



Agenda

**Notice is hereby given of
an Extraordinary Council Meeting**

Thursday 27 June 2024

2:00pm

**Function Room
Waimate Event Centre
15 Paul Street
Waimate**

www.waimatedc.govt.nz

Notice is hereby given that an extraordinary meeting of the Council will be held in the Function Room, Waimate Event Centre, 15 Paul Street, Waimate, on Thursday 27 June 2024, commencing at 2:00pm.

Elected Members

Craig Rowley	Chairperson
Sharyn Cain	Deputy Mayor
John Begg	Councillor
Peter Collins	Councillor
Sandy McAlwee	Councillor
Tom O'Connor	Councillor
Colin Pankhurst	Councillor
Lisa Small	Councillor
Rick Stevens	Councillor

Quorum – no less than five members

Significance Consideration

Evaluation: Council officers, in preparing these reports have had regard to Council's Significance and Engagement Policy. Council and Committee members will make the final assessment on whether the subject under consideration is to be regarded as being significant or not. Unless Council or Committee explicitly determines that the subject under consideration is to be deemed significant then the subject will be deemed as not being significant.

Decision Making

The Council, in considering each matter, must be:

- i. Satisfied that it has sufficient information about the practicable options and their benefits, costs and impacts, bearing in mind the significance of the decision;
- ii. Satisfied that it knows enough about and will give adequate consideration to the views and preferences of affected and interested parties bearing in mind the significance of the decisions to be made.

Stuart Duncan
Chief Executive

Order Of Business

Opening	4
1 opening.....	4
2 Public Forum.....	4
3 Apologies	4
4 Visitors	4
5 Conflicts of Interest	4
6 Identification of Major (Urgent) or Minor Items Not on the Agenda	4
Reports	5
7 General Reports.....	5
7.1 Adoption of Waimate District Council Enhanced Annual Plan 2024/25.....	5
7.2 Resolution to Set Rates for 2024/25.....	8
7.3 2024/25 Rates Penalties Resolution.....	19
Meeting Closure.....	21

OPENING

1 OPENING

There is no Opening Ceremony offered at this extraordinary meeting of Council.

2 PUBLIC FORUM

There is no Public Forum offered at this extraordinary meeting of Council.

3 APOLOGIES

The Chair will call for any apologies. Apologies have been received from Cr Peter Collins, and Cr Colin Pankhurst.

4 VISITORS

5 CONFLICTS OF INTEREST

As per the Local Authorities (Members' Interests) Act 1968 (as below), the Chair will enquire if there are any Conflicts of Interest to be declared on any item on the agenda, and if so, for any member to declare this interest.

Local Authorities (Members' Interests) Act 1968

Councillors are reminded that if they have a pecuniary interest in any item on the agenda, then they must declare this interest and refrain from discussing or voting on this item and are advised to withdraw from the meeting table.

6 IDENTIFICATION OF MAJOR (URGENT) OR MINOR ITEMS NOT ON THE AGENDA

1. The Chair will call for any major (urgent business) or minor items not on the agenda to be raised according to Standing Orders, as below:

- a. **Standing Orders 3.7.5 – Major Items**

An item not on the agenda for a meeting may be dealt with at the meeting if the local authority by resolution so decides, and the presiding member explains at the meeting at a time when it is open to the public –

- i. The reason why the item was not listed on the agenda; and
 - ii. The reason why discussion of the item cannot be delayed until a subsequent meeting.

- b. **Standing Orders 3.7.6 – Minor Items**

An item not on the agenda for a meeting may be dealt with at the meeting if –

- i. That item is a minor matter relating to the general business of the local authority; and
 - ii. The presiding member explains at the beginning of the meeting, at a time when it is open to the public, that the item will be discussed at the meeting; but
 - iii. No resolution, decision, or recommendation may be made in respect of that item except to refer that item to a subsequent meeting of the local authority for further discussion.

REPORTS

7 GENERAL REPORTS

7.1 ADOPTION OF WAIMATE DISTRICT COUNCIL ENHANCED ANNUAL PLAN 2024/25

Author: Shey Taylor, Strategic Planner/Policy Advisor

Authoriser: Carolyn Johns, Community and Strategy Group Manager

Attachments: 1. Draft enhanced Annual Plan 2024/25 (under separate cover) 

PURPOSE

1. The purpose of this report is to provide information to enable the adoption of the Waimate District Council enhanced Annual Plan for the 2024/25 financial year.

BACKGROUND

2. The Annual Plan is to:
 - a. Contain the proposed annual budget and funding impact statement for the year to which the plan relates; and
 - b. Identify any variation from the financial statements and funding impact statement in the Long-Term Plan in respect of the year to which the Annual Plan relates; and
 - c. Support the Long-Term Plan in providing integrated decision making and co-ordination of the resources of Council; and
 - d. Contribute to the accountability of Council to the community; and
3. The Annual Plan must:
 - a. Be prepared in accordance with the principles and procedures that apply to the preparation of the financial statements and funding impact statement included in the Long-Term Plan; and
 - b. Contain appropriate references to the Long-Term Plan in which Council's activities for the financial year covered by the Annual Plan are set out; and
 - c. Include the information required by Part 2 of Schedule 10 of the Local Government Act 2002.
4. The 2024/25 Annual Plan is a slight departure from previous years as it was developed in place of a deferred Long-Term Plan 2024/34. This was facilitated by the Water Services Acts Repeal Bill 2024. In compliance with the option to defer a long-term plan this Annual Plan is required to contain additional information. This enhanced Annual Plan 2024/25 process includes:
 - a. A requirement to adopt a Long-Term Plan that relates to the period from 1 July 2025 to 30 June 2034.
 - b. A requirement to adopt a Long-Term Plan that relates to the period from 1 July 2027 to 30 June 2037.
 - c. The authority to extend Council's Financial Contributions Policy to remain in effect through to the review and adoption of the policy as a part of the Long-Term Plan 2025/34. This extension was approved by Council on 26 March 2024.
 - d. A requirement that Council consult on the Annual Plan 2024/25 in accordance with the special consultative procedure.
 - e. The reporting of additional information, including:
 - i. Activities within groups of activities, rational for delivery of activities, significant negative effects activities may have on the community.

- ii. Statements of service provision, relevant performance measures and targets, rationale for material changes to cost of a service.
 - iii. Funding Impact Statements for groups of activities.
 - iv. Statements of budgeted capital expenditure relating to each group of activities relating to additional demand, increased levels of service, and replacing existing assets.
- f. A requirement to produce a statement should Council resolve not to balance its operating budget.

Enhanced Annual Plan 2024/25 Submissions

5. Submissions on the Draft enhanced Annual Plan closed on Friday 24 May 2024 at 12pm, with 34 submissions received. 10 submitters spoke at the hearing on 11 June 2024.

Question 1, 'Key Issue - Managing Impact on Rates', 'Which rates option do you prefer?'

Option 1: Unsmoothed - no additional borrowings - **Council's preferred option**

Option 2: Smoothed over 3 years - additional borrowings \$1.2M

Option 3: Smoothed over 5 years - additional borrowings \$2.1M

32 out of 34 submitters responded to the question, their preferences as below:

Option 1: 23 in favour (71.88% in total)

Option 2: 5 in favour (15.63% in total)

Option 3: 4 in favour (12.50% in total)

6. The decision tracker which identifies particular questions and concerns that were shared by the community in their submissions and the decisions Council have made in response is included in the Annual Plan document.

PROPOSAL

7. Council resolves to permit an unbalanced budget for the year 1 July 2024 to 30 June 2025.
8. Council resolves to adopt the Annual Plan as presented, dated 27 June 2024.

ASSESSMENT OF SIGNIFICANCE

9. Council has considered whether any matters were significant in reference to the Significance and Engagement Policy.
10. This Annual Plan was consulted on from 23 April 2024 to 24 May 2024 in compliance with the legislative requirements set out in the Water Services Acts Repeal Bill 2024 with regards to the deferral of a Long-Term Plan and the adoption of an enhanced Annual Plan.

CONSIDERATIONS

Legislation

11. Local Government Act 2002.
12. Water Services Acts Repeal Bill 2024.

Budget

13. The Annual Plan impacts on all activities. Adopting the following resolutions enables Council to set its annual budget and collect rates and penalties. This is an essential step for Council to collect rates revenue and carry out its statutory obligations and other functions.

Cost-effectiveness

14. Consideration has been given to cost-effectiveness.

RECOMMENDATIONS

1. That the Adoption of the Waimate District Council enhanced Annual Plan 2024/25 report is accepted; and
2. That Council resolves to permit an unbalanced budget in accordance with Section 100 of the Local Government Act 2002 and Schedule 2 Part 8 Section 52 of the Water Services Acts Repeal Bill 2024 for the year 1 July 2024 to 30 June 2025; and
3. That the Annual Plan 2024/25 is adopted in accordance with Section 93 of the Local Government Act 2002 and Schedule 2 Part 8 Sections 48-52 of the Water Services Acts Repeal Bill 2024.

7.2 RESOLUTION TO SET RATES FOR 2024/25

Author: Tina Stevenson, Corporate Services Group Manager

Authoriser: Stuart Duncan, Chief Executive

Attachments: Nil

PURPOSE

1. To set and assess rates, and the due dates for payment, for the 2024/25 financial year commencing 1 July 2024 and ending 30 June 2025.

BACKGROUND

2. Section 23 of the Local Government (Rating) Act 2002 states that rates must be set by a resolution of the Local Authority.
3. A local authority must, within 20 working days after making a resolution to set its rates, make the resolution publicly available on an Internet site maintained by it or on its behalf to which the public has free access, in accordance with Section 23(5) of the Local Government (Rating) Act 2002.
4. Section 24 of the Local Government (Rating) Act 2002 requires that in the Council resolution it states the financial year to which the rate applies and the date on which the rate must be paid or, if the rate is payable by instalments, the dates by which the specified amounts must be paid.
5. Council has prepared and adopted the Annual Plan 2024/25.

PROPOSAL

6. That the rates and due dates for payment be set by resolution for the 2024/25 financial year.

ASSESSMENT OF SIGNIFICANCE

7. This is deemed to be of low significance under Council's Significance and Engagement Policy, as there were no significant or material differences from the content of the relevant year of the Long Term Plan 2021-31 to the Annual Plan 2024/25.
8. Consultation of the Annual Plan was required and undertaken in accordance with the special consultative procedure as per the Water Services Acts Repeal Bill 2024.
9. Rates are the largest income stream for Council. The process around the setting of rates must be adhered to for both collectability and transparency.

CONSIDERATIONS**Legislation**

10. Local Government (Rating) Act 2002, Local Government Act 2002 and Water Services Acts Repeal Bill 2024.

Risk

11. If the resolution is not adopted, then the rates setting process cannot proceed.

RECOMMENDATION

1. That the Resolution to Set Rates for 2024/25 report be accepted; and
2. Waimate District Council resolves to set and assess rates under the Local Government (Rating) Act 2002, on rating units in the district for the financial year commencing 1 July 2024 and ending 30 June 2025, as follows; and

District Rates 2024/25

Note:

- a Values (such as Capital Value and units) use estimates for 2024/25 as close as possible to 30 June 2024.
- b All monetary values throughout the tables within this resolution are GST inclusive.

Council is setting rates for the 2024/25 rating year in accordance with the Annual Plan 2024/25 and the Funding Impact Statement as follows:

	Annual Plan 2024/25
General Rates	
1. General Rates	\$2,898,327
	\$2,898,327
Targeted Services	
2. Civic Amenities Rate - Targeted differential	4,533,166
3. Roading and Footpaths	3,735,023
4. Civil Defence	234,587
5. Sewer	976,466
6. St Andrews Sewer	11,013
7. Waste Collection	1,324,666
8. Recycling Drop-off	139,050
9. Rural Water Schemes (excluding Downlands)	2,409,100
10. Urban Water	1,438,386
11. Downlands Rural Water Supply	504,358
	\$15,305,814
Targeted Community Rates	
12. Waimate Event Centre	219,906
13. Community Halls	63,521
	\$283,427
Total Rates	\$18,487,568

Total rates of \$18,487,568 will be payable in four equal instalments.

General Rate

A general rate is set as a rate in the dollar on the capital value of every Urban, Rural 1, Rural 2, Electricity generators and other transmission providers, and Forestry operators and forest blocks rating unit in accordance with the Rating Boundary Map for the Waimate District, assessed on a differential basis. The differential is based on land use for Electricity generators and other transmission providers, and Forestry operators and forest blocks or, for Urban, Rural 1, and Rural 2, where the land is situated and is classified as either Urban, Rural 1, or Rural 2. The Rating Boundary Map is available for inspection at the Council office, 125 Queen Street, Waimate.

Differential

The General Rates required from each differential sector is calculated on an activity-by-activity basis as described in the Funding Needs Analysis.

The object of including a differential in the General Rate is to achieve a fair and equitable distribution of the general rate between categories of land having regard to meeting the current and future needs of the community for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses by providing infrastructure, services, and performance that are: efficient, and effective, and appropriate to present and anticipated future circumstances.

A component of the general rate requirement is funded by investment returns. In the case of negative differential, the activities' funding requirement is less than the investment returns applicable to that type of land use.

	Differential Factor	General Rate Per Dollar of Capital Value for	Revenue 2024/25 (GST Inclusive)
General Rate			
Urban	1.00	\$0.0010441	\$ 994,718
Rural 1	0.41	\$0.0004258	\$ 1,615,614
Rural 2	0.37	\$0.0003869	\$ 261,956
Electricity generators and other transmission providers	0.06	\$0.0000640	\$ 26,039
Total Revenue			\$ 2,898,327

Targeted Rates

Civic Amenities Rate

The Civic Amenities Rate contributes towards the funding of the following activities:

- Community Representation
- Community Property (Public Toilets)
- Library
- Cemeteries
- Parks and Public Spaces
- Swimming
- Waste Management (Resource Recovery Park Operation)

The Civic Amenities Rate is set and assessed, for Electricity generators and other transmission providers, and Forestry operators and forest blocks, on land use, for Business 1 and Business 2 rating units, as defined in the Waimate District Plan, or for Urban, Rural 1, and Rural 2 on each separately used or inhabited parts of a rating unit (as defined above).

Differential

The Civic Amenities Rate is assessed on a differential basis. The differential is based on land use for Electricity generators and other transmission providers, Large Industrials, and Forestry operators and forest blocks, definition of Business 1 or Business 2 within the Waimate District Plan or, for Urban, Rural 1, and Rural 2, where the land is situated and is classified as either Urban, Rural 1, or Rural 2. The Civic Amenities Rates required from each differential sector is calculated on an activity-by-activity basis as described in the Funding Needs Analysis.

The object of including a differential in the Civic Amenities Rate is to achieve a fair and equitable distribution of the targeted rate between categories of land having regard to meeting the current and future needs of the community for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses by providing infrastructure, services, and performance that are: efficient, and effective, and appropriate to present and anticipated future circumstances.

Civic Amenities Rate	Differential Factor	Civic Amenities Rate for 2024/25 (GST)	Revenue 2024/25 (GST Inclusive)
Urban (On SUIP)	1.00	\$ 1,179.50	\$ 2,134,914
Rural 1 (On SUIP)	0.93	\$ 1,095.70	\$ 1,929,479
Rural 2 (On SUIP)	0.89	\$ 1,048.10	\$ 300,796
Business 1 and Business 2 (On per rating unit)	0.34	\$ 396.10	\$ 32,479
Electricity generators and other transmission providers (On capital value)	0.0000002	\$0.0002884	\$ 117,338
Large Industrials (On capital value)	0.0000001	\$0.0001273	\$ 15,366
Forestry operators and forest blocks (On capital value)	0.0000001	\$0.0001073	\$ 2,794
Total Revenue			\$ 4,533,166

Roading and Footpaths Rate

The Roothing and Footpaths targeted rate is set as a rate in the dollar on the capital value of every Urban, Rural 1, Rural 2, Electricity generators and other transmission providers, and Forestry operators and forest blocks rating unit in accordance with the Rating Boundary Map for the Waimate District, assessed on a differential basis. The differential is based on land use for Electricity generators and other transmission providers, and Forestry operators and forest blocks or, for Urban, Rural 1, and Rural 2, where the land is situated and is classified as either Urban, Rural 1, or Rural 2.

Differential

The Targeted Rates required from each differential sector is calculated on an activity-by-activity basis as described in the Funding Needs Analysis.

The object of including a differential in the Roothing and Footpaths Rate is to achieve a fair and equitable distribution of the targeted rate between categories of land having regard to meeting the current and future needs of the community for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses by providing infrastructure, services, and performance that are: efficient, and effective, and appropriate to present and anticipated future circumstances.

	Differential Factor	Targeted Rate for 2024/25 (GST Inclusive)	Revenue 2024/25 (GST Inclusive)
Roothing and Footpaths Targeted Rate			
Urban	1.00	\$0.0003862	\$ 367,938
Rural 1	1.60	\$0.0006172	\$ 2,341,728
Rural 2	1.45	\$0.0005595	\$ 378,771
Electricity generators and other transmission providers	2.93	\$0.0011310	\$ 460,202
Forestry operators and forest blocks	18.54	\$0.0071584	\$ 186,384
Total Revenue			\$ 3,735,023

Civil Defence Rate

The Civil Defence targeted rate is set as a rate in the dollar on the capital value of every Urban, Rural 1, Rural 2, and Electricity generators and other transmission providers rating unit in accordance with the Rating Boundary Map for the Waimate District, assessed on a differential basis. The differential is based on land use for Electricity generators and other transmission providers or, for Urban, Rural 1, and Rural 2, where the land is situated and is classified as either Urban, Rural 1, or Rural 2.

Differential

The Targeted Rates required from each differential sector is calculated on an activity-by-activity basis as described in the Funding Needs Analysis.

The object of including a differential in the Civil Defence Rate is to achieve a fair and equitable distribution of the targeted rate between categories of land having regard to meeting the current and future needs of the community for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses by providing infrastructure, services, and performance that are: efficient, and effective, and appropriate to present and anticipated future circumstances.

	Differential Factor	Rate for 2024/25 (GST Inclusive)	Revenue 2024/25 (GST Inclusive)
Civil Defence Targeted Rate			
Urban	1.00	\$0.0000256	\$ 24,397
Rural 1	1.61	\$0.0000411	\$ 156,000
Rural 2	1.46	\$0.0000374	\$ 25,288
Electricity generators and other transmission providers	2.77	\$0.0000710	\$ 28,901
Total Revenue			\$ 234,587

Sewer Rate

The Sewer targeted rate is set based on the provision or availability of service provided to the rating unit. The Sewer targeted rate is differentiated based on the connection or the number of water closets available and contributes towards the funding of the Sewerage and Sewage activity as follows:

- a) Serviced - The number of connections (within each rating unit) to the Council's sewer reticulation system
- b) Unserviced - Rating units not connected to the Waimate sewer scheme but where the service is available/provided
- c) Number of water closets within a Rating Unit (with more than 2 but less than 11 water closets) per water closet
- d) Number of water closets within a Rating Unit (11 or more water closets) per water closet

Sewer Targeted Rate	Category	Differential Factor	Sewer Rate for 2024/25 (GST Inclusive)	Revenue 2024/25 (GST Inclusive)
Sewer Serviced	a) Serviced - The number of water closets and urinals (for a residential unit or with 2 or less within each rating unit) to the Council's sewer reticulation system	1.00	\$ 469.10	\$ 841,595
Sewer Unserviced	b) Unserviced - Rating units not connected to the Waimate sewer scheme but where the service is available/provided	0.50	\$ 234.60	\$ 27,912
Sewer Multi 1	c) Number of water closets and urinals within a Rating Unit (with more than 2 but less than 11 water closets and urinals) per water closet and urinal	0.80	\$ 375.30	\$ 64,175
Sewer Multi 2	d) Number of water closets and urinals within a Rating Unit (11 or more water closets and urinals) per water closet and urinal	0.60	\$ 281.50	\$ 42,783
Total Revenue				\$ 976,466

St Andrews Sewer Rate

The St Andrews Sewer targeted rate is set based on the service provided to the rating unit and charged per applicable rating unit. A list of applicable rating units is available for inspection at the Council office, 125 Queen Street, Waimate. The St Andrews Sewer targeted rate contributes towards the funding of the Sewerage and Sewage activity as follows:

St Andrews Sewer Rate	Category	Sewer Rate for 2024/25 (GST Inclusive)	Revenue 2024/25 (GST Inclusive)
St Andrews Sewer	Extent of provision of service	\$ 196.70	\$ 11,013
Total Revenue			\$ 11,013

Waste Collection Rate

The Waste Collection targeted rate is set based on the provision of service provided to the rating unit and contributes towards the funding of the Waste Management activity as follows:

- a) Standard set of bins consisting of: 240 litre organics bin collected weekly, 240 litre recycling bin collected fortnightly, 140 litre rubbish bin collected fortnightly and 45 litre glass recycling crate collected weekly to those rating units receiving the service.
- b) Large set of bins consisting of: 240 litre organics bin collected weekly, 240 litre recycling bin collected fortnightly, 240 litre rubbish bin collected fortnightly and 45 litre glass recycling crate collected weekly to those rating units receiving the service.

A map of the mandatory waste collection areas is available for inspection at the Council office, 125 Queen Street, Waimate.

Waste Collection Targeted Rate	Category	Differential Factor	Rate for 2024/25 (GST Inclusive)	Revenue 2024/25 (GST Inclusive)
Waste Collection - Standard	a) Serviced Rating Units	1.00	\$ 458.70	\$ 1,254,086
Waste Collection - Large	b) Serviced Rating Units	1.17	\$ 538.70	\$ 47,406
Additional Organic Bin (240 lt)	Upon request to serviced rating units	0.28	\$ 130.00	\$ 2,470
Additional Recycling Bin (240 lt)	Upon request to serviced rating units	0.13	\$ 60.00	\$ 2,820
Additional Rubbish Bin (140 lt)	Upon request to serviced rating units	0.33	\$ 152.00	\$ 1,824
Additional Glass Recycling Crate (45 lt)	Upon request to serviced rating units	0.06	\$ 27.00	\$ 81
Additional Rubbish Bin (240 lt)	Upon request to serviced rating units	0.51	\$ 232.00	\$ 15,080
Glass Recycling Bin (240 lt)	Upon request to serviced rating units	0.13	\$ 60.00	\$ 900
Total Revenue				\$ 1,324,666

Recycling Drop-off Service Rate

The Recycling targeted rate is set according to the provision or availability of service provided to the rating unit for any SUIPs not receiving a Waste Collection Service and contributes towards the funding of the Waste Management activity as follows:

SUIP not receiving a Waste Collection Service but provided with a recycling drop off point.

Recycling Drop-off Service Rate	Category	Differential Factor	Rate for 2024/25 (GST Inclusive)	Revenue 2024/25 (GST Inclusive)
Recycling Drop-off Service	SUIP not receiving a Waste Collection Service but provided with a recycling drop off point.	1.00	\$ 114.40	\$ 139,050
Total Revenue				\$ 139,050

Rural Water Rate

The Rural Water supply targeted rates are set based on the water allocation provided to each rating unit. The rate is assessed on a per litre of water supplied per day and contributes towards the funding of the water supplied to the Cannington-Motukaika, Hook-Waituna, Lower Waihao, Otaio-Makikihi, Waihaorunga and Waikakahi rural water schemes included in the Rural Water activity as follows:

	Targeted Rate Per Litre for 2024/25 (GST)	Revenue 2024/25 (GST Inclusive)
Rural Water Scheme		
Cannington-Motukaika	\$ 0.3268	\$ 130,027
Lower Waihao normal supply	\$ 0.5042	\$ 479,904
Otaio-Makikihi	\$ 0.4181	\$ 427,080
Waihaorunga	\$ 0.7223	\$ 222,706
Waikakahi	\$ 0.5720	\$ 627,545
Hook-Waituna domestic supply	\$ 0.3218	\$ 513,099
Hook-Waituna irrigation supply (55%)	\$ 0.1770	\$ 8,739
Total Revenue		\$ 2,409,100

Urban Water Rate

The Urban Water targeted rate is set based on the provision or availability of service provided to the rating unit in the township of Waimate. The Urban Water targeted rate is differentiated based on the connection and contributes towards the funding of the Urban Water activity as follows:

- a) Serviced - The number of connections (within each rating unit) to the Council's urban water reticulation system
- b) Unserviced - Rating units not connected to the Waimate urban water scheme but where the urban water reticulation is available for connection

Targeted Rate	Category	Differential Factor	Targeted Rate for 2024/25 (GST)	Revenue 2024/25 (GST Inclusive)
Water Scheme Urban	a) Serviced - The number of connections (within each rating unit) to the Council's urban water reticulation system	1.00	\$ 690.90	\$ 1,410,752
Water Scheme Urban Vacant	b) Unserviced - Rating units not connected to the Waimate urban water scheme but where the urban water reticulation is available for connection	0.50	\$ 345.40	\$ 27,635
Total Revenue				\$ 1,438,386

Downlands Rural Water Supply Rate

The Downlands water scheme is a Joint Operation between Timaru, MacKenzie and Waimate District Councils. The scheme is managed by Timaru District Council who determine the charge per connection type. Each Council sets the rate for the connections within its district and collects the revenue on behalf of the Joint Operation. The connections are differentiated by location of the rating unit whether within the St Andrews township where a Domestic charge is rated, as opposed to outside the township where a Service charge on the number of connections and Unit/Point charge on the units of water is charged as follows:

	Rate for 2024/25 (GST Inclusive)	Revenue 2024/25 (GST Inclusive)
Targeted Rate		
Domestic	\$ 1,010.00	\$ 69,690
Unit/Point	\$ 289.00	\$ 242,616
Service	\$ 722.00	\$ 192,052
Total Revenue		\$ 504,358

Waimate Event Centre Rate

The Waimate Event Centre targeted rate is set on a uniform basis and is assessed on the district wide number of separately used or inhabited parts of a rating unit (as defined above) and funds principal and interest repayments for the Waimate Event Centre loan as follows:

Targeted Rate	Category	2024/25 (GST Inclusive)	2024/25 (GST Inclusive)
Waimate Event Centre	Charged per separately used or inhabited parts of a rating unit	\$ 57.00	\$ 219,906
Total Revenue			\$ 219,906

NOTE: Refer to Council's Rates Remission Policy, Remission 11 as published in the Long Term Plan 2021-31 for remissions applicable to the Waimate Event Centre targeted rate.

Community Halls Rate		
The Hall rates are set on an SUIP basis and are based on where the land is situated in relation to each hall. A map of SUIP's relative to each hall is available for inspection at the Council office, 125 Queen Street, Waimate.		
	Targeted Rate for 2024/25 (GST)	Revenue 2024/25 (GST Inclusive)
Community Hall		
St Andrews Hall	\$ 40.00	\$ 6,440
Ikawai Memorial Hall	\$ 40.30	\$ 4,232
Arno Hall	\$ 28.80	\$ 3,168
Waihaorunga Hall	\$ 51.10	\$ 3,117
Glenavy Hall	\$ 46.00	\$ 10,856
Hunter Hall	\$ 50.00	\$ 4,000
Southburn Hall	\$ 60.00	\$ 4,800
Studholme Hall	\$ 28.80	\$ 1,901
Hook Hall	\$ 57.50	\$ 3,623
Kurow Memorial Hall	\$ 25.00	\$ 3,025
Willowbridge Hall	\$ 34.50	\$ 2,036
Waituna Creek Hall	\$ 35.00	\$ 4,690
Makikihi Hall	\$ 52.00	\$ 2,964
Lyalldale Hall	\$ 35.00	\$ 1,190
Bluecliffs Hall	\$ 46.00	\$ 2,346
Maungati Hall	\$ 45.00	\$ 2,835
Cattle Creek Hall	\$ 50.00	\$ 2,300
Total Revenue		\$ 63,521
Rating Base		
Number of rating units at end of preceding year		4,382
Total capital value of rating units at end of preceding year	\$	5,920,083,750
Total land value of rating units at end of preceding year	\$	3,801,488,000

3. That Council set the following due dates for each instalment, of an equal amount:

	Instalment Period	Instalment Due Date
Instalment 1	1 July 2024 – 30 September 2024	30-Aug-2024
Instalment 2	1 October 2024 – 31 December 2024	29-Nov-2024
Instalment 3	1 January 2025 – 31 March 2025	28-Feb-2025
Instalment 4	1 April 2025 – 30 June 2025	30-May-2025

Payment of Rates

Rates shall be payable by cash, or eftpos at the Local Government Centre, 125 Queen Street, Waimate or electronically via the Council website online payment gateway or through the use of Direct Debit, internet or phone banking facilities.

7.3 2024/25 RATES PENALTIES RESOLUTION

Author: Tina Stevenson, Corporate Services Group Manager

Authoriser: Stuart Duncan, Chief Executive

Attachments: Nil

PURPOSE

1. For Council to authorise the Rates Penalties regime for the 2024/25 financial year.

BACKGROUND

2. Section 57 of the Local Government (Rating) Act 2002 states that a local authority may, by resolution, authorise penalties to be added to rates that are not paid by the due date.
3. The resolution must state how the penalty is calculated and the date the penalty is to be added to the amount of unpaid rates.
4. A penalty must not exceed 10% of the amount of the unpaid rates on the date when the penalty is added.
5. Section 58 of the Local Government (Rating) Act 2002 sets out the penalties that may be imposed.
6. Council's Rates Remission & Postponement Policy includes provision for remission of rates penalties, where extraordinary events have impacted the ratepayer that could not be foreseen or mitigated and to act reasonably in response to these circumstances outside the ratepayer's control. The grounds on which this remission will be considered is outlined in the Rates Penalties section (15) of the Policy.

OPTIONS

7. That Council resolves to authorise a Rates Penalties regime of up to 10% of the amount of the unpaid rates on the date the penalty is added, or
8. That Council does not resolve to authorise a Rates Penalties regime of up to 10% of the amount of the unpaid rates on the date the penalty is added and thereby forgoes the ability to impose penalties.

PROPOSAL

9. That pursuant to Sections 57 and 58 of the Local Government (Rating) Act 2002, the following rates penalties regime be authorised for the 2024/25 financial year:
 - (a) An Additional Charge
An additional charge under section 58(1)(a) of 10% of any amount of an instalment that remains unpaid after the due date of that instalment will be added on, or after, 2 September 2024, 2 December 2024, 3 March 2025, and 3 June 2025 (respectively for each instalment).
 - (b) Further Additional Charges
A further additional charge under section 58(1)(b) and 58(1)(c) of 10% of any amount of rates that remain unpaid from previous financial years will be added on or after 5 July 2024 and 5 January 2025 if unpaid by then.

ASSESSMENT OF SIGNIFICANCE

10. This matter is deemed to be of low significance under the Council's Significance and Engagement Policy.

CONSIDERATIONS**Legislation**

11. Local Government (Rating) Act 2002.
12. Waimate District Council Rates Remission & Postponement Policy.

Risk

13. If Council do not resolve to authorise the Rates Penalties, then they are unable to impose and collect penalties for the 2024/25 financial year.

FINANCIAL**Budget**

14. There is a Rates Penalties income budget of \$110,000 provided for in the 2024/25 Annual Plan.
15. There are no other known budget considerations.

RECOMMENDATION

1. That the report 2024/25 Rates Penalties Resolution is accepted; and
2. That Council resolves to authorise the Rates Penalties regime for the 2024/25 financial year:
 - (a) An Additional Charge

An additional charge under section 58(1)(a) of 10% of any amount of an instalment that remains unpaid after the due date of that instalment will be added on, or after, 2 September 2024, 2 December 2024, 3 March 2025, and 3 June 2025 (respectively for each instalment).
 - (b) Further Additional Charges

A further additional charge under section 58(1)(b) and 58(1)(c) of 10% of any amount of rates that remain unpaid from previous financial years will be added on or after 5 July 2024 and 5 January 2025 if unpaid by then.

MEETING CLOSURE