



## Section 4 – 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 listed on page 222.

## Changes

### 1. General Rate Differential

#### a) *Non-residential*

In the 2009/10 – 2018/19 Community Plan the Council included a proposal to reduce the general rate differential for non-residential properties over a period of 10 years. This was to remedy a growing imbalance in the distribution of the rating burden on non-residential properties which is attributed to changes in property valuations over time. Non-residential 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 in difficult times.

At the beginning of the 10 year period, the 2008/09 year, the non-residential general rate was 3.08 times more than the residential general rate. At the end of the 10 year period, the 2018/19 year, the non-residential general rate would only be 2.5 times more than the residential general rate.

Then on 1 July 2010, the Council introduced a Tourism/Economic Development targeted rate for all non-residential properties. This new rate was off-set by a reduction in the non-residential general rate. This means in practice that non-residential properties pay the same level of rates that they would pay before the introduction of the new rate. For example, in the 2018/19 year, the non-residential property general rate will be 2.45 times more than the residential property general rate. However, the non-residential property general rate and the Tourism/Economic Development targeted rate combine to give the previous factor of 2.5 by the 2018/19 year.

The Council then took the opportunity, in the 2011/12 Annual Plan, to accelerate the scheduled reduction to the non-residential differential by three years. The scheduled reduction will now be completed for the 2015/16 year. This is due to the change in relative capital value between each category of property when all rateable properties were revalued, effective from 1 July 2011.

#### b) *Farmland*

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.

At the beginning of the nine year period, the 2009/10 year, the farmland property general rate was 0.9 times less than the residential property general rate. At the end of the nine year period, the 2018/19 year, the farmland property general rate would be 0.8 times less than the residential general rate.

Then in the 2011/12 Annual Plan, the Council advanced this reduction by three years due to the impact of the property revaluations. The reduction to the farmland differential will now be completed for the 2015/16 year.

#### c) *Strath Taieri Non-residential*

In the 2011/12 Annual Plan the Council included a proposal to increase the general rate differential for non-residential properties in the Strath Taieri area over a period of seven years. Non-residential 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 non-residential properties in Strath Taieri to the full non-residential general rate.

The phase-in also applies to the Economic Development/Tourism targeted rate. Non-residential properties in Strath Taieri will pay the full non-residential Economic Development/Tourism targeted rate by the 2017/18 year.

### 2. Water Backflow Prevention Programme

Two new water charges have been introduced. These include a backflow preventer test fee and a rescheduled backflow preventer test fee. The charge was previously included within the annual meter rental charges but has now been separated out.

### 3. Non-residential Renamed Commercial

The non-residential differential category has been renamed commercial. For consistency, all references to 'non-residential' in targeted rate descriptions and other differential categories have also been renamed commercial. The commercial differential category of properties includes all properties not otherwise categorised as residential, lifestyle or farmland. It includes industrial, utility, commercial, recreational and community services (for example educational or health) properties.

#### Forsyth Barr Stadium Rates

The 2012/13 Long Term Plan introduced new rating differentials from 1 July 2012 for the Forsyth Barr Stadium for the general rate, the economic development/tourism rate, the capital value-based drainage rate and the capital value based fire protection rate. This resulted in those rates, for the 2012/13 year, being a sum equivalent to the 2012/13 estimated total rates bill that would have been paid by the properties that previously occupied the land the Forsyth Barr Stadium is built upon. For the 2013/14 and 2014/15 years, these rates were inflation adjusted based on the rate of inflation (the annual September CPI). In 2013/14 this was 0.8% and in 2014/15 this was 1.4%. For the 2015/16 year, these rates have been increased by 1.13%, the Local Government Cost Index. In addition, the Forsyth Barr Stadium will pay the community services rate and the fixed drainage rate.

#### Review of the Community Services Rate

As a result of submissions made on the draft 2015/16 – 2024/25 Long Term Plan, the Council has requested that staff report back to the Finance Committee on the level of the community services rate, providing a history of how it has been increased compared to the increase in general rates. Consideration is also to be given to the impact of the changes in the general rate differential. Another item referred to the Finance Committee was a submission from Trustpower Limited concerning the differential for commercial properties in Strath Taieri.

# Dunedin City Council Funding Impact Statement

For the years ending 30 June 2015 to 30 June 2025 (whole of Council)

	2014/15 Annual Plan \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
<b><i>Sources of Operating Funding</i></b>											
General Rates, Uniform Annual General Charges, Rates Penalties	64,756	68,633	71,219	74,344	77,839	80,332	81,982	83,392	87,606	89,287	91,292
Targeted Rates	61,122	62,017	65,903	69,624	71,966	75,403	80,813	83,142	85,348	87,613	90,160
Subsidies and Grants for Operating Purposes	9,169	8,781	9,052	9,005	8,900	8,995	9,108	9,267	9,467	9,559	9,869
Fees and Charges	49,925	51,776	53,175	54,187	56,314	58,564	60,129	62,144	64,457	68,336	70,380
Interest and Dividends from Investments	14,541	9,854	9,949	10,330	10,972	11,624	12,285	12,985	13,171	13,381	13,590
Local Authorities Fuel Tax, Fines, Infringement Fees, and Other Receipts	3,861	3,342	3,417	3,501	3,594	3,693	3,800	3,918	4,044	4,181	4,328
Total Operating Funding	203,374	204,403	212,715	220,991	229,585	238,611	248,117	254,848	264,093	272,356	279,619
<b><i>Applications of Operating Funding</i></b>											
Payments to Staff and Suppliers	141,782	145,789	147,904	151,158	154,690	160,041	164,072	168,899	175,107	184,199	190,167
Finance Costs	17,842	18,063	17,660	17,634	17,455	17,223	16,708	15,939	14,726	13,388	11,936
Other Operating Funding Applications	415	180	180	180	180	180	180	180	180	180	180
Total Applications of Operating Funding	160,039	164,032	165,744	168,972	172,325	177,444	180,960	185,018	190,013	197,767	202,283
<b><i>Surplus/(Deficit) of Operating Funding</i></b>	<b>43,335</b>	<b>40,371</b>	<b>46,971</b>	<b>52,019</b>	<b>57,260</b>	<b>61,167</b>	<b>67,157</b>	<b>69,830</b>	<b>74,080</b>	<b>74,589</b>	<b>77,336</b>
<b><i>Sources of Capital Funding</i></b>											
Subsidies and Grants for Capital Expenditure	12,570	10,596	15,607	19,453	17,704	10,387	10,299	10,572	11,335	9,605	11,201
Development and Financial Contributions	797	1,303	667	684	965	1,010	1,109	1,653	1,167	1,166	1,143
Increase (Decrease) in Debt	(4,748)	(7,111)	550	(3,182)	(2,100)	(6,810)	(8,343)	(16,181)	(18,087)	(19,709)	(20,859)
Gross Proceeds from the Sale of Assets	2,249	80	82	2,709	3,050	89	92	94	98	101	105
Lump Sum Contributions											
Other Dedicated Capital Funding	350										
Total Sources of Capital Funding	11,218	4,868	16,906	19,664	19,619	4,676	3,157	(3,862)	(5,487)	(8,837)	(8,410)
<b><i>Application of Capital Funding</i></b>											

	2014/15 Annual Plan \$'000	2015/16 \$'000	2016/17 \$'000	2017/18 \$'000	2018/19 \$'000	2019/20 \$'000	2020/21 \$'000	2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000
Capital Expenditure											
– to meet additional demand	2,147	2,454	3,588	3,641	1,559	887	824	1,702	488	391	1,066
– to improve the level of service	17,525	17,243	24,258	27,860	30,064	15,567	15,152	10,346	10,988	7,336	6,335
– to replace existing assets	38,823	30,056	33,099	37,034	42,176	45,929	50,800	50,305	53,459	54,094	57,698
Increase (Decrease) in Reserves		0	0	0	0	0	0	0	0	0	0
Increase (Decrease) of Investments	(3,942)	(4,514)	2,932	3,148	3,080	3,460	3,538	3,615	3,658	3,931	3,827
Total Application of Capital Funding	54,553	45,239	63,877	71,683	76,879	65,843	70,314	65,968	68,593	65,752	68,926
<i>Surplus/(Deficit) of Capital Funding</i>	<b>(43,335)</b>	<b>(40,371)</b>	<b>(46,971)</b>	<b>(52,019)</b>	<b>(57,260)</b>	<b>(61,167)</b>	<b>(67,157)</b>	<b>(69,830)</b>	<b>(74,080)</b>	<b>(74,589)</b>	<b>(77,336)</b>
<i>Funding Balance</i>	0	0	0	0	0	0	0	0	0	0	0

# Funding Impact Statement – Additional Information

For the Years Ending 30 June 2015 to 30 June 2025

	2014/15 Forecast \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000
<b>Revenue and Financing Mechanisms:</b>											
General Rate	64,106	68,033	70,619	73,744	77,239	79,732	81,382	82,792	87,006	88,687	90,692
Targeted Rates:											
Community Services Rate	10,486	10,704	10,947	11,209	11,491	11,792	12,113	12,462	12,841	13,239	13,675
Kerbside Recycling Rate	2,688	2,796	2,866	2,939	3,020	3,106	3,197	3,299	3,407	3,525	3,652
Citywide Water Rates	18,873	19,242	19,917	20,223	21,626	23,990	26,038	26,069	25,335	25,986	26,767
Citywide Drainage Rates	28,237	28,311	31,034	34,035	34,531	35,135	38,001	39,763	42,131	43,247	44,610
Allanton Drainage Rate	20	20	20	20	20	20	20	20	20	20	20
Blanket Bay Rate	4	4	4	4	4	4	4	4	4	4	4
Curles Point Rate	3	3	3	3	3	3	3	3	3	3	3
Heritage Earthquake Strengthening Rate		66	132	197	263	329	395	461	526	592	592
Warm Dunedin Rate	290	341	437	437	437	437	437	437	437	331	147
Private Street Lighting Rate	19	29	29	30	30	31	32	33	34	35	36
Tourism/Economic Development Rate	500	500	513	526	540	555	572	590	609	630	653
Private Drainage Warrington Rate	1	1	1	1	1	1	1	1	1	1	1
Revenue (Note 1)	59,476	61,134	61,975	65,896	73,539	67,852	69,682	71,991	74,616	78,837	81,247
Rates Penalties	650	600	600	600	600	600	600	600	600	600	600
Development Contributions	797	1,303	667	684	965	1,010	1,109	1,653	1,167	1,166	1,143
DCHL Dividend and Interest	10,450	5,902	5,902	6,185	6,717	7,252	7,788	8,350	8,390	8,438	8,475
NZTA Income	20,165	17,313	23,322	24,394	17,227	18,161	18,151	18,546	19,468	17,787	19,645
Loans Raised	33,038	7,743	13,303	10,198	12,449	8,589	7,743	2,180	1,265	450	450
Sale of Assets	2,249	80	82	2,709	3,050	89	92	94	98	101	105
Cash	3,456	5,533	93								
Reduction in Loans and Advances	707	2,572	72	72	704						
Reduction in Investments	224	710	500	500							
	256,439	232,940	243,038	254,606	264,456	258,688	267,360	269,348	277,958	283,679	292,517

	2014/15 Forecast \$'000	2015/16 Budget \$'000	2016/17 Budget \$'000	2017/18 Budget \$'000	2018/19 Budget \$'000	2019/20 Budget \$'000	2020/21 Budget \$'000	2021/22 Budget \$'000	2022/23 Budget \$'000	2023/24 Budget \$'000	2024/25 Budget \$'000
<b><i>Use of Funds:</i></b>											
Operating Expenditure	158,338	164,031	165,742	168,970	172,324	177,446	180,959	185,020	190,012	197,769	202,281
Capital Expenditure	51,034	49,754	60,945	68,535	73,799	62,384	66,776	62,353	64,936	61,821	65,099
Debt Servicing	12,163	14,854	12,753	13,381	14,548	15,398	16,086	18,361	19,352	20,159	21,309
Increase in Investments	34,138	3,148	3,147	3,145	3,133	2,705	2,705	2,705	2,705	2,605	2,605
Increase in Cash				125	202	306	384	459	503	876	773
Increase in Advances	767	1,152	450	450	450	450	450	450	450	450	450
	256,439	232,940	243,038	254,606	264,456	258,688	267,360	269,348	277,958	283,679	292,517

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 and the Funding Principles on page 222.

Figures in this policy are GST inclusive.

The following rates will be set by the Council for the financial year commencing 1 July 2015 and ending 30 June 2016.

## 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 2015/16 year are:

**Table 1: General Rates**

Categories	Rates, Cents in \$ per Capital Value	Factor	Revenue Sought \$	General Rate Share
Residential	0.3167	1.00	41,786,000	53.4%
Lifestyle	0.3008	0.95	3,860,000	4.9%
Commercial	0.7759	2.45	28,820,000	36.8%
Commercial Strath Taieri	0.6397	2.02	160,000	0.2%
Farmland	0.2534	0.80	3,497,000	4.5%
Residential Heritage Bed and Breakfasts	0.5542	1.75	11,000	0.01%
Forsyth Barr Stadium	0.0634	0.20	104,000	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 222.

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

## Targeted Rates

### Community Services

A targeted rate for community services of \$222.50. 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	\$222.50 per separately used or inhabited part of a rating unit	11,694,000
Commercial, Commercial Strath Taieri and Forsyth Barr Stadium	\$222.50 per rating unit	615,000

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 2015/16 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	3,207,000
Commercial and Commercial Strath Taieri	\$66.30 per rating unit	9,000



## Drainage

A targeted rate for drainage. Drainage is a combined targeted rate for sewage disposal and stormwater. Sewage disposal makes up 85.5% of the drainage rate, and stormwater makes up 14.5%. 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	20,447,000
Commercial, Residential Institutions, Schools and Forsyth Barr Stadium	Per rating unit	1,276,000
Churches	Per rating unit	13,000

The rates for the 2015/16 year are:

**Table 5: Targeted Rate – Drainage Rates**

Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	Rates \$
Connected	440.00
Serviceable	220.00
Commercial, Residential Institutions, Schools and Forsyth Barr Stadium	Rates \$
Connected	440.00
Serviceable	220.00
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 85.5%.

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 2015/16 year are:

**Table 6: Targeted Rate – Commercial Drainage Rates**

Categories	Rates, Cents in \$ per Capital Value		Revenue Sought \$	
	Connected	Serviceable	Connected	Serviceable
Commercial and Residential Institutions	0.2593	0.1297	10,153,000	121,000
Schools	0.1945	0.0973	505,000	4,000
Forsyth Barr Stadium	0.0238	N/A	39,000	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 85.5%.

## 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 2015/16 year are:

**Table 7: Targeted Rate – Water (Ordinary)**

Categories	Rate/Liability Calculated	Revenue Sought \$
Connected	\$374.00 per separately used or inhabited part of a rating unit	17,090,000
Serviceable	\$187.00 per separately used or inhabited part of a rating unit	186,000

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 2015/16 year are:

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

Categories	Rate/Liability Calculated	Revenue Sought \$
Connected	\$374.00 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	950,000
Serviceable	\$187.00 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 2015/16 year are:

**Table 9: Targeted Rate – Fire Protection Capital Value**

Categories	Rates, Cents in \$ per Capital Value	Revenue Sought \$
Commercial	0.0872	3,614,000
Residential Institutions	0.0654	243,000
Forsyth Barr Stadium	0.0095	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 2015/16 year is:

**Table 10: Targeted Rate – Fire Protection**

Categories	Rate/Liability Calculated	Revenue Sought \$
Residential, Residential Heritage Bed and Breakfasts, Lifestyle and Farmland	\$112.20 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	140.00
25mm nominal diameter	179.00
30mm nominal diameter	199.00
40mm nominal diameter	225.00
50mm nominal diameter	456.00
80mm nominal diameter	564.00
100mm nominal diameter	595.00
150mm nominal diameter	855.00
300mm nominal diameter	1,110.00
Hydrant Standpipe	552.00
Reconnection Fee	371.00
Special Reading Fee	50.00

	Backflow Prevention Charge \$
Backflow Preventer Test Fee	88.00
Rescheduled Backflow Preventer Test Fee	52.00

	Water Charge \$
Merton, Hindon and individual farm supplied Bulk Water	0.11 per cubic metre
All other treated water per cubic metre	1.43 per cubic metre
Frost Plug Installation	40.00 per plug
Disconnection of Water Supply	207.00

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.

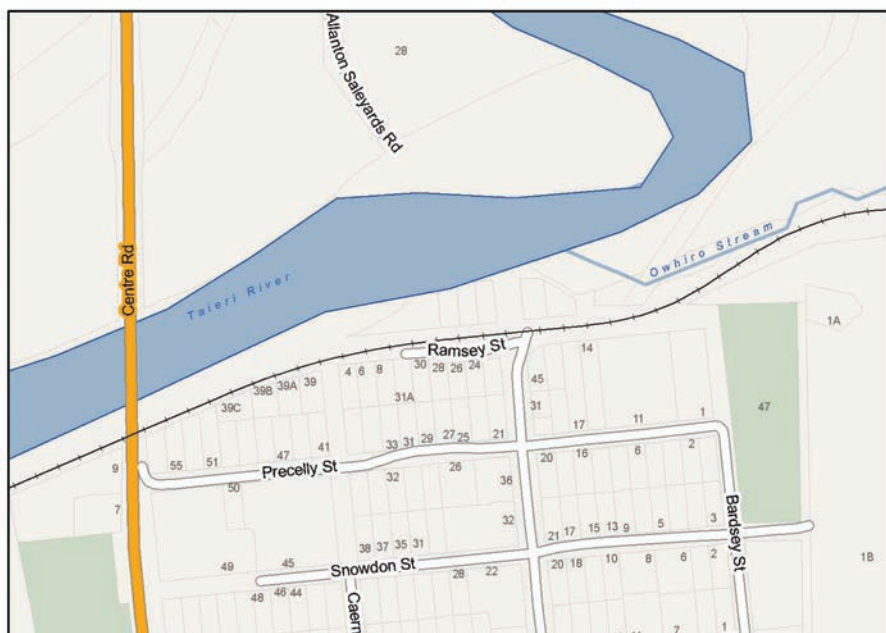
### Allanton Drainage

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 2015/16 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 2015/16 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 2015/16 year is:

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

The Curles Point area is shown in the map below:



### Private Drainage Warrington

A targeted rate for the rating unit at 26 Bay Road, Warrington, to recover the cost of connecting to the public sewer system. Liability for the rate is on the basis of the provision of the service to each rating unit.

The rate for the 2015/16 year is:

Liability Calculated	Rate	Revenue Sought \$
Per rating unit	\$1,517.00	1,517

### 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 2015/16 year will be charged on the following basis:

Table 12: 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
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
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
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
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
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
45	Rewa Street
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
19	Sunshine Lane
21	Sunshine Lane
23	Sunshine Lane
25	Sunshine Lane
27	Sunshine Lane
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
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

### 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 2015/16 year will be charged on the following basis:

**Table 13: Targeted Rate –Tourism/Economic Development**

Categories	Rates, cents in \$ per Capital Value	Revenue Sought \$
Commercial	0.0156	570,000
Commercial Strath Taieri	0.0111	3,000
Forsyth Barr Stadium	0.0014	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 \$334,000.

**Table 14: Targeted Rate – Warm Dunedin Targeted Rate Scheme**

Liability Calculated	Revenue Sought \$
Per rating unit	392,000

### Heritage Earthquake Strengthening Targeted Rate Scheme

A targeted rate for each rating unit in the Heritage Earthquake Strengthening Targeted Rate Scheme. The revenue sought from this targeted rate is \$76,000.

**Table 15: Targeted Rate – Heritage Earthquake Strengthening Targeted Rate Scheme**

Liability Calculated	Revenue Sought \$
Per rating unit	76,000

### 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](http://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

Land Use Code	Land Use Description	Differential Category
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
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

Land Use Code	Land Use Description	Differential Category
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
78	Industrial: Depots, Yards	Commercial
79	Industrial: Vacant	Commercial
80	Commercial: Multi-use within Commercial	Commercial
81	Commercial: Retail	Commercial
82	Commercial: Services	Commercial

Land Use Code	Land Use Description	Differential Category
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 Non-residential 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 Historic Places Trust Registration or
  - the establishment is a DCC Protected Heritage Building; and
4. The bed and breakfast owner lives at the facility.

**Forsyth Barr Stadium** – this includes land at 130 Anzac Avenue, Dunedin, Assessment 4024687, Valuation reference 27190-01402-A.

### 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 4024687, Valuation reference 27190-01402-A

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 Historic Places Trust Registration or
  - the establishment is a DCC Protected Heritage Building; 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

For each category of rateable land includes, in addition to any portion occupied by the ratepayer, any portion of a separately rateable property used or inhabited by any person, other than the ratepayer, having a right to use or inhabit that portion by virtue of a tenancy, lease, licence, or other agreement.

#### 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 14: Rating Areas

Area 1	Area 2	Area 3	Area 3 continued
<b>Valuation Roll Numbers:</b>			
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
	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:

Due Dates	Area 1	Area 2 and 4	Area 3
Instalment 1	28/08/15	04/09/15	18/09/15
Instalment 2	06/11/15	20/11/15	04/12/15
Instalment 3	05/02/16	19/02/16	26/02/16
Instalment 4	20/05/16	27/05/16	03/06/16

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

### Sample Rate Accounts

	Capital Value (CV)	2014/15 Rates	2015/16 Rates	Increase \$	Increase %
<b>Residential</b>					
Lower Quartile	190,000	1,663	1,705	41	2.5
Mode	205,000	1,708	1,752	44	2.6
Median Value	245,000	1,828	1,879	51	2.8
Average	282,000	1,938	1,996	57	3.0
Upper Quartile	330,000	2,082	2,148	66	3.2
<b>Commercial</b>					
Median Value	355,000	4,577	4,702	125	2.7
Average	1,152,000	13,367	13,772	405	3.0
<b>Farmland (General and Community Services Rates only)</b>					
Median Value	280,000	898	932	34	3.7
Average	731,000	1,991	2,075	84	4.2
Upper Quartile	950,000	2,522	2,630	108	4.3
Sample	2,020,000	5,114	5,341	227	4.4

	Capital Value (CV)	2014/15 Rates	2015/16 Rates	Increase \$	Increase %
<b><i>Lifestyle (General and Community Services Rates only)</i></b>					
Median Value	495,000	1,626	1,711	85	5.2
Average	513,000	1,677	1,766	88	5.2
Upper Quartile	650,000	2,067	2,178	111	5.4
<b><i>Residential Heritage Bed and Breakfasts</i></b>					
Sample	620,000	4,089	4,277	188	4.5

**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.

### 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	Curles Point Drainage Rate	Private Street Lighting Rate	Tourism/Economic Development Rate	Warm Dunedin Rate	Earthquake Strengthening Rate	Revenue <sup>1</sup>	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																						

<sup>1</sup> 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.

## Rating Units Projections

The projections have been developed to comply with the following legislation and to allow DCC to use these projections in their long term planning process.

*LGA 2002 – Sch 10 15A Rating base information – A long-term plan must state, for each year covered by the plan, the projected number of rating units within the district or region of the local authority at the end of the preceding financial year.*

Rating Unit Categories	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Residential, Farmland, Lifestyle and Utilities	52,467	52,756	53,014	53,272	53,530	53,787	54,044	54,292	54,539	54,786	55,033
Non-Residential	2,736	2,733	2,724	2,716	2,708	2,700	2,692	2,683	2,673	2,664	2,655
Residential, Lifestyle and Farmland – Half	1	1	1	1	1	1	1	1	1	1	1
Non-Residential – Half	62	62	62	62	62	62	62	62	62	62	62
<b>Total Rating Units</b>	<b>55,266</b>	<b>55,551</b>	<b>55,801</b>	<b>56,051</b>	<b>56,301</b>	<b>56,550</b>	<b>56,798</b>	<b>57,037</b>	<b>57,275</b>	<b>57,513</b>	<b>57,751</b>

The average annual increase in total rating units for the 2015 LTP period is just under 250 rating units per year, around 0.4% per year. This is slightly higher than the average increase over the last three years, 230 per year. The methodology is summarised below for each of the four rating unit categories. The growth projection data used is from Rationale's 2009 growth study.

**Residential, Farmland, Lifestyle and Utilities** – the annual growth rate for all Dunedin City dwellings has been applied to the 2014/15 rating units in this category. A period specific growth rate was used for each of the three growth periods within the 2015-2025 LTP; 2011-2016, 2016-2021 and 2021-2026. We have also allowed for 25% of the new dwellings to be built on an existing rating unit. This proportion was based on historic dwelling and residential rating unit growth. The average annual growth in this category is just under 260 rating units per year.

**Non-Residential** – the non-residential (business related) outputs (FTEs, floor space and hectares of land) from the 2009 growth study have been used to project the non-residential rating units. Again an annual growth rate has been applied to the 2014/15 starting point using the period specific annual growth rates over LTP period. This results in a decline in the non-residential rating units of around seven per year. This appears consistent with historic figures, however there has been significant fluctuation in the last three years.

We also considered using the long term average annual growth rate to project the non-residential rating units. This approach is consistent with the method we have used in the DC Models which are based on the long run average cost of growth. Using the long term average growth rate (0.25% per year) results in an increase of around eight rating units per year at a growth rate similar to the projected increase in resident population over the LTP period. However, this increase is not consistent with the recent decline in non-residential rating units and may be too optimistic for the purpose of the rating unit projections. The overall difference in total rating units under the two methods is only 150 rating units so fairly insignificant in the overall scheme of things.

**Residential, Lifestyle and Farmland – Half** – there is only 1 rating unit in this category so we have assumed this remains at 1.

**Non-Residential – Half** – there are only 62 rating units. As this is insignificant in the overall scheme of things we have again assumed this remains the same.

# 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.

# Revenue and Financing Policy 2015

The Local Government Act 2002 (LGA) requires the adoption of a Revenue and Financing Policy which states the Council's policies on the funding of its operating and capital expenditure and the sources of those funds.

The LGA requires the Council to manage its finances prudently and in a manner which promotes the current and future interests of the community. The Council must ensure that each year's projected operating revenues are set at a level sufficient to meet the year's projected operating expenses. This is the "balanced budget" requirement. However, a council may choose to plan for a deficit provided it has regard to the impact on levels of service, the equitable allocation of responsibility for funding services and its funding and financial policies.

The Council adopted a Revenue and Financing Policy as part of the Long Term Plan (LTP) and amended sections of it in subsequent Annual Plans. A review of the Revenue and Financing Policy is undertaken as part of the development of each LTP.

In determining the sources of its funding, in accordance with Section 101(3) (a), the first step was to consider each of the following in relation to each activity:

- the community outcome to which the activity primarily contributes
- the distribution of benefits between the community as a whole, any identifiable part of the community, and individuals
- the period in or over which those benefits are expected to occur
- the extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity
- the costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities.

After giving consideration to the above, in accordance with Section 101(3) (b), the Council then considered the overall impact of any allocation of liability for revenue needs on the current and future social, economic, environmental, and cultural interests of the community.

The Dunedin City Council's funding policy is to treat both operating and capital expenditure in the same way:

- the extent to which the provision of a service by the Council is a public or private good will largely determine the extent to which rates or fees and charges fund capital expenditure. For example, if the revenue funding policy for libraries is 95% public good: 5% private benefit, we would expect to fund the capital expenditure on book

purchases in the same way, ie 95% by general rates and 5% by fees and charges. By contrast, the provision of dog walking parks (a capital expenditure) would be funded to the same extent that dog registration fees provide the funding of the dog control service (an operating expenditure)

- While debt may sometimes be used to provide the immediate funding needed to acquire an asset, its repayment will be made from the same sources in the same ratio as for operating expenditure

## Options for Funding Council Services

The Council uses the following sources of funding:

### General Rates

This is used to fund public goods where it is not possible to clearly identify customers or users. The general rate is also used to fund activities where, for reasons of fairness and equity, consideration of the wider community good indicate that this is the most appropriate way to fund an activity.

The general rate is based on the capital value of each rating unit in the district and will be set on a differential basis based on land use. The Council will not be using a Uniform Annual General Charge.

### Targeted Rates

This form of rate is used where an activity benefits an easily identifiable group of ratepayers and where it is appropriate that only this group be targeted to pay for some or all of a particular service. For example, water, wastewater, kerbside recycling.

### Fees and Charges

User charges are direct charges to identifiable users or groups of users who use certain Council services such as dog control, swimming pools and building inspection. In these instances an identifiable benefit exists to clearly identifiable people and they are required to pay all or part of the cost of that service.

### Development Contributions

Development contributions may be required for developments if the effect of the development is to require new or additional reserves, network infrastructure and community infrastructure of increased capacity and, as a consequence, the Council incurs capital expenditure.



### Grants and Subsidies

Grants and subsidies apply to some activities when income from external agencies is received to support an activity. This is mostly made up from government subsidies such as New Zealand Transport Agency subsidies for roading services.

### Other Sources of Funding:

#### *Rents, Interest and Dividends*

The Council also receives revenue from property rentals, interest and dividends to help offset the general rate requirement.

### Borrowing

While borrowing may be used from time to time, usually to give effect to the principles of intergenerational equity, the repayment and servicing of the debt is funded by rates, fees and charges and other sources. In short the actual borrowing is a mechanism only; the revenue and financing policy applies to its repayment and servicing.

### Summary of Funding Options

	Operating Expenditure	Capital Expenditure
General Rates	✓	✓
Targeted Rates	✓	✓
Revenue	✓	✓
New Zealand Transport Agency Income	✓	✓
Investment Income	✓	✓
Debt		✓
Proceeds from Asset Sales		✓
Development Contributions		✓
Financial Contributions		✓
Grants and Subsidies	✓	✓
Working Capital		✓
Investments		✓

### New Reticulated Utility Services (Water, Wastewater or Stormwater) Policy

The Council has approved the New Reticulated Utility Services (Water, Wastewater or Stormwater) Policy funding policy. The key components of this policy are as follows:

The Council's existing policy on reticulation of services is that services will only be provided for areas which are zoned as requiring access to reticulated water, wastewater and/or stormwater infrastructure, as detailed in rules in the District Plan relating to subdivisions.

New reticulation systems will be considered in existing developed areas not already reticulated where there is a clear and demonstrated need in terms of public health, environmental effects or other significant reason.

If a new system is installed by the Council, each connection once established, or potential connection will be subject to the Drainage Rate and Water Rate and any other charge applicable to the type of connection, in accordance with the Council's funding policy in operation at that time, to fund the on-going operation of the service.

In addition to the funding of the on-going operational costs, consideration will also be given to the contribution payable towards the capital cost of providing the new reticulated service by those directly benefitting from receiving the new service, based on the following:

- For all existing residential units, or properties which have a building consent issued, on the date that the Council decides to proceed with any new reticulation service, a percentage contribution up to a maximum of 100% of their share of the assessed cost of providing the service. The percentage contribution will be determined after considering a range of factors listed in the policy.
- For all future new residential units that are built in the area serviced, that are not in existence or do not have building consent issued prior to the date that the Council decides to proceed with any new reticulation service, they shall contribute 100% of their share of the assessed cost of providing the services.

# Revenue and Financing Policy – Funding Schedule

The following table summaries how Council activities are funded:

Activity	2015/16 Policy		2015/16 Budgets	
	Rates Revenue %	Other Revenue %	Rates Revenue %	Other Revenue %
<b><i>A Thriving and Diverse Economy</i></b>				
Economic Development	90%	10%	85%	15%
Marketing Dunedin	100%	0%	92%	8%
Dunedin Centre	100%	0%	100%	0%
Visitor Centre	45%	55%	55%	45%
<b><i>A Connected City</i></b>				
Transportation	62%	38%	57%	43%
<b><i>A Safe and Healthy City</i></b>				
Environmental Health	65%	35%	62%	38%
Liquor Licensing	35%	65%	41%	59%
Animal Services	20%	80%	17%	83%
Building Services	33%	67%	28%	72%
Water	80%	20%	77%	23%
Wastewater	98%	2%	98%	2%
Stormwater	98%	2%	99%	1%
Refuse Collection	20%	80%	22%	78%
Green Island Landfill	0%	100%	0%	100%
Landfills (Closed)	0%	100%	0%	100%
Waikouaiti Landfill and Middlemarch Transfer Station	55%	45%	70%	30%
Waste Minimisation	0%	100%	0%	100%
<b><i>A Distinctive Built Environment</i></b>				
City Development	100%	0%	100%	0%
Earthquake Strengthening	100%	0%	100%	0%
Warm Dunedin	100%	0%	100%	0%

Activity	2015/16 Policy		2015/16 Budgets	
	Rates Revenue %	Other Revenue %	Rates Revenue %	Other Revenue %
Resource Consents (Note 1)	53%	47%	66%	34%
<b><i>A Supportive Community</i></b>				
Community Development and Events	95%	5%	94%	6%
Community Housing	0%	100%	0%	100%
Cemeteries (Parks and Burials)	50%	50%	19%	81%
Crematorium	0%	100%	0%	100%
Civic and Administration Services	100%	0%	100%	0%
Civil Defence	100%	0%	100%	0%
Public Toilets	100%	0%	100%	0%
<b><i>A Vibrant and Creative City</i></b>				
Dunedin Public Art Gallery	85%	15%	83%	17%
Toitū Otago Settlers Museum	92%	8%	94%	6%
Otago Museum Levy	100%	0%	100%	0%
Dunedin Chinese Garden	60%	40%	69%	31%
<b><i>A City of Learning</i></b>				
Libraries	95%	5%	97%	3%
<b><i>An Active City</i></b>				
Aquatic Services	50%	50%	55%	45%
Botanic Garden	98%	2%	99%	1%
Parks and Reserves	96%	4%	93%	7%
Recreation Policy	100%	0%	100%	0%

Note 1: The policy reflects the Council's decision for resource consents process to be undertaken on an actual cost recovery basis. However, due to the current economic climate and the ratio of FTE's undertaking chargeable work the actual budget does not meet the Council policy at this time.

Table 2 – Revenue and Financing Policy – Analysis by Activity

Activity	Community Outcomes	Who Benefits	Period of Benefit	Whose acts create a need (Actions or Inactions )	Separate Funding	Funding Sources	Rationale
Economic Development	A Thriving and Diverse Economy	Businesses that contact the service benefit.  The community also benefits from economic growth and development.	The Council has made a commitment to undertake this activity for the long term.	There are no actions or inactions of particular individuals or groups that contributed to the need to undertake this activity.	N/A	85% General Rates.  15% External Funding (Note: ration varies depending on availability of external funding).	This activity is largely public good with no scope for user charges and will therefore be funded by the capital value based general rule.
Marketing Dunedin	A Thriving and Diverse Economy	The tourism industry.  The service also benefits the community by encouraging tourism and promotion of Dunedin which provides economic benefits to the City.	The Council has made a commitment to undertake this activity for the long term.	There are no actions or inactions of particular individuals or groups that contributed to the need to undertake this activity.	N/A	100% General Rates.  (Note: For proportion of funding provided by the Council. Organisation has other external funding sources).	This activity is largely public good with no scope for user charges and will therefore be funded by the capital value based general rule.
Communications and Marketing	A Thriving and Diverse Economy	There is a benefit to the community through provision of information about Council activities and facilities.	The Council has made a commitment to undertake this activity for the long term.	There are no actions or inactions of particular individuals or groups that contributed to the need to undertake this activity.	N/A	100% General Rates.	This activity is largely public good with no scope for user charges and will therefore be funded by the capital value based general rule.
Dunedin Centre	A Thriving and Diverse Economy	Groups and individuals using the centre.  There is also a wider economic benefit to the community through the provision of conference facilities.	The Council has made a commitment to undertake this activity for the long term. Noting that this activity is operated under a service level agreement with DVML.	There are no actions or inactions of particular individuals or groups that contributed to the need to undertake this activity.	N/A	100% General Rates.	This activity is largely public good with no scope for user charges and will therefore be funded by the capital value based general rule.

Activity	Community Outcomes	Who Benefits	Period of Benefit	Whose acts create a need (Actions or Inactions)	Separate Funding	Funding Sources	Rationale
Public Toilets	A Safe and Healthy City	Users benefit. There is also a wider public benefit to the community from ensuring adequate provision of public toilets	The Council has made a commitment to undertake this activity for the long term.	There are no actions or inactions of particular individuals or groups that contributed to the need to undertake this activity.	N/A	100% General Rates.	This activity is largely public good with no scope for user charges and will therefore be funded by the capital value based general rule.
Visitors Centre	A Thriving and Diverse Economy	There is a wider economic benefit for the city gained through encouraging spending within the city through booked accommodation and attractions, and associated retail spending.	The Council has made a commitment to undertake this activity for the long term.	There are no actions or inactions of particular individuals or groups that contributed to the need to undertake this activity.	N/A	45% General Rates. 55% Fees and Charges.	
Transportation	A Connected City	The whole community benefits. All people use some form of transport.	Planning for future transportation needs is an ongoing task as our society evolves.  The Roding network will be maintained indefinitely.	There are no actions or inactions of particular individuals or groups that contributed to the need to undertake this activity.	N/A	68% General Rates. 38% External Funding.	

Activity	Community Outcomes	Who Benefits	Period of Benefit	Whose acts create a need (Actions or Inactions)	Separate Funding	Funding Sources	Rationale
Environmental Health	A Safe and Healthy City	Individual licensees.  The community benefits through the contribution this activity makes to public health and safety in relation to licensing food premises, and complaints in respect to noise, rubbish and regulation of industries that impact on public health (e.g. tattooists, beauticians, funeral homes, hairdressers and mobile traders).	The Council has made the commitment to undertake this activity for the long term.	Licensees and other people who do not comply with any aspects of regulations are required to remedy the problem.	N/A	65% General Rates.  35% Fees and Charges.  The higher standard of food premises in Dunedin has resulted in lower fees being charged.  Fees charged for Funeral Home and Camping ground inspections has been lowered to reflect the time spent doing these inspections.  The fees currently set reflect the workload and a further increase is not recommended.	
Liquor Licensing	A Safe and Healthy City	Premises that are licensed allowing them to trade.  There is some public health benefit in terms of reducing the incidence of intoxicated persons in public places.	The Council has made the commitment to undertake this activity in the long term.	Liquor license fees are in effect a charge on the group of premises owners whose application to serve alcohol requires this service to be undertaken.  In addition, penalties apply for licence infringements.	N/A	35% General Rate.  65% Fees and Charges.  The Council has a statutory responsibility to provide this service – to the extent that costs are not covered by licence fees the Council must meet the balance of the cost.	

Activity	Community Outcomes	Who Benefits	Period of Benefit	Whose acts create a need (Actions or Inactions)	Separate Funding	Funding Sources	Rationale
Animal Services	A Safe and Healthy City	Dog owners, as well as the community at large in term of educational programmed and the ability to report dog issues and seek assistance.	The Council has made a commitment to undertake this activity for the long term.	The registration fees charged to owners of dogs are in effect a charge on a group of people whose actions require this service to be undertaken.	N/A	<p>20% General Rates.</p> <p>80% Fees and Charges.</p> <p>Due to more revenue from additional dogs registered in the city.</p> <p>Council is comfortable with the level of fees charges as they are comparable to other cities in New Zealand.</p> <p>Working dog fees have been maintained at a low rate over the last few years.</p>	
Building Services	A Safe and Healthy City	Applicants for building consents, however there is an acknowledgement that there is benefit to the wider community in having consented buildings.	The Council has made a commitment to undertake this activity for the long term.	People who carry out unregulated building activity generate the need for the Council to prevent and reduce the negative effects of this activity.		<p>33% General Rates.</p> <p>67% Fees and Charges.</p> <p>Building Consent Authority (BCA) work is funded by consent fees.</p> <p>Territorial Authority work (non-BCA), which includes policy writing, Health and Safety and administration, is funded by General rates as it is a public service.</p>	



Activity	Community Outcomes	Who Benefits	Period of Benefit	Whose acts create a need (Actions or Inactions)	Separate Funding	Funding Sources	Rationale
Water	A Safe and Healthy City  Sustainable City and Environment	Users connected to the system  The community benefits due to public health benefits and the availability of water to fight fires.	The Council has made a commitment to undertake this activity for the long term.	There are no actions of inactions of particular individuals or groups that have contributed to the need to undertake this activity. Noting however, that water supply requirements are directly attributable to usage levels by individuals.	Development Contributions to fund growth portion of Capital Expenditure.  Debt to fund some capital expenditure.  Intergenerational equity.  Non-residential and extraordinary supply customers pay by water meter.	100% Targeted Rate.  Currently meters are not installed for residential customers.  Cost to install.  Positive benefits in terms of conservation.  Negative consequences, revenue risk.	This activity is largely public good with no scope for user charges and will therefore be funded by the capital value based general rule.
Wastewater	A Safe and Healthy City  Sustainable City and Environment	Users of waste water services. There are also public health benefits related to effective wastewater services  Community benefits.	The Council has made a commitment to undertake this activity for the long term.	High usage customers place higher than average demands on system capacity. Industries providing high volumes of noxious wastewater are charged through trade waste charges.	Large degree of private benefit, but no ability to charge.  Development Contributions to fund the growth portion of capital expenditure.  Debt to fund some capital expenditure.  Intergenerational equity.	98% Rates comprised of 80% targeted rates and 20% commercial rates.  2% Trade Waste charges.  Although there is a high degree of private benefit, charging by way of a fee is not practical.	

Activity	Community Outcomes	Who Benefits	Period of Benefit	Whose acts create a need (Actions or Inactions)	Separate Funding	Funding Sources	Rationale
Stormwater	A Safe and Healthy city Sustainable City and Environment	Individuals.  There is also public health benefits related to effective stormwater networks.  Wider city benefit through protection of private property and infrastructure.	The Council has made a commitment to undertake this activity for the long term.	Stormwater requirements are directly attributable to individuals for whom the service is available.		98% Rates comprised of 80% targeted rates and 20% commercial rates.  2% Trade Waste charges.  Although there is a high degree of private benefit, charging by way of a fee is not practical.	
Refuse Collection	A Safe and Healthy City	Domestic and commercial users of collections services.  There is also a public health benefit to the community related to ensuring that streets are kept clean and that public street litter bins are provided.	Indefinitely.	The collections are required as individuals and businesses create waste. However, through the bylaws the Council is able to impose fines for littering and illegal dumping of refuse.	N/A	20% General Rates.  80% Fees and Charges.  General Rates cover the collection of street little bins, ensuring that streets are kept clean.  Bag sales reflect the requirement to use Council bags for collection.	
Kerbside Recycling	A Safe and Healthy City	The general public benefit through the minimisation of waste going to Landfill.  Users of the service benefit as recyclables are removed from general waste.	Indefinitely.	Users of the system create recyclable waste.  The Waste Minimisation Act 2008 requires territorial authorities to minimise waste in their district.	N/A	100% Targeted Rate.	

Activity	Community Outcomes	Who Benefits	Period of Benefit	Whose acts create a need (Actions or Inactions)	Separate Funding	Funding Sources	Rationale
Landfills (Closed)	A Safe and Healthy City	There is a public health and environmental benefit in providing ongoing maintenance at closed landfills.	Landfills require management even after closure for in excess of 20 years for monitoring purposes.	Previous users of the landfill required the provision of the service. But it is not possible to identify these users.	N/A	100% Landfill Aftercare provisions.	
Green Island Landfill (Operational)	A Safe and Healthy City	Users of landfills. There is also a public health benefit through the safe and appropriate disposal of rubbish.	The Council has made a commitment undertaking this activity for an ongoing period.	The landfill users require the Council to provide this facility.	N/A	100% Fees and Charges.	
Waikouaiti Landfill and Middelmarsh Transfer Station.	A Safe and Healthy City	Users of the transfer stations. There is also a public health benefit through the safe and appropriate disposal of rubbish.	The Council has made a commitment undertaking this activity of an ongoing period.	Transfer Station users in the area require the Council to provide these facilities.	N/A	55% General Rates. 45% Fees and Charges. General rates subsidise this activity due to the public good elements.	
Waste Management Minimisation	A Safe and Healthy City	The community benefits from the Council's commitment to waste minimisation and providing education to the public and also contributes to other Council Strategic priorities	Indefinitely.	The Waste Minimisation Act 2008 requires territorial authorities to minimise waste in their district.	N/A	100% External Revenue which comes from Ministry for the Environment's Waste Levy, charged at \$10 per tonne at the landfill, 50% of which is returned to the Council.	
Eco-Housing retrofit scheme	A Safe and Healthy City	Residents of the city benefit by the provision of warm and healthy homes.	The Council has made a commitment to undertake this activity for the long term.	Owners of colder homes will be able to upgrade the heating systems.	N/A	100% Contribution by user via targeted rates.	

Activity	Community Outcomes	Who Benefits	Period of Benefit	Whose acts create a need (Actions or Inactions)	Separate Funding	Funding Sources	Rationale
City Development	A Distinctive Built Environment	The service benefits the general public through the ability to enjoy an aesthetically pleasing environment	The Council has made a commitment to undertake the activity for the long term	There are no actions or inactions of particular individuals or groups that have contributed to the need to undertake this activity.	N/A	100% General Rates.	This activity is largely public good with no scope for user charges and will therefore be funded by the capital value based general rule.
Earthquake strengthening Targeted Rates	A Distinctive Built Environment	The owners of the building and the general public who will enjoy an aesthetically pleasing environment.	The Council has made a commitment to undertake this activity for the long term.	Owners of heritage buildings are required to upgrade the building to an appropriate earthquake standard.	N/A	100% Contribution by user via targeted rates.	
Resource Consents	A Distinctive Built Environment	Applicants for resource consents benefit.  The whole community benefits from ensuring that development occurs with minimal adverse environmental effect and maintains environmental, and amenities standards.	The Council has made a commitment to undertake this activity for the long term.	There are no actions or inactions that require this service to be provided.  Noting however that costs for private plan changes are recovered.	N/A	Resource Consents. 53% General Rates. 47% Fees and Charges.	
Community Development and Events	A Supportive Community	The community benefits through the provision of information, advice and assistance on matters relating to the community for the Council. Community Groups that receive advice and assistance are identifiable.	The Council has made a commitment to undertake this activity for the long term.	There are no actions or inactions of particular individuals or groups that have contributed to the need to undertake this activity.	N/A	100% General Rates.	This activity is largely public good with no scope for user charges and will therefore be funded by the capital value based general rule.

Activity	Community Outcomes	Who Benefits	Period of Benefit	Whose acts create a need (Actions or Inactions )	Separate Funding	Funding Sources	Rationale
Community Housing	A Supportive Community	Tenants – predominantly elderly people, and other people who meeting the means testing criteria benefit.	The Council has made a commitment to undertake this activity for the long term.	There are no actions or inactions of particular individuals or groups that have contributed to the need to undertake this activity.	N/A	100% Fees and Charges.	
Cemeteries (Parks and Burials )	A Supportive Community	Provision of well-maintained cemeteries is important to the community as a whole.  Families using burial services are identifiable for charging purposes.	The Council has statutory and public health responsibilities to provide the service on an ongoing basis. The Council also maintains closes cemeteries.	There are no actions or inactions of particular individuals or groups that have contributed to the need to undertake this activity.	N/A	50% Fees and Charges.  50% General Rates.	
Crematorium	A Supportive Community	The provision of a sensitive crematorium/ chapel service is important to the community as a whole.	The Council currently provides this service for the private sector.	There are no actions or inactions of particular individuals or groups that have contributed to the need to undertake this activity.	N/A	100% Fees and Charges.	
Civic Leadership	A Supportive Community	The activity supports the decision-making function of the Council and therefore benefits the community as a whole.	Indefinitely. The Council's decision making function is provided for by the Local Government Act.	There are no actions or inactions of particular individuals or groups that have contributed to the need to undertake this activity.	N/A	100% General Rates.	
Civil Defence	A Supportive Community	The whole community benefits from having appropriate planning and resources in place.	The Council has made a commitment to undertake this activity for the long term.	Natural hazards exist despite individuals and groups.	N/A	100% General Rates.	This activity is largely public good with no scope for user charges and will therefore be funded by the capital value based general rule.

Activity	Community Outcomes	Who Benefits	Period of Benefit	Whose acts create a need (Actions or Inactions)	Separate Funding	Funding Sources	Rationale
Dunedin Public Art Gallery	A Vibrant and Creative City	Visitors to the gallery.  The community also benefits through the custodial role the gallery fulfils and its role as a tourist attraction.	The Council has made a commitment to undertake this activity for the long term.	There are no actions or inactions of particular individuals or groups that have contributed to the need to undertake this activity.	N/A	85% General Rates.  15 % Fees and Charges/ Other external charges.	This activity is largely public good. While it is possible to charge an entry fee, a previous entry fee for non-residents has been abandoned and Council made the decision in February 2014 to continue not to charge at our cultural institutions following a report by staff to assess feasibility. This decision does not preclude charging an entry fee to special exhibitions or for hiring the venue.
Toitū Otago Settlers Museum	A Vibrant and Creative City	Visitors to the museum.  The community also benefits through the custodial role the gallery fulfils and its role as a tourist attraction.	The Council has made a commitment to undertake this activity for the long term.	There are no actions or inactions of particular individuals or groups that have contributed to the need to undertake this activity.	N/A	95% General Rates.  5% Fees and Charges.	This activity is largely public good. While it is possible to charge an entry fee, a previous entry fee for non-residents has been abandoned and Council made the decision in February 2014 to continue not to charge at our cultural institutions following a report by staff to assess feasibility. This decision does not preclude charging an entry fee to special exhibitions or for hiring the venue.



Activity	Community Outcomes	Who Benefits	Period of Benefit	Whose acts create a need (Actions or Inactions )	Separate Funding	Funding Sources	Rationale
Otago Museum Levy	A Vibrant and Creative City	Visitors to the museum.  The community also benefits through the custodial role the gallery fulfils and its role as a tourist attraction.	The Council has made a commitment to undertake this activity for the long term, noting that the Otago Museum Trust Board Act is in place.	There are no actions or inactions of particular individuals or groups that have contributed to the need to undertake this activity.	N/A	100% General Rates.	This activity is largely public good with no scope for user charges and will therefore be funded by the capital value based general rule.
Dunedin Chinese Garden	A Vibrant and Creative City	Visitors to the garden benefit. There is also a wider economic benefit to the Community through the garden as a tourist attraction.	The Council has made a commitment to undertake this activity for the long term.	There are no actions or inactions of particular individuals or groups that have contributed to the need to undertake this activity.	N/A	60% General Rates.  40% Fees and Charges.	
Libraries	A City of Learning	Borrowers and visitors who browse, read and research.	The Council has made a commitment to undertake this activity for the long term.	There are no actions or inactions of particular individuals or groups that have contributed to the need to undertake this activity.	N/A	95% General Rates.  5% Fees and Charges.	This activity is largely public good with no scope for user charges and will therefore be funded by the capital value based general rule.
Aquatic Services	An Active City	Users benefit from personal fitness and competition but there is also a community benefit in providing another option for exercise.	The Council has made a commitment to undertake this activity for the long term.	There are no actions or inactions of particular individuals or groups that have contributed to the need to undertake this activity.	N/A	50% General Rates.  50% Fees and Charges.	
Botanic Garden	An Active City	The whole community benefits because the Botanic Garden adds to the environment and amenity values of Dunedin.	The Council has made a commitment to undertake this activity for the long term.	There are no actions or inactions of particular individuals or groups that have contributed to the need to undertake this activity.	N/A	98% General Rates.  2% Fees and Charges.	This activity is largely public good with no scope for user charges and will therefore be funded by the capital value based general rule.

Activity	Community Outcomes	Who Benefits	Period of Benefit	Whose acts create a need (Actions or Inactions )	Separate Funding	Funding Sources	Rationale
Parks and Reserves	An Active City	The whole community benefits from the provision of recreation reserves and walkways. There are also identifiable users e.g. sports clubs for charging purposes.	The Council has made a commitment to undertake this activity for the long term. See above in relation to Reserves under the Reserves Act.	There are no actions or inactions of particular individuals or groups that have contributed to the need to undertake this activity.	N/A	96% General Rates. 4% Fees and Charges.	This activity is largely public good with no scope for user charges and will therefore be funded by the capital value based general rule.
Recreation Policy	An Active City	Ensures the city's cemeteries, parks and reserves are appropriately managed through the development and review of reserve management plans, and other strategies and policies.	Indefinitely. Reserves that are created or administered under the Reserves Act remain in place unless there is a contrary Ministerial decision.	There are no actions or inactions of particular individuals or groups that have contributed to the need to undertake this activity.	N/A	100% General Rates.	This activity is largely public good with no scope for user charges and will therefore be funded by the capital value based general rule.

### Consideration of the overall impact of the Funding Policy

After considering funding sources by activity, the Council then looked at what the overall call on each source would be and considered the impact of this allocation on the current and future interests of the community.

While users of some activities can be easily identified and charged, where the activity delivers community benefits and is largely for the public good, the Council has determined that general rate funding may also be an appropriate funding source. The Council also considered that user charges should not be set so high as to create an undesirable barrier and disincentive to use those services.

The Council has therefore determined that certain activities will be funded or subsidised through general rates, for example Aquatic Services and public toilets.

# Remission and Postponement Policies

## 1 Remission of Rates for Extreme Financial Hardship

### Objective

The objective of this policy is to assist ratepayers experiencing extreme financial hardship which affects their ability to pay rates.

### Conditions and Criteria

Only rating units used solely for residential, farmland and lifestyle purposes (as defined by the Council) will be eligible for consideration for rates remission for extreme financial hardship.

Only the person entered as the ratepayer, or their authorised agent, may make an application for rates remission for extreme financial hardship on the rating unit which is the subject of the application. The person entered on the Council's rating information database as the "ratepayer" must not own (or have interest in) any other rating units or investment properties (whether in the district or in another district), with the exception of farmland and lifestyle which may include several properties as one farming unit.

The Council will consider, on a case by case basis, all applications received that meet the criteria described in the two paragraphs above.

When considering whether extreme financial hardship exists, all of the ratepayer's personal circumstances will be relevant including, but not limited to, the following factors: age, physical or mental disability, injury, illness and family circumstances.

Before approving an application the Council must be satisfied that the ratepayer is unlikely to have sufficient funds left over, after the payment of rates, for normal health care, proper provision for maintenance of his or her home and chattels at an adequate standard as well as making provision for normal day to day living expenses.

### Amount of Remission

If a remission is approved, as a general rule the amount will be in the range of \$100 to \$300 for each rating year.

An approved remission will apply for the rating year in which the application is made.

### Application and Approval

The ratepayer (or authorised agent) must make an application to the Council each year on the prescribed form. Copies can be obtained from the Council Offices, or Customer Service Centres.

The Council will delegate authority to approve applications for rates remission to particular officers.

## 2 Postponement of Rates for Extreme Financial Hardship

### Objective

The objective of this policy is to assist ratepayers experiencing extreme financial hardship which affects their ability to pay rates.

### Conditions and Criteria

Only rating units used solely for residential purposes (as defined by the Council) will be eligible for consideration for rates postponement for extreme financial hardship.

Only the person entered as the ratepayer, or their authorised agent, may make an application for rates postponement for extreme financial hardship on the rating unit which is the subject of the application. The person entered on the Council's rating information database as the "ratepayer" must not own, or have an interest in, any other rating units or investment properties (whether in the district or in another district).

The Council will consider, on a case by case basis, all applications received that meet the criteria described in the two paragraphs above.

When considering whether extreme financial hardship exists, all of the ratepayer's personal circumstances will be considered relevant including, but not limited to, the following factors: age, physical or mental disability, injury, illness and family circumstances.

Before approving an application the Council must be satisfied that the ratepayer is unlikely to have sufficient funds left over, after the payment of rates, for normal health care, proper provision for maintenance of his or her home and chattels at an adequate standard as well as making provision for normal day to day living expenses.

### Amount of Postponement

Where the Council decides to postpone rates, the ratepayer may be required to make acceptable arrangements for payment of future rates, for example by setting up a system for regular payments.

Any postponed rates will be postponed until:

- the death of the ratepayer(s); or
- until the ratepayer(s) ceases to be the owner or occupier of the rating unit; or

- until the ratepayer(s) ceases to use the property as his/her residence; or
- until a date specified by the Council.

The Council may charge an annual fee on postponed rates for the period that the rates are postponed. This fee is designed to cover the Council's administrative and financial costs and may vary from year to year. The current fee is \$100.00 (incl. GST).

The postponed rates or any part thereof may be paid at any time. The applicant may elect to postpone the payment of a lesser sum than that which they would be entitled to have postponed pursuant to this policy.

Postponed rates will be registered as a statutory land charge on the rating unit title. This means that the Council will have first call on the proceeds from the sale or lease of the rating unit.

An approved postponement will apply from the beginning of the rating year in which the application is made.

#### **Application and Approval**

When requested, the ratepayer (or authorised agent) must make an application to the Council each year on the prescribed form. Copies can be obtained from the Council Offices, or Customer Service Centres.

The Council will delegate authority to approve applications for rates postponement to particular officers.

### **3 Remission of Penalties**

#### **Objective**

The objective of this policy is to enable the Council to act fairly and reasonably in its consideration of rates which have not been received by the Council by the penalty date due to circumstances outside the ratepayer's control.

The intention is to have a fair and equitable approach to penalties. The Council's intention is that they are a method of encouraging payment on time, not a source of revenue.

#### **Conditions and Criteria**

##### **1. Residential, Businesses (Commercial), Farmland, and Lifestyle Ratepayers**

Only the person entered as the ratepayer, or their authorised agent, may make an application for remission of penalties of the rating unit which is the subject of the application.

The Council will consider, on a case by case basis, all applications received that meet one or more of the six criteria described below.

- Humanitarian grounds.
- Address problems which resulted in the rate account going to the wrong address.
- The ratepayer did not receive an account.
- The Council made a mistake.
- Problem caused by previous owners not paying rates in full before a property sale is completed.
- Monies received on time but credited to a different rate account due to a ratepayer supplying an incorrect reference number.
- Other miscellaneous requests where a ratepayer has a good previous history and is paying the rate account within 10 days of the penalty date, or as soon as he/she reasonably can and has some plausible excuse for tardiness.

##### **2. Business (Commercial) and Farmland Ratepayers**

In general, businesses are expected to be "business like" and to be organised to pay their rates on time. Humanitarian grounds will only be applicable to smaller businesses where there is a specific person involved.

##### **3. Agreement Ratepayers**

Penalties will not be applied where a ratepayer has entered into a Payplan agreement or another repayment agreement and makes the regular rate payments that are agreed to.

##### **4. Payment in Full by Second Instalment Date**

Where a ratepayer has not paid the first instalment by the penalty date of that instalment, but has paid the total rates and charges by the second instalment date, any late payment penalties on the first instalment will be remitted.

#### **Amount of Remission**

If a remission of the penalty is approved, it will be the amount of the penalty imposed.

#### **Application and Approval**

In general, applications for waiver will be received by telephone. There is no need for them to be in writing unless the amount is more than \$100 or the penalty refers to the previous financial year.

The Council will delegate authority to approve applications for remission to particular officers.

#### 4 Remission for Certain Targeted Rates on Farmland

##### Objective

The objective of this policy is to provide for relief from certain targeted rates for rural land which is non-contiguous, farmed as a single entity and owned by the same ratepayer.

##### Conditions and Criteria

Rating units that meet the criteria under this policy may qualify for a remission of any targeted rate set on the basis of a fixed dollar charge per rating unit. The ratepayer will remain liable for at least one set of each type of charge.

The rating units must be owned by the same ratepayer.

Only one of the units may have any residential dwelling situated on the rating unit.

Where a ratepayer owns rating units that meet this criteria, and where any of the rating units lies within the district of an adjoining Local Authority which applies their sets of Targeted Rates to the rating units in the District, the Council may wave the uniform annual charges on those rating units.

Only the person entered as the ratepayer, or their authorised agent, may make an application for rates remission for the rating unit which is the subject of the application.

The Council will consider, on a case by case basis, all applications received that meet the criteria described in the two paragraphs above.

##### Amount of Remission

If a remission is approved, the ratepayer will only be charged one set of Targeted Rates each rating year.

An approved remission will apply from no later than the beginning of the next rating year from when the application is made.

##### Application and Approval

The ratepayer (or authorised agent) must make an application to the Council on the prescribed form. Copies can be obtained from the Council Offices, or Customer Service Centres.

The Council will delegate authority to approve applications for rates remission to particular officers.

#### 5 Remission for Certain Targeted Rates on Farmland and Commercial Land Used by the same Ratepayer as a Single Entity

##### Objective and Benefit

The objective is to provide for rates relief from certain targeted rates on Farmland and Commercial properties where the ratepayer occupies and uses the adjoining land as one unit.

##### Conditions and Criteria

Rating units that meet the criteria under this policy may qualify for a remission of any targeted rate set on the basis of a fixed dollar charge per rating unit or separately used or inhabited part. The ratepayer will remain liable for at least one set of each type of charge.

The granting of this remission is subject to all of the following five conditions:

- all Rating Units must be occupied by the same ratepayer
- all Rating Units must be used by the ratepayer as a single entity
- all Rating Units must be contiguous or separated only by road, railway, drain, water race, river or stream
- the number of Community Services Targeted rates is limited to the number of inhabited dwellings on each rating unit
- the occupier is unable to negotiate a lease compliant with the Local Government (Rating) Act 2002.

The Council will consider, on a case-by-case basis, all applications received that meet the criteria described in the paragraphs above.

##### Amount of Remission

If a remission is approved, the ratepayer will only be charged one set of targeted rates each rating year.

An approved remission will apply from no later than the beginning of the next rating year commencing 1st July from which the application is made until the occupier no longer meets the five criteria above.

##### Application and Approval

The occupier (or authorised agent) must make an application to the Council on the prescribed form. Copies can be obtained from the Council Offices, or Customer Service Centres.

The Council will delegate authority to approve applications for rates remission to the Financial Controller.

## **6 Remission of Rates on Land Voluntarily Protected for Conservation Purposes**

### **Objective**

The policy is intended to link in with the Council's goal –

“To promote a quality environment and sustainable management of our resources by ensuring that existing values are not compromised and by encouraging improvement.”

More specifically, the intention is to encourage property owners to protect and preserve open spaces within the city for the benefit and enjoyment of present and future generations of the people of Dunedin.

This policy does not cover urban buildings, or properties which would more appropriately fall within the Council's rates remission for development policy.

### **Conditions and Criteria**

The Council may remit rates where a rating unit meets the following criteria.

- 1 The rating unit is within the City. It may be a part of a larger property in which case the area concerned shall be separately rated; and
- 2 The rating unit is an area of land listed in Schedule 25.4 of the District Plan as an Area of Significant Conservation value or the land owner has agreed for the land to be so listed, and
- 3 The conservation of the rating unit contributes to the benefit and enjoyment of citizens of Dunedin by preserving particular natural or historic or cultural features within the district. This could include, but is not limited to, the following features:
  - a) A specific area of forest or bush; or
  - b) A specific visual or scenic feature of the landscape; or
  - c) Any specific feature the conservation of which, in the view of the Council, meets the Council's goal in regard to the environment; and
- 4 The owner has applied for a rates remission under this policy.
- 5 When determining rates remission, and a particular application, the Council shall have regard to the following matters:
  - the desirability of preserving particular natural or historic or cultural features within the district

- whether, and to what extent, the preservation of particular natural or historic or cultural features might be prejudicially affected if rates remission is not granted in respect of the land on which they are situated
- whether, and to what extent, preservation of particular natural or historic or cultural features are likely to be encouraged by the granting of rates remission
- the extent to which the preservation of different types of natural, historic, and cultural features should be recognised by different criteria and conditions for rates remission, and whether different levels of rates remission should apply
- the extent to which rates remission should be available where the preservation of natural or historic or cultural features does not restrict economic utilisation of the land;
- such other matters as the local authority considers relevant.

Only the person entered as the ratepayer, or their authorised agent, may make an application for rates remission on the rating unit which is the subject of the application.

The Council will consider, on a case by case basis, all applications received that meet the criteria described in the paragraphs above.

### **Amount of Remission**

If a remission is approved, the amount will be for all of the rates otherwise payable for a whole year, or years, or any lesser period.

### **Special Conditions**

The Council may impose conditions on a property owner when granting relief.

### **Application and Approval**

The ratepayer (or authorised agent) must make an application to the Council on the prescribed form. Copies can be obtained from the Council Offices, or Customer Service Centres.

Applications for rates remission under this provision shall be referred in the first instance to the Rates and Revenue Team Leader who shall confirm that it complies with the first condition of this policy. The Council will delegate authority to approve applications for the remission of rates to particular officers.



## 7 Remission of Rates for Māori Freehold Land

The Council policy is that it has no specific policy for the remission of rates on Maori freehold land, however other Council rates remission policies may apply.

## 8 Postponement of Rates for Māori Freehold Land

The Council policy is that it has no specific policy for the postponement of rates on Maori freehold land, however other Council rates postponement policies may apply.

## 9 Remission of Rates Following a Natural Calamity

### Objective and Benefit

The objective is to provide rates relief to ratepayers where the use of any rating unit has been detrimentally affected by erosion, subsidence, submersion or other natural calamity, and where Government funds that rates relief.

### Conditions and Criteria

Ratepayers who meet the criteria under this policy may qualify for a remission of up to 100% of their rates for the period for which the rating unit is uninhabitable or the use is detrimentally affected. The remission will apply only to each single event and to the rating unit affected by such an event.

The granting of this Remission is subject to all of the following four conditions:

- where Government has established and approved a reimbursement scheme for rates remitted for such properties.
- applications for this remission must be in writing describing the nature of the calamity and the steps being taken to return the rating unit to a usable state and providing an estimate of the time the rating unit is expected to be affected. Council may require other records, such as Insurance claims, as part of the remission approval process
- all applications must be made within three (3) months of the event
- Council can set additional criteria for each event, as criteria may change depending on the nature and severity of the event and available funding at the time.

### Application and Approval

The ratepayer (or authorised agent) must make application to the Council on the prescribed form.

The Council will delegate authority to approve applications for rates remission to the Financial Controller.