

FUNDING IMPACT STATEMENT RATES

WHAT IS THE FUNDING IMPACT STATEMENT?

Introduction

The Funding Impact Statement (FIS) is one of the key statements included in this Long Term Plan. Essentially it pulls together all the information from each of the different groups of activities and sets out in a single statement the sources of both the operating and capital funding for everything that Council does.

This statement is prepared in a different format to most of the other financial statements included in this plan and provides a synthesis of Council's overall funding requirements.

The format of this statement is prescribed in the legislation and does not have to meet the normal accounting requirements. The intention is that it will provide a more understandable picture of what Council is spending money on and how those expenditures are funded.

The second and perhaps, more important purpose of the FIS is to set out the basis of rating which Council is using for the term of this Plan.

Legislative requirements

The Local Government Act 2002 requires that Council include a FIS in each Long Term Plan. This statement in the form required by regulation must include the following information:

- The sources of funding to be used by the local authority
- The amount of funds expected to be produced from each source
- How the funds are to be applied
- The projected number of rating units within the district at the end of the preceding financial year.

Key features of this Funding Impact Statement

Council has not proposed any significant changes to the method of setting rates for the first year of this plan. However Council is proposing to undertake a comprehensive review of rating methodologies over the next twelve months. It is anticipated, that due to the time needed to achieve a good outcome, any proposed changes would be included in a revised Long Term Plan to be issued in 2020.

Revenue and financing mechanisms

In addition to rating income, Council has a number of other sources of revenue including:

- Fees and Charges
- Subsidies
- Depreciation funds and other reserves
- Loans and borrowings
- Development and financial contributions in respect of contributions assessed in the years prior to the adoption of this plan.

PROPOSED RATES FOR 2025

This portion of the Funding Impact Statement has been prepared in two parts. The first part outlines the rating methodologies and differentials which Council has used to set the rates for the 2024/25 rating years. The second part outlines the proposed rates for the 2024-27 years.

General Rate

General Rates are set on the basis of Land Value to fund Councils general activities. This rate is set on a differential basis as described below.

The General Rate differentials are generally based on the land use as defined by Council's Valuation Service Provider and included in the Rating Information Database. The proposed differentials are set out in the following table. (Refer Local Government (Rating) Act 2002, Sections 13(2)(b) & 14 & Schedule 2 Clause 1.)

General Rate differential categories			
Differential	Basis	Description	Land use codes
General	100%	These are rating units which have a non-commercial use based on their actual use as defined by their land use code. (Note: in certain circumstances land with a commercial land use may be treated as general if the ratepayer demonstrates to Council's satisfaction that the actual use is not commercial.)	00, 01, 02, 09, 10 to 17, 19 to 29, 90, 91, 92 & 97-99 (93 - 96 may also be treated as general if the actual use of the land is not commercial)
Commercial	275%	These are rating units which have some form of commercial or industrial use or are used primarily for commercial purposes as defined by their land use codes. (Note: in certain circumstances land with a general land code use may be treated as commercial if the actual use of the entire rating unit is commercial in nature.)	03, 04, 05, 06, 07, 08, 18, 30 to 89, 93, 94, 95, & 96
Mixed Use	Mixed use may apply where two different uses take place on the rating unit and where each use would be subject to a different differential. In these circumstances Council may decide to split the rating unit in to two divisions for rating purposes and apply the appropriate differential to each part. (Local Government (Rating) Act 2002 Section 27(5)).		

Council retains the right to apply a different differential where it can be demonstrated, to its satisfaction, that the actual use of the entire rating unit differs from that described by the current land use code. – For more information, refer to the section 'Notes in relation to Land Use Differentials'.

Uniform Annual General Charge (UAGC)

The UAGC rate is set on the basis of one charge assessed in respect of every separately used or inhabited part (SUIP) of a rating unit. This rate will be set at a level designed to ensure that the total of the UAGC and certain targeted rates set on a uniform basis do not exceed the allowable maximum of 30%. The total of the UAGC and applicable uniform targeted rates is as shown below.

2024/25	2025/26	2026/27
13.8%	13%	12.6%

(Refer Local Government (Rating) Act 2002, Section 15 and 21).

Roading Rate

Council has two targeted roading rates to fund a portion of the costs of its roading activities:

- A targeted rate on the basis of a fixed amount of \$100 assessed on every SUIP to fund part of the costs of roading (refer: Local Government (Rating) Act 2002 Sections 16 & 17 and Schedule 3 Clause 7). funded by the uniform roading rate. The remaining 90% is funded from the General Rate. This rate is set on a differential basis according to land use as described below (refer: Local Government (Rating) Act 2002 Section 16 & Schedules 2 Clause 1 and 3 Clause 3).
- A targeted rate assessed on the basis of Land Value to fund 10% of the balance of the roading activity not

The Roding Rate differentials are generally based on land use as defined by Council's Valuation Service Provider and included in the Rating Information Database. The differential basis is designed to ensure that the specified share of the rate is generated by each of the differential categories. The Roding Rate differentials are:

Roding Rate differential categories			
Differential	Share	Description	Land use codes
Residential	29%	Rating units which have residential land uses or are used primarily for residential purposes	09, 90, 91, 92 & 97 - 99 (93 - 96 may also be treated as residential if the actual use is residential in nature)
Lifestyle	20%	Rating units which have lifestyle land uses	02 & 20 - 29
Commercial	7%	Rating units which have some form of commercial land use or are used primarily for commercial purposes	03 - 06, 08, 30 - 39, 40 - 49, 50-59, 60-69, 80-89, (93 - 96 may also be treated as commercial if the actual use is commercial in nature)
Industrial	2%	Rating units which have some form of industrial land use or are used primarily for industrial purposes	07 & 70 - 79
Farming General	16%	Rating units which have some form of primary or farming land use or are used primarily for farming purposes other than land used for dairy or horticulture	01, 10, 12-14, 16, 19
Horticulture	1%	Rating units which have horticultural, market garden or other similar land uses	15
Dairy	7%	Rating units which have dairy land uses	11
Forestry	13%	Rating units which have forestry land uses but exclude land which is categorised under the Valuer General's Rules as Indigenous forests or Protected forests of any type	17
Mining / Quarry	4%	Rating units which have mining or quarry land uses	18
Other	1%	Rating units where the defined land use is inconsistent or cannot be determined	

Council retains the right to apply a different differential where it can be demonstrated, to its satisfaction, that the actual use of the entire rating unit differs from that described by the current land use code. – For more details, refer to the section 'Notes to Land Use Differentials'.

Ward Rate

A ward targeted rate is set on the basis of a fixed amount assessed on every SUIP to fund urban, recreational and other local services and activities within the three wards of the district.

The Ward Rate is set on a differential basis according to the Ward in which the rating unit is located as described overleaf. (Refer: Local Government (Rating) Act 2002 Section 16 & 17 & Schedules 2 Clauses 6 and 3 Clause 7).

Ward Rate differential categories		
Differential	Basis	Description

Te Hiku Ward	31%	All rating units within the Te Hiku Ward
Bay of Islands-Whangaroa Ward	46%	All rating units within the Bay of Islands – Whangaroa Ward
Kaikohe-Hokianga Ward	24%	All rating units within the Kaikohe-Hokianga Ward

Stormwater Rate

This rate is to fund specific stormwater capital developments within urban communities across the district. This rate is set in two categories with no general or commercial differentials:

- 10% to be funded from the general rates and the remaining 90% is to be targeted to urban areas on the basis of capital value on every rateable property within the following communities – refer rating area maps . (Local Government (Rating) Act 2002 Sections 16, 17 and 18 Schedule 2 Clauses 1 and 6)

Stormwater rating areas		
Ahipara	Awanui	Haruru Falls
Hihi	Houhora / Pukenui	Ōkaihau
Ōpononi / Ōmāpere	Ōpua / Okiato	Kaikohe
Kaimaumau	Kaitāia	Karikari communities
Kawakawa	Kohukohu	Kerikeri / Waipapa
Moerewa	Ngāwhā	Paihia / Te Haumi
Rāwene	Russell	Taipā
Taupō Bay	Tauranga Bay	Whangaroa / Kāeo

Paihia Central Business District Development Rate

This targeted rate is set on a differential basis on the basis of a fixed amount assessed on every SUIP to fund improvements to the Paihia Central Business Area. The rated area includes rating rolls 00221, 00223, 00225, and 00227, but excludes any rating units in those rolls which are currently assessed the Kerikeri Mainstreet Rate – Refer Rating area maps. (Refer: Local Government (Rating) Act 2002 Section 16 & Schedules 2 Clause 1 & 3 Clause 7).

Paihia Central Business District Development Rate differential categories		
Differential	Basis	Description
General	Per SUIP	All rating units which are assessed the General Rate – General Differential
Commercial	Per SUIP	All rating units which are assessed the General Rate – Commercial Differential

Kaitāia Business Improvement District Rate

This targeted rate is set to support the Kaitāia Business Improvement District (KBID). Council has a memorandum of understanding with the Business Association for them to undertake agreed improvement works to be funded by the targeted rate. This rate is set on the basis of land value assessed over all Rating Units which are assessed the General Rate – Commercial Differential within the defined rating area within the Kaitāia Township. – Refer Rating area maps. (Refer: Local Government (Rating) Act 2002, Section 16 & Schedule 3 Clause 3).

Sewerage Rates

There are a number of targeted rates set to fund the provision and availability of sewerage services. These rates are designed to separately fund the costs associated with each wastewater scheme. Council's approach is that each scheme will pay its own interest and depreciation costs through the use of separate targeted capital rates, whereas the operating costs will be funded on the basis of a district wide operating rate.

Capital Rates (Set on a scheme by scheme basis)

1. **Capital Differential Rate:** Capital rates are set on a scheme by scheme basis to fund the interest and depreciation costs associated with the provision of sewerage services to each of the district's 16 separate sewerage schemes.

1. Capable of connection means that rating unit is not connected to a public reticulated sewage disposal system but is within 30 metres of the reticulation, within an area serviced by a sewerage scheme and Council will allow the rating unit to connect.
2. In terms of the Local Government (Rating) Act 2002 a rating unit used primarily as a residence for one household will be treated as having only one pan.

These rates are set differentially on the basis of the provision or availability of service as set out below. (Refer: Local Government (Rating) Act 2002, Section 16, 17 & 18 and Schedules 2 Clause 5 & 3 Clauses 7 & 9).

Stormwater rating areas

Ahipara	Hihi	Kāeo	Kaikohe	Kaitāia and Awanui	Kawakawa	Kohukohu	Kerikeri
Ōpononi	Paihia	Rangiputa	Rāwene	Russell	Taipā	Whangaroa	Whatuwhiwhi

Sewerage Capital Rate differential categories

Differential	Basis	Description
Connected	100%	Per SUIP connected, either directly or indirectly, to any of the District's public reticulated wastewater disposal systems.
Serviceable	100%	Per RATING UNIT that is capable of being connected to a public reticulated wastewater disposal system, but is not so connected ¹

2. **Additional Pan Rate:** In addition to the capital differential rate, where the total number of water closets or urinals connected, either directly or indirectly, to a SUIP that is assessed the connected differential rate, an additional targeted rate will be assessed in respect of the third and every subsequent water closet or urinal (pan) in the SUIP set at 60% of the capital differential rate value. (Local Government (Rating) Act 2002, Section 16 & Schedule 3 Clauses 7 & 12)².
- Government (Rating) Act 2002, Section 16 & Schedule 3 Clauses 7 & 12).
- Notes:
- For the sake of clarity, SUIPS which are connected to any of the district's sewerage rating areas will be assessed for both the capital and operating rates.
 - Rating units that are outside of one of the defined sewerage schemes and that are neither connected to, nor capable of connection to a public reticulated sewerage system will not be liable for these rates.

Sewerage public good charge

A charge of \$15 on every rating unit in the district.

Operating Rates (Set on a District-wide basis)

1. **Operating Rate:** The operating targeted rate is to fund the operating costs associated with the provision of sewerage services. This rate is set on the basis of a fixed amount on every SUIP that is connected, either directly or indirectly, to a public reticulated wastewater disposal system. (Local Government (Rating) Act 2002, Section 16 & Schedule 3 Clause 7)
2. **Additional Pan Rate:** In addition to the operating rate, where the total number of water closets or urinals connected, either directly or indirectly, to a SUIP that is assessed the connected differential rate, an additional targeted rate will be assessed in respect of the third and every subsequent water closet or urinal (pan) in the SUIP set at 60% of the operating rate value. (Local

Water Rates

There are a number of targeted rates set to fund the provision and availability of water supplies. These rates are designed to separately fund the costs associated with each water supply scheme. Council's approach is that each scheme will pay its own interest and depreciation costs through the use of separate targeted capital rates, whereas the operating costs will be funded on the basis of a district wide operating rate.

Capital Rates (Set on a scheme by scheme basis)

1. **Differential Rate:** A series of separate differential targeted rates is set to fund the capital costs associated with the provision of water supplies to each of the district's eight separate water supply schemes. These rates are set differentially on the basis of the provision or availability of service as set out below. (Refer: Local Government (Rating) Act 2002, Section 16, 17 & 18 and Schedules 2 Clause 5 & 3 Clauses 7 & 9).

Water Capital Rate differential categories

Differential	Basis	Description
Connected	100%	Per SUIP that is connected, either directly or indirectly, to any of the Districts public reticulated water supply systems.
Serviceable	100%	Per RATING UNIT that is capable of being connected to a public reticulated water supply system, but is not so connected ³

Water public good charge

3. Capable of connection means that rating unit is not connected to a public reticulated water supply system but is within 100 metres of the reticulation, within an area serviced by a water scheme and Council will allow the rating unit to connect.

A charge of \$15 on every rating unit in the district.

Operating Rates (Set on a district wide basis)

- Operating Rate:** This is a targeted rate set for water supply based on the volume of water supplied. This rate will be assessed per cubic metre of water supplied as recorded by a water meter. Different rates are set depending on whether the supply is potable or non-potable water (Local Government (Rating) Act 2002, Section 19).
- Non-metered Rate:** The targeted rate is set for a water supply to every SUIP which is supplied with water other than through a water meter. This rate will be based on a flat amount equivalent to the supply of 250 cubic metres of water per annum. Different rates are set depending on whether the supply is potable or non-potable water (Local Government (Rating) Act 2002, Section 16 & Schedule 3 Clause 8 & 9).

Notes:

- For the sake of clarity, SUIPS which are connected to any of the district's water supply schemes will be assessed both the capital and operating rates.
- Rating units that are outside of one of the defined water supply schemes and that are neither connected to, nor capable of connection to a public reticulated water supply system, will not be liable for these rates.

Land drainage Rates

There are four land drainage rating areas in the Far North District all located of which in the northern part of the Te Hiku Ward.

Kaitiāia drainage area

A targeted rate is set to fund land drainage in the Kaitiāia drainage area to be assessed on the basis of a uniform rate

per hectare of land area within each rating unit located within the Drainage Rating Area. Refer Rating area maps for details of the rating area (Local Government (Rating) Act 2002, Section 16 & Schedule 3 Clause 5).

Kaikino drainage area

A targeted rate is set to fund land drainage in the Kaikino drainage area. This rate will be assessed differentially according to location as defined on the valuation record for each rating unit – refer Rating area maps for details of the rating area. This rate is assessed as a rate per hectare of land within each rating unit according to the differentials described below (Local Government (Rating) Act 2002 Section 16 & Schedule 3 Clause 5).

Motutangi drainage area

A targeted rate is set to fund land drainage in the Motutangi drainage area. This rate will be assessed differentially according to location as defined on the valuation record for each rating unit – refer Rating area maps for details of the rating area. This rate is assessed as a rate per hectare of land within each rating unit according to the differentials described below (Local Government (Rating) Act 2002 Section 16 & Schedule 3 Clause 5).

Waiharara drainage area

A targeted rate is set to fund land drainage in the Waiharara drainage area. This rate will be assessed differentially according to location as defined on the valuation record for each rating unit – refer Rating area maps for details of the rating area. This rate is assessed as a rate per hectare of land within each rating unit according to the differentials described below (Local Government (Rating) Act 2002 Section 16 & Schedule 3 Clause 5).

Drainage Rate differential categories		
Differential	Basis	Description
Differential area A	100%	All rating units or parts of rating units located within the defined Differential Rating area A
Differential area B	50%	All rating units or parts of rating units located within the defined Differential Rating area B
Differential area C	17%	All rating units or parts of rating units located within the defined Differential Rating area C

BOI Recreation Centre Rate

The BOI Recreational Centre Rate assists in funding an operational grant to support the BOI Recreation Centre. This rate is assessed on the basis of a fixed amount on every SUIP within the area contained within rating rolls 400 to 499 – refer Rating area maps for details of the rating area (refer: Local Government (Rating) Act 2002, Section 16 & Schedule 3 Clause 7).

For the first year of this LTP Council will not be seeking any lump sum contributions in respect of any targeted rates. However, it is proposing to offer this option for the proposed Hupara Road Sealing Targeted Rate which will be first rated in 2019/2020. (Local Government Act 2002 Schedule 10 Clause 20(4)(e)).

Lump sum contributions

Notes in relation to land use differentials

		Rates 2024/25		Rates 2025/26		Rates 2026/27		Rates
Rate	Basis of Assessment	Rate (GST Inc)	Total Rate	Rate (GST Inc)	Total Rate	Rate (GST Inc)	Total Rate	2023/24 GST Inc
GENERAL RATES								
Uniform Annual General Charge	Per SUIP1	\$450.00	\$17,157,600	\$450.00	\$17,243,550	\$450.00	\$17,329,950	\$450.00
General Differential	Per \$ of Land Value	\$0.0034919	\$58,357,408	\$0.0038712	\$64,696,354	\$0.0039239	\$65,577,088	\$0.0030315
Commercial Differential	Per \$ of Land Value	\$0.0096027	\$8,348,453	\$0.0106458	\$9,255,285	\$0.0107907	\$9,381,280	\$0.0083366
TARGETED WARD SERVICES RATE								
BOI - Whangaroa Ward Differential	Per SUIP	\$470.30	\$8,333,011	\$496.40	\$8,795,463	\$506.30	\$8,970,877	\$376.50
Te Hiku Ward Differential	Per SUIP	\$439.90	\$5,610,925	\$443.50	\$5,656,843	\$447.70	\$5,710,414	\$384.50
Kaikohe - Hokianga Ward Differential	Per SUIP	\$560.80	\$4,292,644	\$592.60	\$4,536,057	\$598.10	\$4,578,156	\$438.30
TARGETED ROADING RATES								
Uniform Roading Rate	Per SUIP	\$100.00	\$3,812,800	\$100.00	\$3,831,900	\$100.00	\$3,812,800	\$100.00
Roading Differential Rate								
Residential	Per \$ of Land Value	\$0.0000849	\$636,288	\$0.0000957	\$716,861	\$0.0000986	\$739,053	\$0.0000690
Lifestyle	Per \$ of Land Value	\$0.0000930	\$438,819	\$0.0001047	\$494,387	\$0.0001080	\$509,692	\$0.0000757
Farming Gen	Per \$ of Land Value	\$0.0001153	\$351,055	\$0.0001299	\$395,510	\$0.0001340	\$407,754	\$0.0000932
Horticulture	Per \$ of Land Value	\$0.0000693	\$21,941	\$0.0000780	\$24,719	\$0.0000804	\$25,485	\$0.0000565
Dairy	Per \$ of Land Value	\$0.0001934	\$153,587	\$0.0002179	\$173,035	\$0.0002246	\$178,392	\$0.0001485
Forestry	Per \$ of Land Value	\$0.0014726	\$285,233	\$0.0016590	\$321,352	\$0.0017104	\$331,300	\$0.0011905
Commercial	Per \$ of Land Value	\$0.0002287	\$153,587	\$0.0002577	\$173,035	\$0.0002656	\$178,392	\$0.0001872
Industrial	Per \$ of Land Value	\$0.0002051	\$43,882	\$0.0002310	\$49,439	\$0.0002382	\$50,969	\$0.0001657
Mining/Quarry	Per \$ of Land Value	\$0.0081715	\$87,764	\$0.0092062	\$98,877	\$0.0094912	\$101,938	\$0.0066063
Other	Per \$ of Land Value	\$0.0001795	\$21,941	\$0.0002023	\$24,719	\$0.0002085	\$25,485	\$0.0001463
STORMWATER TARGETED RATES								
Stormwater targeted rate	Per \$ of Capital Value	\$0.0002537	\$2,890,196	\$0.0002916	\$3,321,960	\$0.0003028	\$3,449,552	\$0.0002196
TARGETED DEVELOPMENT RATES								
Paihia CBD Development Rate								
General Differential	Per SUIP	\$18.00	\$38,133	\$18.00	\$38,133	\$18.00	\$38,133	\$18.00
Commercial Differential	Per SUIP	\$56.00	\$20,328	\$56.00	\$20,328	\$56.00	\$20,328	\$56.00
Kaitiāia BID Rate	Per \$ of Land Value	\$0.0007309	\$57,500	\$0.0007309	\$57,500	\$0.0007309	\$57,500	\$0.0007397
BOI RECREATION CENTRE RATE								
Uniform Targeted Rate	Per SUIP	\$5.00	\$23,900	\$5.00	\$23,900	\$5.00	\$23,900	\$5.00
SEWERAGE TARGETED RATES								
Sewerage Capital Rates								
Ahipara								
Ahipara Connected	Per SUIP	\$348.65	\$196,290	\$363.70	\$204,763	\$374.98	\$211,114	\$273.65
Ahipara Availability	Per rating unit	\$348.65	\$36,608	\$363.70	\$38,189	\$374.98	\$39,373	\$273.65
Ahipara Additional Pans	Per Sub Pan2	\$209.19	\$11,924	\$218.22	\$12,439	\$224.99	\$12,824	\$164.19
Hihi								
Hihi Connected	Per SUIP	\$993.09	\$160,881	\$1,430.87	\$231,801	\$1,965.32	\$318,382	\$551.38
Hihi Availability	Per rating unit	\$993.09	\$22,841	\$1,430.87	\$32,910	\$1,965.32	\$45,202	\$551.38
Hihi Additional Pans	Per Sub Pan	\$595.85	\$4,171	\$858.52	\$6,010	\$1,179.19	\$8,254	\$330.83
Kāeo								
Kāeo Connected	Per SUIP	\$875.81	\$150,639	\$899.19	\$154,661	\$912.33	\$156,921	\$684.16
Kāeo Availability	Per rating unit	\$875.81	\$15,765	\$899.19	\$16,185	\$912.33	\$16,422	\$684.16
Kāeo Additional Pans	Per Sub Pan	\$525.49	\$44,141	\$539.51	\$45,319	\$547.40	\$45,982	\$410.50
Kaikohe								
Kaikohe Connected	Per SUIP	\$213.45	\$369,055	\$266.90	\$461,470	\$338.91	\$585,975	\$172.23
Kaikohe Availability	Per rating unit	\$213.45	\$13,020	\$266.90	\$16,281	\$338.91	\$20,674	\$172.23
Kaikohe Additional Pans	Per Sub Pan	\$128.07	\$100,535	\$160.14	\$125,710	\$203.35	\$159,630	\$103.34
Kaitiāia & Awanui								
Kaitiāia & Awanui Connected	Per SUIP	\$270.54	\$701,240	\$412.99	\$1,070,470	\$459.08	\$1,189,935	\$242.02
Kaitiāia & Awanui Availability	Per rating unit	\$270.54	\$30,842	\$412.99	\$47,081	\$459.08	\$52,335	\$242.02
Kaitiāia & Awanui Additional Pans	Per Sub Pan	\$162.32	\$138,621	\$247.79	\$211,613	\$275.45	\$235,234	\$145.21
Kawakawa								
Kawakawa Connected	Per SUIP	\$503.89	\$289,737	\$511.96	\$294,377	\$522.36	\$300,357	\$478.89
Kawakawa Availability	Per rating unit	\$503.89	\$6,551	\$511.96	\$6,655	\$522.36	\$6,791	\$478.89
Kawakawa Additional Pans	Per Sub Pan	\$302.33	\$52,605	\$307.18	\$53,449	\$313.42	\$54,535	\$287.33

		Rates 2024/25		Rates 2025/26		Rates 2026/27		Rates
Rate	Basis of Assessment	Rate (GST Inc)	Total Rate	Rate (GST Inc)	Total Rate	Rate (GST Inc)	Total Rate	2023/24 GST Inc
Kerikeri								
Kerikeri Connected	Per SUIP	\$718.98	\$1,302,792	\$745.64	\$1,351,100	\$736.53	\$1,334,592	\$672.50
Kerikeri Availability	Per rating unit	\$718.98	\$94,186	\$745.64	\$97,679	\$736.53	\$96,485	\$672.50
Kerikeri Additional Pans	Per Sub Pan	\$431.39	\$194,557	\$447.38	\$201,768	\$441.92	\$199,306	\$403.50
Kohukohu								
Kohukohu Connected	Per SUIP	\$843.92	\$74,265	\$1,054.31	\$92,779	\$1,770.18	\$155,776	\$709.30
Kohukohu Availability	Per rating unit	\$843.92	\$7,595	\$1,054.31	\$9,489	\$1,770.18	\$15,932	\$709.30
Kohukohu Additional Pans	Per Sub Pan	\$506.35	\$8,102	\$632.59	\$10,121	\$1,062.11	\$16,994	\$425.58
Ōpononi								
Ōpononi Connected	Per SUIP	\$438.92	\$178,202	\$1,056.78	\$429,053	\$1,121.81	\$455,455	\$275.22
Ōpononi Availability	Per rating unit	\$438.92	\$43,453	\$1,056.78	\$104,621	\$1,121.81	\$111,059	\$275.22
Ōpononi Additional Pans	Per Sub Pan	\$263.35	\$29,495	\$634.07	\$71,016	\$673.09	\$75,386	\$165.13
Paihia								
Paihia Connected	Per SUIP	\$468.01	\$1,000,605	\$480.18	\$1,026,625	\$488.50	\$1,044,413	\$456.31
Paihia Availability	Per rating unit	\$468.01	\$98,750	\$480.18	\$101,318	\$488.50	\$103,074	\$456.31
Paihia Additional Pans	Per Sub Pan	\$280.81	\$343,711	\$288.11	\$352,647	\$293.10	\$358,754	\$273.79
Rangiputa								
Rangiputa Connected	Per SUIP	\$243.76	\$25,595	\$255.66	\$26,844	\$266.80	\$28,014	\$240.50
Rangiputa Availability	Per rating unit	\$243.76	\$4,144	\$255.66	\$4,346	\$266.80	\$4,536	\$240.50
Rangiputa Additional Pans	Per Sub Pan	\$146.26	\$585	\$153.40	\$614	\$160.08	\$640	\$144.30
Rāwene								
Rāwene Connected	Per SUIP	\$523.37	\$127,702	\$535.63	\$130,694	\$601.06	\$146,659	\$516.68
Rāwene Availability	Per rating unit	\$523.37	\$14,654	\$535.63	\$14,998	\$601.06	\$16,830	\$516.68
Rāwene Additional Pans	Per Sub Pan	\$314.02	\$14,759	\$321.38	\$15,105	\$360.64	\$16,950	\$310.01
Russell								
Russell Connected	Per SUIP	\$509.74	\$305,337	\$555.68	\$332,852	\$564.45	\$338,105	\$502.35
Russell Availability	Per rating unit	\$509.74	\$71,873	\$555.68	\$78,351	\$564.45	\$79,587	\$502.35
Russell Additional Pans	Per Sub Pan	\$305.85	\$44,654	\$333.41	\$48,678	\$338.67	\$49,446	\$301.41
Taipā								
Taipā Connected	Per SUIP	\$318.16	\$505,874	\$350.73	\$557,661	\$368.32	\$585,629	\$321.81
Taipā Availability	Per rating unit	\$318.16	\$123,446	\$350.73	\$136,083	\$368.32	\$142,908	\$321.81
Taipā Additional Pans	Per Sub Pan	\$190.90	\$27,871	\$210.44	\$30,724	\$220.99	\$32,265	\$193.09
Whangaroa								
Whangaroa Connected	Per SUIP	\$673.11	\$9,424	\$703.79	\$9,853	\$1,153.82	\$16,153	\$667.78
Whangaroa Availability	Per rating unit	\$673.11	\$3,366	\$703.79	\$3,519	\$1,153.82	\$5,769	\$667.78
Whangaroa Additional Pans	Per Sub Pan	\$403.87	\$4,443	\$422.27	\$4,645	\$692.29	\$7,615	\$400.67
Whatuwhiwhi								
Whatuwhiwhi Connected	Per SUIP	\$359.85	\$290,399	\$400.90	\$323,526	\$445.35	\$359,397	\$315.16
Whatuwhiwhi Availability	Per rating unit	\$359.85	\$127,027	\$400.90	\$141,518	\$445.35	\$157,209	\$315.16
Whatuwhiwhi Additional Pans	Per Sub Pan	\$215.91	\$3,886	\$240.54	\$4,330	\$267.21	\$4,810	\$189.10
Sewerage Public Good Rate								
Uniform charge	Per rating unit	\$15.00	\$517,808	\$15.00	\$517,808	\$15.00	\$517,808	\$15.00
Sewerage Operating Rate								
Connected Rate (All Schemes)	Per SUIP	\$1,050.08	\$14,276,943	\$987.95	\$13,432,157	\$1,101.03	\$14,969,654	\$645.95
Subsequent Pan Rate (All Schemes)	Per Sub Pan	\$630.05	\$2,605,889	\$592.77	\$2,451,695	\$660.62	\$2,732,325	\$387.57
WATER TARGETED RATES								
Water Capital Rates								
Kaikohe								
Kaikohe Connected	Per SUIP	\$375.19	\$723,742	\$443.65	\$855,801	\$462.74	\$892,625	\$369.17
Kaikohe Availability	Per rating unit	\$375.19	\$19,885	\$443.65	\$23,513	\$462.74	\$24,525	\$369.17
Kaitiāia								
Kaitiāia Connected	Per SUIP	\$567.48	\$1,455,019	\$695.66	\$1,783,672	\$689.92	\$1,768,955	\$541.03
Kaitiāia Availability	Per rating unit	\$567.48	\$51,641	\$695.66	\$63,305	\$689.92	\$62,783	\$541.03
Kawakawa								
Kawakawa Connected	Per SUIP	\$367.59	\$427,507	\$383.29	\$445,766	\$396.71	\$461,374	\$389.82
Kawakawa Availability	Per rating unit	\$367.59	\$11,395	\$383.29	\$11,882	\$396.71	\$12,298	\$389.82
Kerikeri								
Kerikeri Connected	Per SUIP	\$242.88	\$726,211	\$354.42	\$1,059,716	\$423.08	\$1,265,009	\$236.17
Kerikeri Availability	Per rating unit	\$242.88	\$32,789	\$354.42	\$47,847	\$423.08	\$57,116	\$236.17
Ōkaihau								

Rate	Basis of Assessment	Rates 2024/25		Rates 2025/26		Rates 2026/27		Rates 2023/24 GST Inc
		Rate (GST Inc)	Total Rate	Rate (GST Inc)	Total Rate	Rate (GST Inc)	Total Rate	
Ōkaihau Connected	Per SUIP	\$404.91	\$74,503	\$455.12	\$83,742	\$463.99	\$85,374	\$401.99
Ōkaihau Availability	Per rating unit	\$404.91	\$5,669	\$455.12	\$6,372	\$463.99	\$6,496	\$401.99
Ōmāpere/Ōpononi								
Ōmāpere/Ōpononi Connected	Per SUIP	\$612.31	\$257,170	\$684.49	\$287,486	\$800.61	\$336,256	\$600.64
Ōmāpere/Ōpononi Availability	Per rating unit	\$612.31	\$44,086	\$684.49	\$49,283	\$800.61	\$57,644	\$600.64
Paihia								
Paihia Connected	Per SUIP	\$267.48	\$591,398	\$330.31	\$730,315	\$376.52	\$832,486	\$208.14
Paihia Availability	Per rating unit	\$267.48	\$23,538	\$330.31	\$29,067	\$376.52	\$33,134	\$208.14
Rāwene								
Rāwene Connected	Per SUIP	\$286.86	\$93,230	\$289.77	\$94,175	\$287.29	\$93,369	\$282.02
Rāwene Availability	Per rating unit	\$286.86	\$5,450	\$289.77	\$5,506	\$287.29	\$5,459	\$282.02
Water Public Good Rate								
Uniform charge		\$15.00	\$517,808	\$15.00	\$517,808	\$15.00	\$517,808	\$15.00
Water Operating Rates								
Water by Meter Rates								
Potable Water	Per M ³	\$4.77	\$10,848,163	\$4.78	\$10,890,918	\$5.35	\$12,178,360	\$3.92
Non-potable Water	Per M ³	\$3.10	\$3,097	\$3.11	\$3,110	\$3.48	\$3,477	\$2.55
Non-metered Rates								
Non-metered Potable Rate	Per SUIP	\$1,560.29	\$93,618	\$1,649.15	\$98,949	\$1,824.03	\$109,442	\$1,331.35
Non-metered non-potable Rate	Per SUIP	\$1,143.33	\$0.00	\$1,230.54	\$0.00	\$1,355.94	\$0.00	\$988.20
DRAINAGE TARGETED RATES								
Kaitiāia drainage area	Per Ha of land area	\$12.47	\$116,597	\$12.47	\$116,597	\$12.47	\$116,597	\$12.55
Kaikino drainage area								
Kaikino A	Per Ha of land area	\$11.46	\$4,305	\$11.46	\$4,305	\$11.46	\$4,305	\$11.46
Kaikino B	Per Ha of land area	\$5.73	\$2,157	\$5.73	\$2,157	\$5.73	\$2,157	\$5.73
Kaikino C	Per Ha of land area	\$1.91	\$2,515	\$1.91	\$2,515	\$1.91	\$2,515	\$1.91
Motutangi drainage area								
Motutangi A	Per Ha of land area	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motutangi B	Per Ha of land area	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motutangi C	Per Ha of land area	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Waiharara drainage area								
Waiharara A	Per Ha of land area	\$20.96	\$3,017	\$20.96	\$3,017	\$20.96	\$3,017	\$20.96
Waiharara B	Per Ha of land area	\$10.48	\$8,149	\$10.48	\$8,149	\$10.48	\$8,149	\$10.48
Waiharara C	Per Ha of land area	\$3.50	\$1,868	\$3.50	\$1,868	\$3.50	\$1,868	\$3.50

EXAMPLE RATES

Example of rates payable on different value properties

Applies to all rateable properties

Land Values	General Rates	UAGC	Road UAGC	Road Rate	Ward Rate Average	Public Good Rate	Wastewater Average	Water Average (Excluding Usage)	Final Rates 2024/25	AP 2023/24
Residential										
100,000	\$349	\$450	\$100	\$8	\$478	\$30	\$1,468	\$369	\$3,253	\$2,658
250,000	\$873	\$450	\$100	\$21	\$478	\$30	\$1,468	\$369	\$3,790	\$3,123
500,000	\$1,746	\$450	\$100	\$42	\$478	\$30	\$1,468	\$369	\$4,684	\$3,898
750,000	\$2,619	\$450	\$100	\$64	\$478	\$30	\$1,468	\$369	\$5,578	\$4,674
1,000,000	\$3,492	\$450	\$100	\$85	\$478	\$30	\$1,468	\$369	\$6,473	\$5,449
Rural and Lifestyle										
100,000	\$349	\$450	\$100	\$9	\$478	\$30	-	-	\$1,417	\$1,282
250,000	\$873	\$450	\$100	\$23	\$478	\$30	-	-	\$1,955	\$1,748
500,000	\$1,746	\$450	\$100	\$46	\$478	\$30	-	-	\$2,851	\$2,525
750,000	\$2,619	\$450	\$100	\$70	\$478	\$30	-	-	\$3,747	\$3,302
1,000,000	\$3,492	\$450	\$100	\$93	\$478	\$30	-	-	\$4,643	\$4,079
Commercial										
100,000	\$960	\$450	\$100	\$23	\$478	\$30	\$1,468	\$369	\$3,879	\$3,201
250,000	\$2,401	\$450	\$100	\$57	\$478	\$30	\$1,468	\$369	\$5,354	\$4,479
500,000	\$4,801	\$450	\$100	\$114	\$478	\$30	\$1,468	\$369	\$7,811	\$6,610
750,000	\$7,202	\$450	\$100	\$172	\$478	\$30	\$1,468	\$369	\$10,269	\$8,741
1,000,000	\$9,603	\$450	\$100	\$229	\$478	\$30	\$1,468	\$369	\$12,727	\$10,872

Notes:

1 . Land Values are indicative amounts only .

2 . In addition to the total rates indicated above, ratepayers in the rateable area for the stormwater network will be charged the targeted rate per \$ of capital value of their rateable property i .e . for \$100K of capital value the targeted rate for stormwater charge will be \$21 .96 .

OTHER RATING POLICY STATEMENTS

Projected number of rating units

Local Government Act 2002 Schedule 10 Clause 20A requires Council to state the projected number of rating units within the district or region of the local authority at the end of the preceding financial year.

Council is projecting 39,622 rating units at 30 June 2024:

2024/25	2025/26	2026/26
38,128	38,319	38,511

The projected total values at 30 June 2024:

- Land Value \$18,615,588,660
- Capital value of \$33,056,524,510

Definition of a Separately Used or Inhabited Part of a Rating Unit

Where rates are calculated on each separately used or inhabited part of a rating unit, the following definitions will apply:

- Any part of a rating unit that is used or occupied by any person, other than the ratepayer, having a right to use or inhabit that part by virtue of a tenancy, lease, licence, or other agreement
- Any part or parts of a rating unit that is used or occupied by the ratepayer for more than one single use.

The following are considered to be separately used parts of a rating unit:

- Individual flats or apartments
- Separately leased commercial areas which are leased on a rating unit basis
- Vacant rating units
- Single rating units which contain multiple uses such as a shop with a dwelling
- A residential building or part of a residential building that is used, or can be used as an independent residence. An independent residence is defined as having a separate entrance, separate cooking facilities, e.g. cooking stove, range, kitchen sink etc. together with living and toilet/bathroom facilities.

The following are not considered to be separately used or inhabited parts of a rating unit:

- A residential sleep-out or granny flat that does not meet the definition of an independent residence
- A hotel room with or without kitchen facilities
- A motel room with or without kitchen facilities
- Individual offices or premises of business partners.

Postponement charges

Pursuant to the Local Government (Rating) 2002 Act Council will a charge postponement fee on all rates that are postponed under any of its postponement policies. The Postponement fees are as follows:

- Establishment fee: includes legal costs, and production of documents for registering statutory land charge (includes LINZ fee) \$300.00
- Annual administration fee for maintaining rates postponement \$50.00
- Financing fee on all postponements: Currently set at 4.75% pa but may vary to match Council's average cost of funds.

At Council's discretion all these fees may be added to the total postponement balance.

Payment of Rates

Rates

With the exception of water by meter charges, Council will charge the rates for the 2018/19 rating year by way of four instalments. Each instalment must be paid on or before the due dates set out below. Any rates paid after the due date will become liable for penalties as set out;

Rate instalment dates

Instalment	Due date	Penalty date
One	20 August 2024	27 August 2024
Two	20 November 2024	27 November 2024
Three	20 February 2025	27 February 2025
Four	20 May 2025	27 May 2025

Water by meter

Water meters are read on a six-month cycle and are payable on the 20th of the month following the issue of the invoice as follows:

Scheme	1st invoice	Due date	Penalty date	2nd invoice	Due date	Penalty date
Kaikohe	Nov 2024	20/12/2024	27/12/2024	May 2025	20/06/2025	27/06/2025
Kaitiāia	Aug 2024	20/09/2024	27/09/2024	Feb 2025	20/03/2025	27/03/2025
Kawakawa	Jul 2024	20/08/2024	27/08/2024	Jan 2025	20/02/2025	27/02/2025
Kerikeri	Sep 2024	21/10/2024	28/10/2024	Mar 2025	21/04/2025	28/04/2025
Ōkaihau	Jul 2024	20/08/2024	27/08/2024	Jan 2025	20/02/2025	27/02/2025
Ōmāpere / Ōpononi	Jul 2024	20/08/2024	27/08/2024	Jan 2025	20/02/2025	27/02/2025
Paihia	Oct 2024	20/11/2024	27/11/2024	Apr 2025	20/05/2025	27/05/2025
Rāwene	Jul 2024	20/08/2024	27/08/2024	Jan 2025	20/02/2025	27/02/2025

Penalties on Rates

Sections 57 and 58 of the Local Government (Rating) Act 2002 empower councils to charge penalties on the late payment of rates.

Pursuant to sections 57 and 58 of the Act, Council will impose the following penalties:

A ten percent (10%) penalty on any portion of each instalment of rates assessed in the 2018/2019 financial year that is not paid on or by the due date for payment, as listed above.

Penalties on Water by Meter Rates

A ten percent (10%) penalty on any portion of the rate assessed for the supply of water, as separately invoiced, that is not paid on or by the due date for payment as set out on the invoice. This penalty will be added on the 27th day of the month in which the invoice was due.

For Rating area maps please see website