# STAFF REPORT

TO: Mayor and Councilors

FROM: Murray Staite

**DATE:** 22 June 2009

**SUBJECT:** Rates Resolution 2009/2010

## **Purpose of report**

To set the rates for the 2009/2010 rating year.

## Background

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

## **Discussion**

Council has reduced the general rate and many of the targeted rates from the proposals in Draft Ten Year Plan 2009/2019 (Draft Plan). This reduction has occurred largely as a result of changing the cost and timing of some projects and by reducing Council's interest rate charged on debt.

The increase in the general rate in 2009/2010 has reduced from the 4.96 percent increase proposed in the Draft Plan to a 3.97 percent increase. The projected average annual increase in the general rate over the 10 year period has reduced from a 4.32 percent increase in the Draft Plan to a 4.2 percent increase.

It is important to note that the total rates for each property are a combination of general rate 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.

The following table indicates where rate changes have occurred from the Draft Plan to the Final Plan.

Rate type	Increase Draft Plan 2009/2010	Increase Final Plan 2009/2010	Reason
General rates	4.96%	3.97%	Largely the reduction in interest and the retiming of projects
Wastewater 1 <sup>st</sup> pan	\$627.75	\$606.38	Largely the reduction in interest and our contribution to NRSBU
River rates	0.26%	-2.11%	Largely the reduction in interest and the \$50,000 saving on the river works contract
Water rates - Metered connections	\$1.20	\$1.17	Largely the reduction in interest
- Daily charge	42.34 cents	41.40 cents	
Stormwater rates	6.72%	3.21%	Largely the reduction in interest and the retiming of projects
Other			
Motueka Community Board rate	\$12.50	\$10.63	The use of reserves from an estimated under-spend in the 2008/2009 year
Refuse recycling	\$115.00	\$112.50	Increased returns from sale of recyclable products
Shared facilities rate	\$48.42	\$45.25	Largely the reduction in interest offset by the timing of projects
Takaka firefighting water supply capital - Residential - Commercial CBD	\$10.00 0.13 cents	\$15.00 0.0975 cents	In response to decisions made following consultation on the project
Museum rate	\$40.30	\$52.49	A result of the extra \$60,000 for the storage facility and moving the loan servicing from General rates to the Museum rate
District facilities rate	\$49.94	\$42.51	Largely the reduction in interest
Golden Bay Community Board Rate	\$19.23	\$16.45	The use of reserves from an estimated under-spend in the 2008/2009 year
Tourism Rate	\$322.87 & \$79.87	\$137.21	The result of submissions received
Torrent Bay Replenishment	\$1204.28 & \$361.28	\$1500.00 & \$450.00	Increased scope of works undertaken in 2008/2009.

# Rates discontinued from the 2008/2009 rating year

In addition to rate changes several rates were signalled as part of the draft LTCCP to be discontinued from the commencement of the new rating year. Those discontinued rates are noted in the table below

Wastewater	\$
Wastewater- Mapua/Ruby Bay Urban Drainage Area	88.00
Wastewater-Collingwood Wastewater Scheme Area	187.00
Water	
Takaka Firewells Water Supply Area	88.00
Other	
Fireblight-Riwaka	500.00
ASB Aquatic centre operational rate	25.00
Rural Address Property Identification (RAPID) Numbering Rate	30.00

# **Significance**

The adoption of the attached resolution is considered significant in that it affects the rates of all ratepayers in the district.

## Recommendation

THAT the Tasman District Council set the following rates under the Local Government (Rating) Act 2002 for the financial year commencing on 1 July 2009 and ending on 30 June 2010.

## **Rating Area Maps**

The rating areas are those more particularly defined in the 2009 – 2019 Long Term Council Community Plan.

## **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 (in cents per dollar of capital value) for 2009/2010 are:

Category	2008/2009 \$	2009/2010 \$
Infrastructural Utilities	0.0000	0.0000
Land which is not an Infrastructural Utility	0.2315	0.2134

# **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 2009/2010 is \$240.00 (2008/09 \$220.00).

# **Targeted Rates**

## 1 Stormwater

Council sets a targeted rate for the purposes of stormwater 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 2009/2010 year are:

Category	2008/2009 \$	2009/2010 \$
Richmond/Hope Urban Drainage Area	0.0408	0.0365
Motueka Urban Drainage Area	0.0408	0.0365
Mapua/Ruby Bay Urban Drainage Area	0.0408	0.0365
Brightwater Urban Drainage Area	0.0408	0.0365
Wakefield Urban Drainage Area	0.0408	0.0365
Takaka Urban Drainage Area	0.0408	0.0365
Murchison Urban Drainage Area	0.0408	0.0365
Collingwood Urban Drainage Area	0.0408	0.0365
Kaiteriteri Urban Drainage Area	0.0408	0.0365
St Arnaud Urban Drainage Area	0.0408	0.0365
Tapawera Urban Drainage Area	0.0408	0.0365
Tasman Drainage Area	0.0408	0.0365
Patons Rock Drainage Area	0.0408	0.0365
Ligar Bay Drainage Area	0.0408	0.0365
Tata Beach Drainage Area	0.0408	0.0365
Pohara Drainage Area	0.0408	0.0365
Balance of the Tasman District not in above areas	0.0035	0.0036

# 2 Water Supply

# 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. The categories of property and the rates (in cents per cubic meters supplied) for 2009/2010 are:

Category	2008/2009 \$	2009/2010 \$
All metered connections excluding the major industrial water users	94.5 cents	\$1.17
Major industrial water users	37.9 cents	39.22 cents

In addition, Council sets a targeted rate under Section 19 of the Local Government (Rating) Act 2002 for the supply of water. This rate will be based on where the land is situated and the provision of service and will be set in relation to all rating units with a metered connection excluding those in the Motueka Township and the major industrial water user. The rate for 2009/2010 is 41.40 cents per day (2008/2009 33.75 cents).

# 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 2009/2010 are:

Category	2008/2009 \$	2009/2010 \$
Dovedale/Neudorf Rural Water Supply Area:		
First unit supplied	456.00	546.15
Second and subsequent unit	319.00	382.10
Redwood Valley Rural Water Supply Area	300.00	313.74
Eighty-Eight Valley Rural Water Supply Area	52.00	53.04
Low flow restricted supply connections	117.00	323.60

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 2009/2010 is \$61.20 (2008/2009 \$60.00).

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 2009/2010 is 0.0287 cents per dollar of land value (2008/2009 0.0357).

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 2009/2010 is \$153.00 (2008/2009 \$150.00).

## 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. This rate will be set differentially based on where the land is situated. The categories and rates (in dollars per rating unit) for 2009/2010 are:

Category	2008/2009 \$	2009/2010 \$
Motueka Urban Water Supply Area	71.00	72.42
Takaka Firewells Water Supply Area	88.00	0.00

# 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 2009/2010 is \$123.00 (2008/2009 \$123.00).

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 2009/2010 is \$394.00 (2008/2009 \$394.00).

#### 3 Wastewater

## 3.1 Wastewater - 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 or 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 2009/2010 are:

Category	2008/2009 \$	2009/2010 \$
First water closet or urinal	519.00	606.38
Second to tenth water closet or urinal	389.20	454.64
Eleventh and subsequent water closet or urinal	259.50	303.09

# 3.2 Wastewater – Capital Charges

Council sets a targeted rate for the purpose of meeting loan repayments for the capital costs of the wastewater schemes listed below. This rate will be based on where the land is situated and set differentially based on each rating unit in each 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) for 2009/2010 are:

Category	2008/2009 \$	2009/2010 \$
Mapua/Ruby Bay Urban Drainage Area	88.00	-
Murchison Urban Drainage Area	85.00	85.00
Part Motueka Urban Drainage Area	77.00	77.00
Collingwood Wastewater Scheme Area	187.00	-

Council sets a targeted rate for the purpose of meeting loan repayments for the capital costs of the Pohara and Pohara Stage Three Wastewater Schemes. 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) for 2009/2010 are:

Category	2008/2009 \$	2009/2010 \$
Connected Rating Units		
Pohara	222.00	111.00
Pohara Stage Three	250.00	250.00
Serviceable Rating Units		
Pohara	111.00	111.00
Pohara Stage Three	125.00	125.00

Council sets a targeted rate for the purpose of meeting loan repayments for the capital costs of the Pohara and Pohara Stage Three Wastewater Schemes. This rate will be based on the provision or availability of service and the use to which the land is put. 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. 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 2009/2010 are:

Category	2008/2009 \$	2009/2010 \$
Non-residential Connected Rating Units (for second and subsequent W/Cs or urinals)		
Pohara	74.00	74.00
Pohara Stage Three	83.35	83.35
Residential Connected Rating Units with more than one separately used or inhabited part (for second and subsequent W/Cs or urinals)		
Pohara	74.00	74.00
Pohara Stage Three	83.35	83.35

Council sets a targeted rate for the purpose of meeting loan repayments for the capital costs of the St Arnaud 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 on each rating unit in the St Arnaud Urban Drainage 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 2009/2010 is \$395.00 (2008/2009 \$401.00).

Council sets a targeted rate for the purpose of meeting loan repayments for the capital costs of the St Arnaud Wastewater Scheme. This rate will be based on the provision or availability of service and the use to which the land is put. The rate will be set on each rating unit in the St Arnaud Urban Drainage Area which has not elected to make a lump sum contribution to the capital cost of the scheme. Where the rating unit is non-residential or is residential and has more than one separately used or inhabited part, 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 2009/2010 are:

	The face (in deliale per trater electric annial) for 2000/2010 and				
Cat	tegory	2008/2009 \$	2009/2010 \$		
	n-residential Rating Units (for second and osequent W/Cs or urinals)	138.35	138.35		
sep	sidential Rating Units with more than one parately used or inhabited part (for second d subsequent W/Cs or urinals)	138.35	138.35		

## 4 Regional River Works

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 2009/2010 are:

Category	2008/2009 \$	2009/2010 \$
Classification X	0.1119	0.0978
Classification Y	0.1119	0.0978
Classification Z	0.0222	0.0208

## 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 2009/2010 is Area A \$0.0442 (2008/2009 \$0.0537), and Area B \$0.0306 (2008/2009 \$0.0360).

## 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) is \$0.0441 (2008/2009 \$0.0545).

## 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 2009/2010 is \$1049.00 (2008/2009 \$1049.00).

## 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 2009/2010 is \$106.44 (2008/2009 \$63.26).

## 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 or regional 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 2009/2010 is \$42.51 (2008/2009 \$34.80).

# 9 Motueka Stop Bank Rate

Council sets a targeted rate for the purpose of meeting loan repayments for the capital costs of the Motueka Stop Bank. This rate is based on where the land is situated and will be set on each rating unit in the Motueka Stop Bank Rating Area, being the Motueka Stop Bank Rating Areas A and B. The rate (in cents per dollar of land value) for Area A for 2009/2010 is 0.0024 cents (2008/2009 Nil). The rate (in cents per dollar of land value) for Area B for 2009/2010 is 0.0005 cents (2008/2009 Nil).

#### 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 district or regional projects which have met defined criteria, and will provide benefit to the residents of Tasman District and Nelson City. This rate is set in relation to all rateable units within the Tasman District. The rate (in dollars per rating unit) for 2009/2010 is \$45.25 (2008/2009 \$42.37).

## 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. The rate (in dollars per rating unit) for 2009/2010 is \$24.24 (2008/2009 Nil).

## 12 Museums 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 2009/2010 is \$52.49 (2008/2009 \$36.00).

## 13 Wai-iti Valley Community Dam Rate

Council sets a targeted rate for the purpose of funding the costs of the Waiiti 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 2009/2010 is \$315.00 (2008/2009 \$280.00).

# 14 Fireblight Control Rate - Waimea

Council sets a targeted rate for the purpose of funding the cost of the removal of hawthorn in the Waimea area. This rate is based on the planted horticultural hectares within the defined rating boundary at 31 January 2006. The rate (in dollars per planted hectare) for 2009/2010 is \$52.50 (2008/2009 \$52.50).

# 15 Takaka Fire Fighting Water Supply - 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 2009/2010 is 0.0975 (2008/2009 Nil). The rate (in dollars per rating unit) for 2009/2010 is \$51.00 for Takaka Residential, (2008/2009 Nil), and \$15.00 (in dollars per rating unit) for the remainder of the Golden Bay Ward. (2008/2009 Nil).

## 16 Takaka Fire Fighting Water Supply- 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 2009/2010 is \$45.00 (2008/2009 Nil).

# 17 Refuse/Recycling Rate

Council sets a targeted rate for the purpose of funding kerbside recycling. 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 2009/2010 is \$112.50 (2008/2009 \$100.00).

## 18 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 2009/2010 is \$645.00 (2008/2009 \$645.00).

## 19 Mapua Rehabilitation Rate

Council sets a rate for the purpose of meeting costs in respect of the Mapua Rehabilitation project. The rate (in dollars per rating unit) for 2009/2010 is \$12.00 (2008/2009 \$12.00).

#### 20 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 2009/2010 is \$17.61 (2008/2009 \$17.00).

# 21 Waimea Water Augmentation (Lee Valley)

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 2009/2010 is \$25.00 (2008/2009 \$25.00).

# 22 Torrent Bay Replenishment

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 2009/2010 is \$1,500.00 (2008/2009 Nil). The rate (in dollars per rating unit) for Area B for 2009/2010 is \$450.00 (2008/2009 Nil).

## 23 Tourism Rate

Council sets a rate for the purpose of meeting the costs of funding tourism services and will rate all rateable properties in the Tasman District that fall within at least one of the following categories:

- All rateable properties within the Tasman District that hold a Health License as required by the Food Hygiene Regulations 1974, except sports clubs and/or charitable organisations.
- All rateable properties within the Tasman District that hold either an on or off license as required by the Sale of Liquor Act 1989, except sports clubs and/or charitable organisations.
- All rateable properties within the Tasman District that are used for accommodation purposes.
- All rateable properties within the Tasman District that are used for the sale of petroleum products.
- All rateable properties within the Tasman District that hold a resource consent for a tourism-related activity.
- All rateable properties within the Tasman District that are used for passenger transport services.
- All retail or other businesses that are primarily or predominately targeted at the visitor market.

The rate (in dollars per rating unit) for 2009/2010 is \$137.21 (2008/2009 Nil).

## 24 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 where the land is situated and is set on each rating unit in the Motueka Community Board rating area. The rate (in dollars per rating unit) for 2009/2010 is \$10.63 (2008/2009 \$12.50).

# 25 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 2009/2010 is \$16.45 (2008/2009 \$19.23).

## **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 Major Industrial Water User

The Major Industrial Water User category includes the property identified by the valuation roll number 1938098700.

#### 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 Pip Fruit Use

For the purposes of Fireblight Control Rate, properties used for pip fruit production are those properties where apples or pears are grown for commercial use. A map showing the properties identified as being used to grow pip fruit can be viewed at any Council office.

## Assessment and Invoicing

Rates assessment will be rounded down to the nearest ten 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, 26 February and 31 May. The 2009/2010 rates instalments become payable on the following days:

Instalment 1	Instalment 2	Instalment 3	Instalment 4
1 August 2009	1 November 2009	1 February 2010	1 May 2010

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 ten percent (10%) 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 2009	1 December 2009	1 March 2010	1 June 2010

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 2009 and any first instalment penalty already incurred is to be remitted. If not paid by 30 November 2009, the penalties relating to the four instalments as above will apply.

A penalty of ten percent (10%) 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 \$10.00 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 four percent (4%) of the total year's rates if payment of same is received on or before 31 August 2009.

The rates revenue sought from the uniform annual general charge and targeted rates set on a uniform basis is 19.71 percent of the total revenue from all rates sought by Council in accordance with Section 21 of the Local Government (Rating) Act 2002.

Murray Staite Corporate Services Manager