	182,983.50
Residential L158	Land accommodating 158 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	184,149.00
Residential L159	Land accommodating 159 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	185,314.50
Residential L160	Land accommodating 160 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	186,480.00
Residential L161	Land accommodating 161 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	187,645.50
Residential L162	Land accommodating 162 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	188,811.00
Residential L163	Land accommodating 163 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	189,976.50
Residential L164	Land accommodating 164 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	191,142.00
Residential L165	Land accommodating 165 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	192,307.50

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L166	Land accommodating 166 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	193,473.00
Residential L167	Land accommodating 167 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	194,638.50
Residential L168	Land accommodating 168 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	195,804.00
Residential L169	Land accommodating 169 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	196,969.50
Residential L170	Land accommodating 170 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	198,135.00
Residential L171	Land accommodating 171 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	199,300.50
Residential L172	Land accommodating 172 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	200,466.00
Residential L173	Land accommodating 173 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	201,631.50
Residential L174	Land accommodating 174 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	202,797.00
Residential L175	Land accommodating 175 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	203,962.50
Residential L176	Land accommodating 176 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	205,128.00
Residential L177	Land accommodating 177 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	206,293.50
Residential L178	Land accommodating 178 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	207,459.00
Residential L179	Land accommodating 179 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	208,624.50
Residential L180	Land accommodating 180 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	209,790.00
Residential L181	Land accommodating 181 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	210,955.50
Residential L182	Land accommodating 182 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	212,121.00
Residential L183	Land accommodating 183 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	213,286.50
Residential L184	Land accommodating 184 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	214,452.00

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L185	Land accommodating 185 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	215,617.50
Residential L186	Land accommodating 186 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	216,783.00
Residential L187	Land accommodating 187 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	217,948.50
Residential L188	Land accommodating 188 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	219,114.00
Residential L189	Land accommodating 189 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	220,279.50
Residential L190	Land accommodating 190 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	221,445.00
Residential L191	Land accommodating 191 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	222,610.50
Residential L192	Land accommodating 192 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	223,776.00
Residential L193	Land accommodating 193 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	224,941.50
Residential L194	Land accommodating 194 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	226,107.00
Residential L195	Land accommodating 195 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	227,272.50
Residential L196	Land accommodating 196 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	228,438.00
Residential L197	Land accommodating 197 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	229,603.50
Residential L198	Land accommodating 198 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	230,769.00
Residential L199	Land accommodating 199 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	231,934.50
Residential L200	Land accommodating 200 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	233,100.00
Residential L201	Land accommodating 201 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	234,265.50
Residential L202	Land accommodating 202 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	235,431.00
Residential L203	Land accommodating 203 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	236,596.50

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L204	Land accommodating 204 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	237,762.00
Residential L205	Land accommodating 205 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	238,927.50
Residential L206	Land accommodating 206 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	240,093.00
Residential L207	Land accommodating 207 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	241,258.50
Residential L208	Land accommodating 208 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	242,424.00
Residential L209	Land accommodating 209 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	243,589.50
Residential L210	Land accommodating 210 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	244,755.00
Residential L211	Land accommodating 211 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	245,920.50
Residential L212	Land accommodating 212 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	247,086.00
Residential L213	Land accommodating 213 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	248,251.50
Residential L214	Land accommodating 214 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	249,417.00
Residential L215	Land accommodating 215 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	250,582.50
Residential L216	Land accommodating 216 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	251,748.00
Residential L217	Land accommodating 217 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	252,913.50
Residential L218	Land accommodating 218 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	254,079.00
Residential L219	Land accommodating 219 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	255,244.50
Residential L220	Land accommodating 220 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	256,410.00
Residential L221	Land accommodating 221 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	257,575.50
Residential L222	Land accommodating 222 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	258,741.00

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L223	Land accommodating 223 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	259,906.50
Residential L224	Land accommodating 224 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	261,072.00
Residential L225	Land accommodating 225 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	262,237.50
Residential L226	Land accommodating 226 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	263,403.00
Residential L227	Land accommodating 227 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	264,568.50
Residential L228	Land accommodating 228 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	265,734.00
Residential L229	Land accommodating 229 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	266,899.50
Residential L230	Land accommodating 230 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	268,065.00
Residential L231	Land accommodating 231 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	269,230.50
Residential L232	Land accommodating 232 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	270,396.00
Residential L233	Land accommodating 233 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	271,561.50
Residential L234	Land accommodating 234 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	272,727.00
Residential L235	Land accommodating 235 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	273,892.50
Residential L236	Land accommodating 236 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	275,058.00
Residential L237	Land accommodating 237 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	276,223.50
Residential L238	Land accommodating 238 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	277,389.00
Residential L239	Land accommodating 239 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	278,554.50
Residential L240	Land accommodating 240 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	279,720.00
Residential L241	Land accommodating 241 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	280,885.50

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L242	Land accommodating 242 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	282,051.00
Residential L243	Land accommodating 243 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	283,216.50
Residential L244	Land accommodating 244 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	284,382.00
Residential L245	Land accommodating 245 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	285,547.50
Residential L246	Land accommodating 246 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	286,713.00
Residential L247	Land accommodating 247 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	287,878.50
Residential L248	Land accommodating 248 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	289,044.00
Residential L249	Land accommodating 249 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	290,209.50
Residential L250	Land accommodating 250 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	291,375.00
Residential L251	Land accommodating 251 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	292,540.50
Residential L252	Land accommodating 252 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	293,706.00
Residential L253	Land accommodating 253 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	294,871.50
Residential L254	Land accommodating 254 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	296,037.00
Residential L255	Land accommodating 255 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	297,202.50
Residential L256	Land accommodating 256 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	298,368.00
Residential L257	Land accommodating 257 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	299,533.50
Residential L258	Land accommodating 258 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	300,699.00
Residential L259	Land accommodating 259 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	301,864.50
Residential L260	Land accommodating 260 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	303,030.00

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L261	Land accommodating 261 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	304,195.50
Residential L262	Land accommodating 262 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	305,361.00
Residential L263	Land accommodating 263 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	306,526.50
Residential L264	Land accommodating 264 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	307,692.00
Residential L265	Land accommodating 265 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	308,857.50
Residential L266	Land accommodating 266 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	310,023.00
Residential L267	Land accommodating 267 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	311,188.50
Residential L268	Land accommodating 268 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	312,354.00
Residential L269	Land accommodating 269 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	313,519.50
Residential L270	Land accommodating 270 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	314,685.00
Residential L271	Land accommodating 271 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	315,850.50
Residential L272	Land accommodating 272 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	317,016.00
Residential L273	Land accommodating 273 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	318,181.50
Residential L274	Land accommodating 274 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	319,347.00
Residential L275	Land accommodating 275 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	320,512.50
Residential L276	Land accommodating 276 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	321,678.00
Residential L277	Land accommodating 277 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	322,843.50
Residential L278	Land accommodating 278 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	324,009.00
Residential L279	Land accommodating 279 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	325,174.50

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L280	Land accommodating 280 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	326,340.00
Residential L281	Land accommodating 281 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	327,505.50
Residential L282	Land accommodating 282 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	328,671.00
Residential L283	Land accommodating 283 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	329,836.50
Residential L284	Land accommodating 284 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	331,002.00
Residential L285	Land accommodating 285 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	332,167.50
Residential L286	Land accommodating 286 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	333,333.00
Residential L287	Land accommodating 287 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	334,498.50
Residential L288	Land accommodating 288 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	335,664.00
Residential L289	Land accommodating 289 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	336,829.50
Residential L290	Land accommodating 290 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	337,995.00
Residential L291	Land accommodating 291 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	339,160.50
Residential L292	Land accommodating 292 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	340,326.00
Residential L293	Land accommodating 293 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	341,491.50
Residential L294	Land accommodating 294 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	342,657.00
Residential L295	Land accommodating 295 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	343,822.50
Residential L296	Land accommodating 296 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	344,988.00
Residential L297	Land accommodating 297 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	346,153.50
Residential L298	Land accommodating 298 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	347,319.00

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L299	Land accommodating 299 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	348,484.50
Residential L300	Land accommodating 300 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	349,650.00
Residential L301	Land accommodating 301 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	350,815.50
Residential L302	Land accommodating 302 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	351,981.00
Residential L303	Land accommodating 303 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	353,146.50
Residential L304	Land accommodating 304 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	354,312.00
Residential L305	Land accommodating 305 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	355,477.50
Residential L306	Land accommodating 306 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	356,643.00
Residential L307	Land accommodating 307 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	357,808.50
Residential L308	Land accommodating 308 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	358,974.00
Residential L309	Land accommodating 309 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	360,139.50
Residential L310	Land accommodating 310 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	361,305.00
Residential L311	Land accommodating 311 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	362,470.50
Residential L312	Land accommodating 312 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	363,636.00
Residential L313	Land accommodating 313 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	364,801.50
Residential L314	Land accommodating 314 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	365,967.00
Residential L315	Land accommodating 315 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	367,132.50
Residential L316	Land accommodating 316 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	368,298.00
Residential L317	Land accommodating 317 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	369,463.50

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L318	Land accommodating 318 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	370,629.00
Residential L319	Land accommodating 319 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	371,794.50
Residential L320	Land accommodating 320 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	372,960.00
Residential L321	Land accommodating 321 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	374,125.50
Residential L322	Land accommodating 322 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	375,291.00
Residential L323	Land accommodating 323 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	376,456.50
Residential L324	Land accommodating 324 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	377,622.00
Residential L325	Land accommodating 325 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	378,787.50
Residential L326	Land accommodating 326 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	379,953.00
Residential L327	Land accommodating 327 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	381,118.50
Residential L328	Land accommodating 328 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	382,284.00
Residential L329	Land accommodating 329 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	383,449.50
Residential L330	Land accommodating 330 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	384,615.00
Residential L331	Land accommodating 331 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	385,780.50
Residential L332	Land accommodating 332 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	386,946.00
Residential L333	Land accommodating 333 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	388,111.50
Residential L334	Land accommodating 334 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	389,277.00
Residential L335	Land accommodating 335 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	390,442.50
Residential L336	Land accommodating 336 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	391,608.00

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L337	Land accommodating 337 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	392,773.50
Residential L338	Land accommodating 338 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	393,939.00
Residential L339	Land accommodating 339 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	395,104.50
Residential L340	Land accommodating 340 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	396,270.00
Residential L341	Land accommodating 341 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	397,435.50
Residential L342	Land accommodating 342 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	398,601.00
Residential L343	Land accommodating 343 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	399,766.50
Residential L344	Land accommodating 344 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	400,932.00
Residential L345	Land accommodating 345 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	402,097.50
Residential L346	Land accommodating 346 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	403,263.00
Residential L347	Land accommodating 347 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	404,428.50
Residential L348	Land accommodating 348 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	405,594.00
Residential L349	Land accommodating 349 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	406,759.50
Residential L350	Land accommodating 350 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	407,925.00
Residential L351	Land accommodating 351 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	409,090.50
Residential L352	Land accommodating 352 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	410,256.00
Residential L353	Land accommodating 353 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	411,421.50
Residential L354	Land accommodating 354 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	412,587.00
Residential L355	Land accommodating 355 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	413,752.50

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L356	Land accommodating 356 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	414,918.00
Residential L357	Land accommodating 357 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	416,083.50
Residential L358	Land accommodating 358 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	417,249.00
Residential L359	Land accommodating 359 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	418,414.50
Residential L360	Land accommodating 360 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	419,580.00
Residential L361	Land accommodating 361 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	420,745.50
Residential L362	Land accommodating 362 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	421,911.00
Residential L363	Land accommodating 363 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	423,076.50
Residential L364	Land accommodating 364 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	424,242.00
Residential L365	Land accommodating 365 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	425,407.50
Residential L366	Land accommodating 366 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	426,573.00
Residential L367	Land accommodating 367 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	427,738.50
Residential L368	Land accommodating 368 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	428,904.00
Residential L369	Land accommodating 369 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	430,069.50
Residential L370	Land accommodating 370 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	431,235.00
Residential L371	Land accommodating 371 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	432,400.50
Residential L372	Land accommodating 372 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	433,566.00
Residential L373	Land accommodating 373 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	434,731.50
Residential L374	Land accommodating 374 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	435,897.00

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L375	Land accommodating 375 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	437,062.50
Residential L376	Land accommodating 376 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	438,228.00
Residential L377	Land accommodating 377 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	439,393.50
Residential L378	Land accommodating 378 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	440,559.00
Residential L379	Land accommodating 379 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	441,724.50
Residential L380	Land accommodating 380 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	442,890.00
Residential L381	Land accommodating 381 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	444,055.50
Residential L382	Land accommodating 382 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	445,221.00
Residential L383	Land accommodating 383 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	446,386.50
Residential L384	Land accommodating 384 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	447,552.00
Residential L385	Land accommodating 385 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	448,717.50
Residential L386	Land accommodating 386 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	449,883.00
Residential L387	Land accommodating 387 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	451,048.50
Residential L388	Land accommodating 388 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	452,214.00
Residential L389	Land accommodating 389 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	453,379.50
Residential L390	Land accommodating 390 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	454,545.00
Residential L391	Land accommodating 391 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	455,710.50
Residential L392	Land accommodating 392 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	456,876.00
Residential L393	Land accommodating 393 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	458,041.50

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L394	Land accommodating 394 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	459,207.00
Residential L395	Land accommodating 395 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	460,372.50
Residential L396	Land accommodating 396 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	461,538.00
Residential L397	Land accommodating 397 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	462,703.50
Residential L398	Land accommodating 398 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	463,869.00
Residential L399	Land accommodating 399 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	465,034.50
Residential L400	Land accommodating 400 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	466,200.00
Residential L401	Land accommodating 401 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	467,365.50
Residential L402	Land accommodating 402 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	468,531.00
Residential L403	Land accommodating 403 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	469,696.50
Residential L404	Land accommodating 404 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	470,862.00
Residential L405	Land accommodating 405 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	472,027.50
Residential L406	Land accommodating 406 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	473,193.00
Residential L407	Land accommodating 407 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	474,358.50
Residential L408	Land accommodating 408 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	475,524.00
Residential L409	Land accommodating 409 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	476,689.50
Residential L410	Land accommodating 410 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	477,855.00
Residential L411	Land accommodating 411 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	479,020.50
Residential L412	Land accommodating 412 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	480,186.00

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L413	Land accommodating 413 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	481,351.50
Residential L414	Land accommodating 414 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	482,517.00
Residential L415	Land accommodating 415 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	483,682.50
Residential L416	Land accommodating 416 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	484,848.00
Residential L417	Land accommodating 417 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	486,013.50
Residential L418	Land accommodating 418 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	487,179.00
Residential L419	Land accommodating 419 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	488,344.50
Residential L420	Land accommodating 420 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	489,510.00
Residential L421	Land accommodating 421 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	490,675.50
Residential L422	Land accommodating 422 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	491,841.00
Residential L423	Land accommodating 423 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	493,006.50
Residential L424	Land accommodating 424 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	494,172.00
Residential L425	Land accommodating 425 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	495,337.50
Residential L426	Land accommodating 426 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	496,503.00
Residential L427	Land accommodating 427 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	497,668.50
Residential L428	Land accommodating 428 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	498,834.00
Residential L429	Land accommodating 429 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	499,999.50
Residential L430	Land accommodating 430 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	501,165.00
Residential L431	Land accommodating 431 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	502,330.50

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L432	Land accommodating 432 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	503,496.00
Residential L433	Land accommodating 433 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	504,661.50
Residential L434	Land accommodating 434 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	505,827.00
Residential L435	Land accommodating 435 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	506,992.50
Residential L436	Land accommodating 436 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	508,158.00
Residential L437	Land accommodating 437 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	509,323.50
Residential L438	Land accommodating 438 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	510,489.00
Residential L439	Land accommodating 439 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	511,654.50
Residential L440	Land accommodating 440 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	512,820.00
Residential L441	Land accommodating 441 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	513,985.50
Residential L442	Land accommodating 442 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	515,151.00
Residential L443	Land accommodating 443 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	516,316.50
Residential L444	Land accommodating 444 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	517,482.00
Residential L445	Land accommodating 445 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	518,647.50
Residential L446	Land accommodating 446 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	519,813.00
Residential L447	Land accommodating 447 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	520,978.50
Residential L448	Land accommodating 448 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	522,144.00
Residential L449	Land accommodating 449 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	523,309.50
Residential L450	Land accommodating 450 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	524,475.00

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L451	Land accommodating 451 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	525,640.50
Residential L452	Land accommodating 452 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	526,806.00
Residential L453	Land accommodating 453 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	527,971.50
Residential L454	Land accommodating 454 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	529,137.00
Residential L455	Land accommodating 455 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	530,302.50
Residential L456	Land accommodating 456 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	531,468.00
Residential L457	Land accommodating 457 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	532,633.50
Residential L458	Land accommodating 458 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	533,799.00
Residential L459	Land accommodating 459 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	534,964.50
Residential L460	Land accommodating 460 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	536,130.00
Residential L461	Land accommodating 461 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	537,295.50
Residential L462	Land accommodating 462 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	538,461.00
Residential L463	Land accommodating 463 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	539,626.50
Residential L464	Land accommodating 464 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	540,792.00
Residential L465	Land accommodating 465 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	541,957.50
Residential L466	Land accommodating 466 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	543,123.00
Residential L467	Land accommodating 467 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	544,288.50
Residential L468	Land accommodating 468 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	545,454.00
Residential L469	Land accommodating 469 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	546,619.50

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L470	Land accommodating 470 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	547,785.00
Residential L471	Land accommodating 471 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	548,950.50
Residential L472	Land accommodating 472 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	550,116.00
Residential L473	Land accommodating 473 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	551,281.50
Residential L474	Land accommodating 474 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	552,447.00
Residential L475	Land accommodating 475 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	553,612.50
Residential L476	Land accommodating 476 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	554,778.00
Residential L477	Land accommodating 477 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	555,943.50
Residential L478	Land accommodating 478 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	557,109.00
Residential L479	Land accommodating 479 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	558,274.50
Residential L480	Land accommodating 480 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	559,440.00
Residential L481	Land accommodating 481 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	560,605.50
Residential L482	Land accommodating 482 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	561,771.00
Residential L483	Land accommodating 483 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	562,936.50
Residential L484	Land accommodating 484 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	564,102.00
Residential L485	Land accommodating 485 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	565,267.50
Residential L486	Land accommodating 486 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	566,433.00
Residential L487	Land accommodating 487 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	567,598.50
Residential L488	Land accommodating 488 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	568,764.00

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential L489	Land accommodating 489 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	569,929.50
Residential L490	Land accommodating 490 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	571,095.00
Residential L491	Land accommodating 491 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	572,260.50
Residential L492	Land accommodating 492 <i>multi-unit dwellings</i> . Refer to note 1	Refer to Note 1	0.00752200	573,426.00
Residential M	Residential land that is a relevant parcel for Land Valuation Act section 50	The premises match the following use code — 72 Residential land subject to Land Valuation Act section 50	0.00530700	
Residential R1	Residential services – Retirement facility Land in this category has the following characteristics: (a) it is used to accommodate older members of the community or retired persons in accommodation units that are not self-contained; (b) it is accredited for provision of residential services under the Residential Services (Accreditation) Act; (c) it is used as a retirement facility, or a retirement facility is potentially its predominant use ; (d) it is not included in any other category; and (e) it is characterised by the adjacent specific criterion.	The premises match the following use code — 21 Residential Institution (no medical care).	0.00628100	1,165.50

Note 2:

In the table below, for each category from Residential R4 to Residential R380:

(a) the second-column description is taken to specify the land characteristics specified for the Residential R3 category, as if those characteristics were repeated; and

(b) the third-column specific criteria are taken to be the specific criteria specified for the Residential R3 category, as if those criteria were repeated.

For clarity, categories Residential R3 to Residential R380 differ from one another only in the number of **independent living units** each accommodates

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R3	Multi-unit residential Land accommodating 3 independent living units Land in this category has the following characteristics: (a) it is used to accommodate older members of the community (persons aged 50 and above), or retired persons, in independent living units ; or (b) it is used as a retirement facility , or a retirement facility is potentially its predominant use ; and (c) it is not included in any other category; and (d) it is characterised by the adjacent specific criteria.	The premises match the following use code — 21 Residential Institution (non medical care). The following land is specifically included in this category: (a) retirement villages ; (b) relocatable home parks.	0.00752200	1,748.30
Residential R4	Multi-unit Residential Land accommodating 4 independent living units . Refer note 2	Refer to Note 2	0.00752200	2,331.00
Residential R5	Multi-unit Residential Land accommodating 5 independent living units . Refer note 2	Refer to Note 2	0.00752200	2,913.80
Residential R6	Multi-Unit Residential Land accommodating 6 independent living units . Refer to note 2	Refer to Note 2	0.00752200	3,496.50
Residential R7	Multi-Unit Residential Land accommodating 7 independent living units . Refer to note 2	Refer to Note 2	0.00752200	4,079.30
Residential R8	Multi-Unit Residential Land accommodating 8 independent living units . Refer to note 2	Refer to Note 2	0.00752200	4,662.00
Residential R9	Multi-Unit Residential Land accommodating 9 independent living units . Refer to note 2	Refer to Note 2	0.00752200	5,244.80
Residential R10	Multi-Unit Residential Land accommodating 10 independent living units . Refer to note 2	Refer to Note 2	0.00752200	5,827.50
Residential R11	Multi-Unit Residential Land accommodating 11 independent living units . Refer to note 2	Refer to Note 2	0.00752200	6,410.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R12	Multi-Unit Residential Land accommodating 12 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	6,993.00
Residential R13	Multi-Unit Residential Land accommodating 13 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	7,575.80
Residential R14	Multi-Unit Residential Land accommodating 14 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	8,158.50
Residential R15	Multi-Unit Residential Land accommodating 15 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	8,741.30
Residential R16	Multi-Unit Residential Land accommodating 16 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	9,324.00
Residential R17	Multi-Unit Residential Land accommodating 17 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	9,906.80
Residential R18	Multi-Unit Residential Land accommodating 18 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	10,489.50
Residential R19	Multi-Unit Residential Land accommodating 19 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	11,072.30
Residential R20	Multi-Unit Residential Land accommodating 20 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	11,655.00
Residential R21	Multi-Unit Residential Land accommodating 21 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	12,237.80
Residential R22	Multi-Unit Residential Land accommodating 22 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	12,820.50
Residential R23	Multi-Unit Residential Land accommodating 23 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	13,403.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R24	Multi-Unit Residential Land accommodating 24 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	13,986.00
Residential R25	Multi-Unit Residential Land accommodating 25 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	14,568.80
Residential R26	Multi-Unit Residential Land accommodating 26 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	15,151.50
Residential R27	Multi-Unit Residential Land accommodating 27 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	15,734.30
Residential R28	Multi-Unit Residential Land accommodating 28 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	16,317.00
Residential R29	Multi-Unit Residential Land accommodating 29 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	16,899.80
Residential R30	Multi-Unit Residential Land accommodating 30 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	17,482.50
Residential R31	Multi-Unit Residential Land accommodating 31 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	18,065.30
Residential R32	Multi-Unit Residential Land accommodating 32 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	18,648.00
Residential R33	Multi-Unit Residential Land accommodating 33 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	19,230.80
Residential R34	Multi-Unit Residential Land accommodating 34 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	19,813.50
Residential R35	Multi-Unit Residential Land accommodating 35 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	20,396.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R36	Multi-Unit Residential Land accommodating 36 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	20,979.00
Residential R37	Multi-Unit Residential Land accommodating 37 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	21,561.80
Residential R38	Multi-Unit Residential Land accommodating 38 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	22,144.50
Residential R39	Multi-Unit Residential Land accommodating 39 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	22,727.30
Residential R40	Multi-Unit Residential Land accommodating 40 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	23,310.00
Residential R41	Multi-Unit Residential Land accommodating 41 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	23,892.80
Residential R42	Multi-Unit Residential Land accommodating 42 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	24,475.50
Residential R43	Multi-Unit Residential Land accommodating 43 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	25,058.30
Residential R44	Multi-Unit Residential Land accommodating 44 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	25,641.00
Residential R45	Multi-Unit Residential Land accommodating 45 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	26,223.80
Residential R46	Multi-Unit Residential Land accommodating 46 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	26,806.50
Residential R47	Multi-Unit Residential Land accommodating 47 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	27,389.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R48	Multi-Unit Residential Land accommodating 48 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	27,972.00
Residential R49	Multi-Unit Residential Land accommodating 49 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	28,554.80
Residential R50	Multi-Unit Residential Land accommodating 50 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	29,137.50
Residential R51	Multi-Unit Residential Land accommodating 51 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	29,720.30
Residential R52	Multi-Unit Residential Land accommodating 52 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	30,303.00
Residential R53	Multi-Unit Residential Land accommodating 53 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	30,885.80
Residential R54	Multi-Unit Residential Land accommodating 54 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	31,468.50
Residential R55	Multi-Unit Residential Land accommodating 55 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	32,051.30
Residential R56	Multi-Unit Residential Land accommodating 56 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	32,634.00
Residential R57	Multi-Unit Residential Land accommodating 57 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	33,216.80
Residential R58	Multi-Unit Residential Land accommodating 58 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	33,799.50
Residential R59	Multi-Unit Residential Land accommodating 59 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	34,382.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R60	Multi-Unit Residential Land accommodating 60 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	34,965.00
Residential R61	Multi-Unit Residential Land accommodating 61 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	35,547.80
Residential R62	Multi-Unit Residential Land accommodating 62 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	36,130.50
Residential R63	Multi-Unit Residential Land accommodating 63 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	36,713.30
Residential R64	Multi-Unit Residential Land accommodating 64 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	37,296.00
Residential R65	Multi-Unit Residential Land accommodating 65 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	37,878.80
Residential R66	Multi-Unit Residential Land accommodating 66 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	38,461.50
Residential R67	Multi-Unit Residential Land accommodating 67 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	39,044.30
Residential R68	Multi-Unit Residential Land accommodating 68 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	39,627.00
Residential R69	Multi-Unit Residential Land accommodating 69 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	40,209.80
Residential R70	Multi-Unit Residential Land accommodating 70 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	40,792.50
Residential R71	Multi-Unit Residential Land accommodating 71 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	41,375.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R72	Multi-Unit Residential Land accommodating 72 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	41,958.00
Residential R73	Multi-Unit Residential Land accommodating 73 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	42,540.80
Residential R74	Multi-Unit Residential Land accommodating 74 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	43,123.50
Residential R75	Multi-Unit Residential Land accommodating 75 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	43,706.30
Residential R76	Multi-Unit Residential Land accommodating 76 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	44,289.00
Residential R77	Multi-Unit Residential Land accommodating 77 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	44,871.80
Residential R78	Multi-Unit Residential Land accommodating 78 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	45,454.50
Residential R79	Multi-Unit Residential Land accommodating 79 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	46,037.30
Residential R80	Multi-Unit Residential Land accommodating 80 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	46,620.00
Residential R81	Multi-Unit Residential Land accommodating 81 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	47,202.80
Residential R82	Multi-Unit Residential Land accommodating 82 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	47,785.50
Residential R83	Multi-Unit Residential Land accommodating 83 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	48,368.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R84	Multi-Unit Residential Land accommodating 84 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	48,951.00
Residential R85	Multi-Unit Residential Land accommodating 85 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	49,533.80
Residential R86	Multi-Unit Residential Land accommodating 86 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	50,116.50
Residential R87	Multi-Unit Residential Land accommodating 87 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	50,699.30
Residential R88	Multi-Unit Residential Land accommodating 88 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	51,282.00
Residential R89	Multi-Unit Residential Land accommodating 89 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	51,864.80
Residential R90	Multi-Unit Residential Land accommodating 90 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	52,447.50
Residential R91	Multi-Unit Residential Land accommodating 91 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	53,030.30
Residential R92	Multi-Unit Residential Land accommodating 92 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	53,613.00
Residential R93	Multi-Unit Residential Land accommodating 93 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	54,195.80
Residential R94	Multi-Unit Residential Land accommodating 94 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	54,778.50
Residential R95	Multi-Unit Residential Land accommodating 95 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	55,361.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R96	Multi-Unit Residential Land accommodating 96 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	55,944.00
Residential R97	Multi-Unit Residential Land accommodating 97 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	56,526.80
Residential R98	Multi-Unit Residential Land accommodating 98 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	57,109.50
Residential R99	Multi-Unit Residential Land accommodating 99 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	57,692.30
Residential R100	Multi-Unit Residential Land accommodating 100 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	58,275.00
Residential R101	Multi-Unit Residential Land accommodating 101 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	58,857.80
Residential R102	Multi-Unit Residential Land accommodating 102 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	59,440.50
Residential R103	Multi-Unit Residential Land accommodating 103 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	60,023.30
Residential R104	Multi-Unit Residential Land accommodating 104 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	60,606.00
Residential R105	Multi-Unit Residential Land accommodating 105 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	61,188.80
Residential R106	Multi-Unit Residential Land accommodating 106 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	61,771.50
Residential R107	Multi-Unit Residential Land accommodating 107 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	62,354.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R108	Multi-Unit Residential Land accommodating 108 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	62,937.00
Residential R109	Multi-Unit Residential Land accommodating 109 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	63,519.80
Residential R110	Multi-Unit Residential Land accommodating 110 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	64,102.50
Residential R111	Multi-Unit Residential Land accommodating 111 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	64,685.30
Residential R112	Multi-Unit Residential Land accommodating 112 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	65,268.00
Residential R113	Multi-Unit Residential Land accommodating 113 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	65,850.80
Residential R114	Multi-Unit Residential Land accommodating 114 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	66,433.50
Residential R115	Multi-Unit Residential Land accommodating 115 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	67,016.30
Residential R116	Multi-Unit Residential Land accommodating 116 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	67,599.00
Residential R117	Multi-Unit Residential Land accommodating 117 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	68,181.80
Residential R118	Multi-Unit Residential Land accommodating 118 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	68,764.50
Residential R119	Multi-Unit Residential Land accommodating 119 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	69,347.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R120	Multi-Unit Residential Land accommodating 120 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	69,930.00
Residential R121	Multi-Unit Residential Land accommodating 121 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	70,512.80
Residential R122	Multi-Unit Residential Land accommodating 122 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	71,095.50
Residential R123	Multi-Unit Residential Land accommodating 123 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	71,678.30
Residential R124	Multi-Unit Residential Land accommodating 124 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	72,261.00
Residential R125	Multi-Unit Residential Land accommodating 125 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	72,843.80
Residential R126	Multi-Unit Residential Land accommodating 126 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	73,426.50
Residential R127	Multi-Unit Residential Land accommodating 127 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	74,009.30
Residential R128	Multi-Unit Residential Land accommodating 128 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	74,592.00
Residential R129	Multi-Unit Residential Land accommodating 129 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	75,174.80
Residential R130	Multi-Unit Residential Land accommodating 130 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	75,757.50
Residential R131	Multi-Unit Residential Land accommodating 131 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	76,340.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R132	Multi-Unit Residential Land accommodating 132 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	76,923.00
Residential R133	Multi-Unit Residential Land accommodating 133 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	77,505.80
Residential R134	Multi-Unit Residential Land accommodating 134 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	78,088.50
Residential R135	Multi-Unit Residential Land accommodating 135 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	78,671.30
Residential R136	Multi-Unit Residential Land accommodating 136 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	79,254.00
Residential R137	Multi-Unit Residential Land accommodating 137 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	79,836.80
Residential R138	Multi-Unit Residential Land accommodating 138 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	80,419.50
Residential R139	Multi-Unit Residential Land accommodating 139 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	81,002.30
Residential R140	Multi-Unit Residential Land accommodating 140 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	81,585.00
Residential R141	Multi-Unit Residential Land accommodating 141 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	82,167.80
Residential R142	Multi-Unit Residential Land accommodating 142 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	82,750.50
Residential R143	Multi-Unit Residential Land accommodating 143 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	83,333.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R144	Multi-Unit Residential Land accommodating 144 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	83,916.00
Residential R145	Multi-Unit Residential Land accommodating 145 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	84,498.80
Residential R146	Multi-Unit Residential Land accommodating 146 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	85,081.50
Residential R147	Multi-Unit Residential Land accommodating 147 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	85,664.30
Residential R148	Multi-Unit Residential Land accommodating 148 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	86,247.00
Residential R149	Multi-Unit Residential Land accommodating 149 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	86,829.80
Residential R150	Multi-Unit Residential Land accommodating 150 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	87,412.50
Residential R151	Multi-Unit Residential Land accommodating 151 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	87,995.30
Residential R152	Multi-Unit Residential Land accommodating 152 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	88,578.00
Residential R153	Multi-Unit Residential Land accommodating 153 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	89,160.80
Residential R154	Multi-Unit Residential Land accommodating 154 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	89,743.50
Residential R155	Multi-Unit Residential Land accommodating 155 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	90,326.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R156	Multi-Unit Residential Land accommodating 156 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	90,909.00
Residential R157	Multi-Unit Residential Land accommodating 157 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	91,491.80
Residential R158	Multi-Unit Residential Land accommodating 158 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	92,074.50
Residential R159	Multi-Unit Residential Land accommodating 159 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	92,657.30
Residential R160	Multi-Unit Residential Land accommodating 160 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	93,240.00
Residential R161	Multi-Unit Residential Land accommodating 161 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	93,822.80
Residential R162	Multi-Unit Residential Land accommodating 162 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	94,405.50
Residential R163	Multi-Unit Residential Land accommodating 163 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	94,988.30
Residential R164	Multi-Unit Residential Land accommodating 164 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	95,571.00
Residential R165	Multi-Unit Residential Land accommodating 165 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	96,153.80
Residential R166	Multi-Unit Residential Land accommodating 166 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	96,736.50
Residential R167	Multi-Unit Residential Land accommodating 167 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	97,319.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R168	Multi-Unit Residential Land accommodating 168 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	97,902.00
Residential R169	Multi-Unit Residential Land accommodating 169 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	98,484.80
Residential R170	Multi-Unit Residential Land accommodating 170 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	99,067.50
Residential R171	Multi-Unit Residential Land accommodating 171 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	99,650.30
Residential R172	Multi-Unit Residential Land accommodating 172 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	100,233.00
Residential R173	Multi-Unit Residential Land accommodating 173 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	100,815.80
Residential R174	Multi-Unit Residential Land accommodating 174 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	101,398.50
Residential R175	Multi-Unit Residential Land accommodating 175 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	101,981.30
Residential R176	Multi-Unit Residential Land accommodating 176 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	102,564.00
Residential R177	Multi-Unit Residential Land accommodating 177 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	103,146.80
Residential R178	Multi-Unit Residential Land accommodating 178 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	103,729.50
Residential R179	Multi-Unit Residential Land accommodating 179 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	104,312.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R180	Multi-Unit Residential Land accommodating 180 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	104,895.00
Residential R181	Multi-Unit Residential Land accommodating 181 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	105,477.80
Residential R182	Multi-Unit Residential Land accommodating 182 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	106,060.50
Residential R183	Multi-Unit Residential Land accommodating 183 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	106,643.30
Residential R184	Multi-Unit Residential Land accommodating 184 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	107,226.00
Residential R185	Multi-Unit Residential Land accommodating 185 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	107,808.80
Residential R186	Multi-Unit Residential Land accommodating 186 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	108,391.50
Residential R187	Multi-Unit Residential Land accommodating 187 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	108,974.30
Residential R188	Multi-Unit Residential Land accommodating 188 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	109,557.00
Residential R189	Multi-Unit Residential Land accommodating 189 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	110,139.80
Residential R190	Multi-Unit Residential Land accommodating 190 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	110,722.50
Residential R191	Multi-Unit Residential Land accommodating 191 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	111,305.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R192	Multi-Unit Residential Land accommodating 192 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	111,888.00
Residential R193	Multi-Unit Residential Land accommodating 193 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	112,470.80
Residential R194	Multi-Unit Residential Land accommodating 194 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	113,053.50
Residential R195	Multi-Unit Residential Land accommodating 195 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	113,636.30
Residential R196	Multi-Unit Residential Land accommodating 196 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	114,219.00
Residential R197	Multi-Unit Residential Land accommodating 197 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	114,801.80
Residential R198	Multi-Unit Residential Land accommodating 198 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	115,384.50
Residential R199	Multi-Unit Residential Land accommodating 199 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	115,967.30
Residential R200	Multi-Unit Residential Land accommodating 200 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	116,550.00
Residential R201	Multi-Unit Residential Land accommodating 201 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	117,132.80
Residential R202	Multi-Unit Residential Land accommodating 202 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	117,715.50
Residential R203	Multi-Unit Residential Land accommodating 203 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	118,298.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R204	Multi-Unit Residential Land accommodating 204 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	118,881.00
Residential R205	Multi-Unit Residential Land accommodating 205 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	119,463.80
Residential R206	Multi-Unit Residential Land accommodating 206 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	120,046.50
Residential R207	Multi-Unit Residential Land accommodating 207 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	120,629.30
Residential R208	Multi-Unit Residential Land accommodating 208 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	121,212.00
Residential R209	Multi-Unit Residential Land accommodating 209 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	121,794.80
Residential R210	Multi-Unit Residential Land accommodating 210 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	122,377.50
Residential R211	Multi-Unit Residential Land accommodating 211 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	122,960.30
Residential R212	Multi-Unit Residential Land accommodating 212 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	123,543.00
Residential R213	Multi-Unit Residential Land accommodating 213 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	124,125.80
Residential R214	Multi-Unit Residential Land accommodating 214 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	124,708.50
Residential R215	Multi-Unit Residential Land accommodating 215 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	125,291.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R216	Multi-Unit Residential Land accommodating 216 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	125,874.00
Residential R217	Multi-Unit Residential Land accommodating 217 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	126,456.80
Residential R218	Multi-Unit Residential Land accommodating 218 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	127,039.50
Residential R219	Multi-Unit Residential Land accommodating 219 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	127,622.30
Residential R220	Multi-Unit Residential Land accommodating 220 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	128,205.00
Residential R221	Multi-Unit Residential Land accommodating 221 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	128,787.80
Residential R222	Multi-Unit Residential Land accommodating 222 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	129,370.50
Residential R223	Multi-Unit Residential Land accommodating 223 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	129,953.30
Residential R224	Multi-Unit Residential Land accommodating 224 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	130,536.00
Residential R225	Multi-Unit Residential Land accommodating 225 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	131,118.80
Residential R226	Multi-Unit Residential Land accommodating 226 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	131,701.50
Residential R227	Multi-Unit Residential Land accommodating 227 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	132,284.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R228	Multi-Unit Residential Land accommodating 228 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	132,867.00
Residential R229	Multi-Unit Residential Land accommodating 229 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	133,449.80
Residential R230	Multi-Unit Residential Land accommodating 230 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	134,032.50
Residential R231	Multi-Unit Residential Land accommodating 231 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	134,615.30
Residential R232	Multi-Unit Residential Land accommodating 232 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	135,198.00
Residential R233	Multi-Unit Residential Land accommodating 233 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	135,780.80
Residential R234	Multi-Unit Residential Land accommodating 234 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	136,363.50
Residential R235	Multi-Unit Residential Land accommodating 235 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	136,946.30
Residential R236	Multi-Unit Residential Land accommodating 236 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	137,529.00
Residential R237	Multi-Unit Residential Land accommodating 237 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	138,111.80
Residential R238	Multi-Unit Residential Land accommodating 238 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	138,694.50
Residential R239	Multi-Unit Residential Land accommodating 239 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	139,277.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R240	Multi-Unit Residential Land accommodating 240 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	139,860.00
Residential R241	Multi-Unit Residential Land accommodating 241 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	140,442.80
Residential R242	Multi-Unit Residential Land accommodating 242 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	141,025.50
Residential R243	Multi-Unit Residential Land accommodating 243 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	141,608.30
Residential R244	Multi-Unit Residential Land accommodating 244 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	142,191.00
Residential R245	Multi-Unit Residential Land accommodating 245 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	142,773.80
Residential R246	Multi-Unit Residential Land accommodating 246 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	143,356.50
Residential R247	Multi-Unit Residential Land accommodating 247 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	143,939.30
Residential R248	Multi-Unit Residential Land accommodating 248 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	144,522.00
Residential R249	Multi-Unit Residential Land accommodating 249 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	145,104.80
Residential R250	Multi-Unit Residential Land accommodating 250 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	145,687.50
Residential R251	Multi-Unit Residential Land accommodating 251 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	146,270.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R252	Multi-Unit Residential Land accommodating 252 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	146,853.00
Residential R253	Multi-Unit Residential Land accommodating 253 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	147,435.80
Residential R254	Multi-Unit Residential Land accommodating 254 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	148,018.50
Residential R255	Multi-Unit Residential Land accommodating 255 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	148,601.30
Residential R256	Multi-Unit Residential Land accommodating 256 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	149,184.00
Residential R257	Multi-Unit Residential Land accommodating 257 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	149,766.80
Residential R258	Multi-Unit Residential Land accommodating 258 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	150,349.50
Residential R259	Multi-Unit Residential Land accommodating 259 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	150,932.30
Residential R260	Multi-Unit Residential Land accommodating 260 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	151,515.00
Residential R261	Multi-Unit Residential Land accommodating 261 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	152,097.80
Residential R262	Multi-Unit Residential Land accommodating 262 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	152,680.50
Residential R263	Multi-Unit Residential Land accommodating 263 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	153,263.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R264	Multi-Unit Residential Land accommodating 264 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	153,846.00
Residential R265	Multi-Unit Residential Land accommodating 265 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	154,428.80
Residential R266	Multi-Unit Residential Land accommodating 266 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	155,011.50
Residential R267	Multi-Unit Residential Land accommodating 267 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	155,594.30
Residential R268	Multi-Unit Residential Land accommodating 268 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	156,177.00
Residential R269	Multi-Unit Residential Land accommodating 269 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	156,759.80
Residential R270	Multi-Unit Residential Land accommodating 270 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	157,342.50
Residential R271	Multi-Unit Residential Land accommodating 271 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	157,925.30
Residential R272	Multi-Unit Residential Land accommodating 272 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	158,508.00
Residential R273	Multi-Unit Residential Land accommodating 273 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	159,090.80
Residential R274	Multi-Unit Residential Land accommodating 274 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	159,673.50
Residential R275	Multi-Unit Residential Land accommodating 275 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	160,256.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R276	Multi-Unit Residential Land accommodating 276 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	160,839.00
Residential R277	Multi-Unit Residential Land accommodating 277 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	161,421.80
Residential R278	Multi-Unit Residential Land accommodating 278 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	162,004.50
Residential R279	Multi-Unit Residential Land accommodating 279 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	162,587.30
Residential R280	Multi-Unit Residential Land accommodating 280 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	163,170.00
Residential R281	Multi-Unit Residential Land accommodating 281 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	163,752.80
Residential R282	Multi-Unit Residential Land accommodating 282 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	164,335.50
Residential R283	Multi-Unit Residential Land accommodating 283 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	164,918.30
Residential R284	Multi-Unit Residential Land accommodating 284 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	165,501.00
Residential R285	Multi-Unit Residential Land accommodating 285 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	166,083.80
Residential R286	Multi-Unit Residential Land accommodating 286 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	166,666.50
Residential R287	Multi-Unit Residential Land accommodating 287 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	167,249.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R288	Multi-Unit Residential Land accommodating 288 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	167,832.00
Residential R289	Multi-Unit Residential Land accommodating 289 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	168,414.80
Residential R290	Multi-Unit Residential Land accommodating 290 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	168,997.50
Residential R291	Multi-Unit Residential Land accommodating 291 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	169,580.30
Residential R292	Multi-Unit Residential Land accommodating 292 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	170,163.00
Residential R293	Multi-Unit Residential Land accommodating 293 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	170,745.80
Residential R294	Multi-Unit Residential Land accommodating 294 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	171,328.50
Residential R295	Multi-Unit Residential Land accommodating 295 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	171,911.30
Residential R296	Multi-Unit Residential Land accommodating 296 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	172,494.00
Residential R297	Multi-Unit Residential Land accommodating 297 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	173,076.80
Residential R298	Multi-Unit Residential Land accommodating 298 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	173,659.50
Residential R299	Multi-Unit Residential Land accommodating 299 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	174,242.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R300	Multi-Unit Residential Land accommodating 300 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	174,825.00
Residential R301	Multi-Unit Residential Land accommodating 301 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	175,407.80
Residential R302	Multi-Unit Residential Land accommodating 302 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	175,990.50
Residential R303	Multi-Unit Residential Land accommodating 303 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	176,573.30
Residential R304	Multi-Unit Residential Land accommodating 304 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	177,156.00
Residential R305	Multi-Unit Residential Land accommodating 305 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	177,738.80
Residential R306	Multi-Unit Residential Land accommodating 306 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	178,321.50
Residential R307	Multi-Unit Residential Land accommodating 307 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	178,904.30
Residential R308	Multi-Unit Residential Land accommodating 308 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	179,487.00
Residential R309	Multi-Unit Residential Land accommodating 309 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	180,069.80
Residential R310	Multi-Unit Residential Land accommodating 310 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	180,652.50
Residential R311	Multi-Unit Residential Land accommodating 311 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	181,235.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R312	Multi-Unit Residential Land accommodating 312 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	181,818.00
Residential R313	Multi-Unit Residential Land accommodating 313 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	182,400.80
Residential R314	Multi-Unit Residential Land accommodating 314 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	182,983.50
Residential R315	Multi-Unit Residential Land accommodating 315 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	183,566.30
Residential R316	Multi-Unit Residential Land accommodating 316 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	184,149.00
Residential R317	Multi-Unit Residential Land accommodating 317 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	184,731.80
Residential R318	Multi-Unit Residential Land accommodating 318 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	185,314.50
Residential R319	Multi-Unit Residential Land accommodating 319 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	185,897.30
Residential R320	Multi-Unit Residential Land accommodating 320 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	186,480.00
Residential R321	Multi-Unit Residential Land accommodating 321 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	187,062.80
Residential R322	Multi-Unit Residential Land accommodating 322 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	187,645.50
Residential R323	Multi-Unit Residential Land accommodating 323 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	188,228.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R324	Multi-Unit Residential Land accommodating 324 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	188,811.00
Residential R325	Multi-Unit Residential Land accommodating 325 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	189,393.80
Residential R326	Multi-Unit Residential Land accommodating 326 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	189,976.50
Residential R327	Multi-Unit Residential Land accommodating 327 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	190,559.30
Residential R328	Multi-Unit Residential Land accommodating 328 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	191,142.00
Residential R329	Multi-Unit Residential Land accommodating 329 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	191,724.80
Residential R330	Multi-Unit Residential Land accommodating 330 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	192,307.50
Residential R331	Multi-Unit Residential Land accommodating 331 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	192,890.30
Residential R332	Multi-Unit Residential Land accommodating 332 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	193,473.00
Residential R333	Multi-Unit Residential Land accommodating 333 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	194,055.80
Residential R334	Multi-Unit Residential Land accommodating 334 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	194,638.50
Residential R335	Multi-Unit Residential Land accommodating 335 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	195,221.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R336	Multi-Unit Residential Land accommodating 336 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	195,804.00
Residential R337	Multi-Unit Residential Land accommodating 337 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	196,386.80
Residential R338	Multi-Unit Residential Land accommodating 338 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	196,969.50
Residential R339	Multi-Unit Residential Land accommodating 339 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	197,552.30
Residential R340	Multi-Unit Residential Land accommodating 340 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	198,135.00
Residential R341	Multi-Unit Residential Land accommodating 341 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	198,717.80
Residential R342	Multi-Unit Residential Land accommodating 342 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	199,300.50
Residential R343	Multi-Unit Residential Land accommodating 343 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	199,883.30
Residential R344	Multi-Unit Residential Land accommodating 344 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	200,466.00
Residential R345	Multi-Unit Residential Land accommodating 345 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	201,048.80
Residential R346	Multi-Unit Residential Land accommodating 346 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	201,631.50
Residential R347	Multi-Unit Residential Land accommodating 347 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	202,214.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R348	Multi-Unit Residential Land accommodating 348 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	202,797.00
Residential R349	Multi-Unit Residential Land accommodating 349 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	203,379.80
Residential R350	Multi-Unit Residential Land accommodating 350 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	203,962.50
Residential R351	Multi-Unit Residential Land accommodating 351 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	204,545.30
Residential R352	Multi-Unit Residential Land accommodating 352 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	205,128.00
Residential R353	Multi-Unit Residential Land accommodating 353 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	205,710.80
Residential R354	Multi-Unit Residential Land accommodating 354 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	206,293.50
Residential R355	Multi-Unit Residential Land accommodating 355 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	206,876.30
Residential R356	Multi-Unit Residential Land accommodating 356 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	207,459.00
Residential R357	Multi-Unit Residential Land accommodating 357 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	208,041.80
Residential R358	Multi-Unit Residential Land accommodating 358 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	208,624.50
Residential R359	Multi-Unit Residential Land accommodating 359 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	209,207.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R360	Multi-Unit Residential Land accommodating 360 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	209,790.00
Residential R361	Multi-Unit Residential Land accommodating 361 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	210,372.80
Residential R362	Multi-Unit Residential Land accommodating 362 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	210,955.50
Residential R363	Multi-Unit Residential Land accommodating 363 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	211,538.30
Residential R364	Multi-Unit Residential Land accommodating 364 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	212,121.00
Residential R365	Multi-Unit Residential Land accommodating 365 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	212,703.80
Residential R366	Multi-Unit Residential Land accommodating 366 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	213,286.50
Residential R367	Multi-Unit Residential Land accommodating 367 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	213,869.30
Residential R368	Multi-Unit Residential Land accommodating 368 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	214,452.00
Residential R369	Multi-Unit Residential Land accommodating 369 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	215,034.80
Residential R370	Multi-Unit Residential Land accommodating 370 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	215,617.50
Residential R371	Multi-Unit Residential Land accommodating 371 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	216,200.30

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Residential R372	Multi-Unit Residential Land accommodating 372 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	216,783.00
Residential R373	Multi-Unit Residential Land accommodating 373 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	217,365.80
Residential R374	Multi-Unit Residential Land accommodating 374 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	217,948.50
Residential R375	Multi-Unit Residential Land accommodating 375 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	218,531.30
Residential R376	Multi-Unit Residential Land accommodating 376 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	219,114.00
Residential R377	Multi-Unit Residential Land accommodating 377 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	219,696.80
Residential R378	Multi-Unit Residential Land accommodating 378 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	220,279.50
Residential R379	Multi-Unit Residential Land accommodating 379 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	220,862.30
Residential R380	Multi-Unit Residential Land accommodating 380 <i>independent living units</i> . Refer to note 2	Refer to Note 2	0.00752200	221,445.00

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Commercial B	<p>Major shopping centres exceeding 34,999m2 Gross Lettable Area – Retail .</p> <p>Land in this category has the following characteristics:</p> <p>(a) it is used for a shopping centre purpose, or a shopping centre is potentially its predominant use;</p> <p>(b) the anchor tenants are, or would be, a variety of department store(s) / discount department store(s) and large grocery supermarkets;</p> <p>(c) it has, or would have, extensive on-site parking facilities; and</p> <p>(d) its Gross Lettable Area Retail exceeds 34,999m2</p>	<p>The premises match one of the following use codes —</p> <p>12 Shopping group (more than 6 shops)</p> <p>13 Shopping group (2- 6 shops)</p> <p>14 Shops - main retail</p> <p>15 Shops secondary retail</p> <p>16 Drive-in shopping centre</p>	0.05934000	1,501,669.70
Commercial D	<p>Commercial properties located within the Inner City.</p> <p>Land in this category has the following characteristics:</p> <p>(a) it is used for commercial / industrial purposes, or commercial / industrial purposes is potentially its predominant use, and</p> <p>(b) it is located within the shaded area on the map shown as commercial inner city in appendix 1 or the online mapping tool on Council's website</p>	<p>The premises match one of the following use codes —</p> <p>07 Guest house/ private hotel</p> <p>08 Building units</p> <p>09 Group titles</p> <p>10 Combined multi-dwelling and commercial</p> <p>11 Shop – single</p> <p>12 Shopping group (more than 6 shops excluding those in Commercial B & Commercial G categories)</p> <p>13 Shopping group (2- 6 shops excluding those in Commercial B & Commercial G categories)</p> <p>14 Shops - main retail (excluding those in Commercial B & Commercial G categories)</p> <p>15 Shops secondary retail (excluding those in Commercial B & Commercial G categories)</p> <p>16 Drive-in shopping centre (excluding those in Commercial B & Commercial G categories)</p> <p>17 Restaurant</p> <p>18 Special tourist attraction</p> <p>19 Walkway</p> <p>20 Marina</p> <p>22 Car park</p> <p>23 Retail warehouse</p> <p>24 Sales area outdoor</p> <p>25 Offices</p> <p>26 Funeral parlours</p> <p>27 Hospitals, convalescent homes (medical care) (private)</p> <p>28 Warehouses and bulk stores</p> <p>29 Transport terminal</p> <p>30 Service station</p>	0.01582300	1,201.10

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
		31 Oil depot and refinery 32 Wharves 33 Builders yard/ contractors' yard 34 Cold stores – ice works 35 General industry 36 Light industry 37 Noxious/ offensive industry 38 Advertising – hoarding 39 Harbour industries 40 Extractive 41 Childcare 42 Hotel/ tavern 43 Motel 44 Nurseries (plants) 45 Theatres and cinemas 46 Drive-in theatre 47 Licensed clubs 48 Sports club/ facilities 49 Caravan parks 50 Other clubs/ non-business 51 Religious 52 Cemeteries (including crematoria) 55 Library 56 Showgrounds/ racecourses/ airfields 57 Parks and gardens 58 Educational including kindergartens 91 Transformers 92 Defence force establishments 95 Reservoir, dam, bores 96 Public hospital 97 Welfare homes/ institution 99 Community protection centre Land within the following CairnsPlan land zones is also included in this category: (a) Principal, major, district, local, neighbourhood and specialised centre (b) Mixed-use precinct 1 & 2 (c) Low/ medium/ high impact industry (d) Waterfront and marine industry (e) Strategic port land The premises match one of the following use codes — 01 Vacant urban land 04 Large vacant urban land 06 Outbuildings		

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
		09 Group titles 72 Land subject to Land Valuation Act section 50.		
Commercial E	<p>Commercial properties not included in Commercial Categories B, D, F & G.</p> <p>Land in this category has the following characteristics:</p> <p>(a) it is used for commercial / industrial purposes, or commercial / industrial purposes is the potentially its predominant use;</p> <p>(b) it is not located within the shaded area on the map shown as commercial inner city in appendix 1; and</p> <p>(c) it does not fall within any of categories commercial B, commercial D, commercial F, and commercial G.</p>	<p>The premises match one of the following use codes —</p> <p>07 Guest house/ private hotel</p> <p>08 Building units</p> <p>09 Group titles</p> <p>10 Combined multi-dwelling and commercial</p> <p>11 Shop – single</p> <p>12 Shops – shopping group (more than 6 shops)</p> <p>13 Shopping group (2 to 6 shops)</p> <p>14 Shops – main retail</p> <p>15 Shops – secondary retail</p> <p>16 Drive-in shopping centres</p> <p>17 Restaurant</p> <p>18 Special tourist attraction</p> <p>19 Walkway</p> <p>20 Marina</p> <p>22 Car park</p> <p>23 Retail warehouse</p> <p>24 Sales area outdoor</p> <p>25 Offices</p> <p>26 Funeral parlours</p> <p>27 Hospitals, convalescent homes (medical care) (private)</p> <p>28 Warehouses and bulk stores</p> <p>29 Transport terminal</p> <p>30 Service station</p> <p>31 Oil depots and refinery</p> <p>32 Wharves</p> <p>33 Builders/ contractors yard</p> <p>34 Cold stores – ice works</p> <p>35 General industry</p> <p>36 Light industry</p> <p>37 Noxious/ offensive industry</p> <p>38 Advertising – hoarding</p> <p>39 Harbour industries</p> <p>40 Extractive</p> <p>41 Childcare</p> <p>42 Hotel/ tavern</p>	0.00709700	1,201.10

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
		<p>43 Motel 44 Nurseries (plants) 45 Theatres and cinemas 46 Drive-in theatres 47 Licensed clubs 48 Sports clubs/ facilities 49 Caravan parks 50 Other clubs (non-business) 51 Religious 52 Cemeteries (including crematoria) 55 Library 56 Showgrounds/ racecourse/ airfields 57 Parks and gardens 58 Educational – including kindergartens 91 Transformers 92 Defence force establishments 95 Reservoir, dam, bores 96 Public hospital 97 Welfare homes/ institutions 99 Community protection centre</p> <p>Land within the following CairnsPlan land zones is also included in this category: (a) Principal, major, district, local, neighbourhood and specialised centre; (b) Mixed-use precincts 1 & 2; (c) Low/ medium/ high impact industry; (d) Waterfront and marine industry Ordinarily the premises match one of the following use codes — 01 Vacant urban land 04 Large vacant urban land 06 Outbuildings 09 Group titles 72 Residential land subject to Land Valuation Act section 50.</p>		
Commercial F	Land used by not-for-profit recreation, sporting, and community groups eligible for Rates Based Financial Assistance.	Refer to section 7.4.2 (Rates Based Financial Assistance Policy)	0.00502500	1,165.50

Category	Description	Specific Criterion/Criteria	Differential General Rate (amount in \$)	Minimum Levy Amount (\$)
Commercial G	<p>Shopping centres exceeding 20,000m2 but not exceeding 34,999m2 Gross Lettable Area Retail</p> <p>Land in this category has the following characteristics:</p> <p>(a) it is used for a shopping centre, or a shopping centre is potentially its predominant use;</p> <p>(b) the anchor tenants are, or would be, a variety of department store(s) / discount department store(s) and large grocery supermarkets;</p> <p>(c) it has, or would have, extensive onsite parking facilities; and</p> <p>(d) its Gross Lettable Area Retail exceeds 20,000m2 but does not exceed 34,999m2</p>	<p>The premises match one of the following use codes —</p> <p>12 Shops – shopping group (more than 6 shops)</p> <p>13 Shopping group (2 to 6 shops)</p> <p>14 Shops – main retail</p> <p>15 Shops – secondary retail</p> <p>16 Drive-in shopping centres</p>	0.04261300	632,187.20
Rural Productive	<p>Land is used for primary production, or for which primary production is potentially the predominant use.</p>	<p>Ordinarily the premises match one of the following use codes —</p> <p>60 Sheep grazing – dry</p> <p>61 Sheep breeding</p> <p>64 Cattle grazing – breeding</p> <p>65 Cattle breeding and fattening</p> <p>66 Cattle fattening</p> <p>67 Goats</p> <p>68 Milk – quota</p> <p>69 Milk – no quota</p> <p>70 Cream</p> <p>71 Oil seeds</p> <p>73 Grains</p> <p>74 Turf farms</p> <p>75 Sugar cane</p> <p>76 Tobacco</p> <p>77 Cotton</p> <p>78 Rice</p> <p>79 Orchards</p> <p>80 Tropical fruits</p> <p>81 Pineapples</p> <p>82 Vineyards</p> <p>83 Small crops and fodder irrigated</p> <p>84 Small crops and fodder non-irrigated</p> <p>85 Pigs</p> <p>86 Horses</p> <p>87 Poultry</p> <p>88 Forestry and logs</p> <p>89 Animal special</p> <p>93 Peanuts</p>	0.00846300	1,201.10
Other Land	<p>Land not included in any of the above categories</p>		0.00709700	1,201.10

4 Special Rates and Charges

4.1 Bluewater Canal

4.1.1 Basis of charge

The Bluewater Canal charge is a special charge to be levied under *Local Government Act* section 92 and *Local Government Regulation* section 94, in accordance with the overall plan adopted by Council on 30 June 2021. (Refer to the Bluewater Canal - Special Charge report to Special (Budget) Meeting 17 June 2026).

The charge forms part of a ten-year overall plan for works undertaken by Council and is made in accordance with the annual implementation plan for 2026/27. The amount of revenue proposed to be collected for the 2026/27 year is \$1,750,129

4.1.2 Charge to apply

- (a) An amount of **\$6,111.60** to be levied on each **parcel** to the extent specified below and identified on the map marked *Bluewater Canal*.

Lot Number	Plan
1 to 37 39 to 41 44 to 65 79 to 89 91 to 116 119 to 130	SP165903
1 to 2	SP279525
1 to 2	SP352338
42	SP241494
117	SP261231
22 to 23	SP224676
1 to 3	SP301538
26 to 31	RP737271
32 to 43	RP737260

- (b) A total amount of **\$660,053.68** for Bluewater Marina (Lot 1860 SP264300).
(c) A total amount of **\$234,451.62** for Yorkeys Knob Marina (Lot 26 SP122863).

4.1.3 Basis of charge calculation

The charge will be applied to:

- (a) land which has an immediate water frontage (other than Council lots) and is identified on the map marked Bluewater Canal (refer separate report to Council – Bluewater Canal Special Charge Report document #7840287); and
(b) all berths within the Bluewater and Yorkeys Knob Marinas.

Council considers that each **parcel of rateable land** described above and identified on the map marked *Bluewater Canal*, or its occupier specially benefits from and specifically contribute to the need for dredging and maintenance of the Bluewater Canal, Half Moon Creek and Offshore Channel area over and above the standard level of service applied by Council.

5 Separate Charges

There are no Separate Charges

6 Utility Charges

Pursuant to *Local Government Act* sections 92 and 94 and *Local Government Regulation* section 99, Council has resolved to raise and levy the following utility charges.

6.1 Waste Management Charges

6.1.1 Basis of charge

Domestic waste management utility charges will be levied for the purpose of removal and disposal of domestic waste in Council's local government area.

Pursuant to section 92(4) of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council will decide and levy the domestic waste management utility charges, on a differential basis, as a 2-part charge, comprising:

- (1) Part A (General) charge; and
- (2) Part B (State waste levy) charge.

6.1.2 Charge to apply

Table 2 – Waste Management Charges

Description	Basis of charge	Annual cleansing charge per service
Residential – properties with a differential rating category of Residential A, Residential K, Residential L2 – L492 or Residential R1 – R380	Each accommodation unit, dwelling house, independent living unit, community title unit, or multi-unit dwelling . Boarding house, guest house, hostel for each four (4) persons able to be accommodated or part thereof (other than those classified as commercial).	Part A (General) \$526.30 Part B (State Waste Levy) \$45.00
Residential – properties with a differential rating category of Residential A, Residential K, Residential L2 – L492 or residential R1 – R380	An additional cleansing service can be requested and will be charged per additional service.	Part A (General) \$526.30 Part B (State Waste Levy) \$45.00
All properties in South Woolanmaroo Reserve and Russell Heads Reserve, East Russell where those ratepayers have signed an agreement for Council to remove household refuse from an agreed location.		Part A (General) \$263.20 Part B (State Waste Levy) \$45.00

6.1.3 Basis of charge calculation

- (a) Domestic waste management utility charge— Each domestic waste management utility charge includes one (1) 240 litre wheelie bin of domestic waste collected each week and one (1) 240 litre wheelie bin of recyclable domestic waste collected each fortnight.
- (b) Domestic waste management utility charge Part A (General):
 - (1) The Part A charge is calculated to recover the internal and external costs for services, facilities and activities directly or indirectly related to waste management, and in particular, services, facilities and activities for the storage, collection and removal (including delivery to a waste disposal facility) of domestic waste, but excluding any State waste levy component.
 - (2) The Part A charge will apply whether a waste management utility service is rendered or not, except where a **residential improvement** is built during the year in which case a pro rata Part A charge will be levied from the date the improvement is ready for occupancy.
- (c) Domestic waste management utility charge Part B (State waste levy):
 - (1) The Part B (State waste levy) charge is decided and levied to recover costs of paying the waste levy for leviable waste delivered to a leviable waste disposal site that arises out of Council providing the

domestic waste management utility services, and which is not offset by the annual payment Council receives from the State under the Waste Reduction and Recycling Act 2011.

- (2) In setting the Part B (State waste levy) charge, Council has had regard to the annual payment Council expects to receive from the Queensland State Government pursuant to section 73DA of the Waste Reduction and Recycling Act 2011, and section 26 and schedule 5 of the Waste Reduction and Recycling Regulation 2023. Council must use this payment to mitigate the direct effects of the State's waste levy on households within the local government area. However, the expected annual payment does not fully offset the waste levy costs Council incurs, or expects to incur, in providing the domestic waste management utility services during the 2026/27 financial year.
- (3) Where a residential improvement is built on residential rateable land during the year, a pro rata Part B charge will be levied from the date the improvement is ready for occupancy.
- (4) For the 2026/27 financial year, the Part B (State waste levy) charge is \$45.00, calculated as follows, and on the following assumptions:

Part B (State Waste Levy) is calculated by dividing Council's estimated net cost of the State Waste Levy by the number of assessments receiving a Domestic waste management utility charge Part A (General), rounded up to the nearest dollar. The estimated net cost is calculated by multiplying the estimated tonnes of waste disposed at landfill by the State Waste Levy (plus landfill administration charge) less the rebate provided by the State Government to mitigate the impacts of the State Waste Levy on residents.

6.2 Sewerage Charges

6.2.1 Basis of charge

A sewerage charge will be levied for the collection and treatment of sewage within Council's declared sewerage service area.

6.2.2 Charge to apply

Table 3 – Sewerage Charges

Description	Basis of charge	Annual charge
<p>Residential – properties with a differential rating category of Residential A, Residential K, Residential L2-L492 or Residential R1 – R380</p> <p>This includes circumstances where improvements are built over the boundary of two (2) allotments and the total land area is less than 1190m².</p>	<p>Each accommodation unit, dwelling house, independent living unit, community title unit or multi-unit dwelling.</p> <p>Where a residential improvement is co-existing within a commercial or rural productive category a residential sewerage charge per residential improvement shall apply.</p> <p>A commercial sewerage charge will apply for each pedestal built on common property associated with community title units.</p>	\$1,030.80
Residential - vacant land	Each vacant parcel.	\$820.60
<p>Commercial – properties designed or used as boarding houses, hostels, guest houses, hotels, motels, or commercial activities, such as, manufacturing, repairing, servicing, building, storage, warehouse and like industries.</p> <p>This includes circumstances where:</p> <ol style="list-style-type: none"> i) improvements are built over the boundary of two (2) or more parcels. ii) Properties are not connected to a sewer main but where Council are prepared to accept sewage. iii) Land with improvements exempt from rating under <i>Local Government Act</i> section 93 and <i>Local Government Regulation</i> section 73, excluding places of worship and nursing homes. 	<p>A separate charge for each pedestal which is equal to:</p> <ol style="list-style-type: none"> (i) one (1) pedestal (ii) 1.8 metres of urinal or part thereof; or (iii) three (3) individual wall hung urinals or part thereof. <p>Where a residential improvement is co-existing within a commercial category a residential sewerage charge per residential improvement shall apply.</p>	\$881.80

Description	Basis of charge	Annual charge
Commercial – in accordance with <i>Local Government Regulation</i> section 73 properties designed or used as: i) places of public worship ii) nursing homes	A charge of 50% of the standard commercial charge for each pedestal with the total charge being rounded up to the next full charge.	\$440.90
Commercial – caravan parks connected to sewer mains.	The following charges shall apply with the total charge being rounded up to the next full charge. (i) 25% of the standard commercial charge for each caravan, each tent site, and each cabin without facilities; and (ii) 50% of the standard commercial charge for each fully self-contained cabin.	\$220.50 \$440.90
Commercial – vacant land	A commercial sewerage charge equivalent to one pedestal per vacant parcel.	\$881.80
Rural productive – properties designed or used for rural productive purposes.	A separate charge for each pedestal. Where a residential improvement is co-existing within a rural productive category a residential sewerage charge per residential improvement shall apply.	\$1,030.80
Effluent storage tanks – in respect of all categories a charge will apply for treatment of effluent from effluent storage tanks.	Each accommodation unit, dwelling house, independent living unit, multi-unit dwelling, community title unit , shop etc.	\$436.00

6.2.3 Basis of charge calculation

- (a) A sewerage charge applies to each parcel within Council's declared sewerage service.
- (b) Sewerage charges will be imposed from the earlier of:
- (i) The date on which sewer connections are completed; or
 - (ii) The date of the final inspection certificate/ certificate of classification; or
 - (iii) The date on which connections could have been made if permission to enter **premises** was denied or delayed.

6.3 Water Access Charges

6.3.1 Basis of charge

Water charges shall be made for the supply of water services within Council's water supply schemes and catchments.

6.3.2 Potable water access charge to apply

Table 4 – Potable water access charges

Description	Basis of charge	Annual access charge
Residential – properties with a differential rating category of Residential A, Residential K, Residential L2-L492, Residential M or Residential R1 – R380 This includes circumstances where improvements are built over the boundary of	For each barrack or dormitory, accommodation unit, dwelling house, independent living unit, community title unit or multi-unit dwelling and each parcel of vacant land categorised as residential.	\$473.20

Description	Basis of charge	Annual access charge
two (2) parcels and the total land area is less than 1190m ² .		
Commercial - properties designed or used as boarding houses, hostels, guest houses, or commercial activities, such as, manufacturing, repairing, servicing, building, storage, warehouse, shipping and like industries. This includes circumstances where improvements are built over the boundary of two (2) or more parcels.	For each shop, office, school, hostel, boarding house, club, hospital, each parcel of vacant land categorised as commercial and other commercial/industrial improvement not otherwise specified. This excludes shared properties leased from Far North Queensland Ports Corporation Ltd.	\$467.80
Commercial – properties designed or used as a hotel or motel.	One commercial water access charge for each hotel or motel. *Plus one additional commercial water access charge shall apply for every three (3) rooms or part thereof, provided for accommodation.	\$467.80
Commercial – properties designed or used as caravan parks.	One commercial water access charge for each caravan park. *Plus one additional commercial water access charge shall apply for every three (3) cabins and every six (6) tent/ van sites or part thereof.	\$467.80
Rural productive – properties designed or used for rural productive purposes.	(i) For each barrack or dormitory, accommodation unit , dwelling house, independent living unit, community title unit or multi-unit dwelling. (ii) For each vacant parcel with a water meter connected. (iii) For each rural productive improvement with a water meter connected.	\$473.20
Co-existing - residential improvement within commercial or rural productive differential rating categories.	A standard residential access charge shall apply for each barrack or dormitory, accommodation unit, dwelling house, independent living unit, community title unit or multi-unit dwelling) and other residential improvements otherwise specified.	\$473.20

6.3.3 Recycled water access charge to apply

Table 5 – Recycled water access charges

Description	Basis of charge	Annual recycled access charge
All properties/ premises at which a water meter is installed on a recycled water service connection.	Where recycled water is supplied through a water meter for each: Residential - accommodation unit, dwelling house, independent living unit, community title unit or multi-unit dwelling, individual living unit , and each parcel of vacant land categorised as residential . Commercial- separate improvement, as per the commercial rate for potable, and each parcel of vacant land categorised as commercial, which is supplied recycled water through a water meter.	\$84.40

6.3.4 Basis of charge calculation

- (a) In respect of newly subdivided **vacant land**, water charges shall be levied proportionately for the unexpired part of the year from the date the plan of subdivision is registered at the Titles Office or from the date of connection of water to the subject land, whichever date shall be the earlier.
- (b) In respect of **improvements** erected during the year, water charges shall be levied proportionately for the unexpired part of the year from the date the improvement is ready for occupation, or from the date of connection of water to the subject land, whichever date shall be the earlier.
- (c) For Residential and Commercial properties, where **improvements** are built on one **parcel** of land any adjoining **parcels** with the same **owners** shall be rated separately for utility charges

6.4 Water Usage Charges

6.4.1 Basis of Charge

Water usage charges shall be made for every kilolitre of water supplied through a water meter.

6.4.2 Potable water usage charges to apply

Table 6 – Potable water usage charges

Description	Basis of charge	Rate per KI
Residential - properties with a differential rating category of Residential A, Residential K, Residential L2-L492, Residential M or Residential R1– R380.	All potable water registered by a Council water meter installed on the premises will be charged per kilolitre.	\$2.05
Commercial – properties designed or used as boarding houses, hostels, guest houses, hotels, motels, or commercial activities, such as, manufacturing, repairing, servicing, building, storage, warehouse, and like industries.	All potable water registered by a Council water meter installed on the premises will be charged per kilolitre.	\$2.15
Far North Queensland Ports – used for shipping.	All potable water registered by a Council water meter installed on the premises will be charged per kilolitre.	\$2.65
Rural Productive - properties designed or used for rural productive purposes.	All potable water registered by a Council water meter installed on the premises will be charged per kilolitre.	\$2.05

6.4.3 Recycled water usage charges to apply

Table 7 – Recycled water usage charges

Description	Basis of charge	Rate per KI
All properties/ premises at which a Council water meter is installed on a recycled water service connection.	In respect of all properties and/or premises at which a water meter is installed on the recycled water service connection to such premises and/or premises , recycled water usage shall be charged per kilolitre for all water passing through the water meter within the water year.	\$1.02

6.4.4 Basis of charge calculation

- (a) Where residential type **improvements** share a meter with commercial **improvements** and the Department of Resources land **use code** for that assessment is commercial, water usage charges will be levied at the commercial rate.
- (b) Where **improvements** are of a joint nature, water usage charges will be calculated using the water usage rate applicable to the category on which general rates are levied or would be levied if the **premises** were rateable.
- (c) Meters will be read on a rotational basis three times each year.
- (d) Potable/ recycled water usage notices will be issued three times each year.

(e) The charges specified in tables 6 and 7 will apply to all water usage notices issued after 1st July 2026.

7 Administration

7.1 Issue of Notices

All rates and charges made, and levied, for the 2026/27 **financial year** (other than potable and recycled water usage charges) will be issued twice a year for the periods 1 July to 31 December 2026 and 1 January to 30 June 2027, respectively. Notices will contain information applicable to the **premises**, such as address, lot and plan number, **improvements** area (as recorded by the Department of Resources¹), **use code** and **rateable value**.

It is the **owner's** responsibility to check that all rates and charges are correct at the time of the issue of the rate notice.

Council is required to collect the Emergency Management Levy in accordance with the *Fire Services Act* and this levy will be included on the rate notice. Council billing frequency and method noted above will be applied to the Emergency Management Levy. All funds raised from this levy are forwarded to the Queensland Fire and Emergency Services. For the **financial year** 2026/27, the levy is as prescribed by the *Fire Services Regulation*, which is subject to alteration from time to time and are therefore outside Council's discretion.

In accordance with *Local Government Regulation* 118, all rates and charges and the State Government's Emergency Management Levy (under the *Fire Services Act*) are to be paid by the due date shown on the rate notice.

Potable and Recycled water usage charges for the 2026/27 **financial year** will be issued three times a year in accordance with *Local Government Regulation* section 102(2).

It is the **owner's** responsibility to check that all water usage charges are correct at the time of the issue of the notice.

The due date for payment for rates and water usage charges are defined as being at least 30 days from the date of issue of the notice.

7.2 Adjustment of Rates and Charges

Supplementary rates notices will be issued as required during the financial year where a change to the land record since the last half-yearly rates notice has altered, or may alter, the rates and/or charges levied on the property.

It is the **owner's** responsibility to check that all rates and charges are correct at the time of the issue of the rate notice.

Adjustment to rates and charges will only be made to the current rating period; in the case of exceptional circumstances this may be extended to include other rating periods at Council's discretion.

7.3 Deferral of Liability

Pursuant to *Local Government Regulation* section 125, the amount of premium for Council agreeing to enter into arrangements to defer the payment of rates and charges is the amount equivalent to the amount of interest that would have been raised if the arrangement had not been entered.

The premium for allowing pensioners to accumulate rates are set at equal to the amount of interest that would have been raised if such arrangement had not been approved.

7.4 Concessions

Delegated Authority - The administration of the following concession policies shall occur through the Chief Executive Officer delegated to the Chief Financial Officer.

¹ Note: For a *community titles unit*, the area shown will not be the area of the unit itself. For a lot under the *Building Units and Group Titles Act* it will be the area of the *building units plan* or *group titles plan* parcel. For a lot under the *Body Corporate and Community Management Act*, it will be the area of the scheme land. For a lot under the *Integrated Resort Development Act*, apart from a *Building Units and Group Titles Act* lot, it will be the area of the precinct or thoroughfare that contains the lot.

7.4.1 Pensioner Concession Policy

Pursuant *Local Government Regulation* sections 120, 121 and 122, and for applications approved since 01/07/2022, a concession of the general rate up to a maximum of \$350 per annum will be granted to ratepayers who qualify for the Queensland Government Pensioner Rate Subsidy and meet the eligibility criteria in Council's Pensioner Concession Policy contained in the separate report to Council (refer to Pensioner Concession Policy report DM# 7867788). Please refer to the policy for variations to this.

For existing recipients approved prior to 01/07/2022, the concession will be up to 40% of the General Rate to a maximum of \$1,350 per annum. The upper limit of total concession will not exceed 5% of Council's total net general rates at which point the 40% concession is to be reduced on a pro rata basis.

Council's Pensioner Concession Policy extends to **retirement facilities**, where a legal entity separate to the residents is the **owner** and the pensioners are responsible for paying the rates, to the extent that residents of the **retirement facility** are eligible pensioners. A concession of the general rate up to \$175 will apply in 2026/27.

7.4.2 Rates Based Financial Assistance Policy

Council maintains a Rates Based Financial Assistance (RBFA) Policy which allows Council to consider applications for concession of general rates, water access charges and sewerage charges from Not-for-Profit Recreation, Sporting and Community Groups.

To qualify for assistance, the constitution of these organisations must clearly state prohibitions on any member of the organisation making a private profit or gain, either from ongoing operations of the organisation or as a result of distribution of assets if the organisation is wound up.

7.4.3 Financial Hardship Policy

This policy allows Council to consider assistance for ratepayers suffering financial hardship due to the COVID-19 pandemic or any declared natural disasters or weather events in the region.

7.4.4 Independent Rates Relief Tribunal Policy

This policy has been adopted to provide a safety net for those ratepayers suffering genuine financial hardship.

The Independent Rate Relief Tribunal consists of a minimum of two voluntary members and two current Councillors. Voluntary appointees may come from several backgrounds.

The main role of the Tribunal is to recommend, in certain circumstances, the most appropriate form of assistance to those ratepayers experiencing serious hardship and, as a result, are unable to pay their rates and charges. The policy only applies to the **principal place of residence** of the ratepayer and no commercial benefit can be derived from the property. Not for Profit Recreation, Sporting and Community Groups that are already receiving Rates Based Financial Assistance or would be eligible if they did not have rates outstanding, may also apply.

7.4.5 Home Dialysis

Financial assistance is available to offset water usage costs, and the provision of a free additional recycling service for users of Home Dialysis Equipment, as notified by Cairns and Hinterland Hospital and Health Service. Water usage assistance is available for up to 192Kls per annum, dependent upon the type of dialysis machine, and will be applied as an allowance per notice period (every 4 months) as per the following table.

Dialysis Machine	Water Usage Allowance per annum (Kls)	Water usage allowance per period (Kls)
Fresenius	192	64
Nxstage	15	5

7.4.6 Concealed Water Leak Policy

Financial assistance is available to offset larger than normal water accounts due to the existence of a concealed leak for residential and Not for Profit Recreation, Sporting and Community Groups. Written applications must be submitted to Council for approval in line with Council's Concealed Water Leak Policy.

7.5 Differential General Rate Exemptions

Local Government Act section 93(3) states that certain land is exempt from differential general rates. Additionally, *Local Government Regulation* section 73 provides details of land that is exempt from rating in accordance with *Local Government Act* section 93(3)(j)(ii).

In applying these sections of the *Local Government Act* and supporting regulation, Council will be guided by the principle of communication by raising the awareness of target groups that may qualify for these exemptions.

Local Government Regulation section 73 states that for *Act* section 93(3)(j)(ii), the following land is exempted from rating:

- (a) Land owned by a religious entity if the land is less than 20ha and is used for one or more of the following purposes:
 - (i) religious purposes, including for example, public worship.
 - (ii) the provision of education, health or community services including facilities for aged persons and persons with disabilities.
 - (iii) the administration of a religious entity.
 - (iv) housing incidental to a purpose mentioned in subparagraph (i) to (iii);
- (b) Land vested in, or placed under the management and control of, a person under an Act for:
 - (i) a public purpose that is a recreational or sporting purpose; or
 - (ii) a charitable purpose.
- (c) Land used for the purposes of a public hospital if:
 - (i) the public hospital is -
 - (A) part of a private hospital complex; or
 - (B) a private and public hospital complex; and
 - (ii) the land used for the purposes is more than 2ha and is separated from the rest of the complex.
- (d) Land owned by a community organisation if the land is less than 20ha and is used for providing one of the following:
 - (i) accommodation associated with the protection of children.
 - (ii) accommodation for students.
 - (iii) educational, training or information services aimed at improving labour market participation or leisure opportunities.
- (e) Land used for a cemetery.

7.6 General Rate Exemption Policy

Upon receipt of a written submission Council will:

- (a) decide if the land is rateable taking the *Local Government Act* and *Local Government Regulation* into consideration.
- (b) If after due consideration the land is still considered to be rateable, relief may be granted by way of a concession, refer to section 7.4.

7.7 Outstanding Rates and Charges

7.7.1 Interest charges

Compound interest will be charged on all overdue rates and charges under *Local Government Regulation* section 133 from the day the rates or charges become overdue. The interest will be calculated on daily rests charged at the prescribed rate of 12.19% per annum.

Please note interest still applies if a payment arrangement or direct debit is in place.

7.7.2 Arrangements to pay

Pursuant to *Local Government Regulation* section 129, Council may grant a suitable payment arrangement for the payment of rates and charges. Due to practical and economic reasons, Council has determined that the outstanding debt, including any additional charges applied in return for Council agreeing to defer payment of rates and charges, should be paid in full by the end of the relevant rating or water usage period.

Please note interest charges still apply if a payment arrangement or direct debit is in place.

7.7.3 Overdue rates and charges

Where the rates and charges remain unpaid and a suitable payment arrangement has not been made, or the payment arrangement has not been adhered to, reminder letters will be issued. Where rates and charges remain unpaid after the reminder notice period, further recovery action may commence.

Per *Local Government Regulation* sections 138 to 146, Council has the power to sell the property for the recovery of outstanding rates and charges, which have been overdue for at least three years. **Vacant land** and commercial properties can be sold after one year where judgment has been entered.

8 Fees and charges

Council's adopted fees and charges include a mixture of cost recovery and commercial user-pays fees. The cost-recovery (regulatory) charges are identified as such in Council's Fees and Charges Schedule and have been determined with reference to the relevant legislation and where appropriate recover the cost of performing the function or service.

It is the intention of Council that, where possible, services provided by Council are cost recovered; however, consideration may be given where appropriate to the broad community impact certain fees and charges may have.

Council's Fees and Charges Register contains full details of fees and charges adopted by Council and is available on Council's website.

8.1 Cost recovery fees

Fees associated with cost-recovery (regulatory) services will be set at no more than the full cost of providing the service or taking the action for which, the fee is charged. Council may choose to subsidise the fee where Council considers that it would not be reasonable to charge the full cost.

8.2.1 Business activity fees

In relation to fees associated with Council's commercialised business activities, Council has developed a system of full cost pricing as its vehicle for service delivery and the setting of user fees and charges. All direct and indirect costs involved in providing the services will be reflected in the price charged for each service. Overheads, which are not incurred in the cost centre providing the service, but which are necessary for the service to be provided, are a component of the full cost of providing services and will be allocated to the service area in an appropriate way.

9 Dictionary

In the following table, each expression in bold to the left bears the meaning shown opposite:

accommodation unit	A room or collection of rooms within a retirement facility that: (a) are not self-contained, for example do not have a functional cook top; and (b) are used to provide rental accommodation for older members of the community or retired persons.
Building Units Act	<i>Building Units and Group Titles Act 1980.</i>
building units plan	Has the meaning ascribed by <i>Building Units Act</i> section 7. (Refer to Appendix 2 for the definition current at the date of this revenue statement).
CairnsPlan	<i>CairnsPlan 2016</i> , the planning scheme for the Cairns local government area.
Community Titles Act	<i>Body Corporate and Community Management Act 1997.</i>
community titles scheme	Has the meaning ascribed by <i>Community Titles Act</i> section 10. (Refer to Appendix 2 for the definition current at the date of this revenue statement)..
community titles unit	A lot under: (a) the <i>Community Titles Act</i> ; or (b) the <i>Building Units Act</i> ; or (c) the <i>Integrated Resort Development Act 1987</i> ; or (d) the <i>Mixed Use Development Act 1993</i> .
commercial / industrial purposes	Land in differential rating categories Commercial B, Commercial D, Commercial E, Commercial F or Commercial G, as set out in <i>Table 1 Differential General Rates</i> of this resolution.
Department of Resources	The Queensland government department (by whatever name given it from time to time) responsible for administering Queensland land resources.
dwelling	A building, or a part of a building, used or capable of use as a self-contained residence.
dwelling house	Premises comprising: (a) a single, detached dwelling, with or without associated domestic outbuildings; or (b) 2 dwellings, attached or detached, 1 of which is a secondary dwelling , with or without domestic outbuildings associated with either.
financial year	The financial year commencing on 1 July 2026 and ending on 30 June 2027.

Fire Services Act	<i>Fire Services Act 1990.</i>
Fire Services Regulation	<i>Fire Services Regulation 2011.</i>
Gross Lettable Area Retail	<p>The method, current for the time being, for measurement of retail tenancy areas in:</p> <ul style="list-style-type: none"> (a) shopping centres; (b) commercial buildings; and (c) strip shops, free standing shops, semi-detached or terrace type shops in suburban areas, <p>published by the Property Council of Australia Limited under the title, <i>Method of Measurement for Lettable Area</i>.</p>
group titles plan	Has the meaning ascribed by <i>Building Units Act</i> section 7. (Refer to Appendix 2 for the definition current at the date of this revenue statement).
independent living unit	A dwelling , whether it has laundry facilities or not, within a retirement facility for which some level of support is or may be provided to the resident, though that support is intended to be minimal or restricted to emergent circumstances because the primary intent of the facility is to enable independent living.
Improvement	<p>An improvement made to premises to enhance their quality, utility, or value for habitation and use:</p> <ul style="list-style-type: none"> (a) including: <ul style="list-style-type: none"> (i) a building or a building extension; (ii) a fixture or fitting; (iii) a utility service connection; (iv) landscaping; but (b) excluding an outbuilding or other minor structure, not designed or used for habitation or occupation, comprising the sole improvement upon the land.
Land Valuation Act	<i>Land Valuation Act 2010.</i>
Local Government Act	<i>Local Government Act 2009.</i>
Local Government Regulation	<i>Local Government Regulation 2012.</i>
manufactured home	Has the meaning ascribed by <i>Manufactured Homes Act</i> section 10. (Refer to Appendix 2 for the definition current at the date of this revenue statement).
Manufactured Homes Act	<i>Manufactured Homes (Residential Parks) Act 2003.</i>
multi-unit dwelling	Premises comprising 2 or more dwellings on the same rateable land parcel (one valuation), whether attached, detached or integrated for separate households.

Does not include:

- (a) residential **premises** that include a **secondary dwelling** for use by one household; or
- (b) **community titles units**; or
- (c) **rooming accommodation**; or
- (d) a **residential care facility**; or
- (e) a **retirement facility**.

multi-unit residential

Land used as a **retirement facility**, such as a multiple-units residential community, or **residential park**, used to provide residential accommodation, comprising of attached and detached **independent living units**, common areas and facilities for use by its residents.

owner

Has the meaning given in the *Local Government Act* for the term “owner of land”. (Refer to Appendix 2 for the statutory definition current at the date of this revenue statement).

parcel

A parcel of land (which may comprise one or more titled lots, leased areas, or subleased areas) recorded within Council’s systems for rating and charging under a single assessment.

predominant use

For multiple land usages or potential multiple land usages, the principal use that, in the opinion of Council:

- (a) is being made of the land; or
- (b) could be made of it given the **improvements** made to it or the activities conducted upon it.

premises

Includes:

- (a) the whole or any part of a land parcel, a building, or a structure; and
- (b) any construction works whether on private land, Crown land, Council land or any public place.

primary production

Has the meaning ascribed to *farming business* by *Land Valuation Act* section 48. (Refer to Appendix 2 for the statutory definition current at the date of this revenue statement).

principal place of residence

Premises at which at least one person who is an **owner** predominantly resides.

rateable land

Has the meaning given by of the *Local Government Act* section 93(2). (Refer to Appendix 2 for the statutory definition current at the date of this revenue statement).

rateable value

For a rateable parcel: its value determined pursuant to *Land Valuation Act* section 5 by a rating valuation made for section 6 of that *Act*. (Refer to Appendix 2 for the statutory provisions current at the date of this revenue statement).

relocatable home park	<p>Premises, including residential parks, accommodating —</p> <ul style="list-style-type: none"> (a) self-contained relocatable dwellings for long-term residential accommodation; and (b) complementary amenity facilities, food and drink outlets, a manager's residence, or recreation facilities for the exclusive use of residents.
residential care facility	<p>Premises, other than a retirement facility, at which supervised residential accommodation and medical and other support services are provided for persons who—</p> <ul style="list-style-type: none"> (a) cannot live independently; and (b) require regular nursing or personal care.
residential improvement	<p>An improvement made solely for a residential purpose, including:</p> <ul style="list-style-type: none"> (a) a barrack or dormitory; (b) an accommodation unit; (c) a dwelling house; (d) an independent living unit (ILU); (e) a manufactured home; (f) a multi-unit dwelling; and (g) a community titles unit.
residential park	<p>Has the meaning ascribed by <i>Manufactured Homes Act</i> section 12. (Refer to Appendix 2 for the statutory definition current at the date of this revenue statement).</p>
residential purpose	<p>For given premises: the purpose of their use predominantly as a residence for one or more persons.</p>
residential service	<p>A residential service within the meaning of <i>Residential Services (Accreditation) Act</i> section 4(2), registered as required by section 9 of that <i>Act</i>, conducted for providing rental accommodation to older members of the community or retired persons each of whom:</p> <ul style="list-style-type: none"> (a) occupies an accommodation unit; and (b) is provided with a food service or personal care service. <p>For clarity, a residential care facility service is not a residential service. (Refer to Appendix 2 for the statutory provisions current at the date of this revenue statement).</p>
Residential Services (Accreditation) Act	<p><i>Residential Services (Accreditation) Act 2002.</i></p>
retail business	<p>Has the meaning ascribed by <i>Retail Shop Leases Act</i> section 5C. (Refer to Appendix 2 for the statutory definition current at the date of this revenue statement).</p>
Retail Shop Leases Act	<p><i>Retail Shop Leases Act 1994.</i></p>

retirement facility	<p>Premises that comprise—</p> <ul style="list-style-type: none"> (a) residential accommodation for older members of the community, or retired persons, in independent living units or serviced units; and/or (b) amenities and community facilities supporting or complementing that residential accommodation, such as a manager’s residence, health care and support service facilities, food and drink preparation facilities, and staff accommodation. <p>For clarity, a residential care facility is not a retirement facility.</p>
retirement village	<p>Has the meaning ascribed by <i>Retirement Villages Act 1999</i> section 5. (Refer to Appendix 2 for the statutory definition current at the date of this revenue statement).</p> <p>For clarity, a site for the <i>Manufactured Homes Act</i> is not a retirement village nor is a residential care facility.</p>
rooming accommodation	<p>Has the meaning ascribed by <i>Residential Tenancies and Rooming Accommodation Act 2008</i> section 15. (Refer to Appendix 2 for the statutory definition current at the date of this revenue statement).</p>
secondary dwelling	<p>A dwelling used in conjunction with, but subordinate to, another dwelling on the one rateable land parcel, whether or not the dwelling is—</p> <ul style="list-style-type: none"> (c) attached to the other dwelling; or (d) occupied by individuals who are related to the household in the primary dwelling.
self-contained	<p>For a dwelling or a facility comprising a room or collection of rooms: the dwelling or facility is self-contained if it contains—</p> <ul style="list-style-type: none"> (a) food preparation facilities including a functional cook top; and (b) a bath or shower; and (c) a toilet; and (d) a wash basin; and (e) laundry facilities.
shopping centre	<p>Has the meaning ascribed to a <i>retail shopping centre</i> by <i>Retail Shop Leases Act</i> section 5D, and for clarity, includes a warehouse predominantly used for the conduct of a retail business (for example, a Bunnings outlet).</p> <p>(Refer to Appendix 2 for the statutory definition current at the date of this revenue statement).</p>
use codes	<p>A land use code adopted by Council, derived from the Department of Resources land use codes.</p>
vacant land	<p>Land devoid of buildings or structures other than outbuildings or other minor structures not designed or used for human habitation or occupation.</p>

However, land is not vacant land if it is used:

- (a) for car parking; or
- (b) in conjunction with any commercial activity e.g., heavy vehicle or machinery parking, outdoor storage, assembly; or
- (c) for rural activities such as cultivation, grazing or agistment.

◆◆◆◆◆

This policy is to remain in force until otherwise determined by Council.

Director Responsible for Review:

Chief Financial Officer

ORIGINALLY ADOPTED: 30/06/2004

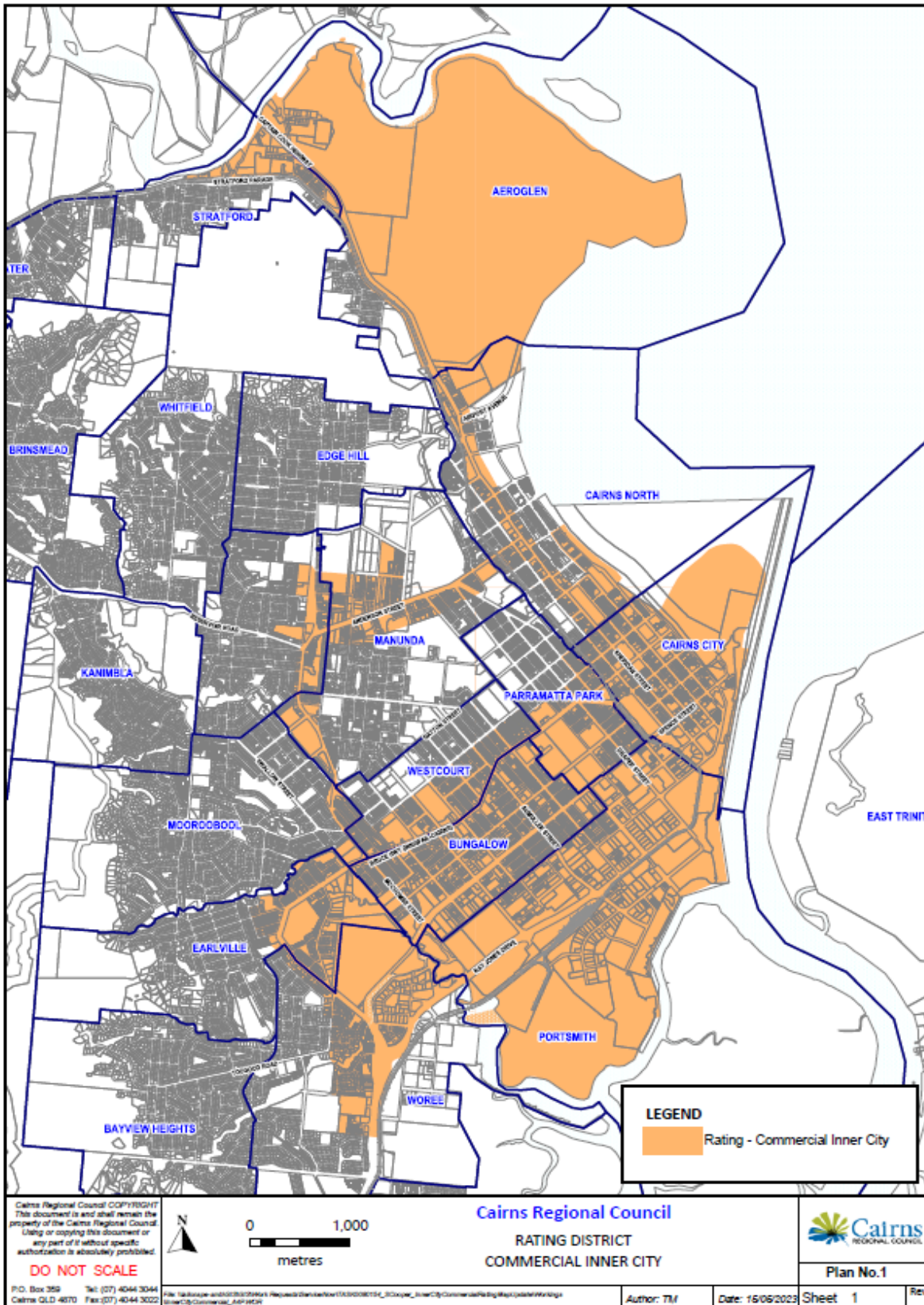
CURRENT ADOPTION: 25/06/2025

DUE FOR REVISION: 25/06/2026

REVOKED/SUPERSEDED:

**Ken Gouldthorp
Chief Executive Officer**

Appendix 1 – Map Commercial Inner City



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Cairns Regional Council
 RATING DISTRICT
 COMMERCIAL INNER CITY



Plan No.1

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Building Units and Group Titles Act 1980

7 Interpretation

building units plan means a plan which—

- (a) is described in the title or heading thereto as a building units plan; and
- (b) shows the building comprised therein as being divided into lots; and
- (c) shows the common property comprised therein; and
- (d) complies with the requirements of section 9;

and includes a plan of resubdivision of a lot or common property or a lot and common property in a building units plan registered under this Act.

9 Registration of plan

(1) A **building units plan** shall—

- (a) delineate the external surface boundaries of the parcel and the location of the building in relation thereto;
- (b) bear a statement containing such particulars as may be necessary to identify the title to such parcel;
- (c) include a drawing illustrating the lots and distinguishing such lots by numbers;
- (d) define the boundaries of each lot in the building by reference to floors, walls, ceilings and, in the case where a boundary may be defined by reference to a permanent structure or permanent structures of the building, each such structure;

However, it shall not be necessary to show any bearing or dimensions of a lot;

- (e) show the approximate floor area of each lot;
 - (f) have endorsed upon it a schedule complying with the provisions of section 19;
 - (g) have endorsed upon it the name of the building;
 - (h) have endorsed upon it the address at which documents may be served on the body corporate in accordance with section 127;
 - (i) contain such other features as may be prescribed
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10 Meaning of community titles scheme

- (1) A community titles scheme is—
 - (a) a single community management statement recorded by the registrar identifying land (the scheme land); and
 - (b) the scheme land.
- (2) Land may be identified as scheme land only if it consists of—
 - (a) 2 or more lots; and
 - (b) other land (the common property for the community titles scheme) that is not included in a lot mentioned in paragraph (a)

Note— Common property for a community titles scheme is, effectively, freehold land forming part of the scheme land but not forming part of a lot included in the scheme.

- (3) Land can not be common property for more than 1 community titles scheme.
 - (4) For each community titles scheme, there must be—
 - (a) at least 2 lots; and
 - (b) common property; and
 - (c) a single body corporate; and
 - (d) a single community management statement.
 - (5) A community titles scheme is a basic scheme if all the lots mentioned in subsection (2)(a) are lots under the *Land Title Act*.
 - (6) However, under this Act, a lot may be, for its inclusion in a community titles scheme other than a basic scheme, another community titles scheme.
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Manufactured Homes (Residential Parks) Act 2003

10 What is a manufactured home

- (1) A manufactured home is a structure, other than a caravan or tent, that—
 - (a) has the character of a dwelling house; and
 - (b) is designed to be able to be moved from one position to another; and
 - (c) is not permanently attached to land.
- (2) A manufactured home does not include a converted caravan.
- (3) However, if a park owner and the owner of a converted caravan enter into an agreement, that would be a site agreement if it related to a manufactured home, for a site on which the converted caravan is positioned or intended to be positioned—
 - (a) the converted caravan is taken to be a manufactured home; and
 - (b) the agreement is taken to be a site agreement.
- (4) To remove any doubt, it is declared that an agreement entered into under another Act or a former Act, other than the repealed *Mobile Homes Act 1989*, is not a site agreement under subsection (3).

Example—

A residential tenancy agreement entered into under the Residential Tenancies and Rooming Accommodation Act 2008 is not a site agreement under subsection (3).

12 What is a residential park

A residential park is an area of land that includes—

- (a) sites; and
- (b) common areas; and
- (c) facilities for the personal comfort, convenience or enjoyment of persons residing in manufactured homes positioned on sites

13 What is a site

A site is land that is available for rent under a site agreement

14 What is a site agreement

A **site agreement** is an agreement between a park owner and a home owner that—

- (a) provides for—
 - (i) the rental by the home owner of particular land in a residential park; and
 - (ii) the positioning on the land of a manufactured home; and
 - (iii) the home owner's non-exclusive use of the park's common areas and communal facilities; and
- (b) includes provision about anything else required or permitted by this Act to be in the agreement.

Example for paragraph (b)—

provision about how site rent may be increase

Local Government Act 2009

Dictionary:

owner of land—

- (a) means—
- (i) a registered proprietor of freehold land; or
 - (ii) a purchaser of freehold land from the State under an Act; or
 - (iii) a purchaser of land under a Housing Act contract; or
 - (iv) a person who has a share in land that the person bought under a Housing Act contract; or
 - (v) a lessee of land held from the State, and a manager, overseer or superintendent of the lessee who lives on the land; or
 - (vi) the holder of a mining claim or lease; or
 - (vii) the holder of land mentioned in the Mineral Resources Act 1989, schedule 2, definition owner; or
 - (viii) a lessee of land under any of the following Acts—
 - the *Geothermal Energy Act 2010*
 - the *Greenhouse Gas Storage Act 2009*
 - the *Petroleum Act 1923*
 - the *Petroleum and Gas (Production and Safety) Act 2004*; or
 - (ix) a lessee of land held from a government entity or local government; or
 - (x) the holder of an occupation permit or stock grazing permit under the Forestry Act or of a permit prescribed under a regulation; or
 - (xi) the holder of a permission to occupy from the chief executive of the department responsible for the administration of the Forestry Act; or
 - (xii) the holder of a permit to occupy under the Land Act; or
 - (xiii) a licensee under the Land Act; or
 - (xiv) for land on which there is a structure subject to a time share scheme—the person notified to the local government concerned as the person responsible for the administration of the scheme as between the participants in the scheme; or
 - (xv) another person who is entitled to receive rent for the land; or
 - (xvi) another person who would be entitled to receive rent for the land if it were leased at a full commercial rent; but
- (b) does not include the State, or a government entity, except as far as the State or government entity is liable under an Act to pay rates

93 Land on which rates are levied

- (1) Rates may be levied on rateable land.
 - (2) **Rateable land** is any land or building unit, in the local government area, that is not exempted from rates.
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Land Valuation Act 2010

5 Valuer-general to make valuations

(1) The valuer-general must decide the value of land, as provided for under this Act, for the purposes mentioned in section 6.

(2) A decision under subsection (1) about the value of land is a **valuation** of the land.

Note—

See also the schedule, definition valuation, for the meaning of that term in various contexts.

(3) The types of valuations are—

(a) valuations made under section 72(1) of all lands in a local government area (annual valuations); and

(b) valuations made under part 5 (maintenance valuations).

(4) An annual valuation or maintenance valuation may be issued for any or all of the purposes mentioned in section 6(1).

6 Statutory purposes of valuations

(1) The value of land under a valuation is its value for—

(a) any liability under the *Land Tax Act 2010* (the **Land Tax Act**) for land tax relating to the land; and

Note—

See the Land Tax Act, sections 16 and 17.

(b) the making and levying of rates; and

(c) the calculation of rent under the Land Act 1994 (the Land Act) for a Land Act tenure but only to the extent that Act provides for the value to be so used.

(2) A valuation for the purpose mentioned in subsection (1)(a) is a **land tax valuation**.

(3) A valuation for the purpose mentioned in subsection (1)(b) is a **rating valuation**.

(4) A valuation for the purpose mentioned in subsection (1)(c) is a **Land Act rental valuation**.

(5) If—

(a) another Act refers to the value or rateable value of land; and

(b) a valuation is in effect for the land;

the value or rateable value is that valuation.

48 What is farming

(1) **Farming** is the use of land for a farming business if—

(a) the use is the land's dominant use; and

(b) the conditions under subsections (2) and (3) are complied with.

(2) The business must be carried out for profit on a continuous or repetitive basis.

(3) The business must have a substantial commercial purpose or character shown by at least one of the following—

(a) having an average gross annual return, worked out over a 3-year period, of at least \$5,000;

(b) if the business is establishing and harvesting native or non-native forests—having an average anticipated gross annual return, worked out over the period from establishment to harvesting that is usual for the particular species of tree, of at least \$5,000;

(c) if the business is maintaining and harvesting native forests—having an average anticipated gross annual return, worked out over the period from the start of maintenance to harvesting of the particular species of tree, of at least \$5,000;

- (d) having both of the following—
 - (i) a minimum value of farm improvements or planting of forest or orchard trees of \$50,000;
 - (ii) the appearance of being kept for farming or expenditure on crops, forest trees, maintenance of farm improvements, livestock or orchard trees.

- (4) In this section—

farm improvements includes appropriate sheds, other structures, facilities, farm plant and land development for the particular farming business but does not include a dwelling or car accommodation.

farming business means—

- (a) the business or industry of grazing, dairying, pig farming, poultry farming, viticulture, orcharding, apiculture, horticulture, aquaculture, vegetable growing, the growing of crops of any kind or forestry; or
- (b) another business or industry involving the cultivation of soils, the harvesting of crops or the rearing of livestock.

50 Discount until parcel developed or ownership changes

- (1) This section applies for the making and levying of rates on the relevant parcel for the discounted valuation period.
- (2) The local government must discount the value of the relevant parcel by 40%.
- (3) In this section—

discounted valuation period, for the relevant parcel, means the period starting when the land of which the parcel was a part was subdivided and ending on the earlier of the following days—

- (a) the day on which there is a change in the ownership of the relevant parcel;
 - (b) the day the relevant parcel becomes developed land.
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Residential Services (Accreditation) Act 2002

4 Meaning of residential service

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(2) Also, a service is a residential service—

(a) if—

(i) subsection (1)(a) and (b) apply to the service; and

(ii) in the course of the service, each of the residents—

(A) has a right to occupy 1 or more rooms; and

(B) does not have a right to occupy the whole of the premises in which the rooms are situated; and

(C) is provided with a food service or personal care service; or

Example for subparagraph (ii)—

a service, providing rental accommodation to older persons, in which each of the residents occupies a self-contained unit and is provided with a food service or personal care service

(b) if the service is provided under an aged rental scheme.

9 Requirement to be registered

(1) A person must not conduct a residential service in premises unless—

(a) the service is registered under this part; and

(b) the person is registered as the service provider for the service; and

(c) the premises are the registered premises for the service.

Maximum penalty—200 penalty units.

(2) An offence against subsection (1) is a continuing offence and may be charged in 1 or more complaints for periods the offence continues.

Maximum penalty for each day the offence continues after a conviction against subsection (1)—5 penalty units.

Retail Shop Leases Act 1994

5C Meaning of retail business

Retail business means a business prescribed by regulation as a retail business.

5D Meaning of retail shopping centre

A ***retail shopping centre*** is a cluster of premises having all of the following attributes—

- (a) 5 or more of the premises are used wholly or predominantly for carrying on retail businesses;
 - (b) all the premises—
 - (i) are owned by the 1 person; or
 - (ii) have the 1 lessor or head lessor, or, if the premises were leased, would have the 1 lessor or head lessor; or
 - (iii) comprise lots within a single community titles scheme under the Body Corporate and Community Management Act 1997;
 - (c) all the premises are located in—
 - (i) 1 building; or
 - (ii) 2 or more buildings if—
 - (A) the buildings are adjoining; or
 - (B) if the premises are owned by the 1 person—the buildings are separated by common areas or other areas owned by the owner or a road; or
 - (C) if the premises are not owned by the 1 person—the buildings are separated by common areas or a road;
 - (d) the cluster of premises is promoted, or generally regarded, as constituting a shopping centre, shopping mall, shopping court or shopping arcade.
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Retirement Villages Act 1999

5 What is a retirement village

- (1) A **retirement village** is premises where older members of the community or retired persons reside, or are to reside, in **independent living units** or serviced units, under a **retirement village** scheme.
 - (2) In this section—
premises does not include a site within the meaning of the *Manufactured Homes (Residential Parks) Act 2003*.
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Residential Tenancies and Rooming Accommodation Act 2008

15 Rooming accommodation

- (1) **Rooming accommodation** is accommodation occupied or available for occupation by residents, in return for the payment of rent, if each of the residents—
 - (a) has a right to occupy 1 or more rooms; and
 - (b) does not have a right to occupy the whole of the premises in which the rooms are situated; and
 - (c) does not occupy a self-contained unit; and
 - (d) shares other rooms, or facilities outside of the resident's room, with 1 or more of the other residents.
Example for paragraph (d)—
a boarding house in which each of the residents occupies a room and shares a bathroom, kitchen, dining room and common room with the other residents
 - (2) For subsection (1), it is immaterial whether or not—
 - (a) the rooms are in the same premises; or
 - (b) the resident is provided with a food service, personal care service or other service.
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