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| Report No: | RCN12-06-15 |
| File No: | R109 |
| Date: | 15 June 2012 |
| Decision Required | |

REPORT SUMMARY

Report to: Tasman District Council
Meeting Date: 27 June 2012
Report Author Murray Staite, Corporate Services Manager
Subject: **Rates Setting 2012/2013**

EXECUTIVE SUMMARY

Council is required to pass a resolution on an annual basis to set the rates for the forthcoming rating year.

The Local Government (Rating) Act 2002 sets out the methods by which local authorities can rate and details criteria around the use of those rates.

The rating policy of Tasman District Council is that where it is practical, identifiable beneficiaries of Council activities pay for the costs by targeted rates, direct charges or fees. The balance of Council activities are funded through the general rate which is charged on a capital value basis, together with a Uniform Annual General Charge.

The rates in this report are GST inclusive.

RECOMMENDATION

That the draft resolution setting the rates for 2012/2013 be adopted.

DRAFT RESOLUTION

Refer to section 7 of the report.

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|--------------------------|--------------|
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Meeting Date: 27 June 2012
Report Author: Murray Staite, Corporate Services Manager
Subject: **Rates Setting 2012/2013**

1. Purpose

- 1.1 To set the rates for the 2012/2013 rating year.

2. Background

- 2.1 Council is required to pass a resolution on an annual basis to set the rates for the forthcoming rating year.

3. Present Situation/Matters to be Considered

- 3.1 The Local Government (Rating) Act 2002 sets out the methods by which local authorities can rate.
- 3.2 The draft resolution, which has been prepared in accordance with the requirements of the Local Government (Rating) Act 2002.
- 3.3 The rating policy of Tasman District Council is that where it is practical, identifiable beneficiaries of Council activities pay for the costs by targeted rates, direct charges or fees. The balance of Council activities are funded through the general rate which is charged on a capital value basis, together with a Uniform Annual General Charge.
- 3.4 It is important to note that the total rates for each property are a combination of general rate, uniform annual general charge, and the targeted rates relevant to each property. Also, different properties can receive different services, so the targeted rates that apply to properties across the District will vary.
- 3.5 The draft resolution has been reviewed by Council's legal advisors for compliance with the Local Government (Rating) Act 2002.

4. Financial/Budgetary Considerations

- 4.1 The total value of rates being collected for the 2012/2013 financial year is \$60.4 million dollars.

5. Significance

- 5.1 The adoption of the attached resolution is considered significant in that it affects the rates of all ratepayers in the district.
- 5.2 Council has complied with the relevant provisions of the Local Government Act 2002 in relation to significant matters.

6. Recommendation

- 6.1 That the draft resolution setting the rates for 2012/2013 be adopted.

7. Draft Resolution

THAT the Tasman District Council:

- (a) Receives report RCN11-06-15 Rates Setting 2012/2013; and**
- (b) Sets the following rates, and dates for payment of rates instalments, under the Local Government (Rating) Act 2002 for the financial year commencing on 1 July 2012 and ending on 30 June 2013; and**
- (c) Authorises the penalties set out below to be added to rates that are not paid by the due date.**

Rating Area Maps

Each of the targeted rates has a unique rating area within which rating units are levied prescribed annual charges. Copies of rating maps for each unique area are at the end of this Plan and also available for inspection at Council offices.

General Rate

Council sets a general rate based on the capital value of each rating unit in the District. This rate is set at different rates in the dollar of capital value. The categories of property and the rates (in cents per dollar of capital value) for 2012/2013 are:

| Category | 2011/2012 cents | 2012/2013 cents |
|--|--------------------|--------------------|
| Infrastructural Utilities | 0.00 | 0.00 |
| Land which is not an Infrastructural Utility | 0.2369 | 0.2519 |

The component of the General Rate which relates to the replenishment of Council's General Disaster Fund (in cents per dollar capital value) for 2012/2013 is 0.0087 (2011/2012 0.0052).

Uniform Annual General Charge

Council sets a Uniform Annual General Charge on each rating unit in the Tasman District. The rate (in dollars per rating unit) for 2012/2013 is \$288.78 (2011/2012 \$288.78).

Targeted Rates

1 Storm water Rates

Council sets a targeted rate for the purposes of storm water works. This rate will be based on the capital value of each rating unit. The categories of property and the rates (in cents per dollar of capital value) for the 2012/2013 year are:

| Category | 2011/2012 cents | 2012/2013 cents |
|---|-----------------|-----------------|
| Richmond/Hope Urban Drainage Area | 0.04715 | 0.04740 |
| Motueka Urban Drainage Area | 0.04715 | 0.04740 |
| Mapua/Ruby Bay Urban Drainage Area | 0.04715 | 0.04740 |
| Brightwater Urban Drainage Area | 0.04715 | 0.04740 |
| Wakefield Urban Drainage Area | 0.04715 | 0.04740 |
| Takaka Urban Drainage Area | 0.04715 | 0.04740 |
| Murchison Urban Drainage Area | 0.04715 | 0.04740 |
| Collingwood Urban Drainage Area | 0.04715 | 0.04740 |
| Kaiteriteri Urban Drainage Area | 0.04715 | 0.04740 |
| St Arnaud Urban Drainage Area | 0.04715 | 0.04740 |
| Tapawera Urban Drainage Area | 0.04715 | 0.04740 |
| Tasman Urban Drainage Area | 0.04715 | 0.04740 |
| Patons Rock Urban Drainage Area | 0.04715 | 0.04740 |
| Ligar Bay Urban Drainage Area | 0.04715 | 0.04740 |
| Tata Beach Urban Drainage Area | 0.04715 | 0.04740 |
| Pohara Urban Drainage Area | 0.04715 | 0.04740 |
| Balance of the Tasman District not in above areas | 0.00472 | 0.0052 |

2 Water Supply Rates

2.1 Water Supply – Metered Connections

Council sets a targeted rate for the supply of water. This rate will be based on the volume of water supplied to all rating units with a metered connection except those properties in the Motueka Urban Water Supply and for the Nelson Pine Industries Ltd site. The rate will be based on the provision of a service by the Council and where the land is situated. The category of rateable land and the rate (per cubic metre supplied) for 2012/2013 is:

| Category | 2011/2012 \$ | 2012/2013 \$ |
|--|-----------------|-----------------|
| All rating units with metered connections, excluding the Motueka Urban Water Supply and the Nelson Pine Industries Ltd site. | 1.73 | 1.87 |

In addition, Council sets a targeted rate for the supply of water calculated as a fixed daily amount per rating unit. The rate will be based on where the land is situated and the provision of service by the Council and will be set in relation to all rating units with a metered connection excluding those in the Motueka Township and the Nelson Pine Industries Ltd site. The rate for 2012/2013 is 61.81 cents per day (2011/2012 59.67 cents).

2.1(a) Water Supply – Motueka Urban Water Supply

The existing Motueka Urban Water Supply Account will continue to operate separately to the Urban Water Supply Account. This means that the water charges for the existing connected Motueka water users will have a different cost structure. As significant renewals and capital upgrades are required, these will be reflected in the water supply charges.

In the event that full reticulation of the whole Motueka township proceeds then the existing Motueka Urban Water Supply account will become part of the Urban Water Account.

The categories of rateable land and the rates per cubic metre supplied for 2012/2013 is:

| Category | 2011/2012 \$ | 2012/2013 \$ |
|---|-----------------|-----------------|
| All rating units with metered connections in the Motueka Urban Area | 1.73 | 1.87 |

2.2 Water Supply – Rural Connections

Council sets a targeted rate for the supply of water. This rate will be based on the quantity of water supplied and will be set differentially based on the provision of service. The categories and rates (in dollars per unit of water supplied) for 2012/2013 are:

| Category | 2011/2012 \$ | 2012/2013 \$ |
|--|-----------------|-----------------|
| Dovedale/Neudorf Rural Water Supply Area: First unit supplied | 607.54 | 729.05 |
| Second unit and subsequent unit | 468.38 | 562.06 |
| Redwood Valley Rural Water Supply Area | 437.30 | 450.42 |
| Eighty-Eight Valley Rural Water Supply Area | 74.75 | 104.65 |
| Low flow restricted supply connections (1m ³ /day) | 344.15 | 546.91 |

Council sets a targeted rate for the supply of water to the Eighty-Eight Valley Rural Water Supply Area. The rate will be set in relation to all land to which the Eighty-Eight Valley Water Supply is provided.

The rate (in dollars per rating unit) for 2012/2013 is \$120.75 (2011/2012 \$86.25).

Council sets a targeted rate for the supply of water to all rating units with connection to the Hamama Rural Water Supply. This rate will be set in relation to all land to which the Hamama Rural Water Supply is provided. This rate is set to meet the operational costs. The rate for 2012/2013 is 0.0543 cents per dollar of land value (2011/2012 0.0390 cents).

Council sets a targeted rate for the supply of water to all rating units with a connection to the Hamama Rural Water Supply. This rate will be set in relation to all land to which the Hamama Rural Water Supply is provided. This rate is set to meet the capital costs of recent scheme enhancements. The rate (in dollars per rating unit) for 2012/2013 is \$170.84 (2011/2012 \$162.71).

2.3 Water Supply – Maintenance and Capital Charge

Council sets a targeted rate for the purpose of meeting capital and/or maintenance expenditure on water supply works in connection with supplying the township with a firefighting water supply. This rate will be set differentially based on where the land is situated. The categories and rates (in dollars per rating unit) for 2012/2013 are:

| Category | 2011/2012 \$ | 2012/2013 \$ |
|---------------------------------|-----------------|-----------------|
| Motueka Urban Water Supply Area | 77.02 | 35.55 |

2.4 Water Supply – Capital Charges

Council sets a targeted rate under Section 16 of the Local Government (Rating) Act 2002 for the purpose of meeting loan repayments for the capital cost of the Kaiteriteri-Stephens Bay Water Supply Scheme. This rate is set in relation to land situated within the Kaiteriteri-Stephens Bay Water Supply Area where the rating unit has not elected to make a lump sum contribution to the capital cost of the scheme. The rate (in dollars per separately used or inhabited part) for 2012/2013 is \$125.73 (2011/2012 \$125.73).

A targeted rate is set for the purpose of meeting loan repayments for the capital cost of the Collingwood Water Supply Scheme. This rate is set in relation to land situated within the Collingwood Water Supply Area where the rating unit has not elected to make a lump sum contribution to the capital cost of the scheme. The rate (in dollars per rating unit) for 2012/2013 is \$402.75 (2011/2012 \$402.75).

3 Wastewater Rates

3.1 Wastewater Supply –

Operation and Maintenance Charges

Council sets a targeted rate for the purpose of meeting the operating costs of the general wastewater account. This charge is based on the number of water closets or urinals connected either directly through a private drain, to a public wastewater drain. In respect of rating units used primarily as a residence for one household, no more than one water closet will be liable for this charge. The rates (in dollars per water closet or urinal) for 2012/2013 are:

| Category | 2011/2012 \$ | 2012/2013 \$ |
|--|-----------------|-----------------|
| First water closet or urinal | 633.56 | 691.93 |
| Second to tenth water closet or urinal | 475.08 | 520.89 |
| Eleventh and subsequent water closet or urinal | 316.71 | 346.96 |

3.2 Wastewater Supply – Capital Charges

Council sets a targeted rate for the purpose of meeting loan repayments for the capital costs of the Pohara Stage Three Wastewater Scheme. This rate will be based on the provision or availability of service and where the land is situated. The rate will be set in relation to each rating unit in the Pohara Urban Drainage Area which has not elected to



make a lump sum contribution to the capital cost of the scheme. The rates (in dollars per rating unit) are:

| Category | 2011/2012 \$ | 2012/2013 \$ |
|---|-----------------|-----------------|
| Connected Rating Units Pohara Stage Three | 255.50 | 255.50 |
| Serviceable Rating Units Pohara Stage Three | 127.78 | 127.78 |

Where the rating unit is non-residential and connected a charge is made for the second and subsequent water closets or urinals. Residential rating units with more than one separately used or inhabited part are charged for the second and subsequent water closets or urinals but not for more than one water closet per part. The rates (in dollars per water closet or urinal) for 2012/2013 are:

| Category | 2011/2012 \$ | 2012/2013 \$ |
|--|-----------------|-----------------|
| Non-residential Connected Rating Units (for second and subsequent W/Cs or urinals) Pohara Stage Three | 85.20 | 85.20 |
| Residential Connected Rating Units with more than one separately used or inhabited part (for second and subsequent W/Cs or urinals) Pohara Stage Three | 85.20 | 85.20 |

4 Regional River Works Rates

Council sets a targeted rate for river works. This rate will be based on the land value of each rating unit and will be differentially based on where the land is situated. The categories of land and the rates (in cents per dollar of land value) for 2012/2013 are:

| Category | 2011/2012 cents | 2012/2013 cents |
|------------------|--------------------|--------------------|
| Classification X | 0.1291 | 0.1399 |
| Classification Y | 0.1291 | 0.1399 |
| Classification Z | 0.0273 | 0.0297 |

5 Business Rates

5.1 Motueka Business Rate

Council sets a targeted rate for the purpose of promotion of the Motueka business area. This rate is based on the capital value of each rating unit and will be set in relation to where the land is situated being the Motueka Business Rating Areas A and B. The rate (in cents per dollar of capital value) for 2012/2013 is Area A 0.0439 cents (2011/2012 0.0453 cents), and Area B 0.0328 cents (2011/2012 0.0404 cents).

5.2 Richmond Business Rate

Council sets a targeted rate for the purpose of promotion of the Richmond business area. This rate is based on the capital value of each rating unit and will be set in relation to where the land is situated being the Richmond Business Rating Area. The rate (in cents per dollar of capital value) for 2012/2013 is 0.0474 cents (2011/2012 0.0485 cents).

6 Ruby Bay Stop Bank Rate

Council sets a targeted rate for the purpose of meeting loan repayments for the capital costs of the Ruby Bay Stop Bank. This rate is based on where the land is situated and will be set on each rating unit in the Ruby Bay Stop Bank Rating Area which has not elected to make a lump sum contribution to the capital cost of the scheme. The rate (in dollars per rating unit) for 2012/2013 is \$1,072.31 (2011/2012 \$1,072.31).

7 Mapua Stop Bank Rate

Council sets a targeted rate for the purpose of meeting loan repayments for the capital costs of the Mapua Stop Bank. This rate is based on where the land is situated and will be set on each rating unit in the Mapua Stop Bank Rating Area which has not elected to make a lump sum contribution to the capital cost of the scheme. The rate (in dollars per rating unit) for 2012/2013 is \$108.81 (2011/2012 \$108.81).

8 District Facilities Rate

Council sets a targeted rate for the purpose of meeting part of the costs of capital funding for new, large, community, recreational, sporting or cultural district projects which have met defined criteria, and will provide benefit to the residents of Tasman District. This rate is set in relation to all rateable units within the Tasman District. The rate (in dollars per rating unit) for 2012/2013 is \$43.99 (2011/2012 \$49.34).

9 Motueka Flood Control Rate

Council sets a targeted rate for the purpose of meeting loan repayments for the capital costs of the Motueka Flood Control Project. This rate is based on where the land is situated and will be set on each rating unit in the Motueka Flood Control Project Rating Area, being the Motueka Flood Control Project Rating Areas A and B. The rate (in cents per dollar of capital value) for Area A for 2012/2013 is 0.0090 cents (2011/2012 0.0097 cents per dollar of land value). The rate (in cents per dollar of capital value) for Area B for 2012/2013 is 0.0011 cents (2011/2012 0.0018 cents per dollar of land value).

10 Shared Facilities Rate

Council sets a targeted rate for the purpose of meeting part of the costs of capital funding for new, large, community, recreational, sporting or cultural regional projects which have met defined criteria, and will provide benefit to the residents of Tasman District and Nelson City. This rate also provides funding for the development of Tasman's Great Taste Trail. This rate is set in relation to all rateable units within the Tasman District. The rate (in dollars per rating unit) for 2012/2013 is \$57.75 (2011/2012 \$54.97).

11 Facilities Operations Rate

Council sets a targeted rate for the purpose of meeting the operating costs of various community facilities within the District. This rate is set in relation to all rateable units within the Tasman District, excluding the Golden Bay Ward. The rate (in dollars per rating unit) for 2012/2013 is \$37.84 (2011/2012 \$31.80).

12 Museum s Facilities Rate

Council sets a targeted rate for the purpose of meeting part of the costs of capital funding for the Regional Museum and for the annual operation of the Regional Museum and Council's District museums. This rate is set in relation to all rateable units within the Tasman District. The rate (in dollars per rating unit) for 2012/2013 is \$58.19 (2011/2012 \$56.06).

13 Wai-iti Valley Community Dam Rate

Council sets a targeted rate for the purpose of funding the costs of the Wai-iti Valley Community Dam. This rate is based on where the land is situated and the provision of service



provided and will be set in relation to the number of hectares as authorised on all water permits granted under the Resource Management Act 1991. The rate (in dollars per hectares) for 2012/2013 is \$356.50 (2011/2012 \$335.45).

14 Takaka Fire Fighting Water Supply Rate – Capital

Council sets a targeted rate for the purpose of funding loan repayment costs of constructing a reticulated fire fighting water supply within the Takaka CBD. This rate is based on where the land is situated and will be set on each rating unit in the Takaka Fire Fighting Rating Area. The rate for the Commercial CBD (in cents per dollar of capital value) for 2012/2013 is 0.1013 cents (2011/2012 0.1012 cents). The rate (in dollars per rating unit) for 2012/2013 is \$52.13 for Takaka Residential, (2011/2012 \$52.13), and \$15.33 (in dollars per rating unit) for the remainder of the Golden Bay Ward (2011/2012 \$15.33).

15 Takaka Fire Fighting Water Supply Rate – Operating

Council sets a targeted rate for the purpose of funding the maintenance costs of the reticulated fire fighting water supply within the Takaka CBD and residential area. This rate is based on where the land is situated and will be set on each rating unit in the Takaka Fire Fighting Rating Area. The rate (in dollars per rating unit) for 2012/2013 is \$46.00 (2011/2012 \$46.00).

16 Refuse/Recycling Rate

Council sets a targeted rate for the purpose of funding kerbside recycling, rubbish bag collection and other waste related activities. This rate is based on where the land is situated and will be set on each rating unit in the Refuse/Recycling Rating Area. The rate (in dollars per rating unit) for 2012/2013 is \$128.04 (2011/2012 \$127.73).

17 Hamama Road Sealing Rate

Council sets a targeted rate for the purpose of funding loan repayment costs for the sealing of Hamama Road. This rate is based on where the land is situated and will be set on each rating unit in the Hamama Road Sealing Rating Area which has not elected to make a payment in advance to the capital cost of the scheme. The rate (in dollars per rating unit) for 2012/2013 is \$659.30 (2011/2012 \$659.30).

18 Mapua Rehabilitation Rate

Council sets a targeted rate for the purpose of meeting costs in respect of the Mapua rehabilitation project. The rate (in dollars per rating unit) for 2012/2013 is \$12.27 (2011/2012 \$12.27).

19 Kaiteriteri Refuse Rate

Council sets a targeted rate for the purpose of meeting costs in respect of the additional summer refuse collection service provided to the Kaiteriteri area. This rate is based on where the land is situated and is set on each rating unit in the Kaiteriteri Refuse Rating Area. The rate (in dollars per rating unit) for 2012/2013 is \$20.14 (2011/2012 \$18.52).

20 Waimea Water Augmentation (Lee Valley Dam) Rate

Council sets a targeted rate for the purpose of meeting costs in respect of the Waimea Water feasibility study. This rate is based on where the land is situated and is set on each rating unit in the Waimea Water Augmentation Rating Area. The rate (in dollars per rating unit) for 2012/2013 is \$25.55 (2011/2012 \$25.55).

21 Torrent Bay Replenishment Rate

Council sets a targeted rate for the purpose of meeting the costs of reinstating and maintaining the beach at Torrent Bay. This rate is based on where the land is situated and will be set on each rating unit in the Torrent Bay Replenishment Rating Area, being the Torrent Bay Replenishment Rating Areas A and B. The rate (in dollars per rating unit) for



Area A for 2012/2013 is \$1,573.30 (2011/2012 \$1,533.33). The rate (in dollars per rating unit) for Area B for 2012/2013 is \$496.83 (2011/2012 \$460.00).

22 Tourism Activity Rate

Council sets a targeted rate for the purpose of funding Council's share of the costs of the i-Sites managed by Nelson Tasman Tourism, funding Council's share of destination marketing by Nelson Tasman Tourism, and funding a strategic review of Council's role in the supporting of tourism and in Nelson and Tasman. This rate is set in relation to all rateable land within Tasman District on a uniform basis. The rate (in dollars per rating unit) for 2012/2013 is \$23.51 (2011/2012 Nil.).

23 Motueka Community Board Rate

Council sets a targeted rate for the purpose of funding the costs of the Motueka Community Board. This rate is based on each rating unit in the Motueka Community Board Rating Area. The rate (in dollars per rating unit) for 2012/2013 is \$12.26 (2011/2012 \$14.46).

24 Golden Bay Community Board Rate

Council sets a targeted rate for the purpose of funding the costs of the Golden Bay Community Board. This rate is based on where the land is situated and is set on each rating unit in the Golden Bay Community Board Rating Area. The rate (in dollars per rating unit) for 2012/2013 is \$15.07 (2011/2012 \$16.69).

25 Tasman Warm Home Voluntary Rate

Council sets a voluntary targeted rate for the purpose of funding the costs of the of Tasman Clean Heat Warm Home scheme. The rate is set in relation to all rateable units in the Tasman District, which opt into the scheme. The rate will commence in year 2 of the grant being approved. The rate (in cents per dollar of the combined costs of the grant and administration fee) for 2012/2013 is \$0.1659 (2011/2012 \$0.1589).

Definitions

1 Infrastructural Utility

The Infrastructural Utility category includes rating units identified by the following valuation roll numbers:

| | | | |
|------------|------------|------------|------------|
| 9995100100 | 9995100200 | 9995100300 | 9995100400 |
| 9995100500 | 9995100900 | 9995101000 | 9995101400 |
| 9995101500 | | | |

2 Nelson Pine Industries Limited

The Nelson Pine Industries site is the land described in Computer Freehold Register Identifiers NL 12C/378, NL 12C/375, and NL 12C/376.

3 Unit

A unit of water on the Dovedale and Redwood Valley Rural Water Supply Schemes, and the Urban Extension Schemes at Hope, Richmond, Collingwood, Wakefield, Brightwater, and Best Island is the equivalent of 2,000 litres of water a day. A unit of water on the Eighty-Eight Valley Rural Water Supply and the Mapua/Ruby Bay Urban Extension is the equivalent of 1,000 litres of water per day.

4 Separately Used or Inhabited Parts of a Rating Unit

Where targeted rates are calculated on each separately used or inhabited part of a rating unit the following definition will apply:

Any portion of a rating unit used or inhabited by any person, other than the ratepayer or



member of the ratepayer's household, having a right to use or inhabit that portion by virtue of a tenancy, lease, licence or other agreement.

Assessment and Invoicing

Rates assessment will be rounded down to the nearest 10 cents where applicable, will be inclusive of Goods and Services Tax and are due and payable to the Tasman District Council at the Council Offices in four instalments. Council invoices rates quarterly, with final dates for payment of each instalment being 31 August, 30 November, 28 February and 31 May. The 2012/2013 rates instalments become payable on the following days:

| Instalment 1 | Instalment 2 | Instalment 3 | Instalment 4 |
|---------------|-----------------|-----------------|--------------|
| 1 August 2012 | 1 November 2012 | 1 February 2013 | 1 May 2013 |

As an alternative to payment by the above four instalments, the total annual rates on any property may be paid in one lump sum by 30 November 2012 and any first instalment penalty already incurred is to be remitted.

Metered water rates are invoiced separately from other rates. Invoices for domestic users are issued six monthly and invoices for industrial users are issued monthly. All invoices are due for payment on the 20th of the month following the month in which the invoice is issued.

Penalties

Under Section 57 and 58 of the Local Government (Rating) Act 2002 Council prescribes the following additional charge of 10 percent of the amount of rate instalments remaining unpaid to be added on the following dates:

| Instalment 1 | Instalment 2 | Instalment 3 | Instalment 4 |
|------------------|-----------------|--------------|--------------|
| 1 September 2012 | 1 December 2012 | 1 March 2013 | 1 June 2013 |

A further additional charge of five per cent (5%) will be added to rates that remain unpaid from previous years as at the date five working days after the date on which Council passes a resolution authorising penalties, and the additional charge will be added at six monthly intervals thereafter.

As an alternative to payment by the above four instalments, the total annual rates on any property may be paid in one lump sum by 30 November 2012 and any first instalment penalty already incurred is to be remitted. If not paid by 30 November 2012, the penalties relating to the four instalments as above will apply.

A penalty of 10 percent will be added to the amount of metered domestic water rates remaining unpaid on the day after the final date for payment as shown on the metered water invoice.

The above penalties will not be charged on a rating unit where Council has agreed to a programme for payment of rate arrears.

Uneconomic Balances

Council will not collect total annual rates (not including metered water rates) of \$30.00 or less as provided for under Section 54 of the Local Government (Rating) Act 2002.

Early Payment of Rates

Section 55 of the Local Government (Rating) Act 2002 empowers Council to accept early payment of rates. Council will allow a discount of two percent (2%) of the total year's rates if payment of same is received on or before 31 August 2012.



The rates revenue sought from the uniform annual general charge and targeted rates set on a uniform basis is 22.53 percent of the total revenue from all rates sought by Council in accordance with Section 21 of the Local Government (Rating) Act 2002.