

Waimate District Council
Resolution to Set Rates for the 2023/24 year

At its Ordinary Council Meeting on 20 June 2023, Council passed the following resolution:

16.5 RESOLUTION TO SET RATES FOR 2023/24

Council considered setting and assessing rates, and the due dates for payment, for the 2023/24 financial year commencing 1 July 2023 and ending 30 June 2024.

RESOLUTION 2023/100

Moved: Mayor Craig Rowley

Seconded: Deputy Mayor Sharyn Cain

1. That the Resolution to Set Rates for 2023/24 report be accepted; and
2. Waimate District Council resolves to set and assess rates under the Local Government (Rating) Act 2002, on rating units in the district for the financial year commencing 1 July 2023 and ending 30 June 2024, as follows; and

District Rates 2023/24

Note:

- a Values (such as Capital Value and units) use estimates for 2023/24 as close as possible to 30 June 2023.
- b All monetary values throughout the tables within this resolution are GST inclusive.

Council is setting rates for the 2023/24 rating year in accordance with the Annual Plan 2023/24 and the Funding Impact Statement as follows:

	Annual Plan 2023/24
General Rates	
1. General Rates	\$2,376,779
	\$2,376,779
Targeted Services	
2. Civic Amenities Rate - Targeted differential	4,203,042
3. Roading and Footpaths	3,268,539
4. Civil Defence	210,157
5. Sewer	870,547
6. St Andrews Sewer	10,260
7. Waste Collection	1,135,474
8. Recycling Drop-off	129,352
9. Rural Water Schemes (excluding Downlands)	2,095,192
10. Urban Water	1,248,182
11. Downlands Rural Water Supply	481,896
	\$13,652,640
Targeted Community Rates	
12. Waimate Event Centre	219,727
13. Community Halls	60,531
	\$280,258
Total Rates	\$16,309,676

Total rates of \$16,309,676 will be payable in four equal instalments.

3. That Council set the following due dates for each instalment, of an equal amount:

	Instalment Period	Instalment Due Date
Instalment 1	1 July 2023 – 30 September 2023	25-Aug-2023
Instalment 2	1 October 2023 – 31 December 2023	24-Nov-2023
Instalment 3	1 January 2024 – 31 March 2024	23-Feb-2024
Instalment 4	1 April 2024 – 30 June 2024	31-May-2024

Payment of Rates

Rates shall be payable by cash, or eftpos at the Local Government Centre, 125 Queen Street, Waimate or electronically via the use of Direct Debit, internet or phone banking facilities.

General Rate

A general rate is set as a rate in the dollar on the capital value of every Urban, Rural 1, Rural 2, Electricity generators and other transmission providers, and Forestry operators and forest blocks rating unit in accordance with the Rating Boundary Map for the Waimate District, assessed on a differential basis. The differential is based on land use for Electricity generators and other transmission providers, and Forestry operators and forest blocks or, for Urban, Rural 1, and Rural 2, where the land is situated and is classified as either Urban, Rural 1, or Rural 2. The Rating Boundary Map is available for inspection at the Council office, 125 Queen Street, Waimate.

Differential

The General Rates required from each differential sector is calculated on an activity-by-activity basis as described in the Funding Needs Analysis.

The object of including a differential in the General Rate is to achieve a fair and equitable distribution of the general rate between categories of land having regard to meeting the current and future needs of the community for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses by providing infrastructure, services, and performance that are: efficient, and effective, and appropriate to present and anticipated future circumstances.

A component of the general rate requirement is funded by investment returns. In the case of negative differential, the activities' funding requirement is less than the investment returns applicable to that type of land use.

General Rate	Differential Factor	General Rate Per Dollar of Capital Value for 2023/24 (GST Inclusive)	Revenue 2023/24 (GST Inclusive)
Urban	1.00	\$0.0008946	\$ 832,002
Rural 1	0.39	\$0.0003486	\$ 1,319,960
Rural 2	0.35	\$0.0003173	\$ 214,200
Electricity generators and other transmission providers	0.03	\$0.0000261	\$ 10,617
Total Revenue			\$ 2,376,779

Targeted Rates

Civic Amenities Rate

The Civic Amenities Rate contributes towards the funding of the following activities:

- . Community Representation
- . Community Property (Public Toilets)
- . Library
- . Cemeteries
- . Parks and Public Spaces
- . Swimming
- . Waste Management (Resource Recovery Park Operation)

The Civic Amenities Rate is set and assessed, for Electricity generators and other transmission providers, and Forestry operators and forest blocks, on land use, for Business 1 and Business 2 rating units, as defined in the Waimate District Plan, or for Urban, Rural 1, and Rural 2 on each separately used or inhabited parts of a rating unit (as defined above).

Differential

The Civic Amenities Rate is assessed on a differential basis. The differential is based on land use for Electricity generators and other transmission providers, Large Industrials, and Forestry operators and forest blocks, definition of Business 1 or Business 2 within the Waimate District Plan or, for Urban, Rural 1, and Rural 2, where the land is situated and is classified as either Urban, Rural 1, or Rural 2. The Civic Amenities Rates required from each differential sector is calculated on an activity-by-activity basis as described in the Funding Needs Analysis.

The object of including a differential in the Civic Amenities Rate is to achieve a fair and equitable distribution of the targeted rate between categories of land having regard to meeting the current and future needs of the community for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses by providing infrastructure, services, and performance that are: efficient, and effective, and appropriate to present and anticipated future circumstances.

	Differential Factor	Civic Amenities Rate for 2023/24 (GST Inclusive)	Revenue 2023/24 (GST Inclusive)
Civic Amenities Rate			
Urban (On SUIP)	1.00	\$ 1,114.70	\$ 1,997,544
Rural 1 (On SUIP)	0.91	\$ 1,017.00	\$ 1,781,844
Rural 2 (On SUIP)	0.88	\$ 981.90	\$ 278,869
Business 1 and Business 2 (On per rating unit)	0.22	\$ 248.60	\$ 20,389
Electricity generators and other transmission providers (On capital value)	0.0000002	\$0.0002647	\$ 107,724
Large Industrials (On capital value)	0.0000001	\$0.0001183	\$ 14,107
Forestry operators and forest blocks (On capital value)	0.0000001	\$0.0000985	\$ 2,565
Total Revenue			\$ 4,203,042

Roading and Footpaths Rate

The Roothing and Footpaths targeted rate is set as a rate in the dollar on the capital value of every Urban, Rural 1, Rural 2, Electricity generators and other transmission providers, and Forestry operators and forest blocks rating unit in accordance with the Rating Boundary Map for the Waimate District, assessed on a differential basis. The differential is based on land use for Electricity generators and other transmission providers, and Forestry operators and forest blocks or, for Urban, Rural 1, and Rural 2, where the land is situated and is classified as either Urban, Rural 1, or Rural 2.

Differential

The Targeted Rates required from each differential sector is calculated on an activity-by-activity basis as described in the Funding Needs Analysis.

The object of including a differential in the Roothing and Footpaths Rate is to achieve a fair and equitable distribution of the targeted rate between categories of land having regard to meeting the current and future needs of the community for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses by providing infrastructure, services, and performance that are: efficient, and effective, and appropriate to present and anticipated future circumstances.

	Differential Factor	Targeted Rate for 2023/24 (GST Inclusive)	Revenue 2023/24 (GST Inclusive)
Roothing and Footpaths Targeted Rate			
Urban	1.00	\$0.0003462	\$ 322,003
Rural 1	1.56	\$0.0005413	\$ 2,049,378
Rural 2	1.42	\$0.0004911	\$ 331,483
Electricity generators and other transmission providers	2.86	\$0.0009898	\$ 402,749
Forestry operators and forest blocks	18.07	\$0.0062565	\$ 162,925
Total Revenue			\$ 3,268,539

Civil Defence Rate

The Civil Defence targeted rate is set as a rate in the dollar on the capital value of every Urban, Rural 1, Rural 2, and Electricity generators and other transmission providers rating unit in accordance with the Rating Boundary Map for the Waimate District, assessed on a differential basis. The differential is based on land use for Electricity generators and other transmission providers or, for Urban, Rural 1, and Rural 2, where the land is situated and is classified as either Urban,

Differential

The Targeted Rates required from each differential sector is calculated on an activity-by-activity basis as described in the Funding Needs Analysis.

The object of including a differential in the Civil Defence Rate is to achieve a fair and equitable distribution of the targeted rate between categories of land having regard to meeting the current and future needs of the community for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses by providing infrastructure, services, and performance that are: efficient, and effective, and appropriate to present and anticipated future circumstances.

	Differential Factor	Targeted Rate for 2023/24 (GST Inclusive)	Revenue 2023/24 (GST Inclusive)
Civil Defence Targeted Rate			
Urban	1.00	\$0.0000235	\$ 21,856
Rural 1	1.57	\$0.0000369	\$ 139,754
Rural 2	1.43	\$0.0000336	\$ 22,655
Electricity generators and other transmission providers	2.71	\$0.0000636	\$ 25,891
Total Revenue			\$ 210,157

Sewer Rate

The Sewer targeted rate is set based on the provision or availability of service provided to the rating unit. The Sewer targeted rate is differentiated based on the connection or the number of water closets available and contributes towards the funding of the Sewerage and Sewage activity as follows:

- a) Serviced - The number of connections (within each rating unit) to the Council's sewer reticulation system
- b) Unserviced - Rating units not connected to the Waimate sewer scheme but where the service is available/provided
- c) Number of water closets within a Rating Unit (with more than 2 but less than 11 water closets) per water closet
- d) Number of water closets within a Rating Unit (11 or more water closets) per water closet

Sewer Targeted Rate	Category	Differential Factor	Sewer Rate for 2023/24 (GST Inclusive)	Revenue 2023/24 (GST Inclusive)
Sewer Serviced	a) Serviced - The number of water closets and urinals (for a residential unit or with 2 or less within each rating unit) to the Council's sewer reticulation system	1.00	\$ 422.90	\$ 744,346
Sewer Unserviced	b) Unserviced - Rating units not connected to the Waimate sewer scheme but where the service is available/provided	0.50	\$ 211.50	\$ 27,067
Sewer Multi 1	c) Number of water closets and urinals within a Rating Unit (with more than 2 but less than 11 water closets and urinals) per water closet and urinal	0.80	\$ 338.30	\$ 60,563
Sewer Multi 2	d) Number of water closets and urinals within a Rating Unit (11 or more water closets and urinals) per water closet and urinal	0.60	\$ 253.80	\$ 38,571
Total Revenue			\$ 870,547	

St Andrews Sewer Rate

The St Andrews Sewer targeted rate is set based on the service provided to the rating unit and charged per applicable rating unit. A list of applicable rating units is available for inspection at the Council office, 125 Queen Street, Waimate. The St Andrews Sewer targeted rate contributes towards the funding of the Sewerage and Sewage activity as follows:

St Andrews Sewer Rate	Category	Sewer Rate for 2023/24 (GST Inclusive)	Revenue 2023/24 (GST Inclusive)
St Andrews Sewer	Extent of provision of service	\$ 180.00	\$ 10,260
Total Revenue		\$ 10,260	

Waste Collection

The Waste Collection targeted rate is set based on the provision of service provided to the rating unit and contributes towards the funding of the Waste Management activity as follows:

- a) Standard set of bins consisting of: 240 litre organics bin collected weekly, 240 litre recycling bin collected fortnightly, 140 litre rubbish bin collected fortnightly and 45 litre glass recycling crate collected weekly to those rating units receiving the service.
- b) Large set of bins consisting of: 240 litre organics bin collected weekly, 240 litre recycling bin collected fortnightly, 240 litre rubbish bin collected fortnightly and 45 litre glass recycling crate collected weekly to those rating units receiving the service.
- A map of the mandatory waste collection areas is available for inspection at the Council office, 125 Queen Street, Waimate.

Waste Collection Targeted Rate	Category	Differential Factor	Targeted Rate for 2023/24 (GST Inclusive)	Revenue 2023/24 (GST Inclusive)
Waste Collection - Standard	a) Serviced Rating Units	1.00	\$ 396.50	\$ 1,080,066
Waste Collection - Large	b) Serviced Rating Units	1.20	\$ 476.50	\$ 33,832
Additional Organic Bin (240 lt)	Upon request to serviced rating units	0.33	\$ 130.00	\$ 2,210
Additional Recycling Bin (240 lt)	Upon request to serviced rating units	0.15	\$ 60.00	\$ 2,820
Additional Rubbish Bin (140 lt)	Upon request to serviced rating units	0.38	\$ 152.00	\$ 1,672
Additional Glass Recycling Crate (45 lt)	Upon request to serviced rating units	0.07	\$ 27.00	\$ 54
Additional Rubbish Bin (240 lt)	Upon request to serviced rating units	0.59	\$ 232.00	\$ 13,920
Glass Recycling Bin (240 lt)	Upon request to serviced rating units	0.15	\$ 60.00	\$ 900
Total Revenue			\$ 1,135,474	

Recycling Drop-off Service

The Recycling targeted rate is set according to the provision or availability of service provided to the rating unit for any SUIPs not receiving a Waste Collection Service and contributes towards the funding of the Waste Management activity as a SUIP not receiving a Waste Collection Service but provided with a recycling drop off point.

Recycling Drop-off Service Rate	Category	Differential Factor	Targeted Rate for 2023/24 (GST Inclusive)	Revenue 2023/24 (GST Inclusive)
Recycling Drop-off Service	SUIP not receiving a Waste Collection Service but provided with a recycling drop off point.	1.00	\$ 106.20	\$ 129,352
Total Revenue			\$ 129,352	

Rural Water

The Rural Water supply targeted rates are set based on the water allocation provided to each rating unit. The rate is assessed on a per litre of water supplied per day and contributes towards the funding of the water supplied to the Cannington-Motukaika, Hook-Waituna, Lower Waihao, Otaio-Makikihi, Waihaorunga and Waikakahi rural water schemes included in the Rural Water activity as follows:

Rural Water Scheme	Targeted Rate Per Litre for 2023/24 (GST Inclusive)	Revenue 2023/24 (GST Inclusive)
Cannington-Motukaika	\$ 0.2822	\$ 112,705
Lower Waihao normal supply	\$ 0.4147	\$ 399,213
Otaio-Makikihi	\$ 0.3667	\$ 367,816
Waihaorunga	\$ 0.6280	\$ 192,173
Waikakahi	\$ 0.5106	\$ 570,282
Hook-Waituna domestic supply	\$ 0.2856	\$ 445,250
Hook-Waituna irrigation supply (55%)	\$ 0.1571	\$ 7,754
Total Revenue		\$ 2,095,192

Urban Water

The Urban Water targeted rate is set based on the provision or availability of service provided to the rating unit in the township of Waimate. The Urban Water targeted rate is differentiated based on the connection and contributes towards the funding of the Urban Water activity as follows:

- a) Serviced - The number of connections (within each rating unit) to the Council's urban water reticulation system
- b) Unserviced - Rating units not connected to the Waimate urban water scheme but where the urban water reticulation is available for connection

Targeted Rate	Category	Differential Factor	Targeted Rate for 2023/24 (GST Inclusive)	Revenue 2023/24 (GST Inclusive)
Water Scheme Urban	a) Serviced - The number of connections (within each rating unit) to the Council's urban water reticulation system	1.00	\$ 604.60	\$ 1,221,278
Water Scheme Urban Vacant	b) Unserviced - Rating units not connected to the Waimate urban water scheme but where the urban water reticulation is available for connection	0.50	\$ 302.30	\$ 26,904
Total Revenue				\$ 1,248,182

Downlands Rural Water Supply

The Downlands water scheme is a Joint Operation between Timaru, MacKenzie and Waimate District Councils. The scheme is managed by Timaru District Council who determine the charge per connection type. Each Council sets the rate for the connections within its district and collects the revenue on behalf of the Joint Operation. The connections are differentiated by location of the rating unit whether within the St Andrews township where a Domestic charge is rated, as opposed to outside the township where a Service charge on the number of connections and Unit/Point charge on the units of water is charged as follows:

Targeted Rate	Targeted Rate for 2023/24 (GST Inclusive)	Revenue 2023/24 (GST Inclusive)
Domestic	\$ 966.00	\$ 66,654
Unit/Point	\$ 276.00	\$ 231,702
Service	\$ 690.00	\$ 183,540
Total Revenue		\$ 481,896

Waimate Event Centre

The Waimate Event Centre targeted rate is set on a uniform basis and is assessed on the district wide number of separately used or inhabited parts of a rating unit (as defined above) and funds principal and interest repayments for the Waimate Event Centre loan as follows:

Targeted Rate	Category	Rate for 2023/24 (GST Inclusive)	Revenue 2023/24 (GST Inclusive)
Waimate Event Centre	Charged per separately used or inhabited parts of a rating unit	\$ 57.40	\$ 219,727
Total Revenue			\$ 219,727

NOTE: Refer to Council's Rates Remission Policy, Remission 11 as published in the Long Term Plan 2021-31 for remissions applicable to the Waimate Event Centre targeted rate.

Community Halls

The Hall rates are set on an SUIP basis and are based on where the land is situated in relation to each hall. A map of SUIP's relative to each hall is available for inspection at the Council office, 125 Queen Street, Waimate.

Community Hall	Targeted Rate for 2023/24 (GST Inclusive)	Revenue 2023/24 (GST Inclusive)
St Andrews Hall	\$ 40.00	\$ 6,400
Ikawai Memorial Hall	\$ 40.30	\$ 4,272
Arno Hall	\$ 28.80	\$ 3,110
Waihaorunga Hall	\$ 51.10	\$ 3,117
Glenavy Hall	\$ 34.50	\$ 8,108
Hunter Hall	\$ 50.00	\$ 4,000
Southburn Hall	\$ 60.00	\$ 4,740
Studholme Hall	\$ 28.80	\$ 1,901
Hook Hall	\$ 57.50	\$ 3,623
Kurow Memorial Hall	\$ 25.00	\$ 2,925
Willowbridge Hall	\$ 34.50	\$ 2,036
Waituna Creek Hall	\$ 35.00	\$ 4,655
Makikihi Hall	\$ 52.00	\$ 2,964
Lyalldale Hall	\$ 35.00	\$ 1,155
Bluecliffs Hall	\$ 46.00	\$ 2,346
Maungati Hall	\$ 45.00	\$ 2,880
Cattle Creek Hall	\$ 50.00	\$ 2,300
Total Revenue		\$ 60,531
Rating Base		
Number of rating units at end of preceding year		4,419
Total capital value of rating units at end of preceding year	\$	5,900,073,750
Total land value of rating units at end of preceding year	\$	3,806,574,500

CARRIED