

Section 3 – Funding Impact Statement and Revenue and Financing Policy

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Summary of Changes to the Rating Method

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.

The rating method was included in the 2015/16 – 2024/25 Long Term Plan. The rating method for 2017/18 incorporates the following changes:

- The final step in the phased increase to the Strath Taieri commercial general rate differential and Tourism/Economic Development targeted rate.
- An increase in the community services targeted rate (increase 1.4%).
- An increase in the Forsyth Barr Stadium differential rates (increase 1.4%).
- Removal of the Private Drainage Warrington and Heritage Earthquake Strengthening targeted rates.

Changes

General Rate Differential – Strath Taieri Commercial

The final step in a seven year phase-in to align the general rate differential for commercial properties in Strath Taieri to the full commercial general rate is taken in the 2017/18 year. The phase-in also applies to the Economic Development/Tourism targeted rate.

Community Services Targeted Rate

When the Council considered the rating method for the 2015/16 year, it agreed that the community services targeted rate should be increased annually by the Local Government Cost Index (LGCI). An allowance for the June 2016 LGCI of 1.4% increases this from \$227.00 to \$230.00 for the 2017/18 year. The community services rate is a fixed charge on all rateable properties.

Forsyth Barr Stadium Differentiated Rates

Since the 2013/14 year, the differentiated Forsyth Barr Stadium rates have been inflation adjusted annually. For the 2017/18 year, these rates are increased by the June 2016 LGCI of 1.4%.

Private Drainage Warrington and Heritage Earthquake Strengthening Targeted Rates

A targeted rate for the rating unit at 26 Bay Road, Warrington, was introduced on 1 July 2014 to recover the cost of connecting to the public sewer system over a period of 10 years. The amount to be recovered over the period has since been paid in full, consequently the targeted rate has been removed.

Due to there being no uptake in the Heritage Earthquake Strengthening targeted rate scheme, this rate is not required to be set for the 2017/18 year.

2016 General Revaluation

The latest revaluation was effective on 1 July 2016 and forms the basis for rating for the 2017/18 rating year.

The change in capital values across the city varies by individual property. This means that the rating effect is distributed differently depending on what has happened to each property's capital value.

Rating Review

The Council will be undertaking a review of rating policies, including the rating differentials, as part of the development of the 2018 Long Term Plan.

Funding Impact Statement for Annual Plan (whole of council)

Dunedin City Council: Funding Impact Statement for the Years Ending 30 June 2017 to 30 June 2018 (whole of Council)

	2016/17 Annual Plan (\$'000)	2017/18 Long Term Plan (\$'000)	2017/18 Annual Plan (\$'000)
Sources of Operating Funding			
General Rates, Uniform Annual General Charges, Rates Penalties	69,206	74,344	71,047
Targeted Rates	65,390	69,624	67,609
Subsidies and Grants for Operating Purposes	9,174	9,005	10,665
Fees and Charges	54,226	54,187	58,021
Interest and Dividends from Investments	10,139	10,330	9,987
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	3,162	3,501	3,086
Total Operating Funding (A)	211,297	220,991	220,415
Applications of Operating Funding			
Payments to Staff and Suppliers	151,317	151,158	162,714
Finance Costs	15,380	17,634	14,120
Other Operating Funding Applications	(530)	180	722
Total Applications of Operating Funding (B)	166,167	168,972	177,556
Surplus/(Deficit) of Operating Funding (A - B)	45,130	52,019	42,859
Sources of Capital Funding			
Subsidies and Grants for Capital Expenditure	14,909	19,453	18,338
Development and Financial Contributions	648	684	425
Increase (Decrease) in Debt	(533)	(3,182)	3,002
Gross Proceeds from Sale of Assets	1,260	2,709	60
Lump Sum Contributions	0	0	0
Other Dedicated Capital Funding	0	0	0
Total Sources of Capital Funding (C)	16,284	19,664	21,825
Application of Capital Funding			
Capital Expenditure			
- to meet additional demand	2,918	3,641	1,649
- to improve the level of service	24,373	27,860	27,768
- to replace existing assets	33,116	37,034	36,265
Increase (Decrease) in Reserves	0	0	0
Increase (Decrease) of Investments	1,007	3,148	(997)
Total Applications of Capital Funding (D)	61,414	71,683	64,684
Surplus/(Deficit) of Capital Funding (C - D)	(45,130)	(52,019)	(42,859)
Funding Balance ((A - B) + (C - D))	0	0	0

Funding Impact Statement – Additional Information

For the Years Ending 30 June 2017 to 30 June 2018

	2016/17 Annual Plan \$'000	2017/18 Long Term Plan \$'000	2017/18 Annual Plan \$'000
Revenue and Financing Mechanisms:			
General Rate	68,606	73,744	70,417
Targeted Rates:			
Community Services Rate	10,978	11,209	11,189
Kerbside Recycling Rate	2,800	2,939	2,821
Citywide Water Rates	19,242	20,223	20,189
Citywide Drainage Rates	31,310	34,035	32,312
Allanton Drainage Rate	20	20	20
Blanket Bay Rate	4	4	4
Curles Point Rate	3	3	3
Heritage Earthquake Strengthening Rate	66	197	0
Warm Dunedin Rate	437	437	542
Private Street Lighting Rate	29	30	29
Tourism/Economic Development Rate	500	526	500
Private Drainage Warrington Rate	1	1	0
Revenue (Note 1)	63,079	65,896	68,418
Rates Penalties	600	600	630
Development Contributions	648	684	425
DCHL Dividend and Interest	5,902	6,185	6,185
NZTA Income	22,630	24,394	25,494
Loans Raised	16,119	10,198	15,698
Sale of Assets	1,260	2,709	60
Cash	0	0	3,476
Reduction in Loans and Advances	3,172	72	72
Reduction in Investments	0	500	0
	247,406	254,606	258,484
Use of Funds:			
Operating Expenditure	166,167	168,970	177,556
Capital Expenditure	60,406	68,535	65,681
Debt Servicing	16,652	13,381	12,696
Increase in Investments	3,087	3,145	2,551
Increase in Cash	344	125	0
Increase in Advances	750	450	0
	247,406	254,606	258,484

Note 1: * Revenue includes fees and charges, subsidies, capital revenue, interest and dividends. Revenue also includes water rates as metered on properties.

Rating Policy

This rating policy should be read in conjunction with the Revenue and Financing Policy on page 223 of the 2015/16–2024/25 Long Term Plan and the Funding Principles on page 101 of this document.

Figures in this policy are GST inclusive.

The following rates will be set by the Council for the financial year commencing 1 July 2017 and ending 30 June 2018.

General Rate

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”, “commercial Strath Taieri”, “farmland”, “residential heritage bed and breakfasts” and “Forsyth Barr Stadium”).

The rates (in cents per dollar of capital value) for the 2017/18 year are:

Table 1: General Rates

Categories	Rates, Cents in \$ per Capital Value	Factor	Revenue Sought \$	General Rate Share
Residential	0.2893	1.00	44,292,000	54.7%
Lifestyle	0.2750	0.95	3,886,000	4.8%
Commercial	0.7098	2.45	28,591,000	35.3%
Commercial Strath Taieri	0.7098	2.45	185,000	0.2%
Farmland	0.2328	0.80	3,894,000	4.8%
Residential Heritage Bed and Breakfasts	0.5092	1.75	25,000	0.03%
Forsyth Barr Stadium	0.0591	0.20	107,000	0.13%

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 listed on page 130.

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.

Commercial Differential

In the 2009/10 Community Plan the Council included a proposal to reduce the general rate differential for commercial properties over a period of 10 years. This was to remedy a growing imbalance in the distribution of the rating burden on commercial properties, which is attributed to changes in property valuations over time. Commercial valuations had increased disproportionately and the Council wished to acknowledge this and at the same time send a positive signal of support to the commercial sector.

On 1 July 2010, the Council introduced a Tourism/Economic Development Targeted rate for all commercial properties. This new rate was off-set by a reduction in the commercial property general rate. This means in practice that commercial properties pay the same level of rates that they would pay before the introduction of the new rate.

Farmland Differential

In the 2010/11 Annual Plan, the Council included a proposal to reduce the general rate differential for farmland properties over a period of nine years. This was in order to provide a fair reflection of the services provided to rural properties. Consideration was given to the distance from some Council services and facilities and comparisons were made with farmland differentials in other Councils.

Strath Taieri Commercial Differential

In the 2011/12 Annual Plan, the Council included a proposal to increase the general rate differential for commercial properties in the Strath Taieri area over a period of seven years. Commercial properties in the Strath Taieri area have historically paid the same general rate as residential properties. This differential was introduced to reflect the different economic situation of the Strath Taieri area.

The Council reviewed this arrangement and after considering the change in economic activity for the area, particularly since the success of the Rail Trail, and the fact that the city doesn't have these arrangements for any other areas of the city, the Council commenced a seven year phase-in to increase the general rate differential for commercial properties in Strath Taieri to the full commercial general rate.

The phase-in also applies to the Tourism/Economic Development targeted rate.

The seven-year phase-in will be completed this rating year. Therefore commercial properties in Strath Taieri will pay the full commercial general rate and Tourism/Economic Development targeted rate from the start of the 2017/18 year.

Uniform Annual General Charge

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

Targeted Rates

Community Services

A targeted rate for community services of \$230.00. 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", "commercial, commercial Strath Taieri and Forsyth Barr Stadium"). The rate will be charged on the following basis:

Table 2: Targeted Rate – Community Services

Categories	Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	\$230.00 per separately used or inhabited part of a rating unit	12,227,000
Commercial, Commercial Strath Taieri and Forsyth Barr Stadium	\$230.00 per rating unit	639,000

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

Kerbside Recycling Collection

A targeted rate for a kerbside recycling 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 and commercial Strath Taieri"). This rate applies to all separately used or inhabited parts of a rating unit or rating units that receive a kerbside recycling collection service. The rate for the 2017/18 year is:

Table 3: Targeted Rate – Kerbside Recycling Collection

Liability Calculated	Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	\$66.30 per separately used or inhabited part of a rating unit	3,232,000
Commercial and Commercial Strath Taieri	\$66.30 per rating unit	12,000

Drainage

A targeted rate for drainage. Drainage is a combined targeted rate for sewage disposal and stormwater. Sewage disposal makes up 82.4% of the drainage rate, and stormwater makes up 17.6%. 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 Forsyth Barr Stadium" 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	23,258,000
Commercial, Residential Institutions, Schools and Forsyth Barr Stadium	Per rating unit	1,432,000
Churches	Per rating unit	12,000

The rates for the 2017/18 year are:

Table 5: Targeted Rate – Drainage Rates

Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	Rates \$
Connected	495.00
Serviceable	247.50
Commercial, Residential Institutions, Schools and Forsyth Barr Stadium	Rates \$
Connected	495.00
Serviceable	247.50
Churches	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 82.4%.

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, 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 “Forsyth Barr Stadium”) and the provision of services (the categories being “connected” and “serviceable”). This rate shall not apply to properties in Karitane, Middlemarch, Seacliff, Waikouaiti and Warrington.

This rate shall not apply to churches.

The rates for the 2017/18 year are:

Table 6: Targeted Rate – Commercial Drainage Rates

Categories	Rates, Cents in \$ per Capital Value		Revenue Sought \$	
	<i>Connected</i>	<i>Serviceable</i>	<i>Connected</i>	<i>Serviceable</i>
Commercial and Residential Institutions	0.2671	0.1336	11,689,000	159,000
Schools	0.2003	0.1002	564,000	5,000
Forsyth Barr Stadium	0.0222	N/A	40,000	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 82.4%.

Water

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, 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”).

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

The rates for the 2017/18 year are:

Table 7: Targeted Rate – Water (Ordinary)

Categories	Rate/Liability Calculated	Revenue Sought \$
Connected	\$389.00 per separately used or inhabited part of a rating unit	17,946,000
Serviceable	\$194.50 per separately used or inhabited part of a rating unit	207,000

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 rates for the 2017/18 year are:

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

Categories	Rate/Liability Calculated	Revenue Sought \$
Connected	\$389.00 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	973,000
Serviceable	\$194.50 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)	9,000

Fire Protection

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 “Forsyth Barr Stadium”).

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

The rates for the 2017/18 year are:

Table 9: Targeted Rate – Fire Protection Capital Value

Categories	Rates, Cents in \$ per Capital Value	Revenue Sought \$
Commercial	0.0805	3,785,000
Residential Institutions	0.0604	262,000
Forsyth Barr Stadium	0.0089	16,000

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 rate for the 2017/18 year is:

Table 10: Targeted Rate – Fire Protection

Categories	Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	\$116.70 per separately used or inhabited part of a rating unit	20,000

Water – Quantity of Water

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

	Annual Meter Rental Charge \$
20mm nominal diameter	148.00
25mm nominal diameter	190.00
30mm nominal diameter	211.00
40mm nominal diameter	239.00
50mm nominal diameter	484.00
80mm nominal diameter	598.00
100mm nominal diameter	631.00
150mm nominal diameter	907.00
300mm nominal diameter	1,177.00
Hydrant Standpipe	586.00
Reconnection Fee	382.00
Special Reading Fee	52.00

	Backflow Prevention Charge \$
Backflow Preventer Test Fee	94.00
Rescheduled Backflow Preventer Test Fee	54.00

	Water Charge \$
Merton, Hindon and individual farm supplied Bulk Water	0.11 per cubic metre
All other treated water per cubic metre	1.56 per cubic metre
Frost Plug Installation	40.00 per plug
Disconnection of Water Supply	213.00

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.

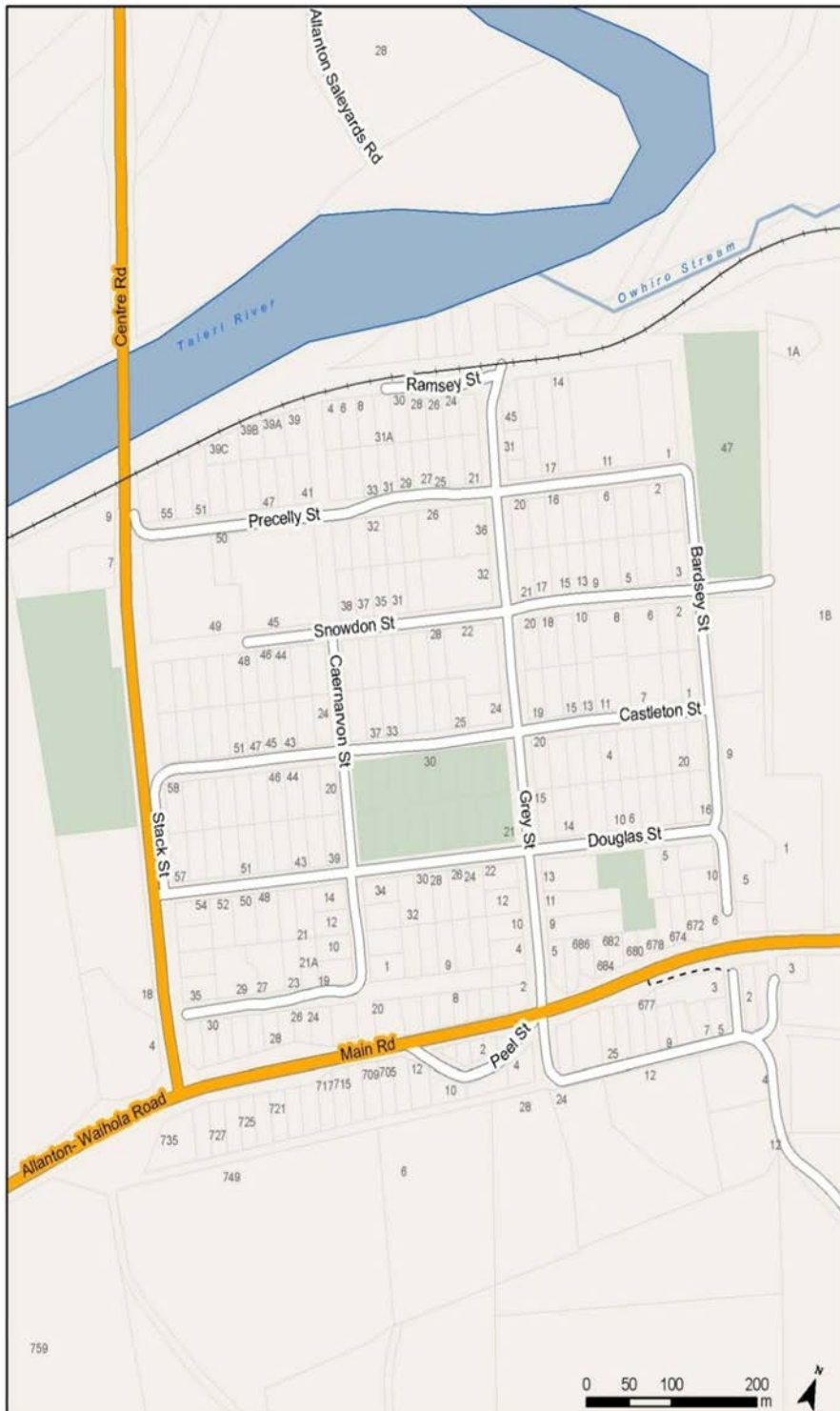
Allanton Drainage

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 rate for the 2017/18 year is:

Liability Calculated	Rate	Revenue Sought \$
Per rating unit	\$411.00	22,000

The Allanton area is shown in the map below:



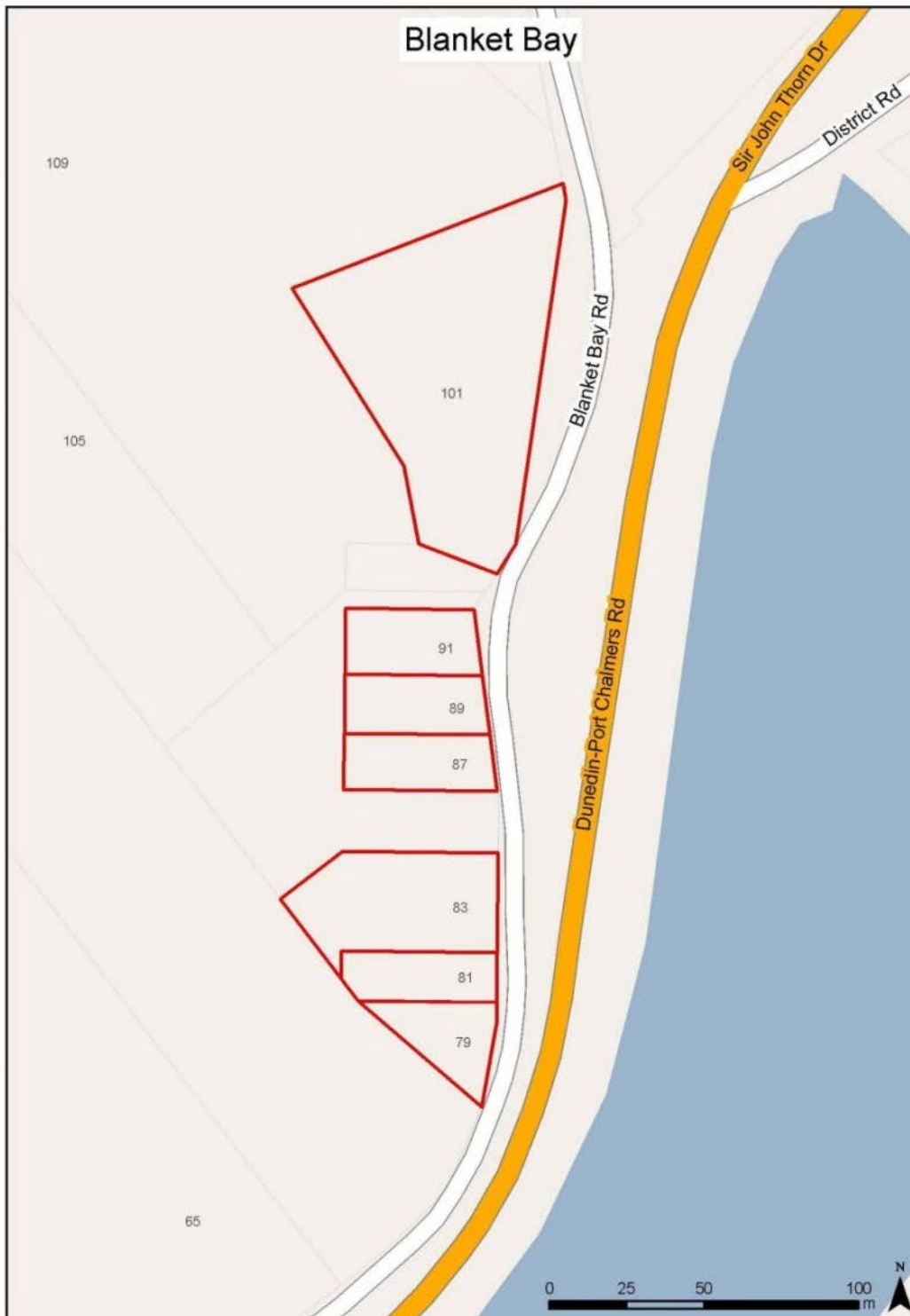
Blanket Bay Drainage

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 rate for the 2017/18 year is:

Liability Calculated	Rate	Revenue Sought \$
Per rating unit	\$636.00	4,715

The Blanket Bay area is shown in the map below:



Curles Point Drainage

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 rate for the 2017/18 year is:

Liability Calculated	Rate	Revenue Sought \$
Per rating unit	\$749.00	3,910

The Curles Point area is shown in the map below:



Tourism/Economic Development

A capital value-based targeted rate for all commercial properties. The rate will be set on a differential basis based on land use (the categories are “commercial”, “commercial Strath Taieri” and “Forsyth Barr Stadium”).

The rate for the 2017/18 year will be charged on the following basis:

Table 12: Targeted Rate –Tourism/Economic Development

Categories	Rates, cents in \$ per Capital Value	Revenue Sought \$
Commercial	0.0143	569,000
Commercial Strath Taieri	0.0143	4,000
Forsyth Barr Stadium	0.0013	2,000

The Tourism/Economic Development targeted rate will be used to fund part of the Enterprise Dunedin budget.

Warm Dunedin Targeted Rate Scheme

A targeted rate for each rating unit in the Warm Dunedin Targeted Rate Scheme. The revenue sought from this targeted rate is \$503,000. 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%.

Table 13: Targeted Rate – Warm Dunedin Targeted Rate Scheme

Liability Calculated	Revenue Sought \$
Per rating unit	624,000

Private Street Lighting

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 rate for the 2017/18 year will be charged on the following basis:

Table 14: Targeted Rate – Private Street Lighting

Categories	Liability Calculated	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 \$149.40 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.	149.40 for each street light	29,000
Commercial	For each rating unit in a private street the sum calculated on the formula of \$149.40 per street light in a private street divided by the number of rating units in the private street.	149.40 for each street light	4,000

The private street addresses are as follows:

1-10	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
19	Awa Toru Drive
21	Awa Toru Drive
23	Awa Toru Drive
25	Awa Toru Drive
27	Awa Toru Drive
29	Awa Toru Drive
31	Awa Toru Drive
33	Awa Toru Drive
35	Awa Toru Drive
37	Awa Toru Drive
39	Awa Toru Drive
41	Awa Toru Drive
43	Awa Toru Drive
60A	Balmacewen Road
60B	Balmacewen Road
62	Balmacewen Road

64	Balmacewen Road
1	Balmoral Avenue
2	Balmoral Avenue
3	Balmoral Avenue
4	Balmoral Avenue
5	Balmoral Avenue
6	Balmoral Avenue
7	Balmoral Avenue
8	Balmoral Avenue
9	Balmoral Avenue
10	Balmoral Avenue
11	Balmoral Avenue
12	Balmoral Avenue
16	Balmoral Avenue
17	Balmoral Avenue
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
14	Bell Crescent
24	Bell Crescent
26	Bell Crescent
7	Bishop Verdon Close
9	Bishop Verdon Close
10	Bishop Verdon Close
11	Bishop Verdon Close
12	Bishop Verdon Close
8	Bonnington Street
8a	Bonnington Street
10	Bonnington Street
20K	Brighton Road
20J	Brighton Road

20H	Brighton Road
20G	Brighton Road
20F	Brighton Road
20E	Brighton Road
20D	Brighton Road
20C	Brighton Road
20B	Brighton Road
20A	Brighton Road
20	Brighton Road
34	Burgess Street
36	Burgess Street
38	Burgess Street
40	Burgess Street
42	Burgess Street
44	Burgess Street
46	Burgess Street
48	Burgess Street
50	Burgess Street
181	Burt Street
183	Burt Street
185	Burt Street
7	Bush Road, Mosgiel
64	Caldwell Street
66	Caldwell Street
80	Caldwell Street
82	Caldwell Street
1	Campbell Lane
4	Campbell Lane
5	Campbell Lane
6	Campbell Lane
7	Campbell Lane
8	Campbell Lane
9	Campbell Lane
10	Campbell Lane
11	Campbell Lane
12	Campbell Lane
13	Campbell Lane

14	Campbell Lane
15	Campbell Lane
30	Cardigan Street, North East Valley
32	Cardigan Street, North East Valley
34	Cardigan Street, North East Valley
36	Cardigan Street, North East Valley
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
14	Clearwater Street
16	Clearwater Street
18	Clearwater Street
20	Clearwater Street
22	Clearwater Street
24	Clearwater Street
26	Clearwater Street
28	Clearwater Street
30	Clearwater Street
32	Clearwater Street
34	Clearwater Street
36	Clearwater Street
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
2	Devon Place
3	Devon Place
4	Devon Place
5	Devon Place
6	Devon Place
7	Devon Place
9	Devon Place
10	Devon Place
11	Devon Place
12	Devon Place
13	Devon Place
14	Devon Place
15	Devon Place
16	Devon Place
17	Devon Place
18	Devon Place
19	Devon Place
20	Devon Place
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
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
16 - 31	Eastbourne Street

17 - 31	Eastbourne Street
18 - 31	Eastbourne Street
19 - 31	Eastbourne Street
20 - 31	Eastbourne Street
21 - 31	Eastbourne Street
22 - 31	Eastbourne Street
23 - 31	Eastbourne Street
24 - 31	Eastbourne Street
25 - 31	Eastbourne Street
26 - 31	Eastbourne Street
27 - 31	Eastbourne Street
28 - 31	Eastbourne Street
29 - 31	Eastbourne Street
30 - 31	Eastbourne Street
31 - 31	Eastbourne Street
32 - 31	Eastbourne Street
33 - 31	Eastbourne Street
34 - 31	Eastbourne Street
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
8	Echovale Avenue
10	Echovale Avenue
12	Echovale Avenue
2	Elbe Street
202	Elgin Road
204	Elgin Road

206	Elgin Road
208	Elgin Road
1	Eton Drive
4	Eton Drive
5	Eton Drive
6	Eton Drive
7	Eton Drive
8	Eton Drive
9	Eton Drive
10	Eton Drive
11	Eton Drive
12	Eton Drive
13	Eton Drive
14	Eton Drive
15	Eton Drive
16	Eton Drive
17	Eton Drive
18	Eton Drive
19	Eton Drive
20	Eton Drive
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
45	Forfar Street
47	Forfar Street
47a	Forfar Street
49	Forfar Street
51	Forfar Street
53	Forfar Street
53a	Forfar Street
1 – 80	Formby Street
5 – 80	Formby Street
6 – 80	Formby Street
7 – 80	Formby Street
8 – 80	Formby Street
10 – 80	Formby Street
14 – 80	Formby Street
15 – 80	Formby Street
16 – 80	Formby Street
17 – 80	Formby Street
18 – 80	Formby Street
19 – 80	Formby Street
20 – 80	Formby Street
248	George Street
558	George Street
150A	Gladstone Road North
150B	Gladstone Road North
150C	Gladstone Road North
150D	Gladstone Road North
150E	Gladstone Road North
152B	Gladstone Road North
152C	Gladstone Road North
152D	Gladstone Road North
152E	Gladstone Road North
154A	Gladstone Road North
214	Gladstone Road North
216	Gladstone Road North

218	Gladstone Road North
220	Gladstone Road North
222	Gladstone Road North
224	Gladstone Road North
226	Gladstone Road North
228	Gladstone Road North
230	Gladstone Road North
232	Gladstone Road North
234	Gladstone Road North
39	Glenbrook Drive, Mosgiel
41	Glenbrook Drive, Mosgiel
45	Glenbrook Drive, Mosgiel
47	Glenbrook Drive, Mosgiel
49	Glenbrook Drive, Mosgiel
57	Glenbrook Drive, Mosgiel
1	Glenfinnan Place
3	Glenfinnan Place
4	Glenfinnan Place
4A	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
2	Glengarry Court
3	Glengarry Court
4	Glengarry Court
5	Glengarry Court
6	Glengarry Court
7	Glengarry Court
8	Glengarry Court
9	Glengarry Court

10	Glengarry Court
11	Glengarry Court
12	Glengarry Court
13	Glengarry Court
14	Glengarry Court
15	Glengarry Court
16	Glengarry Court
17	Glengarry Court
18	Glengarry Court
19	Glengarry Court
20	Glengarry Court
21	Glengarry Court
22	Glengarry Court
23	Glengarry Court
24	Glengarry Court
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
229	Gordon Road
34	Grandview Crescent
10	Halsey Street
1	Hampton Grove
2	Hampton Grove
3	Hampton Grove
4	Hampton Grove
5	Hampton Grove
6	Hampton Grove
7	Hampton Grove
8	Hampton Grove
9	Hampton Grove

10	Hampton Grove
11	Hampton Grove
12	Hampton Grove
14	Hampton Grove
15	Hampton Grove
16	Hampton Grove
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
70a	Hazel Avenue
70	Hazel Avenue
72	Hazel Avenue
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
9	Kilgour Street
11	Kilgour Street
15	Kilgour Street
20	Kinvig Street
22	Kinvig Street
2	Koremata Street
4	Koremata Street
12	Koremata Street
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	Leyton Terrace
21-67	Lock Street
23a	London Street
25	London Street
1-25	London Street
2-25	London Street
3-25	London Street
8	Lynwood Avenue
10	Lynwood Avenue
12c	Lynwood Avenue
12b	Lynwood Avenue
12a	Lynwood Avenue
12	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
131	Main South Road, Green Island
340	Main South Road, Green Island
380	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
415	Moray Place
72	Newington Avenue
37	Norwood Street
41	Norwood Street
39	Pacific 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
266B	Pine Hill Road
266A	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
19	Queen Street
19A	Queen Street
223	Ravensbourne Road
87	Riselaw Road
89	Riselaw Road
89a	Riselaw Road
91	Riselaw Road
91a	Riselaw Road
93	Riselaw Road
93a	Riselaw Road
21	Rosebery Street
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
5	Stanley Square
6	Stanley Square
7	Stanley Square
8	Stanley Square
9	Stanley Square
10	Stanley Square
11	Stanley Square
12	Stanley Square
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
2	Taupo Street
1	Thomas Square
2	Thomas Square
3	Thomas Square
4	Thomas Square

5	Thomas Square
6	Thomas Square
7	Thomas Square
8	Thomas Square
9	Thomas Square
4A	Totara Street, Ravensbourne
44	Turnbull Street
46	Turnbull Street
85A	Victoria Road
85B	Victoria Road
85C	Victoria Road
85D	Victoria Road
85G	Victoria Road
85H	Victoria Road
85I	Victoria Road
85J	Victoria Road
85K	Victoria Road
85L	Victoria Road
85M	Victoria Road
85N	Victoria Road
85O	Victoria Road
85P	Victoria Road
85Q	Victoria Road
85R	Victoria Road
146	Victoria Road
44	Waimea Avenue
46	Waimea Avenue
48	Waimea Avenue
50	Waimea Avenue
58/60	Waimea Avenue
62/64	Waimea Avenue
16	Warwick Street
18	Warwick Street
23	Warwick Street
1	Wenlock Square
2	Wenlock Square
3	Wenlock Square

4	Wenlock Square
5	Wenlock Square
6	Wenlock Square
7	Wenlock Square
8	Wenlock Square
9	Wenlock Square
10	Wenlock Square
11	Wenlock Square
12	Wenlock Square
14	Wenlock Square
15	Wenlock Square
17	Wenlock Square
18	Wenlock Square
19	Wenlock Square
20	Wenlock Square
21	Wenlock Square
33	Wickliffe 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/rates.

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

Land Use Code	Land Use Description	Differential Category
34	Transport: Water Transport	Commercial
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	Commercial
65	Utility Services: Sanitary	Commercial
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

Land Use Code	Land Use Description	Differential Category
78	Industrial: Depots, Yards	Commercial
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 Forsyth Barr Stadium, churches, and schools.

1 Differentials Based on Land Use

The Council uses this matter to:

- differentiate the General Rate
- differentiate the Community Services Rate
- differentiate the Kerbside Recycling Collection Rate
- differentiate the Private Street Lighting Rate
- differentiate the Tourism/Economic Development 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, Forsyth Barr Stadium, Residential Heritage Bed and Breakfasts or Commercial Strath Taieri.

Commercial Strath Taieri – includes all rating units in Strath Taieri, with land uses not otherwise categorised as Residential, Lifestyle, Farmland 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.

Forsyth Barr Stadium – this includes land at 130 Anzac Avenue, Dunedin, Assessment 4026695, Valuation reference 27190-01403.

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

The Council uses 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, Forsyth Barr Stadium, Residential Heritage, Bed and Breakfasts, Residential Institutions, Churches or Schools.

Forsyth Barr Stadium – 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 uses 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 \$3,500 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
27170	27500	26780	27823
27180	27510	27250	27831
27190	27520	27260	27841
27200	27851	27270	27871

Area 1	Area 2	Area 3	Area 3 continued
Valuation Roll Numbers:			
	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	25/08/17	01/09/17	15/09/17
Instalment 2	17/11/17	01/12/17	15/12/17
Instalment 3	09/02/18	23/02/18	09/03/18
Instalment 4	04/05/18	18/05/18	01/06/18

Water meter invoices are sent separately from other rates at intervals depending on the quantity of water consumed.

Sample Rate Accounts

	Capital Value (CV) Prior to Revaluation	New CV	CV Increase	2016/17 Rates	2017/18 Rates	Increase	Increase %
<i>Residential</i>							
Sample	185,000	225,000	21.6%	1,732	1,831	100	5.7%
Sample	205,000	235,000	14.6%	1,795	1,860	65	3.6%
Lower Quartile	190,000	225,000	18.4%	1,748	1,831	84	4.8%
Mode	205,000	245,000	19.5%	1,795	1,889	94	5.2%
Median Value	245,000	285,000	16.3%	1,921	2,005	84	4.3%
Average	287,500	326,000	13.7%	2,056	2,126	70	3.4%
Upper Quartile	340,000	380,000	11.8%	2,221	2,280	58	2.6%
Sample	400,000	450,000	12.5%	2,411	2,482	71	3.0%
Sample	450,000	490,000	8.9%	2,569	2,598	29	1.1%
Sample	500,000	540,000	8.0%	2,727	2,743	16	0.6%
<i>Commercial</i>							
Lower Quartile	170,000	185,000	8.8%	2,683	2,708	24	0.9%
Median Value	370,000	390,000	5.4%	5,006	4,905	(101)	-2.0%
Upper Quartile	830,000	900,000	8.4%	10,349	10,371	22	0.2%
Average	1,224,000	1,307,000	6.8%	14,925	14,733	(192)	-1.3%
Sample	1,800,000	2,000,000	11.1%	21,615	22,160	545	2.5%
Sample	4,600,000	5,000,000	8.7%	54,135	54,312	177	0.3%
Sample	9,250,000	10,200,000	10.3%	108,141	110,043	1,901	1.8%
<i>Farmland (General and Community Services Rates only)</i>							
Median Value	382,000	430,000	12.4%	1,194	1,231	37	3.1%
Average	968,000	1,157,000	19.5%	2,673	2,924	250	9.4%
Upper Quartile	1,120,000	1,260,000	12.5%	3,057	3,163	106	3.5%
Sample	1,120,000	1,250,000	11.6%	3,057	3,140	83	2.7%
Sample	1,750,000	1,950,000	11.4%	4,649	4,770	120	2.6%
Sample	6,275,000	7,500,000	19.5%	16,084	17,690	1,606	10.0%
Sample	7,980,000	10,500,000	31.6%	20,392	24,674	4,282	21.0%
<i>Lifestyle (General and Community Services Rates only)</i>							
Lower Quartile	340,000	370,000	8.8%	1,247	1,248	0	0.0%
Median Value	500,000	542,000	8.4%	1,728	1,721	(7)	-0.4%
Average	521,000	561,000	7.7%	1,791	1,773	(18)	-1.0%
Upper Quartile	660,000	710,000	7.6%	2,208	2,183	(25)	-1.1%
<i>Residential Heritage Bed and Breakfasts</i>							
Sample	620,000	650,000	7.6%	4,314	4,218	(96)	-2.2%

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.

Sample – 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 Recycling Rate	City-wide Water Rates	City-wide Drainage Rates	Allanton Drainage Rate	Blanket Bay Drainage Rate	Private Drainage Warrington Rate ¹	Curles Point Drainage Rate	Private Street Lighting Rate	Tourism/Economic Development Rate	Warm Dunedin Rate	Revenue ²	Loans Raised	Sale of Assets	Reduction in Loans and Advances	Dunedin City Holdings Limited Interest and Dividend	NZTA Income	Cash	Reduction in Investments	Development Contributions
Sport, Recreation and Leisure																					
Community Development and Support																					
Museums, Libraries and Art Gallery																					
Water Supply																					
Solid Waste																					
Sewerage and Sewage																					
Stormwater																					
City Investment																					
Planning and Regulatory																					
Economic Development and City Promotion																					
Roading and Footpaths																					
Corporate Support																					

¹ The private Drainage Warrington and earthquake strengthening targeted rates have been removed from the budget.

² 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.

