

Report 14.303
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Committee Council
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Adoption of the Wellington Regional Council 2014/15 rates

1. Purpose

To recommend that Council set rates for the 2014/15 financial year as set out in this report and authorise penalties for unpaid rates.

2. Background

2.1 Setting of rates

Under section 23 of the Local Government (Rating) Act 2002 (the Act) the Council must set its rates for the 2014/15 financial year, by resolution. Rates must be set in accordance with the relevant provisions in the long-term plan and annual plan.

The Annual Plan 2014/15 articulates the Council's intention to set a general rate and a number of targeted rates. Targeted rates are proposed for Public transport, River management, Stadium purposes, Wellington Regional Strategy, Bovine Tb, Possum/predator, Warm Greater Wellington, Wairarapa river management schemes, Wairarapa catchment schemes and Wairarapa drainage schemes.

In its rates resolution, the Council must state the date on which the rates are to be paid or, if they are to be paid in instalments, the dates on which specified amounts must be paid.

2.2 Defence land

Section 22 of the Act requires that the rates assessed for land owned or used by the Crown as an air force base, army camp, naval establishment, or other defence area must not exceed the amount of rates that would have been assessed if the rates were calculated on land value.

The only facility in the Wellington region that qualifies for this adjustment, Trentham Camp in Upper Hutt, is part residential, part commercial and part

rural. The effect of section 22 is to reduce the overall rates for Trentham Camp and adjust the cents in the dollar paid by other properties in Upper Hutt.

2.3 Differential rating categories

The Council's General rate is assessed on the basis of which district the land falls in using an "estimate of projected valuation" under section 131 of the Act. This differentiation is made to recognise the difference in valuation dates throughout the Wellington region. The "cents in the dollar" calculation is made on the basis of the rateable capital values of properties as at 19 June 2014, supplied by each of the constituent authorities.

Targeted rates are differentiated on a number of different matters:

Public transport	Where the land is situated and the use to which the land is put.
River management	Where the land is situated.
Stadium purposes	Where the land is situated and the use to which the land is put.
Wellington Regional Strategy	Where the land is situated and the use to which the land is put.
Warm Greater Wellington	Provision of service to the land.
Bovine Tb	The area of land within each rating unit and provision of a service provided.
Possum / predator	The area of land within each rating unit.
Wairarapa river management schemes	Where the land is situated (in some cases set under section 146 of the Act using approved classification and differential registers) and/or the benefits accruing through the provision of services and in some cases use.
Wairarapa catchment schemes	Where the land is situated (in some cases set under section 146 of the Act using approved classification and differential registers) and in some cases use and land value.
Wairarapa drainage schemes	Where the land is situated (set under section 146 of the Act using approved classification and differential registers).

For the Public transport, River management, Stadium purposes, Possum / predator and Wellington Regional Strategy rates, the Council bases its differential rating categories on those used by each of the territorial authorities in the Wellington region. Differential rating categories for the Wairarapa river management schemes, Wairarapa catchment schemes, Wairarapa drainage

Schemes and Bovine Tb are based on areas identified on the approved classification registers held by the Council. The differential rating category for the Warm Greater Wellington rate is based on the extent of service provided (dollars), calculated as a percentage of the service.

2.4 Authorisation of penalties

Under sections 57 and 58 of the Act, the Council may authorise the imposition of penalties on unpaid rates. In addition to penalties applied to rates that remain unpaid after the instalment due date, the Council can authorise additional penalties to rates unpaid from a previous year or years.

2.5 Implications of collection arrangements

Because the Council has continued with an agency arrangement for the collection of its rates (other than for properties within Tararua District), for practical purposes it adopts the instalment dates and penalty provisions adopted by the Wellington region's territorial authorities. This means that different provisions apply throughout the region, but that within a district there is consistency between the territorial authority and regional council provisions.

2.6 Policies

The Council's Long-Term Plan 2012-22, contains a number of rating policies that specify the circumstances in which the Council will remit or postpone rates.

3. Communication

The Council's resolution will be notified to the territorial authorities in the Wellington region. Individual property owners will be notified of their rating liability when rates assessment notices are sent out.

In addition, a copy of the resolution must be sent to the Secretary for Local Government within 20 working days of making the resolution.

4. The decision-making process and significance

The setting of rates implements the provisions of the Council's Annual Plan 2014/15.

The matters requiring decision in this report have been considered by officers against the requirements of Part 6 of the Local Government Act 2002.

The Council's Annual Plan 2014/15 has been developed in accordance with the special consultative procedure and contains details of the proposed rates.

5. Recommendations

That the Council:

- 1. Receives the report.*
- 2. Notes the content of the report.*
- 3. Sets, pursuant to the Local Government (Rating) Act 2002 and all other Acts and powers enabling on that behalf, **the rates** as set out in this report*

for the period commencing 1 July 2014 and concluding 30 June 2015. All dollar amounts in this resolution are exclusive of Goods and Services Tax (GST) and notes that GST will be added to these amounts at the prevailing rate at the time of supply.

a. General rate

A general rate set under section 13(2)(b) of the Local Government (Rating) Act 2002 as an amount in the dollar of capital value on each rating unit as follows:

General rate	2014/15 Cents per \$ of rateable capital value	2014/15 Revenue sought \$
Wellington city	0.03230	15,207,317
Lower Hutt city	0.03124	5,276,864
Upper Hutt city	0.03125	2,053,169
Porirua city	0.03066	2,430,782
Kapiti Coast district	0.03072	3,182,746
Masterton district	0.03082	1,386,210
Carterton district	0.03159	621,938
South Wairarapa district	0.03088	1,008,729
Tararua district	0.03059	1,920
Total general rate		31,169,675

b. Targeted rate: Public transport

The following differential targeted rate is set under section 16(3)(b) and section 16(4)(b) of the Local Government (Rating) Act 2002 as an amount in the dollar of capital value on each rating unit as follows:

Targeted rate: Public Transport	2014/15 Cents per \$ of rateable capital value	2014/15 Revenue sought \$
Wellington city		
Downtown city centre business	0.26513	19,446,167
Urban	0.02916	11,431,465
Rural	0.00751	40,571
Lower Hutt city		
Urban	0.05291	8,795,357
Rural	0.01355	36,510
Upper Hutt city		
Urban	0.05728	3,372,827
Rural	0.01471	100,504
Porirua city		
Urban	0.06036	4,472,541
Rural	0.01546	80,037
Kapiti Coast district		
Urban	0.02594	2,266,406
Rural	0.00676	109,822
Masterton district		
Urban	0.00850	190,909
Rural	0.00250	56,328
Carterton district		
Urban	0.01543	95,308
Rural	0.00420	56,810
South Wairarapa district		
Urban	0.01990	193,045
Rural	0.00522	119,840
Total transport rate		50,864,447

c. *Targeted rate: River management*

The following differential targeted rates are set under section 16(3)(b) and section 16(4)(b) of the Local Government (Rating) Act 2002 as an amount in the dollar of capital value or land value on each rating unit as follows:

Targeted rate: River management based on capital value	2014/15 Cents per \$ of rateable capital value	2014/15 Revenue sought \$
Wellington city	0.00012	54,276
Lower Hutt city	0.01734	2,929,915
Upper Hutt city	0.00920	604,194
Porirua city	0.00053	42,230
Kapiti Coast district	0.01378	1,427,189
Carterton district	0.00109	21,478
Total district-wide river management rate		5,079,282
Greytown ward	0.01867	87,211
Total river management rates based upon capital value		5,166,493
Targeted rate: River management based on land value	2014/15 Cents per \$ of rateable capital value	2014/15 Revenue sought \$
Featherston urban: Donalds Creek Stopbank	0.00261	2,347
Total river management rates based upon land value		2,347
Total river management rates		5,168,840

d. *Targeted rate: Stadium purposes*

The following differential targeted rate is set under section 16(3)(b) and section 16(4)(b) of the Local Government (Rating) Act 2002 as an amount in the dollar capital value on each rating unit as follows:

Targeted rate: Stadium purposes	2014/15 Cents per \$ of rateable capital value	2014/15 Revenue sought \$
Wellington city		
Business	0.00508	549,874
Residential	0.00289	1,031,783
Rural	0.00144	7,760
Lower Hutt city		
Business	0.00413	136,198
Residential	0.00285	379,962
Rural	0.00228	6,154
Upper Hutt city		
Business	0.00200	21,139
Residential	0.00238	114,255
Rural	0.00079	5,352
Porirua city		
Business	0.00345	33,180
Residential	0.00241	155,196
Rural	0.00072	3,746
Kapiti Coast district		
Urban	0.00135	118,002
Rural	0.00071	11,506
Masterton district		
Urban	0.00175	39,334
Rural	0.00063	14,182
Carterton district		
Urban	0.00169	10,436
Rural	0.00061	8,295
South Wairarapa district		
Urban	0.00199	19,266
Rural	0.00044	10,168
Total stadium-purposes rate		2,675,788

e. *Targeted rate: Wellington Regional Strategy*

The following differential targeted rate is set under section 16(3)(a) and section 16(4)(b) of the Local Government (Rating) Act 2002 as an amount in the dollar of capital value or a fixed amount per rating unit on each rating unit as follows:

Targeted rate: Wellington Regional Strategy (WRS)	2014/15 \$ per rating unit	2014/15 Cents per \$ of rateable capital value	2014/15 Revenue sought \$
Wellington city			
Downtown city centre business		0.01112	815,455
Business		0.01112	387,100
Residential – per rating unit	\$14.00		968,898
Rural – per rating unit	\$28.00		20,216
Lower Hutt city			
Business		0.00989	326,172
Residential – per rating unit	\$14.00		497,966
Rural – per rating unit	\$28.00		13,496
Upper Hutt city			
Business		0.00986	103,907
Residential – per rating unit	\$14.00		199,598
Rural – per rating unit	\$28.00		31,528
Porirua city			
Business		0.00971	93,237
Residential – per rating unit	\$14.00		233,478
Rural – per rating unit	\$28.00		16,660
Kapiti Coast district			
Business		0.00973	116,447
Residential – per rating unit	\$14.00		282,786
Rural – per rating unit	\$28.00		68,404
Masterton district			
Business		0.00976	37,236
Residential – per rating unit	\$14.00		107,814
Rural – per rating unit	\$28.00		95,116
Carterton district			
Business		0.01000	9,463
Residential – per rating unit	\$14.00		28,938
Rural – per rating unit	\$28.00		45,472
South Wairarapa district			
Business		0.00978	16,236
Residential – per rating unit	\$14.00		40,880
Rural – per rating unit	\$28.00		76,104
Tararua district – per rating unit	\$28.00		252
Total economic development rate			4,632,859

f. Targeted rate: Warm Greater Wellington

The following targeted rate is set under section 16(3)(b) and 16(4)(a) of the Local Government (Rating) Act 2002 as a rate based on the extent of service provided (dollars), calculated as a percentage of the service:

Targeted rate: Warm Greater Wellington Based on extent of service provided	2014/15 Percentage of service provided	2014/15 Revenue sought \$
For any ratepayer that utilises the service	15.000%	2,742,000

g. Targeted rate: Bovine Tb

The following differential targeted rates are set under section 16(3)(b) and section 16(4)(a) of the Local Government (Rating) Act 2002 as an amount in the dollar per hectare on each rating unit 4 hectares or greater within defined operational areas as follows:

Targeted rate: Bovine Tb	2014/15 \$ per hectare	2014/15 Revenue sought \$
Land area in defined operational plans Land area of 4 or more hectares in control areas	0.54084	284,000
Total bovine Tb rate		284,000

h. Targeted rate: Possum / predator

The following differential targeted rates are set under section 16(3)(b) and section 16(4)(a) of the Local Government (Rating) Act 2002 as an amount in the dollar per hectare on each rating unit 4 hectares or greater as follows:

Targeted rate: Possum / Predator	2014/15 \$ per hectare	2014/15 Revenue sought \$
Rural land area Land area of 4 or more hectares in all rural classified areas	0.60621	347,600
Total Possum / predator rate		347,600

i. Targeted rate: River management schemes (1)

The following targeted rates are set under sections 16(3)(b), 16(4)(b) and 146 of the Local Government (Rating) Act 2002 as an amount in the dollar per hectare on each rating unit in the classified scheme area as follows:

Targeted rate: River management schemes 1		2014/15 \$ per hectare	2014/15 Revenue sought \$
Waingawa	A	133.50187	4,634
	B	86.78492	11,008
	C	66.76490	7,388
	D	60.08724	112
	E	53.52226	9,215
	F	46.83272	1,181
	G	20.11846	1,011
	H	13.43513	2,268
			36,817
Upper Ruamahanga	A	123.12695	11,321
	B	102.60578	679
	C	82.08470	10,202
	D	61.56415	1,084
	E	41.04235	12,221
	F	20.52118	820
	S	1,156.17195	1,734
			38,061
Middle Ruamahanga	A	116.04763	5,159
	B	95.99312	5,242
	C	76.79453	393
	D	57.59595	7,131
	E	38.39716	1,809
	F	19.19858	5,686
	S	1,161.68632	1,975
			27,395

Targeted rate: River management schemes 1		2014/15 \$ per hectare	2014/15 Revenue sought \$
Lower Ruamahanga	A	56.77505	7,260
	B	48.66436	2,661
	C	40.55356	8,871
	D	32.44298	10,748
	E	24.33229	7,995
	F	16.22138	19,915
	SA	1,423.61717	3,559
	SB	711.80902	1,139
			62,148
Waiohine – rural	A	44.63214	4,992
	B	37.34118	14,168
	C	29.87254	38,087
	D	22.40654	8,116
	E	14.93688	12,118
	S	589.80270	9,732
			87,213
Mangatarere	A	32.47945	697
	B	31.06726	6,512
	C	26.32651	413
	D	23.30047	1,674
	G	0.10088	38
			9,334
Upper Mangatarere	A	8.75232	609
	B	6.57181	114
	C	4.39038	210
			933
Waipoua	A	111.63869	9,867
	B	89.22388	22,545
	C	67.06773	1,493
	D	44.69000	12,514
	SA	3,778.15495	378
	SC	2,257.95045	226
			47,023

Targeted rate: River management schemes 1		2014/15 \$ per hectare	2014/15 Revenue sought \$
Kopuaranga	A2	62.49503	1,645
	A3	56.25763	3,879
	A4	31.15816	352
	A5	21.87362	1,263
	A6	12.39898	1,006
	B2	12.49898	766
	B3	11.27917	830
	B4	6.24949	58
	B5	4.37477	136
	B6	2.49974	301
	SA	153.57415	768
	SB	76.78703	845
			11,849
Lower Taueru	A	3.78405	1,537
	B	0.75643	212
	C	0.37822	71
	S	189.10578	230
			2,050
Lower Whangaehu	A	16.97409	573
	B	13.57911	911
	C	10.18402	556
	D	6.79038	524
	E	3.39498	603
	S	84.86572	112
			3,279
Total river management scheme rates 1			326,102

j. Targeted rate: River management schemes (2)

The following targeted rate is set under sections 16(3)(b) and 16(4)(b) of the Local Government (Rating) Act 2002 as a dollar amount per point on each rating unit and in some cases a fixed charge per separately used or inhabited part of a rating unit (dwelling) on any unit that has any residential use within the classified scheme area as follows:

Targeted rate: River management schemes 2		2014/15 \$ per dwelling ¹	2014/15 \$ per point	2014/15 Revenue sought \$
Lower Wairarapa valley	A		0.21378	617,571
Development scheme	Sa	16.70918		6,450
	Sb	33.41835		66,536
Total river management scheme rates 2				690,557

k. Targeted rate: Catchment schemes (1)

The following targeted rates are set under sections 16(3)(b), 16(4)(b) and 146 of the Local Government (Rating) Act 2002 as an amount in the dollar per hectare on each rating unit in the classified scheme area as follows:

Targeted rate: Catchment schemes 1		2014/15 \$ per hectare	2014/15 Revenue sought \$
Whareama	A	4.25730	2,815
	B	1.63770	1,185
	C	0.28670	12,542
	D	0.24550	5
	E	0.20540	1
	F	0.16730	468
			17,016
Homewood	A	1.45100	3,430
	B	1.38410	617
	C	1.20960	4,032
	D	0.17280	302
			8,381

Targeted rate: Catchment schemes 1		2014/15 \$ per hectare	2014/15 Revenue sought \$
Maungaraki	A	0.86665	2,962
	B	0.40784	1,212
			4,174
Upper Kaiwhata	A	8.41550	353
	B	3.69380	290
	C	0.52560	481
	D	0.31550	561
	E	0.21010	393
	F	0.10510	47
			2,125
Lower Kaiwhata	A	14.04540	923
	B	6.14230	285
	C	0.87740	1,002
	D	0.52650	1,384
	E	0.35100	12
	F	0.17550	49
			3,655
Catchment management scheme 1 rates			35,351

l. Targeted rate: Catchment schemes (2)

The following targeted rates are set under sections 16(3)(b) and 16(4)(b) of the Local Government (Rating) Act 2002 as an amount in the dollar of land value on each rating unit in the classified scheme area as follows:

Targeted rate: Catchment schemes 2		2014/15 Cents per \$ of rateable land value	2014/15 Revenue sought \$
Awhea-Opouawe	Land value	0.00016	9,800
	Land value within scheme area		
Mataikona-Whakataki		0.00348	2,664
Catchment management scheme 2 rates			12,464

m. Targeted rate: Catchment schemes (3)

The following targeted rates are set under sections 16(3)(b) and 16(4)(b) of the Local Government (Rating) Act 2002 as a fixed charge per separately used or inhabited part of a rating unit (dwelling) on any unit that has any residential use within the classified scheme area as follows:

Targeted rate:		2014/15	2014/15
Catchment schemes 3		\$ per dwelling¹	Revenue sought
			\$
		\$114.54 /	
Awhea-Opouawe	Charge per dwelling	\$57.27	8,820
Maungaraki	Charge per dwelling	\$30.86	586
Mataikona-Whakataki	Charge per dwelling	\$15.00	1,830
Catchment management scheme 3 rates			11,236

n. Targeted rate: Catchment schemes (4)

The following targeted rate is set under sections 16(3)(b) and 16(4)(a) of the Local Government (Rating) Act on any rating unit in the classified scheme area as based on the area of land within the rating unit that is protected by the Council's river management activity, calculated as an amount in the dollar per metre of the rating unit's river frontage.

Targeted rate:		2014/15	2014/15
Catchment schemes 4		Cents per metre of river frontage	Revenue sought
			\$
Maungaraki	River frontage	0.04080	1,116
Catchment management scheme 4 rates			1,116

o. Targeted rate: Pump drainage schemes

The following targeted rates are set under sections 16(3)(b), 16(4)(a) and 146 of the Local Government (Rating) Act 2002 as an amount in the dollar per hectare on each rating unit in the classified scheme area as follows:

Targeted rate:		2014/15	2014/15
Pump drainage schemes		\$ per hectare	Revenue sought
			\$
Te Hopai	A	74.77870	92,000
Moonmoot pump	A	77.62690	18,000
Onoke pump	A	140.26310	95,800
Pouawha pump	A	76.69810	68,952
Total pump drainage scheme rates			274,752

p. *Targeted rate: Gravity drainage schemes*

The following targeted rates are set under sections 16(3)(b), 16(4)(a), 16(4)(b) and 146 of the Local Government (Rating) Act 2002 as an amount in the dollar per hectare on each rating unit in the classified scheme area as follows:

Targeted rate:		2014/15	2014/15
Gravity drainage schemes		\$ per hectare	Revenue sought
			\$
Okawa	A	3.41640	988
Taumata	A	6.34310	1,834
East Pukio	A	27.31310	3,150
Longbush	A	15.65700	3,415
	B	7.82840	1,012
Otahoua	A	33.14550	3,000
Te Whiti	A	7.08990	963
Ahikouka	A	27.16690	3,048
Battersea	A	15.32370	2,573
	B	12.68730	2,354
	C	9.88630	3,081
	D	5.93170	912
	E	5.10780	1,041
	F	4.94310	371
Manaia	A	40.59250	7,000
Whakawiriwiri	A	13.26430	8,273
Total gravity drainage scheme rates			43,015

4. That the Wellington Regional Council **adopts** the instalment dates outlined below and pursuant to sections 57 and 58 of the Local Government (Rating) Act 2002 **authorises** the penalties outlined below:

- a. All rating units within Wellington City

Instalment penalty

A 10% penalty will be added to any portion of the current instalment that remains unpaid after the due date as shown in the table below:

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
1	1 September 2014	2 September 2014
2	1 December 2014	2 December 2014
3	1 March 2015	2 March 2015
4	1 June 2015	2 June 2015

Additional arrears penalty

An additional 10% penalty will be added to any amount of rates assessed in previous years and remaining unpaid at 3 July 2014. A further additional 10% penalty will be added to rates from previous years that remain unpaid at 3 January 2015.

- b. All rating units within Lower Hutt City

Instalment penalty

A 10% penalty will be added to any portion of the current instalment that remains unpaid after the due date as shown in the table below.

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
1	20 August 2014	21 August 2014
2	20 October 2014	21 October 2014
3	20 December 2014	21 December 2014
4	20 February 2015	21 February 2015
5	20 April 2015	21 April 2015
6	20 June 2015	21 June 2015

Additional arrears penalty

An additional 10% penalty will be added to any amount of rates assessed in previous years and remaining unpaid at 3 July 2014. A further additional 10% penalty will be added to rates from previous years that remain unpaid at 3 January 2015.

c. *All rating units within Upper Hutt City*

Instalment penalty

A 10% penalty will be added to any portion of the current instalment that remains unpaid after the due date as shown in the table below:

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
<i>1</i>	<i>31 August 2014</i>	<i>2 September 2014</i>
<i>2</i>	<i>31 October 2014</i>	<i>3 November 2014</i>
<i>3</i>	<i>15 January 2015</i>	<i>16 January 2015</i>
<i>4</i>	<i>28 February 2015</i>	<i>3 March 2015</i>
<i>5</i>	<i>30 April 2015</i>	<i>1 May 2015</i>

Additional arrears penalty

An additional 10% penalty will be added to any amount of rates assessed in previous years and remaining unpaid at 3 July 2014. A further additional 10% penalty will be added to rates from previous years that remain unpaid at 3 January 2015.

d. *All rating units within Porirua City*

Instalment penalty

A 10% penalty will be added to any portion of the current installment that remains unpaid after the due date as shown in the table below:

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
<i>1</i>	<i>23 September 2014</i>	<i>24 September 2014</i>
<i>2</i>	<i>25 November 2014</i>	<i>26 November 2014</i>
<i>3</i>	<i>21 January 2015</i>	<i>22 January 2015</i>
<i>4</i>	<i>24 March 2015</i>	<i>25 March 2015</i>
<i>5</i>	<i>26 May 2015</i>	<i>27 May 2015</i>

Additional arrears penalty

An additional 10% penalty will be added to any amount of rates assessed in previous years and remaining unpaid at 3 July 2014.

e. *All rating units within Kapiti Coast District*

Instalment penalty

A 10% penalty will be added to any portion of the current instalment that remains unpaid after the due date as shown in the table below:

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
1	4 September 2014	5 September 2014
2	4 December 2014	5 December 2014
3	4 March 2015	5 March 2015
4	4 June 2015	5 June 2015

Additional arrears penalty

An additional 10% penalty will be added to any amount of rates assessed in previous years and remaining unpaid at 3 July 2014.

f. *All rating units within Masterton District*

Instalment penalty

A 10% penalty will be added to any portion of the current instalment that remains unpaid after the due date as shown in the table below:

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
1	1 August 2014	21 August 2014
2	1 November 2014	21 November 2014
3	1 February 2015	21 February 2015
4	1 May 2015	21 May 2015

Additional arrears penalty

An additional 10% penalty will be added to any amount of rates assessed in previous years and remaining unpaid at 3 July 2014.

g. *All rating units within Carterton District*

Instalment penalty

A 10% penalty will be added to any portion of the current instalment that remains unpaid after the due date as shown in the table below:

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
1	20 August 2014	21 August 2014
2	20 November 2014	21 November 2014
3	20 February 2015	21 February 2015
4	20 May 2015	21 May 2015

Additional arrears penalty

An additional 10% penalty will be added to any amount of rates assessed in previous years and remaining unpaid at 3 July 2014.

- h. *All rating units within South Wairarapa District*

Instalment penalty

A 10% penalty will be added to any portion of the current instalment that remains unpaid after the due date as shown in the table below:

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
<i>1</i>	<i>20 August 2014</i>	<i>21 August 2014</i>
<i>2</i>	<i>20 November 2014</i>	<i>21 November 2014</i>
<i>3</i>	<i>20 February 2015</i>	<i>23 February 2015</i>
<i>4</i>	<i>20 May 2015</i>	<i>21 May 2015</i>

Additional arrears penalty

An additional 10% penalty will be added to any amount of rates assessed in previous years and remaining unpaid at 3 July 2014. A further additional 10% penalty will be added to rates from previous years that remain unpaid at 3 January 2015.

- i. *All rating units within that part of Tararua District falling within the Wellington region.*

Instalment penalty

A 10% penalty will be added to any portion of the current instalment that remains unpaid after the due date as shown in the table below:

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
<i>1</i>	<i>12 September 2014</i>	<i>15 September 2014</i>

Additional arrears penalty

An additional 10% penalty will be added to any amount of rates assessed in previous years and remaining unpaid at 3 July 2014. A further additional 10% penalty will be added to rates from previous years that remain unpaid at 3 January 2015.

5. *Requests officers to send a copy of these resolutions to all territorial authorities acting as our agents for rates collection and to the Secretary for Local Government.*

Report prepared by:

Chris Gray
Manager, Finance

Report approved by:

Mike Timmer
Acting Chief Financial
Officer/Treasurer