

Rating Method

The rating method refers to the ways that the Council uses the rating system to allocate rates among groups of ratepayers, and how the liability for rates will be distributed within each group.

When considering the rating method, the Council takes into consideration the funding principles provided at the end of this section. It should be read in conjunction with the Revenue and Financing Policy and the Funding Principles.

At various points of this statement a level of rate or charge is specified. These are indicative figures included to give ratepayers an estimate of what their level of rates is likely to be. These figures are not the actual level of rates that will be assessed in the coming year, and the actual figure will not be known until the Council's rating information database is finalised, and the Council's Annual Plan 2026-27 is adopted.

Figures in this policy are GST inclusive.

The following rates are proposed to be set by the Council for the financial year commencing 1 July 2026 and ending 30 June 2027.

General Rate

The Council proposes to set a general rate based on the capital value of each rating unit in the district.

The general rate will be set on a differential basis based on land use (the categories are "residential", "lifestyle", "commercial", "farmland", "residential heritage bed and breakfasts", "stadium: 10,000+ seat capacity" and "water services utilities").

The estimated rates (in cents per dollar of capital value) for the 2026/27 year are:

Table 1: General Rates

Categories	Estimated Rates, Cents in \$ per Capital Value	Factor	Revenue Sought \$	General Rate Share
Residential	0.3336	1.00	105,323,000	58.90%
Lifestyle	0.3169	0.95	9,621,000	5.38%
Commercial	0.8340	2.50	50,344,000	28.15%
Farmland	0.2669	0.80	6,021,000	3.37%
Residential Heritage Bed and Breakfasts	0.5838	1.75	13,000	0.01%
Stadium: 10,000+ Seat Capacity	0.0534	0.16	144,000	0.08%
Water Services Utilities	0.4473	1.34	7,357,000	4.11%

The objective of the differential rate is to provide a mechanism to charge general rates to the seven differential categories in a way that best achieves the 11 funding principles provided at the end of this section.

The Council uses the 'factor method' of setting the general rate differential. Under this method, a general rate factor is established which is simply the degree to which the rate (the cents in the dollar) on each category of property is higher or lower than residential property. In other words, the Council determines the degree to which the rate on a category of property is higher or lower than residential property.

The practical effect of the differential is that commercial properties pay more rates than would be expected under a "pure, undifferentiated" capital value (CV) system, and lifestyle, farmland and residential property owners pay less.

Uniform Annual General Charge

The Council will not be using a Uniform Annual General Charge.

Targeted Rates

Community Services

The Council proposes to set a targeted rate for community services of \$124.30. This rate will be set on a differential basis based on land use (the categories are “residential, residential heritage bed and breakfasts, lifestyle and farmland” and “commercial and stadium: 10,000+ seat capacity”). The rate will be charged on the following basis:

Table 2: Targeted Rate – Community Services

Categories	Estimated Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	\$124.30 per separately used or inhabited part of a rating unit	7,004,000
Commercial and Stadium: 10,000+ Seat Capacity	\$124.30 per rating unit	349,000

The community services targeted rate will be used to fund part of the Parks and Reserves activity and the Botanic Garden.

Kerbside Collection

The Council proposes to set a targeted rate for a kerbside waste collection service. This rate will be set on a differential basis based on land use (the categories are “residential, residential heritage bed and breakfasts, lifestyle and farmland” and “commercial”). This rate applies to all separately used or inhabited parts of a rating unit or rating units that receive a kerbside waste collection service. The estimated rate for the 2026/27 year is:

Table 3: Targeted Rate – Kerbside Collection

Categories	Estimated Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	\$349.20 per separately used or inhabited part of a rating unit	18,297,000
Commercial	\$349.20 per rating unit	132,000

Drainage

The Council proposes to set a targeted rate for drainage. Drainage is a combined targeted rate for sewage disposal and stormwater. Sewage disposal makes up 78% of the drainage rate, and stormwater makes up 22%. This rate will be set on a differential basis based on the provision of service (with the categories being “connected” and “serviceable”) and on land use (with the categories being “residential, residential heritage bed and breakfasts, lifestyle and farmland”, “commercial, residential institutions, schools and stadium: 10,000+ seat capacity” and “churches”). The rate will be charged on the following basis:

Table 4: Targeted Rate – Drainage Categories

Categories	Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	Per separately used or inhabited part of a rating unit	50,319,000
Commercial, Residential Institutions, Schools and Stadium: 10,000+ Seat Capacity	Per rating unit	2,866,000
Churches	Per rating unit	12,000

The estimated rates for the 2026/27 year are:

Table 5: Targeted Rate – Drainage Rates

Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	Estimated Rates \$
Connected	1,003.10
Serviceable	501.55
Commercial, Residential Institutions, Schools and Stadium: 10,000+ Seat Capacity	Estimated Rates \$
Connected	1,003.10
Serviceable	501.55
Churches	Estimated Rates \$
Connected	102.25

Non–rateable land will not be liable for the stormwater component of the drainage targeted rate. Rates demands for the drainage targeted rate for non–rateable land will therefore be charged at 78%.

Rating units which are not connected to the scheme, and which are not serviceable, will not be liable for this rate.

Commercial Drainage – Capital Value

In addition, the Council proposes to set a capital value–based targeted rate for drainage on a differential basis based on land use (the categories are “commercial and residential institutions”, “schools” and “stadium: 10,000+ seat capacity”) and the provision of services (the categories being “connected” and “serviceable”). This rate shall not apply to properties in Karitane, Middlesmarch, Seaclyff, Waikouaiti and Warrington.

This rate shall not apply to churches.

The estimated rates for the 2026/27 year are:

Table 6: Targeted Rate – Commercial Drainage Rates

Categories	Estimated Rates, Cents in \$ per Capital Value		Revenue Sought \$	
	<i>Connected</i>	<i>Serviceable</i>	<i>Connected</i>	<i>Serviceable</i>
Commercial and Residential Institutions	0.3362	0.1681	25,067,000	506,000
Schools	0.1967	0.0984	1,161,000	9,000
Stadium: 10,000+ Seat Capacity	0.0195	N/A	53,000	N/A

Non–rateable land will not be liable for the stormwater component of the drainage targeted rate. Rates demands for the drainage targeted rate for non–rateable land will therefore be charged at 78%.

Water

The Council proposes to set a targeted rate for water supply per separately used or inhabited part of a rating unit on all property either connected, or for which connection is available, to receive an ordinary supply of water within the meaning of the Dunedin City bylaws, excepting properties in Karitane, Merton, Rocklands/Pukerangi, Seaclyff, Waitati, Warrington, East Taieri, West Taieri and North Taieri. This rate will be set on a differential basis based on the availability of service (the categories are “connected” and “serviceable”).

Rating units which are not connected to the scheme, and which are not serviceable, will not be liable for this rate.

The estimated rates for the 2026/27 year are:

Table 7: Targeted Rate – Water (Ordinary)

Categories	Estimated Rate/Liability Calculated	Revenue Sought \$
Connected	\$811.90 per separately used or inhabited part of a rating unit	40,434,000
Serviceable	\$405.95 per separately used or inhabited part of a rating unit	280,000

A targeted rate for water supply that is based on the volume of water made available to all separately used or inhabited parts of a rating unit in Karitane, Merton, Seacliff, Waitati, Warrington, East Taieri, West Taieri and North Taieri. This rate will be set on a differential basis based on the availability of service (the categories are “connected” and “serviceable”).

The estimated rates for the 2026/27 year are:

Table 8: Targeted Rate – Water (Volume of Water)

Categories	Estimated Rate/Liability Calculated	Revenue Sought \$
Connected	\$811.90 per unit of water being one cubic metre (viz 1,000 litres) per day made available at a constant rate of flow during a full 24-hour period	1,613,000
Serviceable	\$405.95 per separately used or inhabited part of a rating unit (note this rate shall not apply to the availability of water in Merton, Karitane or Seacliff)	33,000

Fire Protection

The Council proposes to set a targeted rate for rating units that receive a water supply for the provision of a fire protection service. The rate will be set on a differential basis based on land use on certain categories of property (“commercial”, “residential institutions” and “stadium: 10,000+ seat capacity”).

This rate will be based on capital value. This rate shall not apply to churches.

The estimated rates for the 2026/27 year are:

Table 9: Targeted Rate – Fire Protection Capital Value

Categories	Estimated Rates, Cents in \$ per Capital Value	Revenue Sought \$
Commercial	0.1020	8,344,000
Residential Institutions	0.0765	631,000
Stadium: 10,000+ Seat Capacity	0.0079	21,000

A targeted rate for water supply for the provision of a fire protection service for each separately used or inhabited part of a rating unit within the “residential, residential heritage bed and breakfasts, lifestyle and farmland” categories that are not receiving an ordinary supply of water within the meaning of the Dunedin City bylaws.

The estimated rate for the 2026/27 year is:

Table 10: Targeted Rate – Fire Protection

Categories	Estimated Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	\$243.57 per separately used or inhabited part of a rating unit	40,000

Water – Quantity of Water

The Council proposes to set a targeted rate for the quantity of water provided, reconnection fee and special reading fee, to any rating unit fitted with a water meter, being an extraordinary supply of water within the meaning of the Dunedin City bylaws, according to the following scale of charges:

Table: 11: Targeted Rate – Quantity of Water

	Estimated Annual Meter Rental Charge \$
20mm nominal diameter	194.78
25mm nominal diameter	250.06
30mm nominal diameter	277.71
40mm nominal diameter	314.54
50mm nominal diameter	636.99
80mm nominal diameter	787.02
100mm nominal diameter	830.46
150mm nominal diameter	1,193.69
300mm nominal diameter	1,549.04
Hydrant Standpipe 70mm	771.23
Reconnection Fee – includes the removal of water restrictors installed due to non-compliance of the water bylaw.	542.86
Special Reading Fee	73.77

	Backflow Prevention Charge \$
Backflow Preventer Test Fee	154.15
Rescheduled Backflow Preventer Test Fee	92.01
Backflow Programme – incomplete application fee (hourly rate)	54.12

	Water Charge \$
Merton, Hindon and individual farm supplied Bulk Water	0.17 per cubic metre
All other treated water per cubic metre	2.94 per cubic metre

	Network Contributions \$
Disconnection of Water Supply (AWSCI to excavate)	302.31
Disconnection of Water Supply (DCC contractor to excavate)	1,184.48

Where the supply of a quantity of water is subject to this Quantity of Water Targeted Rate, the rating unit will not be liable for any other targeted rate for the supply of the same water.

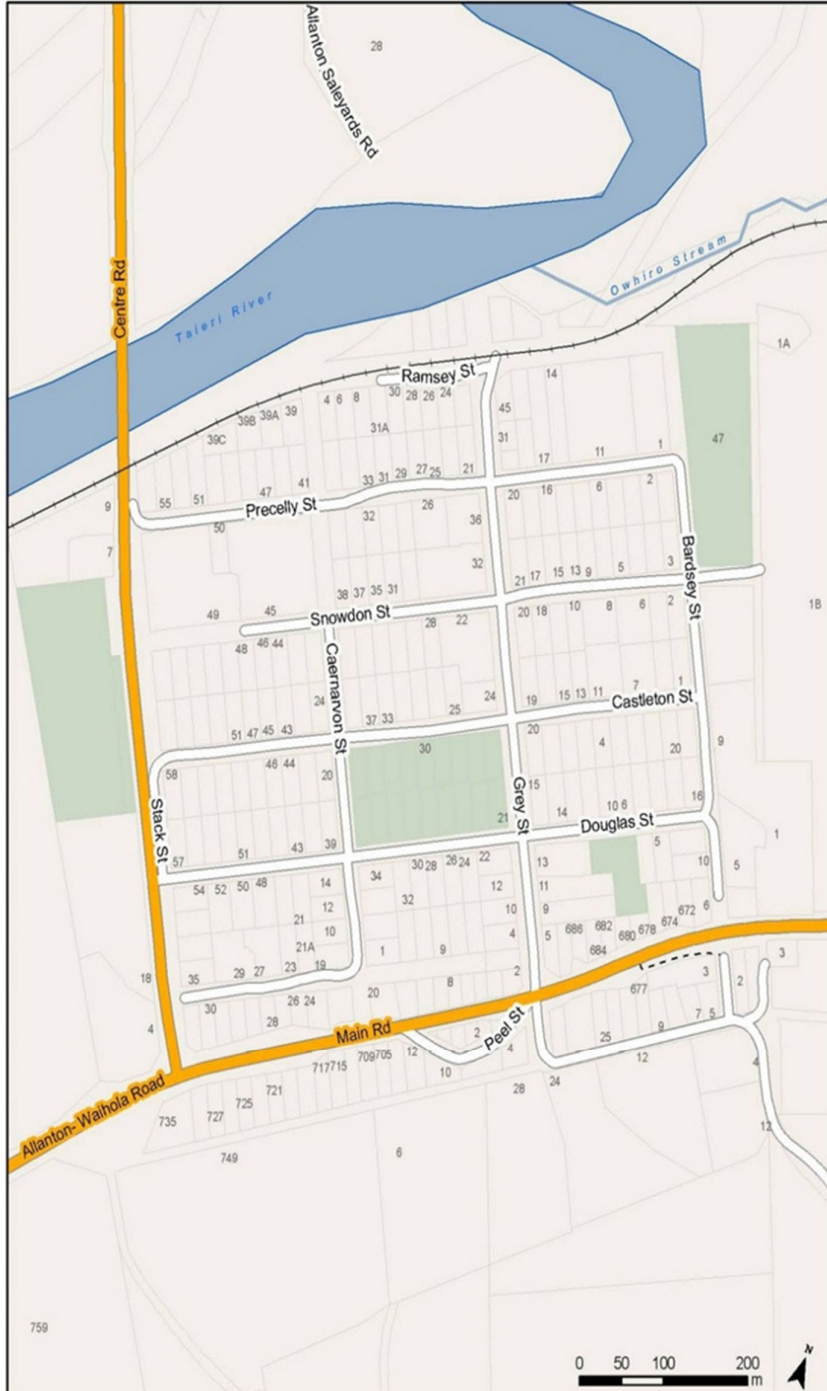
Allanton Drainage

The Council proposes to set a targeted rate for rating units within the Allanton area that are paying the capital contribution towards the Allanton Wastewater Collection System, as a targeted rate over 20 years. Liability for the rate is on the basis of the provision of service to each rating unit.

The estimated rate for the 2026/27 year is:

Liability Calculated	Estimated Rate	Revenue Sought \$
Per rating unit	\$411.00	21,000

The Allanton area is shown in the map below:



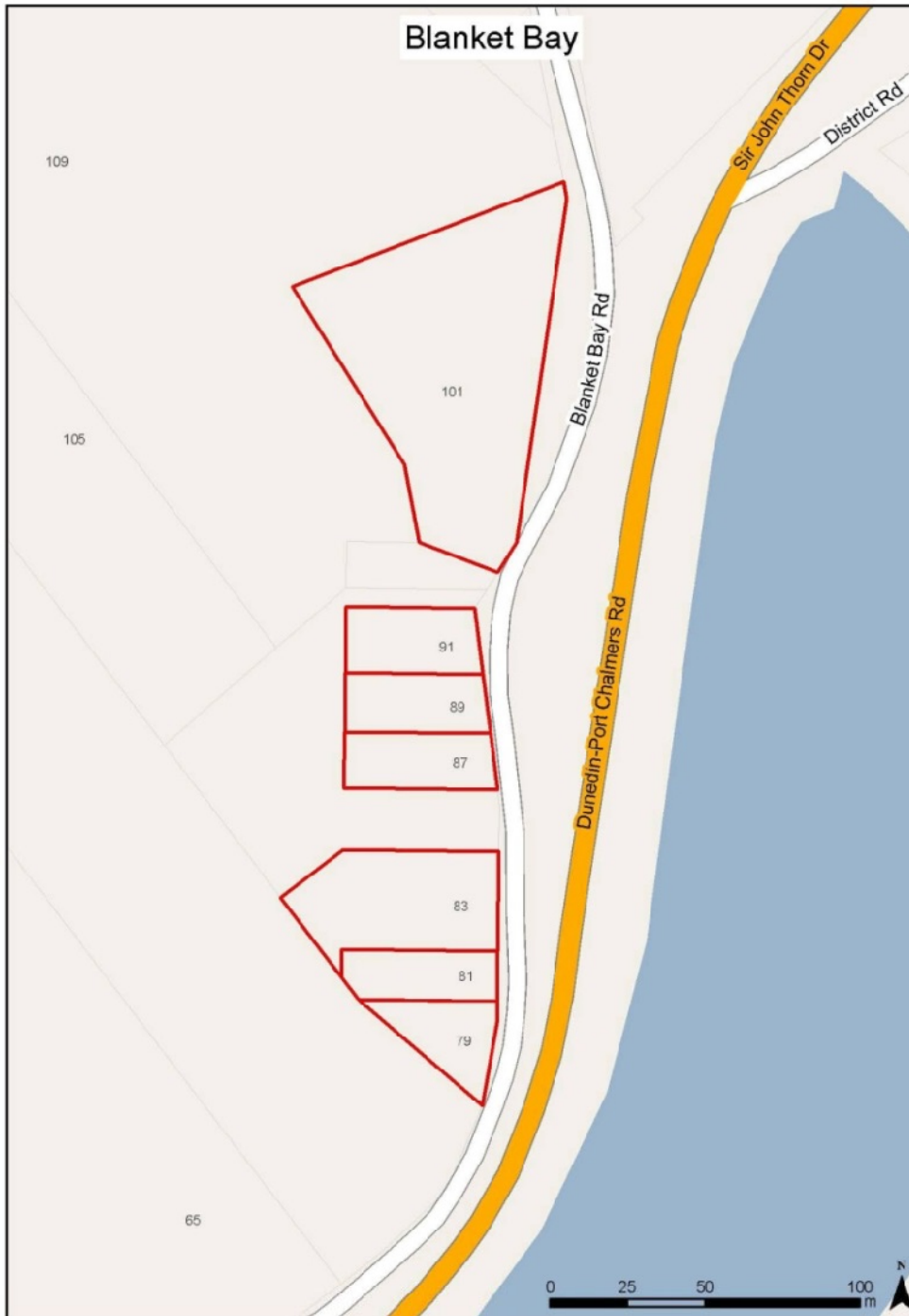
Blanket Bay Drainage

The Council proposes to set a targeted rate for rating units within the Blanket Bay area that are paying the capital contribution towards the Blanket Bay Drainage system, as a targeted rate over 20 years. Liability for the rate is on the basis of the provision of the service to each rating unit.

The estimated rate for the 2026/27 year is:

Liability Calculated	Estimated Rate	Revenue Sought \$
Per rating unit	\$636.00	1,000

The Blanket Bay area is shown in the map below:



Curles Point Drainage

The Council proposes to set a targeted rate for rating units within the Curles Point area that are paying the capital contribution towards the Curles Point Drainage System, as a targeted rate over 20 years. Liability for the rate is on the basis of the provision of the service to each rating unit.

The estimated rate for the 2026/27 year is:

Liability Calculated	Estimated Rate	Revenue Sought \$
Per rating unit	\$749.00	1,000

The Curles Point area is shown in the map below:



Warm Dunedin Targeted Rate Scheme

The Council proposes to set a targeted rate for each rating unit in the Warm Dunedin Targeted Rate Scheme. The revenue sought from this targeted rate is \$186,000. The targeted rate scheme provides a way for homeowners to install insulation and/or clean heating. The targeted rate covers the cost and an annual interest rate. The interest rates have been and will be:

Rates commencing 1 July 2013 and 1 July 2014 8%;

Rates commencing 1 July 2015 and 1 July 2016 8.3%;

Rates commencing 1 July 2017 7.8%;

Rates commencing 1 July 2018 7.2%;

Rates commencing 1 July 2019 6.8%.

Rates commencing 1 July 2020 5.7%.

Rates commencing 1 July 2021 4.4%.

Table 13: Targeted Rate – Warm Dunedin Targeted Rate Scheme

Liability Calculated	Revenue Sought \$
Per rating unit	186,000

Private Street Lighting

The Council proposes to set a targeted rate for street lighting in the private streets to which the Council supplies a private street lighting service. The targeted rate will be set on a differential basis based on land use (the categories are “residential”, “lifestyle” and “commercial”).

The estimated rate for the 2026/27 year will be charged on the following basis:

Table 14: Targeted Rate – Private Street Lighting

Categories	Liability Calculated	Estimated Rate \$	Revenue Sought \$
Residential and Lifestyle	For each separately used or inhabited part of a rating unit in a private street the sum calculated on the formula of \$156.80 per street light in a private street divided by the number of separately used or inhabited parts of a rating unit in the private street.	156.80 for each street light	38,000
Commercial	For each rating unit in a private street the sum calculated on the formula of \$156.80 per street light in a private street divided by the number of rating units in the private street.	156.80 for each street light	8,000

The private street light addresses are as follows:

1	Achilles Avenue
1	Alton Avenue
2	Alton Avenue
2A	Alton Avenue
3	Alton Avenue
4	Alton Avenue
5	Alton Avenue
6	Alton Avenue
7	Alton Avenue
8	Alton Avenue
9	Alton Avenue
7	Angle Avenue
9	Angle Avenue
11	Angle Avenue
20	Angle Avenue
22	Angle Avenue
24	Angle Avenue
43	Arawa Street
47	Arawa Street
17	Awa Toru Drive Fairfield
19	Awa Toru Drive Fairfield
21	Awa Toru Drive Fairfield
23	Awa Toru Drive Fairfield
25	Awa Toru Drive Fairfield
27	Awa Toru Drive Fairfield
29	Awa Toru Drive Fairfield
31	Awa Toru Drive Fairfield
33	Awa Toru Drive Fairfield
35	Awa Toru Drive Fairfield
37	Awa Toru Drive Fairfield
39	Awa Toru Drive Fairfield
41	Awa Toru Drive Fairfield
43	Awa Toru Drive Fairfield
45	Awa Toru Drive Fairfield
47	Awa Toru Drive Fairfield
49	Awa Toru Drive Fairfield
51	Awa Toru Drive Fairfield
60	Balmacewen Road
60B	Balmacewen Road
62	Balmacewen Road
64	Balmacewen Road
1	Balmoral Avenue Mosgiel
2	Balmoral Avenue Mosgiel

3	Balmoral Avenue Mosgiel
4	Balmoral Avenue Mosgiel
5	Balmoral Avenue Mosgiel
6	Balmoral Avenue Mosgiel
7	Balmoral Avenue Mosgiel
8	Balmoral Avenue Mosgiel
9	Balmoral Avenue Mosgiel
10	Balmoral Avenue Mosgiel
11	Balmoral Avenue Mosgiel
12	Balmoral Avenue Mosgiel
17	Balmoral Avenue Mosgiel
19	Barclay Street
211	Bay View Road
211A	Bay View Road
211B	Bay View Road
1	Beaufort Street
3	Beaufort Street
119	Belford Street
12	Bell Crescent Green Island
14	Bell Crescent Green Island
24	Bell Crescent Green Island
26	Bell Crescent Green Island
12	Bewley Avenue Macandrew Bay
14	Bewley Avenue Macandrew Bay
7	Bishop Verdon Close Mosgiel
9	Bishop Verdon Close Mosgiel
10	Bishop Verdon Close Mosgiel
11	Bishop Verdon Close Mosgiel
12	Bishop Verdon Close Mosgiel
8	Bonnington Street
8a	Bonnington Street
10	Bonnington Street
20K	Brighton Road Green Island
20J	Brighton Road Green Island
20H	Brighton Road Green Island
20G	Brighton Road Green Island
20F	Brighton Road Green Island
20E	Brighton Road Green Island
20D	Brighton Road Green Island
20C	Brighton Road Green Island
20B	Brighton Road Green Island
20A	Brighton Road Green Island
20	Brighton Road Green Island

34	Burgess Street Green Island
36	Burgess Street Green Island
38	Burgess Street Green Island
40	Burgess Street Green Island
42	Burgess Street Green Island
44	Burgess Street Green Island
46	Burgess Street Green Island
48	Burgess Street Green Island
50	Burgess Street Green Island
8	Burkes Drive Ravensbourne
10	Burkes Drive Ravensbourne
181	Burt Street
183	Burt Street
185	Burt Street
7	Bush Road Mosgiel
80	Caldwell Street
82	Caldwell Street
1	Campbell Lane Mosgiel
4	Campbell Lane Mosgiel
5	Campbell Lane Mosgiel
6	Campbell Lane Mosgiel
7	Campbell Lane Mosgiel
8	Campbell Lane Mosgiel
9	Campbell Lane Mosgiel
10	Campbell Lane Mosgiel
11	Campbell Lane Mosgiel
12	Campbell Lane Mosgiel
13	Campbell Lane Mosgiel
14	Campbell Lane Mosgiel
15	Campbell Lane Mosgiel
30	Cardigan Street North East Valley
32	Cardigan Street North East Valley
34	Cardigan Street North East Valley
36	Cardigan Street North East Valley
3	Carnea Heights Mosgiel
4	Carnea Heights Mosgiel
5	Carnea Heights Mosgiel
6	Carnea Heights Mosgiel
7	Carnea Heights Mosgiel
8	Carnea Heights Mosgiel
10	Carnea Heights Mosgiel
12	Carnea Heights Mosgiel
22	Centennial Avenue Fairfield
24	Centennial Avenue Fairfield

26	Centennial Avenue Fairfield
28	Centennial Avenue Fairfield
150	Chapman Street
150A	Chapman Street
152	Chapman Street
12	Clearwater Street Broad Bay
14	Clearwater Street Broad Bay
16	Clearwater Street Broad Bay
18	Clearwater Street Broad Bay
20	Clearwater Street Broad Bay
22	Clearwater Street Broad Bay
24	Clearwater Street Broad Bay
26	Clearwater Street Broad Bay
28	Clearwater Street Broad Bay
30	Clearwater Street Broad Bay
32	Clearwater Street Broad Bay
34	Clearwater Street Broad Bay
36	Clearwater Street Broad Bay
22	Cole Street
11	Corstorphine Road
11A	Corstorphine Road
13	Corstorphine Road
15	Corstorphine Road
17	Corstorphine Road
21	Corstorphine Road
23	Corstorphine Road
25	Corstorphine Road
11	Craighall Crescent
15	Craighall Crescent
1	Dalkeith Road Port Chalmers
2	Dalkeith Road Port Chalmers
4	Dalkeith Road Port Chalmers
6	Dalkeith Road Port Chalmers
8	Dalkeith Road Port Chalmers
10	Dalkeith Road Port Chalmers
12	Dalkeith Road Port Chalmers
21	Davies Street
22	Davies Street
1	Devon Place Mosgiel
2	Devon Place Mosgiel
3	Devon Place Mosgiel
4	Devon Place Mosgiel
5	Devon Place Mosgiel
6	Devon Place Mosgiel

7	Devon Place Mosgiel
9	Devon Place Mosgiel
10	Devon Place Mosgiel
11	Devon Place Mosgiel
12	Devon Place Mosgiel
13	Devon Place Mosgiel
14	Devon Place Mosgiel
15	Devon Place Mosgiel
16	Devon Place Mosgiel
17	Devon Place Mosgiel
18	Devon Place Mosgiel
19	Devon Place Mosgiel
20	Devon Place Mosgiel
21	Devon Place Mosgiel
20	District Road Roseneath
24	District Road Roseneath
24A	District Road Roseneath
139b	Doon Street
139a	Doon Street
139	Doon Street
141	Doon Street
143	Doon Street
145	Doon Street
149	Doon Street
151	Doon Street
5	Dorset Street
7	Dorset Street
10	Dorset Street
11	Dorset Street
12	Dorset Street
14	Dorset Street
15	Dorset Street
16	Dorset Street
18	Dorset Street
20	Dorset Street
21	Dorset Street
17	Duckworth Street
19	Duckworth Street
21	Duckworth Street
35	Duckworth Street
37	Duckworth Street
39	Duckworth Street
39a	Duckworth Street
41	Duckworth Street

47	Duckworth Street
49	Duckworth Street
53	Duckworth Street
Dunedin	Airport
1-31	Eastbourne Street
2-31	Eastbourne Street
3-31	Eastbourne Street
4-31	Eastbourne Street
5-31	Eastbourne Street
6-31	Eastbourne Street
7-31	Eastbourne Street
8-31	Eastbourne Street
9-31	Eastbourne Street
10-31	Eastbourne Street
11-31	Eastbourne Street
12-31	Eastbourne Street
13-31	Eastbourne Street
14-31	Eastbourne Street
15-31	Eastbourne Street
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35-31	Eastbourne Street
36-31	Eastbourne Street
37-31	Eastbourne Street
38-31	Eastbourne Street
39-31	Eastbourne Street
40-31	Eastbourne Street

41–31	Eastbourne Street
42–31	Eastbourne Street
43–31	Eastbourne Street
46–31	Eastbourne Street
47–31	Eastbourne Street
50–31	Eastbourne Street
51–31	Eastbourne Street
16	Easther Crescent
16A	Easther Crescent
18	Easther Crescent
20	Easther Crescent
22	Easther Crescent
24	Easther Crescent
26	Easther Crescent
8	Echovale Avenue
10	Echovale Avenue
12	Echovale Avenue
45	Eglinton Road
2	Elbe Street
202	Elgin Road
204	Elgin Road
206	Elgin Road
208	Elgin Road
1	Eton Drive Mosgiel
4	Eton Drive Mosgiel
5	Eton Drive Mosgiel
6	Eton Drive Mosgiel
7	Eton Drive Mosgiel
8	Eton Drive Mosgiel
9	Eton Drive Mosgiel
10	Eton Drive Mosgiel
11	Eton Drive Mosgiel
12	Eton Drive Mosgiel
13	Eton Drive Mosgiel
14	Eton Drive Mosgiel
15	Eton Drive Mosgiel
16	Eton Drive Mosgiel
17	Eton Drive Mosgiel
18	Eton Drive Mosgiel
19	Eton Drive Mosgiel
20	Eton Drive Mosgiel
2	Everton Road
3	Everton Road
4	Everton Road

64	Every Street
66	Every Street
68	Every Street
70	Every Street
76	Every Street
7	Fern Road Ravensbourne
9	Fern Road Ravensbourne
11	Fern Road Ravensbourne
13	Fern Road Ravensbourne
15	Fern Road Ravensbourne
17	Fern Road Ravensbourne
19	Fern Road Ravensbourne
21	Fern Road Ravensbourne
19	Ferntree Drive
21	Ferntree Drive
23	Ferntree Drive
25	Ferntree Drive
43	Forfar Street
45	Forfar Street
47	Forfar Street
47a	Forfar Street
49	Forfar Street
51	Forfar Street
53	Forfar Street
53a	Forfar Street
2–80	Formby Street Outram Street
3–80	Formby Street Outram Street
4–80	Formby Street Outram Street
5–80	Formby Street Outram Street
6–80	Formby Street Outram Street
7–80	Formby Street Outram Street
8–80	Formby Street Outram Street
10–80	Formby Street Outram Street
12–80	Formby Street Outram Street
13–80	Formby Street Outram Street
14–80	Formby Street Outram Street
15–80	Formby Street Outram Street
16–80	Formby Street Outram Street
17–80	Formby Street Outram Street
18–80	Formby Street Outram Street
19–80	Formby Street Outram Street
20–80	Formby Street Outram Street
239	Fryatt Street
41	Fulton Road

43	Fulton Road
43A	Fulton Road
45	Fulton Road
45A	Fulton Road
47	Fulton Road
47A	Fulton Road
49	Fulton Road
49A	Fulton Road
51	Fulton Road
51A	Fulton Road
53	Fulton Road
248	George Street
559	George Street
150A	Gladstone Road North Mosgiel
150B	Gladstone Road North Mosgiel
150C	Gladstone Road North Mosgiel
150D	Gladstone Road North Mosgiel
150E	Gladstone Road North Mosgiel
152B	Gladstone Road North Mosgiel
152C	Gladstone Road North Mosgiel
152D	Gladstone Road North Mosgiel
152E	Gladstone Road North Mosgiel
154A	Gladstone Road North Mosgiel
214	Gladstone Road North Mosgiel
216	Gladstone Road North Mosgiel
218	Gladstone Road North Mosgiel
220	Gladstone Road North Mosgiel
222	Gladstone Road North Mosgiel
224	Gladstone Road North Mosgiel
226	Gladstone Road North Mosgiel
228	Gladstone Road North Mosgiel
230	Gladstone Road North Mosgiel
232	Gladstone Road North Mosgiel
234	Gladstone Road North Mosgiel
39	Glenbrook Drive Mosgiel
41	Glenbrook Drive Mosgiel
45	Glenbrook Drive Mosgiel
47	Glenbrook Drive Mosgiel
49	Glenbrook Drive Mosgiel
51	Glenbrook Drive Mosgiel
57	Glenbrook Drive Mosgiel
1	Glenfinnan Place
3	Glenfinnan Place
4A	Glenfinnan Place

4B	Glenfinnan Place
5	Glenfinnan Place
6	Glenfinnan Place
7	Glenfinnan Place
8A	Glenfinnan Place
8B	Glenfinnan Place
9A	Glenfinnan Place
9B	Glenfinnan Place
10A	Glenfinnan Place
10B	Glenfinnan Place
1	Glengarry Court Mosgiel
2	Glengarry Court Mosgiel
3	Glengarry Court Mosgiel
4	Glengarry Court Mosgiel
5	Glengarry Court Mosgiel
6	Glengarry Court Mosgiel
7	Glengarry Court Mosgiel
8	Glengarry Court Mosgiel
9	Glengarry Court Mosgiel
10	Glengarry Court Mosgiel
11	Glengarry Court Mosgiel
12	Glengarry Court Mosgiel
13	Glengarry Court Mosgiel
14	Glengarry Court Mosgiel
15	Glengarry Court Mosgiel
16	Glengarry Court Mosgiel
17	Glengarry Court Mosgiel
18	Glengarry Court Mosgiel
19	Glengarry Court Mosgiel
20	Glengarry Court Mosgiel
21	Glengarry Court Mosgiel
22	Glengarry Court Mosgiel
23	Glengarry Court Mosgiel
24	Glengarry Court Mosgiel
48	Glenross Street
50	Glenross Street
54	Glenross Street
56	Glenross Street
58	Glenross Street
60	Glenross Street
110	Glenross Street
114	Glenross Street
116	Glenross Street
230	Gordon Road Mosgiel

229	Gordon Road Mosgiel
34	Grandview Crescent
10	Halsey Street
1	Hampton Grove Mosgiel
2	Hampton Grove Mosgiel
3	Hampton Grove Mosgiel
4	Hampton Grove Mosgiel
5	Hampton Grove Mosgiel
6	Hampton Grove Mosgiel
7	Hampton Grove Mosgiel
8	Hampton Grove Mosgiel
9	Hampton Grove Mosgiel
10	Hampton Grove Mosgiel
11	Hampton Grove Mosgiel
12	Hampton Grove Mosgiel
14	Hampton Grove Mosgiel
15	Hampton Grove Mosgiel
16	Hampton Grove Mosgiel
17	Hampton Grove Mosgiel
18	Hampton Grove Mosgiel
19	Hampton Grove Mosgiel
20	Hampton Grove Mosgiel
21	Hampton Grove Mosgiel
22	Hampton Grove Mosgiel
23	Hampton Grove Mosgiel
24	Hampton Grove Mosgiel
25	Hampton Grove Mosgiel
26	Hampton Grove Mosgiel
4	Harold Street
12	Harold Street
215a	Helensburgh Road
217a	Helensburgh Road
217b	Helensburgh Road
219	Helensburgh Road
219a	Helensburgh Road
219b	Helensburgh Road
221	Helensburgh Road
223	Helensburgh Road
49	Highcliff Road
49A	Highcliff Road
51	Highcliff Road
57	Highcliff Road
295	Highcliff Road
297	Highcliff Road

313	Highcliff Road
315a	Highcliff Road
315b	Highcliff Road
317	Highcliff Road
16	Highgate
18	Highgate
20	Highgate
34a	Highgate
34	Highgate
216	Highgate
218	Highgate
144A	Highgate
144B	Highgate
146	Highgate
146A	Highgate
148	Highgate
2	Hill Road Warrington
26	Ings Avenue
26A	Ings Avenue
26B	Ings Avenue
364	Kaikorai Valley Road
366	Kaikorai Valley Road
368	Kaikorai Valley Road
372	Kaikorai Valley Road
374	Kaikorai Valley Road
9	Kilgour Street
11	Kilgour Street
15	Kilgour Street
20	Kinvig Street
22	Kinvig Street
2	Koremata Street Green Island
4	Koremata Street Green Island
12	Koremata Street Green Island
32	Koremata Street Green Island
34	Koremata Street Green Island
6	Langham Terrace
3	Lawson Street
4	Leithton Close
6	Leithton Close
9	Leithton Close
10	Leithton Close
11	Leithton Close
14	Leithton Close
15	Leithton Close

18	Leithton Close
19	Leithton Close
21	Leithton Close
22	Leithton Close
23	Leithton Close
26	Leithton Close
27	Leithton Close
28	Leithton Close
29	Leithton Close
32	Leithton Close
33	Leithton Close
36	Leithton Close
5	Leven Street
2	Leyden Terrace
21	Lock Street
1-23	London Street
2-23	London Street
3-23	London Street
4-23	London Street
5-23	London Street
6-23	London Street
7-23	London Street
8-23	London Street
9-23	London Street
10-23	London Street
11-23	London Street
12-23	London Street
13-23	London Street
14-23	London Street
15-23	London Street
16-23	London Street
17-23	London Street
18-23	London Street
19-23	London Street
25	London Street
1-25	London Street
2-25	London Street
3-25	London Street
8	Lynwood Avenue
10	Lynwood Avenue
12	Lynwood Avenue
12a	Lynwood Avenue
12c	Lynwood Avenue
14	Lynwood Avenue

3	McAllister Lane Mosgiel
5	McAllister Lane Mosgiel
7	McAllister Lane Mosgiel
9	McAllister Lane Mosgiel
11	McAllister Lane Mosgiel
13	McAllister Lane Mosgiel
15	McAllister Lane Mosgiel
17	McAllister Lane Mosgiel
19	McAllister Lane Mosgiel
210	Main South Road Green Island
1	Mallard Place Mosgiel
2	Mallard Place Mosgiel
3	Mallard Place Mosgiel
4	Mallard Place Mosgiel
5	Mallard Place Mosgiel
6	Mallard Place Mosgiel
7	Mallard Place Mosgiel
8	Mallard Place Mosgiel
9	Mallard Place Mosgiel
10	Mallard Place Mosgiel
11	Mallard Place Mosgiel
12	Mallard Place Mosgiel
13	Mallard Place Mosgiel
14	Mallard Place Mosgiel
15	Mallard Place Mosgiel
11	Malvern Street
15	Malvern Street
17a	Malvern Street
30	Marne Street
32	Marne Street
42	Marne Street
44	Marne Street
46	Marne Street
48	Marne Street
50	Marne Street
2	Meldrum Street
10	Meldrum Street
33	Melville Street
14	Middleton Road
16	Middleton Road
18	Middleton Road
20	Middleton Road
22	Middleton Road
24	Middleton Road

26	Middleton Road
28	Middleton Road
30	Middleton Road
37	Middleton Road
37a	Middleton Road
39	Middleton Road
43	Middleton Road
47a	Middleton Road
19	Montague Street
21	Montague Street
23	Montague Street
29	Moray Place
407	Moray Place
29	Musselburgh Rise
31	Musselburgh Rise
33	Musselburgh Rise
35	Musselburgh Rise
35A	Musselburgh Rise
35B	Musselburgh Rise
72	Newington Avenue
51G	North Road
51H	North Road
51I	North Road
51J	North Road
51K	North Road
51L	North Road
53	North Road
57A	North Road
57B	North Road
57C	North Road
57D	North Road
57E	North Road
57F	North Road
59A	North Road
59B	North Road
59C	North Road
59D	North Road
59E	North Road
59F	North Road
59G	North Road
59H	North Road
59I	North Road
59J	North Road
59K	North Road

59L	North Road
59M	North Road
37	Norwood Street
41	Norwood Street
1	Pembrey Street
2	Pembrey Street
3	Pembrey Street
4	Pembrey Street
5	Pembrey Street
6	Pembrey Street
7	Pembrey Street
8	Pembrey Street
10	Pembrey Street
11	Pembrey Street
264	Pine Hill Road
264A	Pine Hill Road
266A	Pine Hill Road
266B	Pine Hill Road
268A	Pine Hill Road
268B	Pine Hill Road
270	Pine Hill Road
272	Pine Hill Road
274	Pine Hill Road
278A	Pine Hill Road
278B	Pine Hill Road
390	Pine Hill Road
409	Pine Hill Road
411	Pine Hill Road
5	Pinfold Place Mosgiel
6	Pinfold Place Mosgiel
8	Pinfold Place Mosgiel
9	Pinfold Place Mosgiel
10	Pinfold Place Mosgiel
11	Pinfold Place Mosgiel
12	Pinfold Place Mosgiel
13	Pinfold Place Mosgiel
14	Pinfold Place Mosgiel
15	Pinfold Place Mosgiel
30	Puketai Street
36	Puketai Street
38	Puketai Street
19	Queen Street
19A	Queen Street
1	Rata Court Mosgiel

2	Rata Court Mosgiel
3	Rata Court Mosgiel
4	Rata Court Mosgiel
5	Rata Court Mosgiel
6	Rata Court Mosgiel
223	Ravensbourne Road Ravensbourne
87	Riselaw Road
89	Riselaw Road
89A	Riselaw Road
91	Riselaw Road
91A	Riselaw Road
93	Riselaw Road
93A	Riselaw Road
21	Rosebery Street
42	Roy Crescent
44	Roy Crescent
46	Roy Crescent
48	Roy Crescent
50	Roy Crescent
54	Roy Crescent
58	Roy Crescent
60	Roy Crescent
62	Roy Crescent
64	Roy Crescent
16	Selkirk Street
11	Shand Street Green Island
14	Sheen Street
6	Silver Springs Boulevard Mosgiel
8	Silver Springs Boulevard Mosgiel
10	Silver Springs Boulevard Mosgiel
12	Silver Springs Boulevard Mosgiel
14	Silver Springs Boulevard Mosgiel
16	Silver Springs Boulevard Mosgiel
20	Silver Springs Boulevard Mosgiel
22	Silver Springs Boulevard Mosgiel
24	Silver Springs Boulevard Mosgiel
26	Silver Springs Boulevard Mosgiel
28	Silver Springs Boulevard Mosgiel
1-27	St Albans Street
2-27	St Albans Street
3-27	St Albans Street
4-27	St Albans Street
5-27	St Albans Street
6-27	St Albans Street

7-27	St Albans Street
8-27	St Albans Street
9-27	St Albans Street
10-27	St Albans Street
11-27	St Albans Street
12-27	St Albans Street
13-27	St Albans Street
4	Stanley Square Mosgiel
5	Stanley Square Mosgiel
6	Stanley Square Mosgiel
7	Stanley Square Mosgiel
8	Stanley Square Mosgiel
9	Stanley Square Mosgiel
10	Stanley Square Mosgiel
11	Stanley Square Mosgiel
12	Stanley Square Mosgiel
365	Stuart Street
367	Stuart Street
367A	Stuart Street
55	Sunbury Street
57	Sunbury Street
59	Sunbury Street
59A	Sunbury Street
67	Tahuna Road
67A	Tahuna Road
67B	Tahuna Road
69	Tahuna Road
69A	Tahuna Road
69B	Tahuna Road
69C	Tahuna Road
1	Taupo Lane Ravensbourne
2	Taupo Street Ravensbourne
1	Thomas Square Mosgiel
2	Thomas Square Mosgiel
3	Thomas Square Mosgiel
4	Thomas Square Mosgiel
5	Thomas Square Mosgiel
6	Thomas Square Mosgiel
7	Thomas Square Mosgiel
8	Thomas Square Mosgiel
9	Thomas Square Mosgiel
4A	Totara Street Ravensbourne
44	Turnbull Street
46	Turnbull Street

85A	Victoria Road St Kilda
85B	Victoria Road St Kilda
85C	Victoria Road St Kilda
85D	Victoria Road St Kilda
85G	Victoria Road St Kilda
85H	Victoria Road St Kilda
85I	Victoria Road St Kilda
85J	Victoria Road St Kilda
85K	Victoria Road St Kilda
85L	Victoria Road St Kilda
85M	Victoria Road St Kilda
85N	Victoria Road St Kilda
85P	Victoria Road St Kilda
85Q	Victoria Road St Kilda
85R	Victoria Road St Kilda
85T	Victoria Road St Kilda
146	Victoria Road St Kilda
44	Waimea Avenue
46	Waimea Avenue
48	Waimea Avenue
50	Waimea Avenue
58	Waimea Avenue
62	Waimea Avenue
60	Wallace Street
18	Warwick Street
23	Warwick Street
1	Wenlock Square Mosgiel
2	Wenlock Square Mosgiel
3	Wenlock Square Mosgiel
4	Wenlock Square Mosgiel
5	Wenlock Square Mosgiel
6	Wenlock Square Mosgiel
7	Wenlock Square Mosgiel
8	Wenlock Square Mosgiel
9	Wenlock Square Mosgiel
10	Wenlock Square Mosgiel
11	Wenlock Square Mosgiel
12	Wenlock Square Mosgiel
14	Wenlock Square Mosgiel
15	Wenlock Square Mosgiel
17	Wenlock Square Mosgiel
18	Wenlock Square Mosgiel
19	Wenlock Square Mosgiel
20	Wenlock Square Mosgiel

21	Wenlock Square Mosgiel
72	Wesley Street
19	Woodside Terrace
20	Woodside Terrace
22	Woodside Terrace
23	Woodside Terrace
24	Woodside Terrace
25	Woodside Terrace
25A	Woodside Terrace
26	Woodside Terrace
27	Woodside Terrace
29	Woodside Terrace

Differential Matters and Categories

Where councils assess rates on a differential basis, the definition of differential categories is limited to the list of matters specified in Schedule 2 of the Local Government (Rating) Act 2002. The Council is required to state which matters will be used for definition of the categories, and the category or categories of any differentials.

The differential categories are determined in accordance with the Council's land use codes and the provision or availability of services. The land use code for each property is available from the Council's Customer Services Agency and on the website (on a property by property basis) at www.dunedin.govt.nz/services/rates-information.

The Council's land use codes are based on the land use codes set under the Rating Valuation Rules 2008, which are set out below:

Land Use Code	Land Use Description	Differential Category
0	Multi-use: Vacant/Indeterminate	Commercial
1	Multi-use: Rural Industry	Farmland
2	Multi-use: Lifestyle	Lifestyle
3	Multi-use: Transport	Commercial
4	Multi-use: Community Services	Commercial
5	Multi-use: Recreational	Commercial
6	Multi-use: Utility Services	Commercial
7	Multi-use: Industrial	Commercial
8	Multi-use: Commercial	Commercial
9	Multi-use: Residential	Residential
10	Rural: Multi-use within Rural Industry	Farmland
11	Rural: Dairy	Farmland
12	Rural: Stock Finishing	Farmland
13	Rural: Arable Farming	Farmland
14	Rural: Store Livestock	Farmland
15	Rural: Market Gardens and Orchards	Farmland
16	Rural: Specialist Livestock	Farmland
17	Rural: Forestry	Farmland
18	Rural: Mineral Extraction	Commercial
19	Rural: Vacant	Farmland
20	Lifestyle: Multi-use within Lifestyle	Lifestyle
21	Lifestyle: Single Unit	Lifestyle
22	Lifestyle: Multi-unit	Lifestyle
29	Lifestyle: Vacant	Lifestyle
30	Transport: Multi-use within Transport	Commercial
31	Transport: Road Transport	Commercial
32	Transport: Parking	Commercial
33	Transport: Rail Transport	Commercial
34	Transport: Water Transport	Commercial

Land Use Code	Land Use Description	Differential Category
35	Transport: Air Transport	Commercial
39	Transport: Vacant	Commercial
40	Community Services: Multi-use within Community Services	Commercial
41	Community Services: Educational	Commercial
42	Community Services: Medical and Allied	Commercial
43	Community Services: Personal and Property Protection	Commercial
44	Community Services: Religious	Commercial
45	Community Services: Defence	Commercial
46	Community Services: Halls	Commercial
47	Community Services: Cemeteries and Crematoria	Commercial
49	Community Services: Vacant	Commercial
50	Recreational: Multi-use within Recreational	Commercial
51	Recreational: Entertainment	Commercial
52	Recreational: Active Indoor	Commercial
53	Recreational: Active Outdoor	Commercial
54	Recreational: Passive Indoor	Commercial
55	Recreational: Passive Outdoor	Commercial
59	Recreational: Vacant	Commercial
60	Utility Services: Multi-use within Utility Services	Commercial
61	Utility Services: Communications	Commercial
62	Utility Services: Electricity	Commercial
63	Utility Services: Gas	Commercial
64	Utility Services: Water Supply	Water Services Utilities
65	Utility Services: Sanitary	Water Services Utilities
66	Utility Services: Other	Commercial
67	Utility Services: Post Boxes	Commercial
69	Utility Services: Vacant	Commercial
70	Industrial: Multi-use within Industrial	Commercial
71	Industrial: Food, Drink and Tobacco	Commercial
72	Industrial: Textiles, Leather and Fur	Commercial
73	Industrial: Timber Products and Furniture	Commercial
74	Industrial: Building Materials Other than Timber	Commercial
75	Industrial: Engineering, Metalworking, Appliances and Machinery	Commercial
76	Industrial: Chemicals, Plastics, Rubber and Paper	Commercial
77	Industrial: Other Industries – including Storage	Commercial
78	Industrial: Depots, Yards	Commercial

Land Use Code	Land Use Description	Differential Category
79	Industrial: Vacant	Commercial
80	Commercial: Multi-use within Commercial	Commercial
81	Commercial: Retail	Commercial
82	Commercial: Services	Commercial
83	Commercial: Wholesale	Commercial
84	Commercial: Offices	Commercial
85	Commercial: Carparking	Commercial
89	Commercial: Vacant	Commercial
90	Residential: Multi-use within Residential	Residential
91	Residential: Single Unit excluding Bach/Crib	Residential
92	Residential: Multi-unit	Residential
93	Residential: Public Communal – Unlicensed	Commercial
94	Residential: Public Communal – Licensed	Commercial
95	Residential: Special Accommodation	Residential
96	Residential: Communal Residence Dependent on Other Use	Residential
97	Residential: Bach/Crib	Residential
98	Residential: Carparking	Residential
99	Residential: Vacant	Residential

In addition to the categories set out above, the Council has established categories for residential institutions, residential heritage bed and breakfasts, the stadium: 10,000+ seat capacity, churches, and schools.

1 Differentials Based on Land Use

The Council proposes to use this matter to:

- differentiate the General Rate
- differentiate the Community Services Rate
- differentiate the Kerbside Collection Rate
- differentiate the Private Street Lighting Rate
- differentiate the Fire Protection Rate.

The differential categories based on land use are:

Residential – includes all rating units used for residential purposes including single residential, multi-unit residential, multi-use residential, residential special accommodation, residential communal residence dependent on other use, residential bach/cribs, residential carparking and residential vacant land.

Lifestyle – includes all rating units with Council land use codes 2, 20, 21, 22 and 29.

Commercial – includes all rating units with land uses not otherwise categorised as Residential, Lifestyle, Farmland, Stadium: 10,000+ Seat Capacity or Residential Heritage Bed and Breakfasts.

Farmland – includes all rating units used solely or principally for agricultural or horticultural or pastoral purposes.

Residential Heritage Bed and Breakfasts – includes all rating units meeting the following description:

- 1 Bed and Breakfast establishments; and
- 2 Classified as commercial for rating purposes due to the number of bedrooms (greater than 4); and

3 Either:

- the majority of the establishment is at least 80 years old; or
- the establishment has Heritage New Zealand Pouhere Taonga Registration; or
- the establishment is a Dunedin City Council Protected Heritage Building, as identified in the District Plan; and

4 The bed and breakfast owner lives at the facility.

Stadium: 10,000+ Seat Capacity – this includes land at 130 Anzac Avenue, Dunedin, Assessment 4026695, Valuation reference 27190–01403.

Water Services Utilities – this includes rating units with council land use codes 64 and 65.

2 Differentials Based on Land Use and Provision or Availability of Service

The Council proposes to use these matters to differentiate the drainage rate and commercial drainage rate.

The differential categories based on land use are:

Residential – includes all rating units used for residential purposes including single residential, multi-unit residential, multi-use residential, residential special accommodation, residential communal residence dependent on other use, residential bach/cribs, residential carparking and residential vacant land.

Lifestyle – includes all rating units with Council land use codes 2, 20, 21, 22 and 29.

Farmland – includes all rating units used solely or principally for agricultural or horticultural or pastoral purposes.

Commercial – includes all rating units with land uses not otherwise categorised as Residential, Lifestyle, Farmland, Stadium: 10,000+ Seat Capacity, Residential Heritage, Bed and Breakfasts, Residential Institutions, Churches or Schools.

Stadium: 10,000+ Seat Capacity – this includes land at 130 Anzac Avenue, Dunedin, Assessment 4026695, Valuation reference 27190–01403.

Residential Heritage Bed and Breakfasts – includes all rating units meeting the following description:

1 Bed and breakfast establishments; and

2 Classified as commercial for rating purposes due to the number of bedrooms (greater than 4); and

3 Either:

- the majority of the establishment is at least 80 years old; or
- the establishment has Heritage New Zealand Pouhere Taonga Registration; or
- the establishment is a Dunedin City Council Protected Heritage Building, as identified in the District Plan; and

4 The bed and breakfast owner lives at the facility.

Residential Institutions – includes only rating units with Council land use codes 95 and 96.

Churches – includes all rating units used solely or principally as places of religious worship.

Schools – includes only rating units used for schools that do not operate for profit.

The differential categories based on provision or availability of service are:

Connected – any rating unit that is connected to a public sewerage drain.

Serviceable – any rating unit that is not connected to a public sewerage drain but is capable of being connected to the sewerage system (being a property situated within 30 metres of a public drain).

3 Differentials Based on Provision or Availability of Service

The Council proposes to use these matters to differentiate the water rates.

The differential categories based on provision or availability of service are:

Connected – any rating unit that is supplied by the water supply system.

Serviceable – any rating unit that is not supplied but is capable of being supplied by the water supply system (being a rating unit situated within 100 metres of the nearest water supply).

Minimum Rates

Where the total amount of rates payable in respect of any rating unit is less than \$5.00, the rates payable in respect of the rating unit shall be such amount as the Council determines, but not exceeding \$5.00.

Low Value Rating Units

Rating units with a capital value of \$8,500 or less will only be charged the general rate.

Separately Used or Inhabited Part of a Rating Unit

A separately used or inhabited part of a rating unit includes any portion inhabited or used by the owner/a person other than the owner, and who has the right to use or inhabit that portion by virtue of a tenancy, lease, licence, or other agreement.

This definition includes separately used parts, whether or not actually occupied at any particular time, which are provided by the owner for rental (or other form of occupation) on an occasional or long term basis by someone other than the owner.

For the purpose of this definition, vacant land and vacant premises offered or intended for use or habitation by a person other than the owner and usually used as such are defined as ‘used’.

For the avoidance of doubt, a rating unit that has a single use or occupation is treated as having one separately used or inhabited part.

Lump Sum Contributions

No lump sum contributions will be sought for any targeted rate.

Rating by Instalments

All rates to be collected by the Council will be payable by four instalments according to the following schedule.

The City is divided into four areas based on Valuation Roll Numbers, as set out below:

Table 15: Rating Areas

Area 1	Area 2	Area 3	Area 3 continued
Valuation Roll Numbers:			
26700	26990	26500	27550
26710	27000	26520	27560
26760	27050	26530	27600
26770	27060	26541	27610
26850	27070	26550	27760
26860	27080	26580	27770
26950	27150	26590	27780
26960	27350	26620	27790
26970	27360	26640	27811
26980	27370	26651	27821
27160	27380	26750	27822

Area 1	Area 2	Area 3	Area 3 continued
Valuation Roll Numbers:			
27170	27500	26780	27823
27180	27510	27250	27831
27190	27520	27260	27841
27200	27851	27270	27871
	27861	27280	27911
	27880	27450	27921
	27890	27460	27931
	27901	27470	27941
	28000		
	28010		
	28020		

Area 4 comprises ratepayers with multiple assessments who pay on a schedule.

Due Dates for Payments of Rates

All rates, with the exception of water rates which are charged based on water meter consumption, will be payable in four instalments, due on the dates shown below:

Table 16: Due Dates

Due Dates	Area 1	Areas 2 and 4	Area 3	
Instalment 1				To be provided in the adopted Annual Plan 2026/27
Instalment 2				
Instalment 3				
Instalment 4				

Water meter invoices are sent separately from other rates. Where water rates are charged based on metered consumption using a meter other than a Smart Water Meter, invoices are sent on a quarterly or monthly basis and the due date for payment shall be on the 20th of the month following the date of the invoice as set out in the table below:

Date of Invoice	Date for Payment
July 2026	20 August 2026
August 2026	20 September 2026
September 2026	20 October 2026
October 2026	20 November 2026
November 2026	20 December 2026
December 2026	20 January 2027
January 2027	20 February 2027
February 2027	20 March 2027
March 2027	20 April 2027
April 2027	20 May 2027
May 2027	20 June 2027
June 2027	20 July 2027

Where water rates are charged based on consumption calculated using a Smart Water Meter, invoices will be sent out on a monthly basis, with the due date for payment being on the 20th of the month.

Example Rate Accounts

	Capital Value New	2025/26 Rates \$	2026/27 Rates \$	Increase \$	Increase %
Residential					
Example	475,000	3,482	3,873	391	11.2%
Mode Value	530,000	3,651	4,057	406	11.1%
Median Value	580,000	3,805	4,223	418	11.0%
Average Value	641,611	3,995	4,429	434	10.9%
Example	671,000	4,085	4,527	442	10.8%
Example	730,000	4,267	4,724	457	10.7%
Example	910,000	4,821	5,324	503	10.4%
Commercial					
Example	360,000	5,171	5,707	536	10.4%
Median Value	720,000	9,337	10,287	950	10.2%
Example	1,660,000	20,213	22,246	2,033	10.1%
Average Value	1,872,296	22,670	24,947	2,277	10.0%
Example	3,150,000	37,454	41,202	3,748	10.0%
Example	6,740,000	78,994	86,874	7,880	10.0%
Example	7,890,000	92,301	101,504	9,203	10.0%
Example	10,300,000	120,187	132,164	11,977	10.0%
Farmland (General and Community Services Rates only)					
Median Value	786,500	2,057	2,223	166	8.1%
Average Value	1,668,460	4,229	4,577	348	8.2%
Example	1,889,000	4,772	5,166	394	8.3%
Example	2,310,000	5,808	6,290	482	8.3%
Example	3,720,000	9,280	10,053	773	8.3%
Example	4,010,000	9,994	10,827	833	8.3%
Example	6,690,000	16,592	17,980	1,388	8.4%
Lifestyle (General, Community Services & Kerbside Collection Rates only)					
Example	625,000	2,291	2,454	163	7.1%
Example	790,000	2,774	2,977	203	7.3%
Median Value	800,000	2,803	3,009	206	7.3%
Average Value	1,085,000	3,636	3,912	276	7.6%
Mode Value	1,124,380	3,751	4,037	286	7.6%
Example	1,200,000	3,972	4,276	304	7.7%

Definitions

Mode – this is the most frequently occurring capital value.

Median – this capital value is the one in the middle of the list of individual capital values. Half of the values are above this amount, and half below.

Average – this is the capital value calculated if the whole value in each category was divided by the number of properties in each category.

Example – these properties provide additional example rate accounts.

Mix of Funding Mechanisms by Group Activity

The following funding mechanisms are applied to the Council's group activities. All mechanisms that have been used are in accordance with the Revenue and Financing Policy.

	General Rate	Community Services Rate	Kerbside Collection Rate	City-wide Water Rates	City-wide Drainage Rates	Allanton Drainage Rate	Blanket Bay Drainage Rate	Curles Point Drainage Rate	Private Street Lighting Rate	Warm Dunedin Rate	Revenue ¹	Loans Raised	Sale of Assets	Reduction in Loans and Advances	Dunedin City Holdings Limited Interest and Dividend	NZTA Waka Kotahi Income	Cash	Development Contributions
Community Recreation																		
Resilient City																		
Creative and Cultural Vibrancy																		
Water Supply																		
Waste Minimisation																		
Sewerage and Sewage																		
Stormwater																		
City Properties																		
Regulatory Services																		
Vibrant Economy																		
Roading and Footpaths																		
Treaty Partnership																		
Governance and Support Services																		

¹ Revenue includes fees and charges, subsidies, capital revenue, interest and dividends (other than Dunedin City Holdings Limited dividends). Revenue also includes water rates based on quantity of water and any lump sum payments for the Blanket Bay and Curles Point drainage system.

Funding Principles

The Dunedin City Council, in adopting the rating method, takes into consideration the following funding principles:

- 1 That, in so far as possible, the rating method should be simple, efficient and understandable.
- 2 People who benefit (including secondary beneficiaries) should contribute to costs.
- 3 Capital value is the primary method of determining the rating method. Capital value is based on market value and reflects the property valuation.
- 4 Property rates are a mechanism, which contains principles of public benefit taxation. Rates are not a user–pays mechanism.
- 5 The application of funding mechanisms should not distort markets.
- 6 The funding of activities and services should have regard to the interests of residents and ratepayers, including future ratepayers.
- 7 The funding of services and activities should not make these unaffordable.
- 8 People who pollute or damage the environment should bear the cost of redress.
- 9 To promote fairness and equity in rating, fixed charges may be used.
- 10 Where changes are contemplated to the rating method, transition arrangements may be used.
- 11 Specific rating areas may be considered on a case–by–case basis.