

## WAIMATE DISTRICT COUNCIL

### RESOLUTION TO SET RATES FOR THE 2024/25 YEAR

At the Extraordinary Council Meeting on 27 June 2024, Council passed the following resolution:

#### **7.2 RESOLUTION TO SET RATES FOR 2024/25**

Council considered setting and assessing rates, and the due dates for payment, for the 2024/25 financial year commencing 1 July 2024 and ending 30 June 2025.

#### **RESOLUTION 2024/1**

Moved: Mayor Craig Rowley

Seconded: Cr Tom O'Connor

1. That the Resolution to Set Rates for 2024/25 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 2024 and ending 30 June 2025, as follows; and

#### **District Rates 2024/25**

Note:

- a Values (such as Capital Value and units) use estimates for 2024/25 as close as possible to 30 June 2024.
- b All monetary values throughout the tables within this resolution are GST inclusive.

Council is setting rates for the 2024/25 rating year in accordance with the Annual Plan 2024/25 and the Funding Impact Statement as follows:

	<b>Annual Plan 2024/25</b>
<b>General Rates</b>	
1. General Rates	\$2,898,327
	<u><b>\$2,898,327</b></u>
<b>Targeted Services</b>	
2. Civic Amenities Rate - Targeted differential	4,533,166
3. Roading and Footpaths	3,735,023
4. Civil Defence	234,587
5. Sewer	976,466
6. St Andrews Sewer	11,013
7. Waste Collection	1,324,666
8. Recycling Drop-off	139,050
9. Rural Water Schemes (excluding Downlands)	2,409,100
10. Urban Water	1,438,386
11. Downlands Rural Water Supply	504,358
	<u><b>\$15,305,814</b></u>
<b>Targeted Community Rates</b>	
12. Waimate Event Centre	219,906
13. Community Halls	63,521
	<u><b>\$283,427</b></u>
<b>Total Rates</b>	<u><u><b>\$18,487,568</b></u></u>

Total rates of \$18,487,568 will be payable in four equal instalments.

## 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.

	Differential Factor	General Rate Per Dollar of Capital Value for	Revenue 2024/25 (GST Inclusive)
<b>General Rate</b>			
Urban	1.00	\$0.0010441	\$ 994,718
Rural 1	0.41	\$0.0004258	\$ 1,615,614
Rural 2	0.37	\$0.0003869	\$ 261,956
Electricity generators and other transmission providers	0.06	\$0.0000640	\$ 26,039
<b>Total Revenue</b>			<b>\$ 2,898,327</b>

## 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.

Civic Amenities Rate	Differential Factor	Civic Amenities Rate for 2024/25 (GST)	Revenue 2024/25 (GST Inclusive)
Urban (On SUIP)	1.00	\$ 1,179.50	\$ 2,134,914
Rural 1 (On SUIP)	0.93	\$ 1,095.70	\$ 1,929,479
Rural 2 (On SUIP)	0.89	\$ 1,048.10	\$ 300,796
Business 1 and Business 2 (On per rating unit)	0.34	\$ 396.10	\$ 32,479
Electricity generators and other transmission providers (On capital value)	0.0000002	\$0.0002884	\$ 117,338
Large Industrials (On capital value)	0.0000001	\$0.0001273	\$ 15,366
Forestry operators and forest blocks (On capital value)	0.0000001	\$0.0001073	\$ 2,794
<b>Total Revenue</b>			<b>\$ 4,533,166</b>

### 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 2024/25 (GST)	Revenue 2024/25 (GST Inclusive)
<b>Roothing and Footpaths Targeted Rate</b>			
Urban	1.00	\$0.0003862	\$ 367,938
Rural 1	1.60	\$0.0006172	\$ 2,341,728
Rural 2	1.45	\$0.0005595	\$ 378,771
Electricity generators and other transmission providers	2.93	\$0.0011310	\$ 460,202
Forestry operators and forest blocks	18.54	\$0.0071584	\$ 186,384
<b>Total Revenue</b>			<b>\$ 3,735,023</b>

### 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, 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 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	Rate for 2024/25 (GST Inclusive)	Revenue 2024/25 (GST Inclusive)
<b>Civil Defence Targeted Rate</b>			
Urban	1.00	\$0.0000256	\$ 24,397
Rural 1	1.61	\$0.0000411	\$ 156,000
Rural 2	1.46	\$0.0000374	\$ 25,288
Electricity generators and other transmission providers	2.77	\$0.0000710	\$ 28,901
<b>Total Revenue</b>			<b>\$ 234,587</b>

**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

<b>Sewer Targeted Rate</b>	<b>Category</b>	<b>Differential Factor</b>	<b>Sewer Rate for 2024/25 (GST Inclusive)</b>	<b>Revenue 2024/25 (GST Inclusive)</b>
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	\$ 469.10	\$ 841,595
Sewer Unserviced	b) Unserviced - Rating units not connected to the Waimate sewer scheme but where the service is available/provided	0.50	\$ 234.60	\$ 27,912
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	\$ 375.30	\$ 64,175
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	\$ 281.50	\$ 42,783
<b>Total Revenue</b>			<b>\$ 976,466</b>	

**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:

<b>St Andrews Sewer Rate</b>	<b>Category</b>	<b>Sewer Rate for 2024/25 (GST Inclusive)</b>	<b>Revenue 2024/25 (GST Inclusive)</b>
St Andrews Sewer	Extent of provision of service	\$ 196.70	\$ 11,013
<b>Total Revenue</b>		<b>\$ 11,013</b>	

**Waste Collection Rate**

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.

<b>Waste Collection Targeted Rate</b>	<b>Category</b>	<b>Differential Factor</b>	<b>Rate for 2024/25 (GST Inclusive)</b>	<b>Revenue 2024/25 (GST Inclusive)</b>
Waste Collection - Standard	a) Serviced Rating Units	1.00	\$ 458.70	\$ 1,254,086
Waste Collection - Large	b) Serviced Rating Units	1.17	\$ 538.70	\$ 47,406
Additional Organic Bin (240 lt)	Upon request to serviced rating units	0.28	\$ 130.00	\$ 2,470
Additional Recycling Bin (240 lt)	Upon request to serviced rating units	0.13	\$ 60.00	\$ 2,820
Additional Rubbish Bin (140 lt)	Upon request to serviced rating units	0.33	\$ 152.00	\$ 1,824
Additional Glass Recycling Crate (45 lt)	Upon request to serviced rating units	0.06	\$ 27.00	\$ 81
Additional Rubbish Bin (240 lt)	Upon request to serviced rating units	0.51	\$ 232.00	\$ 15,080
Glass Recycling Bin (240 lt)	Upon request to serviced rating units	0.13	\$ 60.00	\$ 900
<b>Total Revenue</b>				<b>\$ 1,324,666</b>

**Recycling Drop-off Service Rate**

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 follows:

SUIP not receiving a Waste Collection Service but provided with a recycling drop off point.

<b>Recycling Drop-off Service Rate</b>	<b>Category</b>	<b>Differential Factor</b>	<b>Rate for 2024/25 (GST Inclusive)</b>	<b>Revenue 2024/25 (GST Inclusive)</b>
Recycling Drop-off Service	SUIP not receiving a Waste Collection Service but provided with a recycling drop off point.	1.00	\$ 114.40	\$ 139,050
<b>Total Revenue</b>				<b>\$ 139,050</b>

**Rural Water Rate**

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:

<b>Rural Water Scheme</b>	<b>Targeted Rate Per Litre for 2024/25 (GST)</b>	<b>Revenue 2024/25 (GST Inclusive)</b>
Cannington-Motukaika	\$ 0.3268	\$ 130,027
Lower Waihao normal supply	\$ 0.5042	\$ 479,904
Otaio-Makikihi	\$ 0.4181	\$ 427,080
Waihaorunga	\$ 0.7223	\$ 222,706
Waikakahi	\$ 0.5720	\$ 627,545
Hook-Waituna domestic supply	\$ 0.3218	\$ 513,099
Hook-Waituna irrigation supply (55%)	\$ 0.1770	\$ 8,739
<b>Total Revenue</b>		<b>\$ 2,409,100</b>

**Urban Water Rate**

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

<b>Targeted Rate</b>	<b>Category</b>	<b>Differential Factor</b>	<b>Targeted Rate for 2024/25 (GST)</b>	<b>Revenue 2024/25 (GST Inclusive)</b>
Water Scheme Urban	a) Serviced - The number of connections (within each rating unit) to the Council's urban water reticulation system	1.00	\$ 690.90	\$ 1,410,752
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	\$ 345.40	\$ 27,635
<b>Total Revenue</b>				<b>\$ 1,438,386</b>



**Downlands Rural Water Supply Rate**

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:

<b>Targeted Rate</b>	<b>Rate for 2024/25 (GST Inclusive)</b>	<b>Revenue 2024/25 (GST Inclusive)</b>
Domestic	\$ 1,010.00	\$ 69,690
Unit/Point	\$ 289.00	\$ 242,616
Service	\$ 722.00	\$ 192,052
<b>Total Revenue</b>		<b>\$ 504,358</b>

**Waimate Event Centre Rate**

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:

<b>Targeted Rate</b>	<b>Category</b>	<b>2024/25 (GST Inclusive)</b>	<b>2024/25 (GST Inclusive)</b>
Waimate Event Centre	Charged per separately used or inhabited parts of a rating unit	\$ 57.00	\$ 219,906
<b>Total Revenue</b>			<b>\$ 219,906</b>

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 Rate**

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.

<b>Community Hall</b>	<b>Targeted Rate for 2024/25 (GST)</b>	<b>Revenue 2024/25 (GST Inclusive)</b>
St Andrews Hall	\$ 40.00	\$ 6,440
Ikawai Memorial Hall	\$ 40.30	\$ 4,232
Arno Hall	\$ 28.80	\$ 3,168
Waihaorunga Hall	\$ 51.10	\$ 3,117
Glenavy Hall	\$ 46.00	\$ 10,856
Hunter Hall	\$ 50.00	\$ 4,000
Southburn Hall	\$ 60.00	\$ 4,800
Studholme Hall	\$ 28.80	\$ 1,901
Hook Hall	\$ 57.50	\$ 3,623
Kurow Memorial Hall	\$ 25.00	\$ 3,025
Willowbridge Hall	\$ 34.50	\$ 2,036
Waituna Creek Hall	\$ 35.00	\$ 4,690
Makikihi Hall	\$ 52.00	\$ 2,964
Lyalldale Hall	\$ 35.00	\$ 1,190
Bluecliffs Hall	\$ 46.00	\$ 2,346
Maungati Hall	\$ 45.00	\$ 2,835
Cattle Creek Hall	\$ 50.00	\$ 2,300
<b>Total Revenue</b>		<b>\$ 63,521</b>
<b>Rating Base</b>		
Number of rating units at end of preceding year		4,382
Total capital value of rating units at end of preceding year	\$	5,920,083,750
Total land value of rating units at end of preceding year	\$	3,801,488,000

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

	<b>Instalment Period</b>	<b>Instalment Due Date</b>
Instalment 1	1 July 2024 – 30 September 2024	30-Aug-2024
Instalment 2	1 October 2024 – 31 December 2024	29-Nov-2024
Instalment 3	1 January 2025 – 31 March 2025	28-Feb-2025
Instalment 4	1 April 2025 – 30 June 2025	30-May-2025

**Payment of Rates**

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

**CARRIED**