

Report 2016.308
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Committee Council
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Setting of the Wellington Regional Council rates 2016/17

1. Purpose

To recommend that Council set rates and due dates for the payment of rates for the 2016/17 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 2016/17 financial year, by resolution. Rates must be set in accordance with the relevant provisions of the long-term plan and funding impact statement for the 2016/17 financial year.

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 general rate and targeted rates set under section 16 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 otherwise 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.

Equalisation 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 13 May 2016, 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.
Possum / predator	Where the land is situated and 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 and Wairarapa drainage schemes 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 service provided, 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. The unpaid date for additional arrears penalties is required by the Act to be set based on the date that rates are set and will not necessarily be the same as the dates set by the territorial authorities. The penalties resolution is required to state the date the penalty will be applied.

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 sets instalment dates and penalty provisions that are consistent with those set 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 Rates Remission and Postponement Policies contain 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 2016/17.

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 2016/17 has been developed in accordance with the consultation requirements set out the Local Government Act 2002.

4.1 Engagement

The consultation and engagement on the development of the Annual Plan 2016/17 has been designed taking into account the Significance and Engagement Policy.

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 2016 and concluding 30 June 2017. 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)(a) of the Local Government (Rating) Act 2002 as an amount in the dollar of capital value on each rating unit as follows:

General rate	2016/17 Cents per \$ of rateable capital value	2016/17 Revenue sought \$
Wellington city	0.03814	19,312,022
Lower Hutt city	0.03790	6,537,161
Upper Hutt city	0.03750	2,535,431
Porirua city	0.03752	3,061,588
Kapiti Coast district	0.03741	4,068,607
Masterton district	0.03822	1,786,465
Carterton district	0.03925	839,427
South Wairarapa district	0.03858	1,360,301
Tararua district	0.04135	2,814
Total general rate		39,503,816

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	2016/17 Cents per \$ of rateable capital value	2016/17 Revenue sought \$
Wellington city		
Downtown city centre business	0.30498	23,217,685
Urban	0.02962	12,571,046
Rural	0.00762	44,078
Lower Hutt city		
Urban	0.06234	10,578,583
Rural	0.01591	44,145
Upper Hutt city		
Urban	0.06786	4,103,922
Rural	0.01726	123,054
Porirua city		
Urban	0.07153	5,460,158
Rural	0.01825	96,311
Kapiti Coast district		
Urban	0.02952	2,720,769
Rural	0.00766	127,074
Masterton district		
Urban	0.00964	224,904
Rural	0.00278	65,109
Carterton district		
Urban	0.01736	117,439
Rural	0.00467	68,256
South Wairarapa district		
Urban	0.02234	230,930
Rural	0.00582	145,080
Total public transport rate		59,938,543

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	2016/17 Cents per \$ of rateable capital value	2016/17 Revenue sought \$
Wellington city	0.00008	42,090
Lower Hutt city	0.02046	3,528,870
Upper Hutt city	0.00902	609,724
Porirua city	0.00034	27,604
Kapiti Coast district	0.01151	1,251,734
Carterton district	0.00107	22,784
Total district-wide river management rate		5,482,806
Greytown ward	0.01719	88,955
Total river management rates based upon capital value		5,571,761
Targeted rate: River management based on land value	2016/17 Cents per \$ of rateable land value	2016/17 Revenue sought \$
Featherston urban: Donalds Creek Stopbank	0.00321	2,513
Total river management rates based upon land value		2,513
Total river management rates		5,574,274

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	2016/17 Cents per \$ of rateable capital value	2016/17 Revenue sought \$
Wellington city		
Business	0.00482	549,874
Residential	0.00267	1,031,783
Rural	0.00134	7,760
Lower Hutt city		
Business	0.00411	136,198
Residential	0.00278	379,962
Rural	0.00222	6,154
Upper Hutt city		
Business	0.00195	21,139
Residential	0.00229	114,255
Rural	0.00075	5,352
Porirua city		
Business	0.00348	33,180
Residential	0.00232	155,196
Rural	0.00071	3,746
Kapiti Coast district		
Urban	0.00128	118,002
Rural	0.00069	11,506
Masterton district		
Urban	0.00169	39,334
Rural	0.00061	14,182
Carterton district		
Urban	0.00154	10,436
Rural	0.00057	8,295
South Wairarapa district		
Urban	0.00186	19,266
Rural	0.00041	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:	2016/17	2016/17	2016/17
Wellington Regional Strategy	\$ per rating unit	Cents per \$ of rateable capital value	Revenue sought \$
Wellington city			
Downtown city centre business		0.01076	819,396
Business		0.01076	407,861
Residential – per rating unit	\$14.00		984,550
Rural – per rating unit	\$28.00		22,232
Lower Hutt city			
Business		0.01070	354,710
Residential – per rating unit	\$14.00		503,342
Rural – per rating unit	\$28.00		13,692
Upper Hutt city			
Business		0.01056	112,424
Residential – per rating unit	\$14.00		203,686
Rural – per rating unit	\$28.00		31,444
Porirua city			
Business		0.01059	100,917
Residential – per rating unit	\$14.00		237,118
Rural – per rating unit	\$28.00		16,912
Kapiti Coast district			
Business		0.01056	134,046
Residential – per rating unit	\$14.00		282,436
Rural – per rating unit	\$28.00		72,940
Masterton district			
Business		0.01079	40,892
Residential – per rating unit	\$14.00		108,766
Rural – per rating unit	\$28.00		95,368
Carterton district			
Business		0.01108	11,386
Residential – per rating unit	\$14.00		29,722
Rural – per rating unit	\$28.00		45,864
South Wairarapa district			
Business		0.01089	20,246
Residential – per rating unit	\$14.00		41,888
Rural – per rating unit	\$28.00		75,796
Tararua district – per rating unit	\$28.00		252
Total Wellington regional strategy rate			4,767,886

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	2016/17 Percentage of service provided	2016/17 Revenue sought \$
For any ratepayer that utilises the service	15.000%	3,089,000

g. 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 rural rating unit with a land area of 4 or more hectares as follows:

Targeted rate: Possum / predator	2016/17 \$ per hectare	2016/17 Revenue sought \$
Rural land area		
Land area of 4 or more hectares in all rural classified areas	0.69085	424,000
Total Possum / predator rate		424,000

h. 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:		2016/17	2016/17
River management schemes 1		\$ per hectare	Revenue sought \$
Waingawa	A	140.95666	4,781
	B	91.62181	11,959
	C	70.47833	8,058
	D	63.43054	148
	E	56.38264	9,461
	F	49.33485	1,281
	G	21.14348	989
	H	14.09569	2,379
			39,056
Upper Ruamahanga	A	130.18627	11,231
	B	108.48863	715
	C	86.79088	10,397
	D	65.09314	1,146
	E	43.39539	12,852
	F	21.69775	855
	S	1,222.46011	3,178
			40,374
Middle Ruamahanga	A	125.95900	5,081
	B	104.86110	5,723
	C	83.88890	429
	D	62.94170	7,126
	E	41.99340	1,266
	F	20.97220	6,200
	S	1,269.00540	2,665
			28,490
Lower Ruamahanga	A	60.57413	7,605
	B	51.92065	2,795
	C	43.26718	9,680
	D	34.61380	11,025
	E	25.96033	8,397
	F	17.30685	21,186
	SA	1,518.87700	3,949
	SB	759.43855	1,291
			65,928

Targeted rate:		2016/17	2016/17
River management schemes 1		\$ per hectare	Revenue sought \$
Waiohine – rural	A	44.14080	4,965
	B	36.60170	14,021
	C	29.33920	37,513
	D	22.07300	8,201
	E	14.70500	11,743
	S	736.01300	12,512
			88,955
Mangatarere	A	33.26490	714
	B	31.81910	6,668
	C	26.96530	425
	D	23.86730	1,715
			9,522
Waipoua	A	107.15008	9,375
	B	85.72009	25,744
	C	64.29009	1,443
	D	42.85999	12,739
	SA	3,621.67269	362
	SC	2,164.43164	216
			49,879

Targeted rate: River management schemes 1		2016/17 \$ per hectare	2016/17 Revenue sought \$
Kopuaranga	A2	122.71550	3,197
	A3	110.44410	7,615
	A4	61.35830	692
	A5	42.95090	2,479
	A6	24.54390	1,991
	B2	24.54390	1,504
	B3	22.08960	1,626
	B4	12.27250	114
	B5	8.59100	267
	B6	4.90940	590
	SA	153.57000	768
	SB	76.79000	1,075
			21,918
Lower Taueru	A	3.86733	1,594
	B	0.77347	218
	C	0.38678	69
	S	193.36752	294
			2,175
Lower Whangaehu	A	18.27595	610
	B	14.62078	952
	C	10.96561	597
	D	7.31034	560
	E	3.65517	637
	S	91.37976	122
			3,478
Total river management scheme rates 1			349,775

i. 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		2016/17 \$ per dwelling	2016/17 \$ per point	2016/17 Revenue sought \$
Lower Wairarapa valley	A		0.22509	650,254
Development scheme	Sa	18.07235		7,536
	Sb	36.15850		81,791
Total river management scheme rates 2				739,581

j. 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:		2016/17	2016/17
Catchment schemes 1		\$ per hectare	Revenue sought \$
Whareama	A	3.99750	2,860
	B	1.53750	1,465
	C	0.26910	12,266
	D	-	-
	E	0.19220	3
	F	0.15370	424
			17,018
Homewood	A	1.45200	3,416
	B	1.38450	629
	C	1.21000	4,033
	D	0.17280	303
			8,381
Maungaraki	A	0.84590	2,796
	B	0.39807	1,183
			3,979
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			35,158

k. 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:		2016/17	2016/17
Catchment schemes 2		Cents per \$ of rateable land value	Revenue sought \$
Awhea-Opouawe	Land value	0.00013	8,770
Mataikona-Whakataki	Land value within scheme	0.00003	2,664
Catchment management scheme 2 rates			11,434

l. 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:		2016/17	2016/17
Catchment schemes 3		\$ per dwelling	Revenue sought \$
Awhea-Opouawe	Charge per dwelling	\$114.54 / \$57.27	9,850
Maungaraki	Charge per dwelling	\$29.86	567
Mataikona-Whakataki	Charge per dwelling	\$15.00	1,830
Catchment management scheme 3 rates			12,247

m. 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:		2016/17	2016/17
Catchment schemes 4		Cents per metre of river frontage	Revenue sought \$
Maungaraki	River frontage	0.02786	1,327
Catchment management scheme 4 rates			1,327
Total catchment management scheme rates			60,166

n. *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: Pump drainage schemes		2016/17 \$ per hectare	2016/17 Revenue sought \$
Te Hopai	A	66.42000	82,800
Moonmoot pump	A	118.56520	27,000
Onoke pump	A	120.85300	86,220
Pouawha pump	A	109.38800	103,426
Total pump drainage scheme rates			299,446

o. *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: Gravity drainage schemes		2016/17 \$ per hectare	2016/17 Revenue sought \$
Okawa	A	7.00710	1,976
Taumata	A	6.31190	1,834
East Pukio	A	27.74030	3,150
Longbush	A	15.75450	3,437
Longbush	B	7.87730	990
Otahoua	A	32.35740	3,000
Te Whiti	A	9.54170	1,348
Ahikouka	A	27.16640	3,048
Battersea	A	15.03730	2,537
Battersea	B	12.42580	2,428
Battersea	C	9.72450	3,093
Battersea	D	5.87920	898
Battersea	E	5.02800	1,020
Battersea	F	5.06900	357
Manaia	A	25.28085	4,410
Whakawiriwiri	A	11.47640	8,273
Total gravity drainage scheme rates			41,799

4. That the Wellington Regional Council **sets** the instalment dates outlined below and pursuant to sections 57 and 58 of the Local Government (Rating) Act 2002 **resolves** to add penalties to unpaid rates as 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 2016	2 September 2016
2	1 December 2016	2 December 2016
3	1 March 2017	2 March 2017
4	1 June 2017	2 June 2017

Additional arrears penalty

An additional 10% penalty will be imposed to any amount of rates assessed in previous years and remaining unpaid at 6 July 2016. The penalty will be added to rates on 7 July 2016. A further additional 10% penalty will be imposed to rates from previous years that remain unpaid at 6 January 2017. The penalty will be added to rates on 7 January 2017.

- 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 2016	22 August 2016
2	20 October 2016	21 October 2016
3	20 December 2016	21 December 2016
4	20 February 2017	21 February 2017
5	20 April 2017	21 April 2017
6	20 June 2017	21 June 2017

Additional arrears penalty

An additional 10% penalty will be imposed to any amount of rates assessed in previous years and remaining unpaid at 6 July 2016. The penalty will be added to rates on 20 August 2016. A further additional 10% penalty will be imposed to rates from previous years that remain unpaid at 6 January 2017. The penalty will be added to rates on 20 February 2017.

- 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 2016</i>	<i>1 September 2016</i>
<i>2</i>	<i>31 October 2016</i>	<i>1 November 2016</i>
<i>3</i>	<i>15 January 2017</i>	<i>17 January 2017</i>
<i>4</i>	<i>28 February 2017</i>	<i>1 March 2017</i>
<i>5</i>	<i>30 April 2017</i>	<i>2 May 2017</i>

Additional arrears penalty

An additional 10% penalty will be imposed to any amount of rates assessed in previous years and remaining unpaid at 6 July 2016. The penalty will be added to rates on 7 July 2016. A further additional 10% penalty will be imposed to rates from previous years that remain unpaid at 6 January 2017. The penalty will be added to rates on 7 January 2017.

- d. *All rating units within Porirua 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>23 August 2016</i>	<i>24 August 2016</i>
<i>2</i>	<i>22 November 2016</i>	<i>23 November 2016</i>
<i>3</i>	<i>21 February 2017</i>	<i>22 February 2017</i>
<i>4</i>	<i>23 May 2017</i>	<i>24 May 2017</i>

Additional arrears penalty

An additional 10% penalty will be imposed to any amount of rates assessed in previous years and remaining unpaid at 6 July 2016. The penalty will be added to rates on 24 August 2016.

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>
<i>1</i>	<i>6 September 2016</i>	<i>7 September 2016</i>
<i>2</i>	<i>6 December 2016</i>	<i>7 December 2016</i>
<i>3</i>	<i>6 March 2017</i>	<i>7 March 2017</i>
<i>4</i>	<i>6 June 2017</i>	<i>7 June 2017</i>

Additional arrears penalty

An additional 10% penalty will be imposed to any amount of rates assessed in previous years and remaining unpaid at 6 July 2016. The penalty will be added to rates on 7 July 2016.

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>
<i>1</i>	<i>22 August 2016</i>	<i>23 August 2016</i>
<i>2</i>	<i>21 November 2016</i>	<i>22 November 2016</i>
<i>3</i>	<i>20 February 2017</i>	<i>21 February 2017</i>
<i>4</i>	<i>22 May 2017</i>	<i>23 May 2017</i>

Additional arrears penalty

An additional 10% penalty will be imposed to any amount of rates assessed in previous years and remaining unpaid at 6 July 2016. The penalty will be added to rates on 7 July 2016.

- 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>
<i>1</i>	<i>22 August 2016</i>	<i>23 August 2016</i>
<i>2</i>	<i>21 November 2016</i>	<i>22 November 2016</i>
<i>3</i>	<i>20 February 2017</i>	<i>21 February 2017</i>
<i>4</i>	<i>22 May 2017</i>	<i>23 May 2017</i>

Additional arrears penalty

An additional 10% penalty will be imposed to any amount of rates assessed in previous years and remaining unpaid at 6 July 2016. The penalty will be added to rates on 7 July 2016.

- 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>22 August 2016</i>	<i>23 August 2016</i>
<i>2</i>	<i>21 November 2016</i>	<i>22 November 2016</i>
<i>3</i>	<i>20 February 2017</i>	<i>21 February 2017</i>
<i>4</i>	<i>22 May 2017</i>	<i>23 May 2017</i>

Additional arrears penalty

An additional 10% penalty will be imposed to any amount of rates assessed in previous years and remaining unpaid at 6 July 2016. The penalty will be added to rates on 7 July 2016. A further additional 10% penalty will be imposed to rates from previous years that remain unpaid at 6 January 2017. The penalty will be added to rates on 9 January 2017.

- 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>9 September 2016</i>	<i>12 September 2016</i>

Additional arrears penalty

An additional 10% penalty will be imposed to any amount of rates assessed in previous years and remaining unpaid at 6 July 2016. The penalty will be added to rates on 7 July 2016. A further additional 10% penalty will be imposed to rates from previous years that remain unpaid at 6 January 2017. The penalty will be added to rates on 7 January 2017.

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:

Shirley Long
Senior Financial Accountant
Finance

Report approved by:

Dave Humm
GM, Corporate Services/CFO