

Notice of Meeting:

I hereby give notice that an ordinary meeting of the Dunedin City Council will be held on:

Date: Wednesday 4 March 2026
Time: 9.00 am
Venue: Council Chamber, Dunedin Public Art Gallery, the Octagon, Dunedin

Sandy Graham
Chief Executive Officer

Council
SUPPLEMENTARY AGENDA

MEMBERSHIP

Mayor
Deputy Mayor

Mayor Sophie Barker
Cr Cherry Lucas

Members

Cr John Chambers	Cr Christine Garey
Cr Doug Hall	Cr Marie Laufiso
Cr Russell Lund	Cr Mandy Mayhem
Cr Benedict Ong	Cr Andrew Simms
Cr Mickey Treadwell	Cr Lee Vandervis
Cr Steve Walker	Cr Brent Weatherall

Senior Officer

Sandy Graham, Chief Executive

Governance Support Officer

Lynne Adamson

Lynne Adamson
Governance Support Officer

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Note: Reports and recommendations contained in this agenda are not to be considered as Council policy until adopted.

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Table 1: Change in CV by property category

	Old Capital Value ² 2025/26	% of CV	New Capital Value 2026/27	% of CV	CV Inc/(Dec)	% Inc/ (Dec)
Residential	31,571,101,150	70.3	32,284,965,500	72.1	(713,864,350)	(2.2)
Lifestyle	3,035,869,500	6.8	3,116,026,500	7.0	(80,157,000)	(2.6)
Commercial	7,763,194,850	17.3	6,847,357,800	15.3	915,837,050	13.4
Farmland	2,255,757,950	5.0	2,249,412,750	5.0	6,345,200	0.3
Heritage B&B	2,240,000	0.0	2,920,000	0.0	(680,000)	(23.3)
Stadium	270,450,000	0.6	249,700,000	0.6	20,750,000	8.3
Total	44,898,613,450	100.0	44,750,382,550	100.0	148,230,900	0.3

- 21 The impact on rates paid by individual properties depends on whether a property's CV has changed by more than, or less than, the overall increase or decrease in CV. For example, if the CV of a particular property increased by more than the overall increase, then the general rate for this property would increase by more than the overall increase.

Water services utilities

- 22 Currently water services utilities are included within the commercial category, they are charged general rates, using the commercial rating differential of 2.50, and the community services targeted only.
- 23 An outlier in the 2025 revaluation was in the Utility sector, particularly the DCC owned water, drainage and stormwater utilities. The table below shows separately the water services utilities from the other commercial properties. The commercial category CV has increased by 13.4%. Within this category the water services utilities CV has increased by 76.6%.

Table 2: Change in CV by commercial category

	Old Capital Value ³ 2025/26	% of CV	New Capital Value 2026/27	% of CV	CV Inc/(Dec)	% Inc/ (Dec)
Commercial	6,118,294,850	78.8	5,916,178,800	86.4	202,116,050	3.4
Water Services Utilities	1,644,900,000	21.2	931,179,000	13.6	713,721,000	76.6
Total	7,763,194,850	100.0	6,847,357,800	100.0	915,837,050	13.4

- 24 The effect of this revaluation on the water services utilities, using the current general rate commercial differentials, is:
- a) the 2026/27 year's rates charged to water services utilities would increase by \$6.084 million (\$5.291 million excluding GST) to \$13.248 million,

² Includes properties liable for 50% general rates.

³ Includes properties liable for 50% general rates.

- b) the targeted rates for water services would need to be increased by \$6.084 million (\$5.291 million excluding GST),
- c) the rates increase in Water Services would go from 16.7% to 22.1% which means the overall Council rate increase would go from 10.5% to 12.5%, noting this would exceed the rate increase limit included in the Financial Strategy (the limit is 12%).

25 To address the impact of the revaluation on the Waters Services Utilities, two options are presented for consideration by Council.

Option 1

26 Option 1, the recommended option, is to introduce a general rate differential of 1.34 for Water Services Utilities. This differential would keep the level of rating for Waters Services Utilities in line with the budgeted increase in rates for water services provided for in the 9 Year Plan 2025-34, and the approved Water Services Delivery Plan.

27 The proposed general rate differential of 1.34 has been calculated using the 2025/26 rate requirement adjusted by inflation of 2.7%.

28 The creation of the differential will not require an amendment to the current Revenue and Financing Policy or the 9 Year Plan 2025-34. However, if agreed, this change will go out for community consultation as part of the Annual Plan 2026/27 as this is a requirement of the Local Government Act 2002 as there will be an additional differential category and factor on the general rate.

29 The following tables shows the overall rates income by category compared with the current year for Option 1.

Table 3: Total rates by category under option 1

Category	2025/26 \$'000	2026/27 \$'000	Difference \$'000	Difference (%)
Residential	203,322	223,530	20,208	9.9
Lifestyle	10,765	11,403	638	5.9
Commercial	76,141	86,502	10,361	13.6
Water Services Utilities	7,164	7,357	193	2.7
Residential Heritage B & B	17	15	(2)	(11.8)
Farmland	6,663	7,224	561	8.4
Stadium 10,000 plus seat	214	220	6	2.8
Total rates	304,286	336,251	31,965	10.5

- 30 The following table shows the general rate factor per category and the amount of general rate collected from each category.

Table 4: Distribution of the general rate per category for 2026/27 option 1

Category	Factor	Proposed General Rates Collected \$'000	Total General Rate (%)
Residential	1.00	105,328	58.9
Lifestyle	0.95	9,621	5.4
Commercial	2.50	50,344	28.1
Water Services Utilities	1.34	7,357	4.1
Residential Heritage B & B	1.75	13	0.0
Farmland	0.80	6,021	3.4
Stadium 10,000 plus seat	0.16	144	0.1
		178,828	

Option 2

- 31 Option 2 is the status quo option, that is, to continue using the commercial differential of 2.50 for charging rates on water services utilities.
- 32 Under this option the draft budget for 2026/27 would need to include an overall increase in rates of 12.5%, an increase of \$6.084 million. This increase would incorporate an increase of 6.9% in non-Waters rates and an increase of 22.1% in water rates.
- 33 The following tables shows the rates collected by category compared with the current year for Option 2.

Table 5: Total rates by category and increase under Option 2

Category	2025/26 \$'000	2026/27 \$'000	Difference \$'000	Difference (%)
Residential	203,322	224,221	20,899	10.3
Lifestyle	10,765	11,109	344	3.2
Commercial	76,141	86,464	10,323	13.6
Water Services Utilities	7,164	13,248	6,084	84.9
Residential Heritage B & B	17	14	(3)	(17.6)
Farmland	6,663	7,059	396	5.9
Stadium 10,000 plus seat	214	220	6	2.8
Total rates	304,286	342,335	38,049	12.5

- 34 The following table shows the general rate factor per category and the amount of general rate collected from each category.

Table 6: Distribution of the general rate per category for 2026/27 under Option 2

Category	Factor	Proposed General Rates Collected \$'000	Total General Rate (%)
Residential	1.00	101,702	56.9
Lifestyle	0.95	9,290	5.2
Commercial	2.50	48,618	27.1
Water Services Utilities	2.50	13,248	7.4
Residential Heritage B & B	1.75	13	0.0
Farmland	0.80	5,813	3.3
Stadium 10,000 plus seat	0.16	144	0.1
		178,828	

- 35 Table 7 shows a summary of the water and drainage rates required for each option:

Table 7: Increase in water and drainage rates

Water and Drainage Targeted Rate Requirement	2025/26 \$'000	2026/27 \$'000	Difference \$'000	Difference (%)
Recommended (Option 1)	112,557	131,387	18,830	16.7
Status Quo (Option 2)	112,557	137,473	24,916	22.1
			6,084	

- 36 The total general rate requirement does not change under either option provided. However, the distribution of the general rate requirement changes across the differentials as shown in the table below.

Table 8: Allocation of the general rate requirement for the two options

	Option 1 \$'000	Option 2 \$'000	Difference \$'000
Residential	105,328	101,702	3,626
Lifestyle	9,621	9,290	331
Commercial	50,344	48,618	1,726
Water Services Utilities	7,357	13,248	(5,891)
Residential Heritage B&B	13	13	-
Farmland	6,021	5,813	208
Stadium 10,000 plus seat	144	144	-
Total General Rates	178,828	178,828	-

- 37 For the two options provided in this report, there are three attachments:
- Attachments A and D provides a summary of current and proposed rates, provides details of the individual rates and the amount collected from each rate.
 - Attachments B and E provide summary information, provides a summary of fixed charges, general rates and total rates.
 - Attachments C and F provide sample property rates.

OPTIONS

- 38 The effect of the revaluation on water services utilities results in a redistribution of the general rate and a redistribution between rate types, therefore two options are provided to address this.

Option One – Create a new differential category for Water Services Utilities (Recommended Option)

- 39 Option 1 is to create a new general rate differential for water services utilities. The new differential factor would be 1.34 compared to the residential factor of 1.00 and the commercial factor of 2.50.

Advantages

- Total rates revenue aligns with the budget requirement rather than being driven by the effect of a revaluation.
- Targeted rates for water and drainage increases will more closely align with the Water Services Delivery Plan.

- Provides certainty of future rating requirements for water services utilities.
- The rate increase limits included in the Financial Strategy are not exceeded.

Disadvantages

- There are no identified disadvantages.

Option Two – Status Quo

40 This option continues to rate the water services utilities using the commercial differential. The rates to be paid by the water services utilities would increase by \$6.084 million to \$13.248 million. These rates are recovered by increasing the water and drainage targeted rates.

Advantages

- There are no identified advantages.

Disadvantages

- An additional \$6.084 million will need to be added to the Waters budget for 2026/27. Targeted rates for water and drainage will need to be increased from 2025/26 by 22.1% to cover the higher rates payable by the water services utilities.
- The rate increase limits included in the Financial Strategy are exceeded.
- Lack of certainty of future rating requirement for water services utilities.

NEXT STEPS

- 41 If agreed, consultation on the draft Annual Plan will include the proposed change in rating differential for Water Services Utilities.
- 42 While the Council is engaging with the community on the draft 2026/27 Annual Plan, rate account information will be available on the DCC website that shows the proposed rating impact by individual rate account.

Signatories

Author:	Hayden McAuliffe - Financial Services Manager Lara McBride - Assistant Accountant - Compliance
Authoriser:	Carolyn Allan - Chief Financial Officer

Attachments

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SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

This decision enables democratic local decision making and action by, and on behalf of communities, and promotes the social, economic, environmental and cultural wellbeing of communities in the present and for the future.

Fit with strategic framework

	Contributes	Detracts	Not applicable
Social Wellbeing Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Economic Development Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Environment Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Arts and Culture Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Waters Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Future Development Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Integrated Transport Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Parks and Recreation Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Other strategic projects/policies/plans	✓	<input type="checkbox"/>	<input type="checkbox"/>

The Annual Plan contributes to objectives across the strategic framework, as it describes the Council’s activities, which are aligned to community outcomes.

Māori Impact Statement

Council budgets impact broadly across all Dunedin communities including Māori. The adoption of Te Taki Haruru – Māori Strategic Framework signals Council’s commitment to mana whenua and to its obligations under the Treaty of Waitangi. Mana whenua and mātāwaka will have an opportunity to engage in the Annual Plan consultation process.

Sustainability

Sustainability is an underlying principle of the DCC’s strategic framework. The Annual Plan 2026/27 is not proposing any significant changes to what was provided for in the 9 year plan.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

The creation of the differential will not require an amendment to the current Revenue and Financing Policy or the 9 Year Plan 2025-34. However, if agreed, this change will go out for community consultation as part of the Annual Plan 2026/27 as this is a requirement of the Local Government Act 2002 as there will be an additional differential category and factor on the general rate. The proposed rating method will be included as supporting documentation as part of the Annual Plan budget material during the community consultation period.

Financial considerations

The rating method gives effect to the draft budget. Financial considerations of both options are discussed in the report.

Significance

The creation of the differential will not require an amendment to the current Revenue and Financing Policy or the 9 Year Plan 2025-34. However, if agreed, this change will go out for community consultation as part of the Annual Plan 2026/27 as this is a requirement of the Local Government Act 2002 as there will be an additional differential category and factor on the general rate.

Option 1 - Summary of Current and Proposed Rates

Rates (Including GST)	Basis of Rate	2025/26 Current		2026/27 Proposed		Increase/(Decrease)		
		Note 1	Note 2	Note 2	Note 2	Rate	Rates Collected \$'000	Rates Collected %
General Rates								
Rate in \$, Capital Value, Differentiated								
Residential	cv	0.3077	99,337	0.3336	105,328	8.4%	5,991	6.0%
Lifestyle	cv	0.2923	9,108	0.3169	9,621	8.4%	513	5.6%
Commercial	cv	0.7693	44,908	0.8340	50,344	8.4%	5,436	12.1%
Farmland	cv	0.2462	5,538	0.2669	6,021	8.4%	483	8.7%
Residential Heritage Bed & Breakfast	cv	0.5385	16	0.5838	13	8.4%	(3)	(16.8%)
Stadium 10,000 plus seat	cv	0.0563	141	0.0534	144	(5.2%)	4	2.7%
Water Services Utilities	cv	0.4473	7,164	0.4473	7,357	0.0%	193	2.7%
Total General Rates			166,211		178,828		12,617	7.6%
Targeted Rates								
Community Services								
Residential, Farmland, Lifestyle, Utilities	suip	121.00	6,794	124.30	7,004	2.7%	210	3.1%
Commercial	ru	121.00	340	124.30	349	2.7%	9	2.6%
Total Community Services			7,134		7,353		219	3.1%
Drainage								
Fixed Charge								
Residential, Lifestyle & Farmland (Note 3)	suip	884.40	44,185	1,003.10	50,320	13.4%	6,135	13.9%
Commercial, Residential Institutions, Schools (Note 3)	ru	884.40	2,528	1,003.10	2,866	13.4%	338	13.4%
Churches	ru	102.25	12	102.25	12	0.0%	0	0.0%
Rate in \$ CV								
Commercial & Residential Institutions (Note 3)	cv	0.3018	22,331	0.3362	25,572	11.4%	3,241	14.5%
Schools (Note 3)	cv	0.2264	1,074	0.2522	1,170	11.4%	96	8.9%
Stadium 10,000 plus seat	cv	0.0206	51	0.0195	53	(5.2%)	1	2.7%
Total Drainage Rates			70,181		79,993		9,811	14.0%
Kerbside Collection								
Residential, Farmland, Lifestyle	suip	343.40	17,924	349.20	18,297	1.7%	373	2.1%
Commercial	ru	343.40	128	349.20	132	1.7%	4	3.1%
Total Kerbside Collection Rates			18,052		18,429		377	2.1%
Water								
Fixed Charge								
Residential, Lifestyle & Farmland (Note 3)	suip/unit	671.80	34,920	811.90	42,360	20.9%	7,440	21.3%
Fire Protection	suip	201.54	42	243.57	40	20.9%	(2)	(4.8%)
Fire Protection, Rate in \$ CV								
Commercial	cv	0.0860	6,875	0.1020	8,342	18.6%	1,467	21.3%
Residential Institutions	cv	0.0645	517	0.0765	631	18.6%	114	22.1%
Stadium 10,000 plus seat	cv	0.0084	21	0.0079	21	(5.2%)	1	2.7%
Total Water Rates			42,375		51,394		9,020	21.3%
Other Targeted Rates								
Private Street Lighting	suip	149.40	46	149.40	46	0.0%	0	0.0%
Allanton	suip	411.00	21	411.00	21	0.0%	0	0.0%
Blanket Bay	suip	636.00	1	636.00	1	0.0%	0	0.0%
Curles Point	suip	749.00	1	749.00	1	0.0%	0	0.0%
Total Other Rates			69		69		0	0.0%
Voluntary Targeted Rates								
Warm Dunedin	suip	various	262	various	184		(79)	(30.0%)
Total Voluntary Rates			262		184		(79)	(30.0%)
Total Rates Including GST			304,285		336,251		31,966	10.5%
Total Rates Excluding GST			264,596		292,392		27,796	10.5%

Note 1: cv = capital value, suip = separately used or inhabited part of a rating unit, ru = rating unit.

Note 2: Fixed charge unless specified as a rate in the dollar.

Note 3: Charges are reduced to 50% where a property is not connected/supplied but is capable of being connected/supplied.

Option 1 - Summary Information

Note : All numbers are GST INCLUSIVE

Summary of Fixed Charges

	2026/27	2025/26	Increase	Increase
Community Services	124.30	121.00	3.30	2.7%
Kerbside Collection	349.20	343.40	5.80	1.7%
Water	811.90	671.80	140.10	20.9%
Drainage	1,003.10	884.40	118.70	13.4%
Total Fixed Charges	2,288.50	2,020.60	267.90	13.3%

Summary of General Rates

	General Rate Share	Total CV	CV %	General Rate Rate in \$	General Rates Factor	General Rates Paid
Residential	58.90%	31,571,101,150	70.32%	0.003336	1.00	105,328,246
Lifestyle	5.38%	3,035,869,500	6.76%	0.003169	0.95	9,620,670
Commercial	28.15%	6,118,294,850	13.63%	0.008340	2.50	50,344,192
Farmland	3.37%	2,255,757,950	5.02%	0.002669	0.80	6,020,618
Residential Heritage B&B	0.01%	2,240,000	0.00%	0.005838	1.75	13,077
Stadium 10,000 plus seat	0.08%	270,450,000	0.60%	0.000534	0.16	144,420
Water Services Utilities	4.11%	1,644,900,000	3.66%	0.004473	1.34	7,356,976
Total	100.00%	44,898,613,450	100.0%			178,828,200

Summary of Total Rates

	2026/27	2025/26	Inc (Dec)	% Inc (Dec)
Residential	223,530,522	203,321,675	20,208,847	9.9%
Lifestyle	11,403,236	10,764,931	638,305	5.9%
Commercial	86,501,692	76,141,018	10,360,674	13.6%
Farmland	7,223,760	6,663,003	560,757	8.4%
Residential Heritage B&B	14,797	17,275	(2,478)	-14.3%
Stadium 10,000 plus seat	219,673	213,805	5,868	2.7%
Water Services Utilities	7,357,349	7,163,923	193,426	2.7%
Total	336,251,030	304,285,630	31,965,400	10.5%

Option 1 - Sample Rate Accounts

	CV	CV New	CV Increase	2025/26 \$	2026/27 \$	Increase \$	Increase %
Residential							
Average CV	658,880	641,611	(2.6%)				
General Rates				1,974	2,140	166	8.4%
Community Services				121	124	3	2.7%
Kerbside Collection				343	349	6	1.7%
Water				672	812	140	20.9%
Drainage				884	1,003	119	13.4%
Total				3,995	4,429	434	10.9%
Residential							
Median CV	590,000	580,000	(1.7%)				
General Rates				1,785	1,935	150	8.4%
Community Services				121	124	3	2.7%
Kerbside Collection				343	349	6	1.7%
Water				672	812	140	20.9%
Drainage				884	1,003	119	13.4%
Total				3,805	4,223	418	11.0%
Commercial							
Average CV	1,806,532	1,872,296	3.6%				
General Rates				14,404	15,615	1,211	8.4%
Community Services				121	124	3	2.7%
Tourism Economic				-			
Fire Protection				1,610	1,910	300	18.6%
Drainage				884	1,003	119	13.4%
Drainage CV				5,651	6,295	644	11.4%
Total				22,670	24,947	2,277	10.0%
Farmland							
Average CV	1,668,999	1,668,460	(0.0%)				
General Rates				4,108	4,453	345	8.4%
Community Services				121	124	3	2.7%
Total				4,229	4,577	349	8.2%
Lifestyle							
Average CV	1,162,263	1,124,380	(3.3%)				
General Rates				3,287	3,563	277	8.4%
Community Services				121	124	3	2.7%
Kerbside Collection				343	349	6	1.7%
Total				3,751	4,037	286	7.6%

Option 1 - Other Sample Properties Rates

	CV	CV New	CV Increase	2025/26 \$	2026/27 \$	Increase \$	Increase %
Residential							
Example	345,000	345,000	0.0%	3,082	3,439	357	11.6%
Example	430,000	430,000	0.0%	3,344	3,723	379	11.3%
Lower Quartile	490,000	475,000	(3.1%)	3,528	3,873	345	9.8%
Mode	560,000	530,000	(5.4%)	3,744	4,057	313	8.4%
Median Value	590,000	580,000	(1.7%)	3,836	4,223	387	10.1%
Average	658,880	641,611	(2.6%)	4,048	4,429	381	9.4%
Example	671,000	671,000	0.0%	4,085	4,527	442	10.8%
Upper Quartile	750,000	730,000	(2.7%)	4,328	4,724	396	9.1%
Example	910,000	910,000	0.0%	4,821	5,324	503	10.4%
Example	1,050,000	1,050,000	0.0%	5,251	5,791	540	10.3%
Commercial							
Lower Quartile	355,000	360,000	1.4%	5,113	5,707	594	11.6%
Median Value	690,000	720,000	4.3%	8,989	10,287	1,298	14.4%
Upper Quartile	1,610,000	1,660,000	3.1%	19,635	22,246	2,611	13.3%
Average	1,806,532	1,872,296	3.6%	21,909	24,947	3,038	13.9%
Example	3,150,000	3,150,000	0.0%	37,454	41,202	3,748	10.0%
Example	6,740,000	6,740,000	0.0%	78,994	86,874	7,880	10.0%
Example	7,890,000	7,890,000	0.0%	92,301	101,504	9,203	10.0%
Example	10,300,000	10,300,000	0.0%	120,187	132,164	11,977	10.0%
Farmland (General and Community Services Rates only)							
Median Value	810,500	786,500	(3.0%)	2,116	2,223	107	5.1%
Average	1,668,999	1,668,460	(0.0%)	4,230	4,577	347	8.2%
Upper Quartile	1,930,250	1,889,000	(2.1%)	4,873	5,166	293	6.0%
Example	2,310,000	2,310,000	0.0%	5,808	6,290	482	8.3%
Example	3,720,000	3,720,000	0.0%	9,280	10,053	773	8.3%
Example	4,010,000	4,010,000	0.0%	9,994	10,827	833	8.3%
Example	6,690,000	6,690,000	0.0%	16,592	17,980	1,388	8.4%
Example	10,020,000	10,020,000	0.0%	24,790	26,868	2,078	8.4%
Example	13,100,000	13,100,000	0.0%	32,373	35,088	2,715	8.4%
Lifestyle (General, Community Services & Kerbside Collection Rates only)							
Example	625,000	625,000	0.0%	2,291	2,454	163	7.1%
Example	790,000	790,000	0.0%	2,774	2,977	203	7.3%
Lower Quartile	845,000	800,000	(5.3%)	2,934	3,009	75	2.6%
Median Value	1,150,000	1,085,000	(5.7%)	3,826	3,912	86	2.2%
Average Value	1,162,263	1,124,380	(3.3%)	3,862	4,037	175	4.5%
Mode Value	1,200,000	1,200,000	0.0%	3,972	4,276	304	7.7%
Upper Quartile	1,420,000	1,370,000	(3.5%)	4,615	4,815	200	4.3%
Example	2,600,000	2,600,000	0.0%	8,064	8,713	649	8.0%
Water Services Utilities							
Utility Stormwater	178,729,000	353,100,000	97.6%	1,375,083	1,412,210	37,127	2.7%
Utility Wastewater	417,440,000	693,200,000	66.1%	3,211,487	3,298,197	86,710	2.7%
Utility Water	335,010,000	598,600,000	78.7%	2,577,353	2,646,941	69,589	2.7%

Option 2 - Summary of Current and Proposed Rates

Rates (Including GST)	Basis of Rate	2025/26 Current		2026/27 Proposed		Increase/(Decrease)				
		Note 1	Note 2	Rate	Rates Collected \$'000	Rate	Rates Collected \$'000	Rate	Rates Collected \$'000	Rates Collected %
General Rates										
Rate in \$, Capital Value, Differentiated										
Residential	cv		0.3077	99,337	0.3221	101,702	4.7%	2,365	2.4%	
Lifestyle	cv		0.2923	9,108	0.3060	9,290	4.7%	182	2.0%	
Commercial	cv		0.7693	44,908	0.8054	48,618	4.7%	3,710	8.3%	
Farmland	cv		0.2462	5,538	0.2577	5,813	4.7%	275	5.0%	
Residential Heritage Bed & Breakfast	cv		0.5385	16	0.5638	13	4.7%	(3)	(19.7%)	
Stadium 10,000 plus seat	cv		0.0563	141	0.0534	144	(5.2%)	4	2.7%	
Water Services Utilities	cv		0.7693	7,164	0.8054	13,248	4.7%	6,084	84.9%	
Total General Rates				166,211		178,828		12,617	7.6%	
Targeted Rates										
Community Services										
Residential, Farmland, Lifestyle, Utilities	suip		121.00	6,794	124.30	7,004	2.7%	210	3.1%	
Commercial	ru		121.00	340	124.30	349	2.7%	9	2.6%	
Total Community Services				7,134		7,353		219	3.1%	
Drainage										
Fixed Charge										
Residential, Lifestyle & Farmland (Note 3)	suip		884.40	44,185	1,050.90	52,718	18.8%	8,533	19.3%	
Commercial, Residential Institutions, Schools (Note 3)	ru		884.40	2,528	1,050.90	3,003	18.8%	475	18.8%	
Churches	ru		102.25	12	102.25	12	0.0%	0	0.0%	
Rate in \$ CV										
Commercial & Residential Institutions (Note 3)	cv		0.3018	22,331	0.3526	26,823	16.8%	4,492	20.1%	
Schools (Note 3)	cv		0.2264	1,074	0.2645	1,226	16.8%	152	14.2%	
Stadium 10,000 plus seat	cv		0.0206	51	0.0195	53	(5.2%)	1	2.7%	
Total Drainage Rates				70,181		83,835		13,653	19.5%	
Kerbside Collection										
Residential, Farmland, Lifestyle	suip		343.40	17,924	349.20	18,297	1.7%	373	2.1%	
Commercial	ru		343.40	128	349.20	132	1.7%	4	3.1%	
Total Kerbside Collection Rates				18,052		18,429		377	2.1%	
Water										
Fixed Charge										
Residential, Lifestyle & Farmland (Note 3)	suip/unit		671.80	34,920	847.30	44,210	26.1%	9,290	26.6%	
Fire Protection	suip		201.54	42	254.19	42	26.1%	0	0.0%	
Fire Protection, Rate in \$ CV										
Commercial	cv		0.0860	6,875	0.1064	8,706	23.7%	1,831	26.6%	
Residential Institutions	cv		0.0645	517	0.0798	658	23.7%	141	27.3%	
Stadium 10,000 plus seat	cv		0.0084	21	0.0079	21	(5.2%)	1	2.7%	
Total Water Rates				42,375		53,637		11,263	26.6%	
Other Targeted Rates										
Private Street Lighting	suip		149.40	46	149.40	46	0.0%	0	0.0%	
Allanton	suip		411.00	21	411.00	21	0.0%	0	0.0%	
Blanket Bay	suip		636.00	1	636.00	1	0.0%	0	0.0%	
Curles Point	suip		749.00	1	749.00	1	0.0%	0	0.0%	
Total Other Rates				69		69		0	0.0%	
Voluntary Targeted Rates										
Warm Dunedin	suip	various		262	various	184		(79)	(30.0%)	
Total Voluntary Rates				262		184		(79)	(30.0%)	
Total Rates Including GST				304,285		342,335		38,050	12.5%	
Total Rates Excluding GST				264,596		297,683		33,087	12.5%	

Note 1: cv = capital value, suip = separately used or inhabited part of a rating unit, ru = rating unit.

Note 2: Fixed charge unless specified as a rate in the dollar.

Note 3: Charges are reduced to 50% where a property is not connected/supplied but is capable of being connected/supplied.

Option 2 - Summary Information

Note : All numbers are GST INCLUSIVE

Summary of Fixed Charges

	2026/27	2025/26	Increase	Increase
Community Services	124.30	121.00	3.30	2.7%
Kerbside Collection	349.20	343.40	5.80	1.7%
Water	847.30	671.80	175.50	26.1%
Drainage	1,050.90	884.40	166.50	18.8%
Total Fixed Charges	2,371.70	2,020.60	351.10	17.4%

Summary of General Rates

	General Rate Share	Total CV	CV %	General Rate Rate in \$	General Rates Factor	General Rates Paid
Residential	56.87%	31,571,101,150	70.32%	0.003221	1.00	101,702,517
Lifestyle	5.19%	3,035,869,500	6.76%	0.003060	0.95	9,289,761
Commercial	27.19%	6,118,294,850	13.63%	0.008054	2.50	48,617,760
Farmland	3.25%	2,255,757,950	5.02%	0.002577	0.80	5,813,088
Residential Heritage B&B	0.01%	2,240,000	0.00%	0.005638	1.75	12,629
Stadium 10,000 plus seat	0.08%	270,450,000	0.60%	0.000534	0.16	144,420
Water Services Utilities	7.41%	1,644,900,000	3.66%	0.008054	2.50	13,248,025
Total	100.00%	44,898,613,450	100.0%			178,828,200

Summary of Total Rates

	2026/27	2025/26	Inc (Dec)	% Inc (Dec)
Residential	224,220,837	203,321,675	20,899,162	10.3%
Lifestyle	11,109,008	10,764,931	344,077	3.2%
Commercial	86,464,096	76,141,018	10,323,078	13.6%
Farmland	7,058,984	6,663,003	395,981	5.9%
Residential Heritage B&B	14,408	17,275	(2,867)	-16.6%
Stadium 10,000 plus seat	219,721	213,805	5,916	2.8%
Water Services Utilities	13,248,398	7,163,923	6,084,475	84.9%
Total	342,335,450	304,285,630	38,049,820	12.5%

Option 2 - Sample Rate Accounts

	CV	CV New	CV Increase	2025/26 \$	2026/27 \$	Increase \$	Increase %
Residential							
Average CV	658,880	641,611	(2.6%)				
General Rates				1,974	2,067	92	4.7%
Community Services				121	124	3	2.7%
Kerbside Collection				343	349	6	1.7%
Water				672	847	176	26.1%
Drainage				884	1,051	167	18.8%
Total				3,995	4,438	443	11.1%
Residential							
Median CV	590,000	580,000	(1.7%)				
General Rates				1,785	1,868	84	4.7%
Community Services				121	124	3	2.7%
Kerbside Collection				343	349	6	1.7%
Water				672	847	176	26.1%
Drainage				884	1,051	167	18.8%
Total				3,805	4,240	435	11.4%
Commercial							
Average CV	1,806,532	1,872,296	3.6%				
General Rates				14,404	15,079	676	4.7%
Community Services				121	124	3	2.7%
Tourism Economic				-	-	0	
Fire Protection				1,610	1,992	382	23.7%
Drainage				884	1,051	167	18.8%
Drainage CV				5,651	6,602	951	16.8%
Total				22,670	24,849	2,179	9.6%
Farmland							
Average CV	1,668,999	1,668,460	(0.0%)				
General Rates				4,108	4,300	192	4.7%
Community Services				121	124	3	2.7%
Total				4,229	4,424	195	4.6%
Lifestyle							
Average CV	1,162,263	1,124,380	(3.3%)				
General Rates				3,287	3,441	154	4.7%
Community Services				121	124	3	2.7%
Kerbside Collection				343	349	6	1.7%
Total				3,751	3,914	163	4.3%

Option 2 - Other Sample Properties Rates

	CV	CV New	CV Increase	2025/26 \$	2026/27 \$	Increase \$	Increase %
Residential							
Example	345,000	345,000	0.0%	3,082	3,483	401	13.0%
Example	430,000	430,000	0.0%	3,344	3,757	413	12.4%
Lower Quartile	490,000	475,000	(3.1%)	3,528	3,902	374	10.6%
Mode	560,000	530,000	(5.4%)	3,744	4,079	335	8.9%
Median Value	590,000	580,000	(1.7%)	3,836	4,240	404	10.5%
Average	658,880	641,611	(2.6%)	4,048	4,438	390	9.6%
Example	671,000	671,000	0.0%	4,085	4,533	448	11.0%
Upper Quartile	750,000	730,000	(2.7%)	4,328	4,723	395	9.1%
Example	910,000	910,000	0.0%	4,821	5,303	482	10.0%
Example	1,050,000	1,050,000	0.0%	5,251	5,754	503	9.6%
Commercial							
Lower Quartile	355,000	360,000	1.4%	5,113	5,727	614	12.0%
Median Value	690,000	720,000	4.3%	8,989	10,279	1,290	14.4%
Upper Quartile	1,610,000	1,660,000	3.1%	19,635	22,164	2,529	12.9%
Average	1,806,532	1,872,296	3.6%	21,909	24,849	2,940	13.4%
Example	3,150,000	3,150,000	0.0%	37,454	41,004	3,550	9.5%
Example	6,740,000	6,740,000	0.0%	78,994	86,396	7,402	9.4%
Example	7,890,000	7,890,000	0.0%	92,301	100,936	8,635	9.4%
Example	10,300,000	10,300,000	0.0%	120,187	131,408	11,221	9.3%
Farmland (General and Community Services Rates only)							
Median Value	810,500	786,500	(3.0%)	2,116	2,151	35	1.7%
Average	1,668,999	1,668,460	(0.0%)	4,230	4,424	194	4.6%
Upper Quartile	1,930,250	1,889,000	(2.1%)	4,873	4,992	119	2.4%
Example	2,310,000	2,310,000	0.0%	5,808	6,077	269	4.6%
Example	3,720,000	3,720,000	0.0%	9,280	9,711	431	4.6%
Example	4,010,000	4,010,000	0.0%	9,994	10,458	464	4.6%
Example	6,690,000	6,690,000	0.0%	16,592	17,364	772	4.7%
Example	10,020,000	10,020,000	0.0%	24,790	25,946	1,156	4.7%
Example	13,100,000	13,100,000	0.0%	32,373	33,883	1,510	4.7%
Lifestyle (General, Community Services & Kerbside Collection Rates only)							
Example	625,000	625,000	0.0%	2,291	2,386	95	4.1%
Example	790,000	790,000	0.0%	2,774	2,891	117	4.2%
Lower Quartile	845,000	800,000	(5.3%)	2,934	2,922	(12)	-0.4%
Median Value	1,150,000	1,085,000	(5.7%)	3,826	3,794	(32)	-0.8%
Average Value	1,162,263	1,124,380	(3.3%)	3,862	3,914	52	1.3%
Mode Value	1,200,000	1,200,000	0.0%	3,972	4,146	174	4.4%
Upper Quartile	1,420,000	1,370,000	(3.5%)	4,615	4,666	51	1.1%
Example	2,600,000	2,600,000	0.0%	8,064	8,430	366	4.5%
Utilities							
Utility Stormwater	178,729,000	353,100,000	97.6%	1,375,083	2,843,992	1,468,909	106.8%
Utility Wastewater	417,440,000	693,200,000	66.1%	3,211,487	5,583,157	2,371,670	73.8%
Utility Water	335,010,000	598,600,000	78.7%	2,577,353	4,821,249	2,243,896	87.1%