BULLER
DISTRICT COUNCIL
Te Kaunihera O Kawatiri

**Council Copy**

# Rating Policy Project - 2018/2019

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## Workshop 2:

**Wednesday 18 July 2018**

1:30pm – 4:30pm

*to be held at the:*
White Star Clubrooms
Lyndhurst Street, Westport

**RATES POLICY PROJECT - 2018/2019**

**WORKSHOP: 18 July 2018**

**Item No 1**

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**- Manager Corporate Services**

**RATES POLICY 2018/2019: WORKSHOP 2**

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## INTRODUCTION

In this second workshop Councillors will continue to direct the formation of a rating policy which may be adopted for community consultation from February 2019 onward (as this is the time when the next Annual Plan is prepared and consulted on with our community).

## WHAT IS THE WORKSHOP TO ACHIEVE AS PER COUNCIL'S AGREED WORKPLAN:

**Item 1:** Agree what categories of ratepayers should be identified.

**Item 2:** What policy and rationale should apply to set differentials on each of those categories.

**Item 3:** Decide if a short stay visitor accommodation provider and/or home based business category of ratepayers is to be included in the categories of ratepayers.

**Item 4:** Agree is the Uniform Annual General Charge (UAGC) should be charged on a per separately used or inhabited property (per SUIP) basis or on another basis

**Item 5:** And what should the value of the UAGC be based upon.

**Item 6:** How will rating units in "common ownership" be addressed.

The next workshop includes deciding authorisation of the apportionment of rating units, methodology for division of rating units and agreeing rating remissions (for example community groups) and time to refine any areas of the draft policy before it is modelled.

**SOLGM recommends…..***"A rating review ends with setting a form of tax so the process and procedures you use to do this must meet the highest standards of administration. Considering what is appropriate when allocating rates must be legally compliant. Also that "fairness and equity" are often used as grounds for having a rating review, but the counter argument is that there's no such thing as a fair tax and one person's equity is another's inequity. Rather than considering fairness and equity, SOLGM recommends that elected members should focus on whether the rates are appropriate".*

## Item 1: Agree what categories of ratepayers should be identified:

| | |
|---|---|
| **Outcome required for this task:** | Discussion and Draft Policy Setting |
| **Time allowed:** | 30 minutes |

The current rating system is a combination of:

- ad-hoc decision making
- yield based general rating irrespective of categories of ratepayers 3-yearly revisions of land value by Quotable Value
- yield based general rating irrespective of the change in numbers of ratepayers in a category or location
- yield based rating irrespective of the change in the value of the sector compared to others over time

Each category of ratepayer (we have 43) pays an individual differential and contributes a different yield. This means the current system is not based on clear, traceable logic, or based on any recorded rationale, nor does it have a clear link to the intent and purpose of The Local Government (Rating) Act 2002 and the funding consideration requirements of the Local Government Act 2002. The current rating system is unwieldy to administer and the results it generates can be unexplainable to ratepayers, and to elected members. This is why any attempt to base a new rating policy on the existing yields or differentials in use has not been recommended.

**So, instead of the above, what do other rural Councils do?**

Refer to *Attachment A* for details about the categories that other rural Councils use, and some of the pros and cons of each.

*Attachment A* is not an exhaustive list – a review of "A" to "H" on the list probably adequately shows the variables for categories that are in use. What is key to note is it is not recommended to review categories in isolation, the use of flat and progressive targeted rates is key to category selection and well balanced rating policy (this was discussed at the last workshop and a land based general rate + capital value roading rate was discussed at this stage of the draft rating policy).

We must also remember what the legislation says: (Local Government (Rating) Act 2002) as we can only use the Schedule 2 Matters to define categories of rateable land.

Refer to *Attachment B* for a copy of Schedule 2 Matters and other relevant sections of the Act.

Refer to *Attachment D* for the existing catergories and number of ratepayers in each category.

## Item 2: What policy and rationale should apply to set differentials on each of those categories?

| **Outcome required for this task:** | Direction for Draft Rating Policy Review |
|---|---|
| **Time allowed:** | 30 minutes |

Following on from the first discussion point, categories of ratepayers are only established if it is intended to rate them differently. (by using differentials) EITHER for general rates or differential target rates.

**Remembering that:**

General rates are used where the community as a whole meets costs of a particular function or functions. These taxes are rated on property value, according to a 'cents in the dollar' formula set annually by Council. The amount a ratepayer pay varies according to their property value.

Whereas Targeted rates are designed to fund a function or group of functions.

Differential general rates can be set. Council can take into account: property value, location, area, use, and activities allowed for under the Resource Management Act.

**Our way of categorising rating units for general rates is limited to ONLY the matters listed in Schedule 2.**

**SOLGM advise us:**
*"the power to use differential rates is not something that should be used arbitrarily or to excess, and only consider using differentials on a general rate in circumstances where there are differences in:*

- *levels of service – if one group receives a higher level of service, or a higher share of benefits, then it should be charged more (this is one of the main reasons that section 101(3) of the Local Government Act 2002 requires a consideration of benefit)*

- *willingness to pay – if one group is willing to pay more than another group, your council might determine that that group should pay a higher proportion*
- *cost – if the cost of providing a service to one group is higher than for others, they should pay more".*

**SOLGM also suggest that if differences between categories of ratepayer are so great that differentials are justified, then there may be a case for using one or more targeted rates.**

## <u>Item 3</u>: Decide if a short stay visitor accommodation provider and/or home-based business category of ratepayers is to be included in the categories of ratepayers:

| **Outcome required for this task:** | Discussion and Draft Policy Setting |
| --- | --- |
| **Time allowed:** | 30 minutes |

Buller District Council is one of many Council's considering this topic, right now.

Ideas that other Council's use, and some of the pros and cons of those choices are included at *Attachment C.*

We also need to refer back to *Attachment B* to refresh our memories on the legal restrictions for setting rates under the Rating Act.

This topic has been discussed at depth in a former Council paper. There are essentially three options.

Application of a flat target rate to fund particular activities of Council (consider the differences between "one per SUIP" or "one per rating unit" basis).

Application of a progressive target rate to fund particular activities of Council (consider the differences between "one per SUIP" or "one per rating unit" basis).

Inclusion of a category of ratepayers who pay a premium on the standard residential general rate (consider "one per SUIP" or one per rating unit" application of the UAGC in this context also).

## <u>Item 4</u>: Agree if the Uniform Annual General Charge (UAGC) should be charged on a per sepately used or inhabited property (per SUIP) basis or on another basis:

| | |
|---|---|
| **Outcome required for this task:** | Discussion and Draft Policy Setting |
| **Time allowed:** | 15 minutes |

Council's do not have to charge a UAGC. Some do not. If charged, UAGC along with other flat charges (excluding water and sewer in BDC case) must not be greater than 30% of rates.

On the basis that a UAGC will continue:

- it may be set as a fixed charge per rating unit

or

- as a fixed charge per separately used or inhabited part of a rating unit (commonly referred to as a SUIP).

There is no legal definition of a "SUIP" and this gets defined in Council's rating policy.

Currently, the per SUIP definition is in place. A contiguous property definition is in place. This is applied when there are multi-activities on the land (such as industrial and residential on a section), but when those activities may not be contiguous on multiple blocks of land, this may add unintended burden on ratepayers.

This is applied when the land has multiple buildings – such as multi-residential but not for farmers who have an exemption. Not for short term accommodation providers (such as AirBNB) who provide services in their own home, there are not "two separately used" in that example and it would not be applied then.

## Item 5: What should the value of the UAGC be based upon?

| | |
|---|---|
| **Outcome required for this task:** | Discussion and Draft Policy Setting |
| **Time allowed:** | 30 minutes |

There is no current policy on the UAGC. It is not set “as a percentage of the rates collected”, or “as low as possible”, or “as high as possible”, or “set to fund particular activities”.

There are many different schools of thought on how a UAGC should be set amongst rating experts and practioners in NZ Local Councils. We have researched other Council rating FIS and found a group blog showcasing the issues very well.....

**Question**:

“ZZ are proposing to introduce a UAGC. An amount of the UAGC was proposed by taking into account the impacts of other rating system changes and using the UAGC as way to mitigate some of these.

One of the questions that has come up is asking how other Councils calculate the UAGC.

**Can you please advise if:**

**Option A:** Your UAGC calculation is determined based on costs of specific services (if so what types of services) or;

**Option B:** Is an arbitrary figure to ensure an appropriate allocation of rates”

**Answers**:

“YY calculates our UAGC based on the cost of specific services”

“XX Council UAGC is based on specific cost centres within our budget, or a % of a cost centre, the rest recovered through Land or Capital based rates. These are 30% of some activities, 50% of some activities and 100% of some activities”

“WW Council does this we fund the Mayor, Councillors and elections via UAGC plus we add $60 per rating unit to the UAGC to fund roading (the rest of roading is funded via a general rate on Land Value)”

VV Council “ Option b for us. I see some others use option a however my view is that this could possibly be challengeable as the UAGC is merely a portion of all general rates and cannot be said to represent just a selection of some General Rates or different portions of some General Rates”

UU Council “Same as VV Council and for the same reason Option B.”

TT Council “We had a number of challenges about the UAGC being transparent about what is included. Has Federated Farmers said anything about this in the past? If you have had to defend the calculation, how have you done this”?

SS Council “We don’t have one”.

RR Council “It appears to me that setting a UAGC using option a is a pseudo targeted rate, why not just have a targeted rate. A fixed charge targeted rate achieves the same result and is transparent”.

QQ Council  “We try to make a split based on services that apply principally to people (eg community development) funded by UAGC  as opposed to general rate services that provide a benefit to property (development planning) funded by rate on capital value.

After all that we end up with a UAGC at about the level the Council needs to maintain the proportion of rates collected between urban and rural properties.

We also have a fixed earthquake recovery rate and a fixed component to the roading rate, both of which are assessed district wide. If we didn’t have these rates, particularly the earthquake rate, our UAGC may be a bit higher”.

“PP Council is option b.

Historically we have always set the UAGC as high as possible. Purpose being to smooth out rates as much as possible. We have a lot of low value rating units and do not use differentials so have used a higher UAGC to avoid our farmers paying extremely high rates.

But for 2019/20 we are proposing to reduce the UAGC to mitigate to some degree the expected impact of this year’s revaluation. Which is a significant increase in the value of the majority of our properties - the low value residential ones - and little change or possibly a decrease in value of other types.

I note that some have said their UAGC is set to ensure an appropriate allocation of rates. What is appropriate?”

OO Council “What is appropriate? What-ever is politically seen as such at the time.”

## <u>Item 6</u>: How will rating units in common ownership be addressed:

| | |
|---|---|
| **Outcome required for this task:** | Discussion and Draft Policy Setting |
| **Time allowed:** | 15 minutes |

Legislation guides how we must treat rating units in common ownership:

**Section 20 Rating units in common ownership**

Two or more rating units must be treated as 1 unit for setting a rate if those units are:

(a) owned by the same person or persons; and

(b) used jointly as a single unit; and

(c) contiguous or separated only by a road, railway, drain, water race, river, or stream.

**We require some additional direction in addition to the law. How would the following be treated?**

1 Mr Smith owns section A, Mrs Smith owns section B which are contiguous property.

2 Mr Smith owns section A, the Smith Family Trust (of which Mr Smith is a Trustee) owns section B, which is contiguous.

3 Mr Smith owns section A, the Smith Family Trust (of which Mr Smith is a Beneficiary) owns section B, which is contiguous.

4 Mr Smith owns section A, the Smith Family Trust (of which Mr Smith is a Settlor) owns section B, which is contiguous.

5 Mr Smith owns section A, his daughter owns section B which are contiguous property.

6 Mr Smith owns section A, his cousin owns section B which are contiguous property.

7 Mr Smith owns section A, his sister owns section B which are contiguous property.

8 Mr Smith owns section A, a company owns section B of which Mr Smith is (a. a shareholder, b. a director, c associated to) which are contiguous property.

Under the Rating Act the above 8 examples are treated as 2 properties, so 2 UAGCs would apply to the properties if they were used for the same purpose. Is there any wish to use remission powers to remit multiple uniform annual general charges in instances such as these?

## Attachment A:
## Buller District Council Categories - with Pros and Cons

| Rural Council | General Rating Base | Target Rated Services | Target Rate General Rates - what and how is it rated | UAGC | Categories | Pros and Cons of the Categories | Notes |
|---|---|---|---|---|---|---|---|
| Buller District | LV | Flat | None | $485 | 43 categories. | Complex and very difficult to administer due to the interpretation and description of the definitions required for each category. | |
| Carterton District | CV | Flat &Progressive Land & Capital component | Fixed and Progressive on CV various | max possible | 3 categories. Residential 1.0 Commerical 2.0 Rural 0.8 | Simple. Easy to administer. 1/3 of their economy is agriculture, forestry and fishing. The next largest industry is rental and housing. | |
| Central Hawkes Bay | CV | Flat, and CV for stormwater | LV based transport rate - flat component also. Economic Dev rate flat rate paid by all. Flat target for 2 projects (low cost). | $317 | 1 category (which equates to no differentials) | Simple. Easy to administer. | The Objectives of the Council's rating policy is to: 1 spread the incidence of rates as fairly as possible, 2 be consistent in charging rates, 3 ensure all ratepayers pay their fair share for council services, 4 provide for the income needed to meet the Council's goals |
| Central Otago | LV | Flat | Roads, stormwater, public toilets, promotion, planning & environment, economic dev, tourism CV progressive | $146 | 4 categories. All area excluding large dams 0.00088. Large Dams 0.13628. Paerau Dam - Maniototo 0.06701. Teviot Power Scheme - Roxburgh 0.11709. | | |
| Chattam Islands | CV | | | No UAGC. | 4 categories. Infrastructure 0.00232. Industrial 0.00692. Commercial 0.004618. Rural Residential 0.002169. | | 662 rating units. |
| Clutha | CV | Flat water, sewer, storm | Flat and progressive roading CV, community LV, planning/regulatory CV, | $495 | 1 category (which equates to no differentials) | | Using location based community services targeted rate to charge greater amounts (approximately 7 variables) to rate on locattions which greatly complicates the system. |
| Gore | CV | Flat | CV progressive for roading, Civil Defence, Rec Centres, Libraries, Property, Public Toilets, parks combination flat and progressive, | | 1 category (which equates to no differentials) | Targeted rates used instead for roading, property+ civil defence+ event centre+ aquatic facilities+ public toilets + district libraries all combined into one, which they charge 9 ways - Gore Residential, Gore Commercial, Mataura Residential, Mataura Commercial, Rural, Heavy Industry 1,Heavy Industry 2,Heavy Industry 3, Utilities CV differentials used. Target rates flat for parks and reserves on residential rate and commercial rate. and a rural rate. | |
| Grey | LV | Flat | Promotion CV, ED flat, | $459 | 9 categories. Residential Zone 1,Residential Zone 2,Residential Zone 3 Rural Residential, Rural, Farming Forestry, Commercial Zone 1, Commerical Zone 2, Commercial Zone 3. | Zones create an interesting result whereby property further away from main centres (Zone3) pays more than Zone 2. This may be to accommodate the high cost of local roads, or be an anomoly with the intent of the rating system which may be to have closer to main centres paying more. | |
| Hauraki | CV | | Roading CV, Uniform ward rates of about $200 flat, ward business rates of $170-840 flat, flat hall rates are set on land value. Drainage and flood and stormwater rates LV progressive. | $525 | 4 categories. Residential/Rural, Commercial/Industrial, Mineral Extraction Land Use, and Mining Land Use. | | |
| Hurunui | CV | Water fixed and differentials, sewer fixed, | Governance, roading, Rmanagement all CV, museum and waste is flat charge, ward rates are flat, tourism target by criteria, stormwater, drainage and erosion by land differentially | | 1 category. | | No differentials |

**Attachment B:**

## What kinds of rates may be set?

### Section 13: General rate

(1) A local authority may set a general rate for all rateable land within its district.

(2) A general rate may be set—

- (a) at a uniform rate in the dollar of rateable value for all rateable land; or
- (b) at different rates in the dollar of rateable value for different categories of rateable land under section 14.

(3) For the purposes of this section, the rateable value of the land—

- (a) must be—
  - (i) the annual value of the land; or
  - (ii) the capital value of the land; or
  - (iii) the land value of the land; and
- (b) must be identified in the local authority's funding impact statement as the value for setting a general rate.

### Section 14: Categories of rateable land for setting general rate differentially

For the purposes of section 13(2)(b), categories of rateable land are categories that—

(a) are identified in the local authority's funding impact statement as categories for setting the general rate differentially; and

(b) are defined in terms of 1 or more of the matters listed in Schedule 2.

### Section 15: Uniform annual general charge

(1) A local authority may set a uniform annual general charge for all rateable land within its district, being—

- (a) a fixed amount per rating unit; or
- (b) a fixed amount per separately used or inhabited part of a rating unit.

(2) A uniform annual general charge is a rate for the purposes of this Act.

### Section 16: Targeted rate

(1) A local authority may set a targeted rate for 1 or more activities or groups of activities if those activities or groups of activities are identified in its funding impact statement as the activities or groups of activities for which the targeted rate is to be set.

(2) [Repealed]

(3) A targeted rate may be set in relation to—

- (a) all rateable land within the local authority's district; or
- (b) 1 or more categories of rateable land under section 17.

(4) A targeted rate may be set—

- (a) on a uniform basis for all rateable land in respect of which the rate is set; or
- (b) differentially for different categories of rateable land under section 17.

**Section 17: Categories of rateable land for setting targeted rate**

For the purposes of section 16(3)(b) and (4)(b), categories of rateable land are categories that—

(a) are identified in the local authority's funding impact statement as categories for setting the targeted rate; and

(b) are defined in terms of 1 or more of the matters listed in Schedule 2.

**Schedule 2:**
**Matters that may be used to define categories of rateable land**

**Section 14, 17:**

1. The use to which the land is put.

2. 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.

3. The activities that are proposed to be permitted, controlled, or discretionary activities, and the proposed rules for the area in which the land is situated under a proposed district plan or proposed regional plan under the Resource Management Act 1991, but only if:
   (a) number submissions in opposition have been made under clause 6 of Schedule 1 of that Act on those proposed activities or rules, and the time for making submissions has expired; or
   (b) all submissions in opposition, and any appeals, have been determined, withdrawn, or dismissed.

4. The area of land within each rating unit.

5. The provision or availability to the land of a service provided by, or on behalf of, the local authority.

6. Where the land is situated.

7. The annual value of the land.

8. The capital value of the land.

9. The land value of the land.

**Schedule 3:**
**Factors that may be used in calculating liability for targeted rates**

**Section 18:**

1 The annual value of the rating unit.

2 The capital value of the rating unit.

3 The land value of the rating unit.

4 The value of improvements to the rating unit.

5 The area of land within the rating unit.

6 The area of land within the rating unit that is sealed, paved, or built on.

7 The number of separately used or inhabited parts of the rating unit.

8 The extent of provision of any service to the rating unit by the local authority, including any limits or conditions that apply to the provision of the service.

9 The number or nature of connections from the land within each rating unit to any local authority reticulation system.

10. The area of land within the rating unit that is protected by any amenity or facility that is provided by the local authority.

11. The area of floor space of buildings within the rating unit.

12. The number of water closets and urinals within the rating unit.

**Notes:**

1 For the purposes of clauses 1 to 5, 8, and 10, rating unit includes part of a rating unit.

2 For the purposes of clause 4, value of improvements is the value calculated in accordance with the following formula:

$c - l$

where—

c is the capital value of the rating unit

l is the land value of the rating unit.

3 For the purposes of clause 8, the extent of provision of a service to the land must be measured objectively and be able to be verified.

4 For the purposes of clause 12, a rating unit used primarily as a residence for 1 household must not be treated as having more than 1 water closet or urinal.

**Attachment C:**

**Short stay accommodation provider rates - what are other Council's using?**

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**Westland District Council DRAFT**
- Includes a tourism rate but did not identify a short-stay accommodation rate.

**Queenstown Lakes District Council**
- Queenstown charges a different rate in the dollar for "mixed use" category. They have a guide on their website to work through if a property owner meets their definition or not.

**Hurunui District Council**
- A tourism rate is used, accommodation rate is not identified.

**Christchurch City Council**
- Accommodation rate is not identified.

**Auckland City Council**
- Target Rate to fund activities of tourism, events and economic development. Charged to commercial category. Charged to holiday let apartments, entire dwellings and self contained units, but if let for less than 28 days a year it does not apply. Does not apply to part of the dwelling (such as a room in an AirBNB). Scaled on the nights let out – the more let out the more you pay.

**Rotorua Lakes**
- 100 days threshold in place. Currently watching other Councils to see what they do.

**Tasman District Council**
- Accommodation Sector rate not identified.

## Attachment D:

| | Differential cents per dollar of Land Value | Amount of General Rates rates paid per | Number of Properties |
|---|---|---|---|
| **RESIDENTIAL (less than 4000m²)** | | | |
| 101 Any other not included 102 to 115 | 0.38480 | $38.48 | 426 |
| 102 Millerton & Stockton areas, plus Snodgrass | 0.30224 | $30.22 | 74 |
| 103 Little Wanganui Subdivision, Conns Creek, Seddonville and Mokihinui areas | 0.40933 | $40.93 | 186 |
| 104 Inland of the State Highway at Hector/Ngakawau/Granity, plus Waimangaroa | 0.39740 | $39.74 | 285 |
| 105 Seaward side of State Highway at Hector/Ngakawau/Granity | 0.27888 | $27.89 | 135 |
| 106 The bulk of Westport excluding 107 | 1.22014 | $122.01 | 1,970 |
| 107 The area of north Westport (by the sea) and around Orowaiti Road | 0.97757 | $97.76 | 147 |
| 108 Carters Beach excluding Marine Parade and Elley Drive | 0.77640 | $77.64 | 123 |
| 109 Marine Parade & Elley Drive at Carters Beach | 0.67406 | $67.41 | 60 |
| 110 South of the Buller River through to Totara River but not including 108,109,112 | 0.71647 | $71.65 | 50 |
| 111 South of Totara River but not townships of Charleston or Punakaiki | 0.23749 | $23.75 | 50 |
| 112 Omau and Tauranga Bay | 0.48047 | $48.05 | 41 |
| 113 Charleston township | 0.46097 | $46.10 | 116 |
| 114 Punakaiki township | 0.53497 | $53.50 | 95 |
| 115 Reefton township | 0.85561 | $85.56 | 580 |
| **MULTI-RESIDENTIAL** | | | |
| 121 Any other not included in 122 to 126 | 1.21223 | $121.22 | 2 |
| 122 Little Wanganui Subdivision | 0.77422 | $77.42 | 1 |
| 123 Westport | 2.69667 | $269.67 | 60 |
| 124 Punakaiki | 2.64341 | $264.34 | 1 |
| 125 Any other south of Buller excluding Punakaiki | 1.41577 | $141.58 | 8 |
| 126 Reefton | 2.08092 | $208.09 | 12 |
| **COMMERCIAL** | | | |
| 131 Any other not included in 132 to 140 | 1.87390 | $187.39 | 38 |
| 132 Mokihinui River through to Orowaiti River | 1.10965 | $110.97 | 31 |
| 133 Westport but not including Palmerston Street | 3.04491 | $304.49 | 38 |
| 134 Palmerston Street | 4.19772 | $419.77 | 128 |
| 135 Carters Beach | 1.92672 | $192.67 | 3 |
| 136 South of the Buller River through to Totara River but not including Carters Beach | 0.89601 | $89.60 | 11 |
| 138 North of the Fox River | 0.16199 | $16.20 | 10 |
| 139 South of the Fox River | 1.13106 | $113.11 | 16 |
| 140 Reefton | 1.80307 | $180.31 | 49 |
| **RURAL (10ha+)** | | | |
| 141 Any other not included in 142 or 143 | 0.22733 | $22.73 | 662 |
| 142 Mokihinui River through to Waimangaroa River but not including coal plateau | 0.22056 | $22.06 | 104 |
| 143 South of the Buller River | 0.18146 | $18.15 | 220 |
| **RURAL RESIDENTIAL (4000m² to 3.9999ha)** | | | |
| 151 Any other not included in 152 | 0.45972 | $45.97 | 690 |
| 152 Mokihinui River through to Waimangaroa River and south of the Buller River | 0.42007 | $42.01 | 428 |
| **RURAL SMALL HOLDING (4.0ha to 9.9999ha)** | | | |
| 161 Any other not included in 162 to 164 | 0.31707 | $31.71 | 245 |
| 162 Mokihinui River through to Waimangaroa River | 0.18948 | $18.95 | 30 |
| 163 South of Totara River but not including 164 | 0.24007 | $24.01 | 40 |
| 164 Selected properties south of Totara River | 0.10889 | $10.89 | 16 |
| **INDUSTRIAL** | | | |
| 171 Cement | 7.67774 | $767.77 | 11 |
| 172 Coal Mining | 6.82685 | $682.69 | 37 |
| 173 Other not being 171,172,174 | 1.92256 | $192.26 | 137 |
| 174 Harbour | 14.36309 | $1,436.31 | 6 |
| * differential rate information from draft LTP 2018-2028 | | | 7,372 |

** View all data with caution as any change in description for any category could mean that a ratepayer would CHANGE category under any new rates policy.