

Rating Category Statement 2021–2022

Council of the City of Gold Coast – Property rating categories explained for your rate notice

The criteria used to classify your property in the rating category specified on your rate notice are detailed in this statement.

You have the right to object to the category in which your property has been included having regard to the criteria by which land is categorised, if you feel your land should have been included in another category. A notice of objection form can be obtained from the Council of the City of Gold Coast (Council) and must be completed and submitted before the due date of the rate notice.

Please note: you are required to pay the enclosed rate notice by the due date, even if you lodge an objection. Failure to do so may mean Council will commence recovery proceedings. Should your objection be successful, your land will be re-categorised and a financial adjustment will be made.

The requirements for and procedures for dealing with a notice of objection are set out in the Local Government Regulation 2012, Chapter 4 Rates and charges, Part 5 Differential general rates, Division 4 Objecting to rates category. If you propose to make an objection, you should obtain a copy of these provisions.

In this notice:

- (1) **averaged value** means the 3-year averaged value of the land calculated in accordance with *Local Government Regulation 2012* section 76;
- (2) a **Building Units Plan** or a **Building Format Plan** is one that shows the building subdivided vertically and/or horizontally into lots, and shows the common property (e.g. a high rise or a low rise apartment building);
- (3) **community titles lot** means a lot in a community titles scheme;
- (4) a **community titles scheme** is:
 - (a) a community titles scheme created under the *Body Corporate & Community Management Act*; or
 - (b) a subdivisional scheme:
 - (i) created by a Building Units Plan or Group Titles Plan (as defined); and
 - (ii) governed by the *Building Units & Group Titles Act*(including a scheme created under the *H.S.P. Nominees Acts*, the *Sanctuary Cove Resort Act*, the *Integrated Resort Development Act* or the *Mixed Use Development Act*).
 - (c) For clarity, a community titles scheme does not include a timeshare arrangement;
- (5) **farming** means farming business as defined by *Land Valuation Act* section 48(4);
- (6) **Gold Coast Health and Knowledge Precinct** is a 200 hectare area that was established to facilitate the creation of a world-renowned, knowledge-based, mixed use community with a particular focus on health knowledge. It strategically incorporates education and health facilities such as Griffith University, Gold Coast University Hospital, associated research and allied health facilities and the recently opened Gold Coast Private Hospital. It also includes the 29 hectare Parklands Priority Development Area which was used as the Commonwealth Games Village for the Gold Coast 2018 Commonwealth Games™.
- (7) **ground** refers to the existing ground upon which the building containing the lot is located: the ground floor of a building will be level 1; the first level above the ground floor will be level 2; the second level above the ground floor will be level 3, etc.

Note that when a lot is located on more than one level of a building, the level of the lot is, for the purposes of the following categories and criteria, the highest level upon which the lot is located;

Example – A lot located on level 20 and level 21 of a building is treated as located on level 21 for the purposes of categorisation.
- (8) a **Group Titles Plan** or a **Standard Format Plan** is one in which the land (rather than a building) is subdivided into lots and common property (e.g. townhouse complex);
- (9) **itinerant** means a visitor or tourist, as distinct from a permanent resident
- (10) **life tenant**, of a single-unit dwelling or residential unit or of a multi-unit residential building, means a natural person who does not own a 50% or greater interest in any other residential property, to whom a life tenancy of the dwelling, unit, or building has been granted:
 - (a) under a valid will made by the deceased owner of the property; or
 - (b) pursuant to the order or declaration of an Australian superior court (including the Family Court); and
 - (c) upon terms obliging the person to pay the rates for the property;
- (11) **lives** means to make one's home in a particular place on a permanent basis;
- (12) **lot** that is scheme land for a community titles scheme, is a separate lot, piece or parcel of land for the purposes of categorisation;

- (13) **multi-unit residential building** means land comprising a building consisting of two or more residential flats or residential units used to provide rental accommodation to either permanent residents or itinerants, other than:
 - (a) a residential building subdivided into lots forming part of a community titles scheme; or
 - (b) a residential building registered as a retirement village or the like; or
 - (c) a residential building registered as an aged care facility; or
 - (d) a multi-unit residential property;
- (14) **multi-unit residential property** means land such as a multi-unit residential community or residential park used to provide residential accommodation exclusively to permanent occupants, comprising of attached and detached single-unit dwellings, residential units, common areas and facilities for use by its residents. Multi-unit residential property includes:
 - (a) over-50s lifestyle resorts;
 - (b) relocatable home parks;
 - (c) retirement villages;
 - (d) aged care facilities;
 - (e) For clarity, a multi-unit residential property does not include premises required to be licensed under *Local Law No. 16 (Licensing) 2008* for the operation of rental accommodation;
- (15) **permanent resident** means a person who lives in the local government area, as distinct from an itinerant;
- (16) **principal place of residence** means:
 - (a) a single-unit dwelling or residential community title lot at which:
 - (i) at least one person who owns the dwelling or lot predominantly lives; or
 - (ii) at least one person who is a life tenant of the dwelling or lot predominantly lives;
 - (b) a single-unit dwelling or residential community titles lot:
 - (i) in which the owner or a life tenant predominantly lived immediately before being admitted to a nursing or convalescence institution; and
 - (ii) at which the owner or the life tenant will resume living upon being discharged from the nursing or convalescence institution; and
 - (iii) that remains unoccupied throughout the period of the owner's or the life tenant's residence at the nursing or convalescent institution; or
 - (c) a multi-unit residential building (for example, a duplex):
 - (i) in which at least one owner or life tenant of the building predominantly lives; and
 - (ii) no part of which is offered for rent;

but, **principal place of residence** does not include a single-unit dwelling, a residential community titles lot, or a multi-unit residential building that is:

 - (d) owned by an entity other than a natural person (e.g. a company or an incorporated association); or
 - (e) owned by a person as trustee of a trust; or
 - (f) occupied not by at least one of its owners but by another person or other persons (including a member or members of the owner's family), whether or not in return for rent or other reward; or
 - (g) vacant, whether permanently or temporarily (for more than 120 days in the financial year), including for the purposes of renovation, except where:
 - (i) the single-unit dwelling or residential community titles lot being renovated otherwise remains the principal place of residence of the owner for purposes of this definition and the owner/s do not own any other single-unit dwelling or residential lot that they claim to be their principal place of residence; or
 - (ii) the single-unit dwelling or residential community titles lot is continuously vacant for more than 120 consecutive days of the financial year due to the owner/s absence on an extended holiday provided the dwelling or lot remains vacant for the entire period of their absence;

Note: In establishing principal place of residence, Council may consider any relevant material including nominated addresses for electoral, taxation, social security, or national health registration purposes.
- (17) **prospective residential development land** means a parcel of predominantly vacant land, not smaller than 2 hectares in area, and used for no purpose other than residential dwelling, but that may be used, under the applicable planning controls, for residential development;

- (18) **rating period** means the date range identified on a rate notice as the 'current rating period'.
- (19) **rental accommodation** means land required to be licensed under *Local Law No. 16 (Licensing) 2008* for the operation of rental accommodation and for the purpose of categorisation includes land the subject of a time share scheme, or similar arrangement; includes land the subject of a lifetime lease, lifetime licence, company share scheme or time share scheme, or similar arrangement;
- (20) **residential development land** means a parcel of vacant land, not smaller than 2 hectares in area, which may be used, under the applicable planning controls, for residential development;
- (21) **residential lot** means:
- a separate, distinct parcel of land used for a residential purpose pursuant to the planning controls applicable to it under statute; or
 - a parcel of vacant or predominantly vacant land; and
 - that may be developed or used only for a residential purpose pursuant to the planning controls applicable to it under statute;
- (22) **total floor area** means the total of all parts of a lot including balconies, courtyards, garages, storage areas and the like, regardless of whether the lot is wholly contained within one level, or more than one level, of a building;
- (23) **visitor or tourist** means a person visiting a person or place for a temporary period.

Single-unit dwellings not rented

1A	Land: (1) (a) that is not a lot in a community titles scheme or multi-unit residential building or multi-unit residential property; and (b) used for a single-unit dwelling; and (c) not used to provide rental accommodation to either permanent residents or itinerants at any time during the rating period; or (d) vacant land usable, under Council's City Plan, for a residential purpose other than residential development land. (2) All other rateable land that does not fall within another category.
1P	Land: (1) that is not a lot in a community titles scheme or multi-unit residential building or multi-unit residential property; and (2) subject to the constraints imposed on lands included in: (a) the Rural Zone under Council's City Plan; or (b) the Conservation Zone under Council's City Plan; and (3) not used to provide rental accommodation to either permanent residents or itinerants at any time during the rating period.

Residential community titles lots not rented

1B	A residential lot: (1) created on a Group Titles Plan or Standard Format Plan that is part of a community titles scheme; and (2) having a total area of 750m ² or less; and (3) not used to provide rental accommodation to either permanent residents or itinerants at any time during the rating period.
1BHK	A residential lot: (1) created on a Group Titles Plan or Standard Format Plan that is part of a community titles scheme; and (2) having a total area of 750m ² or less; and (3) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and (4) not used to provide rental accommodation to either permanent residents or itinerants at any time during the rating period.
1C	A residential lot: (1) created on a Group Titles Plan or Standard Format Plan that is part of a community titles scheme; and (2) having a total area of more than 750m ² ; and (3) not used to provide rental accommodation to either permanent residents or itinerants at any time during the rating period.
1CHK	A residential lot: (1) created on a Group Titles Plan or Standard Format Plan that is part of a community titles scheme; and (2) having a total area of more than 750m ² ; and (3) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and (4) not used to provide rental accommodation to either permanent residents or itinerants at any time during the rating period.

Residential units not rented

1T	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) located up to and including 4 levels above ground; and (3) not used to provide rental accommodation to either permanent residents or itinerants at any time during the rating period; and (4) is used as a principal place of residence by at least one of the owners.
1THK	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) located up to and including 4 levels above ground; and (3) not used to provide rental accommodation to either permanent residents or itinerants at any time during the rating period; and (4) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and (5) is used as a principal place of residence by at least one of the owners.
1U	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) located on level 5 or greater above ground; and (3) not used to provide rental accommodation to either permanent residents or itinerants at any time during the rating period, and (4) is used as a principal place of residence by at least one of the owners.
1UHK	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) located on level 5 or greater above ground; and (3) not used to provide rental accommodation to either permanent residents or itinerants at any time during the rating period; and (4) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and (5) is used as a principal place of residence by at least one of the owners.

Single-unit dwellings rented to permanent residents or not principal places of residence

2A	Land: (1) that is not a lot in a community titles scheme or multi-unit residential building or multi-unit residential property; and (2) used for a single-unit dwelling; and (3) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.
2P	Land: (1) that is not a lot in a community titles scheme or multi-unit residential building or multi-unit residential property; and (2) subject to the constraints imposed on lands included in: (a) the Rural Zone under Council's City Plan; or (b) the Conservation Zone under Council's City Plan; and (3) used for a single-unit dwelling; and (4) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.

Residential community titles lots rented to permanent residents or not principal places of residence

2B	A residential lot: (1) created on a Group Titles Plan or Standard Format Plan that is part of a community titles scheme; and (2) having a total area of 750m ² or less; and (3) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.
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2Q	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) having a total floor area of 70m ² or less; and (3) located on level 41 or greater above ground; and (4) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.
2R	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) having a total floor area of more than 70m ² to 150m ² ; and (3) located on level 41 or greater above ground; and (4) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.
2S	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) having a total floor area of more than 150m ² ; and (3) located on level 41 or greater above ground; and (4) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.
2T	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) located up to and including 4 levels above ground; and (3) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.
2THK	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) located up to and including 4 levels above ground; and (3) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and (4) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.

Single-unit dwellings rented to itinerants

3A	Land: (1) that is not a lot in a community titles scheme or multi-unit residential building or multi-unit residential property; and (2) used for a single-unit dwelling; and (3) used to provide rental accommodation to itinerants at any time during the rating period.
3ATC	Land: (1) that is not a lot in a community titles scheme or multi-unit residential building or multi-unit residential property; and (2) used for a single unit dwelling; and (3) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and (4) used to provide rental accommodation to itinerants at any time during the rating period.
3P	Land: (1) that is not a lot in a community titles scheme or multi-unit residential building or multi-unit residential property; and (2) subject to the constraints imposed on lands included in: (a) the Rural Zone under Council's City Plan; or (b) the Conservation Zone under Council's City Plan; and (3) used for a single-unit dwelling; and (4) used to provide rental accommodation to itinerants at any time during the rating period.

3PTC	Land: (1) that is not a lot in a community titles scheme or multi-unit residential building or multi-unit residential property; and (2) subject to the constraints imposed on lands included in: - (a) the Rural Zone under Council's City Plan; or (b) the Conservation Zone under Council's City Plan; and (3) used for a single unit dwelling; and (4) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and (5) used to provide rental accommodation to itinerants at any time during the rating period.
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Residential community titles lots rented to itinerants

3B	A residential lot: (1) created on a Group Titles Plan or Standard Format Plan that is part of a community titles scheme; and (2) having a total area of 750m ² or less; and (3) used to provide rental accommodation to itinerants at any time during the rating period.
3BHK	A residential lot: (1) created on a Group Titles Plan or Standard Format Plan that is part of a community titles scheme; and (2) having a total area of 750m ² or less; and (3) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and (4) used to provide rental accommodation to itinerants at any time during the rating period.
3BTC	A residential lot: (1) created on a Group Titles Plan or Standard Format Plan that is part of a community titles scheme; and (2) having a total area of 750m ² or less; and (3) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and (4) used to provide rental accommodation to itinerants at any time during the rating period.
3C	A residential lot: (1) created on a Group Titles Plan or Standard Format Plan that is part of a community titles scheme; and (2) having a total area of more than 750m ² ; and (3) used to provide rental accommodation to itinerants at any time during the rating period.
3CHK	A residential lot: (1) created on a Group Titles Plan or Standard Format Plan that is part of a community titles scheme; and (2) having a total area of more than 750m ² ; and (3) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and (4) used to provide rental accommodation to itinerants at any time during the rating period.
3CTC	A residential lot: (1) created on a Group Titles Plan or Standard Format Plan that is part of a community titles scheme; and (2) having a total area of more than 750m ² ; and (3) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and (4) used to provide rental accommodation to itinerants at any time during the rating period.

Residential units rented to itinerants

3G	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) having a total floor area of 70m ² or less; and (3) located on or within levels 5 to 10 above ground; and (4) used to provide rental accommodation to itinerants at any time during the rating period.
3GHK	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) having a total floor area of 70m ² or less; and (3) located on or within levels 5 to 10 above ground; and (4) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and (5) used to provide rental accommodation to itinerants at any time during the rating period.

3O	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) having a total floor area of more than 150m ² ; and (3) located on or within levels 21 to 40 above ground; and (4) used to provide rental accommodation to itinerants at any time during the rating period.	3THK	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) located up to and including 4 levels above ground; and (3) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and (4) used to provide rental accommodation to itinerants at any time during the rating period.
3OTC	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) having a total floor area of more than 150m ² ; and (3) located on or within levels 21 to 40 above ground; and (4) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and (5) used to provide rental accommodation to itinerants at any time during the rating period.	3TTC	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) located up to and including 4 levels above ground; and (3) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and (4) used to provide rental accommodation to itinerants at any time during the rating period.
3Q	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) having a total floor area of 70m ² or less; and (3) located on level 41 or greater above ground; and (4) used to provide rental accommodation to itinerants at any time during the rating period.	Commercial properties or premises	
3QTC	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) having a total floor area of 70m ² or less; and (3) located on level 41 or greater above ground; and (4) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and (5) used to provide rental accommodation to itinerants at any time during the rating period.	4A	Land: (1) that is not a lot in a community titles scheme; and (2) that is: (a) developed land used for a commercial purpose or a mixed commercial and residential purpose; or (b) developed land usable under Council's City Plan for a commercial purpose or a mixed commercial and residential purpose (for example: land that has been lawfully developed as a transport terminal but is unoccupied); or (c) vacant land usable, under Council's City Plan for a commercial purpose or a mixed commercial and residential purpose; or (d) residential development land; or (e) prospective residential development land; and (3) that does not fall within categories 4I, 4J, 4K, 4L, 4O, 4P, 4Q, 4R, 4S or 4T; and (4) that has an averaged value over \$0 to \$740,000.
3R	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) having a total floor area of more than 70m ² to 150m ² ; and (3) located on level 41 or greater above ground; and (4) used to provide rental accommodation to itinerants at any time during the rating period.	4AHK	Land: (1) that is not a lot in a community titles scheme; and (2) that is: (a) developed land used for a commercial purpose or a mixed commercial and residential purpose; or (b) developed land usable under Council's City Plan for a commercial purpose or a mixed commercial and residential purpose (for example; land that has been lawfully developed as a transport terminal but is unoccupied); or (c) vacant land usable, under Council's City Plan, for a commercial purpose or a mixed commercial and residential purpose; or (d) residential development land; or (e) prospective residential development land; and that does not fall within categories 4RHK or 4SHK ; and (3) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and (4) that has an averaged value over \$0 to \$740,000.
3RTC	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) having a total floor area of more than 70m ² to 150m ² ; and (3) located on level 41 or greater above ground; and (4) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and (5) used to provide rental accommodation to itinerants at any time during the rating period.	4ATC	Land: (1) that is not a lot in a community titles scheme; and (2) that is: (a) developed land used for a commercial purpose or a mixed commercial and residential purpose; or (b) developed land usable under Council's City Plan for a commercial purpose or a mixed commercial and residential purpose (for example; land that has been lawfully developed as a transport terminal but is unoccupied); or (c) vacant land usable, under Council's City Plan, for a commercial purpose or a mixed commercial and residential purpose; or (d) residential development land; or (e) prospective residential development land; and (3) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and (4) that has an averaged value over \$0 to \$740,000.
3S	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) having a total floor area of more than 150m ² ; and (3) located on level 41 or greater above ground; and (4) used to provide rental accommodation to itinerants at any time during the rating period.		
3STC	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) having a total floor area of more than 150m ² ; and (3) located on level 41 or greater above ground; and (4) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and (5) used to provide rental accommodation to itinerants at any time during the rating period.		
3T	A residential lot: (1) created on a Building Units Plan or Building Format Plan that is part of a community titles scheme; and (2) located up to and including 4 levels above ground; and (3) used to provide rental accommodation to itinerants at any time during the rating period.		

4DTC	<p>Land:</p> <p>(1) that is not a lot in a community titles scheme; and</p> <p>(2) that is:</p> <ul style="list-style-type: none"> (a) developed land used for a commercial purpose or a mixed commercial and residential purpose; or (b) developed land usable under Council's City Plan for a commercial purpose or a mixed commercial and residential purpose (for example; land that has been lawfully developed as a transport terminal but is unoccupied); or (c) vacant land usable, under Council's City Plan, for a commercial purpose or a mixed commercial and residential purpose; or (d) residential development land; or (e) prospective residential development land; and <p>(3) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and</p> <p>(4) that has an averaged value over \$13,750,000.</p>
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4E	<p>Land:</p> <p>(1) that is a lot in a community titles scheme; and</p> <p>(2) that is:</p> <ul style="list-style-type: none"> (a) developed land used for a commercial purpose or a mixed commercial and residential purpose; or (b) developed land usable under Council's City Plan for a commercial purpose or a mixed commercial and residential purpose (for example; land that has been lawfully developed as a transport terminal but is unoccupied); or (c) vacant land usable, under Council's City Plan, for a commercial purpose or a mixed commercial and residential purpose; or (d) residential development land; or (e) prospective residential development land; and <p>(3) does not fall within categories 4I, 4J, 4K, 4L, 4O, 4P, 4Q, 4R, 4S or 4T; and</p> <p>(4) has an averaged value over \$0 to \$740,000.</p>
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4EHK	<p>Land:</p> <p>(1) that is a lot in a community titles scheme; and</p> <p>(2) that is:</p> <ul style="list-style-type: none"> (a) developed land used for a commercial purpose or a mixed commercial and residential purpose; or (b) developed land usable under Council's City Plan for a commercial purpose or a mixed commercial and residential purpose (for example; land that has been lawfully developed as a transport terminal but is unoccupied); or (c) vacant land usable, under Council's City Plan, for a commercial purpose or a mixed commercial and residential purpose; or (d) residential development land; or (e) prospective residential development land; and <p>(3) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and</p> <p>(4) has an averaged value over \$0 to \$740,000.</p>
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4ETC	<p>Land:</p> <p>(1) that is a lot in a community titles scheme; and</p> <p>(2) that is:</p> <ul style="list-style-type: none"> (a) developed land used for a commercial purpose or a mixed commercial and residential purpose; or (b) developed land usable under Council's City Plan for a commercial purpose or a mixed commercial and residential purpose (for example; land that has been lawfully developed as a transport terminal but is unoccupied); or (c) vacant land usable, under Council's City Plan, for a commercial purpose or a mixed commercial and residential purpose; or (d) residential development land; or (e) prospective residential development land; and <p>(3) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and</p> <p>(4) has an averaged value over \$0 to \$740,000.</p>
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4F	<p>Land:</p> <p>(1) that is a lot in a community titles scheme; and</p> <p>(2) that is:</p> <ul style="list-style-type: none"> (a) developed land used for a commercial purpose or a mixed commercial and residential purpose; or (b) developed land usable under Council's City Plan for a commercial purpose or a mixed commercial and residential purpose (for example; land that has been lawfully developed as a transport terminal but is unoccupied); or (c) vacant land usable, under Council's City Plan, for a commercial purpose or a mixed commercial and residential purpose; or (d) residential development land; or (e) prospective residential development land; and <p>(3) that does not fall within categories 4I, 4J, 4K, 4L, 4O, 4P, 4Q, 4R, 4S or 4T; and</p> <p>(4) that has an averaged value over \$740,000 to \$7,400,000.</p>
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4FHK	<p>Land:</p> <p>(1) that is a lot in a community titles scheme; and</p> <p>(2) that is:</p> <ul style="list-style-type: none"> (a) developed land used for a commercial purpose or a mixed commercial and residential purpose; or (b) developed land usable under Council's City Plan for a commercial purpose or a mixed commercial and residential purpose (for example; land that has been lawfully developed as a transport terminal but is unoccupied); or (c) vacant land usable, under Council's City Plan, for a commercial purpose or a mixed commercial and residential purpose; or (d) residential development land; or (e) prospective residential development land; and <p>(3) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and</p> <p>(4) that has an averaged value over \$740,000 to \$7,400,000.</p>
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4FTC	<p>Land:</p> <p>(1) that is a lot in a community titles scheme; and</p> <p>(2) that is:</p> <ul style="list-style-type: none"> (a) developed land used for a commercial purpose or a mixed commercial and residential purpose; or (b) developed land usable under Council's City Plan for a commercial purpose or a mixed commercial and residential purpose (for example; land that has been lawfully developed as a transport terminal but is unoccupied); or (c) vacant land usable, under Council's City Plan, for a commercial purpose or a mixed commercial and residential purpose; or (d) residential development land; or (e) prospective residential development land; and <p>(3) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and</p> <p>(4) that has an averaged value over \$740,000 to \$7,400,000.</p>
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4G	<p>Land:</p> <p>(1) that is a lot in a community titles scheme; and</p> <p>(2) that is:</p> <ul style="list-style-type: none"> (a) developed land used for a commercial purpose or a mixed commercial and residential purpose; or (b) developed land usable under Council's City Plan for a commercial purpose or a mixed commercial and residential purpose (for example; land that has been lawfully developed as a transport terminal but is unoccupied); or (c) vacant land usable, under Council's City Plan, for a commercial purpose or a mixed commercial and residential purpose; or (d) residential development land; or (e) prospective residential development land; and <p>(3) that does not fall within categories 4I, 4J, 4K, 4L, 4O, 4P, 4Q, 4R, 4S or 4T; and</p> <p>(4) that has an averaged value over \$7,400,000 to \$13,750,000.</p>
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4GHK	<p>Land:</p> <p>(1) that is a lot in a community titles scheme; and</p> <p>(2) that is:</p> <p>(a) developed land used for a commercial purpose or a mixed commercial and residential purpose; or</p> <p>(b) developed land usable under Council's City Plan for a commercial purpose or a mixed commercial and residential purpose (for example; land that has been lawfully developed as a transport terminal but is unoccupied); or</p> <p>(c) vacant land usable, under Council's City Plan, for a commercial purpose or a mixed commercial and residential purpose; or</p> <p>(d) residential development land; or</p> <p>(e) prospective residential development land; and</p> <p>(3) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and</p> <p>(4) that has an averaged value over \$7,400,000 to \$13,750,000.</p>	4HTC	<p>Land:</p> <p>(1) that is a lot in a community titles scheme; and</p> <p>(2) that is:</p> <p>(a) developed land used for a commercial purpose or a mixed commercial and residential purpose; or</p> <p>(b) developed land usable under Council's City Plan for a commercial purpose or a mixed commercial and residential purpose (for example; land that has been lawfully developed as a transport terminal but is unoccupied); or</p> <p>(c) vacant land usable, under Council's City Plan, for a commercial purpose or a mixed commercial and residential purpose; or</p> <p>(d) residential development land; or</p> <p>(e) prospective residential development land; and</p> <p>(3) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and</p> <p>(4) that has an averaged value over \$13,750,000.</p>
4GTC	<p>Land:</p> <p>(1) that is a lot in a community titles scheme; and</p> <p>(2) that is:</p> <p>(a) developed land used for a commercial purpose or a mixed commercial and residential purpose; or</p> <p>(b) developed land usable under Council's City Plan for a commercial purpose or a mixed commercial and residential purpose (for example; land that has been lawfully developed as a transport terminal but is unoccupied); or</p> <p>(c) vacant land usable, under Council's City Plan, for a commercial purpose or a mixed commercial and residential purpose; or</p> <p>(d) residential development land; or</p> <p>(e) prospective residential development land; and</p> <p>(3) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and</p> <p>(4) that has an averaged value over \$7,400,000 to \$13,750,000.</p>	4I	<p>Land:</p> <p>(1) used for a drive-in shopping centre; and</p> <p>(2) having an averaged value over \$14,000,000 to \$29,000,000.</p>
		4ITC	<p>Land:</p> <p>(1) used for a drive-in shopping centre; and</p> <p>(2) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and</p> <p>(3) having an averaged value over \$14,000,000 to \$29,000,000.</p>
		4J	<p>Land:</p> <p>(1) used for a drive-in shopping centre; and</p> <p>(2) having an averaged value over \$29,000,000 to \$61,500,000.</p>
		4JTC	<p>Land:</p> <p>(1) used for a drive-in shopping centre; and</p> <p>(2) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and</p> <p>(3) having an averaged value over \$29,000,000 to \$61,500,000.</p>
4H	<p>Land:</p> <p>(1) that is a lot in a community titles scheme; and</p> <p>(2) that is:</p> <p>(a) developed land used for a commercial purpose or a mixed commercial and residential purpose; or</p> <p>(b) developed land usable under Council's City Plan for a commercial purpose or a mixed commercial and residential purpose (for example: land that has been lawfully developed as a transport terminal but is unoccupied); or</p> <p>(c) vacant land usable, under Council's City Plan for a commercial purpose or a mixed commercial and residential purpose; or</p> <p>(d) residential development land; or</p> <p>(e) prospective residential development land; and</p> <p>(3) that does not fall within categories 4I, 4J, 4K, 4L, 4O, 4P, 4Q, 4R, 4S or 4T; and</p> <p>(4) that has an averaged value over \$13,750,000.</p>	4K	<p>Land:</p> <p>(1) used for a drive-in shopping centre; and</p> <p>(2) having an averaged value over \$61,500,000.</p>
		4KTC	<p>Land:</p> <p>(1) used for a drive-in shopping centre; and</p> <p>(2) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and</p> <p>(3) having an averaged value over \$61,500,000.</p>
		4L	<p>Land:</p> <p>(1) used for a theme park incorporating entertainment venues; and</p> <p>(2) having an averaged value over \$5,000,000.</p>
		4LTC	<p>Land:</p> <p>(1) used for a theme park incorporating entertainment venues; and</p> <p>(2) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and</p> <p>(3) having an averaged value over \$5,000,000.</p>
4HHK	<p>Land:</p> <p>(1) that is a lot in a community titles scheme; and</p> <p>(2) that is:</p> <p>(a) developed land used for a commercial purpose or a mixed commercial and residential purpose; or</p> <p>(b) developed land usable under Council's City Plan for a commercial purpose or a mixed commercial and residential purpose (for example; land that has been lawfully developed as a transport terminal but is unoccupied); or</p> <p>(c) vacant land usable, under Council's City Plan, for a commercial purpose or a mixed commercial and residential purpose; or</p> <p>(d) residential development land; or</p> <p>(e) prospective residential development land; and</p> <p>(3) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and</p> <p>(4) that has an averaged value over \$13,750,000.</p>	4O	<p>Land that is used for a casino providing for around the clock seven days a week gaming operations, accommodation, dining, sport and recreational facilities.</p>
		4OTC	<p>Land:</p> <p>(1) that is used for a casino providing for around the clock seven days a week gaming operations, accommodation, dining, sport and recreational facilities; and</p> <p>(2) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres.</p>
		4P	<p>Land that is used for quarry or extractive industry purposes.</p>
		4PTC	<p>Land:</p> <p>(1) that is used for quarry or extractive industry purposes; and</p> <p>(2) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres.</p>

4Q	Land: (1) that is not a lot in a community titles scheme; and (2) that is subject to the constraints imposed on lands included in: (a) the Rural Zone under Council's City Plan; or (b) the Conservation Zone under Council's City Plan; and (3) that is: (a) developed land used for a commercial purpose or a mixed commercial and residential purpose; or (b) developed land usable under Council's City Plan for a commercial purpose or a mixed commercial and residential purpose (<i>for example: land that has been lawfully developed as a transport terminal but is unoccupied</i>); or (c) vacant land usable, under Council's City Plan, for a commercial purpose or a mixed commercial and residential purpose; or (d) residential development land; or (e) prospective residential development land.
4QTC	Land: (1) that is not a lot in a community titles scheme; and (2) that is subject to the constraints imposed on lands included in: (a) the Rural Zone under Council's City Plan; or (b) the Conservation Zone under Council's City Plan; and (3) that is: (a) developed land used for a commercial purpose or a mixed commercial and residential purpose; or (b) developed land usable under Council's City Plan for a commercial purpose or a mixed commercial and residential purpose (<i>for example: land that has been lawfully developed as a transport terminal but is unoccupied</i>); or (c) vacant land usable, under Council's City Plan, for a commercial purpose or a mixed commercial and residential purpose; or (d) residential development land; or (e) prospective residential development land; and (4) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres.
4R	Land: (1) used for a hotel/motel providing for accommodation, dining and/or shopping and recreational facilities; and (2) having an averaged value over \$8,700,000 to \$17,000,000.
4RTC	Land: (1) used for a hotel/motel providing for accommodation, dining and/or shopping and recreational facilities; and (2) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and (3) having an averaged value over \$8,700,000 to \$17,000,000.
4S	Land: (1) used for a hotel/motel providing for accommodation, dining and/or shopping and recreational facilities; and (2) having an averaged value over \$17,000,000.
4STC	Land: (1) used for a hotel/motel providing for accommodation, dining and/or shopping and recreational facilities; and (2) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres, and (3) having an averaged value over \$17,000,000.
4T	Land adjacent to an airport, or in the vicinity of the airport, upon which a car parking facility is provided for airport users or visitors, whether or not to supplement a car parking facility upon the airport land.
4TTC	Land: (1) adjacent to an airport, or in the vicinity of the airport, upon which a car parking facility is provided for airport users or visitors, whether or not to supplement a car parking facility upon the airport land; and (2) situated within the shaded areas on Maps U, V, W, X, Y, or Z of Appendix 2 in Council's Rating Resolutions identified as Tourism Centres.

Farming lands

5A	Land: (1) used for farming purposes; and (2) valued under Chapter 2, Part 2, Division 5, Subdivision 2 of the <i>Land Valuation Act 2010</i> – (Exclusive use for farming).
5B	Land: (1) subject to the constraints imposed on lands included in: (a) the Rural Zone under Council's City Plan; or (b) the Conservation Zone under Council's City Plan; and (2) used for farming purposes; and (3) valued under Chapter 2, Part 2, Division 5, Subdivision 2 of the <i>Land Valuation Act 2010</i> – (Exclusive use for farming).

Miscellaneous

6A	Property: (1) that is land over which the State has issued a pump site lease; or (2) that is a boat berth or boat shed for private recreational use and must be used in conjunction with another parcel (other than a boat berth, boat shed, balance lot, or management lot): (a) where each of the boat berth/boat shed and the other parcel is a component of the same subdivision; or (b) where the boat berth/boat shed and the other parcel are components of different but contiguous subdivisions; or (c) where the boat berth/boat shed and the other parcel are components of different subdivisions that are non contiguous but related to one another; or (3) that is a garage or storage room in a community titles scheme for private use of its owner or occupier and that is owned by a person who also owns another lot (other than a garage or storage room) in the same community titles scheme. Examples for paragraph (2): (1) <i>The boat berth/boat shed:</i> (a) <i>is a lot in a community titles scheme; and</i> (b) <i>is owned by the owner of another lot in the scheme;</i> (2) <i>The boat berth/boat shed:</i> (a) <i>is a lot in a community titles scheme;</i> (b) <i>is owned by the owner of a lot in a contiguous community titles scheme;</i> (3) <i>The boat berth/boat shed:</i> (a) <i>is a lot in a community titles scheme;</i> (b) <i>is owned by the owner of a detached house lot in a subdivision adjoining the community titles scheme; and</i> (c) <i>is encumbered by a registered statutory covenant that prevents the owner transferring either lot without the other.</i> (4) <i>The boat berth/boat shed:</i> (a) <i>is a lot in a community titles scheme the scheme land of which is a lot in a layered community titles scheme;</i> (b) <i>is owned by the owner of a lot in another community titles scheme the scheme land of which, although not contiguous to the boat berth/boat shed scheme, is another lot in the same layered community titles scheme; and</i> (c) <i>is encumbered by a registered statutory covenant that prevents the owner transferring either lot without the other.</i>
6B	Land: (1) that is not a lot in a community titles scheme; and (2) that is one of the parts into which land has been subdivided; and (3) that is not otherwise developed; and (4) usable, under Council's City Plan, for a residential purpose; and (5) that is valued under Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i> — (Valuation – discounting for subdivided land).
6C	Land: (1) that is not a lot in a community titles scheme; and (2) that is subject to the constraints imposed on lands included in: (a) the Rural Zone under Council's City Plan; or (b) the Conservation Zone under Council's City Plan; and (3) that is one of the parts into which land has been subdivided; and (4) that is not otherwise developed; and (5) usable, under Council's City Plan, for a residential purpose; and (6) that is valued under Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i> – (Valuation – discounting for subdivided land).
6D	Property that is a boat berth and/or boat shed other than a boat berth or boat shed falling within category 6A.
6E	Garage or storage room that is a lot in a community titles scheme other than a garage or storage room falling within category 6A.

6G	Land: (1) that is not a lot in a community titles scheme; and (2) that is one of the parts into which land has been subdivided; and (3) that is not otherwise developed; and (4) usable, under Council's City Plan, for a commercial purpose or a mixed commercial and residential purpose; or (5) residential development land; or (6) prospective residential development land; and (7) that is valued under Chapter 2, Part 2, Division 5, Subdivision 3 of the <i>Land Valuation Act 2010</i> – (Valuation – discounting for subdivided land).
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Flats or units not rented

7A	Land: (1) used for a multi-unit residential building; and (2) not used to provide rental accommodation to either permanent residents or itinerants at any time during the rating period; and (3) every unit is occupied and used as the principal place of residence by at least one of the owners.
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Flats or units rented to permanent residents or not principal places of residence

7B	Land: (1) used for a multi-unit residential building; and (2) consisting of 2 flats or units; and (3) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.
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7BHK	Land: (1) used for a multi unit residential building; and (2) consisting of 2 flats or units; and (3) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and (4) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.
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7C	Land: (1) used for a multi-unit residential building; and (2) consisting of 3 to 5 flats or units; and (3) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.
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7CHK	Land: (1) used for a multi unit residential building; and (2) consisting of 3 to 5 flats or units; and (3) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and (4) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.
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7D	Land: (1) used for a multi-unit residential building; and (2) consisting of 6 to 10 flats or units; and (3) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.
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7DHK	Land: (1) used for a multi unit residential building; and (2) consisting of 6 to 10 flats or units; and (3) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and (4) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.
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7E	Land: (1) used for a multi-unit residential building; and (2) consisting of 11 to 15 flats or units; and (3) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.
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7EHK	Land: (1) used for a multi unit residential building; and (2) consisting of 11 to 15 flats or units; and (3) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and (4) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.
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7F	Land: (1) used for a multi-unit residential building; and (2) consisting of 16 to 20 flats or units; and (3) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.
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7FHK	Land: (1) used for a multi unit residential building; and (2) consisting of 16 to 20 flats or units; and (3) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and (4) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.
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7G	Land: (1) used for a multi-unit residential building; and (2) consisting of 21 to 40 flats or units; and (3) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.
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7GHK	Land: (1) used for a multi unit residential building; and (2) consisting of 21 to 40 flats or units; and (3) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and (4) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.
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7H	Land: (1) used for a multi-unit residential building; and (2) consisting of greater than 40 flats or units; and (3) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.
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7HHK	Land: (1) used for a multi unit residential building; and (2) consisting of greater than 40 flats or units; and (3) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and (4) either: (a) used to provide rental accommodation to permanent residents at any time during the rating period; or (b) not used as a principal place of residence.
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Flats or units rented to itinerants

7M	Land: (1) used for multi-unit residential building; and (2) consisting of 2 flats or units; and (3) used to provide rental accommodation to itinerants at any time during the rating period.
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7MHK	Land: (1) used for multi unit residential building; and (2) consisting of 2 flats or units; and (3) situated within the shaded areas on Map T of Appendix 2 in Council's Rating Resolutions identified as the Gold Coast Health and Knowledge Precinct, and (4) used to provide rental accommodation to itinerants at any time during the rating period.
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