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Committee       Council  
Author           Wayne Hastie Council Secretary

## 2004/2005 Wellington Regional Council Rates

### 1. Purpose

To recommend that Council set rates for the 2004/05 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 2004/05 financial year by resolution. Rates must be set in accordance with the relevant provisions in *Towards a sustainable region: Greater Wellington Regional Council's Annual Plan 2004/05* ("the Annual Plan").

The Annual Plan articulates 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 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 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 2004, supplied by each of the constituent authorities.

Targeted rates are differentiated on a number of different matters:

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 Schemes, Catchment Management Schemes, Pump Drainage Schemes and Gravity Drainage Schemes	Where the land is situated (Set under section 146 using approved classification and differential registers)

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 nine 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

When it adopted *Towards a sustainable region – Greater Wellington Regional Council's proposed ten year plan 2003 – 2013* in 2003, the Council 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 2004 and concluding 30 June 2005. 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	0.04465	12,017,536
Lower Hutt City	0.05233	4,197,690
Upper Hutt City	0.05086	1,448,673
Porirua City	0.05254	1,841,984
Kapiti Coast District	0.04893	2,412,020
Masterton District	0.05011	1,113,037
Carterton District	0.04340	497,170
South Wairarapa District	0.04329	836,126

Tararua District	0.04783	1,788
<b>Total General Rate</b>		<b>24,366,024</b>

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 \$
<b>Wellington City</b>		
Downtown City Centre Business	0.26966	10,631,533
Business	0.01289	269,563
Residential	0.03515	7,253,685
Rural	0.01228	29,578
<b>Lower Hutt City</b>		
Business	0.08704	1,404,393
Residential	0.07712	4,843,391
Rural	0.02177	27,711
<b>Upper Hutt City</b>		
Urban	0.05358	1,358,815
Rural	0.01413	44,142
<b>Porirua City</b>		
Urban	0.09092	2,960,249
Rural	0.02169	54,197
<b>Kapiti Coast District</b>		
<i>Otaki</i>		
Urban	0.00881	32,894
Rural	0.00484	20,021
<i>Other Kapiti</i>		
Urban	0.03448	1,317,201
Rural	0.00804	25,874
<b>Masterton District</b>		
Urban	0.00695	72,436
Rural	0.00196	23,063
<b>Carterton District</b>		
Urban	0.01010	29,567
Rural	0.00194	16,566
<b>South Wairarapa District</b>		
Urban	0.00750	35,090
Rural	0.00163	23,890
<b>Total Regional Transport Rate</b>		<b>30,473,859</b>

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	0.00063	169,374
Lower Hutt City	0.01875	1,503,596

Upper Hutt City	0.01623	462,404
Porirua City	0.00306	107,292
Kapiti Coast District	0.02126	1,047,758
Carterton District	0.00156	17,819
<b>Total District-Wide River Management Rate</b>		<b>3,308,243</b>
Greytown Ward	0.05268	113,513
<b>Total River Management Rates based upon Capital Value</b>		<b>3,421,756</b>

	cents per \$ of rateable land value	Revenue Sought \$
Greytown Stopbank	0.02745	19,681
Donalds Creek Stopbank	0.11908	30,410
<b>Total River Management Rates based upon Land Value</b>		<b>50,091</b>

<b>Total River Management Rates</b>	<b>3,471,847</b>
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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 \$
<b>Wellington City</b>		
Business	0.01025	618,609
Residential	0.00562	1,160,757
Rural	0.00362	8,730
<b>Lower Hutt City</b>		
Business	0.00950	153,222
Residential	0.00681	427,457
Rural	0.00544	6,924
<b>Upper Hutt City</b>		
Business	0.00500	23,781
Residential	0.00619	128,538
Rural	0.00193	6,021
<b>Porirua City</b>		
Business	0.00798	37,327
Residential	0.00626	174,595
Rural	0.00169	4,214
<b>Kapiti Coast District</b>		
Urban	0.00317	132,753
Rural	0.00176	12,944
<b>Masterton District</b>		
Urban	0.00424	44,251
Rural	0.00135	15,954
<b>Carterton District</b>		
Urban	0.00401	11,740
Rural	0.00109	9,332
<b>South Wairarapa District</b>		
Urban	0.00463	21,674
Rural	0.00078	11,439
<b>Total Stadium Purposes Rate</b>		<b>3,010,262</b>

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:*

	\$ per hectare	Revenue Sought \$
Land area > 10ha & Defined Operational Area	0.33750	160,425
<b>Total Bovine Tb Rate</b>		<b>160,425</b>

*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:*

		\$ per hectare	Revenue Sought \$
Waingawa	A	109.03430	3,638
	B	70.87230	9,057
	C	54.51710	6,569
	D	49.06540	99
	E	43.61370	7,282
	F	38.16200	1,025
	G	16.35510	766
	H	10.90340	1,731
			<b>30,167</b>
Lower Wairarapa Valley	A	92.23870	183,707
	B	51.65360	99,879
	C	18.44770	55,954
	D	14.75820	97,791
	E	11.06860	65,973
	F	3.68950	69,437
	U1	0.36900	5
			<b>572,746</b>
Upper Ruamahanga	A	103.79610	9,544
	B	86.49670	572
	C	69.19740	8,600
	D	51.89800	914
	E	34.59870	10,303
	F	17.29930	691
	S	974.65360	1,462
			<b>32,086</b>
Middle Ruamahanga	A	89.24310	3,991
	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
			<b>21,151</b>
Lower Ruamahanga	A	46.76890	5,980

	B	40.08760	2,192
	C	33.40640	7,307
	D	26.72510	8,854
	E	20.04380	6,586
	F	13.36250	16,407
	SA	1172.71640	2,932
	SB	586.35830	938
			<b>51,196</b>
Waiohine - Rural	A	58.28980	6,551
	B	48.57480	18,416
	C	38.85980	49,646
	D	29.14490	10,577
	E	19.42990	15,791
	S	971.49610	12,532
			<b>113,513</b>
Mangatarere	A	42.33760	908
	B	40.49690	8,485
	C	34.31710	525
	D	30.37260	2,182
	G	0.13150	50
			<b>12,150</b>
Upper Mangatarere	A	9.55960	665
	B	7.17800	125
	C	4.79530	229
			<b>1,019</b>
Waipoua	A	84.20160	7,186
	B	67.36130	20,041
	C	50.52100	1,125
	D	33.68070	9,829
	SA	2846.01510	285
	SC	1700.87290	170
			<b>38,636</b>
Lower Taueru	A	0.00000	0
	B	0.00000	0
	C	0.00000	0
	S	0.00000	0
			<b>0</b>
Lower Whangaehu	A	65.88610	2,231
	B	52.70880	3,406
	C	39.53160	2,123
	D	26.35450	1,930
	E	13.17720	2,302
	S	329.43050	440
			<b>12,432</b>
<b>Total River Management Scheme Rates</b>			<b>885,096</b>

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:

		\$ per hectare	Revenue Sought \$
Awhea-Opouawe	A	1.24310	2,764
	B	0.93230	1,823
	C	0.62150	1,112
	D	0.49720	341
	E	0.31080	9,855
	F	0.12430	417
			<b>16,312</b>
Whareama	A	3.63090	2,361
	B	1.39650	1,012
	C	0.24440	10,695
	D	0.20950	4
	E	0.17460	3
	F	0.13970	391
			<b>14,466</b>
Homewood	A	1.17190	2,770
	B	1.11610	496
	C	0.97660	3,259
	D	0.13950	242
			<b>6,767</b>
Mataikona-Whakataki	A	0.23290	466
	B	0.13640	380
	C	0.09650	1,499
	D	0.03990	113
			<b>2,458</b>
Maungaraki	A	1.43800	4,062
	B	0.71900	1,793
	C	0.40260	249
			<b>6,104</b>
Upper Kaiwhata	A	4.38170	184
	B	1.91700	151
	C	0.27390	251
	D	0.16430	292
	E	0.10950	205
	F	0.05480	24
			<b>1,107</b>
Lower Kaiwhata	A	7.31320	481
	B	3.19950	148
	C	0.45710	522
	D	0.27420	721
	E	0.18280	6
	F	0.09140	25
			<b>1,903</b>
<b>Total Catchment Management Scheme Rates</b>			<b>49,117</b>



*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:*

		\$ per hectare	Revenue Sought \$
<b>Targeted Rate: Pump Drainage Schemes</b>			
Papatahi	A	20.45050	7,200
Te Hopai	A	23.77470	29,250
Moonmoot Pump	A	33.18530	7,695
Onoke Pump	A	48.44350	33,087
Pouawha Pump	A	33.09520	29,753
<b>Total Pump Drainage Scheme Rates</b>			<b>106,985</b>

*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:*

		\$ per hectare	Revenue Sought \$
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
<b>Total Gravity Drainage Scheme Rates</b>			<b>13,513</b>

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:*

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
<i>1</i>	<i>1 September 2004</i>	<i>1 September 2004</i>
<i>2</i>	<i>1 December 2004</i>	<i>1 December 2004</i>
<i>3</i>	<i>1 March 2005</i>	<i>1 March 2005</i>
<i>4</i>	<i>1 June 2005</i>	<i>1 June 2005</i>

***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 2004*

*1 April 2005*

*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.*

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
<i>1</i>	<i>20 July 2004</i>	<i>21 August 2004</i>
<i>2</i>	<i>20 September 2004</i>	<i>21 October 2004</i>
<i>3</i>	<i>20 November 2004</i>	<i>21 December 2004</i>
<i>4</i>	<i>20 January 2005</i>	<i>21 February 2005</i>
<i>5</i>	<i>20 March 2005</i>	<i>21 April 2005</i>
<i>6</i>	<i>20 May 2005</i>	<i>21 June 2005</i>

***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:*

*21 October 2004*

*21 April 2005*

*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:*

<i>Cycle Instalment</i>	<i>One</i>	<i>Due Date</i>	<i>Penalty Date</i>
1		31 August 2004	31 August 2004
2		31 October 2004	31 October 2004
3		15 January 2005	15 January 2005
4		28 February 2005	28 February 2005
5		30 April 2005	30 April 2005

<i>Cycle Instalment</i>	<i>Two</i>	<i>Due Date</i>	<i>Penalty Date</i>
1		30 September 2004	30 September 2004
2		30 November 2004	30 November 2004
3		31 January 2005	31 January 2005
4		31 March 2005	31 March 2005
5		31 May 2005	31 May 2005

***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 2004*

*10 January 2005*

*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:*

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
1	22 September 2004	23 September 2004
2	23 November 2004	24 November 2004
3	20 January 2005	21 January 2005
4	22 March 2005	23 March 2005
5	24 May 2005	25 May 2005

***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:*

*23 September 2004*

*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:*

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
<i>1</i>	<i>6 September 2004</i>	<i>7 September 2004</i>
<i>2</i>	<i>2 December 2004</i>	<i>3 December 2004</i>
<i>3</i>	<i>2 March 2005</i>	<i>3 March 2005</i>
<i>4</i>	<i>2 June 2005</i>	<i>3 June 2005</i>

**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:  
23 July 2004  
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:*

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
<i>1</i>	<i>20 August 2004</i>	<i>23 August 2004</i>
<i>2</i>	<i>22 November 2004</i>	<i>23 November 2004</i>
<i>3</i>	<i>21 February 2005</i>	<i>22 February 2005</i>
<i>4</i>	<i>20 May 2005</i>	<i>23 May 2005</i>

**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:  
7 July 2004  
to any rates remaining unpaid from previous financial years.*

- g) *All rating units within Carterton District*

***Instalment penalty*** 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>28 August 2004</i>	<i>29 August 2004</i>
<i>2</i>	<i>28 November 2004</i>	<i>29 November 2004</i>
<i>3</i>	<i>28 February 2005</i>	<i>1 March 2005</i>
<i>4</i>	<i>28 May 2005</i>	<i>29 May 2005</i>

***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 2004*

*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:*

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
<i>1</i>	<i>23 August 2004</i>	<i>24 August 2004</i>
<i>2</i>	<i>22 November 2004</i>	<i>23 November 2004</i>
<i>3</i>	<i>21 February 2005</i>	<i>22 February 2005</i>
<i>4</i>	<i>23 May 2005</i>	<i>24 May 2005</i>

***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 2004*

*9 January 2005*

*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:*

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
<i>1</i>	<i>31 October 2004</i>	<i>1 November 2004</i>

***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 2004*

*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 approved by:

**Wayne Hastie**  
Council Secretary

**Greg Schollum**  
Chief Financial Officer