



# AGENDA

## RĀRANGI TAKE

NOTICE OF AN EXTRAORDINARY MEETING OF

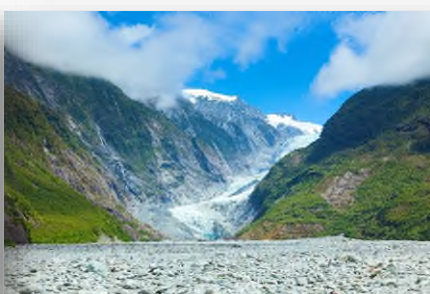
# COUNCIL

to be held on **Friday 30 June 2023** commencing at **3:00 pm** in the Council Chambers,  
36 Weld Street, Hokitika and via Zoom

---

Chairperson:	Her Worship the Mayor
Deputy:	Cr Cassin
Northern Ward Members:	Cr Neale, Cr Burden, Cr Phelps
Hokitika Ward Members:	Cr Baird, Cr Davidson, Cr Gillett
Southern Ward Members:	Cr Cassin, Cr Manera
Iwi Representatives:	Kw Madgwick, Kw Tumahai

---



In accordance with clause 25B of Schedule 7 of the Local Government Act 2002, members may attend the meeting by audio or audio-visual link

## Council Vision

*We work with the people of Westland to grow and protect our communities, our economy,  
and our unique natural environment.*

# Purpose

The Council is required to give effect to the purpose of local government as prescribed by section 10 of the Local Government Act 2002. That purpose is:

- (a) To enable democratic local decision-making and action by, and on behalf of, communities; and
- (b) To promote the social, economic, environmental, and cultural well-being of communities in the present and for the future.

## 1. NGĀ WHAKAPAAHA APOLOGIES

## 2. WHAKAPUAKITANGA WHAIPĀNGA DECLARATIONS OF INTEREST

Members need to stand aside from decision-making when a conflict arises between their role as a Member of the Council and any private or other external interest they might have. This note is provided as a reminder to Members to review the matters on the agenda and assess and identify where they may have a pecuniary or other conflict of interest, or where there may be a perception of a conflict of interest.

If a member feels they do have a conflict of interest, they should publicly declare that at the start of the meeting or of the relevant item of business and refrain from participating in the discussion or voting on that item. If a member thinks they may have a conflict of interest, they can seek advice from the Chief Executive or the Group Manager Corporate Services Risk and Assurance (preferably before the meeting). It is noted that while members can seek advice the final decision as to whether a conflict exists rests with the member.

## 3. PŪRONGO KAIMAHI STAFF REPORTS

- **Adoption of the Rating Policy 2023 / 2024 and Annual Plan 2023/2024** (Pages 3-92)  
Emma Rae, Strategy & Communications Advisor, and Lynley Truman, Finance Manager
- **Adoption of the Rates Resolution 2023 / 2024** (Pages 93-101)  
Lesley Crichton, Group Manager, Corporate Services Risk & Assurance

**DATE OF ORDINARY COUNCIL MEETING – 20 JULY 2023  
COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM**

# Report to Council



**DATE:** 30 June 2023

**TO:** Mayor and Councillors

**FROM:** Strategy and Communications Advisor

---

## **Adoption of the Rating Policy 2023/2024 and Annual Plan 2023/2024**

### **1. Summary**

- 1.1. The purpose of this report is to present the final draft Annual Plan 2022/2024 (Annual Plan) and amended Rating Policy 2023/2024 (Rating Policy) for adoption.
- 1.2. This issue arises from the necessity to adopt an Annual Plan in years 2 and 3 of the Long-Term Plan 2021 – 2031 (LTP) and adopt a current Rating Policy.
- 1.3. Council seeks to meet its obligations under the Local Government Act 2002 and the achievement of the District Vision adopted by the Council in June 2021, which are set out in the Long-Term Plan 2021 - 2031. Refer page 2 of the agenda.
- 1.4. This report concludes by recommending that Council adopt the Rating Policy, and the final Annual Plan 2023/2024 and directs the Chief Executive to make these documents available to the public.

### **2. Background**

- 2.1. The reason the report has come before the Council is due to the requirement under s 95 Local Government Act (LGA) for a local authority to prepare and adopt an Annual Plan for each financial year and adopt the plan prior to the commencement of the year to which it relates.
- 2.2. In order to set the rates, the Annual Plan must contain a funding impact statement for that financial year. The Rating Policy gives effect to the funding impact statement and allows Council to review the factors applied within the parameters of the Revenue and Financing Policy during each Annual Plan.
- 2.3. Council adopted the draft Annual Plan on 26 April 2023 and undertook public feedback from 27 April – 26 May 2023. The feedback was heard and deliberated at a meeting on 7 June and elected members made the following amendments to the draft plan (a full analysis of the submissions and decisions is attached as **appendix 3**):

TOPIC	COUNCIL DECISION
<b>General Rates</b>	Council adopted the preferred <i>Option 5</i> : No funding of three waters depreciation 20% UAGC with Rural differential reduced from 1 to 0.95, and Rural Residential differential reduced from 0.75 to 0.7.
<b>Otira Toilets</b>	Council agreed to proceed with <i>Option 1</i> : Build a permanent public toilet block and fund ongoing caretaking, cleaning, and maintenance. Discussions are also to be held with Fulton Hogan, New Zealand Transport Association, Department of Conservation and KiwiRail regarding contributing/supporting the option of toilets in Otira.
<b>Fees &amp; Charges</b>	
Carnegie Gallery Fees and Charges Hokitika Museum Entrance Fees	Maintain the 2022/2023 Fees and Charges for the Carnegie Gallery, Hokitika Museum, and Venue Hire rates, and review charges during the Long-Term Plan process.
Council Chambers Hire	Council Chambers be removed from the fees and charges and the Council Chambers be unavailable for hire.
<b>Major Project Spending</b>	
Tourism Marketing Infrastructure	Installation of the signage to proceed providing the Tourism Infrastructure Fund application is successful.
<b>Lazar Park</b>	<i>Fencing of Lazar Park</i> Council supports the request for \$20,000 plus GST funding for fencing at Lazar Park. <i>Drinking Fountain</i> The request for funding of \$5000 plus GST for a Drinking Fountain is not approved. <i>Maintenance Grant</i> Resolved that the maintenance grant be increased to \$11,341.87 (incl. GST) from \$2,500 to include costs of maintaining the toilets for public use.
<b>Grant Funding</b>	<i>Hokitika Regent Theatre</i> The Annual Grant to the Hokitika Regent Theatre be continued and to include inflation adjustment.
<b>Hari Hari Civil Defence for generator security cage and wiring (\$50,000 incl. GST)</b>	Agreed in principle subject to several quotes being obtained, the Community can apply for funds from Hari Hari Complex Reserve Fund.
<b>Fox Glacier Community Development Funding</b>	Council supports the contribution of the funding of \$13,000 for Fox Glacier from the Tourism Promotions Rate.
<b>Stafford Cemetery</b>	Additional \$6,000 approved for Annual Maintenance costs of Stafford Cemetery.

### 3. Current Situation

- 3.1. The current situation is that the Annual Plan and Rating Policy have been amended to account for the changes resolved by the elected members. The final average rates increase is 0.22%.
- 3.2. The Annual Plan corresponds to year 3 of the LTP and is attached as **appendix 1**. It is prepared in accordance with Part 2 of Schedule 10 of the LGA.
- 3.3. The Rating Policy is attached as **appendix 2**. This is prepared in accordance with the LGA and the Local Government (Rating) Act 2002.

### 4. Options

- 4.1. Option 1: Do nothing.
- 4.2. Option 2: Instruct the Chief Executive to make further amendments to the Annual Plan.
- 4.3. Option 3: Adopt the Rating Policy and Annual Plan as attached in **appendix 1 and 2**.

### 5. Risk Analysis

- 5.1. Risk has been considered and the following risks have been identified:
  - 5.1.1. Legal risk – If the Annual Plan and Rating Policy are not adopted by 30 June Council will not meet the legal requirements of the LGA.
  - 5.1.2. Financial risk – If Council does not adopt the Annual Plan and Rating Policy then Council is unable to strike the rates for the 2023/2024 year.
  - 5.1.3. Reputational risk – Council could be seen to be unable to make decisions and meet their obligations by the public.

### 6. Health and Safety

- 6.1. Health and Safety has been considered and the following items have been identified:
  - 6.1.1. Staff health and wellbeing could be compromised due to the stress of further revisions to the Annual Plan if material changes are required.

### 7. Significance and Engagement

- 7.1. The level of significance has been assessed as being low. The adoption of the Annual Plan and Rating Policy are administrative.
  - 7.1.1. Public consultation was undertaken, and amendments have been made to the Annual Plan in response to submissions and the direction of Elected Members

### 8. Assessment of Options (including Financial Considerations)

- 8.1. Option 1 – It is a statutory requirement to adopt an Annual Plan by 30 June. The community expects Council to adopt the plan with the amendments that have been communicated to the public.
  - 8.1.1. The following financial implications have been identified:
    - 8.1.1.1. Council cannot strike the rates without a current Annual Plan.
- 8.2. Option 2 – If Elected Members request further amendments this would delay the adoption. If the amendments were material further engagement with the community would be required.

8.2.1. The following financial implications have been identified:

8.2.1.1. Council cannot strike the rates without a current Annual Plan. Significant delay could seriously compromise and disrupt cash flows for both Council and ratepayers.

8.3. Option 3 – Adopting the final draft Annual Plan allows Council to fulfil its objectives and fund activities.

8.3.1. The following financial implications have been identified:

8.3.1.1. Council can strike the rates for the 2023/2024 year.

## **9. Preferred Option(s) and Reasons**

9.1. The preferred option is Option 3.

9.2. The reason that Option 3 has been identified as the preferred option is that it enables Council to meet its statutory requirements. Adopting the Annual Plan demonstrates Council's commitment to take community feedback into account while still maintaining sound fiscal stewardship.

## **10. Recommendation(s)**

10.1. That the report be received.

10.2. That Council adopts the Rating Policy 2023/2024 as attached as **appendix 2**.

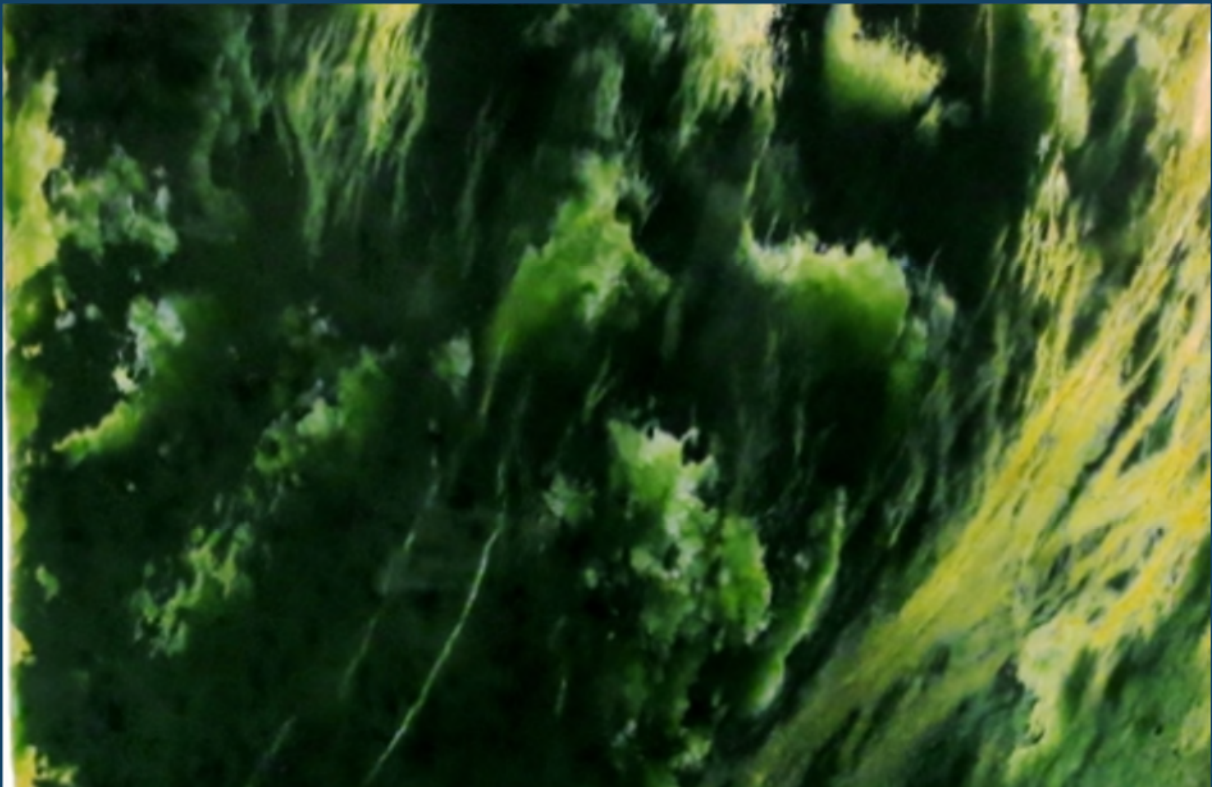
10.3. That Council adopts the final Annual Plan 2023/2024.

10.4. That Council directs the Chief Executive to make these documents available to the public.

**Emma Rae**  
**Strategy and Communications Advisor**

**Appendix 1:** Annual Plan 2023/2024  
**Appendix 2:** Rating Policy 2023/2024  
**Appendix 3:** Analysis of submissions to the Annual Plan Hearing

# TE KAHUI O POUTINI WESTLAND DISTRICT COUNCIL ANNUAL PLAN 2023/2024



# Tena Koutou

---

This Annual Plan is the second review of the Long Term Plan 2021-2031 (LTP) and the first review by the Council elected in October 2023. While we have great respect for the effort made by the previous Council in developing the LTP there have been many changes to the economic environment since that time. Subsequently, we have undertaken a very thorough review of the forecasts for year 3 – 2023/2024.

Reflecting on the current economic environment, we can see that the assumptions made in the LTP are now unrealistic. In 2020/2021 when the LTP was developed, interest rates were at an all-time low and inflation was only just beginning an upwards trend. The situation is now very different with the Official Cash Rate forecast to peak at 5.5% by the end of 2023 and inflation over 7%. We recognize that the impact of this economic situation on our communities is great.

We also had to consider the compounding effect of decisions made over the previous few years. While holding rates at a low level may have helped the community financially through some of the worst of the recent pandemic, utilizing rate smoothing and other measures to lower rates is unsustainable and impacts significantly on Council's cashflow.

All expenses and capital works have been heavily reviewed to assess if there are cost-savings available and if projects are appropriately timed.

With this in mind, our preference that we outlined in our Consultation Document was to stop funding the depreciation on the three waters assets for this financial year. We will continue to fund any repairs, maintenance or planned capital works with reserve funds. We have made this decision because the assets will be taken over by the Water Services Entity by 1 July 2026 and we believe that the reserves set aside for those assets should be spent by the community who has funded them.

Nā māua noa, nā



Helen Lash, Westland District Mayor



Simon Bastion, Chief Executive



## Contents

Mayor and Chief Executive's Message.....	2
Council's Strategic Direction .....	5
Westland District Council Vision .....	5
Community Outcomes .....	5
Strategic Priorities .....	5
The Planning Cycle and the Annual Plan.....	6
The Annual Plan and changes to the Long Term Plan .....	6
Summary of Key Changes.....	7
Changes in day-to-day revenue and expenses.....	9
Financial Summary .....	10
Total Expenditure .....	10
Total Revenue .....	10
Other Key Forecast Numbers:.....	10
Planned capital expenditure for 2023/2024.....	11
Leadership .....	11
Community Development .....	11
Facilities, and Leisure Services .....	11
Regulatory and Planning .....	12
Land Transport .....	13
Drinking Water .....	13
Stormwater .....	14
Wastewater .....	14
Solid Waste.....	14
Forecast Financial Information .....	15
Prospective Statement of Comprehensive Revenue and Expense for the year ended 30 June 2024.....	16
Prospective Statement of Changes of Equity for the year ended 30 June 2024 .....	17
Prospective Statement of Financial Position for the year ended 30 June 2024 .....	18
Prospective Statement of Cash flows for the year ended 30 June 2024 .....	19
Prospective Reconciliation of Net Surplus to Operating Activities for the year ended 30 June 2024.....	21
Rating Base Information .....	22
Funding Impact Statement for the Year Ended 30 June 2024 .....	22
The Funding Impact Statement contains the following information:.....	22
Rating Information for 2023/2024.....	22
General Rates .....	23
Targeted Rates.....	23
Indicative Rates Calculations for the Year Ended 30 June 2024 .....	27
General Rates .....	27
Targeted community rates.....	28

Other targeted rates.....	29
Rates Samples for the Year Ended 30 June 2024.....	31
Whole of Council Prospective Funding Impact Statement for the Year Ended 30 June 2024.....	32
Annual Plan Disclosure Statement for the year ending 30 June 2024.....	33
What is the purpose of this statement? .....	33
Notes .....	33
Reserve Funds .....	35
Council Created Reserves .....	35
Restricted Reserves.....	36
Fees and charges 2023/2024 .....	37
Glossary of Terms.....	55

## Council's Strategic Direction

### Westland District Council Vision

---

*We work with the people of Westland to grow and protect our communities, our economy and our unique natural environment.*

---

#### COMMITMENT TO WORKING WITH MANA WHENUA

Westland District Council is committed to Maori contribution to decision-making processes with special regard to the views of mana whenua of the Westland District; namely Poutini Ngāi Tahu (Te Rūnanga o Makaawhio and Te Rūnanga o Ngāti Waewae). This is set out in our Long Term Plan.

### Community Outcomes

In the Long Term Plan, Council adopted a set of community outcomes that along with our Vision and Strategic Priorities guide our strategic direction.

Westland District has...

- A Diverse Economy
- A Sustainably Managed Environment
- Resilient Communities

You can find out more on [p 46](#) of our Long Term Plan.

### Strategic Priorities

- Elderly Housing Strategy
- West Coast Wilderness Trail
- Waste Minimisation and Management Plan

In conjunction with Grey, Buller and the West Coast Regional Councils' we have developed the 'Te Tai o Pouitini One District Plan'. This document replaces each Council's individual District Plan and is the first to use the new national guidelines. The Plan was notified in July 2022 and a submission and hearing process is underway over the next couple of years.

We will ensure that our strategy for Resource Management aligns with the outcomes of the Resource Management Act review.

## The Planning Cycle and the Annual Plan



### The Annual Plan and changes to the Long Term Plan

Council has proposed an average rate increase of 0.07%. To do this depreciation on three waters assets will not be funded in the 2023/2024 year. This is in response to the transfer of these assets from Council to the Water Services Entity on 1 July 2024. Any repairs, maintenance and capital works required will be funded through current reserves set aside for this purpose. However, many rate payers will see greater or smaller increases, this is because individual rates vary depending on location, property capital value and the services provided to the property.

Other changes in this plan are due to the current economic environment. Our LTP was based on a much lower rate of inflation and interest rates. In our review we have assumed that Council: will continue to deliver services at the same, if not better, level; discretionary funding will continue to be available; and most ratepayers will be able to pay their rates. If we continued to budget for lower inflation and interest rates there is a risk that we would struggle to deliver some of our services at the same level. We have also reviewed the proposed projects and made changes to the budgets where there are cost-savings available or projects can be reprioritised.

Each year we review our fees and charges to accurately reflect the cost of provision and keep rate increases to a minimum. Changes to fees and charges have been applied to ensure that we continue to charge fairly, and in a way that ensures that ratepayers are not subsidising activities that benefit individuals more than everyone collectively.

## Summary of Key Changes

TOPIC	COUNCIL DECISION
<b>General Rates</b>	<p>Council decided not to fund three waters depreciation for the 2023/2024 year and adopted the preferred Option 5 from the rates model proposed in the Consultation Document:</p> <p>20% UAGC with Rural differential reduced from 1 to 0.95, and Rural Residential differential reduced from 0.75 to 0.7.</p>
<b>Otira Toilets</b>	<p>Council agreed to proceed with option 1 in the Consultation Document:</p> <p>Build a permanent public toilet block and fund ongoing caretaking, cleaning, and maintenance.</p> <p>Discussions are also to be held with Fulton Hogan, New Zealand Transport Association, Department of Conservation and KiwiRail regarding contributing/supporting the option of toilets in Otira.</p>
<b>Fees &amp; Charges</b>	<p>Council made the following changes to the proposed fees and charges:</p> <ul style="list-style-type: none"> <li>• Maintain the 2022/2023 Fees and Charges for the Carnegie Gallery, Hokitika Museum, and Venue Hire rates, and review charges during the Long-Term Plan process.</li> <li>• Council Chambers be removed from the fees and charges and the Council Chambers be unavailable for hire.</li> </ul>
<b>Major Project Spending</b>	<ul style="list-style-type: none"> <li>• Installation of tourism infrastructure signage proceeds only if the Tourism Infrastructure Fund application is successful.</li> <li>• Business Cases for the seal extensions for Gillam's Gully Road and Cement Lead Road are to be developed, with a view to it being included as a project in the National Land Transport Programme for the 2025 year.</li> </ul>
<b>Lazar Park</b>	<p><i>Fencing of Lazar Park</i></p> <p>Council supports the request by the Hokitika Lions Club for \$20,000 plus GST funding for fencing at Lazar Park.</p> <p><i>Drinking Fountain</i></p> <p>The request by the Hokitika Lions Club for funding of \$5000 plus GST for a Drinking Fountain is not approved.</p> <p><i>Maintenance Grant</i></p>

	The maintenance grant to the Hokitika Lions Club be increased to \$11,341.87 (incl. GST) from \$2,500 to include costs of maintaining the toilets at Lazar Park for public use.
<b>Grant Funding</b>	<p><i>Matariki Festival</i></p> <p>Request by the Hokitika Lions Club for a grant of \$10,000 plus GST from the Lion's Club for the Matariki Festival be declined.</p> <p><i>Hokitika Regent Theatre</i></p> <p>The Annual Grant to the Hokitika Regent Theatre be continued and to include inflation adjustment.</p>
<b>Hari Hari Civil Defence for generator security cage and wiring (\$50,000 incl. GST)</b>	Agreed in principle subject to several quotes being obtained, the Community can apply for funds from Hari Hari Complex Reserve Fund.
<b>Fox Glacier Community Development Funding</b>	Council supports the contribution of the funding of \$13,000 for Fox Glacier from the Tourism Promotions Rate.
<b>Stafford Cemetery</b>	\$6,000 approved for Annual Maintenance costs of Stafford Cemetery.

## Changes in day-to-day revenue and expenses

Key changes\* to day-to-day Council activities that impact on the budget and have a direct impact on rates include:

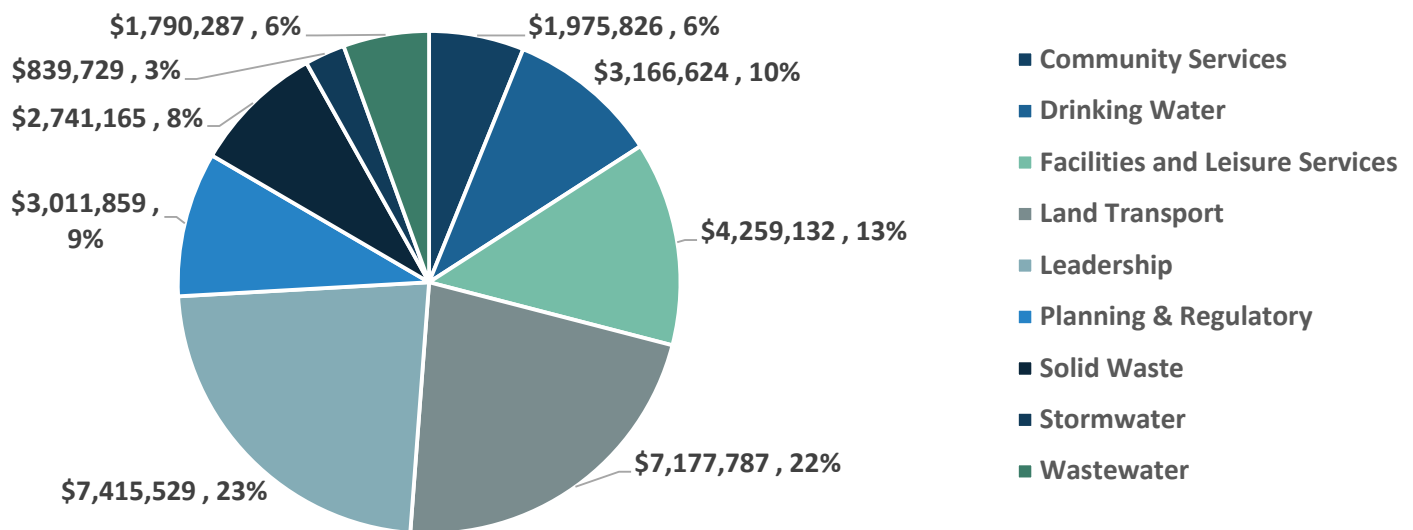
<b>All of Council Expenses</b>		<b>Specific Activities</b>	
<b>+\$892,291</b>	<b>Depreciation</b> - revaluations in 2021/2022 were higher than originally forecast due to rising inflation and supply shortages.	<b>+\$169,000</b>	<b>Solid Waste</b> – revenue from Refuse Site Fees are currently higher than planned and this is expected to continue.
<b>+\$655,000</b>	<b>Revenue</b> – Council expects to receive increased revenue from updating our fees and charges, as well as a higher than planned increase in demand for services in Planning and Regulatory.	<b>+\$119,375</b>	<b>Solid Waste</b> – the cost of the emissions trading scheme is increasing more than planned.
<b>+ \$224,479</b>	<b>Remuneration</b> – an overall increase due to the pressures of a competitive market for securing personnel where demand exceeds the supply of skilled employees available. This is also influenced by rising inflation.	<b>+\$113,230</b>	<b>Water</b> – Repairs & Maintenance and Materials are higher than planned due to rising inflation.
<b>+ 232,201</b>	<b>Software Licences</b> – costs have risen for improved systems and improved online access for services.	<b>+\$108,520</b>	<b>Inspections and Compliance</b> – Strong demand has fuelled an increase in Fees and Charges revenue which while expected to soften should continue into 2023/2024.
<b>+ \$140,961</b>	<b>Insurance</b> – the cost of insurance premiums has gone up as insurers become more risk averse. Council negotiates the best insurance rates possible but must carry insurance.	<b>+\$105,713</b>	<b>Facilities and Leisure Services</b> – revenue from Recreational Contributions has been trending higher than planned and this is expected to continue into 2023/2024.
<b>- \$293,699</b>	<b>Interest</b> – forecast loan balances at 01 July 2023 are 33% lower than planned as a result of deferred projects and/or grant funding being received, resulting in lower than planned interest payments.	<b>+\$97,113</b>	<b>Land Transport</b> – overall operating costs, excluding depreciation and interest and net of the Waka Kotahi operational subsidies, are expected to be 8.6% higher than planned.
		<b>-\$243,025</b>	<b>Museum &amp; Library Remuneration Costs</b> – Staffing is expected to be maintained at present levels resulting in employee costs being lower than planned.
		<b>-\$106,440</b>	<b>Parks and Reserves</b> – Repairs and Maintenance costs in the Hokitika Business Area have been reduced.

\* Against the Year 3 plan in the LTP

## Financial Summary

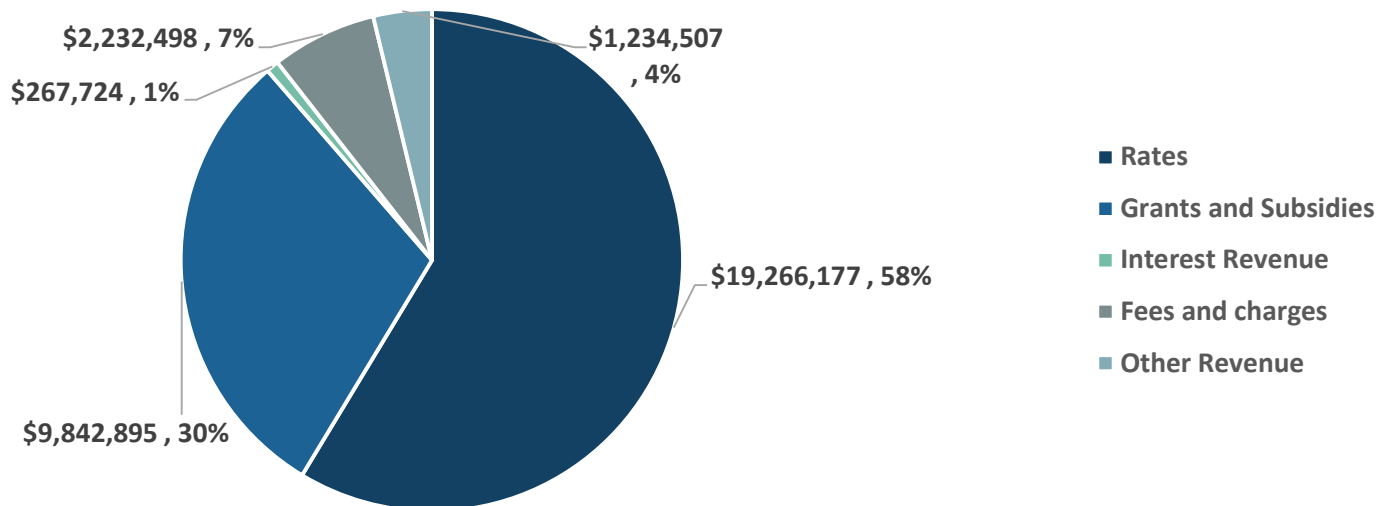
### Total Expenditure

This graph shows what Council forecasts spending in operating expenditure for the day-to-day running of Council services and activities during the year (less internal overheads).



### Total Revenue

Expenditure is paid for from a mix of rates, fees, interest and dividends on Council's investments, and external sources such as financial assistance from Government agencies (e.g. Waka Kotahi NZTA). The graph shows where forecast Revenue will come from in 2023/2024. These figures exclude rates remissions, write-offs and discounts, which are not included in the final comprehensive revenue and expenditure.



### Other Key Forecast Numbers:

<b>Borrowings:</b>	<b>\$36,180,326</b>	<b>Operating Revenue</b>	<b>\$32,844,000</b>
<b>Reserve Funds:</b>	<b>\$325,059,848</b>	<b>Operating Expenditure</b>	<b>\$32,378,000</b>
<b>Grants and Subsidies:</b>	<b>\$9,843,000</b>	<b>Capital Expenditure</b>	<b>\$20,621,592</b>

Full details of Council's financial forecasts and statements for 2023/2024 can be found on pp 16 – 21.



## Planned capital expenditure for 2023/2024

The list below represents the major projects and variances planned for the Annual Plan 2023/2024, based on and as adjusted from the LTP 2021-2031. The total figure represents all planned capital expenditure for that activity in 2023/2024. This figure excludes any Better Off Funded Projects continuing from 2022/2023 to 2023/2024 (estimated \$1 million)

### Leadership

Activity Group	Project	LTP Y3	Annual Plan 2023/2024
<b>HQ</b>	Council HQ Earthquake strengthening & upgrade	-	\$250,000
	Furniture Renewals	\$5,233	\$5,120
<b>IT</b>	Aerial photography	\$20,930	\$40,000
	Fire wall replacement	-	\$15,000
	IT services	\$31,395	\$171,680
<b>Motor vehicles</b>	Replacement of vehicles	\$41,860	\$40,960
	<b>All projects total</b>	<b>\$99,418</b>	<b>\$522,760*</b>

\*includes carry forward from 2022/2023 of \$290,960.

- Funding for the Council HQ earthquake strengthening is carried forward from 2022/2023.
- Aerial photography costs have increased as mapping photographs need to be renewed.
- IT services includes equipment renewals, offsite replication and server replacement.

### Community Development

Activity group	Project	LTP Y3	Annual Plan 2023/2024
<b>Halls</b>	Museum Archives upgrade	-	\$363,524
	Carnegie earthquake strengthening completion	-	\$247,388
	Carnegie Museum Fitout	-	\$1,485,000
	Digital Interactive Museum	-	\$255,010
	Heritage Park	\$28,779	\$88,160
<b>Townships</b>	Franz Josef Urban Revitalisation Plan	-	\$159,279
	<b>All projects total</b>	<b>\$28,779</b>	<b>\$2,667,892*</b>

\*includes carry forward from 2022/2023 of \$1,419,403.

- Archives upgrade includes carry forward of \$285,524 from 2022/2023.
- Council resolved to the Carnegie Museum earthquake strengthening completion by loan funding on 12 April 2023.
- Carnegie Museum fitout includes carry forward of \$709,390 from 2022/2023.
- Digital Interactive Museum carried forward from 2022/2023.
- Heritage Park includes work on Industrial Buildings 6 and 9, and infrastructure works.
- Franz Josef Urban Revitalisation Plan carried forward from 2022/2023.

### Facilities, and Leisure Services

Activity group	Project	LTP Y3	Annual Plan 2023/2024
<b>Cemeteries</b>	Hokitika Cemetery	\$20,931	\$30,914
	Ross berm development	-	\$28,420
	Stafford infrastructure improvements	-	\$15,000
<b>Public toilets</b>	New Otira public toilets	-	\$460,800
<b>Land and buildings</b>	Fox House	\$26,163	\$51,800
	Pakiwiatarā building earthquake strengthening and weatherproofing	-	\$449,380

Activity group	Project	LTP Y3	Annual Plan 2023/2024
	Racecourse development – event / recreational zone	-	\$512,000
	Racecourse development – residential master plan	\$1,438,938	\$896,000
	Strategic land purchases	-	\$110,000
	Ross land and shed development	-	\$90,000
<b>Parks</b>	Cass Square pavilion development	\$800,573	-
	Cass Square playground upgrade	-	\$1,007,907
	Cass Square skate park	-	\$443,865
<b>Swimming Pools</b>	Ross swimming pool	-	\$24,783
	Hokitika swimming pool refurbishment	\$1,255,800	\$2,836,142
<b>West Coast Wilderness Trail</b>	Lake Kaniere Stage 1	-	\$41,303
	Wainihinihi wet weather route	-	\$320,000
	Totara Bridge stage 2 & 3	-	\$400,000
	Mahinapua boardwalk & bridges	\$627,900	\$170,000
<b>All projects total</b>		<b>\$4,539,428</b>	<b>\$8,120,366*</b>

\*includes carry forward from 2022/2023 of \$5,044,397.

- Hokitika cemetery includes berm development, road reseal, upgrade and expansion. \$10,434 is carried forward from 2022/2023.
- Funding has been allocated towards Stafford Cemetery infrastructure such as fencing.
- Council resolved to fund permanent public toilets in Otira at the conclusion of the Annual Plan 2022/2023.
- Fox house includes insulation and re-roofing. Funding is carried forward from 2022/2023.
- Funding for the Ross land & shed development is carried forward from 2022/2023, and includes \$1,570 from playground development at the request of the community.
- Funding for Pakiwaitara building is carried forward from 2022/2023.
- Racecourse development was a combined project in the 2021-2031 LTP. This has been split into separate projects, and the funding reallocated and reduced by \$30,938.
- Strategic land purchase - Council needs to purchase the land where the Council HQ generator sits.
- Funding for Cass Square Pavilion has been deferred
- Funding for the Cass Square playground upgrade and skate park is carried over from 2022/2023.
- Ross swimming pool works includes earthquake strengthening and heating. Funding is carried forward from 2022/2023.
- Hokitika swimming pool stage 2 includes \$1,420,000 external funding from Kānoa, with the remainder carried forward from 2022/2023.
- Work on Lake Kaniere Stage 1 was undertaken in prior years and the remaining funding carried forward into 2023/2024 to complete the project.
- Funding for the Wainihinihi wet weather route is carried forward from 2022/2023.
- The Totara bridge stage 2 & 3 project has been brought forward from the 2025/2026 year.
- The budget for the Mahinapua boardwalk and bridges has been reduced by \$457,900.

## Regulatory and Planning

Activity group	Project	LTP Y3	Annual Plan 2023/2024
<b>Animal Control</b>	Dog park	-	\$20,250
<b>District Plan</b>	^Westland Tourism Marketing infrastructure	-	\$100,000

<b>Emergency Management</b>	Emergency operations centre	-	\$1,396,398
	Hannahs Clearing fire station upgrade	-	\$71,680
<b>All projects total</b>		<b>\$0</b>	<b>\$1,789,809*</b>

\*includes carry forward from 2022/2023 of \$1,583,867.

- Funding for the dog park is carried forward from 2022/2023.
- Westland Tourism Marketing infrastructure signage includes \$75,000 carried forward from 2022/2023. ^This project will only proceed if the application to the Tourism Infrastructure Fund is successful.
- Funding for the Emergency operations centre is carried forward from 2022/2023.
- Funding for the Hannahs Clearing fire station upgrade is carried forward from 2022/2023.

## Land Transport

Project	LTP Y3	Annual Plan 2023/2024
<b>Unsealed road metalling</b>	\$261,625	\$250,000
<b>Sealed road resurfacing</b>	\$923,013	\$1,050,000
<b>Drainage renewals</b>	\$184,487	\$176,348
<b>Sealed road pavement rehabilitation</b>	\$136,045	\$200,000
<b>Bridge and structure renewals</b>	\$261,625	\$250,000
<b>Structures Component Replacements</b>	\$261,625	\$250,000
<b>Traffic services renewals</b>	139,622	\$140,018
<b>Local road improvements</b>	\$366,275	\$350,000
<b>Footpath renewals</b>	\$74,302	\$100,000
<b>Haast-Jackson Bay Road – Sealed road resurfacing</b>	\$156,975	\$150,000
<b>Haast-Jackson Bay Road – Drainage renewals</b>	\$28,256	\$27,000
<b>Haast-Jackson Bay Road – Sealed road pavement rehabilitation</b>	\$156,975	\$150,000
<b>Haast-Jackson Bay Road – Bridge and structure renewals</b>	\$73,255	\$70,000
<b>Haast-Jackson Bay Road – Traffic services renewals</b>	\$10,465	\$10,000
<b>Haast – Jackson Bay Road – Local Road improvements*</b>	\$523,250	\$500,000
<b>Haast-Jackson Bay Road – Structures component replacements</b>	\$1,020,338	\$75,000
<b>All Projects Total</b>	<b>\$4,575,173</b>	<b>\$3,741,538</b>

All Land Transport projects have been adjusted to account for the final Waka Kotahi funding agreement from 2022 to 2024 inclusive, which was received after the Long Term Plan 2021/2031 was adopted.

## Drinking Water

Project	LTP Y3	Annual Plan 2023/2024
<b>Fox Glacier Water Treatment Plant Upgrade</b>	-	\$874,549
<b>Haast Water Treatment Plant communications cable</b>	-	\$125,000
<b>Hokitika water mains replacement</b>	\$261,625	\$256,000
<b>Kumara existing reservoirs replacement</b>	-	\$45,000
<b>Replacement of Water Treatment Plant Components</b>	\$47,097	\$61,080
<b>Investigate options for Brickfield Reservoirs</b>	-	\$92,160
<b>All Projects Total</b>	<b>\$308,722</b>	<b>\$1,453,789*</b>

\*includes carry forward from 2022/2023 of \$911,709.

- Funding for the Fox Glacier Water Treatment Plant upgrade includes \$774,549 carried forward from 2022/2023 and is necessary to meet the new Drinking Water Standards.
- Funding for the Kumara reservoirs is carried forward from 2022/2023.
- The cost of replacement parts has increased.
- Funding for the Brickfield reservoirs is carried forward from 2022/2023.

## Stormwater

Project	LTP Y3	Annual Plan 2023/2024
<b>Contribution towards new developments</b>	\$10,465	\$10,240
<b>Hokitika stormwater mains replacement</b>	\$164,719	\$161,178
<b>Jollie Street extension</b>	-	\$20,480
<b>All Projects Total</b>	<b>\$175,184</b>	<b>\$191,989</b>

- Reduced funding for new developments and the Hokitika stormwater mains replacement is offset by the cost of the Jollie Street stormwater extension.

## Wastewater

Project	LTP Y3	Annual Plan 2023/2024
<b>Contribution towards new developments</b>	\$10,465	\$10,240
<b>Wastewater pump station generator</b>	-	\$100,000
<b>Hokitika wastewater mains replacements</b>	-	\$118,000
<b>Hokitika Z-line mains replacements</b>	\$118,077	\$200,000
<b>Hokitika Wastewater Treatment Plant Upgrade</b>	\$3,139,500	\$1,000,000
<b>All Projects Total</b>	<b>\$3,268,041</b>	<b>\$1,448,240</b>

- \$50,000 each allocated to Franz Josef and Haast for pump station generators.
- Funding for Hokitika wastewater Z-Line replacement increased \$81,923.
- Funding for Hokitika wastewater mains replacement brought forward from 2024/2025.
- Funding for the Hokitika Wastewater Treatment Plant Upgrade is reduced by \$2,139,500 as construction will not begin in 2023/2024.

## Solid Waste

Project	LTP Y3	Annual Plan 2023/2024
<b>Butlers intermediate capping</b>	-	\$32,769
<b>Emission trading – carbon credits</b>	-	\$280,000
<b>Fox Glacier Landfill armouring</b>	-	\$40,960
<b>Hokitika Refuse shed 2</b>	\$31,395	\$30,720
<b>Plant and equipment for waste minimisation</b>	\$52,325	\$51,200
<b>Butlers new cell/ Franz Josef waste management</b>	-	\$128,627
<b>Haast Transfer Station development</b>	-	\$100,000
<b>All Projects Total</b>	<b>\$84,767</b>	<b>\$685,300*</b>

\*includes carry forward from 2022/2023 of \$228,627.

- Council purchases carbon credits to offset carbon emissions from our landfills. Quantities of Carbon Credits are pre-purchased and held as an intangible asset. These credits are then available to trade, offsetting future costs.
- Funding for Butlers new cell / Franz Josef waste management carried forward from 2022/2023.
- Funding for Haast Transfer Station Development carried forward from 2022/2023.

## Forecast Financial Information

### **This section of the plan contains:**

Prospective statement of comprehensive revenue and expense for the year ended 30 June 2024

Prospective changes of net equity for the year ended 30 June 2024

Prospective statement of financial position as at 30 June 2024

Prospective statements of cash flows as at 30 June 2024

Prospective reconciliation of net surplus to operating activities for the year ended 30 June 2024

## Prospective Statement of Comprehensive Revenue and Expense for the year ended 30 June 2024

Prospective Statement of Comprehensive Revenue and Expense			
	Long Term Plan 2022/23 \$000	Long Term Plan 2023/24 \$000	Annual Plan 2023/24 \$000
Revenue			
Rates	\$20,215	\$22,449	\$19,266
Grants and subsidies	\$6,251	\$6,627	\$9,843
Interest revenue	\$7	\$7	\$268
Fees and charges	\$1,844	\$1,924	\$2,232
Other revenue	\$1,168	\$1,182	\$1,235
Total operating revenue	\$29,485	\$32,189	\$32,844
Expenditure			
Employee benefit expenses	\$5,977	\$6,049	\$6,274
Finance costs	\$1,098	\$1,424	\$1,130
Depreciation and amortisation	\$8,237	\$8,385	\$9,331
Other expenses	\$12,796	\$13,363	\$15,643
Total operating expenditure	\$28,109	\$29,222	\$32,378
Income tax expenses/(benefit)			
Income tax expenses/(benefit)	\$0	\$0	\$0
Income tax expenses/(benefit)	\$0	\$0	\$0
<b>Operating Surplus/(Deficit)</b>	<b>\$1,376</b>	<b>\$2,968</b>	<b>\$465</b>
Other comprehensive revenue and expense			
Gain/(loss) financial assets	\$0	\$2,986	\$2,669
<b>Other Comprehensive Revenue and Expenses Subtotal</b>	<b>\$0</b>	<b>\$2,986</b>	<b>\$2,669</b>
<b>Total Comprehensive Revenue and Expenses</b>	<b>\$1,376</b>	<b>\$5,954</b>	<b>\$3,134</b>

## Prospective Statement of Changes of Equity for the year ended 30 June 2024

Prospective Statement of Changes in Equity			
	Long Term Plan 2022/23 \$000	Long Term Plan 2023/24 \$000	Annual Plan 2023/24 \$000
<b>Equity balance at 30 June</b>			
Equity balance at 1 July	433,751	435,127	501,779
Comprehensive income for year	1,376	5,954	3,134
<b>Equity balance at 30 June</b>	<b>435,127</b>	<b>441,081</b>	<b>504,914</b>
<b>Components of Equity</b>			
<b>Retained earnings 30 June</b>			
Retained Earnings at 1 July	166,126	168,050	176,457
Net Surplus/(Deficit)	1,376	2,968	466
Transfers to/ (from) reserves	548	(409)	2,931
<b>Retained earnings 30 June</b>	<b>168,050</b>	<b>170,608</b>	<b>179,854</b>
<b>Revaluation Reserves 30 June</b>			
Revaluation Reserves at 1 July	258,201	258,201	315,733
Revaluation Gains	-	2,986	2,669
<b>Revaluation Reserves 30 June</b>	<b>258,201</b>	<b>261,187</b>	<b>318,402</b>
<b>Council created Reserves 30 June</b>			
Council Created Reserves at 1 July	9,361	8,813	9,412
Transfers to / (from) reserves	(548)	409	(2,931)
<b>Council created Reserves 30 June</b>	<b>8,813</b>	<b>9,222</b>	<b>6,481</b>
<b>Other comprehensive revenue and expense Reserve 30 June</b>			
Other comprehensive revenue and expense Reserves at 1 July	64	64	177
Transfers to / (from) reserves	-	-	-
<b>Other comprehensive revenue and expense Reserve 30 June</b>	<b>64</b>	<b>64</b>	<b>177</b>
<b>Components of Equity</b>	<b>435,127</b>	<b>441,081</b>	<b>504,914</b>

## Prospective Statement of Financial Position for the year ended 30 June 2024

Prospective Statement of Financial Position			
	Long Term Plan 2021/2022 \$000	Long Term Plan 2022/2023 \$000	Annual Plan 2022/2023 000
<b>Assets</b>			
Current assets			
Cash & Cash Equivalents	12,687	13,380	4,311
Debtors & Other Receivables	2,561	2,606	3,135
Derivative Financial Instruments	-	-	12
Total Current Assets	15,250	15,986	7,458
Non-current assets			
Council Controlled Organisation	11,010	11,010	12,695
Intangible Assets	33	32	225
Deferred Tax	-	-	137
Assets Under Construction	-	-	10,781
Other Financial Assets	418	420	771
Derivative Financial Instruments	-	-	493
Property, Plant and Equipment	455,372	463,052	516,239
Total Non-current assets	466,834	474,514	541,340
<b>Total Assets</b>	<b>482,083</b>	<b>490,500</b>	<b>548,797</b>
<b>Liabilities</b>			
Current liabilities			
Creditors & other payables	2,992	3,050	2,863
Employee benefit liabilities	454	462	507
Other	435	444	1,475
Total Current Liabilities	3,884	3,959	4,846
Non-current liabilities			
Deferred Tax	32	32	-
Employee benefit liabilities	48	49	36
Provisions	2,371	2,371	2,821
Borrowings	40,187	42,726	36,180
Derivative Financial Instruments	433	283	-
Total Non-Current Liabilities	43,071	45,461	39,038
<b>Total Liabilities</b>	<b>46,955</b>	<b>49,419</b>	<b>43,883</b>
<b>Net Assets</b>	<b>435,127</b>	<b>441,081</b>	<b>504,914</b>
<b>Equity</b>			
Retained earnings	168,050	170,608	179,854
Restricted Reserves	8,813	9,222	6,481
Revaluation reserves	258,201	261,187	318,402
Other comprehensive revenue and expense reserve	64	64	177
<b>Equity</b>	<b>435,127</b>	<b>441,081</b>	<b>504,914</b>



## Prospective Statement of Cash flows for the year ended 30 June 2024

Prospective Statement of Cashflows			
	Long Term Plan 2022/23 \$000	Long Term Plan 2023/24 \$000	Annual Plan 2023/24 \$000
<b>Net Cashflow Operating Activities</b>			
<b>Cash was provided from:</b>			
Rates Revenue	20,195	22,430	19,270
Fees, charges, and other receipts (including donations)	1,837	1,917	2,228
Interest Received	7	7	268
Dividends received	250	250	250
Grants and Subsidies	6,239	6,616	9,825
Other Revenue	767	781	981
<b>Cash was provided from:</b>	<b>29,295</b>	<b>32,002</b>	<b>32,821</b>
<b>Cash was applied to:</b>			
Payment Staff & Suppliers	18,701	19,344	21,234
Interest Paid	1,098	1,424	1,130
<b>Cash was applied to:</b>	<b>19,798</b>	<b>20,768</b>	<b>22,364</b>
<b>Net Cashflow Operating Activities</b>	<b>9,496</b>	<b>11,234</b>	<b>10,457</b>
<b>Net Cashflow Investment Activities</b>			
<b>Cash was provided from:</b>			
Proceeds sale of property, plant and equipment	-	-	-
Proceeds from sale of intangibles	-	-	-
<b>Cash was provided from:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash was applied to:</b>			
Purchase of property, plant and equipment	16,325	13,077	20,342
Purchase of intangibles	-	2	280
Purchase of Investments	-	-	172
<b>Cash was applied to:</b>	<b>16,325</b>	<b>13,080</b>	<b>20,794</b>
<b>Net Cashflow Investment Activities</b>	<b>(16,325)</b>	<b>(13,080)</b>	<b>(20,794)</b>

<b>Net Cashflow Finance Activities</b>			
<b>Cash was provided from:</b>			
Proceeds from borrowings	7,856	4,409	6,887
Capital works loan repayments			2
<b>Cash was provided from:</b>	<b>7,856</b>	<b>4,409</b>	<b>6,890</b>
<b>Cash was applied to:</b>			
Repayment of borrowings	1,477	1,870	-
<b>Cash was applied to:</b>	<b>1,477</b>	<b>1,870</b>	<b>-</b>
<b>Net Cashflow Finance Activities</b>	<b>6,379</b>	<b>2,539</b>	<b>6,890</b>

<b>Cash Balance</b>			
<b>Cash Balance</b>			
Net increase/(decrease) in cash held	(450)	693	(3,447)
Total cash resources at start of the year	13,137	12,687	7,758
<b>Cash Balance</b>	<b>12,687</b>	<b>13,380</b>	<b>4,311</b>
<b>Cash Balance</b>	<b>12,687</b>	<b>13,380</b>	<b>4,311</b>

## Prospective Reconciliation of Net Surplus to Operating Activities for the year ended 30 June 2024

Prospective Reconciliation of Net Surplus/(Deficit) to Operating Activities			
	Annual Plan 2022/23 \$000	Long Term Plan 2023/24 \$000	Annual Plan 2023/24 \$000
Surplus/(deficit) after tax			
	1,376	5,954	3,134
	<b>1,376</b>	<b>5,954</b>	<b>3,134</b>
Add/(Less) non cash expenses			
Revaluation (gains)/losses	-	(2,986)	(2,669)
Depreciation and amortisation	8,237	8,385	9,331
Employee entitlements non-current	-	-	1
	<b>8,237</b>	<b>5,399</b>	<b>6,663</b>
Add/(Less) items classified as investing or financing activities			
(Gains)/losses on sale of property, plant and equipment	-	-	-
(Gains)/losses on sale of intangibles	-	-	245
Change in fair value of interest rate swap	(150)	(150)	376
	<b>(150)</b>	<b>(150)</b>	<b>621</b>
Add/(Less) movement in working capital			
(Increase)/decrease in inventories	-	-	-
(Increase)/decrease in debtors and other receivables	(45)	(43)	(35)
Increase/(decrease) in creditors and other payables	62	58	53
Increase/(decrease) in employee entitlements	8	8	9
Increase/(decrease) in other liabilities	10	8	-
(Increase)/decrease in deferred income	-	-	12
	<b>33</b>	<b>31</b>	<b>38</b>
<b>Net cash flow from operating activities</b>	<b>9,496</b>	<b>11,234</b>	<b>10,457</b>

## Rating Base Information

RATING BASE AS AT 30 JUNE 2023

	2023/2024
Projected number of rating units	6675
Total capital value of rating units	2,715,617,900
Total land value of rating units	1,336,407,100

## Funding Impact Statement for the Year Ended 30 June 2024

The Funding Impact Statement contains the following information:

- Rates Information for 2022/2023
- Rates calculations, as determined by Council's Rating Policy.
- Rates Samples for 2022/2023
- The Whole of Council Funding Impact Statement for 2022/2023.

The Funding Impact Statement is given effect by the Rating Policy and should be read in conjunction with the Revenue and Financing Policy (see pp 259 - 267, [Part E - Financing Policies](#) - Westland District Council Long Term Plan 2021-2031) and Financial Statements.

The rates information and Rates Samples are GST inclusive; the Whole of Council Funding Impact Statement is GST exclusive.

## Rating Information for 2023/2024

Council sets the following rates under the Local Government (Rating) Act 2002:

General Rates:

- General Rate
- Uniform Annual Charge

Targeted Rates:

- |                                      |   |   |
|--------------------------------------|---|---|
| • Kumara Community Rate              | • Bruce Bay Community Rate                | • Hokitika Area Promotions Rate                         |
| • Hokitika Community Rate            | • Kokatahi / Kowhitirangi Community Rates | • Kaniere Sewerage Capital Contribution Rate            |
| • Ross Community Rate                | • Water rates                             | • Hannah's Clearing Water Supply Capital Repayment Rate |
| • Hari Hari Community Rate           | • Metered Water Rates                     | • Emergency Management Contingency Fund Rate            |
| • Whataroa Community Rate            | • Milk Treatment Plant Water Rates        |   |
| • Franz Josef / Waiau Community Rate | • Sewerage Rates                          |   |
| • Fox Glacier Community Rate         | • Refuse Collection Rates                 |   |
| • Haast Community Rate               | • Tourism Promotion Rate                  |   |

Details of the activities these rates fund and the rating categories liable for the rates are listed below. This is followed by a table which shows how the rates are calculated and total revenue sought for each rate.

### General Rate

A general rate is set and assessed on the capital value of all rateable land in the district.

The general rate is set differentially based on the location of the land and use to which the land is put.

The differential categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and differential factors are in the Rating Policy.

### Uniform Annual General Charge

A uniform annual general charge is set and assessed on all rateable land in the district as a fixed amount per rating unit.

The general rate and uniform annual general charge fund part of the following activities: democracy, corporate services, inspections and compliance, resource management, emergency management, animal control, community development and assistance, library, museum, public toilets, land and buildings, cemeteries, transportation and solid waste.

### Targeted Rates

<b>Kumara Community Rate</b>	<p>The Kumara community rate is set and assessed as an amount per rating unit, on all rateable land in the Kumara community rate zone (as mapped in the Rating Policy). Within that area the rate is set based on the location of the land and the use to which the land is put.</p> <p>The categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and the factors applied are in the Rating Policy.</p> <p>The Kumara community rate funds all or part of the following activities: Transportation, township development fund, and parks and reserves.</p>
<b>Hokitika Community Rate</b>	<p>The Hokitika community rate is set and assessed an amount per rating unit, on all rateable land in the Hokitika community rate zone (as mapped in the Rating Policy). Within that area the rate is set differentially based on the location of the land and the use to which the land is put.</p> <p>The differential categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and differential factors are in the Rating Policy.</p> <p>The Hokitika community rate funds all or part of the following activities: Transportation, stormwater, township development fund, parks and reserves, land and buildings (Carnegie Building, RSA Building, Custom House and Band rooms), community development and assistance (Regent Theatre), and swimming pools (Hokitika pool).</p>
<b>Ross Community Rate</b>	<p>The Ross community rate is set and assessed as an amount per rating unit, on all rateable land in the Ross community rate zone (as mapped in the Rating Policy). Within that area the rate is set based on the location of the land and the use to which the land is put.</p> <p>The categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and factors applied are in the Rating Policy.</p> <p>The Ross community rate funds all or part of the following activities: Transportation, township development fund, parks and reserves, community halls (Ross Memorial and Waitaha) and swimming pools (Ross pool).</p>
<b>Hari Hari Community Rate</b>	<p>The Hari Hari community rate is set and assessed as an amount per rating unit, on all rateable land in the Hari Hari community rate zone (as mapped in the Rating Policy). Within that area the rate is set based on the location of the land and the use to which the land is put.</p> <p>The categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and factors applied are in the Rating Policy.</p> <p>The Hari Hari community rate funds all or part of the following activities: Transportation, township development fund, and parks and reserves.</p>
<b>Whataroa Community Rate</b>	<p>The Whataroa community rate is set and assessed as an amount per rating unit, on all rateable land in the Whataroa community rate zone (as mapped in the Rating Policy). Within that area the rate is set based on the location of the land and the use to which the land is put.</p> <p>The categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and factors applied are in the Rating Policy.</p> <p>The Whataroa community rate funds all or part of the following activities: Transportation, township development fund (including Okarito), and parks and reserves.</p>

<b>Franz Josef /Waiau Community Rate</b>	<p>The Franz Josef Glacier community rate is set and assessed as an amount per rating unit, on all rateable land in the Franz Josef /Waiau community rate zone (as mapped in the Rating Policy). Within that area the rate is set differentially based on the location of the land and the use to which the land is put.</p> <p>The differential categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and differential factors are in the Rating Policy.</p> <p>The Franz Josef /Waiau community rate funds all or part of the following activities: Transportation, stormwater, township development fund, parks and reserves and community development &amp; assistance (Glacier Country Promotions).</p>
<b>Fox Glacier Community Rate</b>	<p>The Fox Glacier community rate is set and assessed as an amount per rating unit, on all rateable land in the Fox Glacier community rate zone (as mapped in the Rating Policy). Within that area the rate is set differentially based on the location of the land and the use to which the land is put.</p> <p>The differential categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and differential factors are in the Rating Policy.</p> <p>The Fox Glacier community rate funds all or part of the following activities: Transportation, stormwater, township development fund, parks and reserves and community development &amp; assistance (Glacier Country Promotions).</p>
<b>Haast Community Rate</b>	<p>The Haast community rate is set and assessed as an amount per rating unit, on all rateable land in the Haast community rate zone (as mapped in the Rating Policy). Within that area the rate is set based on the location of the land and the use to which the land is put.</p> <p>The categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and factors applied are in the Rating Policy.</p> <p>The Haast community rate funds all or part of the following activities: Transportation, stormwater, township development fund (Haast, Hannah's Clearing and Neils Beach), parks and reserves and community halls (Haast and Okuru).</p>
<b>Bruce Bay Community Rate</b>	<p>The Bruce Bay community rate is set and assessed as an amount per rating unit, on all rateable land in the Bruce Bay community rate zone (as mapped in the Rating Policy). Within that area the rate is set differentially based on the location of the land and the use to which the land is put.</p> <p>The differential categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and differential factors are in the Rating Policy.</p> <p>The Bruce Bay community rate funds all or part of the following activities: Transportation, stormwater, township development fund, parks and reserves and community halls.</p>
<b>Kokatahi / Kowhitirangi Community Rates</b>	<p>Kokatahi / Kowhitirangi community rates are set and assessed on all rateable properties located in the Kokatahi / Kowhitirangi Community area.</p> <p>The rate will be charged on the rateable land value of each property in the Kokatahi/Kowhitirangi area from Geologist Creek in the north to Hokitika Gorge in the south and the Kaniere/Kowhitirangi Road from Nesses Creek onward.</p> <p>The Kokatahi / Kowhitirangi community rate is set as a fixed rate per rating unit and as a rate on the land value per rating unit.</p> <p>The Kokatahi / Kowhitirangi community rate funds the community development &amp; assistance activity (Kokatahi / Kowhitirangi community grant).</p>
<b>Water Rates</b>	<p>Water rates are set and assessed as a fixed amount per connection for connected rating units, and per rating unit for unconnected rating units, on all land, situated in specified locations, to which is provided or is available a council funded water supply service that is not metered.</p> <p>The rate is set differentially depending on the nature of the connection to the land and the use to which the land is put. Commercial properties are defined as they are for the general rate (see Rating Policy).</p> <p>The locations and differential categories are:</p> <ul style="list-style-type: none"> <li>• Hokitika and Kaniere Treated water – Connected (all rating units other than commercial ones)</li> <li>• Hokitika and Kaniere Treated water – Commercial connected</li> <li>• Hokitika and Kaniere Treated water – Unconnected</li> <li>• Rural Townships Treated water – Connected (all rating units other than commercial ones)</li> <li>• Rural Townships Treated water – Commercial connected</li> <li>• Rural Townships Treated water - Unconnected</li> <li>• Rural Townships Untreated – Connected (all rating units other than commercial ones)</li> </ul>

	<ul style="list-style-type: none"> <li>• Rural Townships Untreated –Commercial connected</li> <li>• Rural Townships Untreated – Unconnected</li> </ul> <p>Water rates fund part of the water supply activity.</p>
<b>Metered Water Rates</b>	<p>Water rates are set and assessed as a fixed charge per unit of water supplied on all properties located in a specified location and where the nature of the connection is a metered water supply.</p> <p>The locations are:</p> <ul style="list-style-type: none"> <li>• Hokitika and Kaniere metered water</li> <li>• Rural Townships metered water</li> </ul> <p>Metered water rates fund part of the water supply activity.</p>
<b>Milk Treatment Plan Water Rates</b>	<p>Water rates are set and assessed on the property used as a milk treatment plant in Hokitika. For 2023/2024, the rates are:</p> <ul style="list-style-type: none"> <li>• Hokitika Milk Treatment Plant rate fixed charge from 0 up to a projected demand for the year.</li> <li>• Hokitika Milk Treatment Plant metered water greater than projected demand for the year.</li> </ul> <p>Hokitika Milk Treatment Plant rates fund part of the water supply up to the projected demand for the year and includes the cost of finance for the river intake.</p>
<b>Sewerage Rates</b>	<p>Sewerage rates are set and assessed on all land to which is provided or has available to the land a council funded sewerage supply service.</p> <p>The rates are:</p> <ul style="list-style-type: none"> <li>• Sewerage Connected (per water closet or urinal)</li> <li>• Sewerage Unconnected (per rating unit)</li> </ul> <p>Sewerage rates fund part of the wastewater activity.</p>
<b>Refuse Collection Rates</b>	<p>Refuse collection rates are set and assessed as a fixed amount per bin on all land, located in specific locations, which is provided with a refuse collection service.</p> <p>The location is:</p> <ul style="list-style-type: none"> <li>• Refuse collection</li> </ul> <p>A property may choose to have more than one supply and will pay a full refuse collection rate for each supply.</p> <p>Refuse collection funds part of the solid waste activity.</p>
<b>Tourism Promotion Rate</b>	<p>The tourism promotion rate is set and assessed as an amount per rating unit on all rateable properties in the district.</p> <p>The tourism promotion rate is set differentially based on the use to which the land is put and for commercial use properties on the capital value of the rateable properties.</p> <p>The differential categories are:</p> <ul style="list-style-type: none"> <li>• Commercial <ul style="list-style-type: none"> <li>○ Greater than \$10m</li> <li>○ Greater than \$3m and up to \$10m</li> <li>○ Greater than \$1m and up to \$3m</li> <li>○ \$1m or less</li> </ul> </li> <li>• Residential, Rural Residential and Rural</li> </ul> <p>The definitions of each category are the same as those in the Rating Policy for the general rate.</p> <p>The tourism and promotions rate funds part or all of the following activities: West Coast Wilderness Trail, i-Site and community development &amp; assistance (Tourism West Coast grant).</p>
<b>Hokitika Area Promotions Rate</b>	<p>The Hokitika area promotions rate is set and assessed as a fixed amount per rating unit on all rateable properties defined as commercial use properties (using the same definition as for the general rate) and located in the Hokitika Community rating zone.</p> <p>The Hokitika area promotions rate funds the community development &amp; assistance activity (Destination Hokitika grant).</p>
<b>Kaniere Sewerage Capital Contribution Rate</b>	<p>The Kaniere sewerage capital contribution rate is set and assessed as a fixed rate per rating unit on all rateable properties that are connected to the Kaniere sewerage scheme and have not repaid the capital amount.</p> <p>The Kaniere Sewerage Capital Contribution Rate funds part of the Waste water activity (Kaniere sewerage upgrade loan).</p>

<b>Hannah's Clearing Water Supply Capital Repayment Rate</b>	<p>The Hannah's Clearing water supply capital repayment rate is set and assessed as a fixed rate per rating unit on all rateable properties located in Hannah's Clearing where the nature of the connection is a Council funded water supply.</p> <p>The Hannah's Clearing water supply capital repayment rate funds part of the water supply activity.</p>
<b>Emergency Management Contingency Fund Rate</b>	<p>The emergency management contingency fund rate is set and assessed on the land value of all rateable properties in the district.</p> <p>The emergency management contingency fund rate funds part of the emergency management &amp; rural fire activity.</p>

*Council will accept lump sum contributions equivalent to the capital portion of the rate outstanding on the following rates:*

- Kaniere Sewerage Capital Contribution Rate
- Hannah's Clearing Water Supply Capital Repayment Rate



## Indicative Rates Calculations for the Year Ended 30 June 2024

The following table quantifies the amounts and total revenue for each rate for 2023/2024.

### General Rates

Rate	Factor	Sector				Units	Totals	
		Rural	Rural Residential	Residential	Commercial		Revenue	
<b><u>General Rates</u></b>							Inc GST \$	Ex GST \$
General Rate	Capital Value	\$975,213,400	\$520,101,930	\$706,348,550	\$513,924,020	\$2,715,587,900		
	Per \$ Capital Value	\$0.0027	\$0.0020	\$0.0028	\$0.0056			
	Revenue	\$2,600,197	\$1,021,809	\$1,982,449	\$2,884,775		\$8,489,230	\$7,381,940
Uniform Annual General Charge	Rateable Units	1,643	1,479	2590	490			
	Each	\$719	\$719	\$719	\$719			
	Revenue	\$1,181,816	\$1,063,850	\$1,862,996	\$352,459		\$4,461,121	\$3,879,235
<b>Total General Rates</b>		<b>\$3,782,013</b>	<b>\$2,085,659</b>	<b>\$3,845,446</b>	<b>\$3,237,234</b>		<b>\$12,950,351</b>	<b>\$11,261,175</b>

Targeted community rates

Rate	Factor	Sector				Units	Totals	
		Rural	Rural Residential	Residential	Commercial		Revenue	
<b>Community Rates</b>							Inc GST \$	Ex GST \$
<b>Kumara</b>	Rateable Units	122	158	212	15	507		
	Each	\$282	\$282	\$282	\$282			
	Revenue	\$34,437	\$44,622	\$59,842	\$4,212		\$143,113	\$124,446
<b>Hokitika</b>	Rateable Units	650	808	1742	237	3,437		
	Each	\$600	\$600	\$800	\$1,600			
	Revenue	\$389,873	\$484,699	\$1,393,101	\$379,168		\$2,646,842	\$2,301,601
<b>Ross</b>	Rateable Units	134	29	179	15	357		
	Each	\$576	\$576	\$576	\$576			
	Revenue	\$77,164	\$16,700	\$103,077	\$8,638		\$205,578	\$178,763
<b>Harihari</b>	Rateable Units	134	36	93	16	279		
	Each	\$170	\$170	\$170	\$170			
	Revenue	\$22,728	\$6,157	\$15,689	\$2,748		\$47,321	\$41,149
<b>Whataroa</b>	Rateable Units	114	93	59	26	292		
	Each	\$191	\$191	\$191	\$191			
	Revenue	\$21,721	\$17,767	\$11,241	\$4,906		\$55,635	\$48,378
<b>Franz Josef</b>	Rateable Units	74	47	134	74	329		
	Each	\$328	\$328	\$437	\$873			
	Revenue	\$24,239	\$15,310	\$58,719	\$64,471		\$162,739	\$141,512
<b>Fox Glacier</b>	Rateable Units	53	10	72.52	42	177		
	Each	\$462	\$462	\$617	\$1,233			
	Revenue	\$24,506	\$4,393	\$44,709	\$51,762		\$125,370	\$109,017
<b>Bruce Bay</b>	Rateable Units	109	45	0	4	158		
	Each	\$81	\$81	\$0	\$81			
	Revenue	\$8,853	\$3,658	\$0	\$361		\$12,872	\$11,193
<b>Haast</b>	Rateable Units	230	232	77	39	578		
	Each	\$151	\$151	\$151	\$151			
	Revenue	\$34,769	\$35,193	\$11,665	\$5,863		\$87,491	\$76,079
<b>Total Community Rates</b>	Rateable Units	1619	1458	2568	468	6114		
	Revenue	\$638,289	\$628,498	\$1,698,044	\$522,129		\$3,486,960	\$3,032,139

Other targeted rates

Rates	Factor	Unit amounts				Units	Totals	
		\$	\$	\$	\$		Revenue	
							Inc GST \$	Ex GST \$
<b>Refuse Collection Rates</b>								
Refuse Collection	Per bin				293	3,242	\$948,750	\$825,000
<b>Total Refuse Collection Rates</b>						<b>3,242</b>	<b>\$948,750</b>	<b>\$825,000</b>
		<u>Connected non commercial</u>	<u>Connected Commercial</u>	<u>Unconnected Domestic</u>				
<b>Water Supply Rates</b>								
Rural Untreated Water Connected non-commercial	Each	\$187	\$328	\$94		6	\$1,125	
Treated Water	Each	\$250	\$437	\$125		2939	\$775,821	
Hannah's Clearing Capital	Each				\$575	5	\$2,875	
Hokitika Milk Treatment Plant Fixed Water Rate					\$2,266,607	1	\$2,266,607	
Metered Water Rates	Volumetric					178	\$207,943	
<b>Total Water Supply Rates</b>							<b>\$3,254,372</b>	<b>\$2,829,889</b>
<b>Sewerage Rates</b>								
Connected	Each				\$217			
Unconnected	Each				\$109			
<b>Total</b>						<b>4375</b>	<b>\$950,282</b>	
Kaniere Sewerage Capital	Each				\$417	28	\$11,676	
<b>Total Sewerage Rates</b>							<b>\$961,958</b>	<b>\$836,485</b>

						Totals									
Rates		Factor		Unit amounts		Units		Revenue							
		\$		\$		\$		Inc GST \$		Ex GST \$					
<b>Kokatahi / Kowhitirangi Community Rate</b>															
Land Value		Per \$ Value				\$0.0001		180,747,000		\$23,316					
Uniform Basis		Rateable Units				\$116		201		\$23,316					
<b>Total Kokatahi / Kowhitirangi Community Rates</b>										<b>\$46,632</b>		<b>\$40,549</b>			
<b>Hokitika Area Promotions Rate</b>		Rateable Units				\$192		234		\$44,850		\$39,000			
<b>Tourism Promotions Rates</b>															
Non Commercial		Each				\$13		5,719		\$72,788		\$63,294			
Commercial within Capital Value Range:		<u>Over \$10 million</u>		<u>\$3 - 10 million</u>		<u>\$1 - 3 million</u>		<u>\$0 - 1 million</u>							
		Units		5		13		78		388		484			
		Each		\$8,401		\$4,200		\$1,680		\$840					
		Revenue		\$42,004		\$54,605		\$131,052		\$325,833		\$553,494		\$481,299	
<b>Total Tourism Promotions Rates</b>												<b>\$717,764</b>		<b>\$624,142</b>	
<b>Total Other Targeted Rates</b>												<b>\$5,882,844</b>		<b>\$5,115,517</b>	
<b>Total Rates</b>												<b>\$22,320,155</b>		<b>\$19,408,830</b>	

## Rates Samples for the Year Ended 30 June 2024

The table below shows what the indicative rates are based on the decisions made by Council in adopting the Annual Plan 2023/2024.

Sector	Community	Capital Valuation 2023 \$	Actual 2022/2023 Rates \$	Draft Rates 2023/2024 \$	Variance \$	Percentage Variance \$
Rural	Bruce Bay	785,500	2,101.48	2,547.49	446.01	21.22%
Rural Residential	Bruce Bay	830,000	1,795.07	2,141.38	346.31	19.29%
Commercial	Bruce Bay	385,000	2,764.44	3,327.62	563.18	20.37%
Rural	Fox Glacier	800,000	2,606.20	2,637.19	30.99	1.19%
Residential	Fox Glacier	640,000	3,196.56	3,155.54	(41.02)	-1.28%
Rural Residential	Fox Glacier	86,000	1,077.26	1,196.65	119.40	11.08%
Commercial	Fox Glacier	670,000	5,598.89	6,102.18	503.29	8.99%
Rural	Franz Josef	420,000	1,437.74	1,754.38	316.64	22.02%
Residential	Franz Josef	420,000	2,640.04	2,462.34	(177.70)	-6.73%
Rural Residential	Franz Josef	300,000	1,269.00	1,446.02	177.02	13.95%
Commercial	Franz Josef	960,000	7,570.34	7,781.07	210.72	2.78%
Rural	Haast	80,000	868.32	972.52	104.19	12.00%
Residential	Haast	225,000	2,046.80	1,735.76	(311.04)	-15.20%
Rural Residential	Haast	290,000	1,119.86	1,276.08	156.22	13.95%
Commercial	Haast	1,290,000	6,987.57	8,555.21	1,567.64	22.43%
Rural	Hari Hari	2,070,000	5,034.50	5,991.09	956.59	19.00%
Residential	Hari Hari	130,000	1,339.48	1,276.65	(62.84)	-4.69%
Rural Residential	Hari Hari	196,000	977.08	1,130.51	153.43	15.70%
Commercial	Hari Hari	250,000	3,273.82	3,123.96	(149.86)	-4.58%
Rural	Hokitika	460,000	994.20	1,222.16	227.96	22.93%
Residential	Hokitika	390,000	3,189.56	2,959.15	(230.42)	-7.22%
Rural Residential	Hokitika	510,000	2,081.87	2,298.06	216.19	10.38%
Commercial	Hokitika	470,000	7,396.56	6,633.99	(762.56)	-10.31%
Rural	Kumara	12,000	859.66	928.87	69.21	8.05%
Residential	Kumara	155,000	1,897.80	1,748.60	(149.20)	-7.86%
Rural Residential	Kumara	182,000	1,336.89	1,462.20	125.31	9.37%
Commercial	Kumara	170,000	3,358.86	3,093.34	(265.51)	-7.90%
Rural	Ross	277,000	1,680.19	1,831.06	150.86	8.98%
Residential	Ross	210,000	2,289.68	2,133.73	(155.95)	-6.81%
Rural Residential	Ross	750,000	2,694.37	2,941.94	247.57	9.19%
Commercial	Ross	910,000	5,499.94	6,582.47	1,082.53	19.68%
Rural	Whataroa	1,050,000	2,676.22	3,248.11	571.88	21.37%
Residential	Whataroa	90,000	1,427.93	1,253.36	(174.57)	-12.23%
Rural Residential	Whataroa	320,000	1,181.61	1,361.14	179.53	15.19%
Commercial	Whataroa	235,000	2,329.13	2,688.34	359.21	15.42%

Information on your property's proposed rates for 2023/2024 is be available in the Council's Rating Information Database (RID) online at: <https://www.westlanddc.govt.nz/do-it-online/search-databases/look-up-property-records/>.

# Whole of Council Prospective Funding Impact Statement for the Year Ended 30 June 2024

Prospective Funding Impact Statement for Whole of Council			
	Long Term Plan 2022/2023 \$000	Long Term Plan 2023/2024 \$000	Annual Plan 2023/2024 \$000
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
Sources of Operating Funding			
General rates, uniform annual general charges, rates penalties	10,494	12,307	11,131
Targeted Rates	9,721	10,142	8,135
Subsidies and grants for operating purposes	2,563	2,536	2,638
Fees and charges	1,844	1,924	2,232
Interest and dividends from investments	257	257	518
Local authorities fuel tax, fines, infringement fees, and other receipts	918	932	985
<b>Total Operating Funding (A)</b>	<b>25,797</b>	<b>28,099</b>	<b>25,639</b>
Applications of Operating Funding			
Payments to staff and suppliers	18,774	19,412	21,916
Finance Costs	1,098	1,424	1,130
<b>Total Applications of Operating Funding (B)</b>	<b>19,871</b>	<b>20,836</b>	<b>23,047</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>5,926</b>	<b>7,263</b>	<b>2,592</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
Sources of Capital Funding			
Subsidies and grants for capital expenditure	3,687	4,090	7,205
Increase (decrease) in debt	6,378	2,539	6,887
<b>Total Sources of Capital Funding (C)</b>	<b>10,066</b>	<b>6,629</b>	<b>14,092</b>
Application of Capital Funding			
Capital Expenditure:			
- to meet additional demand	1,232	1,264	252
- to improve the level of service	5,271	3,555	10,600
- to replace existing assets	9,822	8,260	9,770
Increase (decrease) in reserves	(333)	812	(3,937)
Increase (decrease) of investments	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>15,992</b>	<b>13,892</b>	<b>16,684</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(5,926)</b>	<b>(7,263)</b>	<b>(2,592)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Annual Plan Disclosure Statement for the year ending 30 June 2024

### What is the purpose of this statement?

The purpose of this statement is to disclose the council's planned financial performance in relation to various benchmarks, to enable the assessment of whether the council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings. Council is required to include this statement in its annual plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014. Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark	Limit	Planned	Met
Rates (income) affordability benchmark	\$36,191,105	\$19,266,176	Yes
Rates (increase) affordability benchmark	5%	-14.2%	Yes
Debt affordability benchmark	\$57,302,224	\$31,098,621	Yes
Balanced budget benchmark	100%	103.2%	Yes
Essential services benchmark	100%	93.7%	No
Debt servicing benchmark	10%	3.4%	Yes

### Notes

#### **1 RATES (INCOME) AFFORDABILITY BENCHMARK**

For this benchmark, the council's planned rates income for the year is compared with a quantified limit on rates contained in the financial strategy included in the council's long-term plan. The council meets the rates (income) affordability benchmark if its planned rates income for the year equals or is less than each quantified limit on rates

#### **2 RATES (INCREASE) AFFORDABILITY BENCHMARK**

For this benchmark, the council's planned rates increases for the year are compared with a quantified limit on rates increases for the year contained in the financial strategy included in the council's long-term plan. The council meets the rates affordability benchmark if it's planned rates increases for the year equal or are less than each quantified limit on rates increases.

*Elsewhere in the Annual Plan, rates increases are based on a comparison with the previous year's Annual Plan 2022/2023.*

#### **3 DEBT AFFORDABILITY BENCHMARK**

For this benchmark, the council's planned borrowing is compared with a quantified limit on borrowing contained in the financial strategy included in the council's long-term plan. The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

Council meets this benchmark in the Plan, but because interest rates have been low the limit is high. Increases will reduce this limit. This limit does not reflect Local Government Funding Agency limits, which are much lower.

#### **4 BALANCED BUDGET BENCHMARK**

For this benchmark, the council's planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluations of property, plant, or equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment). The council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

#### **5 ESSENTIAL SERVICES BENCHMARK**

For this benchmark, the council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services. The council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

*Council's planned expenditure is less than the planned depreciation. This is due to delays on the Hokitika Wastewater Treatment Plant and only \$1 million has been included in the Annual Plan, with the rest of the project due for completion over the next few years. This project is still in the planning and community engagement stages.*

#### **6 DEBT SERVICING BENCHMARK**

For this benchmark, the council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains/(losses) on derivative financial instruments, and revaluations of property, plant, or equipment). Because Statistics New Zealand projects that the council's population will grow slower than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.



## Reserve Funds

### Council Created Reserves

Reserve	Purpose of each reserve fund	Balance 01 July 2023	Transfers into fund	Transfers out of fund	Balance 30 June 2024
		\$000	\$000	\$000	\$000
Kumara Township fund	Township funding for the purpose of community related projects	0	14	(14)	0
HariHari township	Township funding for the purpose of community related projects	2	14	(14)	2
Whataroa township	Township funding for the purpose of community related projects	2	14	(14)	2
Ross township	Township funding for the purpose of community related projects	1	35	(35)	1
Haast township	Township funding for the purpose of community related projects	(3)	14	(14)	(3)
Franz Josef township	Township funding for the purpose of community related projects	2	35	(35)	2
Fox Glacier township	Township funding for the purpose of community related projects	1	14	(14)	1
Kokatahi community fund	Township funding for the purpose of community related projects	1	8	(8)	1
Foreshore	Foreshore Protection for groyne replacement on the foreshore.	11	0	0	11
Glacier country promotions	Targeted rates collected from Glacier Country to provide funding for marketing projects.	0	65	(65)	0
Prestons bush	Mr Preston donated the reserve to Council. This fund was for the community to beautify the bush with tracks and interpretation boards.	0	0	0	0
HariHari community complex	The Harihari Pony Club land was sold and the funding was to go towards a new community complex.	69	0	0	69
Guy Menzies trust	Surplus from Guy Menzies Day Event.	1	0	0	1
Cycleway	Road reserve sold to Westland Dairies allocated to fund construction of Wilderness Trail	0	0	0	0
Marks Road Reserve	Funds from sale of Marks Road Property to be used for Haast Civil Defence (50%) and Haast community (50%)	95	0	0	95
Westland Racing Club	Westland Racing Club transferred the racecourse and \$250,000 to fund maintenance costs	218	0	(5)	212.696
General Rates Reserve	General rates funding	(1,355)	186		(1,168.378)
Emergency contingency fund	Rates collected to support Westland in a Civil Defence emergency.	64	0	0	64.203
Transport renewals	For funding the renewal of roads and bridges.	739	1,562	(1,100)	1,201.054
Water renewal	For funding the renewal of water supplies networks	2,522	0	(1,700)	822
Waste water renewal	For funding the renewal of sewerage and sewage networks	1,785	0	(1,351)	433.933
Stormwater renewal	For funding the renewal of stormwater systems	648	0	(362)	285.294
Solid Waste renewal	For funding the renewal of Refuse transfer Stations and landfills.	82	122	(32)	171.955
Parks and Reserves renewals	For funding Parks, Reserves, Public Toilets, Ross Pool and Cemeteries Asset Renewal	987	611	(909)	689.813
Building renewals	For renewal of all Council operational buildings.	1,582	386	(368)	1,599.927
Administration renewals	For renewal of office equipment, furniture, technical equipment, vehicles and technology	520	211	(277)	454.568
Library renewals	To replace library books	318	95	(61)	351.487
<b>Total Council created reserves</b>		<b>8,293</b>	<b>3,387</b>	<b>(6,379)</b>	<b>5,300</b>

## Restricted Reserves

Reserve	Purpose of each reserve fund	Balance 01 July 2023	Transfers into fund	Transfers out of fund	Balance 30 June 2024
		\$000	\$000	\$000	\$000
Offstreet Parking	Collected from developments in town to pay for off-street parking. Imposed by RMA/District Plan	60	0	0	60.46
Reserve Development	Monies collected from developments. Imposed by RMA/District Plan	484	150	(90)	544.51
Museum Assistance Fund	Originally the Museum Bequest Fund (\$8,458) & Carnegie Furnishings (\$3,929)	38	0	0	37.82
Kumara Endowment Fund	Proceeds from sale of Endowment land. Our brief research has not identified the specific terms of the endowment.	362	0	0	361.61
Euphemia Brown Bequest	Interest earned on funds administered by Public Trust Offices for the estates of Euphemia & William E Brown.	24	0	0	24.49
Mayoral Relief Funds	Contributions from James & Margaret Isdell Trust; and Coulston Herbert Trust;	25	1	(1)	24.70
Three Mile Domain	To fund Three Mile Domain costs.	75	0	0	74.65
Ross Endowment Land	Various endowment land parcels in Ross sold	53	0	0	52.51
Hokitika War Memorial	Contributions from RSA parking lease	0	0	0	0
Big Brothers Big Sisters	Grant funding Received	(1)	0	0	(1)
Community Patrol	Grant funding Received	1	0	0	1
Graffiti	Grant funding Received	4	0	0	4
Taxi Chits	Grant funding Received	(5)	2	(2)	(5)
<b>Total Restricted Reserves</b>		<b>1,120</b>	<b>153</b>	<b>(93)</b>	<b>1,180</b>
<b>Total reserves</b>		<b>9,412</b>	<b>3,539</b>	<b>(6,472)</b>	<b>6,481</b>

## Fees and charges 2023/2024

ALL FEES AND CHARGES ARE GST INCLUSIVE UNLESS OTHERWISE STATED

### Corporate service charges

#### Customer enquiries

First 30 minutes of staff costs are free, after that pro-rata \$58/hour

#### Black & White Photocopying

Single Sided - A4	\$0.35
Single Sided - A3	\$0.55
Double Sided - A4	\$0.45
Double Sided - A3	\$0.65
Single Sided - A2	\$2.75
Single Sided - A1	\$3.80
Single Sided - A0	\$5.40
Overheads - A4	\$0.55

#### Colour Photocopying

Single Sided - A4	\$2.75
Single Sided - A3	\$4.30
Double Sided - A4	\$3.80
Double Sided - A3	\$5.40

#### Laminating

A4 - Per Page	\$3.25
A3 - Per Page	\$4.30

#### Binding

Small - less than 100 pages	\$4.10
Large - more than 100 pages	\$6.10

#### Scanning and scanning to email

Large scale format scanning	\$3.10 per scan
Document scanning via photocopy machine	\$1.10 per scan

#### Requests under the Local Government Official Information and Meetings Act (LGOIMA)

First hour of staff costs	Free
First 20 black and white copies	Free
Additional time	\$40 per ½ hour
Black and white copies in excess of 20 pages	\$0.20
Other costs – recovery	Actual cost
Other charges as per fees and charges schedule	

#### Meeting room hire

Pakiwaitara building meeting room	\$300 general public \$150 community groups
-----------------------------------	--

## Financial Services

Rates settlement refund processing fee	\$30.75
--	---------

## Land Information Services

Land online Search—CT or Plan Instrument	\$10
--	------

## Land Information

GIS Map—A4	\$11
GIS Map- A4 with aerial photos	\$16
GIS Map - A3	\$21.80
GIS Map - A3 with aerial photos	\$33
GIS Client Services (per hour)	\$106

## Property Files

Property File	\$30 per file request
---------------	-----------------------

## Land information memoranda

LIMs are issued per valuation number. Where multiple valuation numbers are under one title, individual LIMs will be required. Where there is more than one Certificate of Title, obtaining additional titles will be charged. A LIM does not include provision of a Certificate of Title.

Land Information Memoranda – Residential Property	\$350
Land Information Memoranda – Commercial Property	\$550
Urgent residential only - within 48 hours	\$500
Hourly rate for time exceeding standard deposit	\$200
Certificate of Title or Instrument	\$10 each

## Westland Library

Referral to Credit Recoveries – Administration fee	\$17.50
DVDs	\$2.00
Jigsaw	\$1.00
Replacement cards	\$1.00
Lost / Damaged Items	Replacement Cost
No subscription charges for residents of Westland, Buller, Grey or Selwyn Districts.	
Interlibrary loans (per item)	\$8.50 - \$23
Overseas Interlibrary loans (per item)	At cost
Book Covering	\$10 - \$15
Computer print outs A4	\$0.30
Computer print outs A4 – colour	\$2.60

## Photocopying

A4	As for computer print-outs
----	----------------------------

A3 B/W	\$0.50
A3 Colour	\$4.30

#### Room Hire

Available during library opening hours

History Room	\$30 per hour
Digital Learning Centre	\$60 for 4 hour block \$100 for 8 hour block

### Hokitika Museum

#### Admission fee

Westland residents	Free
Adult 16+ (visitors)	\$6
Youth (visitors) (1 years - 16 years)	Free

#### Research

Westland Residents - In person enquiry first half hour	\$5.00
Additional hours thereafter	\$30 per half hour
In person enquiry first half hour – non-Westland Residents	First half hour \$15.00
Additional hours thereafter	\$35 per half hour thereafter
Written research service (per hour)	\$65
Minimum charge	\$35
Special project research	By negotiation
Filming under supervision	\$75/hour
Reproduction/Reprint of collection items	\$30 per ½ hour plus reprint costs
Postage/packing	At cost

#### Photographs

Laser copy on card	A5/A4: \$10.00 A3: \$15
Digital image	\$20
Flash drive for supply of digital images	At Cost

#### Photocopies

Photocopying- Black and white A4 and A3	Refer to charges as set out in Corporate Services Charges
---	---

**Reproduction fees** The following charges are for reproduction of Museum items for the purposes below, and are additional to the above charges

Imagery for reproduction	\$100 per item
--------------------------	----------------

#### Venue Hire

Carnegie Gallery Hire (per week	\$60
Commission on sales	20%
Staff supervision outside normal hours	\$60 per hour

### Sports field charges

**Cass Square (season hire)**

Touch Rugby per season	\$240
Softball per season	\$240
Rugby - per season	\$1,250
Cricket per season	\$240
Soccer per season	\$1,250

**Cass Square (casual use)**

Daily	\$240
Hourly	\$30
Wildfoods Festival	\$11,500
Showers and Changing Rooms	\$80
Changing Rooms only	\$35
Commercial Operators.	To be negotiated depending on type of usage

**Hokitika Swimming Pool**

Spectator	Free
-----------	------

**Single Admission**

Adult	\$5.00
Senior Citizen (60+)	\$4.00
Child at school	\$3.00
Pre Schooler	\$1.50
Pre Schooler and Parent	\$3.00
Family (2 adults / 2 children)	\$13.00

**Concession Ticket - 10 Swims**

Adult	\$40
Senior Citizen (60+)	\$32
Child at school	\$24
Pre Schooler	\$12
Pre Schooler and Parent	\$24
Family (2 adults / 2 children)	\$104

**3 month pass**

Adult	\$85
Senior Citizen (60+)	\$65
Child at school	\$50

**Season Ticket**

Adult	\$330
Senior Citizen (60+)	\$260
Child at school	\$200

**AquaFit Classes (Includes entry to swimming pool)****Single Class**

Adult	\$6.50
Senior Citizen (60+)	\$5.50
Child at school	\$4.50

**Concession Ticket – 10 Classes**

Adult	\$60
Senior Citizen (60+)	\$50
Child at school	\$40

## Cemetery Charges

### Hokitika

New grave (includes plot, interment and maintenance in \$2,000  
perpetuity)

Ashes: plot purchase and interment (includes plot in Ashes \$700  
Garden area and opening of plot)

Pre-purchase new Plot (interment added at the time) \$1,800

Dig Grave site to extra depth \$250

Additional cost to excavate grave on Saturday, Sunday or Public \$425  
Holiday

Reopen a grave site \$1,000

Inter Ashes in an existing grave \$350

New grave in RSA area \$1,000

Reopen a grave in the RSA Area \$1,000

Inter a child under 12 in Lawn Area \$2,000

Inter a child in children's section (Hokitika only) \$700

Research of cemetery records for family trees per hour (one \$38  
hour minimum charge)

Muslim burials At cost

### Ross and Kumara

New grave (includes plot, interment and maintenance in \$2,000  
perpetuity)

Pre-purchase new plot (interment added at the time) \$1,800

Inter Ashes (including registration) \$700

Note: Ashes berms are not currently available in Kumara or Ross  
but are under development.)

Reopen a grave site \$1,000

Research of cemetery records for family trees per hour (one \$38  
hour minimum charge)

## Animal Control

### Dog control

#### Standard Registration

Certified Disability Assistance Dog	NIL
Registration Fee: Hokitika and Kaniere township (urban)	\$74
Registration Fee: Other Areas	\$58.50

#### Responsible Owners

Inspection fee (first year)	\$50
Registration Fee: all areas	\$50

## **Dangerous dogs**

Registration Fee: all areas	Standard registration fee plus 50%
-----------------------------	------------------------------------

## **Late Registration**

Registration Penalty –from 1 August	50% of applicable registration fee
-------------------------------------	------------------------------------

## **Dog Impounding Fees**

First Impounding Offence	\$82
Second Impounding Offence	\$164
Third Impounding Offence	\$245
Second & third impounding will apply if occurring within 12 months of the first impounding date.	
Feeding per day	\$30
Call-out for Dog Reclaiming (after hours)	\$150
Microchipping per dog	\$30

## **Investigations**

Investigation Fee	\$150 per hour
-------------------	----------------

## **Impounding Act**

Stock Control Callout Fees	\$225 per callout
Stock poundage and sustenance Fees	Cattle, horse, deer, mule: \$30/head/day Sheep, goats, pigs, other animals: \$10/head/day

## **Environmental Services**

### **Food Act 2014**

Registration fee	\$200 (initial registration) \$150 (renewal of registration)
Verification fee (audit)	\$200 flat rate plus \$150 per hour (\$100 per hour administration time after first 30 minutes)
Compliance and Monitoring fee	\$150 per hour (\$100 per hour administration time)

### **Health Act 1956**

Hairdressers Registration	\$388
Offensive Trade Registration	\$388
Mortuary Registration	\$388
Camping Ground Registration	\$388
Camping Ground - fewer than 10 sites	\$286
Transfer of Registration	50% of registration fee
Overdue Health Act Licences	50% penalty day after expiry date

## **LGA Activities**

### **Trading in Public Places (hawkers and mobile Shops)**

Full Year	\$535
1 October to 31 March only	\$374
50% penalty fee for trading outside of this period	



## Activities under other Legislation

### Amusement Devices

For one device, for the first seven days of proposed operation \$11.50  
or part thereof.

For each additional device operated by the same owner, for the \$2.30  
first seven days or part thereof.

For each device, for each further period of seven days or part \$1.15  
thereof.

### Class 4 Gaming

Class 4 Gambling Venue	\$287.50
Licence inspection Fee	\$150

## Resource Management

NOTE: All fees and charges below are non-refundable, unless specified as a Fixed Fee, are deposits and minimum fees paid as initial charges on application. Staff time will be calculated at the hourly rates below. Under Section 36 of the Resource Management Act 1991, the costs of staff time and costs incurred processing the consent over the deposit will be invoiced, and where a charge is inadequate to enable the recovery of actual and reasonable costs the Council may require payment of any additional charge.

Printed copy of the District Plan	\$200
Public enquiries (including pre-application meetings) that exceed 30 minutes of staff input	\$200 per hour
Preparation and change to the District Plan deposit	\$10,000

### Land Use: Deposit

Consent for single Rural Dwelling	\$1,100
Vegetation Clearance	\$1,600
Commercial Activity	\$1,600
Industrial Activity	\$1,600
Land use activities (not listed elsewhere)	\$1,300
Limited (where more than one party) or Public Notification of resource consents (in addition to deposit)	\$1,000
Hearing	\$5,000

### Subdivision: Deposit

Subdivisions 2-5 lots	\$1,300
Subdivision 2 -5 lots with Land Use	\$1,600
Subdivisions 6-10 lots	\$2,100
Subdivisions 6-10 lots with Land Use	\$3,100
Subdivisions 11+ lots	\$3,600
Subdivisions 11+ lots with Land Use	\$5,100

### General & Certificates

Administration fee for every granted consent	\$200
Variations to Resource Consent	\$900
Certificates and Permitted Subdivision (Compliance, existing use, marginal and temporary, boundary activities): fixed fee	\$650
s125 Extension of time application: fixed fee	\$900
s223 Survey Plan Approval: fixed fee	\$200

s224 Approval fee	\$700 plus staff time if inspection required
s223 and s224 approval combined	\$800 plus staff time if inspection required
Monitoring charges	\$200 per hour
Release of covenants, caveats, encumbrances, authority and instruction, amalgamations, easements, and other title instruments	\$650 plus applicable legal fee

#### **Designations**

---

Variations to Designations	\$2000
New Designations, Notices of Requirement and Heritage Orders	\$3000
Approval of outline plan	\$850
Consideration of waiving outline plan	\$850

#### **Personnel time**

---

Planning staff processing time per hour for resource consent activities	\$200 per hour
Administration staff time per hour	\$180 per hour
Internal engineering services per hour which exceed 15 minutes	\$200 per hour
Independent hearing commissioner	At cost

#### **Compliance**

---

Issue of infringement notice: fixed fee	\$300 - \$1,000 pursuant to Schedule 1, Infringement Offences and Fees of the Resource Management Regulations 1999.
Return of items seized pursuant to section 328 of the Resource Management Act 1991: fixed fee	\$600

#### **Recreation contribution**

---

5% of the value of each new allotment or the value of 4,000m<sup>2</sup> of each new allotment, whichever is the lesser. The minimum charge is \$3,931.72 per new allotment and the maximum charge is \$5,750 per new allotment, both GST-inclusive. The above contributions are based on average values of the Westland QV Sales Linesflow data from the 1<sup>st</sup> July 2022 till the 17<sup>th</sup> February 2023. (\$68.32 per m<sup>2</sup>)

#### **Performance Bonds**

---

Performance bonds may be put in place from time to time with the amount to be established on a case-by-case basis. Non-refundable lodgement fee \$650

#### **Relocated buildings**

---

In addition to Building Consent Fees, and the Building Research Levy, a minimum deposit of up to \$10,000 is required for buildings being relocated.

## Building Consent Activity

Total fees will vary according to the extent of processing required to grant a building consent and the number of inspections that may need to be undertaken. An estimated number of inspections will be charged for at the outset, with additional inspections charged for at the end of the project. Any refunds may be available for any unused inspections.

### Residential Units – Single and Multi-Unit

Project Information Memorandum	\$80 plus processing fee
Compliance Check	\$65
Consent fee	Category Res 1 \$544 Res 2 \$708 Res 3 \$865 Multi units x 2 \$1,088 Multi-units x 3 \$1,620 plus processing fee
Alpha One / Objective Build online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$250
Inspection Fees	\$220 each
Code Compliance Certificate	Category Res 1 \$544 Res 2 \$708 Res 3 \$865 Multi units x 2 \$1,088 Multi-units x 3 \$1,620 Plus processing fee

### Commercial/Industrial/Multi Unit Development

Project Information Memorandum	\$133 plus processing fee
Compliance Check	\$65
Consent fee	Category Com 1 \$710 Com 2 \$865 Com 3 \$865 plus processing fee
Alpha One / Objective Build online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$260
Inspection Fee	\$220 each
Code Compliance Certificate –.	Category Com 1 \$710 Com 2 \$865 Com 3 \$865

### Accessory Buildings – Non-residential

Project Information Memorandum	\$80 plus processing fee
Compliance Check	\$65
Consent & processing	\$196 plus processing fee
Alpha One / Objective Build online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$140
Inspection Fee	\$220 each
Code Compliance Certificate	\$196 plus processing fee

**Minor Alterations/Renovations (<\$80,000)**

---

Project Information Memorandum	\$80 plus processing fee
Compliance Check	\$65
Consent fee	\$196 plus processing fee
Alpha One / Objective Build online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$140
Inspection Fee	\$220 each
Code Compliance Certificate	\$196 plus processing fee

**Major Alterations/Renovations (>\$80,000 and over)**

---

Project Information Memorandum	\$80 plus processing fee
Compliance Check	\$65
Consent fee	Category Res 1 \$544 Res 2 \$708 Res 3 \$865 Category Com 1 \$710 Com 2 \$865 Com 3 \$865 plus processing fee
Alpha One / Objective Build online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$200
Inspection Fee	\$220 each
Code Compliance Certificate	Category Res 1 \$544 Res 2 \$708 Res 3 \$865 Category Com 1 \$710 Com 2 \$865 Com 3 \$865 plus processing fee

**Free-standing Spaceheater**

---

Set fee, including one inspection	\$596
Additional Inspection Fees	\$220 each
Additional Processing	\$200 per hour processing (\$150 per hour for administrative staff)

**Drainage & Plumbing - Public System**

---

Project Information Memoranda	\$200 per hour processing (\$150 per hour for administrative staff)
Consent fee	\$131 plus processing fee
Alpha One / Objective Build online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$95
Inspection Fee	\$220 each
Code Compliance Certificate	\$131 plus processing fee

**Drainage & Plumbing – Stand Alone System**

---

Project Information Memorandum	\$200 per hour processing (\$150 per hour for administrative staff)
Consent fee	\$196 plus processing fee
Alpha One / Objective Build online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$95
Inspection Fee	\$220 each
Code Compliance Certificate	\$196 plus processing fee

#### **Application for PIM only**

BCA Accreditation Levy	\$90
PIM Fess - Residential	\$80 plus processing fee
PIM Fee - Commercial/Industrial	\$133 plus processing fee
Alpha One / Objective Build online processing charge	\$91

++Where any building charge is inadequate to enable the recovery of the actual and reasonable costs, a further charge may be payable.

#### **Temporary Buildings**

Project Information Memorandum	\$200 per hour processing (\$150 per hour for administrative staff)
Compliance Check	\$65
Consent fee	\$109 plus processing fee
Alpha One / Objective Build online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$90
Inspection Fee	\$220 each
Code Compliance Certificate	\$109 plus processing fee

#### **Marquees Only**

Consent fee	\$65 plus processing fee
Alpha One / Objective Build online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$90
Inspection Fee	\$220 each
Code Compliance Certificate	\$65

#### **Reports**

Monthly building consent reports	\$65
----------------------------------	------

#### **Election Signs – if not exempt work under Schedule 1 of the Building Act 2004**

Up to 3 signs	\$328
Up to 6 signs	\$650
For each additional sign in excess of 6. signs	\$22

#### **Signs**

Project Information Memorandum	\$200 per hour processing (\$150 per hour for administrative staff)
Compliance Check	\$65

Consent	\$131 plus processing
Alpha One / Objective Build online processing charge	\$91 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$90
Inspection Fee	\$220 each
Code Compliance Certificate	\$131 plus processing fee

#### **Building Research Levy**

In addition to the Building Consent Fee, a Building Research Levy based upon \$1.00 per \$1,000 or part thereof of total value is required to be paid.

Consents of lesser value than \$20,000 are exempt from this levy.

#### **Building MBIE Levy**

In addition to the Building Consent, a Building Industry Levy based upon \$1.75 per \$1,000 or part thereof of total value is required to be paid.

Consents of lesser value than \$20,444 are exempt from this levy.

#### **Independent Building Consent Authority (BCA)**

Where the services of a Building Certifier are used, the fee will be established on a case by case basis to ensure full cost recovery.

#### **Demolition (if not exempt work under Schedule 1 of Building Act 2004)**

Consent	\$131 plus processing fee
Alpha One / Objective Build online processing charge	\$91
BCA Accreditation Levy	\$90
Inspection Fee (where necessary)	\$220 each

#### **Receiving and Checking Building Warrant of Fitness**

On or before due date	\$160
After due date	\$257
Additional processing time	\$200 per hour

#### **Other Building Charges**

Certificate of Acceptance – Emergency works	\$546 plus processing fee
Certificate of Acceptance – all other works except emergency	Any fees, charges and levies that would have been payable had a building consent been applied for – times two
Residential Swimming Pool compliance inspection	First inspection \$56 Re-inspection \$220
Certificate of Public Use	\$273 First Fee \$547 Second Fee \$820 Third Fee plus processing fee
Swimming pool barrier consent fee	\$225 plus processing fee plus accessory building fees - on line processing charge, accreditation charge, code compliance charge
New Compliance Schedules	\$305 plus processing
Compliance Schedule Audit	\$56 plus processing
Variation to building consent	\$105

	plus processing fee
Duplicate Compliance Schedules	\$153
Building consent amendment	\$143
	plus processing fee
	plus online processing charge and accreditation levy
Amendment to Compliance Schedule	\$98
	plus processing fee
Extension of time for exercise of building consent	\$163
Checking of Certificates for Lodgement (s 75)	\$100plus processing fee
Extension of time for obtaining CCC	\$163
Preparation of Sec 37 Certificate	\$78
Fee to apply for a refused CCC extension	\$163
Receiving and reviewing EPB reports	\$200 per hour processing (\$150 per hour for administrative staff)
Processing fee	\$200 per hour processing (\$150 per hour for administrative staff)
Insurance Levy	Category Residential, Commercial and accessory buildings – assessed value of work over \$20,000 Res 1 \$100 Res 2 \$150 Res 3 \$200 Multi-units \$300 Com 1 \$300 Com 2 \$300 Com 3 \$400
Exemptions under Schedule 1(2)	\$374 plus levies Plus online processing charge
Notices to Fix	\$273 First Fee \$547 Second Fee \$820 Third Fee plus processing fee
Additional Inspections	\$220 each
Alpha One / Objective Build online processing charge	\$91 or 0.065% for total value of work over \$125,000.
Building Infringement	Relevant set fee plus \$153 administration charge

#### Baches on Unformed Legal Road

Annual Site Fee	\$2,635.75
-----------------	------------

#### District Assets

##### Water Supply Connections

Actual cost recovery relating to the installation of water supply connections.

##### Sewerage & Stormwater Connections

Actual cost recovery relating to the installation of sewerage and stormwater connections.

##### Vehicle Crossings

Actual cost recovery relating to the installation of vehicle crossings.

##### Sewerage Supply

Trade Waste charges are levied separately according to waste volume and utilisation of sewerage system.

Minimum fee of \$2500 per annum

Dumping into sewerage system, annually	\$2500
--	--------

#### **Water Supply Annual Charges**

Hokitika / Kaniere Water Supply	Commercial metered supply per cubic metre \$1.15
---------------------------------	--

The minimum charge for commercial or significant user metered water connections is the same as the commercial water rate.

Council reserves the right to negotiate metered charges with significant users

Treated Supplies—Rural Towns Fox Glacier / Franz Josef / Commercial metered supply per cubic metre \$1.15 Whataroa / Hari Hari
---

#### **Road Damage – New Build**

Road damage deposit – refundable deposit	\$2,500
Road Damage (unconsented works) enforcement	At cost (staff time)
Remedial action for unconsented road works	Full cost of remedial work required plus staff time

#### **Temporary Road Closures**

Non-refundable application fee	\$200
Additional Information request (from applicant)	\$107 per hour
Public Notification on approval	At cost
Management of temporary road closure	At cost
Call Out / Audit of Traffic Management Plan	\$255 per hour
Not for Profit Organisations	Exempt

#### **Jackson Bay Wharf Charge (prices exclude GST)**

**Commercial Fishing Vessels operating from the Wharf for discharge of wet fish and / or crayfish must have a licence to occupy.**

#### **Annual Charge**

Vessels over 13.7 metres (45 feet)	\$5,040
Vessels between 9.1 metres and 13.7 metres (30-45 feet)	\$1,875
Vessels up to 9.1 metres (30 feet)	\$1,340
Casual users landing wet fish (per tonne)	\$29.25
Casual users landing crayfish (per tonne)	\$375

#### **Other Vessels (not discharging) must pay a daily charge (24 hours) as below**

Vessels over 13.7 metres (45 feet)	\$315
Vessels between 9.1 metres and 13.7 metres (30-45 feet)	\$250
Vessels up to 9.1 metres (30 feet)	\$130

For information: admin2@destinationwestland or call Destination Westland Limited (03) 755 8497

Recreational Boat Ramp use	\$10 per day
Car parking	\$10



## WASTE MANAGEMENT

Any legislative charges under the Waste Management Act will be imposed as a levy if required.

**Note:** Government requires Council to charge a levy of \$10.00 per tonne, or equivalent volume at non weighbridge sites, on all waste disposed of to landfill. This is included in the below fees.

For non-standard loads, the Transfer Station Operators reserve the right:

- To measure the waste and charge the per cubic metre rate or;
- To measure the load and use the Ministry for the Environment Conversion Factors for compacted or dense waste.

### Hokitika Transfer Station

Refuse Site Gate Fees

#### General Waste

Per tonne	\$595
60L bag	\$6

#### Green Waste

Green Waste per tonne	\$55
60L bag Green Waste uncompacted	\$0.75
Accepted Recyclable Items*	Free

\*All glass will be accepted free of charge.

#### Other

Cars Prepared (Conditions apply, per item)	\$150
--	-------

### Non Weighbridge Sites

#### Uncompacted General Waste

Per Cubic Metre small loads < 0.5m <sup>3</sup>	\$85
Per Cubic Metre large loads > 0.5m <sup>3</sup>	\$107
60L bag	\$4.50
120L Wheelie Bin	\$12.50
240L Wheelie Bin	\$25
Small Trailer /Ute (0.68m <sup>3</sup> )*	\$73
Medium Trailer (0.91m <sup>3</sup> )*	\$100
Cage or Large Trailer (2.7m <sup>3</sup> )*	\$292

\*Take to Hokitika site. All glass accepted free of charge

#### Uncompacted Green Waste

Per Cubic Metre	\$11.50
60L bag	\$0.75
Small Trailer /Ute (0.68m <sup>3</sup> )	\$7.50
Medium Trailer (0.91m <sup>3</sup> )	\$11.50

### All Sites: Other Items

Gas Bottle Disposal	\$15
Whiteware (Fridges must be degassed, per item)	\$16.5
Tyres (Based on average weight of 7.5kg, per item)	\$10
Tyres over 7.5kg e.g. truck tyres	\$20
Cars Prepared (Conditions apply, per item)	\$55

### Rubbish & recycling receptacles

Replacement and additional recycling bin 240 L (maximum 2x \$150 sets of bins per household)

Replacement and additional rubbish bin 120 L (maximum 2x \$130 sets of bins per household)

Delivery fee per replacement bin \$50

#### SALE AND SUPPLY OF ALCOHOL

##### On, Off or Club Licence

Applications and renewals for On, Off or Club Licence are assessed using a cost / risk rating system. The cost / risk rating of the premises is the sum of the highest applicable weighting for the type of premises and type of licence, the hours of operation and any enforcement holdings in the last 18 months.

Cost/risk rating	Fees category	Application fee \$ incl GST	Annual fee \$ incl GST
0-2	Very low	\$368	\$161
3-5	Low	\$609.50	\$391
6-15	Medium	\$816.50	\$632.50
16-25	High	\$1,023.50	\$1035
26 plus	Very High	\$1,207.50	\$1437.50

The cost/risk rating used to set the fees above is calculated using the tables below.

##### Latest alcohol sales time allowed for premises

Type of Premises	Latest trading time allowed (during 24 hour period)	Weighting
Premises for which an on-licence or club-licence is held or sought	2.00 am or earlier	0
	Between 2.01 and 3.00 am	3
	Any time after 3.00 am	5
Premises for which an off-licence is held or sought (other than remote sales)	10.00 pm or earlier	0
	Any time after 10.00 pm	3
Remote sales premises	Not applicable	0

## Type of premises

Type of Licence	Type of Premises	Weighting
On-licence	Class 1 restaurant, night club, tavern, adult premises	15
	Class 2 restaurant, hotel, function centre	10
	Class 3 restaurant, other premises not otherwise specified	5
	BYO restaurants, theatres, cinemas, winery cellar doors	2
Off-Licence	Supermarket, grocery store, bottle store	15
	Hotel, Tavern	10
	Class 1, 2 or 3 club, remote sale premises, premises not otherwise specified	5
	Winery cellar doors	2
Club-licence	Class 1 club	10
	Class 2 club	5
	Class 3 club	2

## Enforcement holdings

Number of enforcement holdings in respect of the premises in the last 18 months	Weighting
None	0
One	10
Two or more	20

## Definitions for types of premises

Type	Class	Description
Restaurants	1	A restaurant that has or applies for an on-licence and has, in the opinion of the Territorial Authority, a significant bar area and operates that bar area at least one night a week in the manner of a tavern.
	2	A restaurant that has or applies for an on-licence and has, in the opinion of the Territorial Authority, a separate bar area and does not operate that bar area in the manner of a tavern at any time.
	3	A restaurant that has or applies for an on-licence and, in the opinion of the Territorial Authority, only serves alcohol to the table and does not have a separate bar area.
	BYO	A restaurant for which an on-licence is or will be endorsed under section 37 of the Act.
Clubs	1	A club that has or applies for a club licence and has at least 1,000 members of purchase age and in the opinion of the territorial authority, operates any part of the premises in the nature of a tavern at any time.
	2	A club that has or applies for a club licence and is not a class 1 or class 3 club
	3	A club that has or applies for a club licence and has fewer than 250 members of purchase age and in the opinion of the territorial authority, operates a bar for no more than 40 hours each week.
Remote sales premises		Premises for which an off-licence is or will be endorsed under section 40 of the Act.
Enforcement holding		A holding as defined in section 288 of the Act, or an offence under the Sale of Liquor Act 1989 for which a holding could have been made if the conduct had occurred after 18 December 2013.

## SPECIAL LICENCES

The fee payable for a Special Licence is assessed using a cost / risk rating system depending on the size of the event and the number of events applied for.

**Large event:** Means an event that the territorial authority believes on reasonable grounds will have patronage of more than 400 people.

**Medium event:** Means an event that the territorial authority believes on reasonable grounds will have patronage of between 100 and 400 people.

**Small event:** Means an event that the territorial authority believes on reasonable grounds will have patronage of fewer than 100 people.

Class	Issued in respect of	Application fee \$ incl GST
1	1 large event: More than 3 medium events: More than 12 small events	\$575
2	3 to 12 small events: 1 to 3 medium events	\$207
3	1 – 2 small events	\$63.25

## Glossary of Terms

### **Activity**

Services provided by, or on behalf of, Council, for example the library.

### **Activity / Asset Management Plan**

A plan for managing an activity ensuring that it has capacity to maintain service, there is a future strategy and work and future costs are planned for.

### **Activity Group**

Several activities grouped together. There are nine activity groups at Westland District Council.

### **Annual Plan**

The Annual Plan is produced in years 2 and 3 of the Long Term Plan. It includes the work programme for the year and financial statements and identifies any amendments to the Long Term Plan for that year.

### **Annual Report**

An audited end of financial year report on the performance of Council against the objectives, policies, activities, performance measures, indicative costs, and sources of funds outlined in the Annual Plan and Long Term Plan. Any variances are explained.

### **Asset**

Something that the Council owns on behalf of the community, generally infrastructure.

### **Assumptions**

These are the underlying ideas made by Council that affect financial planning for Council activities.

### **Borrowing**

Raising of loans for capital items, such as water treatment.

### **Capital Expenditure**

Expenditure that will increase the value of Council's assets. Generally replacing an existing asset or building a new one.

### **Capital Value**

Value of land including any improvements.

### **Community**

Everyone who lives and works in Westland District.

### **Consultation**

The dialogue held before decision-making. An exchange of information, points of view and options for decisions between affected people and decision makers.

### **Consultation Document**

A document used to consult on issues. It may contain options and preferred options.

### **Cost of Services**

Relate to a specific activity. This includes the direct and indirect costs that have been allocated to the activity. Indirect costs include interest on public debt, cost of support services and depreciation allowances.

### **Council Controlled Organisation (CCO)**

Defined by s 6 of the Local Government Act. An organisation in which one or more local authorities hold:

- 50 percent or more shareholding
- 50 percent or more voting rights; or
- Right to appoint 50 percent or more of the directors.

### **CPI**

Consumer Price Index (CPI) measures the monthly change in prices paid by consumers based on a representative basket of goods and services over time.

### **Depreciation**

The wearing out, consumption or loss of value of an asset over time.

### **Differential**

The difference, or amount of difference, between things that are compatible.

**Financial Strategy**

Required under s 101A of the Local Government Act. Council's financial direction, including information around revenue, expenditure, rating, debt and investments.

**Financial Year**

Runs from 1 July to 30 June of the following year.

**General Rate**

A rate levied across all properties in a district for activities that benefit the whole district.

**Income**

Includes fees and licences charged for Council services and contributions by outside parties.

**Inflation**

An increase in prices over time, causing a reduction in the value of money.

**Infrastructure**

The assets that provide essential services.

**Infrastructure Strategy**

Under s 101B of the Local Government Act. A 30 year strategy that at minimum covers roading and footpaths, sewer, stormwater, flood control and water supply.

**Land Value**

Value of land, excluding any improvements.

**Levels of Service**

The standard to which Council commits to provide services.

**Local Government Act 2002**

The legislations that defines the powers and responsibilities of local authorities.

**Long Term Plan (LTP)**

The ten year plan setting out Council's strategic framework, work programme, performance framework, funding approach and budgets for the next ten years.

**Official Cash Rate (OCR)**

Benchmark interest rate – the wholesale rate at which banks can borrow money. It is used as a monetary policy tool to maintain price stability and support maximum sustainable employment.

**Operating Expenditure**

Day-to-day spending on expenses such as salaries, utilities and rentals.

**Operating Revenue**

Money received by way of grants or assistance for provision of particular services, and income generated through activities such as permits and fees.

**Operating Surplus/(Deficit)**

Accounting terms meaning greater income than expenditure, and greater expenditure than income respectively. This is inclusive of non-cash items such as income and expenditure owing but not paid (debtors and creditors) and depreciation.

**Performance Measures**

Measures used to assess if the Council is achieving objectives set in the Long Term Plan.

**Rates**

Funds collected from levies on property. Based on the land value of the property. Can include Uniform Annual General Charges and Targeted Rates.

**Revenue and Financing Policy**

Describes how the Council's work will be paid for and how funds will be gathered.

**Significance**

The degree of importance of an issue, proposal, decision or matter, as assessed by the local authority.

**Significance and Engagement Policy**

A policy adopted by Council that enables Council and communities to identify the degree of significance attached to particular issues, proposals, assets, decisions and activities. Describes how and when communities can expect to be engaged in decisions that Council is making.

**Solid Waste**

Waste products that are not liquid or gas, for example, general household rubbish.

**Statement of Cash Flows**

The cash effect of transactions. Broken down into operating, investing and financial activities.

**Statement of Comprehensive Revenue and Expense**

Also known as the Profit and Loss Statement, Income Statement or Operating Statement. Shows the financial results of Council activities at the end of each period, either as surplus or deficit. Does not include asset purchases or disposals.

**Statement of Financial Position**

Also known as the Balance Sheet. The financial state of affairs at a particular time.

**Stormwater**

Water that is discharged during rain and run-off from hard surfaces.

**Subsidies**

Amounts received from other agencies for the provision of services.

**Targeted Rates**

A rate that is for users of a specific service, rather than a general rate. For example, water use.

**Transfer to/from Reserves**

Transfer of funds to reserves are generally surpluses on operations. Transfers from reserves assist to fund capital expenditure.

**Uniform Annual General Charge (UAGC)**

A portion of the general rate collected for each property. All properties receive equal benefit for services regardless of the rateable value. For example, libraries.

**User Charges**

Charges levied for the use of Council services, for example Building Consent fees.

**Wastewater**

Waste products from homes and businesses.

**Working Capital**

Net current assets held in cash or readily converted to cash, less liabilities due for payment within a year. This is indicative of Council's abilities to meet its obligations as they become due.



## Rating policy 2023/2024

The purpose of this document is to support the Funding Impact Statement by setting out detailed rating policies applied by Council in order to determine the rates liability of a property. Council will review this policy annually as part of the rates setting process.

### Contents

Introduction .....	2
Calculation of Uniform Annual General Charge.....	2
Description of General Rate and Community Rate Differentials .....	2
Rates Based on Location .....	4
Water And Sewerage Availability Rates.....	4
Divisions .....	5
Payment Methods and Places.....	5
Minimum Economic Rate.....	6
Policy For Early Payment of Rates In The Current Year .....	6
Rates Penalties.....	6
Public Availability of Information.....	6
Disputes .....	6
Appendix 1: Rating Maps .....	8
Kumara Community Rating Zone .....	9
Hokitika Community Rating Zone .....	10
Ross Community Rating Zone .....	11
Hari Hari Community Rating Zone .....	12
Whataroa Community Rating Zone .....	13
Franz Josef Community Rating Zone.....	14
Fox Glacier Community Rating Zone.....	15
Bruce Bay Community Rating Zone .....	16
Haast Community Rating Zone .....	17



## Introduction

This Rating Policy gives effect to the Funding Impact Statement contained in the Long-Term Plan 2020-2021. The components of the policy are integral to the Funding Impact Statement but are contained in a separate policy to enable Council to review the factors applied within the parameters of the Revenue and Financing Policy during each Annual Plan.

Council must comply with the requirements of the Local Government Act 2002 (LGA) and the Local Government (Rating) Act 2002 (LGRA).

In doing so, and in order to set a lawful rate, Council must:

- Have completed a s.101(3) analysis (see Funding Needs Analysis)
- Adopted a Revenue and Financing Policy (see the Long-term Plan)
- Adopted a Funding Impact Statement (see either an Annual or Long-term Plan)
- Adopt an Annual or Long-term Plan.
- Adopt a rates resolution, consistent with everything above.

The requirements of cl.15 of Schedule 10 of the LGA, and its relationship to the LGRA, can be interpreted in several ways. Council believes the Funding Impact Statement to comply with those requirements. It may be interpreted that the requirements for cl.15 to go further than disclosed in the Funding Impact Statement. Should that be the case then those requirements are met by this Rating Policy.

## Calculation of Uniform Annual General Charge

Council has determined to set the Uniform Annual General Charge (UAGC) at a charge of 20% including GST.

A UAGC is charged to every rating unit, subject to the provisions of s20 LGRA.

## Description of General Rate and Community Rate Differentials

The following rates are calculated differentially based on the use to which the land is put.

- General rate
- Community rates for:
  - Kumara
  - Hokitika
  - Ross
  - Harihari
  - Whataroa
  - Franz Josef Glacier
  - Fox Glacier
  - Haast
  - Bruce Bay

The LGRA Schedule 2 allows councils to rate based on the location of the land and the use to which the land is put. Each Council is able to define that use and rate based on that use. A property may be described under different rates as having different uses.

Council has determined the following rating use categories will be used for the differential categories for the general rate and each community rate:

Differential Category	Differential Description
<b>Residential</b>	<p>a) Land not identified as commercial, rural, rural residential or services (properties as defined by Schedule 1, LGRA that receive only charges for services. and either:</p> <ul style="list-style-type: none"> <li>- located in Kumara, Hokitika, Kaniere, Ross, Harihari, Whataroa, Franz Josef Resort, Franz Josef, Fox Glacier or Haast and has a District Plan zone of residential, residential mixed, coastal settlement, small settlement, tourist; or</li> <li>- land used for a residential purpose with a District Plan zone of rural and connected to a reticulated Council township water supply and less than 4ha; or</li> <li>- Land predominantly used for a residential purpose with an industrial/commercial or tourist District Plan zone;</li> <li>- Land located at Seaview that is not used for a commercial purpose.</li> </ul> <p>b) A residential purpose is land that is primarily used for the purposes of residential accommodation in a dwelling, apartment or institutional home, not more than 5 extra people are boarding with the residents, and no persons are employed or contracted other than for the purposes of caring for residents or boarders.</p>
<b>Rural Residential</b>	<p>a) Land not identified as commercial, rural or services and either:</p> <ul style="list-style-type: none"> <li>- located in Sanctuary Place, Arahura, Lake Kaniere, Woodstock, Rimu, Kokatahi, Ruatapu, Okarito, Bruce Bay, Okuru, Hannahs Clearing, Neils Beach and Jackson Bay and has a District Plan zone of coastal settlement, small settlement, tourist; or</li> <li>- land containing a dwelling with a District Plan zone of rural and less than 10ha.</li> </ul>
<b>Commercial</b>	<p>a) Any land used for a commercial purpose and any land in an industrial/commercial or tourist zone unless it is identified used for a residential, services or rural purpose.</p> <p>b) A commercial purpose is land that is used for the purposes of the sale of food, services and other commodities (excluding those identified as rural) and merchandise or the provision of services or professional advice.</p> <ul style="list-style-type: none"> <li>- For example this includes taverns, restaurants, utility networks, electricity generation activities, agricultural contractors, mineral processing (not extraction), timber milling (not felling), intensive farming or horticulture, manufacturing, tourism activities and accommodation.</li> <li>- Council will identify commercial purposes where advertising of the commercial activity is undertaken. Advertising includes: signage on or near the property, on vehicles, in print, radio, TV or other media, on websites or other electronic media or by direct mail. Commercial does not include any part of rural zoned land that meets the definition of rural purpose.</li> <li>- Commercial purposes does not include small hobbies, sale of personal items or the occasional provision of services from a home where only one person is involved in the activity and no other persons are employed or contracted and turnover is assessed as minimal and incidental to the household income.</li> </ul> <p>c) Any residential or rural zoned land used for commercial purposes. Where a rating unit has more than one use, a division of the rating unit will be undertaken.</p>
<b>Rural</b>	<p>a) Any land used primarily for rural purposes and any land in a rural zone unless it is identified used for a residential, services or commercial purpose.</p> <p>b) A rural purpose is land that is used for the purpose of agricultural, forestry and mining exploration and extraction activities. It includes mineral valuation assessments. An agricultural activity is land used for the primary purpose of producing livestock or vegetative matter and includes horticultural and pastoral farming. It does not include rural zoned land where 75% of the rating unit is covered and used for intensive farming or horticulture. These are considered commercial use for rating purposes.</p> <p>c) Residential, Commercial, Industrial and Tourism zoned land with an area of greater than 4ha used exclusively for rural purposes. Where a rating unit has more than one use, a division of the rating unit will be undertaken.</p>

Having determined the rating differential categories Council determines the differentiation factor for the different categories. The 2023/2024 differential factors are:

Rate	Differential Category	Differential Factor	Rate	Differential Category	Differential Factor
<b>General rate</b>	Residential	1.00	<b>Whataroa community rate</b>	Residential	1.00
	Rural Residential	0.70		Rural Residential	1.00

	Commercial	2.00		Commercial	1.00
	Rural	0.95		Rural	1.00
Kumara community rate	Residential	1.00	Franz Josef Glacier community rate	Residential	1.00
	Rural Residential	1.00		Rural Residential	0.75
	Commercial	1.00		Commercial	2.00
	Rural	1.00		Rural	0.75
Hokitika community rate	Residential	1.00	Fox Glacier community rate	Residential	1.00
	Rural Residential	0.75		Rural Residential	0.75
	Commercial	2.00		Commercial	2.00
	Rural	0.75		Rural	0.75
Ross community rate	Residential	1.00	Haast community rate	Residential	1.00
	Rural Residential	1.00		Rural Residential	1.00
	Commercial	1.00		Commercial	1.00
	Rural	1.00		Rural	1.00
Harihari community rate	Residential	1.00	Bruce Bay community rate	Residential	1.00
	Rural Residential	1.00		Rural Residential	1.00
	Commercial	1.00		Commercial	1.00
	Rural	1.00		Rural	1.00

## Rates Based on Location

Council has established a number of rates where location is one of the matters used to define a category of rateable land. Rating boundaries have been drawn with the intention of encompassing whole rating units. Should a boundary split a rating unit Council will rate the property based on the predominate use of the property.

The following areas have been determined:

- Community rating zones
- Hokitika Promotions rating zone for commercial properties within the Hokitika Community rating zone.

Maps showing these areas are contained in Appendix 1.

## Water And Sewerage Availability Rates

Council charges water and sewerage rates to rating units that Council determines are able to be connected to the water or sewerage systems.

## Divisions

Council will undertake the division of rating units when a property has more than one use (as defined for differential rating). The legislation provides that it is Council's responsibility to apportion the differential categories.

A division will create a new rating unit, with a letter being appended to the valuation number.eg. 2541096401C. The division will be calculated using one of the following methods:

- By Agreement.
  - Council and the land owner will assess the area of the rating unit used for each purpose and will apportion the rateable value according to that ratio. This agreement will be in writing signed by the owner(s) and Council, a copy held by both parties. The ratio will be reviewed and reapplied at each revaluation.
- By Council's Valuer.
  - Where Council and the owner cannot agree the value, Council will request a formal valuation of the parts from Council's rating valuer. The cost of the valuation undertaken by Council's valuer will be charged to the property owner.

## Payment Methods<sup>1</sup> and Places

Rates will be invoiced quarterly; payment is required on the following due dates of each year<sup>2</sup> or the first working day thereafter:

- 31 August
- 30 November
- 28 February
- 31 May

Monthly, fortnightly and weekly payment options will be available by arrangement with Council staff, to help customers avoid cash flow difficulties.

Rates may be paid by any of the following methods:

- Cash
- EFTPOS
- Automatic payment
- Cheque
- Internet Banking
- Credit Card
- Direct debit

Rates may be paid at Customer Service Centres:

- Westland District Council Headquarters, 36 Weld Street, Hokitika between the hours of 8.30am to 4.30pm Monday to Friday.

Any payments received for rates are applied to the oldest debt first.

---

<sup>1</sup> The methods of payments are required by s.45 LGRA to be listed in the Rates Assessment

<sup>2</sup> These dates are set each year in the rates resolution as required by s.24 LGRA

Metered water rates are invoiced monthly or quarterly with due date for payment being 20<sup>th</sup> month following invoice date.

## Minimum Economic Rate

Council will not collect the rates payable on a rating unit if the sum of those rates is so small as to be uneconomic to collect<sup>3</sup>. Council has determined that it is uneconomic to collect rates owing on any rating unit of less than \$10.00 (including GST) per annum.

## Policy For Early Payment of Rates In The Current Year

A discount of 2.5%, calculated on total assessed rates in the current year less adjustments and remissions, will apply when all due rates are paid in full (which includes current rates and any outstanding rates and penalties from prior years). The total amount must be paid by the due date for payment of the first instalment being 31 August of each year.

## Rates Penalties

Council must set its rates penalties as part of its rates resolution<sup>4</sup>.

Generally Council will resolve the following penalties:

1. A 10% penalty is added within the next 5 business days to so much of any instalment not paid by due date.
2. A 10% penalty will be added to rates that remain unpaid from previous years. This will be added on 1 July of each year, or 5 working days after Council has passed the rates resolution (whichever is the later).
3. A further 10% penalty will be added to rates that remain unpaid from previous years. This will be added 6 months after the penalty made in 2 above.

Council notes that the penalties imposed under 2 and 3 above amount to the equivalent of 21% per annum as each subsequent penalty is on the full amount outstanding including previous penalties.

Any payments received for rates are applied to the oldest debt first.

## Public Availability of Information

Council will charge a fee for supplying any person with a copy of information from the rating information database.

The fee for this is shown in Council's Fees and Charges.

## Disputes

Objections to the Rating Information Database and rates records will follow the rules laid down by s.29 and s39 of the Local Government (Rating) Act 2002. Any dispute over the application of any of these rating policies that cannot be resolved through liaison with officers, must be made in writing to the Chief Executive. Should the Chief Executive be

---

<sup>3</sup> S.54 LGRA

<sup>4</sup> Penalties are set each year in the rates resolution as required by s.58 LGRA

unable to reach agreement with the ratepayer the matter shall be decided by Council or any such committee or sub-committee it so delegates.

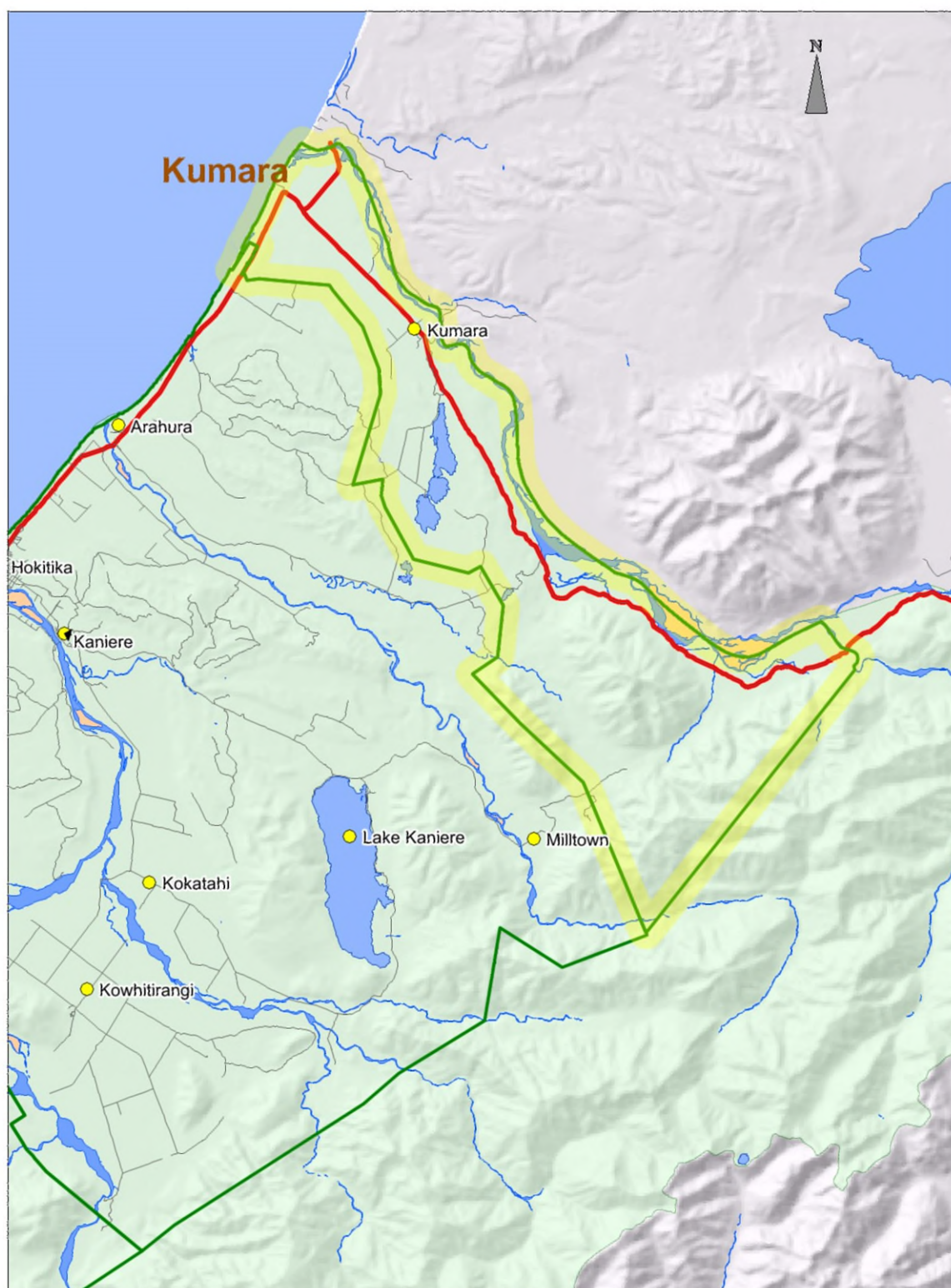
DRAFT

## Appendix 1: Rating Maps





## Kumara Community Rating Zone

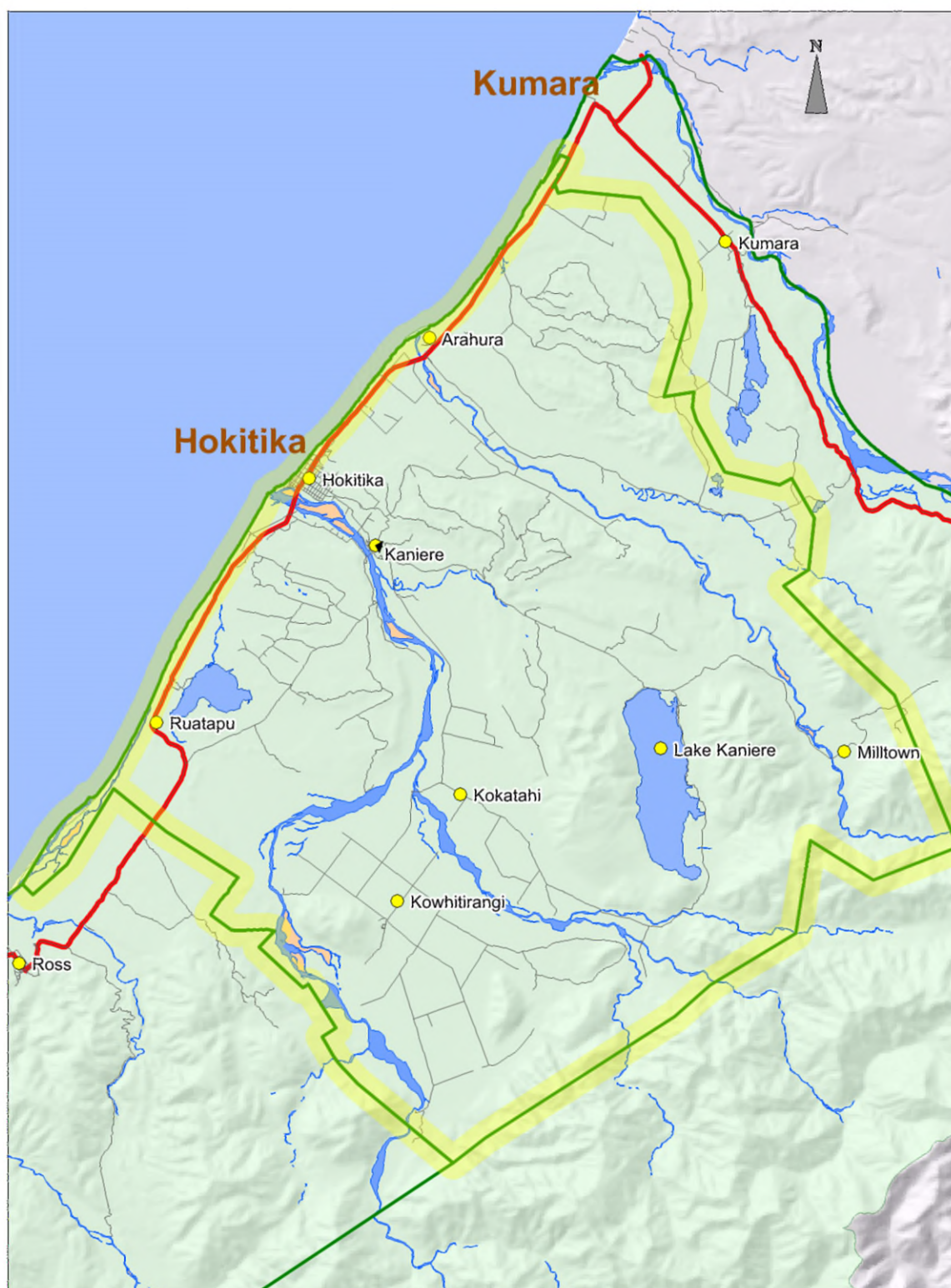


**Kumara Zone**  
For Community Rating Purposes





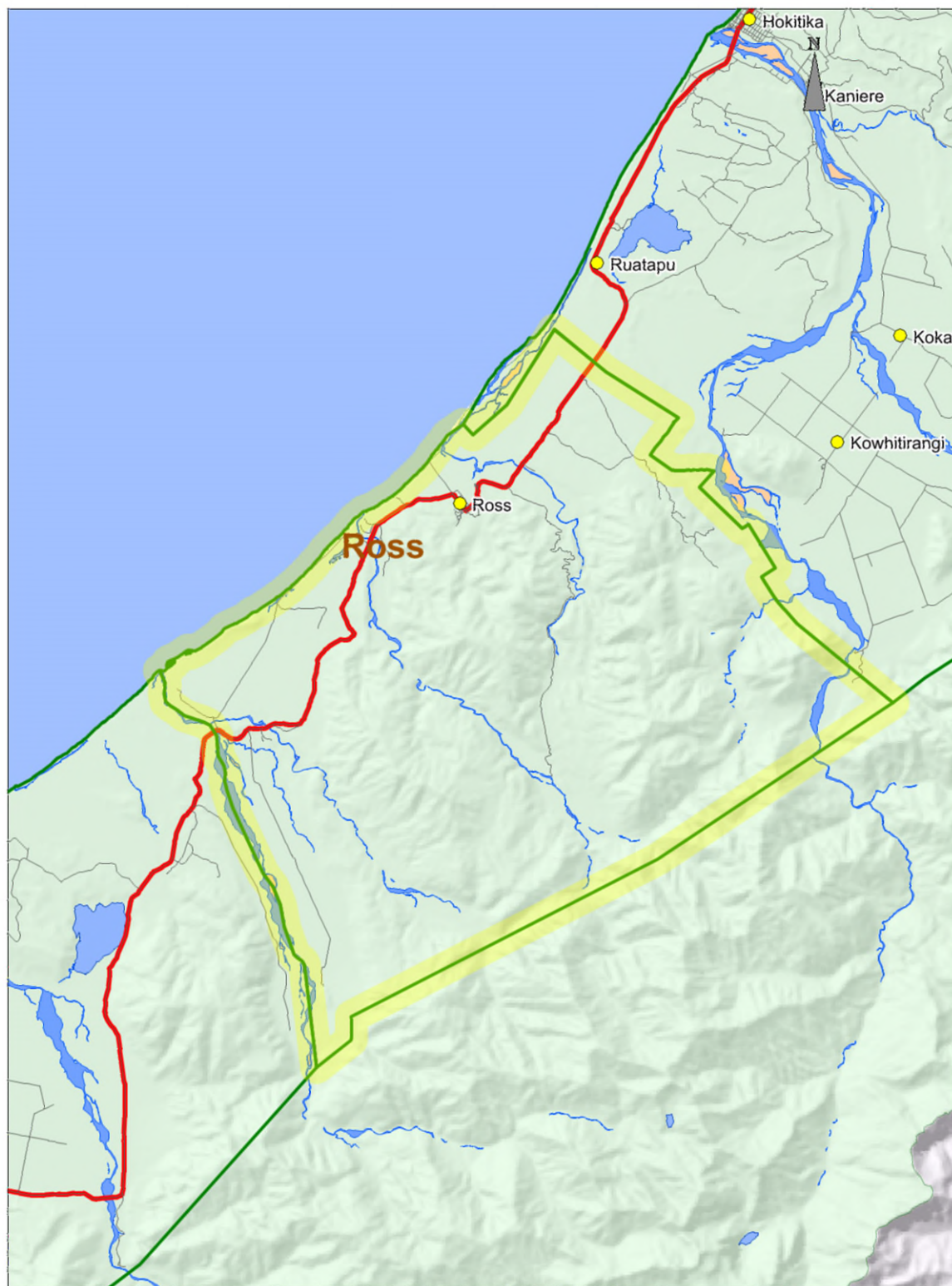
## Hokitika Community Rating Zone



**Hokitika Zone**  
For Community Rating Purposes



## Ross Community Rating Zone

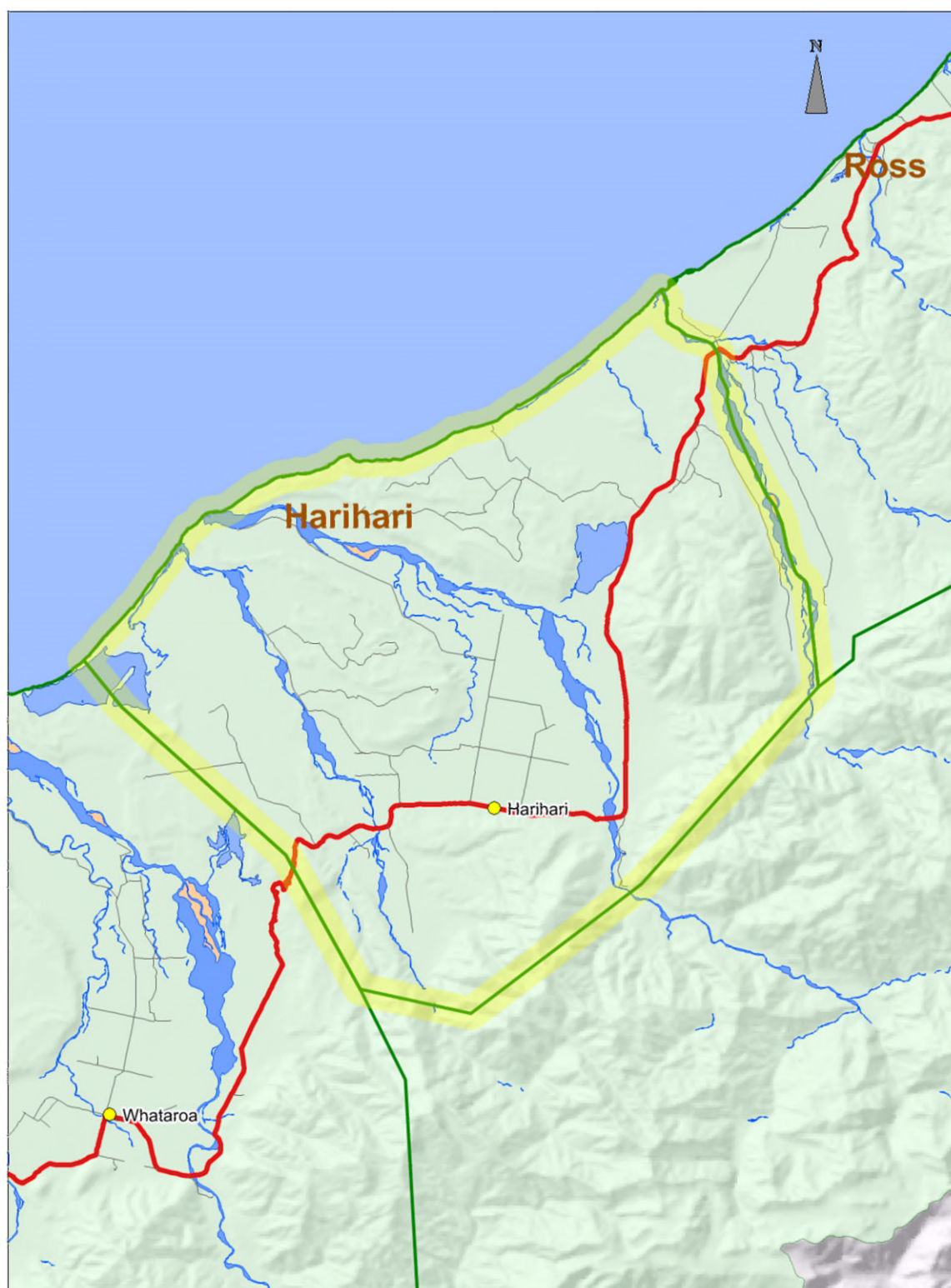


**Ross Zone**  
For Community Rating Purposes





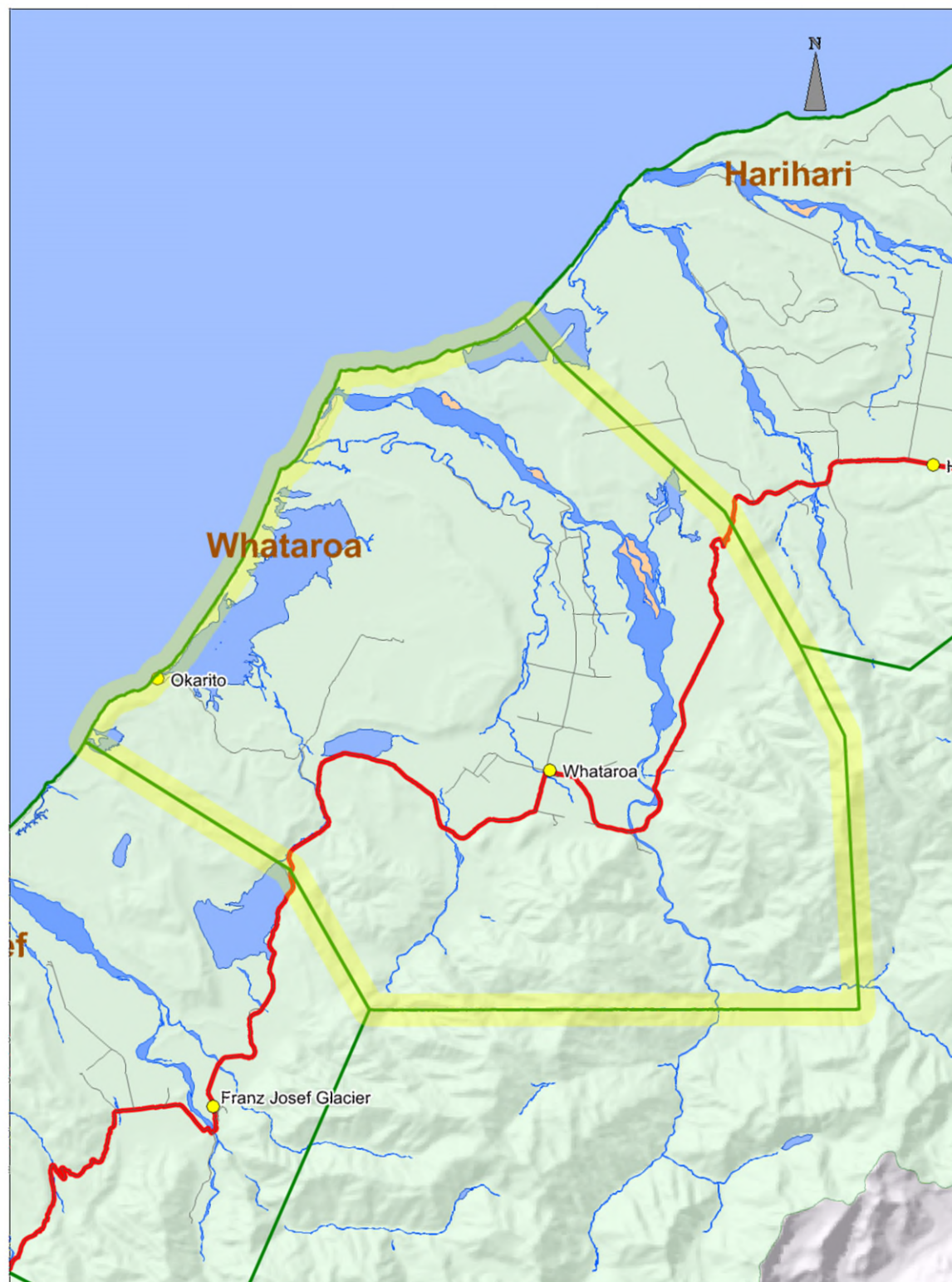
## Hari Hari Community Rating Zone



**Harihari Zone**  
For Community Rating Purposes



## Whataroa Community Rating Zone

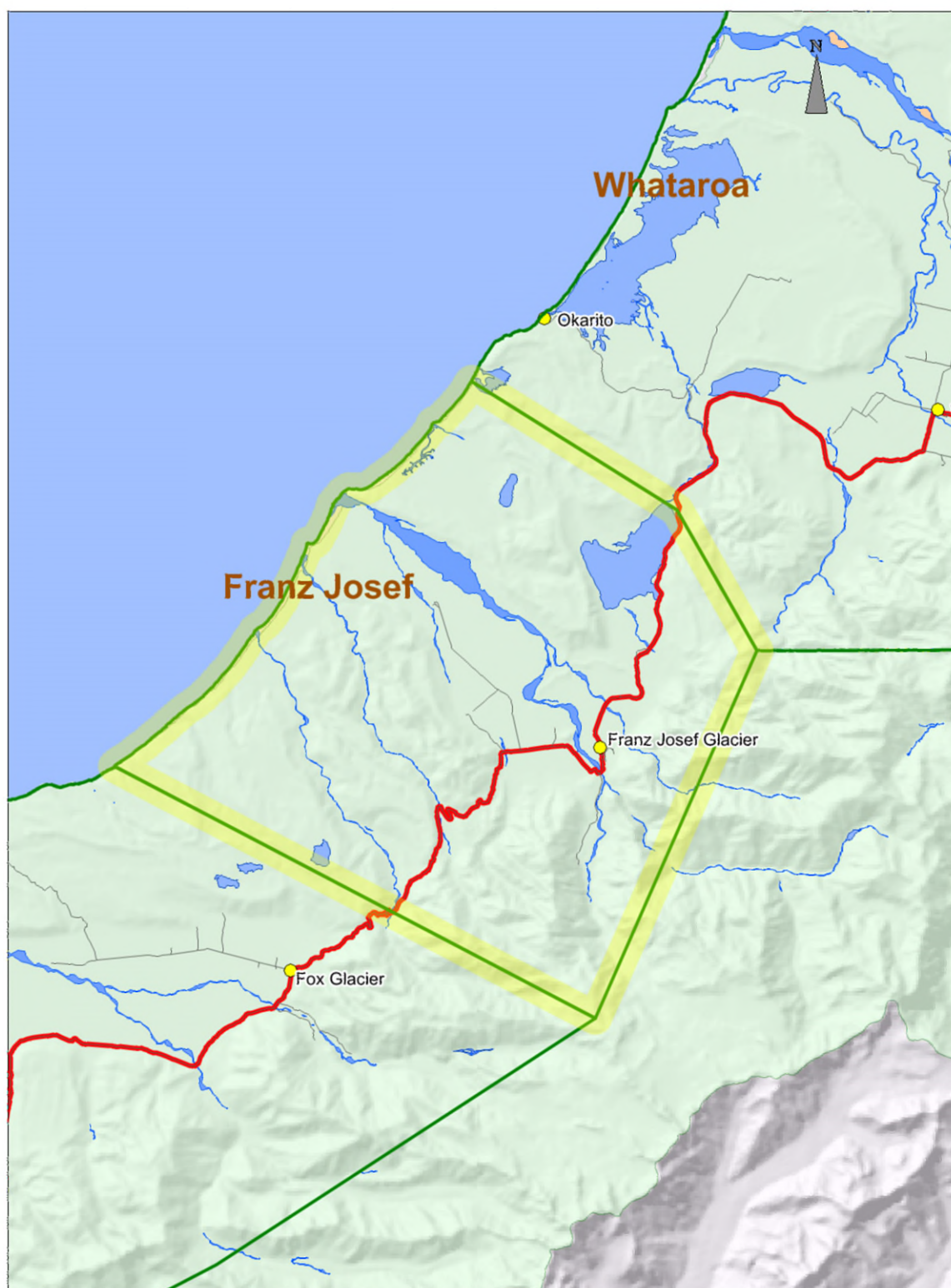


**Whataroa Zone**  
For Community Rating Purposes





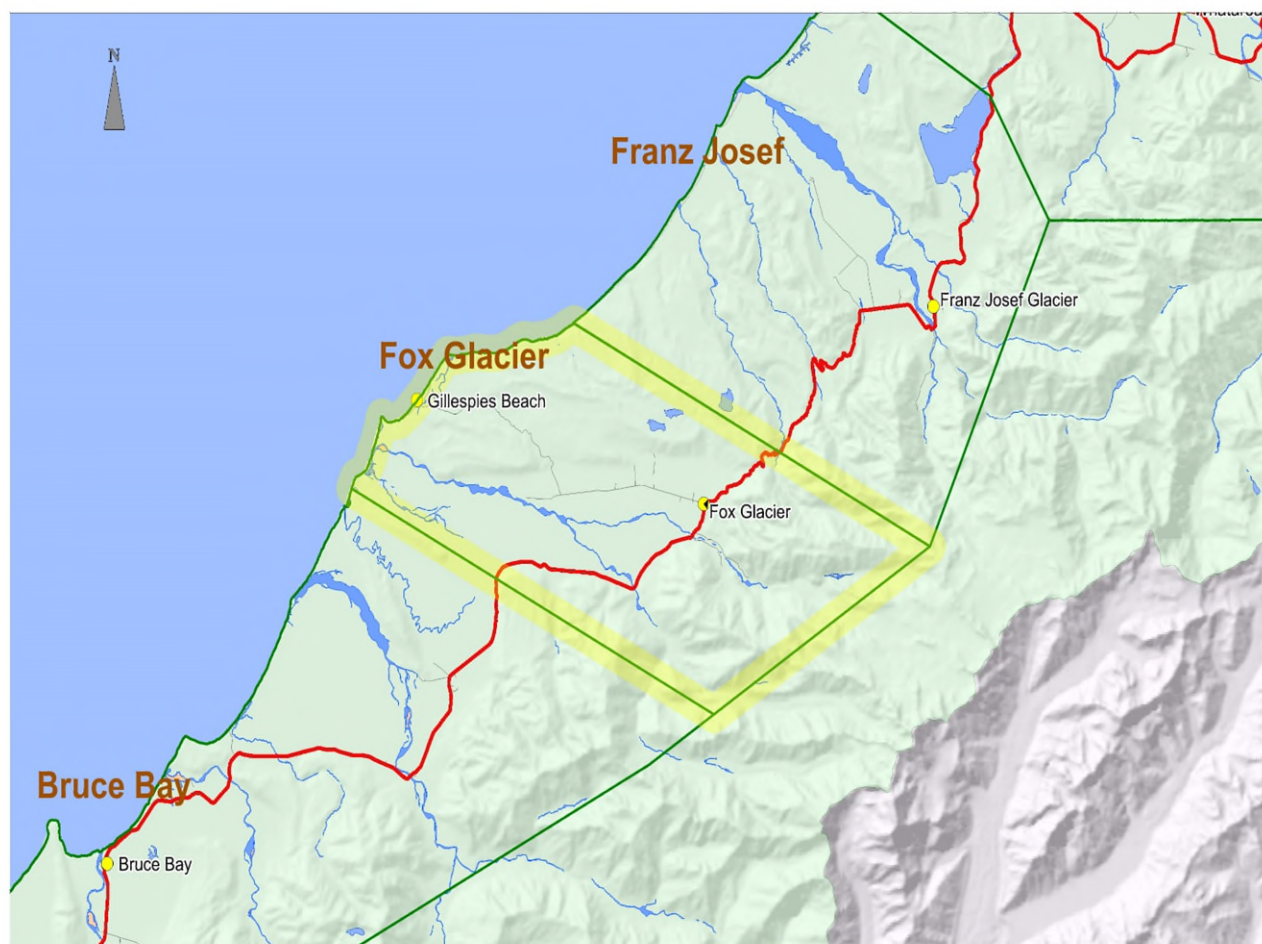
## Franz Josef Community Rating Zone



**Franz Josef Zone**  
*For Community Rating Purposes*



## Fox Glacier Community Rating Zone



**Fox Glacier Zone**  
*For Community Rating Purposes*



## Bruce Bay Community Rating Zone

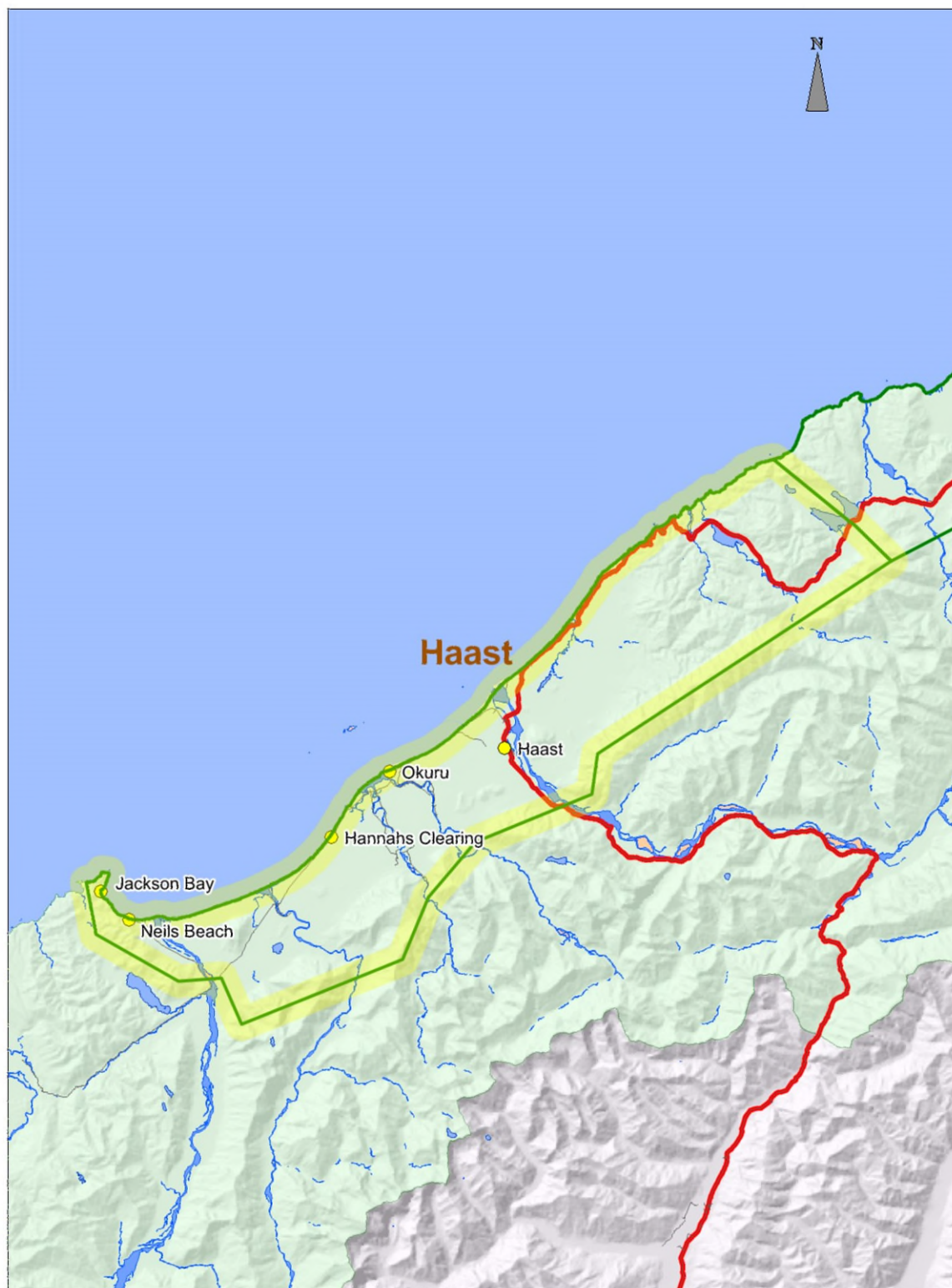


**Bruce Bay Zone**  
*For Community Rating Purposes*





## Haast Community Rating Zone



**Haast Zone**  
*For Community Rating Purposes*





Submission subjects		Sub #	Submission Comments	Staff Comments	Council Decision
1	Rates model				
Option 1:	Status Quo	5, 7, 9, 12, 13, 30, 31, 33, 34, 37, 39	<ul style="list-style-type: none"> <li>• Prefer to pay now and have a possible surplus than face consequences of fiscal under-investment later.</li> <li>• With the uncertainty about 3 waters during the election year water assets should be included in rates this year.</li> <li>• UAGC can only be changed with a change to the LTP.</li> </ul>	<ul style="list-style-type: none"> <li>• One year of not funding depreciation of 3 waters assests will not have much impact in future years if 3 waters remain with Council.</li> <li>• A more important reason for not funding depreciation on the 3 waters is that any reserves we hold against 3 waters will reduce the amount of debt that is repaid by the entity on transfer of the assets. Council believe that getting as much debt repaid as possible will put Council in a better position going forward.</li> <li>• UAGC can be changed following a consultation process. This does not have to be within the LTP.</li> </ul>	
Option 2:	17.5% UAGC, no 3 waters depreciation funding.	44	<ul style="list-style-type: none"> <li>• The funding, or non-funding of the three waters depreciation should lie solely with those that utilise these services.</li> </ul>	<ul style="list-style-type: none"> <li>• The funding or non-funding of depreciation of assets only affects those that currently use those services.</li> <li>There is no impact on any other ratepayers.</li> </ul>	
Option 3:	17.5% UAGC with the Rural differential reduced from 1 to 0.95, and Rural Residential differential reduced from 0.75 to 0.7.				
Option 4:	20% UAGC and no funding of 3 Waters depreciation.	3, 47			
Option 5	20% UAGC with the Rural differential reduced from 1 to 0.95, and Rural Residential differential reduced from 0.75 to 0.7	11, 20		<ul style="list-style-type: none"> <li>• This option gives Rural &amp; Rural Residential Ratepayers some respite as they do not receive a benefit from the removal of 3 waters depreciation payments in 2023/2024 year.</li> <li>• Options 1 - 4 will result in a higher Rural &amp; Rural Residential rate increase.</li> </ul>	Adopted
2	Otira Toilets	26, 37, 41, 50	<ul style="list-style-type: none"> <li>• At the very least provide good directional signage at Otira directing traffic to Arthur's Pass Rest Rooms.</li> <li>• A simple composting toilet would be adequate. Placement of a donation box would help cover costs. Public toilets are not free in most other countries. Are free public toilets sustainable.</li> <li>• Toilets available at Arthur's Pass, Kumara and Cave Stream.</li> <li>• Is the capital expenditure and ongoing costs of benefit to ratepayers?</li> <li>• Do not build new toilets.</li> <li>• A better funding model determined for ongoing capital and operational costs for public toilets</li> </ul>		

Option 1:	Build a permanent public toilet block and fund ongoing caretaking, cleaning and maintenance	3, 4, 5, 7, 8, 9, 11, 12, 13, 14, 16, 17, 18, 19, 27, 30, 40	<ul style="list-style-type: none"> <li>• Happy with option 1 or 2, but need to have toilet facility in Otira.</li> <li>• Traveller from Canterbury - toilets essential.</li> <li>• Since the existing toilets were put back again, there has been a noticeable decrease in the amount of discarded toilet paper and waste in carparks and track ends along SH 73 between Ōtira and Arthur's Pass.</li> <li>• Necessary for supporting tourism.</li> <li>• Public toilets are a human right.</li> <li>• Toilets needed for contractors, ambulance staff and other travellers, especially when road unexpectedly closed due to snow / travel restrictions.</li> <li>• Temporary toilets not very clean / maintained, and hard to find.</li> <li>• 28 submissions in support from the Gloriavale community.</li> <li>• Use local contractors.</li> <li>• Should not be fully rates funded. Seek external funding from Heritage NZ, Waka Kotahi and Provincial Growth Fund.</li> </ul>	<ul style="list-style-type: none"> <li>• Staff have made an application to the Tourism Infrastructure Fund to the value of \$325,000 with a council contribution component of 50% (\$162,500). We have reduced the scope of the project to provide waste tanks vs a full Oasis Waste system thus reducing the overall cost</li> <li>• There will still be a component of operational costs for toilet cleaning and waste disposal at a value of approximately \$50K</li> <li>• Capex already included in 2023/2024 AP.</li> <li>• Depreciation cost using values about over 50 years would be \$10k per year.</li> </ul>	Adopted
Option 2:	Retain the temporary structure and fund ongoing caretaking, cleaning and maintenance.	2, 10, 35, 39, 47	<ul style="list-style-type: none"> <li>• Since the existing toilets were put back again, there has been a noticeable decrease in the amount of discarded toilet paper and waste in carparks and track ends along SH 73 between Ōtira and Arthur's Pass.</li> </ul>	<ul style="list-style-type: none"> <li>• There will still be a component of operational costs for toilet cleaning and waste disposal at a value of approximately \$50K</li> </ul>	
Option 3:	Do not build a new public toilet block and remove the temporary structure.	29, 31, 34	<ul style="list-style-type: none"> <li>• Existing toilets in Arthur's Pass are only 15 minutes away.</li> </ul>	<ul style="list-style-type: none"> <li>• Noted</li> </ul>	
3	Fees and charges	6, 9, 10, 11, 12, 13, 15, 20, 22, 23, 27, 30, 33, 35, 37, 39, 40	<ul style="list-style-type: none"> <li>• Hourly charge for Carnegie Gallery unreasonable - used for week-long exhibitions, not a meeting room. Commission on sale of goods could be an alternative.</li> <li>• Retain status quo charge for Carnegie Gallery.</li> <li>• Discuss a realistic hire fee for Carnegie Gallery with interested users.</li> <li>• Carnegie gallery charge should consider different charge for ongoing exhibitions versus one-off events. Proposed cost is prohibitive for exhibition hire.</li> <li>• \$25 entrance fee for Museum too high, would turn visitors away.</li> </ul>	<ul style="list-style-type: none"> <li>• Museum Fees and charges will be fully reviewed as part of the LTP and/or the completion of the fit out of Carnegie and re-opening to the public. Existing fees and charges may be carried forward. No galleries will be available for meeting spaces. Council should not be seen to be competing with other venues that provide this service. Exhibitions may be accommodated in the temporary gallery, subject to determined exhibition schedules and availability.</li> </ul>	Maintain F&C for venue hire and entrance fee at 2022/2023 rates and review the charge during the LTP process.
			<ul style="list-style-type: none"> <li>• Charge for hiring Council chamber too high.</li> </ul>	<ul style="list-style-type: none"> <li>• Charges for the Council chambers are to encourage the use of other venues, which supports the organisations that own those venues.</li> </ul>	Council Chamber fee be removed from F&C and the Council Chamber be unavailable for hire.
			<ul style="list-style-type: none"> <li>• Free swimming pool entry for senior citizens over 70.</li> </ul>	<ul style="list-style-type: none"> <li>• The costs of the swimming pool remain the same, therefore other swimmers or ratepayers would need to subsidise this option.</li> <li>• A full review of Swimming Pool fees will be undertaken for the next LTP.</li> </ul>	Hokitika swimming pool maintains its current entry fees at the 2022/2023 rate and that the entry fees be reviewed during the LTP process.
			<ul style="list-style-type: none"> <li>• Increase in Resource Management fees of 8% too high.</li> </ul>	<ul style="list-style-type: none"> <li>• Based on cost recovery (user-pays).</li> </ul>	Support increase to fees and charges.

			<ul style="list-style-type: none"> <li>• Oppose the reduction metered water rates - user pays should not be subsidised by other ratepayers.</li> </ul>	<ul style="list-style-type: none"> <li>• The metered water charge is still a user pays system. The metered water charge has reduced for the same reasons that the water rates and sewerage rate has reduced, this is due to the proposal to not fund depreciation for the 3 waters.</li> </ul> <p>Users of metered water are not being subsidised by any other rate payers for the charges.</p>	Submission noted and clarified that it falls under the 3 waters entity.
			<ul style="list-style-type: none"> <li>• Support increased fees for sporting facilities to help provide fit for purpose facilities for community play and recreation.</li> <li>• Playing field charges at Cass Square too low for Touch, Softball, Cricket, Rugby and Soccer.</li> <li>• Increased playing field charges could mean a reduction of events in Hokitika.</li> </ul>	<ul style="list-style-type: none"> <li>• Routine maintenance and care of Cass square is \$70,800 per annum.</li> <li>• Special services that may be required annually depending on ground conditions (fertiliser, compaction relief, irrigation etc.) is \$63,320.00</li> <li>• Revenue in 2021/2022 was \$1,208; revenue in the year 2022/2023 to-date is \$10,543. The \$10k increase is solely due to Wildfoods Festival occurring. Without this indication it is that the 2022/2023 revenue would have been less than 2021/2022.</li> <li>• Touch rugby no longer uses Cass Square, Soccer is temporary while the field at Westland High School is under development. No softball teams utilise Cass Square.</li> </ul>	Accept proposed charges
			<ul style="list-style-type: none"> <li>• Support waste management charges.</li> <li>• Fee for car disposal at the Haast tip too high, may encourage illegal dumping of dead vehicles.</li> <li>• Increase of fee to empty waste to Hokitika Sewerage Ponds too high. Fee should be calculated on amount emptied into the system, or fee for portable toilet businesses should be calculated separately.</li> </ul>	<ul style="list-style-type: none"> <li>• Fee for car disposal is the same across the district.</li> <li>• Septage discharge of waste heavily subsidised in the past. Increase in fee reflects cost recovery from users. Discourage parties from outside Westland District from using our facilities.</li> </ul>	Accept car disposal charge across the district as proposed.  Septic disposal of waste at Hokitika Sewerage ponds to be increased as per the proposed fees and charges.
			<ul style="list-style-type: none"> <li>• Proposed fees and charges acceptable.</li> </ul>	<ul style="list-style-type: none"> <li>• Noted</li> </ul>	
4	Increasing rates	1, 22, 28, 29, 31, 34, 37, 39, 40, 50	<ul style="list-style-type: none"> <li>• Does not agree with increasing rates.</li> <li>• Qualified support to rates increase - concern that the saving is false due to removal of 3 Waters depreciation, and /or a risk of larger increase in future years.</li> <li>• High rural rate increase for what services? Adopt a plan to change this rates increase.</li> <li>• Lower rates for those on single incomes and struggling with cost of living increases.</li> <li>• Change in UAGC unfair.</li> <li>• 20% increase not mentioned.</li> <li>• Whether targeted rates are used towards their legislative maximum.</li> <li>• Each dollar spent outside of the council's core competencies of infrastructure represents some form of pothole in a road or a pothole in the income and savings of the people of Westland.</li> <li>• Promote voluntary community work such as working bees to reduce rates.</li> </ul>	<ul style="list-style-type: none"> <li>• Rates have been artificially held low over the last two years. This now means that the rates will increase as there is a need to fund the shortfalls over the last two years. In 2022-23 the rates were held back by &gt;\$million. In the current budget proposal \$391k is now having to be funded which is increasing the rate.</li> <li>• See point 1 above regarding not funding depreciation on 3 waters.</li> <li>• The Consultation document stated clearly that the 0.07% increase was not the full story and advised the scale of rate increases from -10% to +26%. Referred readers to check the example rates models and their own proposed rates on the Council's RID webpage.</li> <li>• Depending on the project voluntary work contributions can be explored as long as it doesn't compromise Health &amp; Safety.</li> </ul>	Noted - dealt with in rates model number 1.

Major project spending		<ul style="list-style-type: none"> <li>Does not agree with spending on projects such as Pakiwatiara, Swimming Pool, WCWT and associated staff costs.</li> </ul>	<ul style="list-style-type: none"> <li>Noted.</li> </ul>	Noted and accepted as already committed to
	9, 12, 13, 22, 34, 35, 47, 50	<ul style="list-style-type: none"> <li>Consider every project reflecting on merit and societal impact for the wider Westland District.</li> </ul>	<ul style="list-style-type: none"> <li>Any significant changes requires business case development and Council approval.</li> </ul>	Noted and accepted as already committed to
		<ul style="list-style-type: none"> <li>Support continued development of the Cass Square Playground and Skate Park</li> </ul>	<ul style="list-style-type: none"> <li>Noted.</li> </ul>	Noted and accepted as already committed to
		<ul style="list-style-type: none"> <li>Support continued development of the Hokitika and Ross swimming pools.</li> <li>Swimming pool a valuable asset needs to be kept clean and reliable, with decent management.</li> </ul>	<ul style="list-style-type: none"> <li>Noted.</li> </ul>	Noted and accepted as already committed to
		<ul style="list-style-type: none"> <li>Disagree with spending to upgrade Cass Square playground or the skate park - Lazar park has a good playground.</li> <li>3 other playgrounds within a 1.3km radius of Cass Sq.</li> <li>Support continued development of the Cass Square Playground and Skate Park.</li> <li>Revisit the investment into Cass Square and the skate park. Consider investing these funds into footpaths and community halls in place of the Better Off Funding that has been reallocated for the benefit the wider community, not just Hokitika.</li> </ul>	<ul style="list-style-type: none"> <li>\$510k of the funding towards the playground is from Lotteries for that purpose and cannot be reallocated for other purposes.</li> <li>Council formed a working group for Cass Square playground based on the successful loteries application of \$510k. The working group will look at design and also offsetting Council contribution towards the project.</li> </ul>	<p>Work under scope of the working group.</p> <p>Skate park hasn't been worked on and can be deferred to Long Term Plan for discussion at a future date.</p>
		<ul style="list-style-type: none"> <li>Support proposed funding for Museum refurbishment - important asset for the District and NZ.</li> </ul>	<ul style="list-style-type: none"> <li>Noted.</li> </ul>	Noted

			<ul style="list-style-type: none"> <li>Expenditure on exterior upgrades to Carnegie unjustified.</li> </ul>	<p>The cornicing on the Carnegie building at roof height level were loose and some were completely detached from the building and held on by gravity only. These presented a safety risk to the public in the event of minor earth tremors or high winds, with a high risk of them falling to the ground.</p> <p>The external plaster work at a high level on the building had cracks through which water was penetrating and the plasterwork was starting to detach from the brickwork behind. The plasterwork and cracks required some replacement and the rest required sealing otherwise the plasterwork would blow and fall off the building.</p> <p>The parapets on the top of building led to water penetration down the brick cavities. This was preventing the internal plasterwork from drying out and would have impacted on the building's internal moisture levels, which have to be at a consistent level as a museum.</p> <p>The columns at the top of the building, on investigation, turned out to be made of plastic water pipe. These are not designed to take a rendered finish which was consequently falling off. The choice was either to hack off the remaining render, score the plastic pipe and replace with a paint finish or leave as it is with render continuing to fall off and the blue plastic showing through.</p>	<p>Noted. Dealt to with the current work that is being done.</p>
			<ul style="list-style-type: none"> <li>Disagree with the digital interactive spending for the Museum.</li> </ul>	<ul style="list-style-type: none"> <li>Noted.</li> </ul>	<p>Noted.</p>
			<ul style="list-style-type: none"> <li>West Coast Wilderness Trail a liability to ratepayer that benefits older, wealthier individuals, the majority of whom are cyclists.</li> <li>Visitor &amp; businesses benefit at residents and ratepayers' expense.</li> <li>No further funding in this and future Annual Plans</li> </ul>	<ul style="list-style-type: none"> <li>See attached appendix 7.</li> </ul>	<p>Noted and continue with current funding process that Council manages.</p>
			<ul style="list-style-type: none"> <li>Heritage Park expenditure benefits heritage enthusiasts and should be paid by beneficiaries not general ratepayers.</li> </ul>	<ul style="list-style-type: none"> <li>Note that Heritage Park is rate through the Hokitika Community Rate and not the general rate.</li> </ul>	<p>Support the one-off funding that has been allocated to the Heritage Park. \$80k to resolve sewage to main system and other deficiencies onsite.</p>
			<ul style="list-style-type: none"> <li>Tourism Marketing Infrastructure: NZTA signage already provides town names. Elaborate signage not justified or necessary.</li> <li>Businesses pay for their own marketing.</li> </ul>	<ul style="list-style-type: none"> <li>Hokitika is generally a pass through town for tourists on their way to the Glacier country after visiting the Hokitika Gorge. There has been requests from Destination Hokitika over a number of years to invest in Hokitika township promotion and sell what the town and surrounding areas has to offer. The intent was to continue this project with further investment in other towns throughout the district. Council has submitted a TIF application to offset the cost of these signs etc.</li> </ul>	<p>Signage proceeds on proviso that TIF funding is successful.</p>
6	Staff costs	1	<ul style="list-style-type: none"> <li>Inefficient use of staff time.</li> </ul>	<ul style="list-style-type: none"> <li>Noted.</li> </ul>	<p>Noted</p>

7	Racecourse	9, 11, 22, 33, 41, 42, 45, 47, 48, 50	<ul style="list-style-type: none"> <li>• Racecourse not suitable for a retirement village due to lack of public transport.</li> <li>• Land gifted for betterment of community - other land closer to Hokitika town centre could be used for pensioner housing.</li> <li>• Run open public process for this issue. Long term vision and well-informed decisions for benefit of the town and district.</li> <li>• Compromise of dividing into housing and recreation space a win/win for the wider community with profits from housing development being invested back into play, active recreation and sport.</li> <li>• Strongly oppose Council's plans for the racecourse.</li> <li>• Disagree with the Racecourse project - Joseph and Associates proposal should be binned. No evidence of benefit to ratepayers and already 4 other subdivisions available.</li> <li>• Mixed species forest park, mountain biking.</li> <li>• More dialogue with equestrian groups needed.</li> </ul>	<ul style="list-style-type: none"> <li>• Council is currently undergoing a engagement process with key stakeholders and the wider community. Based on the outcome of that engagement process will allow councillors to set the future direction of the Racecourse land.</li> </ul>	Submissions be moved to the public engagement process that is underway.
8	Town planning	11	<ul style="list-style-type: none"> <li>• Hokitika needs a proper plan for growth in an orderly manner, no just knee-jerk reaction currently proposed.</li> </ul>	<ul style="list-style-type: none"> <li>• The full review of the District Plan is underway with the Te Tai o Poutini Plan. The changes to the RMA will require a new spatial plan to be developed which will be the blueprint for future growth/land designations etc.</li> </ul>	Noted.
9	Road funding	12, 34	<ul style="list-style-type: none"> <li>• Please ensure Haast-Jackson Bay road funding remains and remediation proceeds.</li> <li>• Seal unsealed 1200m road.</li> </ul>	<ul style="list-style-type: none"> <li>• No decision has been made on the Special Purpose Road for Haast-Jackson Bay Rd. Council is awaiting engagement on the topic with Waka Kotahi.</li> </ul>	<p>Noted comments regarding the special purpose road.</p> <p>Gillams Gully Road 1200m road reseal - Bring a business case back to Council with a view to included as a project in the National Land Transport Programme for the 2025 year.</p>
10	Waste management	13, 22	<ul style="list-style-type: none"> <li>• Bins for general rubbish are too small.</li> <li>• Revisit Waste to energy plant.</li> <li>• Resist pressure to increase size of domestic rubbish bins or lower waste disposal charges.</li> <li>• Encourage home composting and glass disposal.</li> </ul>	<ul style="list-style-type: none"> <li>• Smaller rubbish bins are to encourage recycling and general waste reduction in line with the West Coast Waste Minimisation Plan.</li> <li>• Council is investigating glass disposal.</li> <li>• Home composting is a Ministry for Environment project and decision to be implemented by about 2026.</li> </ul>	<p>Note the points included. These are already being worked on as future management.</p> <p>Acknowledge submission relating to the Waste to Energy plant.</p>
11	Borrowing	13	<ul style="list-style-type: none"> <li>• Why is borrowing not paid off using reserve funds available to reduce interest costs.</li> </ul>	<ul style="list-style-type: none"> <li>• Targeted reserves can only be used for specific purposes. Reserves are funded by specific rates for specific activities, under the act the funds therefore need to be used only for those purposes. Depreciation funded reserves are used to replace existing assets so that further borrowing is as much as possible used to fund only new assets or where there is an increase in level of service.</li> </ul>	Note the points raised in the submission and the staff clarification.
12	Vehicle costs	13	<ul style="list-style-type: none"> <li>• Vehicles should be maintained to ensure longer term fleet car usage of existing stock.</li> </ul>	<ul style="list-style-type: none"> <li>• Council has vehicle policy that defines the use and life of its fleet. Vehicles are maintained appropriately for the heavy mileage that they incur.</li> </ul>	Noted, is in alignment with our vehicle policy and management plan for upgrading vehicles.

13	3 waters	13, 35, 37, 40	<ul style="list-style-type: none"> <li>• Council should reject any entity taking over 3 waters assets.</li> <li>• While we understand Council's proposal to keep rate rises down by not funding depreciation on this service, the community will at some stage have to fund these assets, even under the new national and regional 3 Waters structure.</li> <li>• Not in support of 3 waters.</li> <li>• Part fund the depreciation to reduce rates impact on rural rate-payers.</li> <li>• Do not support 3 waters depreciation funded through the UAGC.</li> </ul>	<ul style="list-style-type: none"> <li>• We are constrained by legislation and if the outcome of the review confirms that we will become part of a new entity then we are legally obliged to act including any transfer of the assets. Council has been and still is a member of Communities for Local Democracy which has been challenging the reform and process.</li> </ul>	<p>Note the points made in the submissions and the clarification from staff.</p> <p>Note the decisions Council has made regarding 3 waters depreciation funding.</p>
14	Elected members	13	<ul style="list-style-type: none"> <li>• Elected members should not be part of national health campaign advertising.</li> </ul>	<ul style="list-style-type: none"> <li>• Elected members will act in the best interests of the communities that they represent.</li> </ul>	Noted.
15	Biodiversity	20	<ul style="list-style-type: none"> <li>• No mention of TA function in s 31(1)(b)(iii) of RMA, which concerns the maintenance of biodiversity while developing, using or protecting land. This should be remedied.</li> </ul>	<ul style="list-style-type: none"> <li>• The Annual Plan is primarily a review of the budget forecast in the Long Term Plan process. Any references to the function referred to should be considered in an LTP review.</li> <li>• Note that the District Plan determines the restrictions in regards to biodiversity as part of any resource consent application.</li> </ul>	Noted and note the staff clarification comments.
16	Public access - walking and cycling	21, 33, 35	<ul style="list-style-type: none"> <li>• Support Active West Coast submission around improved public access for walking and cycling.</li> <li>• Support continued investment and resources into the West Coast Wilderness Trail.</li> <li>• Pleased to see increased funding for footpaths in the plan.</li> <li>• Encourage Council to become a signatory to the Walk21 Charter.</li> </ul>	<ul style="list-style-type: none"> <li>• Noted - the Cycling and Walking Committee oversee this as a program of work.</li> <li>• Walk 21 Charter has already been signed.</li> </ul>	<p>Noted and note staff clarification.</p> <p>Acknowledge comment regarding footpaths, funding for footpaths in the plan.</p>
17	Sport and recreation	22	<ul style="list-style-type: none"> <li>• Support Council providing support for these activities but a wider range of sports and non-male dominated sports could be supported.</li> </ul>	<ul style="list-style-type: none"> <li>• Noted</li> </ul>	Noted.
18	Coastal Hazards	22	<ul style="list-style-type: none"> <li>• Run open public process for this issue. Long term vision and well-informed decisions for benefit of the town and district.</li> </ul>	<ul style="list-style-type: none"> <li>• The current Te Tai o Poutini Plan submission process is currently underway and Natural Hazards are a key focus. This has been an open forum process.</li> <li>• Council is bound by Central Government decisions incorporating outcomes of the RMA review.</li> </ul>	Noted, covered in TTPP.
19	Sealing Cement Lead Road	24, 43	<ul style="list-style-type: none"> <li>• Submissions from 12 residents and 17 residents of Cement Lead road requesting that Council budget to seal the road that is approximately 1km long.</li> <li>• Lack of maintenance, previous agreement to seal the road, increase in housing in the area.</li> <li>• Dust on the road affects tank water supply during dry spells.</li> </ul>	<ul style="list-style-type: none"> <li>• A funding application to seal Cement Lead Road could be included within the next NLTP 2024-2027. Funding will then be either approved or declined by Waka Kotahi based on the project merits. Alternatively residents could be required to jointly fund any seal extensions along this road if it is not approved by Waka Kotahi.</li> </ul>	Bring a business case back to Council with a view to included as a project in the National Land Transport Programme for the 2025 year.

20	Lazar Park	25	<p>Requests for the following:</p> <ul style="list-style-type: none"> <li>• \$20,000 + GST for fencing from the Reserve Development Contribution Funds.</li> <li>• \$5,000 + GST to install a drinking fountain from the Reserve Development Contribution Funds.</li> <li>• Increase the maintenance grant - grounds maintenance and public toilet cleaning costs from \$2,000 to \$11,341.87 incl. GST</li> </ul>	<ul style="list-style-type: none"> <li>• No agreement in the past for the fencing, drinking fountain and toilet funding. The current MOU with the Lions Club includes a contribution of \$2,500 (this was increased this year) towards ground maintenance.</li> <li>• The Reserve Development Fund has been overspent in Hokitika area, this fund serves all the district.</li> <li>• Note that the toilets are not a Council asset and are owned by Hokitika Lions as part of their building.</li> </ul>	<p>Fencing - support funding \$20k for fencing.</p> <p>Drinking fountain - Being that Council agree to fund fencing, this project not to be funded.</p> <p>Maintenance grant - increase the grant to \$11,341.87 .</p>
21	Grant funding	25, 38	<ul style="list-style-type: none"> <li>• Request from Hokitika Lions for an annual grant of \$10,000 + GST for the Westland Puanga-Matariki Festival.</li> <li>• Support of the on-going LTP provision for an annual grant to the Hokitika Regent Theatre and annual application of inflation adjustment.</li> </ul>	<ul style="list-style-type: none"> <li>• Already a \$5k fund towards Matariki for iwi to arrange community celebrations.</li> <li>• Regent Theatre - already in the AP.</li> </ul>	<p>Matariki festival - Grant application declined.</p> <p>Regent theatre - continue the grant and include an inflation adjustment.</p>
22	Hokitika CBD Maintenance	25	<ul style="list-style-type: none"> <li>• Reinstatement of Funding for Maintenance of Hokitika CBD and grant to Lions Club of Hokitika for Maintenance</li> </ul>	<ul style="list-style-type: none"> <li>• Prior to tendering the Hokitika CBD maintenance contract Lions were approached to bid if the contract was amended to smaller lots. Lions did not want to bid at that time. Contract let at Council meeting of 25.05.2023.</li> <li>• Maintenance of monuments is a specialist service and needs to be undertaken with specialist skills and experience.</li> </ul>	<p>Council to come back to this at a later date. Report to Council for further discussion.</p>
23	Hari Hari Civil Defence	32	<ul style="list-style-type: none"> <li>• Request \$50,000 incl. GST for a generator, security cage and wiring to enable the Hari Hari Community Hall to operate during a major power outage.</li> </ul>	<p>Funding options:</p> <ul style="list-style-type: none"> <li>• Loan funding.</li> <li>• Hari Hari Community Complex Reserve fund could be applied to for this purpose (\$69k available).</li> <li>• Could dedicate next 3 years of Hari Hari township development funding towards the project. This would increase the cost, as interest on the loan would need to be rated through the Hari Hari Community Rate.</li> </ul>	<p>Subject to several quotes Community can apply to Council to fund the project through the Hari Hari Complex Reserve Fund.</p>
24	Health and Social	35, 49	<ul style="list-style-type: none"> <li>• Encourage Council to use Health and Social Impact process in developing / reviewing policies. Active West Coast offer assistance.</li> <li>• Undertake a comprehensive assessment of the wider implications of health and social services before committing to major housing development in Hokitika.</li> <li>• Allocate appropriate resources to support the development and enhancement of health and social service infrastructure.</li> </ul>	<ul style="list-style-type: none"> <li>• Noted.</li> </ul>	<p>Noted with the request of further communication regarding health and social service and aligned with public consultation.</p>



25	Fox Glacier Community Development Funding		<ul style="list-style-type: none"> <li>Propose is the Glacier Country Promotions Officer funding comes from the Tourism Promotions Rate (under Community Development and Assistance) rather than the Fox/Franz Josef community rate -the current contribution from this targeted rate to the Country promotions group is \$13,000.00.</li> </ul> <p>36 This would then leave \$6,500.00 that each community contributes via the Fox/ Franz targeted rate to come back to these communities and enable them to employ staff at slightly higher rate than the living wage.</p> <ul style="list-style-type: none"> <li>Request that a roll over of the top up funding that was agreed to last year happen again this year. We understand that this top up came from the tourism promotions levy.</li> </ul>	<ul style="list-style-type: none"> <li>The Tourism Promotions Rate is funded district wide, the requirement for this extra funding is for tourism solely in Franz Josef and Fox Glacier. 2022/23 Council approved an additional \$13,000 for the Fox CDO role for 1 year which was funded from the tourism promotions rate.</li> </ul>	Council support the contribution of the funding of \$13,000 for Fox Glacier from the Tourism promotions rate.
26	Carbon Credits	40, 41	<ul style="list-style-type: none"> <li>Do not agree with Council trading in Carbon Credits.</li> <li>Plant the racecourse with trees to create a carbon sink for carbon credits.</li> </ul>	<ul style="list-style-type: none"> <li>Carbon Credits is related to the weight of waste that goes to landfill each year. The best option to reduce this cost is to reduce waste.</li> <li>Mandated by Central Government.</li> </ul>	Noted  Submission to be included in the Racecourse Engagement process.
27	Jackson Bay		46 <ul style="list-style-type: none"> <li>Install a new fit-for-purpose boat ramp, a boat trailer carpark and implement a fee system for recreational boat users.</li> </ul>	<ul style="list-style-type: none"> <li>Strategic overview required on all aspects of Jackson Bay future requirements.</li> </ul>	Note the submission and look into a strategic plan.
28	Federated Farmers submission	40			
a	Rates increases for rural property		Change to rates system to burden rural ratepayers	<p>The rates are struck based on the Capital value system.</p> <p>Rural ratepayers tend to have property valued much higher than the residential properties and Capital value system uses those values to set the rates.</p> <p>The suggested change to the UAGC and differentials reduces the burden on rural ratepayers.</p> <p>The rates samples in the Consultation document show the rates for each of the samples under the different options.</p>	Noted - Refer to previous discussion about rates modelling.
b			The UAGC increasing is unfair to rural ratepayers	<p>The proposal to increase the UAGC from 17.5% to 20% has actually acted to lower the general rate that is driving the increase to rural properties.</p> <p>The rates samples in the consultatoin document show the rates for each of the samples under the different options.</p>	Noted - Refer to previous discussion about rates modelling.

c			Communication of plan rate increases	<p>The consultation document and draft annual plan provides detailed information around the increase in the general rate and how it is impacting different ratepayers.</p> <p>The general rate is increasing, mainly due to the decisions made in previous Council, where for 2021-22 year the rates were a zero % increase to allow some respite due to COVID.</p> <p>In year 2022-23 rates were kept at the CPI rate at the time of 6.9% regardless of the fact that costs had increased. This rates smoothing is not sustainable and the main increase in this plan is due to having to reclaim back some of the smoothed costs.</p> <p>The impact of keeping the rates at artificially low increases was well communicated at the time to ensure that ratepayers understood that this would increase rates in the future.</p>	Noted - Communication to be worked on.
d			3 Waters depreciation funding is causing rural ratepayers to subsidise other ratepayers.	<p>The depreciation funding of 3 waters is proposed not to be rated to the extent that it will not be required. This actually reduces the total amount of rates owed.</p> <p>Rural ratepayers have not funded 3 waters depreciation previously as they do not get those services, there is no change to this in the draft plan. Rural ratepayers are not subsidising other ratepayers.</p> <p>By changing the UAGC and differentials as proposed and recommended in the consultation document and draft annual plan, other ratepayers are subsidising the rural sector as this means that the general rate is lowered to provide for a higher UAGC.</p> <p>All general rates have increased, including the general rates for rural residential, commercial and residential. The reason it appears that these are being reduced is that they are no longer funding in full the depreciation of the 3 waters through the targeted water rates or targeted sewerage rate, so these rates have decreased. Rural ratepayers have never paid these targeted rates, so they don't get the benefit of the reduction in these targeted rates.</p> <p>To clarify, rural ratepayers are not funding or subsidising any other ratepayers.</p>	Noted

e			Council can increase the targeted 3 waters rates to fund depreciation to get through the reform.	<p>Council already have reserves for this purpose, to increase these reserves means that once the assets are transferred, the reserves will offset the amount of debt repayment that Council will get from the entity to repay debt associated with 3 waters.</p> <p>Increasing the 3 waters targeted rate will have no impact on reducing the general rate. It will not reduce the general rate the rural ratepayers are seeing.</p>	Noted
f			Do not support the 3 waters depreciation being funded through the UAGC.	<p>Council is not funding any 3 waters depreciation from the UAGC.</p> <p>If Council were to continue to fund depreciation on the 3 waters, it would be funded through the targeted rates for water and sewerage, so that only ratepayers with 3 waters services would fund it.</p> <p>There are still charges being rates through the targeted rates for 3 waters other than funded depreciation, those that do not have the benefit of these services such as rural properties with their own supply do not pay rates towards these charges.</p>	Noted
g			Oppose the reduction in the metered water charge as should be a user pays system.	<p>The metered water charge is still a user pays system. The metered water charge has reduced for the same reasons that the water rates and sewerage rate has reduced, this is due to not funding depreciation for the 3 waters.</p> <p>Users of metered water are not being subsidised by any other rate payers for the charges.</p>	Noted
h			Council should not trade in Carbon Credits	<p>Council is legislated to use Carbon Credits to offset waste in landfills.</p> <p>The price of purchasing these credits increases each year, if Council purchases more than each year on an annual basis and holds them on the balance sheet, the cost expensed to the Income Statement each year is less than if Council purchased only what is required each year. This in turn reduces the amount Council needs to fund through rates each year.</p>	Noted
i			Introduce a rural rates cap	<p>The differentials that WDC use as part of its capital value rating system effectively already act as a rates cap.</p> <p>The draft plan has reduced the differentials for rural ratepayers in this plan in order to reduce the effect of the general rates increases across all ratepayers. Ratepayers other than rural are subsidising the rural sector by this proposed decrease in differential and increase of the UAGC.</p>	Noted

j			Rates remissions policy for conservation value	This is not recommended as rates will increase for all ratepayers including the rural sector as any remission has to be funded through rates. All other ratepayers would therefore be subsidising this remission.	Noted
	Stafford Cemetery		\$6k for cemetery maintenance		Approved

# Report to Council



**DATE:** 30 June 2023

**TO:** Mayor and Councillors

**FROM:** Group Manager, Corporate Services and Risk Assurance

---

## Rates Resolution 2023-24

### 1. Summary

- 1.1. The purpose of this report is to set the rates for the year ended 30 June 2024.
- 1.2. This issue arises as a result of the consultation on the Annual Plan 2023-24, Council's Revenue and Financing Policy, and the requirements of the Local Government (Rating) Act 2002 (LGRA).
- 1.3. Council seeks to meet its obligations under the Local Government Act 2002 and the achievement of the District Vision adopted by the Council in June 2021, which are set out in the Long-Term Plan 2021 - 31. Refer page 2 of the agenda.
- 1.4. This report concludes by recommending that Council Adopts all of the rates described and quantified in the Rates Resolution in **Appendix 1 and** instructs the Chief Executive to strike the rates for the year ended 30 June 2024 in accordance with the Annual Plan 2023-24.

### 2. Background

- 2.1. Section 23 LGRA requires that rates must be set by resolution and in accordance with the relevant provisions of the local authority's Long-Term Plan and Funding Impact Statement for the relevant financial year.

### 3. Current Situation

- 3.1. Council's forecast revenue excluding gains and internal recharges for 2023-24 is \$32,844,000. Of this 58.6% is derived from rates, which is within the parameters prescribed by the Revenue and Financing Policy.
- 3.2. The rate types and descriptions contained in the resolution tables, reflect the decisions of Council following consultation on the Annual Plan 2023-24.
- 3.3. The distribution of rates and factors applied, are reflected in the Funding Impact Statement contained in the Annual Plan 2023-24. The Rating Resolution gives effect to the Funding Impact Statement.
- 3.4. Council will adopt the rates factors, which means that any changes to the Rating Information Database between adoption of the rates resolution and end of the day 30 June 2023 will not affect the rates factors, however, will affect the total amount of rates collected.

#### **4. Options**

- 4.1. Option 1: Resolve to strike the rates for 2023-24 as proposed.
- 4.2. Option 2: Undertake further consultation.
- 4.3. Option 3: Do nothing.

#### **5. Risk Analysis**

- 5.1. Risk has been considered and the following risks have been identified. There is reputational risk from not adopting the rates and striking the rates by the statutory deadline. If the rates resolution is not adopted by the statutory deadline and staff cannot strike the rates, financial risk will be created.

#### **6. Health and Safety**

- 6.1. Health and Safety has been considered and no items have been identified.

#### **7. Significance and Engagement**

- 7.1. The level of significance has been assessed as being low as the decision to strike rates is administrative in that it gives effect to decisions made as a result of the Annual Plan process.
- 7.2. Public consultation was undertaken through the Annual Plan process.

#### **8. Assessment of Options (including Financial Considerations)**

- 8.1. Option 1 – Adopt the rates resolution as proposed and instruct the Chief Executive to strike the rates in accordance with the Annual Plan 2023-24. The decision enables Council to lawfully strike rates.
- 8.2. There are no financial implications to this option.
- 8.3. Option 2 – Undertake further consultation would mean that Council does not meet the statutory deadline and may be unable to strike rates. If Council cannot deliver a rates assessment within 14 days of when payment 1 is due LGRA s 50 takes effect and Council may only be able to strike a rate of 25% of the previous year's rates.
- 8.4. The following financial implications have been identified. This means that Council will be underfunded and cannot meet the levels of service described in the Long-Term Plan and subsequent Annual Plan.
- 8.5. Option 3 – Do nothing is not a viable option. Council would not be able to meet its financial commitments and must strike rates to provide the services as detailed in the Long-Term Plan or borrow to fund capital expenditure.

#### **9. Preferred Option(s) and Reasons**

- 9.1. The preferred option is Option 1, Council adopts all of the rates described and quantified in the Rates Resolution and instructs the Chief Executive to strike the rates for the year ended 30 June 2024 in accordance with the Annual Plan 2023-24.
- 9.2. The reason that Option 1 has been identified as the preferred option is that it enables Council to generate sufficient revenue to carry out its objectives as described in the Long-Term Plan 2023-24.

#### **10. Recommendation(s)**

- 10.1. That the report be received.
- 10.2. That Council adopts all the rates described and quantified in the Rates Resolution 2023-24.
- 10.3. That Council instructs the Chief Executive to strike the rates for the year ended 30 June 2024 in accordance with the Annual Plan 2023-24.

**Lesley Crichton**  
**Group Manager, Corporate Services and Risk Assurance**

**Appendix 1:** Rates Resolution 2023-24.

# Resolution to Set the Rates - 2023/24 Financial Year

## Recommendation:

Council resolves to set the rates and due dates for payment and authorise the penalty regime for the 2023/24 financial year commencing 1 July 2023 and ending 30 June 2024, in accordance with the Funding Impact Statement contained in the Annual Plan 2023/24 as follows; all amounts are GST inclusive:

Name of Rate	Narrative	LGRA Ref	Rate (GST Inclusive)	Required Revenue (GST Inclusive)
--------------	-----------	----------	-------------------------	-------------------------------------

### Must be read in conjunction with the Funding Impact Statement

<b>General Rate</b>  Residential Rural Residential Commercial Rural	Set at different rates in the dollar of rateable value for different categories of rateable land on the capital value of each rating unit in the District.	s13(2)(b)	  \$0.0028066 \$0.0019646 \$0.0056132 \$0.0026663	  \$1,982,449 \$1,021,809 \$2,884,775 \$2,600,197
<b>Uniform Annual General Charge</b>	Set at a fixed amount per rating unit on each rating unit in the District.	s15(1)(a)	\$719.30	\$4,461,121
<b>Kumara Community Rate</b>  Residential Rural Residential Commercial Rural	Set for different categories of land, at an amount per rating unit, on each rating unit in the Kumara Community Rate Zone.	s16(3)(b) s16(4)(b)	  \$282.27 \$282.27 \$282.27 \$282.27	  \$59,842 \$44,622 \$4,212 \$34,437
<b>Hokitika Community Rate</b>  Residential Rural Residential Commercial Rural	Set differentially for different categories of land, at an amount per rating unit, on each rating unit in the Hokitika Community Rate Zone.	s16(3)(b) s16(4)(b)	  \$799.76 \$599.82 \$1,599.53 \$599.82	  \$1,393,101 \$484,699 \$379,168 \$389,873
<b>Ross Community Rate</b>  Residential Rural Residential Commercial Rural	Set for different categories of land, at an amount per rating unit, on each rating unit in the Ross Community Rate Zone.	s16(3)(b) s16(4)(b)	  \$575.85 \$575.85 \$575.85 \$575.85	  \$103,077 \$16,700 \$8,638 \$77,164



Name of Rate	Narrative	LGRA Ref	Rate (GST Inclusive)	Required Revenue (GST Inclusive)
--------------	-----------	-------------	-------------------------	--

**Must be read in conjunction with the Funding Impact Statement**

<b>Harihari Community Rate</b>	Set for different categories of land, at an amount per rating unit, on each rating unit in the Harihari Community Rate Zone.	s16(3)(b) s16(4)(b)		
Residential			\$169.61	\$15,689
Rural Residential			\$169.61	\$6,157
Commercial			\$169.61	\$2,748
Rural			\$169.61	\$22,728
<b>Whataroa Community Rate</b>	Set for different categories of land, at an amount per rating unit, on each rating unit in the Whataroa Community Rate Zone.	s16(3)(b) s16(4)(b)		
Residential			\$190.53	\$11,241
Rural Residential			\$190.53	\$17,767
Commercial			\$190.53	\$4,906
Rural			\$190.53	\$21,721
<b>Franz Josef Glacier / Waiau Community Rate</b>	Set differentially for different categories of land, at an amount per rating unit, on each rating unit in the Franz Josef/Waiau Community Rate Zone.	s16(3)(b) s16(4)(b)		
Residential			\$436.74	\$58,719
Rural Residential			\$327.55	\$15,310
Commercial			\$873.47	\$64,471
Rural			\$327.55	\$24,239
<b>Fox Glacier Community Rate</b>	Set differentially for different categories of land, at an amount per rating unit, on each rating unit in the Fox Glacier Community Rate Zone.	s16(3)(b) s16(4)(b)		
Residential			\$616.51	\$44,709
Rural Residential			\$462.38	\$4,393
Commercial			\$1,233.01	\$51,762
Rural			\$462.38	\$24,506
<b>Bruce Bay Community Rate</b>	Set differentially for different categories of land, at an amount per rating unit, on each rating unit in the Fox Glacier Community Rate Zone.	s16(3)(b) s16(4)(b)		
Rural Residential			\$81.22	\$3,658
Commercial			\$81.22	\$361
Rural			\$81.22	\$8,853
<b>Haast Community Rate</b>	Set for different categories of land, at an amount per rating unit, on each rating unit in the Haast Community Rate Zone.	s16(3)(b) s16(4)(b)		
Residential			\$151.50	\$11,665
Rural Residential			\$151.50	\$35,193
Commercial			\$151.50	\$5,863
Rural			\$151.50	\$34,769

Name of Rate	Narrative	LGRA Ref	Rate (GST Inclusive)	Required Revenue (GST Inclusive)
<b>Must be read in conjunction with the Funding Impact Statement</b>				
<b>Water Rates</b>	Set differentially depending on the nature of the connection to the land and the use to which the land is put.	s16(3)(b) s16(4)(b)		
Treated water – Connected Commercial	Per Connection		\$437.44	
Treated water – Connected non commercial	Per Connection		\$249.96	
Treated water – Unconnected Commercial	Per unit		\$124.98	
Treated water – Unconnected non commercial	Per unit		\$218.72	
Rural Untreated – Connected non commercial	Per Connection		\$187.47	
Rural Untreated – Unconnected	Per unit		\$93.74	
				\$776,946
<b>Metered Water Rates</b>	Set on all rateable properties located in a specified location and for the quantity of water provided as a fixed charge per unit of water supplied	s19(2)(a)		
Metered Water Rates [excluding Milk Treatment Plant]			\$1.15 m3	\$207,944
<b>Milk Treatment Plant Fixed Water Rates</b>		s16(3)(b) s16(4)(a)		
Hokitika Milk Treatment Plant fixed water rate	Per Rating unit			\$2,266,607
<b>Milk Treatment Plant Metered Water Rates</b>	Set on the property used as a milk treatment plant in Hokitika for the quantity of water provided as a fixed charge per unit of water supplied up to 2,214,565m3. Water supplied over that amount will be charged at the current metered water rate.	s19(2)(a)		
Hokitika Milk Treatment Plant metered water rate			\$1.02m3	

Name of Rate	Narrative	LGRA Ref	Rate (GST Inclusive)	Required Revenue (GST Inclusive)
--------------	-----------	----------	-------------------------	-------------------------------------

**Must be read in conjunction with the Funding Impact Statement**

<b>Sewerage Rates</b>	Set as a fixed amount for rating units which are provided or has available to the land a council funded sewerage supply service.	s16(3)(b) s16(4)(b)		
Connected	Per Water Closet or Urinal Commercial, Per Connection Residential		\$217.21	\$950,282
Unconnected	Per Rating Unit		\$108.60	
<b>Refuse Collection Rates</b>	Set as a fixed amount for rating units, located in a specific location, which is provided with a refuse collection service and according to where the land is situated.	s16(3)(b) s16(4)(b)		
Refuse Collection	Per Bin Set		\$292.64	\$948,750
<b>Tourism promotions rate</b>	Set differentially for different categories of land, at an amount per rating unit, on each rating unit in the District.	s16(3)(b) s16(4)(b)		
Commercial rating units Over \$10 million capital value			\$8,400.78	\$42,004
Commercial rating units greater than \$3 and up to \$10 million capital value			\$4,200.39	\$54,605
Commercial rating units greater than \$1 and up to \$3 million capital value			\$1,680.16	\$131,052
Commercial rating units greater than \$0 and up to \$1 million capital value			\$840.08	\$325,833
Residential, Rural Residential and Rural			\$12.73	\$72,788

Name of Rate	Narrative	LGRA Ref	Rate (GST Inclusive)	Required Revenue (GST Inclusive)
--------------	-----------	----------	-------------------------	-------------------------------------

**Must be read in conjunction with the Funding Impact Statement**

<b>Hokitika Area Promotions Rate</b>	Set as a fixed rate per rating unit on all rateable properties defined as commercial use properties and located in the Hokitika community zone (as mapped in the Rating Policy).	s16(3)(b) s16(4)(a)	\$191.63	\$44,850
<b>Kokatahi / Kowhitirangi Community Rates</b>	Set differentially as a fixed rate and as rate on the land value of all rateable properties located on the Kokatahi / Kowhitirangi area.	s16(3)(b) s16(4)(b)		
Land Value			\$0.000129	\$23,316
Rating Unit			\$116.00	\$23,316
<b>Kaniere Sewerage Capital Contribution Rate</b>	Set as a fixed rate per rating unit on all rateable properties that are connected to the Kaniere sewerage scheme and have not repaid the capital amount.	s16(3)(b) s16(4)(a)	\$417.00	\$11,676
<b>Hannah's Clearing Water Supply Capital Repayment Rate</b>	Set as a fixed rate per rating unit on all rateable properties located in Hannah's Clearing where the nature of the connection is a Council funded water supply and the capital amount has not been repaid.	s16(3)(b) s16(4)(a)	\$575.00	\$2,875
<b>Emergency Management Contingency Fund Rate</b>	Set on the land value of all rateable properties in the district.	s16(3)(a) s16(4)(a)	\$0.00	\$0.00

Name of Rate	Narrative	LGRA Ref	Rate (GST Inclusive)	Required Revenue (GST Inclusive)
--------------	-----------	-------------	-------------------------	--

**Must be read in conjunction with the Funding Impact Statement**

### Instalments

Rates will be collected by four equal quarterly instalments due on the following dates. Payments will be applied to the oldest debt first.

Instalment Number	Due Date
One	20-Aug-23
Two	20-Nov-23
Three	20-Feb-24
Four	20-May-24

### Water by Meter

Water by Meter is invoiced Monthly and Quarterly at the following dates:

31-Jul-23	30-Nov-23	31-Mar-24
31-Aug-23	31-Mar-23	30-Apr-24
30-Sep-23	31-Jan-24	31-May-24
31-Oct-23	29-Feb-24	30-Jun-24

Payments are due on the 20th of the month following invoice date.

### Penalty Regime

1. A 10% penalty is added under s.58(1)(a) within the next 5 business days to so much of any instalment not paid by the due date.
2. A 10% penalty will be added to rates under s.58(1)(b) that remain unpaid from previous years. This will be added on 1 July 2021, or 5 working days after Council has passed the rates resolution (whichever is the later).
3. A further 10% penalty will be added to rates under s58(1)(c) that remain unpaid from previous years. This will be added 6 months after the penalty made in 2 above if the rates remain unpaid.

### Delegations

Council confirms that all matters that can be delegated under s.132 of the Local Government (Rating) Act 2002 are delegated to the Chief Executive, Group Manager: Corporate Service, Finance Manager and Rates Officer.