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16 April 2025

New Zealand Taxpayers Union



Dear NZ Taxpayers Union

OFFICIAL INFORMATION REQUEST FOR 2023/24 RATEPAYERS' REPORT

I refer to your official information request dated 13 March 2025 for 2023/24 financial year Information on residential and non-residential rates costs.

While preparing this information we have realised that the volumetric water charges were not included in previous responses. Accordingly, we have included a table of the past five years for your records.

Year	Residential				Commercial			
	A	B	C	(A+B)/C	X	Y	Z	(X+Y)/Z
	Rates	Water Vol	Units		Rates	Water Vol	Units	
2018/19	55,184,103	6,110,969	19,626	3,123	19,824,108	3,692,271	2,102	11,188
2019/20	58,560,140	7,043,638	19,712	3,328	20,566,147	3,828,445	2,146	11,367
2020/21	59,305,279	5,709,988	19,762	3,290	20,392,727	4,044,325	2,167	11,277
2021/22	63,881,644	6,495,374	19,922	3,533	21,247,603	3,818,864	2,174	11,530
2022/23	68,411,544	7,134,346	20,110	3,757	21,658,148	3,965,759	2,199	11,653
2023/24	73,910,228	7,666,692	20,216	4,035	23,499,147	4,678,054	2,173	12,967

1. Average residential rates

The average (mean) residential costs of rates and other Council charges, where **average residential costs = (A + B) / C**. Please ensure that the figures used (A, B, and C) are disclosed in the response, where:

- A is the total of all rates (general and targeted) charged by the Council to residential rating units (inclusive GST); **\$73,910,228**
- B is the total amount of user charges or levies applicable to residential rating units (for example charges relating to metered water, infrastructure contributions, refuse collection, fire protection etc.); **\$7,666,692** and
- C is the number of residential rating units (however defined by the Council) within the Council's district or city. If the Council does not have a classification for residential, please use the closest definition (such as urban). **20,216**

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- Please do not include Council charges that are not part of the rates demand (for example retail sales of Council rubbish bags).

$(\$73,910,228 + \$7,666,692) / 20,216 = \$4,035.$

If possible, the median residential rates payment (inclusive GST) by residential units.

Please include all residential rates in this calculation, regardless of location, as we are aiming to compare residential rating units (i.e. non-income producing) to non-residential (commercial/rural, income-producing).

2. Average non-residential rates

The average **non-residential** costs of rates and other Council charges, **where average non-residential costs** = **$(X + Y) / Z$** . Please ensure that the figures used (X, Y, and Z) are disclosed in the response, where:

- **X** is the total of all rates (general and targeted) (inclusive GST) charged by the Council to rating units except those defined as residential*; **\$23,499,147**
- **Y** is the total amount of user charges or levies applicable to rating units except those defined as residential* (for example, charges related to metered water, infrastructure contributions, refuse collection, fire protection etc); **\$4,678,054** and
- **Z** is the number of rating units except those defined as residential* (however defined by the Council) within the Council's district or city. If the Council does not have a classification for non-residential, please use the closest definition (such as commercial). **2,173**
 - Please do not include Council charges that are not part of the rates demand (for example, retail sales of Council rubbish bags).

$(\$23,764,210 + \$4,067,873) / 2173 = \$12,967$

If possible, the median (inclusive GST) non-residential rates payment for the council.

Please ensure that this definition matches that used to calculate average residential rates so that the respective X values of both requests add up to total rates income for the 2023/2024 Financial Year.

You have the right to seek an investigation and review by the Ombudsman of this response. Information about how to make a complaint is available at www.ombudsman.parliament.nz or Freephone 0800 802 602.

If you wish to discuss this decision with us, please feel free to contact nikki.harrison@ncc.govt.nz.

Yours sincerely



Nikki Harrison
Group Manager Corporate Services