

Funding Impact Statement

Funding Impact Statement

This Funding Impact Statement sets out the sources of operational and capital funding Council will use to fund its activities over the 2019/20 financial year, and how these funds will be applied. These funding sources were developed from an analysis of the Council activities and funding requirements which is set out in the Revenue and Financing Policy in the 2018-28 Long Term Plan.

Changes between the LTP and the 2019/20 Annual Plan are explained in the Financial Overview.

Detailed information about sources of operating and capital funding are contained in the Funding Impact Statement of the Long Term Plan.

| Long Term Plan 2018/19 | | Long Term Plan 2019/20 | Annual Plan 2019/20 | Variance to LTP |
|------------------------------|--|------------------------------|---------------------------|--------------------|
| | \$000 | | | |
| | Sources of operating funding | | | |
| 307,675 | General rates, uniform annual general charges, rates penalties | 336,259 | 335,322 | (937) |
| 182,382 | Targeted rates | 185,228 | 192,744 | 7,516 |
| 23,359 | Subsidies and grants for operating purposes | 24,261 | 28,143 | 3,882 |
| 111,492 | Fees, charges | 116,224 | 114,859 | (1,365) |
| 230,155 | Interest and dividends from investments | 81,748 | 81,490 | (258) |
| 25,512 | Local authorities fuel tax, fines, infringement fees, and other receipts | 17,222 | 16,492 | (730) |
| 880,575 | Total operating funding | 760,942 | 769,050 | 8,108 |
| | Applications of operating funding | | | |
| 447,682 | Payments to staff and suppliers | 441,416 | 458,056 | 16,640 |
| 94,929 | Finance costs | 99,267 | 92,308 | (6,959) |
| 41,771 | Other operating funding applications | 49,965 | 42,008 | (7,957) |
| 584,382 | Total applications of operating funding | 590,648 | 592,372 | 1,724 |
| 296,193 | Surplus (deficit) of operating funding | 170,294 | 176,678 | 6,384 |
| | Sources of capital funding | | | |
| 62,370 | Subsidies and grants for capital expenditure | 46,874 | 47,141 | 267 |
| 21,215 | Development and financial contributions | 20,952 | 12,952 | (8,000) |
| (25,359) | Net increase (decrease) in debt | 219,489 | (15,545) | (235,034) |
| 465 | Gross proceeds from sale of assets | 4,986 | 4,986 | - |
| - | Lump sum contributions | - | - | - |
| 1,265 | Other dedicated capital funding | 5,820 | 22,673 | 16,853 |
| 59,956 | Total sources of capital funding | 298,121 | 72,207 | (225,914) |
| | Applications of capital funding | | | |
| | Capital expenditure | | | |
| 285,287 | - to replace existing assets | 273,841 | 222,215 | (51,626) |
| 134,752 | - to improve the level of service | 112,453 | 133,294 | 20,841 |
| 59,612 | - to meet additional demand | 68,862 | 64,249 | (4,613) |
| (131,502) | Net increase (decrease) in reserves | (2,241) | (172,373) | (170,132) |
| 8,000 | Net increase (decrease) of investments | 15,500 | 1,500 | (14,000) |
| 356,149 | Total applications of capital funding | 468,415 | 248,885 | (219,530) |
| (296,193) | Surplus (deficit) of capital funding | (170,294) | (176,678) | (6,384) |
| - | Funding balance | - | - | - |

Where our funding will come from

Rates are the main source of funding for the Council’s activities. In the 2019/20 financial year, the Council is proposing to collect \$528.1 million in rates to help pay for essential services such as water supply, roading and wastewater treatment, as well as capital renewal and replacement projects and events and festivals. This income is supplemented with funding from fees and charges, Government subsidies, development

contributions, interest and dividends from subsidiaries.

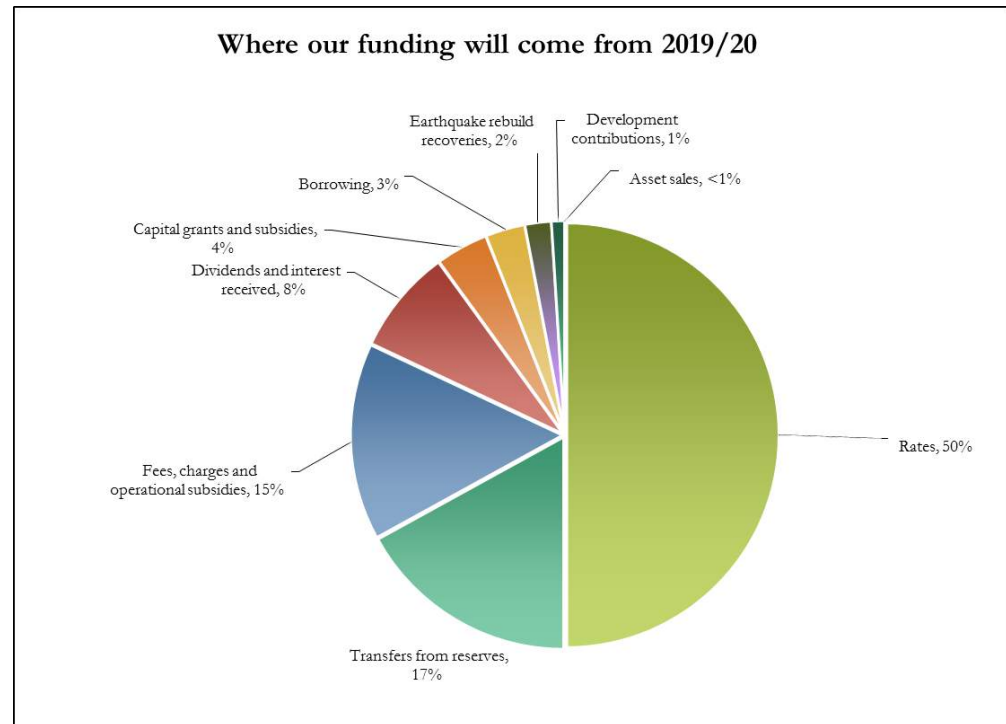
Earthquake rebuild recoveries include NZ Government reimbursements or contributions.

The Council owns shares in major local companies through its wholly-owned subsidiary Christchurch City Holdings Limited (CCHL). These companies include Christchurch

International Airport, City Care, Lyttelton Port Company, Orion, Eco Central, Enable Services and Red Bus. CCHL is forecasting to pay a dividend of \$48.3 million in 2019/20 comprising a normal dividend of \$45.1 million and a \$3.2 million dividend deferred from 2018/19.

Where our funding will come from:

| <u>Funding Sources 2019/20</u> | <u>%</u> | <u>\$000</u> |
|---|-------------|------------------|
| Rates | 50% | 528,066 |
| Transfers from reserves | 17% | 178,573 |
| Fees, charges and operational subsidies | 15% | 159,493 |
| Dividends and interest received | 8% | 81,490 |
| Capital grants and subsidies | 4% | 48,361 |
| Borrowing | 3% | 30,263 |
| Earthquake rebuild recoveries | 2% | 21,453 |
| Development contributions | 1% | 12,952 |
| Asset sales | <1% | 4,986 |
| | 100% | 1,065,637 |



Where our funding will go

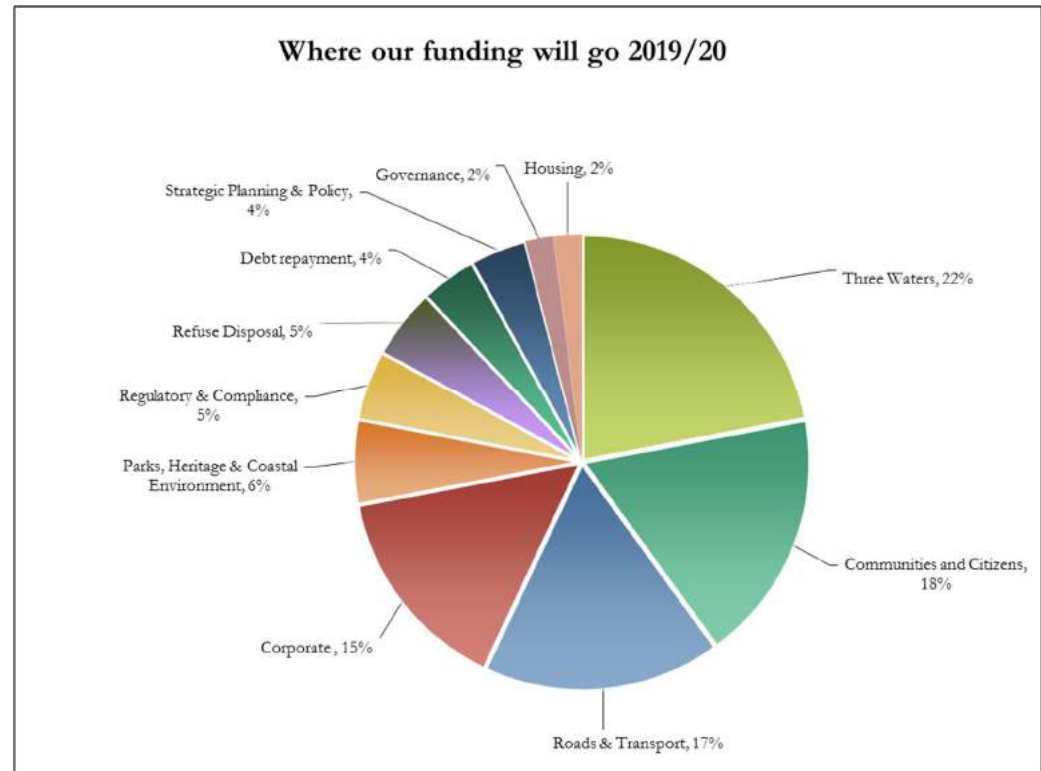
Much of the Council’s spending goes toward providing essential services to keep the city running smoothly. This includes maintaining sewerage and drainage systems, water supply, our roads and parks.

The table and graph below show where the Council will spend the funding collected during 2019/20. These include both day to day operational expenditure and capital expenditure.

The Corporate classification includes capital expenditure of \$77.6 million, which includes the Canterbury Multi Use Arena, Statigic Land Acquisitions, and IT projects. Also included within Corporate is \$71.9 million of interest costs not reallocated to other Groups of Activities.

Where our funding will go

| <u>Planned Spend 2019/20</u> | <u>%</u> | <u>\$000</u> |
|---------------------------------------|-------------|------------------|
| Three Waters | 22% | 236,033 |
| Communities and Citizens | 18% | 187,671 |
| Roads & Transport | 17% | 186,695 |
| Corporate | 15% | 160,136 |
| Parks, Heritage & Coastal Environment | 6% | 66,231 |
| Regulatory & Compliance | 5% | 52,204 |
| Refuse Disposal | 5% | 50,946 |
| Debt repayment | 4% | 47,308 |
| Strategic Planning & Policy | 4% | 42,381 |
| Governance | 2% | 18,103 |
| Housing | 2% | 17,929 |
| | 100% | 1,065,637 |



Rating Information

Income from Rates

Rates are used by Council to fund the balance of its costs once all other funding sources are taken into account.

The total rates required to be assessed on 1 July 2019 is \$520.9 million (excluding GST). Two items of rating income are excluded from this figure, and from the specific rates details provided on the following pages:

- Excess water rates – excluded because it is dependent on actual volumes consumed during the year. Excess water rates are budgeted to be \$3.7 million (excluding GST) in 2019/20.
- Late payment penalties– excluded because they are dependent on actual late rates payments occurring during the year. Late payment penalties are budgeted to be \$3.5 million in 2019/20.

Income Collected from Rates (incl GST)

| | 2019/20 Annual Plan (\$000s) |
|--|---|
| Rates Collected | |
| General Rates: | |
| Value-based General Rate | 358,368 |
| Uniform Annual General Charge | 23,226 |
| Targeted Rates: | |
| Water Supply: | |
| -- Normal Supply | 61,420 |
| -- Restricted Supply | 145 |
| -- Excess Supply 1 | - |
| -- Fire Service Connection | 124 |
| Land Drainage | 39,782 |
| Sewerage | 82,762 |
| Waste Minimisation | 28,060 |
| Active Travel | 3,575 |
| Special Heritage (Cathedral) | 1,165 |
| Akaroa Health Centre | 363 |
| | 598,990 |
| includes GST of | 78,129 |
| Total Excluding GST | 520,861 |
| <i>1 Excess Water depends on actual volumes consumed</i> | |

Rating Base

The rates assessed on 1 July 2019 are based on the following rating base:

| | |
|--|-----------------------|
| | As at 30 June 2019 |
| Projected number of rating units | 173,674 |
| Projected number of Separately-Used or Inhabited Parts (SUIPs) of rating units | 178,292 |
| Projected total capital value of rating units to which general rates are applied | \$107.6 billion |
| Projected total land value of those rating units | \$45.8 billion |

Valuation system used for rating

Christchurch City Council sets rates under Section 23 of the Local Government (Rating) Act 2002.

Some of Council's 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 2016) – their purpose is to enable Council 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.

The Council uses 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 and Remote Rural (Farming & Forestry)), the Council 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 2016 valuations will be used as the basis of rates calculations from 1 July 2017 until 30 June 2020.

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 2016 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. 1 July 2020)

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 & valuation search') or by enquiry at any Council Service Centre.

Rates for 2019/20

All of the rates and amounts set out in this document are proposed to apply to the rating year commencing 1 July 2019 and ending 30 June 2020, and include GST of 15 percent.

Rates may be 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 the Council's total rates requirement, and are calculated as the net rate requirement after targeted rates are determined. General rates (including the UAGC) therefore fund all activities of the Council 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 properties and less from identified Remote Rural properties than would be the case under an un-differentiated value-based General Rate, in accordance with Council's Revenue & Financing Policy.

The differential categories are defined as follows:

Standard

Any rating unit which is:

- used for residential purposes (including home-ownership flats); or
- a Council-operated utility network; or
- land not otherwise classified as Business or Remote Rural (Farming & Forestry).

Business

Any rating unit which is:

- 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

- land zoned Commercial or Industrial in the District Plan, situated anywhere in the district, except where the principal use is residential.

Remote Rural (Farming & Forestry)

Any rating unit which is:

- zoned residential or rural in the District Plan, *and*
- situated outside the serviced area defined for the Sewerage Targeted rate (below), *and*
- where the rating unit is either:
 - used solely or principally for agricultural, horticultural, pastoral, or forestry purposes or the keeping of bees or poultry; or
 - vacant land not otherwise used.

For the purpose of clarity it should be noted that the Remote Rural (Farming and Forestry) category does not include any rating unit which is:

- 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 the operative District Plan of the Christchurch City Council.

The Business Differential is 1.697 and the Remote Rural Differential is 0.75. These have not changed from the previous year (2018/19).

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

| Differential category | Rate (cents / \$) | Differential factor | Revenue (\$000) |
|-----------------------|-------------------|---------------------|-----------------|
| Standard | 0.307431 | 1.0000 | 240,098 |
| Business | 0.521710 | 1.697 | 112,561 |
| Remote Rural | 0.230573 | 0.75 | 5,710 |

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 uniform amount for each separately used or inhabited part of a rating unit:

| Land | Basis | Rate (\$) | Revenue (\$000) |
|----------------------|-------|-----------|-----------------|
| All land in district | SUIP | 130.00 | 23,226 |

Targeted rates

Targeted rates are set under sections 16, 18, and 19, and schedules 2 and 3 of the Local Government (Rating) Act 2002. The Council does 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 Council’s 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 located within a specified distance of any part of the on-demand water reticulation system (being 100 metres from a building for developed land and 30 meters from the property boundary for undeveloped land), **except** where connection of properties within these distances is not possible for technical reasons (for example, if connection would require crossing third party land or if Council does not permit connection due to capacity constraints).

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 | Rate (cents / \$) | Differential Factor | Revenue (\$000) |
|-------------|-------------------|---------------------|-----------------|
| Connected | 0.060783 | 1.00 | 60,717 |
| Serviceable | 0.030392 | 0.50 | 704 |

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 | Rate (\$) | Revenue (\$000) |
|------------|-----------|-----------------|
| Connected | 205.00 | 145 |

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 | Rate (\$) | Revenue (\$000) |
|------------|-----------|-----------------|
| Connected | 111.75 | 124 |

Excess Water Supply Targeted Rate

The purpose of the Excess Water Supply Targeted Rate is to contribute to the cost recovery of the activities described as being funded by the Water Supply Targeted Rate (above), by assessing additional charges on those properties placing an unusually high demand on the water supply system. It is assessed as the water meters are read on every liable rating unit (see below), and invoiced after each reading.

This targeted rate is set under section 19 of the Local Government (Rating) Act 2002.

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

| Categories | Rate (\$ per m ³ of excess water supplied) | Revenue (\$000) |
|------------|---|-----------------|
| Liabile | 1.00 | 4,261 |

This rate will be charged to all rating units which receive a commercial water supply as defined in the Water Supply, Wastewater and Stormwater Bylaw 2014, **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
- (e) residential properties identified as using significantly in excess of ordinary residential use.

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

The water 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-meter cost, then divided by 365 to give a daily cubic meter 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.

The annual rates assessment identifies those ratepayers who are potentially liable for excess water charges. 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 allowance will be used, calculated on a daily basis.

Land Drainage Targeted Rate:

The purpose of this rate is to recover the cash operating cost of waterways and land drainage, 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 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 | Rate (cents / \$) | Revenue (\$000) |
|----------------------|-------------------|-----------------|
| Within serviced area | 0.040430 | 39,782 |

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 located within a specified distance of any part of the waste water network (being 100 meters from a building for developed land and 30 meters from the property boundary for un-developed land), **except** where connection of properties within these distances is not possible for technical reasons (for example, if connection would require crossing third party land or if

Council does not permit connection due to capacity constraints).

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

| Categories | Rate (cents / \$) | Revenue (\$000) |
|----------------------|-------------------|-----------------|
| Within serviced area | 0.080000 | 82,762 |

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 is set differentially, based on location within or outside Council’s 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 Waste Minimisation Targeted Rate applies to all land within the district except for:

- CBD properties (as defined by the inner city bag collection area map),
- land which does not have improvements recorded,
- land with a storage shed only and the capital value is less than \$30,000.

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 | Rate (\$) | Revenue (\$000) |
|-------------|-----------|-----------------|
| Full charge | 168.85 | 27,834 |
| Part charge | 126.63 | 226 |

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 | Rate (\$) | Revenue (\$000) |
|----------------------|-------|-----------|-----------------|
| All land in District | SUIP | 20.00 | 3,575 |

Special Heritage (Cathedral) Targeted Rate

The purpose of this rate is to fund a \$10 million Council 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 | Rate (\$) | Revenue (\$000) |
|----------------------|-------|-----------|-----------------|
| All land in District | SUIP | 6.52 | 1,165 |

Akaroa Health Centre Targeted Rate

The purpose of this rate is to fund a grant of \$1.3 million (plus GST) to the Akaroa Community Health Trust in 2022/23. The grant relates to the construction of the Akaroa Community Health Centre. The rate is assessed on all rateable properties in the eastern half of Banks Peninsula (rating units in

valuation rolls 23890, 23900, 23910, 23920, 23930, 23940 or 23961). The rate will cease on 30 June 2023. Liability for the Akaroa Health Centre Targeted Rate is calculated as a uniform amount for each separately used or inhabited part of a rating unit.

| Land | Basis | Rate (\$) | Revenue (\$000) |
|---------------------|-------|-----------|-----------------|
| Within defined area | SUIP | 129.07 | 363 |

Indicative rates

The following tables show Christchurch City Council rates and how they have changed between 2018/19 and 2019/20, 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 this year is **4.79%** (not including the effect of the new Akaroa Health Centre Targeted Rate). The rates increase experienced by each individual property will differ from this overall average, depending on:

- the type of rates they pay (for example, water-related targeted rates are only charged to those properties located within the relevant serviced area),
- their General Rate Differential category (Standard, Business, or Remote Rural), and
- their value (properties of different values will experience different percentage increases because they are affected differently by the movements in fixed charges and value-based charges).

The tables below show:

- the rates increase for a range of property values in each sector, plus the overall rates payable for each in 2019/20
- the components of the overall rates payable in 2019/20
- for standard properties, the increase in the components of annual rates (in dollar terms), from 2018/19 to 2019/20.

Standard properties (includes residential houses)

- Around 155,000 properties are in this category (mostly houses).
- They typically pay the value-based General Rate (Standard), the UAGC, and targeted rates for Water Supply (Connected), Land Drainage, Sewerage, Waste Minimisation (Full Charge), Active Travel and Special Heritage (Cathedral).
- For residential houses (i.e. excluding vacant sections):
 - The average Capital Value (CV) is \$500,229
 - CCC rates on this average-value property are \$2,769.71
 - This is an increase of 4.81%

| CV | 2018/19 Rates | 2019/20 Rates | Total Change (%) |
|----------------------|--------------------|--------------------|------------------|
| 200,000 | \$ 1,230.75 | \$ 1,302.66 | 5.84% |
| 300,000 | \$ 1,700.97 | \$ 1,791.30 | 5.31% |
| 400,000 | \$ 2,171.18 | \$ 2,279.95 | 5.01% |
| 500,000 | \$ 2,641.40 | \$ 2,768.59 | 4.82% |
| 600,000 | \$ 3,111.62 | \$ 3,257.23 | 4.68% |
| 700,000 | \$ 3,581.83 | \$ 3,745.88 | 4.58% |
| 800,000 | \$ 4,052.05 | \$ 4,234.52 | 4.50% |
| 1,000,000 | \$ 4,992.48 | \$ 5,211.81 | 4.39% |
| 1,500,000 | \$ 7,343.56 | \$ 7,655.03 | 4.24% |
| Average House | | | |
| 500,229 | \$ 2,642.48 | \$ 2,769.71 | 4.81% |

Breakdown of 2019/20 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 | All value-based rates | |
| 200,000 | 130.00 | 168.85 | 20.00 | 6.52 | 325.37 | 614.86 | 121.57 | 80.86 | 160.00 | 977.29 | 1,302.66 |
| 300,000 | 130.00 | 168.85 | 20.00 | 6.52 | 325.37 | 922.29 | 182.35 | 121.29 | 240.00 | 1,465.93 | 1,791.30 |
| 400,000 | 130.00 | 168.85 | 20.00 | 6.52 | 325.37 | 1,229.72 | 243.13 | 161.72 | 320.00 | 1,954.58 | 2,279.95 |
| 500,000 | 130.00 | 168.85 | 20.00 | 6.52 | 325.37 | 1,537.16 | 303.92 | 202.15 | 400.00 | 2,443.22 | 2,768.59 |
| 600,000 | 130.00 | 168.85 | 20.00 | 6.52 | 325.37 | 1,844.59 | 364.70 | 242.58 | 480.00 | 2,931.86 | 3,257.23 |
| 700,000 | 130.00 | 168.85 | 20.00 | 6.52 | 325.37 | 2,152.02 | 425.48 | 283.01 | 560.00 | 3,420.51 | 3,745.88 |
| 800,000 | 130.00 | 168.85 | 20.00 | 6.52 | 325.37 | 2,459.45 | 486.26 | 323.44 | 640.00 | 3,909.15 | 4,234.52 |
| 1,000,000 | 130.00 | 168.85 | 20.00 | 6.52 | 325.37 | 3,074.31 | 607.83 | 404.30 | 800.00 | 4,886.44 | 5,211.81 |
| 1,500,000 | 130.00 | 168.85 | 20.00 | 6.52 | 325.37 | 4,611.47 | 911.75 | 606.45 | 1,200.00 | 7,329.66 | 7,655.03 |
| Average House | | | | | | | | | | | |
| 500,229 | 130.00 | 168.85 | 20.00 | 6.52 | 325.37 | 1,537.86 | 304.05 | 202.24 | 400.18 | 2,444.34 | 2,769.71 |

Increase in the components of annual rates (\$), from 2018/19 to 2019/20, 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 | All value-based rates | |
| 200,000 | 12.44 | 22.61 | - | - | 35.05 | 33.56 | 5.77 | - 6.12 | 3.64 | 36.86 | 71.91 |
| 300,000 | 12.44 | 22.61 | - | - | 35.05 | 50.34 | 8.66 | - 9.18 | 5.46 | 55.28 | 90.33 |
| 400,000 | 12.44 | 22.61 | - | - | 35.05 | 67.12 | 11.54 | - 12.24 | 7.28 | 73.71 | 108.76 |
| 500,000 | 12.44 | 22.61 | - | - | 35.05 | 83.91 | 14.43 | - 15.30 | 9.10 | 92.14 | 127.19 |
| 600,000 | 12.44 | 22.61 | - | - | 35.05 | 100.69 | 17.32 | - 18.35 | 10.92 | 110.57 | 145.62 |
| 700,000 | 12.44 | 22.61 | - | - | 35.05 | 117.47 | 20.20 | - 21.41 | 12.74 | 129.00 | 164.05 |
| 800,000 | 12.44 | 22.61 | - | - | 35.05 | 134.25 | 23.09 | - 24.47 | 14.56 | 147.42 | 182.47 |
| 1,000,000 | 12.44 | 22.61 | - | - | 35.05 | 167.81 | 28.86 | - 30.59 | 18.20 | 184.28 | 219.33 |
| 1,500,000 | 12.44 | 22.61 | - | - | 35.05 | 251.71 | 43.29 | - 45.89 | 27.30 | 276.42 | 311.47 |
| Average House | | | | | | | | | | | |
| 500,229 | 12.44 | 22.61 | - | - | 35.05 | 83.94 | 14.44 | - 15.30 | 9.10 | 92.18 | 127.23 |

Business properties

- Around 14,000 properties are in this category.
- They typically pay the value-based General Rate (Business), the UAGC, and targeted rates for Water Supply (Connected), Land Drainage, Sewerage, Waste Minimisation (Full Charge), Active Travel and Special Heritage (Cathedral).
- In this sector:
 - The average CV is \$1,647,520
 - CCC rates on this average-value property are \$11,906.17
 - This is an increase of 4.67%

| CV | 2018/19 Rates | 2019/20 Rates | Total Change (%) |
|-------------------------|---------------|---------------|------------------|
| 200,000 | \$ 1,635.92 | \$ 1,731.22 | 5.83% |
| 400,000 | \$ 2,981.52 | \$ 3,137.06 | 5.22% |
| 600,000 | \$ 4,327.11 | \$ 4,542.91 | 4.99% |
| 800,000 | \$ 5,672.71 | \$ 5,948.75 | 4.87% |
| 1,000,000 | \$ 7,018.31 | \$ 7,354.60 | 4.79% |
| 1,500,000 | \$ 10,382.31 | \$ 10,869.22 | 4.69% |
| 2,000,000 | \$ 13,746.30 | \$ 14,383.83 | 4.64% |
| 3,000,000 | \$ 20,474.29 | \$ 21,413.06 | 4.59% |
| 5,000,000 | \$ 33,930.27 | \$ 35,471.52 | 4.54% |
| Average Business | | | |
| 1,647,520 | \$ 11,374.82 | \$ 11,906.17 | 4.67% |

Breakdown of 2019/20 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 | All value-based rates | |
| 200,000 | 130.00 | 168.85 | 20.00 | 6.52 | 325.37 | 1,043.42 | 121.57 | 80.86 | 160.00 | 1,405.85 | 1,731.22 |
| 400,000 | 130.00 | 168.85 | 20.00 | 6.52 | 325.37 | 2,086.84 | 243.13 | 161.72 | 320.00 | 2,811.69 | 3,137.06 |
| 600,000 | 130.00 | 168.85 | 20.00 | 6.52 | 325.37 | 3,130.26 | 364.70 | 242.58 | 480.00 | 4,217.54 | 4,542.91 |
| 800,000 | 130.00 | 168.85 | 20.00 | 6.52 | 325.37 | 4,173.68 | 486.26 | 323.44 | 640.00 | 5,623.38 | 5,948.75 |
| 1,000,000 | 130.00 | 168.85 | 20.00 | 6.52 | 325.37 | 5,217.10 | 607.83 | 404.30 | 800.00 | 7,029.23 | 7,354.60 |
| 1,500,000 | 130.00 | 168.85 | 20.00 | 6.52 | 325.37 | 7,825.65 | 911.75 | 606.45 | 1,200.00 | 10,543.85 | 10,869.22 |
| 2,000,000 | 130.00 | 168.85 | 20.00 | 6.52 | 325.37 | 10,434.20 | 1,215.66 | 808.60 | 1,600.00 | 14,058.46 | 14,383.83 |
| 3,000,000 | 130.00 | 168.85 | 20.00 | 6.52 | 325.37 | 15,651.30 | 1,823.49 | 1,212.90 | 2,400.00 | 21,087.69 | 21,413.06 |
| 5,000,000 | 130.00 | 168.85 | 20.00 | 6.52 | 325.37 | 26,085.50 | 3,039.15 | 2,021.50 | 4,000.00 | 35,146.15 | 35,471.52 |
| Average Business | | | | | | | | | | | |
| 1,647,520 | 130.00 | 168.85 | 20.00 | 6.52 | 325.37 | 8,595.28 | 1,001.41 | 666.09 | 1,318.02 | 11,580.80 | 11,906.17 |

Remote Rural (Farming & Forestry) properties

- There are around 2,600 properties in this category.
- They typically pay the value-based General Rate (Remote Rural), the UAGC, and targeted rates for Land Drainage, Waste Minimisation (Part Charge), Active Travel and Special Heritage (Cathedral).
- In this sector:
 - The average CV is \$952,237
 - CCC rates on this average-value property are \$2,863.74
 - This is an increase of 4.38%

| CV | 2018/19 Rates | 2019/20 Rates | Total Change (%) |
|---------------------|---------------|---------------|------------------|
| 200,000 | \$ 776.71 | \$ 825.16 | 6.24% |
| 400,000 | \$ 1,299.66 | \$ 1,367.16 | 5.19% |
| 600,000 | \$ 1,822.62 | \$ 1,909.17 | 4.75% |
| 800,000 | \$ 2,345.57 | \$ 2,451.17 | 4.50% |
| 1,000,000 | \$ 2,868.52 | \$ 2,993.18 | 4.35% |
| 1,500,000 | \$ 4,175.90 | \$ 4,348.20 | 4.13% |
| 2,000,000 | \$ 5,483.28 | \$ 5,703.21 | 4.01% |
| 3,000,000 | \$ 8,098.04 | \$ 8,413.24 | 3.89% |
| 5,000,000 | \$ 13,327.56 | \$ 13,833.30 | 3.79% |
| Average Farm | | | |
| 952,237 | \$ 2,743.63 | \$ 2,863.74 | 4.38% |

Breakdown of 2019/20 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 | Land Drainage | All value-based rates | |
| 200,000 | 130.00 | 126.63 | 20.00 | 6.52 | 283.15 | 461.15 | 80.86 | 542.01 | 825.16 |
| 400,000 | 130.00 | 126.63 | 20.00 | 6.52 | 283.15 | 922.29 | 161.72 | 1,084.01 | 1,367.16 |
| 600,000 | 130.00 | 126.63 | 20.00 | 6.52 | 283.15 | 1,383.44 | 242.58 | 1,626.02 | 1,909.17 |
| 800,000 | 130.00 | 126.63 | 20.00 | 6.52 | 283.15 | 1,844.58 | 323.44 | 2,168.02 | 2,451.17 |
| 1,000,000 | 130.00 | 126.63 | 20.00 | 6.52 | 283.15 | 2,305.73 | 404.30 | 2,710.03 | 2,993.18 |
| 1,500,000 | 130.00 | 126.63 | 20.00 | 6.52 | 283.15 | 3,458.60 | 606.45 | 4,065.05 | 4,348.20 |
| 2,000,000 | 130.00 | 126.63 | 20.00 | 6.52 | 283.15 | 4,611.46 | 808.60 | 5,420.06 | 5,703.21 |
| 3,000,000 | 130.00 | 126.63 | 20.00 | 6.52 | 283.15 | 6,917.19 | 1,212.90 | 8,130.09 | 8,413.24 |
| 5,000,000 | 130.00 | 126.63 | 20.00 | 6.52 | 283.15 | 11,528.65 | 2,021.50 | 13,550.15 | 13,833.30 |
| Average Farm | | | | | | | | | |
| 952,237 | 130.00 | 126.63 | 20.00 | 6.52 | 283.15 | 2,195.60 | 384.99 | 2,580.59 | 2,863.74 |

