

# Schedule of Rates

Type of Rate Categories of Rateable Land	Rates \$ GST Incl	Calculation Basis	2023/24 Revenue \$ GST incl
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## General Rates

The General Rate is set differentially on the capital value of all rateable land in the Region. The differential categories are defined by the boundaries of each Territorial Authority and are set differentially for the purpose of equalising the rates.

Southland District	28.38	per \$100,000 capital value	\$ 6,741,876
Gore District	24.62	per \$100,000 capital value	\$ 1,253,405
Invercargill City	30.80	per \$100,000 capital value	\$ 3,684,040
			<b>\$ 11,679,321</b>

## Uniform Annual General Charge

The Uniform Annual General Charge is a fixed charge per rating unit. It is part of the total general rate and set at a level that Council considers appropriate. For the 2023/24 year the rate is calculated at an average rate increase of 6.9% to the 2022/23 UAGC. This maintains its percentage of total rate contribution of 23%, under the 30% threshold.

143.45	Fixed amount per rating unit	\$ 6,793,463
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## TARGETED RATES

### Biosecurity rate

The Biosecurity targeted rate is set differentially on the land value of all rateable land in the Region. The differential categories are defined by the boundaries of each Territorial Authority and are set differentially for the purpose of equalising the rates. The rate contributes funding to the Biosecurity activity.

Southland District	12.87	per \$100,000 land value	\$ 2,067,639
Gore District	11.18	per \$100,000 land value	\$ 312,662
Invercargill City	13.80	per \$100,000 land value	\$ 583,339
			<b>\$ 2,963,640</b>

### Land Sustainability rate

The Land Sustainability targeted rate is set differentially on the land value of all rateable land in the Region. The differential categories are defined by the boundaries of each Territorial Authority and are set differentially for the purpose of equalising the rates. The rate contributes funding to the Land Sustainability activity.

Southland District	11.98	per \$100,000 land value	\$ 1,925,287
Gore District	10.41	per \$100,000 land value	\$ 291,154
Invercargill City	12.85	per \$100,000 land value	\$ 543,151
			<b>\$ 2,759,592</b>

### Rabbit Control Rate

The Rabbit Control targeted rate is set differentially by location and assessed by rateable area, on all rating units greater than or equal to 4 hectares contained in the Southland region south of the Mimihau Stream and east of the Mataura River. The rate contributes funding to the Biosecurity activity.

Southland District	where the land is situated	3.32	per hectare	\$ 318,655
Gore District	where the land is situated	3.32	per hectare	\$ 1,112
				<b>\$ 319,768</b>

Categories of rateable land (Class)	Matters to define Categories	Ratio	Rates \$ GST Incl	Calculation Basis	2023/24 Revenue \$ GST incl
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#### Catchment Rates

There are 17 catchment targeted rates. Each rate has its own differential categories and calculation basis. The differential categories are determined according to agreed benefit having considered soil type, land contour, location, type of work undertaken and other appropriate matters. For catchments that are in more than 1 territorial authority, land values are equalised. Catchment rates contributes funding to the Catchment Planning, River Works and Land Drainage activities.

#### Scheme 424 - Duck Creek

A	where the land is situated	24	43.87	per hectare	\$ 21,569
B	where the land is situated	20	36.56	per hectare	\$ 28,045
C	where the land is situated	8	14.62	per hectare	\$ 10,172
D	where the land is situated	4	7.31	per hectare	\$ 4,217
E	where the land is situated	2	3.66	per hectare	\$ 5,904
F	where the land is situated	1	1.83	per hectare	\$ 4,386
					<b>\$ 74,294</b>

#### Scheme 436 - Otepunui Creek

A	where the land is situated	6	13.18	per hectare	\$ 4,727
B	where the land is situated	5	10.98	per hectare	\$ 5,903
C	where the land is situated	4	8.79	per hectare	\$ 4,189
D	where the land is situated	3	6.59	per hectare	\$ 2,930
E	where the land is situated	2	4.39	per hectare	\$ 2,517
F	where the land is situated	1	2.20	per hectare	\$ 898
					<b>\$ 21,166</b>

#### Scheme 441 - Upper Waihopai River

A	where the land is situated	6	14.09	per hectare	\$ 1,209
B	where the land is situated	5	11.74	per hectare	\$ 1,644
C	where the land is situated	4	9.39	per hectare	\$ 7,193
D	where the land is situated	3	7.05	per hectare	\$ 13,304
E	where the land is situated	2	4.70	per hectare	\$ 2,245
F	where the land is situated	1	2.35	per hectare	\$ 584
					<b>\$ 26,180</b>

#### Scheme 422 - Upper Waikawa River

A	where the land is situated	15	11.16	per hectare	\$ 3,324
B	where the land is situated	10	7.44	per hectare	\$ 372
C	where the land is situated	9	6.69	per hectare	\$ 2,755
D	where the land is situated	6	4.46	per hectare	\$ 1,571
F	where the land is situated	3	2.23	per hectare	\$ 1,688
					<b>\$ 9,709</b>

#### Scheme 443 - Upper Waikiwi River

A	where the land is situated	22	27.18	per hectare	\$ 2,200
B	where the land is situated	12	14.82	per hectare	\$ 7,265
C	where the land is situated	8	9.88	per hectare	\$ 4,587
D	where the land is situated	6	7.41	per hectare	\$ 3,223
E	where the land is situated	2	2.47	per hectare	\$ 592
F	where the land is situated	1	1.24	per hectare	\$ 158
U1	where the land is situated	20	24.71	per hectare	\$ 3,577
U2	where the land is situated	10	12.35	per hectare	\$ 640
					<b>\$ 22,243</b>

#### Scheme 448 - Waituna Creek

A	where the land is situated	8	11.15	per hectare	\$ 5,377
B	where the land is situated	7	9.75	per hectare	\$ 5,243
C	where the land is situated	6	8.36	per hectare	\$ 29,888
D	where the land is situated	5	6.97	per hectare	\$ 14,861
E	where the land is situated	3	4.18	per hectare	\$ 3,788
F	where the land is situated	1	1.39	per hectare	\$ 2,860
BCL	where the land is situated	1	0.00	per hectare	\$ -
BCM	where the land is situated	1	4.93	per hectare	\$ 47,721
					<b>\$ 109,736</b>

Categories of rateable land (Class)	Matters to define Categories	Ratio	Rates \$ GST Incl	Calculation Basis	2023/24 Revenue \$ GST incl
<b>Scheme 978 - Clifton Drainage</b>					
A	where the land is situated	20	22.54	per hectare	\$ 4,656
B	where the land is situated	15	16.91	per hectare	\$ 1,022
					<b>\$ 5,678</b>
<b>Scheme 428 - Invercargill Flood Control</b>					
M1	where the land is situated	16%	38.47	per \$100,000 land value	\$ 99,481
M2	where the land is situated	8%	63.59	per \$100,000 land value	\$ 49,741
M3	where the land is situated	1%	80.01	per \$100,000 land value	\$ 6,218
M4	where the land is situated	75%	16.53	per \$100,000 land value	\$ 466,314
					<b>\$ 621,754</b>
<b>Scheme 434 – Waiau Rating District</b>					
C4	where the land is situated	1	177.16	per \$100,000 land value	\$ 4,661
D1	where the land is situated	600	840.77	per \$100,000 land value	\$ 26,723
D2	where the land is situated	125	175.16	per \$100,000 land value	\$ 20,649
E1	where the land is situated	10	3.75	per \$100,000 land value	\$ 715
E2	where the land is situated	60	22.48	per \$100,000 land value	\$ 5,856
E3	where the land is situated	700	262.22	per \$100,000 land value	\$ 11,506
F1	where the land is situated	1	0.09	per \$100,000 land value	\$ 546
F2	where the land is situated	4	0.35	per \$100,000 land value	\$ 126
F3	where the land is situated	35	3.06	per \$100,000 land value	\$ 11,697
					<b>\$ 82,480</b>
<b>Scheme 435 - Lake Hawkins</b>					
A	where the land is situated	5	413.60	per \$100,000 land value	\$ 116,495
B	where the land is situated	4	330.88	per \$100,000 land value	\$ 7,895
C	where the land is situated	1	82.72	per \$100,000 land value	\$ 11,523
					<b>\$ 135,914</b>
<b>Scheme 440 - Oreti Rating District</b>					
Land within Southland District Council					
A1	where the land is situated	3	115.64	per \$100,000 land value	\$ 52,284
A2	where the land is situated	2	77.09	per \$100,000 land value	\$ 55,104
A3	where the land is situated	2	77.09	per \$100,000 land value	\$ 7,131
A4	where the land is situated	1.50	57.82	per \$100,000 land value	\$ 86,361
A6	where the land is situated	1	38.55	per \$100,000 land value	\$ 3,758
B1	where the land is situated	7	95.08	per \$100,000 land value	\$ 13,445
B2	where the land is situated	7	95.08	per \$100,000 land value	\$ 324,834
B3	where the land is situated	7	95.08	per \$100,000 land value	\$ 66,846
B4	where the land is situated	3	40.75	per \$100,000 land value	\$ 2,365
B6	where the land is situated	1	13.58	per \$100,000 land value	\$ 72
C1	where the land is situated	3	85.90	per \$100,000 land value	\$ 23,906
C2	where the land is situated	2	57.27	per \$100,000 land value	\$ 6,478
C3	where the land is situated	1	28.63	per \$100,000 land value	\$ 8,087
C4	where the land is situated	0.80	22.91	per \$100,000 land value	\$ 14,737
C5	where the land is situated	0.75	21.47	per \$100,000 land value	\$ 1,172
E2	where the land is situated	1	67.28	per \$100,000 land value	\$ 27,443
F1	where the land is situated	8	60.05	per \$100,000 land value	\$ 14,067
F2	where the land is situated	2	15.01	per \$100,000 land value	\$ 302,081
F3	where the land is situated	2	15.76	per \$100,000 land value	\$ 33,173
Land within Invercargill City Council					
A2	where the land is situated	2	82.69	per \$100,000 land value	\$ 1,985
A7	where the land is situated	2	82.69	per \$100,000 land value	\$ 1,902
B2	where the land is situated	7	101.99	per \$100,000 land value	\$ 2,014
B5	where the land is situated	3	43.71	per \$100,000 land value	\$ 785
B7	where the land is situated	0.75	10.93	per \$100,000 land value	\$ 4,784
C1	where the land is situated	3	92.14	per \$100,000 land value	\$ 1,723
C2	where the land is situated	2	61.43	per \$100,000 land value	\$ 6,072
E2	where the land is situated	1	72.17	per \$100,000 land value	\$ 1,378
F2	where the land is situated	2	16.10	per \$100,000 land value	\$ 56,844
F4	where the land is situated	0.28	2.25	per \$100,000 land value	\$ 70,265
					<b>\$ 1,191,097</b>

Categories of rateable land (Class)	Matters to define Categories	Ratio	Rates \$ GST Incl	Calculation Basis	2023/24 Revenue \$ GST incl
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#### Scheme 445 - Waihopai River

Land within Southland District Council

A	where the land is situated	9	92.13	per \$100,000 land value	\$ 4,307
B	where the land is situated	6	61.42	per \$100,000 land value	\$ 1,927
C	where the land is situated	4	40.95	per \$100,000 land value	\$ 6,589
D	where the land is situated	3	30.71	per \$100,000 land value	\$ 5,525
E	where the land is situated	2	20.47	per \$100,000 land value	\$ 5,537
F	where the land is situated	1	10.24	per \$100,000 land value	\$ 1,549

Land within Invercargill City Council

A	where the land is situated	9	98.83	per \$100,000 land value	\$ 2,476
B	where the land is situated	6	65.88	per \$100,000 land value	\$ 5,574
C	where the land is situated	4	43.92	per \$100,000 land value	\$ 3,707
D	where the land is situated	3	32.94	per \$100,000 land value	\$ 1,546
E	where the land is situated	2	21.96	per \$100,000 land value	\$ 1,089
F	where the land is situated	1	10.98	per \$100,000 land value	\$ 139
					<b>\$ 39,966</b>

#### Scheme 1080 - Makarewa Rating District

Land within Southland District Council

A2	where the land is situated	3	100.04	per \$100,000 land value	\$ 61,603
A3	where the land is situated	2	66.69	per \$100,000 land value	\$ 7,337
A4	where the land is situated	1	33.35	per \$100,000 land value	\$ 2,225
B1	where the land is situated	6	62.67	per \$100,000 land value	\$ 50,121
B2	where the land is situated	5	52.22	per \$100,000 land value	\$ 5,636
B3	where the land is situated	5	52.22	per \$100,000 land value	\$ 15,538
B4	where the land is situated	6	62.67	per \$100,000 land value	\$ 986
B5	where the land is situated	5	52.22	per \$100,000 land value	\$ 13,721
B6	where the land is situated	5	52.22	per \$100,000 land value	\$ 14,841
B7	where the land is situated	6	62.67	per \$100,000 land value	\$ 1,441
B8	where the land is situated	35	365.56	per \$100,000 land value	\$ 3,290
C2	where the land is situated	3	108.00	per \$100,000 land value	\$ 281
C3	where the land is situated	2	72.00	per \$100,000 land value	\$ 481
C4	where the land is situated	1	36.00	per \$100,000 land value	\$ 1,297
F1	where the land is situated	1	8.34	per \$100,000 land value	\$ 114,037

Land within Gore District Council

A4	where the land is situated	1	28.97	per \$100,000 land value	\$ 164
B3	where the land is situated	5	45.37	per \$100,000 land value	\$ 2,993
F1	where the land is situated	1	7.24	per \$100,000 land value	\$ 7,184

Land within Invercargill City Council

F1	where the land is situated	1	8.94	per \$100,000 land value	\$ 86
					<b>\$ 303,263</b>

#### Scheme 1101 - Matura Rating District

Land within Southland District Council

A1	where the land is situated	1	103.74	per \$100,000 land value	\$ 4,173
A2	where the land is situated	1	103.74	per \$100,000 land value	\$ 7,032
B1	where the land is situated	25	108.36	per \$100,000 land value	\$ 31,553
B5	where the land is situated	15	65.01	per \$100,000 land value	\$ 10,165
B6	where the land is situated	5	21.67	per \$100,000 land value	\$ 4,744
B7	where the land is situated	5	21.67	per \$100,000 land value	\$ 7,339
B8	where the land is situated	5	21.67	per \$100,000 land value	\$ 2,198
C1	where the land is situated	5	122.83	per \$100,000 land value	\$ 47,359
C2	where the land is situated	3	73.70	per \$100,000 land value	\$ 33,818
C3	where the land is situated	2	49.13	per \$100,000 land value	\$ 54,079
C4	where the land is situated	1	24.57	per \$100,000 land value	\$ 19,551
C5	where the land is situated	5	122.83	per \$100,000 land value	\$ 23,149
D1	where the land is situated	1	123.13	per \$100,000 land value	\$ 5,086
D2	where the land is situated	1	123.13	per \$100,000 land value	\$ 8,007
E1	where the land is situated	3	78.35	per \$100,000 land value	\$ 304,442
E2	where the land is situated	2	52.23	per \$100,000 land value	\$ 63,892
E5	where the land is situated	1	26.12	per \$100,000 land value	\$ 898
E6	where the land is situated	1	26.12	per \$100,000 land value	\$ 196

Categories of rateable land (Class)	Matters to define Categories	Ratio	Rates \$ GST Incl	Calculation Basis	2023/24 Revenue \$ GST incl
E7	where the land is situated	1	26.12	per \$100,000 land value	\$ 247
F1	where the land is situated	1	11.10	per \$100,000 land value	\$ 277,251
F5	where the land is situated	0.25	2.77	per \$100,000 land value	\$ 6,800
Land within Gore District Council					
A3	where the land is situated	2	180.24	per \$100,000 land value	\$ 40,217
B2	where the land is situated	25	94.13	per \$100,000 land value	\$ 38,248
B3	where the land is situated	10	37.65	per \$100,000 land value	\$ 89,739
C1	where the land is situated	5	106.70	per \$100,000 land value	\$ 13,010
C2	where the land is situated	3	64.02	per \$100,000 land value	\$ 7,735
C3	where the land is situated	2	42.68	per \$100,000 land value	\$ 3,717
C4	where the land is situated	1	21.34	per \$100,000 land value	\$ 1,097
E1	where the land is situated	3	68.06	per \$100,000 land value	\$ 96,156
E2	where the land is situated	2	45.37	per \$100,000 land value	\$ 56,659
E4	where the land is situated	3	68.06	per \$100,000 land value	\$ 30,025
F1	where the land is situated	1	9.64	per \$100,000 land value	\$ 147,052
F2	where the land is situated	3	28.92	per \$100,000 land value	\$ 3,788
F3	where the land is situated	3	28.92	per \$100,000 land value	\$ 63,707
F4	where the land is situated	3	28.92	per \$100,000 land value	\$ 42,293
					<b>\$ 1,545,421</b>
<b>Scheme 1140 - Aparima Rating District</b>					
A1	where the land is situated	4	32.29	per \$100,000 land value	\$ 2,755
A2	where the land is situated	3	24.22	per \$100,000 land value	\$ 8,593
A3	where the land is situated	20	161.47	per \$100,000 land value	\$ 44,395
B2	where the land is situated	5	141.63	per \$100,000 land value	\$ 47,019
B3	where the land is situated	4	113.30	per \$100,000 land value	\$ 130,699
B4	where the land is situated	2	56.65	per \$100,000 land value	\$ 525
C2	where the land is situated	2	56.36	per \$100,000 land value	\$ 18,297
C3	where the land is situated	1	28.18	per \$100,000 land value	\$ 9,321
E2	where the land is situated	1	48.14	per \$100,000 land value	\$ 47,592
F1	where the land is situated	5	34.43	per \$100,000 land value	\$ 3,222
F2	where the land is situated	1	6.89	per \$100,000 land value	\$ 90,558
F3	where the land is situated	0.75	5.16	per \$100,000 land value	\$ 11,816
F4	where the land is situated	2	13.77	per \$100,000 land value	\$ 48,975
					<b>\$ 463,766</b>
<b>Scheme 584 - Waimatuku Rating District</b>					
C1	where the land is situated	3	45.95	per \$100,000 land value	\$ 7,131
C2	where the land is situated	2	30.64	per \$100,000 land value	\$ 2,425
C4	where the land is situated	1	19.15	per \$100,000 land value	\$ 38,443
F1	where the land is situated	1	5.20	per \$100,000 land value	\$ 7,719
F2	where the land is situated	1	6.24	per \$100,000 land value	\$ 5,504
F3	where the land is situated	1	5.72	per \$100,000 land value	\$ 10,773
					<b>\$ 71,994</b>
<b>Scheme 450 – Te Anau Basin Rating District</b>					
B1	where the land is situated	200	52.39	per \$100,000 land value	\$ 12,767
C4	where the land is situated	10	1.73	per hectare	\$ 12,767
D1	where the land is situated	15	22.36	per \$100,000 land value	\$ 59,463
D3	where the land is situated	16	23.85	per \$100,000 land value	\$ 17,140
E1	where the land is situated	150	215.05	per \$100,000 land value	\$ 14,318
E3	where the land is situated	750	1,075.26	per \$100,000 land value	\$ 23,012
E4	where the land is situated	300	430.10	per \$100,000 land value	\$ 11,578
E5	where the land is situated	750	1,075.26	per \$100,000 land value	\$ 2,160
F1	where the land is situated	5	5.20	per \$100,000 land value	\$ 43,520
F2	where the land is situated	10	10.41	per \$100,000 land value	\$ 49,773
F3	where the land is situated	10	10.41	per \$100,000 land value	\$ 8,840
					<b>\$ 255,339</b>

Categories of rateable land (Class)	Matters to define Categories	Rates \$ GST Incl	Caluclation Basis	2023/24 Revenue \$ GST incl
<b>Scheme 653 - Lower Waikawa River</b>				
<b>District Rated by Annual Maintenance Charge</b> - As authorised by Section 11 Soil Conservation and Rivers Control Amendment Act 1948				
All Serviced land	where the land is situated and the provision of a service to the land	2.60	per hectare	\$ 3,230
<b>Scheme 435 - Lake Hawkins</b>				
Invercargill Airport Contribution				\$ 11,020
				29,510,034

All figures include Goods and Services Tax at 15.0%, as required by the Goods and Services Tax Act 1985.

#### **Payment Dates**

As authorised by Section 24 Local Government (Rating) Act 2002 all rates for the year 1 July 2023 to 30 June 2024 shall be payable at the Southland Regional Council in one instalment due on 24 November 2023.

#### **Penalties**

As authorised by Section 57 and 58 of the Local Government (Rating) Act 2002 the following penalties for the late payment of rates will apply:

- (a) **Current Rates**  
A penalty of 10% will be added to all rates assessed in respect of the 2023/24 year remaining unpaid after 24 November 2023.
- (b) **Rates in Arrears as at 1 January 2024**  
A penalty of 10% will be applied to all rates (including penalties) from previous financial years remaining unpaid on 1 January 2024 (this penalty excludes current 2023/24 rates).
- (c) **Rates in Arrears as at 1 July 2024**  
A penalty of 10% will be applied to all rates (including penalties) from previous financial years remaining unpaid on 1 July 2024 (this penalty includes 2023/24 rates unpaid at 1 July 2024).