Changes to other Business Improvement District targeted rates

In response to COVID-19, the following BIDs, along with the proposed Central Park Henderson BID, have voted to decrease their grant budget for 2020/2021. The setting of the BID targeted rates for 2020/2021 will incorporate these changes.

BID	Decrease in budget
Ellerslie	6%
Karangahape Road	5%
Mangere Town Centre	5%
Manukau Central	7%
New Lynn	4%
Newmarket	3%
North Harbour	3%
North West District	3%
Parnell	8%
Wiri	2%

As per request from the Warkworth Business Association, the fixed charge of the One Warkworth BID targeted rate is proposed to be set at $500 plus GST. This is consistent with the ballot documents.

Section Six: Your rates for 2020/2021

How we set your rates

Each year after considering your feedback we determine the level of services we are going to provide and how much revenue we will need. Our rates revenue requirement is determined by the amount of spending needed to fund our services less revenue we receive from other sources. Rates are then shared across all ratepayers primarily based on the capital value of their property and at different levels depending on how their property is used and its location.

Rates revenue requirement

The council provides a wide range of infrastructure, facilities and services to Auckland residents and businesses. Some of these are funded by:

- payments from service users to visit our attractions like the zoo, tickets to travel on public transport and fees for building consents
- dividends from the investments we hold on your behalf like our shares in Auckland International Airport Limited and Ports of Auckland
- grants from the New Zealand Transport Agency and revenue from the regional fuel tax to help us build vital transport infrastructure and run your public transport
- targeted rates applied to all properties with revenue set aside for investment in specific activities like the water quality targeted rate.
- targeted rates for services provided to individual properties, such as waste collection

We fund the remainder of services with rates which usually provide around 40 per cent of our revenue.

General rates are used to fund council activities and services where:

- we can't charge individuals who benefit, like roads and stormwater
- there are no alternative funding sources (as identified above)
- the council wishes to subsidise the activity due to its wider social benefits.

Targeted rates are used to fund services that benefit specific users or to provide additional transparency on how the rates are spent. Examples are:

- waste management rate for recycling and other services to households who are provided the services
- water quality targeted rate we collect from all ratepayers to fund investment in improving the quality of Auckland's waterways.

Each year new properties are added to our rating base as land is subdivided and houses and buildings are constructed. This growth adds to our revenue as the new owners take up a share of the costs.

How we share out the general rates revenue requirement between property owners

The full detail of all the rates discussed below is set out in our Funding Impact Statement in Section 6.1 of the Supporting Information.

Fixed charge for every property – Uniform annual general charge

All properties pay a fixed charge called the Uniform Annual General Charge (UAGC). This ensures that every property makes a minimum contribution towards the city's costs. We charge a UAGC for each separately used or inhabited part of a rating unit (SUIP), for example each shop in a shopping mall and both the main house and an attached minor dwelling/granny flat.

Every year we increase the UAGC by the average general rates increase. This ensures that the revenue raised through the UAGC remains around 13.4 per cent of the total general rates revenue. If we raise general rates by 3.5 per cent the UACG will be $439 and if the increases is 2.5 per cent the UAGC will be $435.

Value based general rate – cents in the dollar of capital value

We share the remainder of the general rates requirement (after the revenue to be raised through the UAGC is deducted) amongst property owners based on capital value (the sum of land value and improvements). This is charged at different levels depending on how the property is used and where it is located. A property with a higher capital value will pay a greater share of the rates requirement than its lower value neighbour. We set a rate per dollar of capital value rate for each property based on where it is located and how it is used, see below. The value-based rate you pay is the sum of your property's value times the rate in dollar rate.

For example, the general rates cents in the dollar for an urban residential property will be 0.00195421 per dollar of capital value for 2020/2021. A property with a capital value of $1,000,000 would pay a value based general rate of $1,954.21.

$1,000,000 times 0.00195421 = $1,954.21.

Location based rate

Urban properties, both business and residential have greater access to council services than rural properties. We therefore charge rural business and rural residential properties 90 per cent of the value based general rate we set for urban business and urban residential properties. Farm/lifestyle properties are charged 80 per cent of the urban residential rate as they tend to be more remote and have less access to our services which are mainly located in the metropolitan areas.

For example, our farm/lifestyle rate for 2020/2021 is:

Urban residential rate 0.00195421 times 80 per cent = 0.00156337

Business rates and the Long-term differential strategy (LTDS)

Properties used for business purposes place more demand on council services and are better able to afford rates in part because they can claim back GST and expense rates against income tax. The council has therefore decided to charge higher rates for business properties.

When Auckland Council was established in 2010 all the former councils charged business properties higher rates. While we consider business properties should pay more, we think the level of charges is too high and we are gradually reducing them over time. To lower them faster would mean much higher increases for residential and other properties which may not be affordable for some ratepayers.

Our long-term differential strategy (LTDS) is gradually reducing the share of our general rates requirement we collect from business properties from around 32 per cent in 2020/2021 to 25.8 per cent in 2037/2038.

Our current policy seeks to achieve this by applying a higher than average rates increase to residential ratepayers each year, and a lower than average increase to business ratepayers. The timing of the reduction is designed to see residential rates rise by no more than 0.5 per cent above the underlying general rates increase and business rates rise by no more than 1.0 per cent less than the general rates increase.

This year the rates for business properties will be 0.00541065 per dollar of capital value, subject to changes to property data until 30 June. A property used for business purposes with a capital value of $10,000,000 would pay $541,065 dollars in value based general rate.

$10,000,000 capital value time 0.00541065 = $541,065

Universally applied targeted rates

We have two targeted rates paid by all ratepayers, the natural environment targeted rate and water quality targeted rate. These rates apply universally and the revenue they raise is set aside for investments to improve the water quality in Auckland's harbours and waterways and the quality of our natural environment.

When we set these rates, we planned to collect the same amount of the rate from existing ratepayers each year. The cents in the dollar remains constant each year. How much we collect only grows as new properties are built and join the city. For residential and farm/lifestyle properties the water quality targeted rate is set at 0.00006076 per dollar of capital value and the natural environment targeted rate is set at 0.00004326 per dollar of capital value.

The rate in the dollar for businesses for these rates was set so that we would collect 25.8 per cent of the revenue requirement from business properties in the first year we struck the rates, 2017/2018. We chose this share as it was as the target share of the general rate, we set out to achieve in 2037/2038 in our long-term differential strategy. This business rate stays the same each year. For residential and farm/lifestyle properties the water quality targeted rate is set at 0.00010677 per dollar of capital value and the natural environment targeted rate is set at 0.00007603 per dollar of capital value.

Service based targeted rates

We also charge a fixed targeted rate to supply recycling and waste management services across the city and a fixed refuse rate for a weekly rubbish collection in the former Auckland City (ACC) and Manukau City Council (MCC) areas. For 2020/2021 this is proposed to be $141.03

The base service waste management targeted rate is charged to each SUIP or in the former ACC area per service available. The refuse targeted rate is charged per SUIP in the former MCC area and per service available in the former ACC area. For 2020/2021 this is proposed to be $141.60.

Other targeted rates

We also have a range of other targeted rates that apply in some parts of the region or to some ratepayers. These rates cover only the cost of the services provided to these ratepayers. You can read about these rates in our Funding Impact Statement in Section 6.1 of this Supporting Information document.

How your rates are changing in 2020/2021

Value based rates and the Uniform Annual General Charge

As part of this consultation we are proposing two different options for general rates for 2020/2021, 3.5 or 2.5 per cent. Decisions on the level of the general rates increase and other targeted rates will affect how much your rates will change.

This year the LTDS is moving to its next step. We are lowering the share of general rates we will collect from businesses from 32 per cent last year to 31.68 per cent this year. Because we are collecting less rates from businesses residential and farm/lifestyle ratepayers will have a general rate increase slightly higher than either 3.5 or 2.5 per cent.

However, as the growth of business properties was slower than growth in residential properties the changes in rates for these groups is less than the limits (+0.5 per cent for residential properties and -1.0 percent for business properties) we set when this policy (the long-term differential strategy) was established. The share of the general rates requirement we have shifted to residential ratepayers is spread over more properties meaning the additional increase is lower than we forecast.

Water quality and Natural environment targeted rates

The targeted rates for water quality and natural environment aren't increasing.

Waste management rates

After considering feedback from consultation undertaken earlier this year, we have decided, subject to further feedback, to raise our waste management rate across the city and our refuse rate for the former Auckland City Council and Manukau City Council areas.

The revenue we receive for recyclable materials is falling and our costs of providing the inorganic services are rising as more residents use the service. As a result, the cost of providing this core service has risen and we therefore intent to increase the base service waste management targeted to cover this subject to any further feedback.

We have also had to enter into a new contractual agreement for the collection of refuse in the former Auckland City Council (ACC) and Manukau City Council (MCC) areas to replace our previous long-term collection contract. The cost of the new contract has risen, and the refuse rate will also be increasing in these areas to cover the cost subject to any further feedback.

Other parts of the city pay for their refuse collection with $3.95 bin tags each time they put their rubbish out. If a resident in another part of the city put their refuse bin out 52 weeks a year the cost would be $205. If they put their bin out the average for these areas of 36 times per year they would pay $142 annually. On average, the cost of refuse collection for people in ACC and MCC would be comparable to those in other parts of the city.

Impact on the average ratepayer

The following tables show how each of these rates changes will impact on the rates for the average value residential, business and farm/lifestyle property under each option for the general rates increase.

The tables show how each proposed change in rates impacts on the overall rates bill. It also shows why the change in overall rates is lower than the general rates increase.

The percentage change in rates for the combined average rates for ACC and MCC is lower as the average property values are higher. While the dollar amounts are higher, they are proportionately less.

Residential

Table 1 – Breakdown of rates increase 2020/2021 for the average value residential property in ACC and MCC.

Component of total rates increase	Measure of impact on overall rates increase	General rates increase option	
		2.5%	3.5%
		Impact on overall rates increase	
Combined impact of general rates, water quality targeted rate, and natural environment targeted rate	% increase	2.19%	3.06%
	$ increase per year	$64.69	$90.56
	$ increase per week	$1.24	$1.74
Long-term differential strategy (lowering business share of general rates)	% increase	0.31%	0.31%
	$ increase per year	$9.27	$9.30
	$ increase per week	$0.18	$0.18
Waste rates increase Base rate increase and refuse rate increase for ACC and MCC	% increase	1.07%	1.07%
	$ increase per year	$31.64	31.64
	$ increase per week	$0.61	$0.61
Overall rates increase	% increase	3.57%	4.45%
	$ increase per year	$105.60	$131.50
	$ increase per week	$2.03	$2.53

Table 2 – Breakdown of rates increase 2020/2021 for the average value residential property in areas other than ACC and MCC.

Component of total rates increase	Measure of impact on overall rates increase	General rates increase option	
		2.5%	3.5%
		Impact on overall rates increase	
Combined impact of general rates, water quality targeted rate, and natural environment targeted rate	% increase	2.28%	3.19%
	$ increase per year	$57.62	$80.67
	$ increase per week	$1.11	$1.55
Long-term differential strategy (lowering business share of general rates)	% increase	0.32%	0.32%
	$ increase per year	$8.11	$8.11
	$ increase per week	$0.16	$0.16
Waste rates increase Base rate increase	% increase	0.79%	0.79%
	$ increase per year	19.97	$19.97
	$ increase per week	$0.38	$0.38
Overall rates increase	% increase	3.39%	4.30%
	$ increase per year	$85.70	$108.74
	$ increase per week	$1.65	$2.09

Business

Table 3 – Breakdown of rates increase 2020/2021 for the average value business property in ACC and MCC.

Component of total rates increase	Measure of impact on overall rates increase	General rates increase option	
		2.5%	3.5%
		Impact on overall rates increase	
Combined impact of general rates, water quality targeted rate, and natural environment targeted rate	% increase	2.39%	3.34%
	$ increase per year	$447.34	$626.28
	$ increase per week	$8.60	$12.04
Long-term differential strategy (lowering business share of general rates)	% increase	-0.72%	-0.73%
	$ increase per year	-$134.81	-$136.52
	$ increase per week	-$2.59	-$2.63
Waste rates increase **Base rate increase and refuse rate increase for ACC and MCC**	% increase	0.17%	0.17%
	$ increase per year	31.64	$31.64
	$ increase per week	$0.61	$0.61
Overall rates increase	% increase	1.84%	2.78%
	$ increase per year	$344.18	$521.40
	$ increase per week	$6.62	$10.03

Table 4 – Breakdown of rates increase 2020/2021 for the average value business property in areas other than ACC and MCC.

Component of total rates increase	Measure of impact on overall rates increase	General rates increase option	
		2.5%	3.5%
		Impact on overall rates increase	
Combined impact of general rates, water quality targeted rate, and natural environment targeted rate	% increase	2.39%	3.35%
	$ increase per year	$271.63	$380.28
	$ increase per week	$5.22	$7.31
Long-term differential strategy (lowering business share of general rates)	% increase	-0.71%	-0.72%
	$ increase per year	-$80.41	-$81.53
	$ increase per week	-$1.55	-$1.57
Waste rates increase **Base rate increase**	% increase	0.18%	0.18%
	$ increase per year	19.97	$19.97
	$ increase per week	$0.38	$0.38
Overall rates increase	% increase	1.86%	2.81%
	$ increase per year	$211.19	$318.72
	$ increase per week	$4.06	$6.13

Farm lifestyle

Table 5 – Breakdown of rates increase 2020/2021 for the average value farm/lifestyle property in ACC and MCC.

Component of total rates increase	Measure of impact on overall rates increase	General rates increase option	
		2.5%	3.5%
		Impact on overall rates increase	
Combined impact of general rates, water quality targeted rate, and natural environment targeted rate	% increase	2.23%	3.12%
	$ increase per year	$103.35	$144.69
	$ increase per week	$1.99	$2.78
Long-term differential strategy (lowering business share of general rates)	% increase	0.34%	0.34%
	$ increase per year	$15.62	$15.84
	$ increase per week	$0.30	$0.30
Waste rates increase Base rate increase and refuse rate increase for ACC and MCC	% increase	0.68%	0.68%
	$ increase per year	31.64	$31.64
	$ increase per week	$0.61	$0.61
Overall rates increase	% increase	3.24%	4.14%
	$ increase per year	$150.61	$192.16
	$ increase per week	$2.90	$3.70

Table 6 – Breakdown of rates increase 2020/2021 for the average value farm/lifestyle property in areas other than ACC and MCC.

Component of total rates increase	Measure of impact on overall rates increase	General rates increase option	
		2.5%	3.5%
		Impact on overall rates increase	
Combined impact of general rates, water quality targeted rate, and natural environment targeted rate	% increase	2.27%	3.18%
	$ increase per year	$74.51	$104.31
	$ increase per week	$1.43	$2.01
Long-term differential strategy (lowering business share of general rates)	% increase	0.33%	0.33%
	$ increase per year	$10.89	$10.96
	$ increase per week	$0.21	$0.21
Waste rates increase Base rate increase	% increase	0.61%	0.61%
	$ increase per year	19.97	$19.97
	$ increase per week	$0.38	$0.38
Overall rates increase	% increase	3.21%	4.13%
	$ increase per year	$105.36	$135.24
	$ increase per week	$2.03	$2.60

6.1: Prospective funding impact statement

Prospective consolidated funding impact statement

The prospective funding impact statement is based on the 3.5 per cent general rates increase option.

Auckland Council group consolidated

$000 Financial year ending 30 June	Annual Plan 2019/20	LTP 2020/21	Annual Plan 2020/21
Sources of operating funding:			
General rates, UAGCs, rates penalties	1,653,885	1,752,213	1,743,938
Targeted rates	229,756	220,129	237,309
Subsidies and grants for operating purposes	320,573	305,689	397,007
Fees and charges	1,410,532	1,529,557	1,165,655
Interest and dividends from investments	70,564	70,930	8,186
Local authorities fuel tax, fines, infringement fees and other receipts	445,172	439,510	424,842
Total operating funding	**4,130,482**	**4,318,028**	**3,976,937**
Applications of operating funding:			
Payments to staff and suppliers	2,821,770	2,744,272	2,899,866
Finance costs	452,575	562,389	437,692
Other operating funding applications	0	0	0
Total applications of operating funding	**3,274,345**	**3,306,661**	**3,337,558**
Surplus (deficit) of operating funding	**856,137**	**1,011,367**	**639,379**
Sources of capital funding:			
Subsidies and grants for capital expenditure	516,821	475,320	293,588
Development and financial contributions	258,309	306,696	127,698
Increase (decrease) in debt	791,686	712,291	942,813
Gross proceeds from sale of assets	254,639	71,000	430,013
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding	**1,821,455**	**1,565,307**	**1,794,112**
Application of capital funding:			
Capital expenditure:			
- to meet additional demand	886,522	774,944	616,444
- to improve the level of service	824,357	738,929	776,473
- to replace existing assets	760,462	600,823	497,403
Increase (decrease) in reserves	160,095	78,655	91,010
Increase (decrease) in investments	46,156	383,323	452,161
Total applications of capital funding	**2,677,592**	**2,576,674**	**2,433,491**
Surplus (deficit) of capital funding	**(856,137)**	**(1,011,367)**	**(639,379)**
Funding balance	**0**	**0**	**0**

Rating mechanism

This section sets out how the council sets its rates for 2020/2021. It explains the basis on which rating liability will be assessed. In addition, it covers the council's early payment discount policy.

Background

The council's general rate is made up of the Uniform Annual General Charge (UAGC) and the value-based general rate. Revenue from the general rate is used to fund the council activities that are deemed to generally and equally benefit Auckland and that part of activities that are not funded by other sources.

Rating base information

The following table sets out the forecast rating base for Auckland Council as at 30 June 2020.

Capital value ($)	756,192,014,512
Land value ($)	501,639,198,821
Rating units	579,613
Separately used or inhabited parts of a property	651,050

How the increase in the rate requirement is applied

The increase in the general rate requirement is split to maintain the proportion of the UAGC at around 13.4 per cent of the total general rate (UAGC plus value based general rates). This is achieved by applying the general rates increase to the UAGC and rounding to the nearest dollar.

Uniform annual general charge (UAGC) and other fixed rates

The UAGC is a fixed rate that is used to fund general council activities. The council will apply the UAGC to all rateable land in the region per separately used or inhabited part of a rating unit (SUIP). The definition of a separately used or inhabited part of a rating unit is set out in the following section.

Where two or more rating units are contiguous or separated only by a road, railway, drain, water race, river, or stream, are owned by the same person or persons, and are used jointly as a single unit, the ratepayer will be liable for only one uniform annual general charge.

The council will also set the following targeted rates which will have a fixed rate component:

- Waste management targeted rate
- part of some Business Improvement District targeted rates
- City centre targeted rate for residential properties
- Point Wells wastewater targeted rate
- Jackson Crescent wastewater targeted rate
- Riverhaven Drive targeted rate
- Waitākere rural sewerage targeted rate
- Ōtara-Papatoetoe swimming pool targeted rate

- Māngere-Ōtāhuhu swimming pool targeted rate
- Rodney Local Board Transport targeted rate
- Swimming/spa pool compliance targeted rates.

Funds raised by uniform fixed rates, which include the UAGC and any targeted rate set on a uniform fixed basis[1], cannot exceed 30 per cent of total rates revenue sought by the council for the year (under Section 21 of Local Government (Rating) Act 2002).

A UAGC of $439 (including GST) will be applied per SUIP for 2020/2021. This is estimated to produce around $243.4 million (excluding GST) for 2020/2021.

The definition of a separately used or inhabited part of a rating unit

The council defines a separately used or inhabited part (SUIP) of a rating unit as 'any part of a rating unit that is separately used or inhabited by the ratepayer, or by any other person having a right to use or inhabit that part by virtue of a tenancy, lease, licence or any other agreement'. For the purposes of this definition, parts of a rating unit will be treated as separately used if they come within different differential categories, which are based on use. An example would be a rating unit that has a shop on the ground floor (which would be rated as business) and a residence upstairs (rated as residential).

Rating units used for commercial accommodation purposes, such as motels and hotels, will be treated for rating purposes as having one separately used or inhabited part, unless there are multiple businesses within the rating unit or another rating differential applies. Examples of how this might apply in practice are as follows:

- a business operating a motel on a rating unit will be treated for rating purposes as a single separately used or inhabited part. If that rating unit also includes a residential unit, in which the manager or owner resides, then the rating unit will be treated for rating purposes as having two separately used or inhabited parts
- a hotel will be treated for rating purposes as a single separately used or inhabited part, irrespective of the number of rooms. If, on the premises, there is a florist business and a souvenir business, then the rating unit will be treated for rating purposes as having three separately used or inhabited parts.

A similar approach applies to universities, hospitals, rest homes and storage container businesses. Vacant land will be treated for rating purposes as having one separately used or inhabited part.

Rating units that have licence to occupy titles, such as some retirement villages or rest homes, will be treated as having a separately used or inhabited part for each part of the property covered by a licence to occupy.

The above definition applies for the purposes of the UAGC as well as any targeted rate which is set on a "per SUIP" basis.

Value-based general rate

The value-based general rate will apply to all rateable land in the region and will be assessed on capital value and is assessed by multiplying the capital value of a rating unit by the rate per dollar that applies to that ratepayer differential group.

Rates differentials

General and targeted rates can be charged on a differential basis. This means that a differential is applied to the rate or rates so that some ratepayers may pay more or less than others with the same value rating unit.

The differential for urban residential land is set at 1.00. Business land attracts higher rates differentials than residential land. Lower differentials are applied to rural, farm/lifestyle and no road access land.

[1] Except rates set solely for water supply or sewerage disposal.

The council defines its rates differential categories using location and the use to which the land is put. When determining the use to which the land is put, the council will consider information it holds concerning the actual use of the land, and the land use classification that council has determined applies to the property under the Rating Valuation Rules.

Where there is no actual use of the land (i.e. the land is vacant), the council considers the location of the land and the highest and best use of the land to determine the appropriate rates differential. Highest and best use is determined by the activities that are permitted, controlled, or discretionary for the area in which the land is situated, and the rules to which the land is subject under an operative district plan or regional plan under the Resource Management Act 1991.

The definition for each rates differential category is listed in the table below. For clarity, where different parts of a rating unit fall within different differential categories then rates will be assessed for each part according to its differential category. Each part will also be classified as being a separate SUIP (see definition above).

Rates differential definitions

Differential group	Definition
Urban business	Land in the Urban Rating Area that is used for commercial, industrial, transport, utility or public communal – licensed purposes. Also includes any land that is used for community services, but which is used for commercial, or governmental purposes, or which is covered by a liquor licence. Also includes land in the Urban Rating Area, where a residence is let out on a short-term basis, via online web-based accommodation services that offer short-term rental accommodation via peer-to-peer online marketplace such as Airbnb and bookabach, for more than 180 nights in the 12 months ending 30 June of the previous financial year.
Urban residential	Land in the Urban Rating Area that is used exclusively or almost exclusively, for residential purposes, and includes tenanted residential land, rest homes and geriatric hospitals. It excludes hotels, motels, serviced apartments, boarding houses and hostels.(1) Land used for community services and used by a not for profit ratepayer for the benefit of the community will be charged the residential rate (this does not include land covered by a liquor licence)
Rural business	Land outside the Urban Rating Area that is used for commercial, industrial, transport, utility network(2), or public communal – licensed purposes. Also includes any land that is used for community services, but which is used for commercial, or governmental purposes, or which is covered by a liquor licence. Also includes land outside the Urban Rating Area where a residence is let out on a short-term basis, via online web-based accommodation services that offer short-term rental accommodation via peer-to-peer online marketplace such as Airbnb and Bookabach for more than 180 nights in the 12 months ending 30 June of the previous financial year.
Rural residential	Land outside the Urban Rating Area that is used exclusively or almost exclusively for residential purposes, and includes tenanted residential land, rest homes and geriatric hospitals. It excludes hotels, motels, serviced apartments, boarding houses and hostels (1). Land used for community services and used by a not for profit ratepayer for the benefit of the community will be charged the residential rate (this does not include land covered by a liquor licence)
Farm and lifestyle	Any land that is used for lifestyle or rural industry purposes, excluding mineral extraction(3)
No road access	Includes all land (irrespective of use) for which direct or indirect access by road is unavailable or provided for, and all land situated on the islands of Ihumoana, Kaikoura, Karamuramu, Kauwahia, Kawau, Little Barrier, Mokohinau, Motahaku, Motuketekete, Motutapu, Motuihe, Pakatoa, Pakihi, Ponui, Rabbit, Rakitu, Rangiahua, Rotoroa and The Noises
Zero-rated	Includes land on all Hauraki Gulf islands and Manukau Harbour other than Waiheke, Great Barrier and the islands named in the definition of No road access. Also includes land used by religious organisations for: • housing for religious leaders which is onsite or adjacent to the place of religious worship • halls and gymnasiums used for community not-for-profit purposes • not-for-profit childcare for the benefit of the community

Differential group	Definition
	• libraries • offices that are onsite and which exist for religious purposes • non-commercial op-shops operating from the same title • car parks serving multiple land uses but for which the primary purpose is for religious purposes.
Urban moderate-occupancy online accommodation provider	Land in the Urban Rating Area where a residence is let out on a short-term basis, via online web-based accommodation services that offer short-term rental accommodation via peer-to-peer online marketplace such as Airbnb and bookabach, for more than 135 nights and less than 181 nights in the 12 months ending 30 June of the previous financial year.
Rural moderate-occupancy online accommodation provider	Land outside the Urban Rating Area where a residence is let out on a short-term basis, via online web-based accommodation that offer short-term rental accommodation services via peer-to-peer online marketplace such as Airbnb and bookabach, for more than 135 nights and less than 181 nights in the 12 months ending 30 June of the previous financial year.
Urban medium-occupancy online accommodation provider	Land in the Urban Rating Area where a residence is let out on a short-term basis, via online web-based accommodation services that offer short-term rental accommodation via peer-to-peer online marketplace such as Airbnb and bookabach, for more than 28 nights and less than 136 nights in the 12 months ending 30 June of the previous financial year.
Rural medium-occupancy online accommodation provider	Land outside the Urban Rating Area where a residence is let out on a short-term basis, via online web-based accommodation services that offer short-term rental accommodation via peer-to-peer online marketplace such as Airbnb and bookabach, for more than 28 nights and less than 136 nights in the 12 months ending 30 June of the previous financial year.

Notes to table:

1. Hotels, motels, serviced apartments, boarding houses and hostels will be rated as business except when the land is used exclusively or almost exclusively for residential purposes. Ratepayers must provide proof of long-term stay (at least 90 days) as at 30 June of the previous financial year. Proof should be in the form of a residential tenancy agreement or similar documentation.
2. Utility networks are classed as rural business differential. However, all other utility rating units are categorised based on their land use and location.
3. To be considered “lifestyle”, land must be in a rural or semi-rural area, must be predominantly used for residential purposes, must be larger than an ordinary residential allotment, and must be used for some small-scale non-commercial rural activity.
4. The Urban Rating Area includes land in the Metropolitan Urban Limit (MUL2010 as defined in the Auckland Regional Policy Statement) as well as land within Pukekohe township. It also includes around 400 properties outside these areas where the Urban Rating Area has been extended in Pukekohe West (Franklin), East Tāmaki Heights (Howick), Takanini (Papakura), The Gardens (Manurewa), East Tāmaki (Howick), Papatoetoe (Manukau). You can view a map of the Urban Rating Area at www.aucklandcouncil.govt.nz/rates or at any Auckland Council library or service centre.

The long-term differential strategy

In 2020/2021 the business differential ratios will be set so that 31.68 per cent of general rates (UAGC and value-based general rate) come from businesses.

The table below sets out the rates differentials and rates in the dollar of capital value to be applied in 2020/2021. This is estimated to produce around $1,522.3 million (excluding GST) for 2020/2021.

Value-based general rate differentials for 2020/2021

Property category	Effective relative differential ratio for general rate for 2020/2021	Rate in the dollar for 2020/2021 (including GST) ($)	Share of value-based general rate (excluding GST) ($)	Share of value-based general rate (%)
Urban business	2.77	0.00541065	488,406,984	32.1%
Urban residential	1.00	0.00195421	857,754,376	56.3%
Rural business	2.49	0.00486958	47,942,420	3.1%
Rural residential	0.90	0.00175879	54,535,983	3.6%
Farm and lifestyle	0.80	0.00156337	71,631,387	4.7%
No road access	0.25	0.00048855	251,453	Less than 0.1%
Zero-rated(1)	0.00	0.00000000	0	0.0%
Urban moderate-occupancy online accommodation provider	1.88	0.00368243	125,266	Less than 0.1%
Rural moderate-occupancy online accommodation provider	1.70	0.00331418	24,384	Less than 0.1%
Urban medium-occupancy online accommodation provider	1.44	0.00281832	1,146,813	0.1%
Rural medium-occupancy online accommodation provider	1.30	0.00253649	520,876	Less than 0.1%

Note to table: 1. Zero-rated ratepayers are liable for the UAGC only, which is automatically remitted through the rate remission policy.

Rates for Watercare land and defence land will be assessed on land value as required under section 22 of the Local Government (Rating) Act 2002 and Section 73 of the Local Government (Auckland Council) Act 2009. These properties will pay a share of the value-based general rates requirement determined on their share of the city's land value rather than a share of the city's capital value as applies for other properties.

Targeted rates

The council does not have a lump sum contribution policy and will not invite lump sum contributions for any targeted rate. Unless otherwise stated, the targeted rates described below will be used as sources of funding for each year until 2027/2028.

Water Quality Targeted Rate

Background

The council is funding an additional investment from 2018/2019 to 2027/2028 to clean up Auckland's waterways. The rate will fund expenditure within the following activities: Stormwater Management.

Activities to be funded

The Water Quality Targeted Rate (WQTR) will be used to help fund the capital costs of investment in cleaning up Auckland's waterways.

How the rate will be assessed

A differentiated targeted rate will be applied on the capital value of all rateable land except land categorised as zero-rated as defined for rating purposes. The business differential ratio will be set so that 25.8 per cent of the revenue requirement comes from businesses. A targeted rate of $0.00010677 (including GST) per dollar of capital value will be applied to all rateable land categorised as business (Urban business and Rural business) as defined for rating purposes, and $0.00006076 (including GST) per dollar of capital value to all rateable land not categorised as business (Urban residential, Rural residential, Farm and lifestyle, Urban moderate-occupancy online accommodation provider, Rural moderate-occupancy online accommodation provider, Urban medium-occupancy online accommodation provider, Rural medium-occupancy online accommodation provider, and No road access) as defined for rating purposes. This is estimated to produce around $42.3 million (excluding GST) for 2020/2021, $10.7 million from business and $31.6 million from non-business.

Natural Environment Targeted Rate

Background

The council is funding an additional investment from 2018/2019 to 2027/2028 to enhance Auckland's natural environment. The rate will fund expenditure within the following activities: Regional environmental services.

Activities to be funded

The Natural Environment Targeted Rate (NETR) will be used to help fund the capital and operating costs of investment to deliver enhanced environmental outcomes.

How the rate will be assessed

A differentiated targeted rate will be applied on the capital value of all rateable land except land categorised as zero-rated as defined for rating purposes. The business differential ratio will be set so that 25.8 per cent of the revenue requirement comes from businesses. A targeted rate of $0.00007603 (including GST) per dollar of capital value will be applied to all rateable land categorised as business (Urban business and Rural business) as defined for rating purposes, and $0.00004326 (including GST) per dollar of capital value to all rateable land not categorised as business (Urban residential, Rural residential, Farm and lifestyle, Urban moderate-occupancy online accommodation provider, Rural moderate-occupancy online accommodation provider, Urban medium-occupancy online accommodation provider, Rural medium-occupancy online accommodation provider, and No road access) as defined for rating purposes. This is estimated to produce around $30.1 million (excluding GST) for 2020/2021, $7.6 million from business and $22.5 million from non-business.

Waste Management targeted rate

Background

The benefit of the provision of waste management services in public areas e.g. public litter bins is funded through the general rate. Privately generated waste is funded through a mixture of targeted rates and pay as you throw charges.

The refuse, recycling, inorganic collection and other waste management services in Auckland are being standardised under the Waste Management and Minimisation Plan (WMMP).   The food scraps collection service is currently available in Papakura and some parts of Northcote, Milford and Takapuna. This is scheduled to be rolled out to the whole of urban Auckland from 2021/2022.

Solid waste targeted rates for 2020/2021 include:

- a region-wide base rate to cover the cost of recycling, inorganic collection, resource recovery centres, the Hauraki Gulf Islands subsidy and other regional waste services

- a standard refuse rate will apply in the former Auckland City and the former Manukau City to fund refuse collection
- an additional targeted rate for Papakura and parts of North Shore to cover the cost of the food scraps collection
- additional rates may apply to properties that request additional recycling or refuse services.

Where user charges currently apply, these will continue.

The council is implementing the Auckland WMMP. Information on the plan can be found on the council's website.

Activities to be funded

The targeted rate for waste management is used to fund refuse collection and disposal services (including the inorganic refuse collection), recycling, food scraps collection, waste transfer stations and resource recovery centres within the solid waste and environmental services activity.

How the rate will be assessed

For land outside of the district of the former Auckland City Council where a service is provided or available, the targeted rate for the base service and the standard refuse service (for the former Manukau City) and the food scraps service (for the former Papakura District and the previous food scraps trial area in Northcote, Milford and Takapuna), will be charged on a per SUIP basis. See the UAGC section prior for the council's definition of a SUIP. The standard refuse service includes one 120 litre refuse bin (or equivalent).

For land within the district of the former Auckland City Council, the targeted rate for the base service and the standard refuse service will be charged based of the number and type of services supplied or available to each rating unit. For rating units made up of one SUIP, the council will provide one refuse collection service. For rating units made up of more than one SUIP, the council will provide the same service as was provided at 30 June 2019, unless otherwise informed by the owner of the rating unit (that is, at least one base service and one refuse collection service). Land which has an approved alternative service will be charged the waste service charge that excludes the approved alternative service or services. See sample properties at the end of this section for examples on how these apply.

For land within the former district of Auckland City and Manukau City, a large refuse rate will apply, on top of the standard refuse rate, if a 240 litre refuse bin is supplied instead of the standard 120 litre bin.

For all land across Auckland, an additional recycling rate will apply if an additional recycling service is supplied.

In the future, the waste management targeted rate may be adjusted to reflect changes in the nature of services and the costs of providing waste management services to reflect the implementation of the Auckland Waste Management and Minimisation Plan.

The following table sets out the waste management targeted rates to be applied in 2020/2021. This is estimated to produce around $106.7 million (excluding GST) for 2020/2021.

Waste management targeted rates

Service	Differential group	Amount of targeted rate for 2020/2021 (including GST) $	Charging basis	Share of targeted rate (excluding GST) ($)
Base service	Rating units in the former Auckland City	141.03	Per service available	20,322,456
	Rating units in the former Franklin District, Manukau City, North Shore City, Papakura District, Rodney District and Waitākere City	141.03	Per SUIP	48,290,923
Base service excluding recycling	Rating units in the former Auckland City	49.40	Per service available	1,314,915
Standard refuse	Rating units in the former Auckland City	141.60	Per service available	20,244,645
	Rating units in the former Manukau City	141.60	Per SUIP	14,275,660
Large refuse	Rating units in the former Auckland City and Manukau City	66.55	Per service available	862,216
Additional recycling	All rating units	91.63	Per service available	135,517
Food scraps	Rating units in the former Papakura District and the former food scraps trial area in Northcote, Milford and Takapuna	69.19	Per SUIP	1,262,651

For the avoidance of doubt, properties that opt out of one or more council services in the former Auckland City area will be rated as below:

- land which has an approved alternative refuse service will be charged the base service rate ($141.03)
- land which has an approved alternative recycling service will be charged the standard refuse rate ($141.60) plus the base service excluding recycling rate ($49.40)
- land which has approved alternative refuse and recycling services will be charged the base service excluding recycling rate ($49.40).

Accommodation provider targeted rate

Background

Auckland Council, through Auckland Tourism, Events, and Economic Development (ATEED), has a strong focus on developing Auckland's visitor economy into a sustainable year-round industry, including working with industry partners such as Tourism New Zealand and Auckland International Airport Limited to attract high-value visitors, and facilitating the establishment of world-class attractions. The Auckland Convention Bureau team attracts business events which inject millions annually into the economy.

ATEED is also focused on continuing to expand Auckland as a world-leading events city through attracting, delivering and/or supporting an annual portfolio of more than 30 major events.

Due to COVID-19, ATEED's visitor attraction and major events expenditure has been reduced. Once travel restrictions are lifted investment in visitor attraction and major events expenditure will be key to revitalising the tourism sector. For 2020/2021 the council proposes to set the accommodation provider targeted rate at a level that reflects ATEED's reduced expenditure on visitor attraction and major events. The council is also proposing that the Accommodation provider targeted rate be invoiced in one instalment at the same time as the 4th quarter rates instalment due on 28 May 2021.

Activities to be funded

The Accommodation provider targeted rate will be used to help part fund the costs of visitor attraction, major events and destination and marketing which are part of council's "economic growth and visitor economy" activity.

How the rate will be assessed

A differentiated targeted rate will be assessed on capital value and applied to all rateable land in Zones A and B defined as business, moderate-occupancy online accommodation provider, and medium-occupancy online accommodation provider for rating purposes operated as Tier one, two, three, four, five, or six accommodation. The capital value to which the targeted rate applies excludes the value of the portion not attributable to the provision of commercial accommodation.

The rate will be differentiated by provider type and by location as laid out below.

Provider type

The rate will be differentiated by provider type as described in the categories of accommodation below:

1. hotels
2. motels and motor inns
3. lodges
4. pub accommodation
5. serviced apartments
6. campgrounds, motor parks, and holiday parks
7. backpackers and short stay hostels
8. bed and breakfasts and homestays.
9. high-occupancy online accommodation provider (residences let out on a short-term basis, via online web-based accommodation services that offer short-term rental accommodation via peer-to-peer online marketplace such as Airbnb and bookabach, for more than 180 nights in the 12 months ending 30 June of the previous financial year)
10. moderate-occupancy online accommodation provider (residences let out on a short-term basis, via online web-based accommodation services that offer short-term rental accommodation via peer-to-peer online marketplace such as Airbnb and bookabach, for more than 135 nights and less than 181 nights in the 12 months ending 30 June of the previous financial year)
11. medium-occupancy online accommodation provider (residences let out on a short-term basis, via online web-based accommodation services that offer short-term rental accommodation via peer-to-peer online marketplace such as Airbnb and bookabach, for more than 28 nights and less than 136 nights in the 12 months ending 30 June of the previous financial year)

Long-stay residential accommodation is excluded from liability for the rate. Note that some motor inns, campgrounds, motor parks or holiday parks may be primarily long-stay accommodation and treated accordingly where appropriate supporting evidence can be provided. Additionally, any portion of commercial accommodation contracted for emergency housing by the Ministry of Social Development will be excluded from liability for the rate.

Where an accommodation operator offers differing accommodation types from one establishment then the different parts should be treated according to their differential category use. For example, many campgrounds, motor parks, and holiday parks offer a mixture of self-contained units (similar to motels), cabins (similar to backpackers), and camp sites.

Provider types will be grouped into the following seven tiers:

- Tier 1: hotels, serviced apartments and high-occupancy online accommodation providers*
- Tier 2: motels and motor inns, lodges, pub accommodation, and serviced apartments and high-occupancy online accommodation providers not included in Tier 1
- Tier 3: moderate-occupancy online accommodation providers that have characteristics similar to hotels (different to motels as described above)
- Tier 4: moderate-occupancy online accommodation providers that have characteristics similar to motels (as described above)
- Tier 5: medium-occupancy online accommodation providers that have characteristics similar to hotels (different to motels as described above)
- Tier 6: medium-occupancy online accommodation providers that have characteristics similar to motels (as described above)
- Tier 7: other accommodation providers such as backpackers, short stay hostels, bed and breakfasts, homestays and campgrounds.

* serviced apartments and high-occupancy online accommodation providers that have characteristics similar to motels (such as parking provided directly outside the apartment, managers accommodation on-site, buildings are 1 or 2 levels) will be classified as Tier 2 for the purposes of establishing liability for the Accommodation Provider targeted rate.

Location

The rate will also be differentiated by location as described in the zones below:

- Zone A: accommodation providers located in local board areas of Albert-Eden, Devonport-Takapuna, Māngere-Ōtāhuhu, Maungakiekie-Tāmaki, Ōrākei, Waitematā.
- Zone B: accommodation providers located in local board areas of Henderson-Massey, Hibiscus and Bays, Howick, Kaipātiki, Manurewa, Ōtara-Papatoetoe, Puketāpapa, Upper Harbour, Waiheke, Whau.
- Zone C: accommodation providers located in local board areas of Franklin, Great Barrier, Papakura, Rodney and Waitākere Ranges.

Differential ratios

The table below sets out the differential ratios that are applied to the differential categories described above for the Accommodation provider targeted rate:

	Differential ratios	Provider type					
		Tier 1	Tier 2	Tier 3	Tier 4	Tier 5	Tier 6
Location	Zone A	1.0	0.6	0.50	0.30	0.25	0.15
	Zone B	0.5	0.3	0.25	0.15	0.125	0.075

Accommodation provider targeted rate

The following table sets out the Accommodation provider targeted rate to be applied to the differential categories described above for 2020/2021. This is estimated to produce around $3.56 million (excluding GST) for 2020/2021.

Rate in the dollar to be based on the capital value of the portion of the rating unit used for commercial accommodation (including GST) ($)		Provider type					
		Tier 1	Tier 2	Tier 3	Tier 4	Tier 5	Tier 6
Location	Zone A	0.00149656	0.00089794	0.00074828	0.00044897	0.00037414	0.00022448
	Zone B	0.00074828	0.00044897	0.00037414	0.00022448	0.00018707	0.00011224

Accommodation located in Zone C or used for Tier 7 purposes will not be liable for the Accommodation provider targeted rate.

City centre targeted rate

Background

The City Centre targeted rate is to help fund the development and revitalisation of the city centre. The rate applies to business and residential land in the City Centre area.

Activities to be funded

The City Centre redevelopment programme aims to enhance the city centre as a place to work, live, visit and do business. It achieves this by providing a high-quality urban environment, promoting the competitive advantages of the city centre as a business location, and promoting the city centre as a place for high-quality education, research and development. The programme intends to reinforce and promote the city centre as a centre for arts and culture, with a unique identity as the heart and soul of Auckland. The rate will fund expenditure within the following activities: Regional planning; Roads and footpaths; Local parks, sports and recreation.

The targeted rate will continue until 2024/2025 to cover capital and operating expenditure generated by the projects in the City Centre redevelopment programme. From 2016/2017, unspent funds from the targeted rate have been used to transition the depreciation and consequential operating costs of capital works to the general rate so that from 2019/2020 these costs will be entirely funded from general rates.

How the rate will be assessed

A differentiated targeted rate will be applied to business and residential land, as defined for rating purposes, in the city centre. You can view a map of the city centre area at www.aucklandcouncil.govt.nz/rates or at any Auckland Council library or service centre.

A rate in the dollar of $0.00130889 (including GST) of rateable capital value will be applied to urban business land in 2020/2021. This is estimated to produce around $22.0 million (excluding GST) for 2020/2021.

A fixed rate of $62.40 (including GST) per SUIP (see UAGC section prior for the council's definition of a SUIP) will be applied to urban residential, urban moderate-occupancy online accommodation provider, and urban medium-occupancy online accommodation provider land in 2020/2021. This is estimated to produce around $1.11 million (excluding GST) for 2020/2021.

Rodney Local Board Transport Targeted Rate

Background

The council is funding additional transport investment to deliver improved transport outcomes in the Rodney Local Board area. The rate will fund expenditure within the following activities: Roads and footpaths and Public transport and travel demand management.

Activities to be funded

The Rodney Local Board Transport Targeted Rate (RLBTTR) will be used to help fund the capital and operating costs of additional transport investment and services.

How the rate will be assessed

The targeted rate will be applied as an amount per SUIP (see UAGC section prior for the council's definition of a SUIP) on all rateable land in the Rodney Local Board area except land categorised as zero-rated as defined for rating purposes. The amount of the targeted rate will be $150 (including GST) per SUIP. This is estimated to produce around $4.4 million (excluding GST) for 2020/2021.

Business Improvement District targeted rates

Background

Business Improvement Districts (BID) are areas within Auckland where local businesses have agreed to work together, with support from the council, to improve their business environment and attract new businesses and customers. The funding for these initiatives comes from BID targeted rates, which the businesses within a set boundary have voted and agreed to pay to fund BID projects and activities.

Activities to be funded

The main objectives of the BID programmes are to enhance the physical environment, promote business attraction, retention and development, and increase employment and local business investment in BID areas. The programmes may also involve activities intended to identify and reinforce the unique identity of a place and to promote that identity as part of its development. The rate will fund expenditure within the following activities: Local planning and development – locally driven initiatives, Local planning and development – asset based services.

How the rates will be assessed

The BID targeted rates will be applied to business land, as defined for rating purposes, that is located in defined areas in commercial centres outlined in the following table. For maps of the areas where the BID rates will apply, go to www.aucklandcouncil.govt.nz/rates.

The BID targeted rates will be assessed using a fixed rate and value-based rate on the capital value of the property. Each BID area may recommend to council that part of its budget be funded from a fixed rate of up to $575 (including GST) per rating unit. The remaining budget requirement will be funded from a value-based rate for each area and be applied as a rate in the dollar. There will be different rates for each BID programme.

The table below sets out the budgets and the rates for each BID area that the council will apply in 2020/2021. This is estimated to produce around $19.1 million (excluding GST) in targeted rates revenue for 2020/2021.

Business Improvement Districts fixed rates per rating unit and rates in the dollar of capital value

BID area	Amount of BID grant 2020/2021 (excluding GST) ($)	Amount of BID targeted rate revenue 2020/2021 (excluding GST) ($)	Amount to be funded by fixed charge for 2020/2021 (excluding GST) ($)	Fixed rate per rating unit for 2020/2021 (including GST) ($)	Amount to be funded by property value rate based on the capital value of the rating unit for 2020/2021 (excluding GST) ($)	Rate in the dollar for 2020/2021 to be multiplied by the capital value of the rating unit (including GST) ($)
Avondale	154,000	155,453	0	0.00	155,453	0.00131130
Birkenhead	196,350	196,051	0	0.00	196,051	0.00091851
Blockhouse Bay	56,000	56,000	0	0.00	56,000	0.00139843
Browns Bay	150,000	146,849	0	0.00	146,849	0.00050876
Central Park Henderson	400,000	400,000	221,955	250.00	178,045	0.00009767
Devonport	120,000	120,320	17,826	250.00	102,494	0.00061255
Dominion Road	180,000	179,659	0	0.00	179,659	0.00052929
Ellerslie	162,000	163,513	0	0.00	163,513	0.00208930
Glen Eden	91,920	84,226	0	0.00	84,226	0.00091947
Glen Innes	166,000	164,382	0	0.00	164,382	0.00101503
Greater East Tāmaki	545,000	541,635	338,123	195.00	203,512	0.00003688
Heart of the City	4,782,614	4,849,357	0	0.00	4,849,357	0.00043524
Howick	170,848	169,162	0	0.00	169,162	0.00089628
Hunters Corner	126,590	126,735	0	0.00	126,735	0.00072865
Karangahape Road	435,428	428,863	0	0.00	428,863	0.00048347
Kingsland	231,000	232,098	0	0.00	232,098	0.00043017
Mairangi Bay	67,500	67,500	5,000	250.00	62,500	0.00136611
Māngere Bridge	28,800	28,800	0	0.00	28,800	0.00136493
Māngere East Village	6,100	6,100	0	0.00	6,100	0.00029693
Māngere Town	284,949	284,949	0	0.00	284,949	0.00401509
Manukau Central	510,000	500,832	0	0.00	500,832	0.00027912
Manurewa	157,000	156,759	0	0.00	156,759	0.00101439
Milford	145,000	144,999	0	0.00	144,999	0.00062758
Mt Eden Village	92,035	93,716	0	0.00	93,716	0.00061172
New Lynn	192,738	189,114	0	0.00	189,114	0.00057839
Newmarket	1,691,613	1,789,050	0	0.00	1,789,050	0.00067317
North Harbour	690,621	664,867	341,596	150.00	323,271	0.00008115
North West District	180,000	179,674	93,695	250.00	85,978	0.00018839
Northcote	120,000	118,333	0	0.00	118,333	0.00230206
Old Papatoetoe	100,692	101,509	0	0.00	101,509	0.00130465
One Warkworth	135,000	135,000	136,000	575.00	-1,000	-0.00000285
Onehunga	410,000	409,028	0	0.00	409,028	0.00111629

BID area	Amount of BID grant 2020/2021 (excluding GST) ($)	Amount of BID targeted rate revenue 2020/2021 (excluding GST) ($)	Amount to be funded by fixed charge for 2020/2021 (excluding GST) ($)	Fixed rate per rating unit for 2020/2021 (including GST) ($)	Amount to be funded by property value rate based on the capital value of the rating unit for 2020/2021 (excluding GST) ($)	Rate in the dollar for 2020/2021 to be multiplied by the capital value of the rating unit (including GST) ($)
Orewa	276,285	275,482	0	0.00	275,482	0.00102902
Ōtāhuhu	663,000	667,127	0	0.00	667,127	0.00072407
Ōtara	94,730	91,946	0	0.00	91,946	0.00154301
Panmure	443,896	447,631	0	0.00	447,631	0.00151001
Papakura	250,000	246,629	0	0.00	246,629	0.00071515
Parnell	855,000	839,934	0	0.00	839,934	0.00053210
Ponsonby	570,618	559,367	0	0.00	559,367	0.00070095
Pukekohe	462,000	458,229	0	0.00	458,229	0.00052137
Remuera	242,564	243,103	0	0.00	243,103	0.00112463
Rosebank	455,000	427,086	0	0.00	427,086	0.00036671
South Harbour	81,325	81,324	0	0.00	81,324	0.00044042
St Heliers	138,484	140,561	0	0.00	140,561	0.00108876
Takapuna	443,895	444,219	0	0.00	444,219	0.00040522
Te Atatu	102,000	102,463	0	0.00	102,463	0.00138900
Torbay	17,265	17,265	0	0.00	17,265	0.00101814
Uptown	317,000	314,756	0	0.00	314,756	0.00017691
Waiuku	135,025	134,092	0	0.00	134,092	0.00105119
Wiri	737,000	726,013	0	0.00	726,013	0.00021859
Total	19,672,920	19,101,757	1,154,195		17,947,563	

Note to the table: Targeted rate amounts include surpluses and deficits (if any) carried over from 2018/2019 so may differ from grant amounts.

Business Improvement Districts fixed rate per property and rates in the dollar based on land value

Rates for Watercare land and defence land will be assessed on land value as required under section 22 of the Local Government (Rating) Act 2002 and Section 73 of the Local Government (Auckland Council) Act 2009. These properties will pay a share of the Business Improvement District value based rates requirement determined on their share of the BID areas land value rather than a share of the BID areas capital value as applies for other properties.

Māngere-Ōtāhuhu and Ōtara-Papatoetoe swimming pool targeted rates

Background

Auckland Council has a region-wide swimming pool pricing policy, whereby children 16 years and under have free access to swimming pool facilities and all adults are charged. These targeted rates fund free access to swimming pools for adults 17 years and over in the Māngere-Ōtāhuhu Local Board and Ōtara-Papatoetoe Local Board areas.