

Report 03.366

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Committee Council

Author Wayne Hastie Council Secretary

2003/2004 Wellington Regional Council Rates

1. Purpose

To recommend that Council set rates for the 2003/04 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 2003/04 financial year by resolution. Rates must be set in accordance with the relevant provisions in the Council's long-term council community plan and funding impact statement for 2003/04.

The Funding Impact Statement included within *Towards a sustainable region* – *Greater Wellington Regional Council's proposed ten year plan 2003 – 2013 Incorporating the 2003 – 2004 Annual Plan* (LTCCP) notified the Council's intention to set a general rate and a number of targeted rates. Targeted rates are proposed for Regional Transport, River Management, Stadium Purposes, Bovine Tb, River Management Schemes, Catchment Schemes, Pump Drainage Schemes and Gravity 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 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 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 differentiated 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 Region. The "cents in the dollar" calculation is made on the basis of the rateable capital values of properties as at June 2003, supplied by each of the constituent authorities.

Targeted rates are	differentiated	on a number	of different	matters:
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Regional 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
Bovine Tb	The area of land within each rating unit and provision of
	a service
River Management	Where the land is situated (Set under section 146 using
Schemes, Catchment	approved classification and differential registers)
Management	
Schemes, Pump	
Drainage Schemes	
and Gravity Drainage	
Schemes	

For the Regional Transport, River Management and Stadium Purposes Rates, the Council bases its differential rating categories on those used by each of the territorial authorities in the Region. Differential rating categories for the River Management Schemes, Catchment Management Schemes, Pump Drainage Schemes and Gravity Drainage Schemes are based on areas identified on the approved classification registers held by the Council. Such areas were originally identified as rating districts. The differential rating categories are defined in the Council's Funding Impact Statement.

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 must adopt the instalment dates and penalty provisions adopted by the 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 Tararua District Rates

There are only ten rateable properties within that part of Tararua District that falls within the Wellington Region. The Council will be collecting these rates itself and a single instalment is proposed.

2.7 Policies

In adopting the LTCCP the Council also adopted a number of rating policies that specify the circumstances in which the Council will remit or postpone rates.

3. Communications

The Council's resolution will be notified to the territorial authorities in the 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 of Local Government within 20 working days of making the resolution.

4. Recommendations

1. That, pursuant to the Local Government (Rating) Act 2002 and all other Acts and powers enabling on that behalf, the Wellington Regional Council sets the rates as set out in this report for the period commencing 1 July 2003 and concluding 30 June 2004. All dollar amounts are inclusive of Goods and Services Tax (GST).

a) General Rate

A differential 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:

	cents per \$ of rateable capital value	Revenue Sought
		\$
Wellington City	0.04975	11,713,152
Lower Hutt City	0.05275	4,186,755
Upper Hutt City	0.05039	1,407,616
Porirua City	0.05259	1,803,789
Kapiti Coast District	0.04856	2,330,962
Masterton District	0.04940	1,082,899
Carterton District	0.06337	455,576
South Wairarapa District	0.06370	761,725
Tararua District	0.04848	1,813
Total General Rate		23,744,287

b) Targeted Rate: Regional Transport

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

	cents per \$ of rateable capital value	Revenue Sought
Wellington City		\$
Downtown City Centre Business	0.29064	10,415,727
Business	0.01743	348,379
Residential	0.04194	7,441,720
Rural	0.01272	28,002
Lower Hutt City		
Business	0.07087	1,139,782
Residential	0.06855	4,254,770
Rural	0.01854	22,698
Upper Hutt City		
Urban	0.04819	1,201,074
Rural	0.01342	40,467
Porirua City		
Urban	0.09716	3,095,484
Rural	0.01811	44,228
Kapiti Coast District		
Otaki		
Urban	0.00914	33,625
Rural	0.00419	17,067
Other Kapiti		
Urban	0.03620	1,346,452
Rural	0.00721	22,056
Masterton District		
Urban	0.00788	80,265
Rural	0.00178	20,853
Carterton District		
Urban	0.01336	29,011
Rural	0.00287	14,390
South Wairarapa District		
Urban	0.01285	44,889
Rural	0.00246	20,813
Total Regional Transport Rate		29,661,752

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 of a rate in the dollar of capital value or land value on each rating unit as follows:

	cents per \$ of rateable capital value	Revenue Sought \$
Wellington City	0.00067	157,008
Lower Hutt City	0.01679	1,333,076
Upper Hutt City	0.01802	503,391
Porirua City	0.00249	85,344
Kapiti Coast District	0.02153	1,033,395
Carterton District	0.00239	17,151
Total District Wide River Management Rate		3,129,365
Greytown Ward	0.06570	113,513
Total River Management Rates based upon Capital	Value	3,242,878

		Revenue Sought
	cents per \$ of	\$
	rateable land	
	value	
Greytown	0.04438	19,681
Stopbank		
Donalds Creek Stopbank	0.29125	30,410
Total River Management Rates based upon Lan	nd Value Value	50,091
Total River Management Rates		3,292,969

d) Targeted Rate: Stadium Purposes

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

	cents per \$ of rateable capital value	Revenue Sought
Wellington City	ruiuc	\$
Business	0.01108	618,609
Residential	0.00654	1,160,757

Rural	0.00397	8,730
Lower Hutt City		
Business	0.00953	153,222
Residential	0.00689	427,457
Rural	0.00565	6,924
Upper Hutt City		
Business	0.00503	23,781
Residential	0.00631	128,538
Rural	0.00200	6,021
Porirua City		
Business	0.00804	37,327
Residential	0.00642	174,595
Rural	0.00173	4,214
Kapiti Coast District		
Urban	0.00325	132,753
Rural	0.00181	12,944
Masterton District		
Urban	0.00435	44,251
Rural	0.00136	15,954
Carterton District		
Urban	0.00540	11,740
Rural	0.00186	9,332
South Wairarapa District		
Urban	0.00620	21,674
Rural	0.00135	11,439
Total Stadium Purposes Rate		3,010,262

e) Targeted Rate: Bovine Tb

The following differential targeted rates are set under section 16(3)(b) and section 16(4)(b) of the Local Government (Rating) Act 2002 of a rate in the dollar per hectare on each rating unit 10 hectares or greater within defined operational areas as follows:

	Revenue Sough	
	\$ per hectare	\$
Land area > 10ha & Defined Operational Area	0.33750	147,375
Total Bovine Tb Rate		147,375

f) Targeted Rate: River Management Schemes

The following targeted rates under sections 16(3)(b), 16(4)(b) and 146 of the Local Government (Rating) Act 2002 of a dollar amount

per hectare on each rating unit in the classified scheme area as follows:

			Revenue Sought
		\$ per hectare	\$
Waingawa	A	104.93930	3,502
C	В	68.21060	8,717
	C	52.46970	6,323
	D	47.22270	95
	E	41.97570	7,009
	F	36.72880	987
	G	15.74090	737
	H	10.49390	1,666
Total Waingawa S	Scheme Rate		29,036
Lower Wairarapa	A	92.23870	183,707
Valley	B	51.65360	99,879
vaney	C	18.44770	55,954
	D	14.75820	97,791
	E	11.06860	65,973
	F	3.68950	69,437
	U1	0.36900	5
Total Lower Wair			572,746
			0.010
Upper Ruamahanga	A	96.04170	8,910
	В	80.03480	724
	C	64.02780	8,066
	D	48.02090	1,626
	E	32.01390	9,548
	F	16.00700	655
	S	901.83950	1,353
Total Upper Ruan	nahanga Scheme	Rate	30,882
Middle Ruamahanga	A	89.24310	3,991
C	B	74.36930	4,068
	C	59.49540	304
	D	44.62160	5,459
	E	29.74770	1,402
	F	14.87390	4,397
	S	900.00000	1,530
Total Middle Rua	mahanga Scheme	Rate	21,151
Lower Ruamahanga	A	45.01130	5,756

	B	38.58750	2,110
	C	32.15250	7,033
	D	25.71750	8,520
	E	19.29380	6,340
	F	12.85880	15,788
	SA	1128.69000	2,822
	SB	564.34500	903
Total Lower Ruan	nahanga Scheme Rate	?	49,272
Waiohine - Rural	A	58.28980	6,551
Turium Turium	В	48.57480	18,416
	C	38.85980	49,646
	D	29.14490	10,577
	E	19.42990	15,791
	S	971.49610	12,532
Total Waiohine -	Rural Scheme Rate	9/1.49010	113,513
			- /
Mangatarere	A	42.33760	908
	B	40.49690	8,485
	C	34.31710	525
	D	30.37260	2,182
	G	0.13150	50
Total Mangatarer	e Scheme Rate		12,150
Upper	A	9.55960	665
Mangatarere	В	7.17800	125
	C	4.79530	229
Total Upper Mang	gatarere Scheme Rate	4.77330	1,019
Waipoua	A	83.20500	7,381
	B	66.56630	19,933
	C	49.91630	1,094
	D	33.27750	9,777
	SA ~ ~	2812.26370	281
T-4-1 W C	SC Britis	1680.70500	168
Total Waipoua Sc	neme Kate		38,634
Lower Taueru	A	2.76200	1,122
	B	0.55240	155
	C	0.27620	52
	S	138.09840	168
Total Lower Taue	ru Scheme Rate		1,497
Lower Whencech		65.88610	2 221
Lower Whangaehi			2,231
	B	52.70880	3,406

Total River Management Scheme Rate	es ·	882,332
Total Lower Whangaehu Scheme Rate	12,432	
S	329.43050	440
E	13.17720	2,302
D	26.35450	1,930
C	39.53160	2,123

g) Targeted Rate: Catchment Schemes

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

		Rev	enue Sought
		\$ per hectare	\$
Awhea-Opouaw	ve A	1.20240	2,677
_	В	0.90180	1,763
	C	0.60120	1,076
	D	0.48100	330
	E	0.30060	9,540
	F	0.12030	404
Total Awhea-C	Ppouawe Scheme Rate		15,790
Whareama	A	3.51520	2,285
	В	1.35200	979
	C	0.23660	10,354
	D	0.20280	4
	E	0.16900	3
	F	0.13520	378
Total Wharean	na Scheme Rate		14,003
Homewood	A	1.13450	2,682
	В	1.08040	480
	C	0.94550	3,156
	D	0.13500	234
Total Homewar	d Scheme Rate		6,552
Mataikona- Whakataki	A	0.22520	451
	B	0.13200	367
	C	0.09340	1,451
	D	0.03860	109

Total Mataikon	a-Whakataki Scheme R	ate	2,378
1.	4	1.20210	2.022
Maungaraki	A	1.39210	3,932
	B	0.69600	1,736
	C	0.38980	241
Total Maungar	aki Scheme Rate		5,909
Upper Kaiwhata	a - A	4.38170	184
	B	1.91700	151
	C	0.27390	251
	D	0.16430	292
	E	0.10950	205
	F	0.05480	24
Total Upper Ka	iwhata Scheme Rate		1,107
Lower Kaiwhata	a - A	7.31320	481
	В	3.19950	148
	C	0.45710	522
	D	0.27420	721
	E	0.18280	6
	F	0.09140	25
Total Lower Ka	iwhata Scheme Rate		1,903
Total Catchmer	nt Management Scheme	Rates	47,642

h) Targeted Rate: Pump Drainage Schemes

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

			Revenue Sought
		\$ per hectare	\$
Papatahi	A	20.45050	7,200
Те Нораі	A	23.77470	29,250
Moonmoot Pump	A	33.18530	7,695
Onoke Pump	A	49.29120	33,666
Pouawha Pump	A	33.09520	29,753
Total Pump Drain	nage Scheme Rates		107,564

i) Targeted Rate: Gravity Drainage Schemes

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

			Revenue Sought
		\$ per hectare	\$
Okawa	A	0.00000	0
Taumata	A	0.00000	0
East Pukio	A	0.00000	0
Longbush	A	8.38940	1,830
	B	4.19470	542
Otahoua	A	0.00000	0
Te Whiti	A	0.00000	0
Ahikouka	A	29.10730	3,266
Battersea	A	0.00000	0
	B	0.00000	0
	C	0.00000	0
	D	0.00000	0
	E	0.00000	0
	F	0.00000	0
Manaia	A	45.66660	7,875
Whakawiriwiri	A	0.00000	0
Total Gravity Dr	ainage Scheme Rates		13,513

- 2. 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 and authorises the penalties outlined below:
 - a) All rating units within Wellington City

Instalment penalty

Under section 57 and 58(1)(a) of the Local Government (Rating) Act 2002, 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:

Instalment	Due Date	Penalty Date
1	1 September 2003	1 September 2003
2	1 December 2003	1 December 2003
3	1 March 2004	1 March 2004
4	1 June 2004	1 June 2004

Additional arrears penalty

Under section 57 and 58(1)(b) of the Local Government (Rating) Act 2002, an additional 10% penalty will be added on:

1 October 2003

1 April 2004

to any rates remaining unpaid from previous financial years.

b) All rating units within Lower Hutt City

Instalment penalty

Under section 57 and 58(1)(a) of the Local Government (Rating) Act 2002, 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.

Instalment	Due Date	Penalty Date
1	20 August 2003	21 August 2003
2	20 October 2003	21 October 2003
3	20 December 2003	21 December 2003
4	20 February 2004	21 February 2004
5	20 April 2004	21 April 2004
6	20 June 2004	21 June 2004

Additional arrears penalty

Under section 57 and 58(1)(b) of the Local Government (Rating) Act 2002, an additional 10% penalty will be added on:

20 October 2003

20 April 2004

to any rates remaining unpaid from previous financial years.

c) All rating units within Upper Hutt City

Instalment penalty

Under section 57 and 58(1)(a) of the Local Government (Rating) Act 2002, 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:

Cycle	One	Due Date	Penalty Date
Instalment			
1		31 August 2003	31 August 2003
2		31 October 2003	31 October 2003
3		15 January 2004	15 January 2004
4		29 February 2004	29 February 2004
5		30 April 2004	30 April 2004

Cycle	Two	Due Date	Penalty Date
Instalment			
1		30 September 2003	30 September 2003
2		30 November 2003	30 November 2003
3		31 January 2004	31 January 2004
4		31 March 2004	31 March 2004
5		31 May 2004	31 May 2004

Additional arrears penalty

Under section 57 and 58(1)(b) of the Local Government (Rating) Act 2002, an additional 10% penalty will be added on:

9 July 2003

9 January 2004

to any rates remaining unpaid from previous financial years.

d) All rating units within Porirua City

Instalment penalty

Under section 57 and 58(1)(a) of the Local Government (Rating) Act 2002, 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:

Instalment	Due Date	Penalty Date
1	18 September 2003	19 September 2003
2	20 November 2003	21 November 2003
3	21 January 2004	22 January 2004
4	18 March 2004	19 March 2004
5	20 May 2004	21 May 2004

Additional arrears penalty

Under section 57 and 58(1)(b) of the Local Government (Rating) Act 2002, an additional 10% penalty will be added on:

19 September 2003

to any rates remaining unpaid from previous financial years.

e) All rating units within Kapiti Coast District

Instalment penalty

Under section 57 and 58(1)(a) of the Local Government (Rating) Act 2002, 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:

Instalment	Due Date	Penalty Date
1	11 September 2003	12 September 2003
2	3 December 2003	4 December 2003
3	3 March 2004	4 March 2004
4	3 June 2004	4 June 2004

Additional arrears penalty

Under section 57 and 58(1)(b) of the Local Government (Rating) Act 2002, an additional 10% penalty will be added on: 18 July 2003

to any rates remaining unpaid from previous financial years.

f) All rating units within Masterton District

Instalment penalty

Under section 57 and 58(1)(a) of the Local Government (Rating) Act 2002, 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:

Instalment	Due Date	Penalty Date
1	26 August 2003	27 August 2003
2	20 November 2003	21 November 2003
3	20 February 2004	23 February 2004
4	20 May 2004	21 May 2004

Additional arrears penalty

Under section 57 and 58(1)(b) of the Local Government (Rating) Act 2002, an additional 10% penalty will be added on: 9 July 2003

to any rates remaining unpaid from previous financial years.

g) All rating units within Carterton District

Instalment penalty

Under section 57 and 58(1)(a) of the Local Government (Rating) Act 2002, 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:

Instalment	Due Date	Penalty Date
1	28 August 2003	29 August 2003
2	28 November 2003	29 November 2003
3	28 February 2004	29 February 2004
4	28 May 2004	29 May 2004

Additional arrears penalty

Under section 57 and 58(1)(b) of the Local Government (Rating) Act 2002, an additional 10% penalty will be added on:

9 July 2003

to any rates remaining unpaid from previous financial years.

h) All rating units within South Wairarapa District

Instalment penalty

Under section 57 and 58(1)(a) of the Local Government (Rating) Act 2002, 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:

Instalment	Due Date	Penalty Date
1	20 August 2003	21 August 2003
2	20 November 2003	21 November 2003
3	23 February 2004	24 February 2004
4	20 May 2004	21 May 2004

Additional arrears penalty

Under section 57 and 58(1)(b) of the Local Government (Rating) Act 2002, an additional 10% penalty will be added on:

1 October 2003

1 April 2004

to any rates remaining unpaid from previous financial years.

i) All rating units within that part of Tararua District falling within the Wellington Region.

Instalment penalty

Under section 57 and 58(1)(a) of the Local Government (Rating) Act 2002, 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:

Instalment	Due Date	Penalty Date
1	31 October 2003	31 October 2003

Additional arrears penalty

Under section 57 and 58(1)(b) of the Local Government (Rating) Act 2002, an additional 10% penalty will be added on:

9 July 2003

to any rates remaining unpaid from previous financial years.

3. That the Wellington Regional Council requests officers to send a copy of these resolutions to all territorial authorities acting as our agents for rates collection and to the Secretary of Local Government.

Report prepared by: Report prepared by:

Wayne Hastie Greg Schollum
Council Secretary Chief Financial Officer