

4.4 2024-2025 Rates Resolution

Meeting: Whangarei District Council
Date of meeting: 16 July 2024
Reporting officer: Alan Adcock (General Manager Corporate/CFO)

1 Purpose / Te Kaupapa

To set the rates, due dates for payment and the penalty regime for Whangarei District for the year commencing on 1 July 2024 and ending on 30 June 2025, under the Local Government (Rating) Act 2002.

2 Recommendations / Whakataunga

That the Council:

- Having adopted the 2024-34 Long Term Plan, including the 2024-25 Funding Impact Statement, resolves to set the following rates in accordance with the Local Government (Rating) Act 2002 for the financial year commencing on 1 July 2024 and ending on 30 June 2025:

a. General Rates

Rate/Differential category	Basis of assessment	Including GST
General Rates		
Uniform Annual General Charge	Per separately used or inhabited part of a rating unit *	\$821.00
Residential category**	Per \$ of land value	\$0.0027338
Multi-Unit category**	Per \$ of land value	\$0.0054676
Miscellaneous category**	Per \$ of land value	\$0.0027338
Rural category**	Per \$ of land value	\$0.0039244
Commercial and Industrial category**	Per \$ of land value	\$0.0147841

b. Targeted Rates

Rate/Differential category	Basis of assessment	Including GST
Sewerage Rates (Connected to wastewater system)		
Residential category**	Per separately used or inhabited part of a rating unit*	\$928.00
Other – non-residential**	Per pan or urinal	\$601.00
Water Rates		
Consumption charge <i>Note: where an invoice for water by meter relates to a period that spans two financial years, the consumption</i>	Volume of metered water consumed per cubic metre	\$3.38

<i>over the period will be pro-rated (i.e. the amount of water consumed or supplied in the first year will be charged at the first year's amount per cubic metre, and the amount consumed or supplied in the second financial year will be charged at the second year's amount per cubic metre).</i>		
Supply charge (metered)	Per separately used or inhabited part of a rating unit to which the water is supplied*	\$40.00
Availability charge	Per separately used or inhabited part of a rating unit for which the water is available to be supplied*	\$40.00
Uniform charge (unmetered)	Per separately used or inhabited part of a rating unit to which the water is supplied*	\$555.00
Backflow preventer charge	Per water supply connection, based on the nature of connection	
	15/20mm connection	\$94.22
	25mm connection	\$95.50
	32mm connection	\$112.98
	40mm connection	\$115.63
	50/60mm connection	\$119.96
	80/100mm connection	\$302.13
	150mm connection	\$353.69
	200/250mm connection	\$585.79
Hikurangi Swamp		
Hikurangi Swamp Special Rating District	Per hectare of land in the Hikurangi Swamp Special Rating District based on location within that area***	
	Class A approx 2,485ha	\$234.12
	Class B approx 1,425ha	\$210.70
	Class C approx 1,342ha	\$163.87
	Class D approx 1,970ha	\$23.40
	Class E approx 1,106ha	\$11.71
	Class F approx 32,354ha	\$4.68
Hikurangi Swamp Drainage Rating District	Per hectare of land in the Hikurangi Swamp Drainage Rating District based on location within that area***	
	Class A approx 5,592 ha	\$23.69
	Class F approx 12,076ha	\$2.37

Roading seal extension rates	Per rating unit within the area of benefit ***	\$920.00
Attwood Road	Per rating unit within the area of benefit ***	\$920.00
Brooks Road	Per rating unit within the area of benefit ***	\$1150.00
Glenmohr Road	Per rating unit within the area of benefit ***	\$1150.00
Knight Road	Per rating unit within the area of benefit ***	\$920.00
Massey Road	Per rating unit within the area of benefit ***	\$1150.00
Mountain View Road	Per rating unit within the area of benefit ***	\$920.00
Nook Road	Per rating unit within the area of benefit ***	\$920.00
Tahunatapu Road	Per rating unit within the area of benefit ***	\$1150.00
Tudehope Road	Per rating unit within the area of benefit ***	\$920.00
Waiotoi Road	Per rating unit within the area of benefit ***	

* The definition of a separately used or inhabited part of a rating unit can be found in the Funding Impact Statement section of Council's 2024-34 Long Term Plan.

** The definitions of these differential categories can be found in the Funding Impact Statement section of Council's 2024-34 Long Term Plan.

*** The definitions of these specified and defined area of benefits can be found in the Funding Impact Statement section of Council's 2024-34 Long Term Plan.

2. Resolves that the due dates for payment of rates and imposition of penalties are as follows:

a. Due dates and penalty dates for rates other than metered water rates (volumetric, supply and backflow preventer charges)

The due dates for rates other than metered water rates (volumetric, supply and backflow preventer charges) are set out in the table below. Pursuant to Section 57 of the Local Government (Rating) Act 2002 a penalty of ten percent (10%) will be added to the amount of each instalment which remains unpaid after the due date for payment with penalties to be added on the penalty dates specified in the table below:

Instalment	Due date for payment	Date penalty will be added
One	20 August 2024	22 August 2024
Two	20 November 2024	23 November 2024
Three	20 February 2025	24 February 2025
Four	20 May 2025	22 May 2025

b. Due dates and penalty dates for metered water rates (volumetric, supply and backflow preventer charges)

Water accounts are processed monthly, two-monthly or six-monthly. The due dates of these accounts will be relative to the consumer's cyclic billing period and will apply as specified in the table below:

Month water rates invoice issued	Due date for payment
July 2024	20 August 2024
August 2024	20 September 2024
September 2024	20 October 2024
October 2024	20 November 2024
November 2024	20 December 2024
December 2024	20 January 2025
January 2025	20 February 2025
February 2025	20 March 2025
March 2025	20 April 2025
April 2025	20 May 2025
May 2025	20 June 2025
June 2025	20 July 2025

Penalties will be added to water rates (volumetric, supply and backflow preventer charges) not paid by the due date under Section 57 of the Local Government (Rating) Act 2002. A penalty of ten percent (10%) will be applied to any portion of water rates unpaid after the due date, at the penalty dates specified in the table below:

Month water rates invoice issued	Date penalty will be added
July 2024	22 August 2024
August 2024	24 September 2024
September 2024	23 October 2024
October 2024	22 November 2024
November 2024	23 December 2024
December 2024	22 January 2025
January 2025	24 February 2025
February 2025	24 March 2025
March 2025	23 April 2025
April 2025	22 May 2025
May 2025	24 June 2025
June 2025	23 July 2025

- Resolves that additional penalty charges will be applied in accordance with section 58 of the Local Government (Rating) Act 2002, with a penalty of ten percent (10%) being added to any unpaid rates (including penalties previously added and water rates) from previous rating years that remain unpaid as at 16 July 2024. This penalty will be added on 16 September 2024.

3 Background / Horopaki

This paper has been prepared in accordance with the Revenue and Financing Policy included in the 2024-34 Long Term Plan and the Funding Impact Statement included in the 2024-34 Annual Plan.

Section 23 of the Local Government (Rating) Act 2002 requires that rates be:

- a) Set by a resolution of the local authority;
- b) Set in accordance with the relevant provisions of the local authority's Long Term Plan and Funding Impact Statement for the relevant financial year.

All references in this agenda to sections or schedules of an Act are references to provisions in the Local Government (Rating) Act 2002.

All rates for the 2024-25 financial year include Goods and Services Tax (GST).

Pursuant to section 23(5) of the Local Government (Rating) Act 2002, the rates resolution will be made publicly available on Council's website within 20 working days after it is made.

This resolution has been subject to a legal compliance review.

4 Discussion / Whakawhiti kōrero

Under section 23 of the Local Government (Rating) Act 2002 Council is required to set its rates by resolution.

This agenda provides for Council to set rates for the year commencing on 1 July 2024 and ending on 30 June 2025

5 Significance and engagement / Te Hira me te Arawhiti

Council's 2024-34 Long Term Plan has been prepared and adopted in accordance with section 93 of the Local Government Act 2002 and contains the Funding Impact Statement for the 2024-25 year. The rates set have been established as part of the 2024-34 Long Term Plan process. The decisions in this report are pursuant to the Local Government (Rating) Act 2002.

The process for the setting of rates for the 2024-25 financial year was included as part of the community engagement process for the 2024-34 Long Term Plan.