

Rating Information

Income from Rates

We use rates to fund the balance of our costs once all other funding sources are taken into account.

The total rates required to be assessed for the rating year beginning on 1 July 2023 is \$679.8 million (excluding GST). Two items of rating income are excluded from this figure:

- Excess water rates – excluded because it is dependent on actual volumes consumed during the year. Excess water rates are budgeted to be \$5.0 million (excluding GST) in 2023/24.
- Late payment penalties and arrears penalties – excluded because they are dependent on actual late rates payments occurring during the year, or arrears from previous years remaining outstanding during the year. Late payment penalties and arrears penalties are budgeted to be \$4.1 million in 2023/24.

Income Collected from Rates (incl GST)

	2023/24 Annual Plan (\$000s)
Rates Collected	
General Rates:	
Value-based General Rate	422,056
Uniform Annual General Charge	28,996
Targeted Rates:	
Water Supply:	
-- Normal Supply	108,561
-- Restricted Supply	301
-- Excess Supply ¹	-
-- Fire Service Connection	139
Land Drainage	55,952
Sewerage	124,013
Waste Minimisation	32,695
Active Travel	3,778
Special Heritage (Cathedral)	1,231
Central City Business Association	242
Heritage	3,072
Special Heritage (Arts Centre)	677
	781,713
includes GST of	101,963
Total Excluding GST	679,750
¹ Excess Water depends on actual volumes consumed	

Rating Base

The rates assessed for the 1 July 2023 to 30 June 2024 year are based on the following rating base:

	As at 30 June 2023
Number of rating units	182,256
Number of Separately-Used or Inhabited Parts (SUIPs) of rating units	189,514
Total capital value of rating units	\$172.4 billion
Total land value of those rating units	\$86.4 billion

Valuation system used for rating

We set rates under section 23 of the Local Government (Rating) Act 2002.

Some of our rates are in the form of fixed charges, but most are charged in proportion to each rating unit's rating valuation, where:

- A rating unit is the property which is liable for rates (usually a separate property with its own certificate of title), and
- Rating valuations are set by independent valuers, based on property market conditions as at a specified date (currently 1 August 2022) – their purpose is to enable

councils to allocate rates equitably between properties across the District; they are *not* intended to be an indication of current market value or cost of construction.

We use capital value for rating purposes (commonly thought of as the value of the land plus any improvements).

Where parts of a rating unit can be allocated to different categories (Standard, Business, City Vacant and Remote Rural), we may apportion the rateable value of that rating unit among those parts in order to calculate the overall liability for the rating unit.

Legislation requires that rating valuations be updated at least every three years, so that the distribution of value-based rates reasonably reflects property market conditions. The 2022 valuations are used as the basis of rates calculations from 1 July 2023 until 30 June 2024.

Valuation adjustments during the rating year

Rating valuations must be adjusted whenever there is a significant change to the property (such as new building work or demolition), but:

- These adjustments must still be based on 2022 market prices, to maintain consistency across the tax base; and
- Rates charges cannot be changed to reflect the adjusted valuation until the next rating year (i.e. from 1 July)

Inspection of rates information

For every rating unit, information from the District Valuation Roll and Rating Information Database (including Capital Value and liability for current-year rates) is available for inspection on the Council's Internet site (www.ccc.govt.nz, under the heading 'Services', then 'Rates and valuations' then 'Rates and valuation search') or by enquiry at any Council Service Centre.

Rates for 2023/24

All of the rates and amounts set out in this document are proposed to apply to the rating year commencing 1 July 2023 and ending 30 June 2024, and include GST of 15 percent.

Some of our rates are set as a uniform amount per Separately Used or Inhabited Part of a rating unit (SUIP). In such cases, a SUIP is defined as a part which can be separately let and permanently occupied. Where the occupancy is an accessory to, or is ancillary to,

another property or part thereof, then no separately used part exists. For example:

- not separately used parts of a rating unit include:
 - a residential sleep-out or granny flat without independent kitchen facilities;
 - rooms in a hostel with a common kitchen;
 - a hotel room with or without kitchen facilities;
 - motel rooms with or without kitchen facilities;
 - individual storage garages/sheds/partitioned areas of a warehouse;
 - individual offices/premises of partners in a partnership.
- separately used parts of a rating unit include:
 - flats/apartments;
 - flats which share kitchen/bathroom facilities;
 - separately leased commercial areas even though they may share a reception.

General rates

General rates are collected in the form of both a value-based General Rate and a Uniform Annual General Charge (UAGC). The value-based General Rate is set on capital values on a differential basis under the Local Government (Rating) Act 2002.

Purpose of general rates:

General rates, including the UAGC, provide the majority of our total rates requirement, and are calculated as the net rate requirement after targeted rates are determined. General rates (including the UAGC) therefore fund all our activities except to the extent they are funded by targeted rates or by other sources of funding.

Value-based General Rate Differentials

Differentials are applied to the value-based General Rate. The objective of these differentials is to collect more from identified Business and City Vacant properties and less from identified Remote Rural properties, than would be the case under an un-differentiated value-based General Rate. This is in accordance with our Revenue & Financing Policy.

The differential categories are defined as follows:

Standard

Any rating unit which is:

- (a) used for residential purposes (including home-ownership flats); or
- (b) a Council-operated utility network; or
- (c) land not otherwise classified as Business, City Vacant or Remote Rural.

Business

Any rating unit (not being a City Vacant rating unit) which is:

- (a) used for a commercial or industrial purpose (including travellers and special purpose accommodation, offices and administrative and associated functions, commercially-owned and operated utility networks, and quarrying operations); or
- (b) land zoned Commercial or Industrial in the District Plan, situated anywhere in the District, except where the principal use is residential.

City Vacant

Any rating unit:

- (a) which is located entirely or predominantly in the Central City Business Zone or the Central City Mixed Use (South Frame) Zone defined in the District Plan (see the map below); and

- (b) where no active or consented use is being made of the land, as further described below.

The Central City Business Zone and the Central City Mixed Use (South Frame) Zone are shown in the following map.



An active or consented use is being made of the land where:

- (a) it is developed (has a building on it), or is under construction, or
- (b) in a temporary use that:
 - i. is a permitted activity under rules in the District Plan (e.g. used as a support site for adjacent construction); or

- ii. has an approved and fully implemented resource consent (e.g. open-air carpark).

Remote Rural

Any rating unit which is:

- (a) zoned residential or rural in the District Plan, *and*
- (b) either
 - i. greater than 20 hectares in size; or
 - ii. situated outside the serviced area defined for the Sewerage Targeted rate (below), *and*
- (c) either:
 - i. used solely or principally for agricultural, horticultural, pastoral, or forestry purposes or the keeping of bees or poultry; or
 - ii. vacant land not otherwise used.

For the purpose of clarity the Remote Rural category does not include any rating unit which is:

- (a) used principally for industrial (including quarrying) or commercial purposes (as defined in Business above); or
- (b) used principally for residential purposes (including home-ownership flats).

For the purpose of these differential sector definitions, the District Plan means our operative District Plan.

The Business Differential is 2.22 (increased from 1.697 in 2022/23) and the City Vacant Differential is 4.523 (increased from 4 in 2022/23). The Remote Rural Differential is 0.75 (unchanged from 2022/23).

Liability for the value-based General Rate is calculated as a number of cents per dollar of capital value:

Differential category	Rates (cents / \$)	Differential factor	Rev (\$000)
Standard	0.211986	1.000	272,848
Business	0.470608	2.220	140,768
City Vacant	0.958811	4.523	2,447
Remote Rural	0.158989	0.750	5,993

Uniform Annual General Charge (UAGC)

A portion of general rates is assessed as a UAGC, which is set under section 15(1)(b) of the Local Government (Rating) Act 2002.

Purpose of the UAGC: The UAGC modifies the impact of rating on a city-wide basis by ensuring that all rating units are charged a fixed amount to recognize the costs, associated with each property, which are

uniformly consumed by the inhabitants of the community.

Liability for the UAGC is calculated as a uniform amount for each separately used or inhabited part of a rating unit:

Land	Basis	Rates (\$)	Revenue (\$000)
All land in District	SUIP	153.00	28,996

Targeted rates

Targeted rates are set under sections 16, 18, and 19, and schedules 2 and 3 of the Local Government (Rating) Act 2002. We do not accept Lump Sum Contributions (as defined by Section 117A of the Local Government (Rating) Act 2002) in respect of any targeted rate.

Targeted rates may be applied either uniformly on all rating units or only on an identified group of ratepayers, depending on our determinations under s101(3) of the Local Government Act 2002. The definition and objective of each of the Targeted rates is described below.

Water Supply Targeted Rate:

The purpose of this rate (in conjunction with the separate targeted rates for Restricted

Water Supply, Fire Connection, and Excess Water Supply described below) is to recover the cash operating cost of water supply, plus a significant share of the expected cost of related asset renewal and replacement (charged in lieu of depreciation) over the planning period.

It is assessed on every rating unit located within the serviced area, where the serviced area includes all rating units that are actually connected to the on-demand water reticulation system, those that have a connection kit installed at the boundary, and those located within a specified distance of any part of the on-demand water reticulation system, **except** where connection of properties within the specified distance is not possible for technical reasons (for example, if connection would require crossing third party land or if we do not permit connection due to capacity constraints). For developed properties the specified distance is 100 metres, measured from the water reticulation system to a building on the land. For undeveloped properties the specified distance is 30 metres, measured from the water reticulation system to the property boundary.

The serviced area does not include rating units supplied by a registered drinking-water supplier other than Council. Those drinking water suppliers are Christchurch International

Airport, Devondale Estate, Living Springs and Waterloo Business Park.

The Water Supply Targeted Rate is set differentially, depending on whether a rating unit is actually connected – connected rating units are charged at the “Connected” differential, and non-connected rating units are charged the “Serviceable” differential which is set at half of the Connected differential.

Liability for the Water Supply Targeted Rate is calculated as a number of cents per dollar of capital value.

Categories	Rates (cents / \$)	Differential Factor	Rev (\$000)
Connected	0.067836	1.00	107,270
Serviceable	0.033918	0.50	1,291

Restricted Water Supply Targeted Rate:

The purpose of this rate is to contribute to the cost recovery of the activities described as being funded by the Water Supply Targeted Rate (above), by charging a uniform amount to properties not located within the Water Supply Targeted Rate serviced area but receiving a restricted water supply. It is assessed on every rating unit receiving the standard level of restricted service (being 1,000 litres of water supplied per 24-hour period). Where a rating unit receives multiple

levels of service, they will be assessed multiple Restricted Water Supply Targeted Rates.

Liability for the Restricted Water Supply Targeted Rate is calculated as a uniform amount for each standard level of service received by a rating unit.

Categories	Rates (\$)	Revenue (\$000)
Connected	390.00	301

Water Supply Fire Connection Rate

The purpose of the Water Supply Fire Connection Rate is to contribute to the cost recovery of the activities described as being funded by the Water Supply Targeted Rate (above), by charging a uniform amount to properties benefitting from a fire service connection. It is assessed on all rating units connected to the service on a per-connection basis.

Liability for the Water Supply Fire Connection Rate is calculated as a uniform amount for each connection:

Categories	Rates (\$)	Revenue (\$000)
Connected	125.00	139

Excess Water Supply Commercial Targeted Rate

The purpose of this targeted rate is for commercial properties that place an unusually high demand on the water supply system to contribute an additional amount to the cost recovery of the activities described as being funded by the Water Supply Targeted Rate (above).

It is set under section 19 of the Local Government (Rating) Act 2002 and assessed as the water meters are read on every liable rating unit (see below), with invoices sent after each reading.

Liability for the Excess Water Supply Commercial Targeted Rate is calculated as a number of cents per cubic metre of water consumed in excess of the water supply targeted rate allowance for that rating unit:

Categories	Rates (\$ per m ³ of excess water supplied)	Revenue (\$000)
Liable	1.35	3,181

This rate will be charged to all rating units which receive a commercial water supply as defined in the Water Supply and Wastewater Bylaw 2022, **plus:**

- (a) land under single ownership on a single certificate of title and used for three or more household residential units
- (b) boarding houses
- (c) motels
- (d) rest homes

Each liable rating unit has a water supply targeted rate allowance. Water used in excess of this allowance will be charged at the stated rate per cubic metre.

The water supply targeted rate allowance for each property is effectively the amount of water already paid for under the Water Supply Targeted Rate – i.e. the total Water Supply Targeted Rate payable, divided by the above cubic-metre cost, then divided by 365 to give a daily cubic metre allowance. The Excess Water Supply Targeted Rate will be charged if actual use exceeds this calculated daily allowance, **provided that** all properties will be entitled to a minimum allowance of 0.6986 cubic metres per day.

For example, if a rating unit is assessed \$1,000 for the Water Supply Targeted Rate, that rating unit's water supply targeted rate allowance for the year is 740.7 cubic metres (\$1,000 divided by \$1.35/m³), which is 2.03 cubic metres per day. If the meter readings are 91 days apart then the allowance is 184.7 cubic metres for that billing period (2.03 m³/day x 91 days).

Liability for the Excess Water Supply Commercial Targeted Rate for that billing period is for any consumption by that rating unit over 184.7 cubic metres. So if 300 cubic metres were used in that billing period, the liability for the Excess Water Supply Commercial Targeted Rate for that billing period would be \$155.68 incl GST, which is the excess usage of 115.3 cubic metres (300m³ – 184.7m³) times the rate of \$1.35/m³.

The annual rates assessment identifies those ratepayers who are potentially liable for the Excess Water Supply Commercial Targeted Rate. It does not include the calculated liability as the water reading does not coincide with the assessment. Water meters are read progressively throughout the year. Following each reading, a water-excess charge invoice is issued for those rating units which are liable. The invoice will refer to the assessment and will bill for the consumption for the period of the reading.

The latest water supply targeted rate allowance will be used, calculated on a daily basis.

Excess Water Supply Residential Targeted Rate

This targeted rate also contributes to the cost recovery of the activities described as being funded by the Water Supply Targeted Rate (above), by assessing additional charges on those residential properties placing an

unusually high demand on the water supply system.

It is set under section 19 of the Local Government (Rating) Act 2002 and assessed as the water meters are read on every liable rating unit (see below), with invoices sent after each reading.

Liability for the Excess Water Supply Residential Targeted Rate is calculated as a number of cents per cubic metre of water used in excess of an allowance of 0.9 cubic metres per day per separately used or inhabited part (SUIP) of a rating unit.

Categories	Rates (\$ per m ³ of excess water supplied)	Revenue (\$000)
Liable	1.35	2,522

This rate will be charged to all metered residential rating units where the meter records usage for a single rating unit. The rate will also be charged where the meter records usage for multiple rating units where there is a special agreement in force specifying which rating unit/ratepayer is responsible for payment.

The annual rates assessment identifies those ratepayers who are potentially liable for the Excess Water Supply Residential Targeted Rate. It does not include the calculated

liability as the water reading does not coincide with the assessment. Water meters are read progressively throughout the year. Following each reading, a water-excess charge invoice is issued for those rating units which are liable. The invoice will refer to the assessment and will invoice for the consumption for the period of the reading.

Land Drainage Targeted Rate

The purpose of this rate is to recover the cash operating cost of the stormwater drainage, and the flood protection and control works groups of activities, plus a significant share of the expected cost of related asset renewal and replacement (charged in lieu of depreciation) over the planning period. The rate is assessed on every rating unit which is within the serviced area. The serviced area includes all developed land within the District or where there is a land drainage service.

Liability for the Land Drainage Targeted Rate is calculated as a number of cents per dollar of capital value.

Categories	Rates (cents / \$)	Revenue (\$000)
Within serviced area	0.035731	55,952

Sewerage Targeted Rate

The purpose of this rate is to recover the cash operating cost of wastewater collection,

treatment and disposal, plus a significant share of the expected cost of related asset renewal and replacement (charged in lieu of depreciation) over the planning period. It is assessed on every rating unit located within the serviced area, where the serviced area includes all rating units that are actually connected to the wastewater network, those with a connection kit installed at the boundary, and those located within a specified distance of any part of the wastewater network **except** where connection of properties within the specified distance is not possible for technical reasons (for example, if connection would require crossing third party land or if we do not permit connection due to capacity constraints). For developed properties, the specified distance is 100 metres, measured from the wastewater network to a building on the land. For undeveloped properties, the specified distance is 30 metres measured from the wastewater network to the property boundary.

Liability for the Sewerage Targeted Rate is calculated as a number of cents per dollar of capital value.

Categories	Rates (cents / \$)	Revenue (\$000)
Within serviced area	0.075347	124,013

Active Travel Targeted Rate

The purpose of this rate is to contribute to the operating cost of the Active Travel Programme (including pedestrian networks and cycleways). It is assessed on all rating units in the District.

Liability for the Active Travel Targeted Rate is calculated as a uniform amount for each separately used or inhabited part of a rating unit:

Land	Basis	Rates (\$)	Revenue (\$000)
All land in District	SUIP	20.00	3,778

Heritage Targeted Rate

The purpose of this rate is to fund:

- a \$23.5 million grant towards the Canterbury Museum redevelopment scheduled over 3 years from 2024/25.
- planned capital expenditure of \$53.5 million associated with preserving key components of our own built heritage: the Provincial Chambers, Old Municipal Chambers and Robert McDougall Gallery.

The rate will recover these costs over 30 years. The rate is planned to cease in 2051/52. The

rate will be phased in over three years from 2021/22, so the rate will increase in 2022/23 and again in 2023/24 to reach a level consistent with recovering the full capital costs above (excluding interest).

It is assessed on all rating units in the District.

Liability for the Heritage Targeted Rate is calculated as a number of cents per dollar of capital value.

Categories	Rates (cents / \$)	Revenue (\$000)
All land in District	0.001886	3,072

Special Heritage (Arts Centre) Targeted Rate

The purpose of this rate is to fund a \$5.5 million grant to the Arts Centre paid over three years. The rate will recover this cost over 10 years.

The rate is planned to cease in 2031/32. It is assessed on all rating units in the District.

Liability for the Special Heritage (Arts Centre) Targeted Rate is calculated as a number of cents per dollar of capital value.

Categories	Rates (cents / \$)	Revenue (\$000)
All land in District	0.000416	677

Special Heritage (Cathedral) Targeted Rate

The purpose of this rate is to fund a \$10 million grant supporting the restoration of the Anglican Cathedral. It is assessed on all rating units in the District and will cease on 30 June 2028.

Liability for the Special Heritage (Cathedral) Targeted Rate is calculated as a uniform amount for each separately used or inhabited part of a rating unit:

Land	Basis	Rates (\$)	Revenue (\$000)
All land in District	SUIP	6.52	1,231

Waste Minimisation Targeted Rate

The purpose of this rate is to recover the cash operating cost of the collection and disposal of recycling and organic waste, plus a significant share of the expected cost of related asset renewal and replacement (charged in lieu of depreciation) over the planning period.

The Waste Minimisation Targeted Rate applies to all land within the District except for:

- Properties in the CBD area that receive the inner city bag collection service (refer to map below):

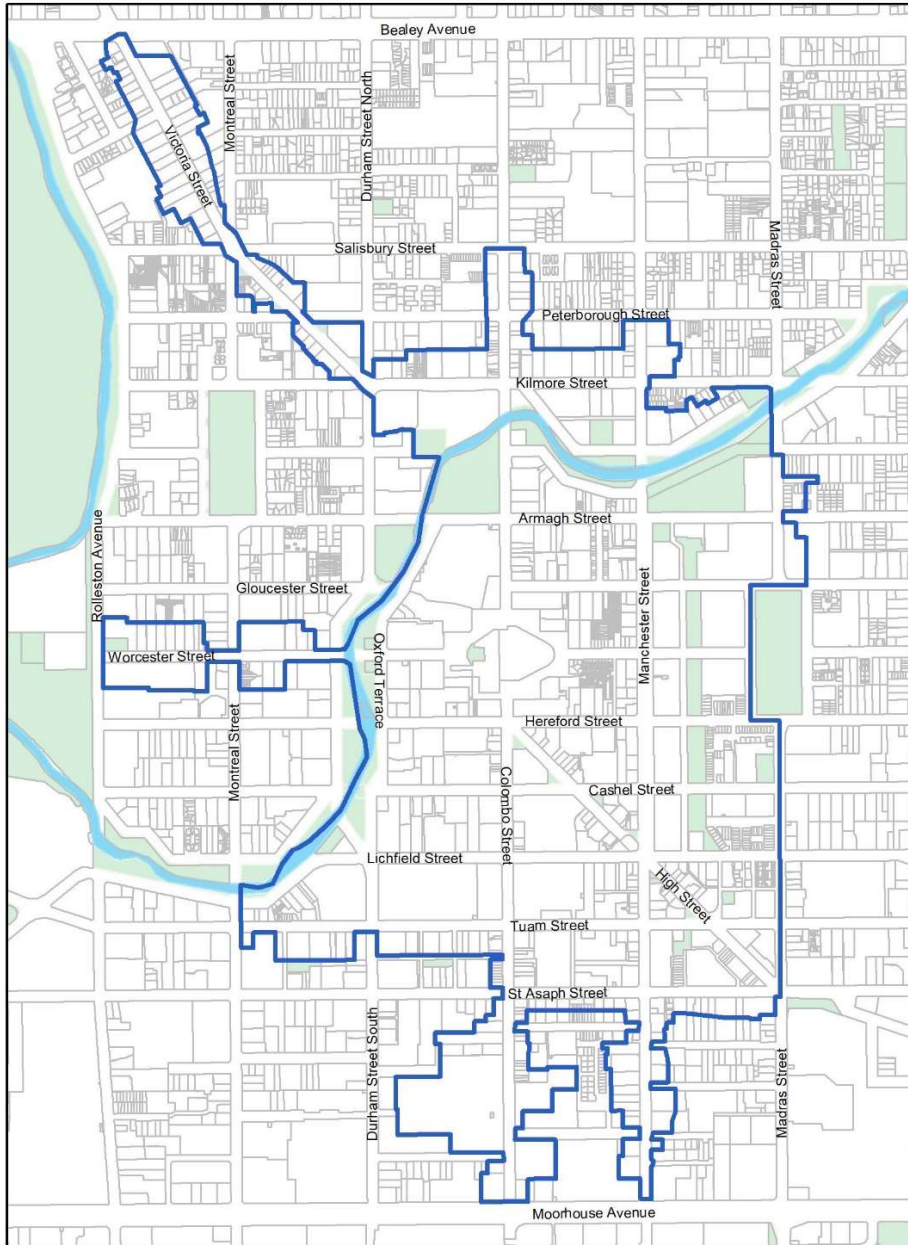
- land which does not have improvements recorded,
- land with a storage shed only and the capital value is less than or equal to \$175,000.

The Waste Minimisation Targeted Rate is set differentially, based on location within or outside our kerbside collection area – rating units located within this area are charged at the Full Charge differential, and those located outside this area are charged at the Part Charge differential which is set at 75 per cent of the Full Charge differential. The kerbside collection area is shown in the map below, and can be viewed interactively on the Council’s website.

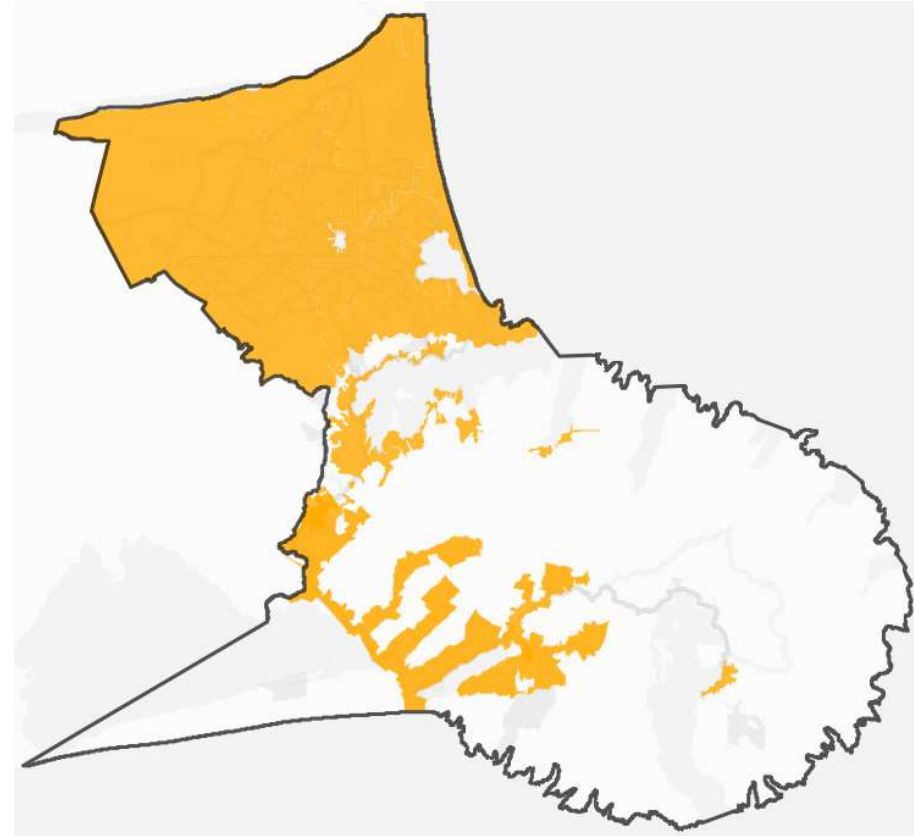
Liability for the Waste Minimisation Targeted Rate is calculated as a fixed dollar amount for each separately used or inhabited part of a rating unit that is within the land described above and assessed for the UAGC.

Categories	Basis	Rates (\$)	Revenue (\$000)
Full charge	SUIP	184.75	32,495
Part charge	SUIP	138.56	199

Inner City Bag Collection Service Area



Kerbside Collection Area



Central City Business Association Targeted Rate

The purpose of this rate is to fund a \$210,000 (plus GST if any) grant to the Central City Business Association (CCBA) to support their activities.

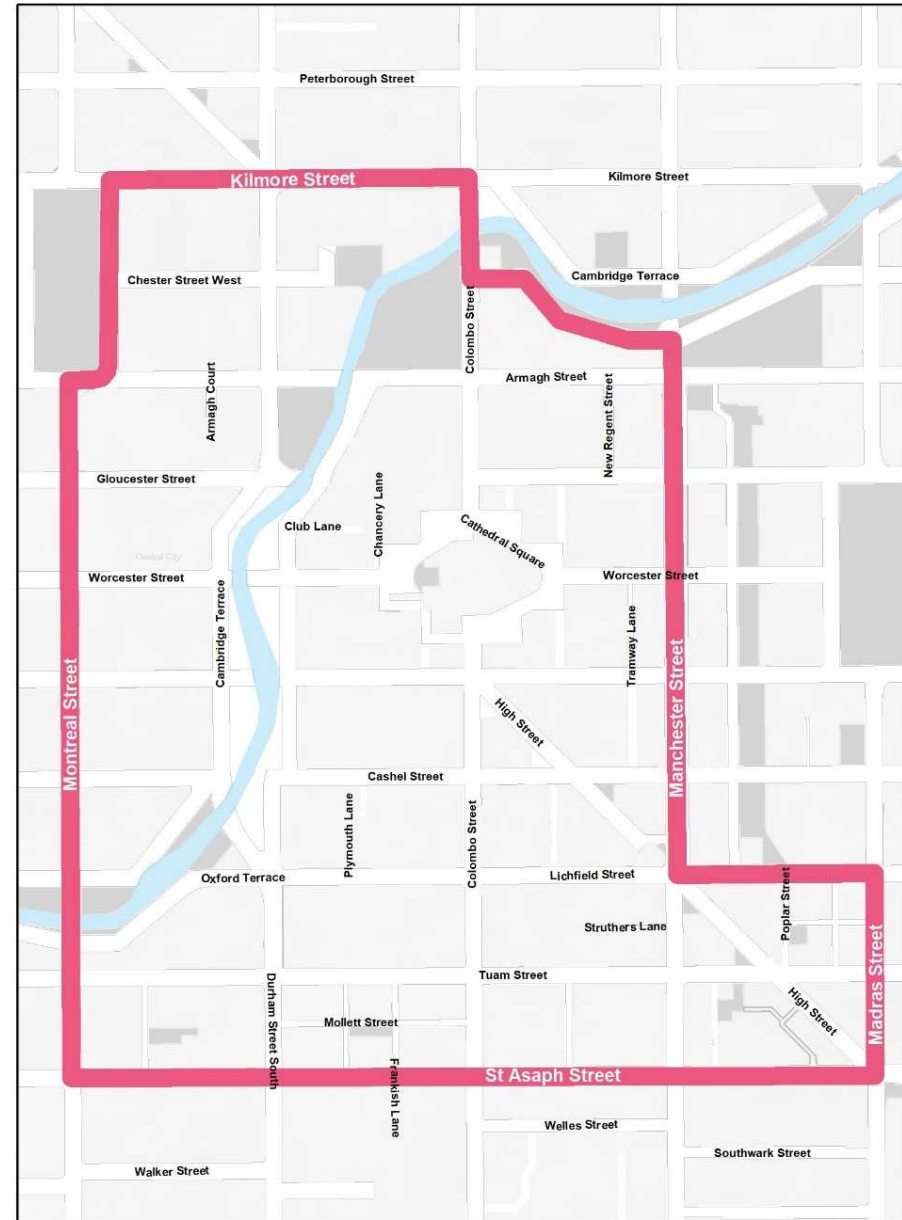
It is assessed on all business rating units in the CCBA Area that have a land value greater than or equal to \$90,000.

The CCBA Area is the land within the red boundary defined shown in the map.

Liability for the CCBA Targeted Rate is calculated as a uniform amount for each rating unit.

Land	Basis	Rates (\$)	Revenue (\$000)
Business rating units within the CCBA Area with a land value greater than or equal to \$90,000	Rating Unit	392.36	242

CCBA Area



Penalties

The following penalties on unpaid rates will be added in accordance with sections 57 and 58 of the Local Government (Rating) Act 2002:

Late payment penalty: A penalty of 10 per cent will be added to any portion of an invoiced amount not paid on or by the due date. The date on which these penalties will be added is specified in Council resolutions.

First arrears penalty: An additional penalty of 10 per cent will be added on 1 October 2023 to any rates assessed, and any penalties added, before 1 July 2023 and which remain unpaid on 1 October 2023.

Second arrears penalty: A further penalty of 10 per cent will be added if any rates to which the first arrears penalty has been added remain unpaid on 1 April 2024.

Indicative rates

The following tables show our rates for a range of property types and values. Figures include 15% GST but exclude Ecan's regional council rates, late penalties, and any excess water charges.

The overall average rates increase to existing ratepayers this year is 6.41%. The rates increase experienced by each individual property will differ from this overall average, depending on:

- The property's classification (whether it's a standard, business, city vacant, or remote rural property).
- Which rates the property pays (for example, a property only pays the sewerage rate if it's within the sewerage serviced area).
- The 2022 capital value of the property.
- The extent to which the property's capital value has increased in the 2022 revaluation relative to other properties.
- How many 'separately used or inhabited parts' (SUIPs) the property has. Fixed rates are paid based on the number of SUIPs. For example, a property with two flats will pay two fixed charges. Most residential properties have only one SUIP.

A detailed analysis of rates increases for particular groups of properties is set out in the rates analysis section.

The tables below show the components of the overall rates payable in 2023/24 for a range of property values in each sector.

Standard properties (includes residential houses)

- Around 161,000 properties pay the standard value-based General Rate (mostly houses).
- They typically pay the value-based General Rate (Standard), the UAGC, and targeted rates for Water Supply (Connected), Land Drainage, Sewerage, Heritage, Special Heritage (Arts Centre), Waste Minimisation (Full Charge), Active Travel and Special Heritage (Cathedral).
- For properties classified by our valuation service provider as residential dwellings and flats (excluding multi-unit properties and vacant sections):
 - The average Capital Value (CV) is 764,364
 - Typical CCC rates on this average property are \$3,370

Breakdown of 2023/24 annual rates (\$) for a standard property:

CV	Fixed rates (\$)					Value-based rates (\$)							Total (\$)	
	UAGC	Waste Min. (Full)	Active Travel	Special Heritage (Cathedral)	All fixed rates	General Standard	Water Connected	Land Drainage	Sewerage	Heritage	Special Heritage (Arts Centre)	All value-based rates		
200,000	153.00	184.75	20.00	6.52	364.27	423.97	135.67	71.46	150.69	3.77	0.83	786.40	1,150.67	
400,000	153.00	184.75	20.00	6.52	364.27	847.94	271.34	142.92	301.39	7.54	1.66	1,572.81	1,937.08	
500,000	153.00	184.75	20.00	6.52	364.27	1,059.93	339.18	178.66	376.74	9.43	2.08	1,966.01	2,330.28	
600,000	153.00	184.75	20.00	6.52	364.27	1,271.92	407.02	214.39	452.08	11.32	2.50	2,359.21	2,723.48	
700,000	153.00	184.75	20.00	6.52	364.27	1,483.90	474.85	250.12	527.43	13.20	2.91	2,752.41	3,116.68	
800,000	153.00	184.75	20.00	6.52	364.27	1,695.89	542.69	285.85	602.78	15.09	3.33	3,145.62	3,509.89	
1,000,000	153.00	184.75	20.00	6.52	364.27	2,119.86	678.36	357.31	753.47	18.86	4.16	3,932.02	4,296.29	
1,500,000	153.00	184.75	20.00	6.52	364.27	3,179.79	1,017.54	535.97	1,130.21	28.29	6.24	5,898.03	6,262.30	
2,000,000	153.00	184.75	20.00	6.52	364.27	4,239.72	1,356.72	714.62	1,506.94	37.72	8.32	7,864.04	8,228.31	
Average House	764,364	153.00	184.75	20.00	6.52	364.27	1,620.35	518.51	273.12	575.93	14.42	3.18	3,005.50	3,369.77

Business properties

- Around 14,300 properties pay the Business value-based General Rate
- They typically pay the value-based General Rate (Business), the UAGC, and targeted rates for Water Supply (Connected), Land Drainage, Sewerage, Heritage, Special Heritage (Arts Centre), Waste Minimisation (Full Charge), Active Travel and Special Heritage (Cathedral).
- Central city business properties may also pay the Central City Business Association (CCBA) Targeted Rate. The table below relates to ratepayers that do not pay those rates.
- For properties classified by our valuation service provider as commercial or industrial:
 - The average CV is 2,442,382
 - Typical CCC rates on this average property are \$16,284

Breakdown of 2023/24 annual rates (\$) for a business property:

CV	Fixed rates (\$)					Value-based rates (\$)							Total (\$)
	UAGC	Waste Min. (Full)	Active Travel	Special Heritage (Cathedral)	All fixed rates	General Business	Water Connected	Land Drainage	Sewerage	Heritage	Special Heritage (Arts Centre)	All value-based rates	
200,000	153.00	184.75	20.00	6.52	364.27	941.22	135.67	71.46	150.69	3.77	0.83	1,303.65	1,667.92
500,000	153.00	184.75	20.00	6.52	364.27	2,353.04	339.18	178.66	376.74	9.43	2.08	3,259.12	3,623.39
1,000,000	153.00	184.75	20.00	6.52	364.27	4,706.08	678.36	357.31	753.47	18.86	4.16	6,518.24	6,882.51
1,500,000	153.00	184.75	20.00	6.52	364.27	7,059.12	1,017.54	535.97	1,130.21	28.29	6.24	9,777.36	10,141.63
2,000,000	153.00	184.75	20.00	6.52	364.27	9,412.16	1,356.72	714.62	1,506.94	37.72	8.32	13,036.48	13,400.75
2,500,000	153.00	184.75	20.00	6.52	364.27	11,765.20	1,695.90	893.28	1,883.68	47.15	10.40	16,295.60	16,659.87
3,000,000	153.00	184.75	20.00	6.52	364.27	14,118.24	2,035.08	1,071.93	2,260.41	56.58	12.48	19,554.72	19,918.99
4,000,000	153.00	184.75	20.00	6.52	364.27	18,824.32	2,713.44	1,429.24	3,013.88	75.44	16.64	26,072.96	26,437.23
5,000,000	153.00	184.75	20.00	6.52	364.27	23,530.40	3,391.80	1,786.55	3,767.35	94.30	20.80	32,591.20	32,955.47
Average Business	2,442,382	153.00	184.75	20.00	364.27	11,494.05	1,656.81	872.69	1,840.26	46.06	10.16	15,920.03	16,284.30

Remote Rural properties

- Around 2,300 properties pay the Remote Rural value-based General Rate.
- They typically pay the value-based General Rate (Remote Rural), the UAGC, and targeted rates for Heritage, Special Heritage (Arts Centre), Waste Minimisation (Part Charge), Active Travel and Special Heritage (Cathedral).
- For properties classified by our valuation service provider as rural:
 - The average CV is 1,557,204
 - CCC rates on this average-value property are \$2,830

Breakdown of 2023/24 annual rates (\$) for a remote rural property:

CV	Fixed rates (\$)					Value-based rates (\$)				Total (\$)
	UAGC	Waste Min. (Part)	Active Travel	Special Heritage (Cathedral)	All fixed rates	General Remote Rural	Heritage	Special Heritage (Arts Centre)	All value-based rates	
200,000	153.00	138.56	20.00	6.52	318.08	317.98	3.77	0.83	322.58	640.66
500,000	153.00	138.56	20.00	6.52	318.08	794.95	9.43	2.08	806.46	1,124.54
800,000	153.00	138.56	20.00	6.52	318.08	1,271.91	15.09	3.33	1,290.33	1,608.41
1,000,000	153.00	138.56	20.00	6.52	318.08	1,589.89	18.86	4.16	1,612.91	1,930.99
1,500,000	153.00	138.56	20.00	6.52	318.08	2,384.84	28.29	6.24	2,419.37	2,737.45
2,000,000	153.00	138.56	20.00	6.52	318.08	3,179.78	37.72	8.32	3,225.82	3,543.90
3,000,000	153.00	138.56	20.00	6.52	318.08	4,769.67	56.58	12.48	4,838.73	5,156.81
4,000,000	153.00	138.56	20.00	6.52	318.08	6,359.56	75.44	16.64	6,451.64	6,769.72
5,000,000	153.00	138.56	20.00	6.52	318.08	7,949.45	94.30	20.80	8,064.55	8,382.63
Average Remote Rural Property	1,557,204	153.00	138.56	20.00	318.08	2,475.78	29.37	6.48	2,511.63	2,829.71

Rates analysis

This analysis shows the increase in rates compared with the previous year for typical ratepayers with different property values. The analysis is on a GST-inclusive basis, and excludes Ecan rates, excess water charges and penalties.

Typical houses

A typical house pays the following rates:

- **Value-based rates:** general (standard), water connected, land drainage, sewerage, heritage and special heritage (Arts Centre) rates
- **Fixed rates:** the uniform annual general charge (UAGC), waste minimisation (full), active travel and special heritage (Cathedral) rates

The following table shows rates increases for typical houses of varying sizes. It assumes that the valuation for each house increases in the 2022 General Revaluation by the average amount for houses: 47.7%.

Typical houses

2023/24		2022/23		Rates Change		
CV	Rates	CV	Rates	\$ per year	\$ per week	%
300,000	\$ 1,543.88	203,152	\$ 1,460.04	\$ 83.83	\$ 1.61	5.74%
400,000	\$ 1,937.08	270,869	\$ 1,826.38	\$ 110.69	\$ 2.13	6.06%
500,000	\$ 2,330.28	338,586	\$ 2,192.72	\$ 137.56	\$ 2.65	6.27%
600,000	\$ 2,723.48	406,304	\$ 2,559.07	\$ 164.42	\$ 3.16	6.42%
700,000	\$ 3,116.68	474,021	\$ 2,925.41	\$ 191.28	\$ 3.68	6.54%
800,000	\$ 3,509.89	541,738	\$ 3,291.75	\$ 218.14	\$ 4.19	6.63%
1,000,000	\$ 4,296.29	677,173	\$ 4,024.43	\$ 271.86	\$ 5.23	6.76%
1,200,000	\$ 5,082.69	812,607	\$ 4,757.11	\$ 325.58	\$ 6.26	6.84%
1,500,000	\$ 6,262.30	1,015,759	\$ 5,856.13	\$ 406.17	\$ 7.81	6.94%
2,000,000	\$ 8,228.31	1,354,345	\$ 7,687.84	\$ 540.47	\$ 10.39	7.03%
3,000,000	\$ 12,160.33	2,031,518	\$ 11,351.25	\$ 809.08	\$ 15.56	7.13%

Average House

764,364	\$ 3,369.77	517,607	\$ 3,161.20	\$ 208.57	\$ 4.01	6.60%
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The average house will have a rates increase of \$4.01 per week.

Typical businesses

A typical business pays the following rates:

- **Value-based rates:** general (business), water connected, land drainage, sewerage, heritage and special heritage (Arts Centre) rates
- **Fixed rates:** the uniform annual general charge (UAGC), waste minimisation (full), active travel and special heritage (Cathedral) rates

The following table shows rates increases for typical business properties of varying sizes. It assumes that the valuation for each business increases in the 2022 General Revaluation by the average amount for businesses: 24.4%. It assumes the property does not pay the Central City Business Association (CCBA) Targeted Rate.

Typical businesses

2023/24		2022/23		Rates Change		
CV	Rates	CV	Rates	\$ per year	\$ per week	%
300,000	\$ 2,319.74	241,119	\$ 2,208.77	\$ 110.97	\$ 2.13	5.02%
500,000	\$ 3,623.39	401,865	\$ 3,440.60	\$ 182.79	\$ 3.52	5.31%
1,000,000	\$ 6,882.51	803,729	\$ 6,520.19	\$ 362.32	\$ 6.97	5.56%
1,500,000	\$ 10,141.63	1,205,594	\$ 9,599.77	\$ 541.86	\$ 10.42	5.64%
2,000,000	\$ 13,400.75	1,607,458	\$ 12,679.36	\$ 721.39	\$ 13.87	5.69%
2,500,000	\$ 16,659.87	2,009,323	\$ 15,758.94	\$ 900.93	\$ 17.33	5.72%
3,000,000	\$ 19,918.99	2,411,187	\$ 18,838.53	\$ 1,080.46	\$ 20.78	5.74%
4,000,000	\$ 26,437.23	3,214,916	\$ 24,997.70	\$ 1,439.53	\$ 27.68	5.76%
5,000,000	\$ 32,955.47	4,018,645	\$ 31,156.86	\$ 1,798.61	\$ 34.59	5.77%
Average Business						
2,442,382	\$ 16,284.30	1,963,013	\$ 15,404.06	\$ 880.24	\$ 16.93	5.71%

Typical remote rural

A typical remote rural property pays the following rates:

- **Value-based rates:** general (remote rural), heritage and special heritage (Arts Centre) rates
- **Fixed rates:** the uniform annual general charge (UAGC), waste minimisation (part), active travel and special heritage (Cathedral) rates

The following table shows rates increases for typical remote rural properties of varying sizes. It assumes that the valuation for each remote rural property increases in the 2022 General Revaluation by the average amount for remote rural properties: 50.1%.

Typical remote rural property

2023/24		2022/23		Rates Change		
CV	Rates	CV	Rates	\$ per year	\$ per week	%
300,000	\$ 801.95	199,854	\$ 801.00	\$ 0.95	\$ 0.02	0.12%
500,000	\$ 1,124.54	333,090	\$ 1,125.91	\$ (1.37)	\$ (0.03)	-0.12%
800,000	\$ 1,608.41	532,944	\$ 1,613.26	\$ (4.85)	\$ (0.09)	-0.30%
1,000,000	\$ 1,930.99	666,180	\$ 1,938.16	\$ (7.17)	\$ (0.14)	-0.37%
1,500,000	\$ 2,737.45	999,270	\$ 2,750.42	\$ (12.97)	\$ (0.25)	-0.47%
2,000,000	\$ 3,543.90	1,332,360	\$ 3,562.68	\$ (18.78)	\$ (0.36)	-0.53%
3,000,000	\$ 5,156.81	1,998,540	\$ 5,187.19	\$ (30.38)	\$ (0.58)	-0.59%
4,000,000	\$ 6,769.72	2,664,719	\$ 6,811.70	\$ (41.98)	\$ (0.81)	-0.62%
5,000,000	\$ 8,382.63	3,330,899	\$ 8,436.21	\$ (53.58)	\$ (1.03)	-0.64%
Average Remote Rural Property						
1,557,204	\$ 2,829.71	1,037,378	\$ 2,843.35	\$ (13.64)	\$ (0.26)	-0.48%