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# **Northland Regional Council**

## **Tabled Item**

**Council Meeting**

**Tuesday, 18 June 2013  
at 1.00 pm**

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**ISSUE: Tabled Item for the council meeting  
– 18 June 2013****ID:** A547094**To:** Council Meeting, 18 June 2013**From:** Council Secretary Chris Taylor**Date:** 18 June 2013**Summary** The purpose of this report is to place before council the tabled item:

- 8.2A: Rates for Year 1 July 2013 to 30 June 2014

The report concludes with the recommendation that the tabled material be received.

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**Report:**

Simpson Grierson were asked to review councils 2013-2014 rates resolution to ensure it complied with all legislative requirements. Formal feedback was received after the collation of the council agenda. Although the comments received were minor, it was out of an abundance of caution these changes were incorporated into the revised rates resolution provided below and supersede the rates resolution provided in item 8.2. There are no changes to any of the rates as originally presented.

Therefore it is recommended that the tabled material be received:

Item 8.2A: Rates for Year 1 July 2013 to 30 June 2014

**Recommendation:**

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That as permitted under section 46A(7) of the Local Government Official Information and Meetings Act 1987, the tabled item:

8.2A Rates for Year 1 July 2013 to 30 June 2014

be received.

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**ISSUE: Rates for Year 1 July 2013 to 30 June 2014****ID:** A544251**To:** Council Meeting, 18 June 2013**From:** Simon Crabb, Finance Manager, and Lisa Aubrey, General Manager - Finance and IT**Date:** 5 June 2013

**Summary** This paper presents the detail of the rates for the 2013-2014 financial year contained within the Annual Plan 2013-2014 and concludes with a recommendation that the rates be set in accordance with the Local Government (Rating) Act 2002.

<b>Report Type:</b>	<input type="checkbox"/> Normal operations	<input type="checkbox"/> Information	<input checked="" type="checkbox"/> Decision
<b>Purpose:</b>	<input type="checkbox"/> Infrastructure	<input type="checkbox"/> Public service	<input type="checkbox"/> Regulatory function
	<input type="checkbox"/> Legislative function	<input checked="" type="checkbox"/> Annual\Long Term Plan	<input type="checkbox"/> Other
<b>Significance:</b>	<input type="checkbox"/> High	<input checked="" type="checkbox"/> Moderate	<input type="checkbox"/> Low

**Background:**

The Northland Regional Council is scheduled to adopt its Annual Plan 2013-2014 at the council meeting to be held on 18 June 2013. Following the adoption of the 2013-2014 Annual Plan, all formal requirements to resolve the rates for the year ended 30 June 2014 are in place and permit the following resolution to proceed.

**Valuations**

It should be noted the gross number of units advised to council for the Kaipara district were incorrect. When preparing the final Annual Plan 2013-2014 council has needed to reduce the gross number of Kaipara rating units from 13,911 to 13,057 (2012: 12,760). The targeted council services rate for the Kaipara district has been increased by \$6.62 inclusive of GST from \$100.13 including GST to \$106.75 including GST as a result. There have been no other material changes to the valuations or the total number of rateable properties for the territorial districts.

The rating information database was made available for public inspection during May 2013.

The full details of the rates calculations and rates collected from each constituent district of the Northland region will be as set out in the table below:

Table One: Valuations by district (including equalised values)

District	GROSS No. of rating units (Kaipara) or separately used or inhabited part of rating units (others)	NET No. of rating units (Kaipara) or separately used or inhabited part of rating units (others)	Capital Value 30 June 2013  \$,000	Land Value 30 June 2013  \$,000	Equalised Capital Value 30 June 2013  \$,000	Equalised Land Value 30 June 2013  \$,000
Far North	35,214	33,687	14,640,452	8,660,240	12,918,296	7,490,848
Kaipara	13,057	12,962	5,943,072	3,559,985	5,672,781	3,316,518
Whāngārei	41,253	39,504	17,379,844	8,934,205	17,379,844	8,934,205
<b>Total</b>	<b>89,524</b>	<b>86,153</b>	<b>37,963,368</b>	<b>21,154,430</b>	<b>35,970,921</b>	<b>19,740,571</b>

Table Two: Council rates 2013-2014 financial year

	Far North District (GST inclusive)	Kaipara District (GST inclusive)	Whāngārei District (GST inclusive)	Total Gross Rates (GST inclusive)	Total Net Rates (GST inclusive)
<b>Targeted Council Services Rate</b>					
Per SUIP	\$93.58			\$3,295,326	\$3,152,429
Per RU		\$106.75		\$1,393,835	\$1,383,694
Per SUIP			\$109.08	\$4,499,877	\$4,309,096
Total				<b><u>\$9,189,038</u></b>	<b><u>\$8,845,219</u></b>
<b>Targeted Land Management Rate</b>					
Rate per \$ of Actual LV	\$0.000271 3			\$2,349,393	\$2,319,049
Rate per \$ of Actual LV		\$0.0002892		\$1,029,637	\$1,026,636
Rate per \$ of Actual LV			\$0.0003159	\$2,822,360	\$2,766,243
Total				<b><u>\$6,201,390</u></b>	<b><u>\$6,111,928</u></b>
<b>Targeted Northland Regional Recreational Facilities Rate</b>					
Per SUIP	\$5.75			\$202,481	\$193,700
Per RU		\$5.75		\$75,078	\$74,532
Per SUIP			\$28.75	\$1,186,023	\$1,135,740
Total				<b><u>\$1,463,582</u></b>	<b><u>\$1,403,972</u></b>

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	<b>Far North District (GST inclusive)</b>	<b>Kaipara District (GST inclusive)</b>	<b>Whāngārei District (GST inclusive)</b>	<b>Total Gross Rates (GST inclusive)</b>	<b>Total Net Rates (GST inclusive)</b>
<b>Targeted Regional Infrastructure Rate</b>					
Rate per \$ of Actual LV	\$0.0000308			\$266,769	\$266,769
Rate per \$ of Actual LV		\$0.0000332		\$118,111	\$118,111
Rate per \$ of Actual LV			\$0.0000356	\$318,176	\$318,176
Total				<b><u>\$703,056</u></b>	<b><u>\$703,056</u></b>
<b>Targeted Rescue Helicopter Services Rate</b>					
Per SUIP	\$8.29			\$291,977	\$279,316
Per RU		\$8.29		\$108,262	\$107,474
Per SUIP			\$8.29	\$342,049	\$327,547
Total				<b><u>\$742,288</u></b>	<b><u>\$714,337</u></b>
<b>Targeted Whāngārei Transport Rate</b>					
Per SUIP			\$12.78	<b><u>\$527,069</u></b>	<b><u>\$504,723</u></b>
<b>Targeted Kaitiāia Transport Rate</b>					
Per SUIP	\$15.62			<b><u>\$93,380</u></b>	<b><u>\$91,849</u></b>
<b>Targeted Awanui River Flood Management Rate</b>					
Far North District Rural				\$128,199	\$126,999
Far North District Urban				\$358,089	\$353,589
Total				<b><u>\$486,288</u></b>	<b><u>\$480,588</u></b>
<b>Targeted Kaihu River Flood Management Rate</b>					
Kaipara				<b><u>\$90,404</u></b>	<b><u>\$90,404</u></b>
<b>Targeted Kaeo-Whangaroa Rivers Management Rate</b>					
Far North (Kaeo only)				<b><u>\$147,868</u></b>	<b><u>\$147,868</u></b>
<b>Targeted Whāngārei Urban Rivers Management Rate</b>					
Whāngārei				<b><u>\$827,431</u></b>	<b><u>\$827,431</u></b>
<b>Targeted Kerikeri-Waipapa Rivers Management Rate</b>					
Kerikeri-Waipapa				<b><u>\$222,122</u></b>	<b><u>\$217,626</u></b>
<b>Total Far North District</b>					
				<b>\$7,355,603</b>	<b>\$7,149,194</b>
<b>Total Kaipara District</b>					
				<b>\$2,815,326</b>	<b>\$2,800,851</b>
<b>Total Whāngārei District</b>					
				<b>\$10,522,984</b>	<b>\$10,188,956</b>
<b>Total Rates (including GST)</b>					
				<b><u>\$20,693,913</u></b>	<b><u>\$20,139,001</u></b>

Where appropriate, all rates and the quantum of rates revenue must be stated at their GST inclusive sums.

**Legal compliance and significance assessment:**

The activities detailed in this report are provided for in the council's 2013-14 Annual Plan and as such are in accordance with the council's decision making process and sections 76 to 82 of the Local Government Act 2002. In relation to section 79 of the Local Government Act 2002, this issue is considered to be of low significance under council policy because the decision is in accordance with Local Government (Rating) Act 2002 and the Local Government Act 2002.

## Recommendations:

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1. That the report Rates for Year 1 July 2013 to 30 June 2014 by Simon Crabb, Financial Manager, and Lisa Aubrey, General Manager - Finance and IT, dated 5 June 2013, be received.
2. That the Northland Regional Council resolves to set the following rates under the Local Government (Rating) Act 2002 for the financial year commencing 1 July 2013 and ending 30 June 2014.

### 3. Targeted Council Services Rate

A targeted rate as authorised by sections 16 to 18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002. The rate is calculated on the total projected capital value, as determined by the certificate of projected valuation, of each constituent district in the Northland region. An additional \$1.73 per separately used or inhabited part of rating units (SUIP) is to be levied across the Whāngārei constituency to provide funding for the on-going maintenance needs of the Hātea River channel. The rate is a targeted rate, differentiated by location in the Northland region, and assessed as a fixed amount per separately used or inhabited part of a rating unit (SUIP) in the Far North and Whāngārei Districts and on each rating unit (RU) in the Kaipara District. The rate will be set as

follows:

	<u>Including GST</u>
Far North District	\$93.58 per SUIP
Kaipara District	\$106.75 per RU
Whāngārei District	\$109.08 per SUIP

### 4. Targeted Land Management Rate

A targeted rate as authorised by sections 16 to 18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002. This rate is assessed on the land value of each rating unit in the region. The rate is set per dollar of the actual rateable land value. The rate per dollar of actual rateable land value is different for each constituent district, as the rate is allocated on the basis of projected land value, as provided for in section 131 of the Local Government (Rating) Act. The rate is set as follows:

**Including GST**

Far North District	\$0.0002713 per dollar of land value
Kaipara District	\$0.0002892 per dollar of land value
Whāngārei District	\$0.0003159 per dollar of land value

Alternatively the rate may be stated in dollar terms, i.e. the rate is \$27.13, \$28.92 and \$31.59 per **\$100,000** of land value in the Far North, Kaipara and Whāngārei Districts respectively.

**5. Targeted Northland Regional Recreational Facilities Rate**

A targeted Regional Recreational Facilities Rate as authorised by sections 16 to 18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002. The rate is a fixed rate, differentiated by location in the Northland region. The rate will be assessed on each rating unit (RU) in the Kaipara District and each separately used or inhabited part of a rating unit (SUIP) in the Far North and Whāngārei Districts. The rate will be set as follows:



	<u>Including GST</u>
Far North District	\$5.75 per SUIP
Kaipara District	\$5.75 per RU
Whāngārei District	\$28.75 per SUIP

## 6. Targeted Regional Infrastructure Rate

A targeted rate as authorised by sections 16 to 18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002. This rate is assessed on the land value of each rating unit in the region. The rate is set per dollar of the actual rateable land value. The rate per dollar of actual rateable land value is different for each constituent district, as the rate is allocated on the basis of projected land value, as provided for in section 131 of the Local Government (Rating) Act. The rate is set as follows:

	<u>Including GST</u>
Far North District	\$0.0000308 per dollar of land value
Kaipara District	\$0.0000332 per dollar of land value
Whāngārei District	\$0.0000356 per dollar of land value

Alternatively the rate may be stated in dollar terms, i.e., the rate is \$3.08, \$3.32 and \$3.56 per **\$100,000** of land value in the Far North, Kaipara and Whāngārei Districts respectively.

## 7. Targeted Rescue Helicopter Services Rate

A targeted Rescue Helicopter Services Rate as authorised by sections 16 to 18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002. The rate is a fixed rate assessed on each separately used or inhabited part (SUIP) of a rating unit in the Far North and Whāngārei Districts and each rating unit (RU) in the Kaipara District. The rate is set as follows:

	<u>Including GST</u>
Far North District	\$8.29 per SUIP
Kaipara District	\$8.29 per RU

Whāngārei District

\$8.29 per SUIP

**8. Targeted Whāngārei Transport Rate**

A targeted rate as authorised by sections 16 to 18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002. The rate is a fixed amount assessed on each separately used or inhabited part of a rating unit in the Whāngārei District. The rate is set as follows:

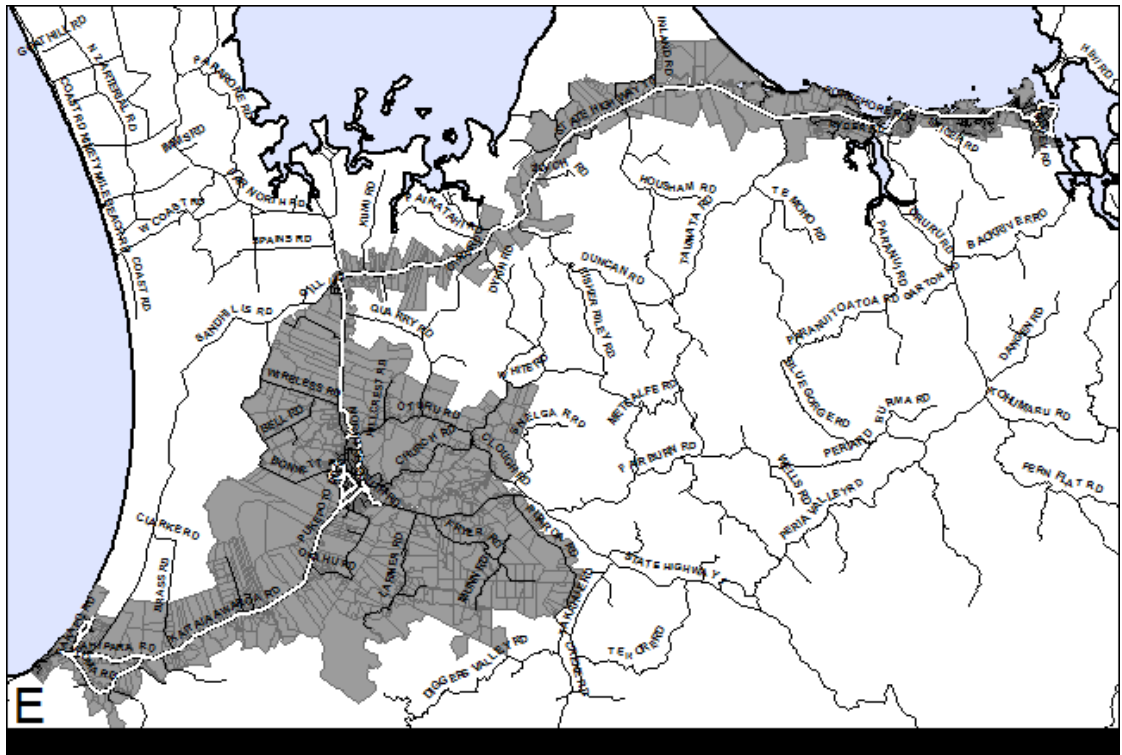
**Including GST**

Whāngārei District

\$12.78 per SUIP

**9. Targeted Kaitiāia Transport Rate**

A targeted rate as authorised by sections 16 to 18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002. The rate is a fixed amount assessed on each separately used or inhabited part of a rating unit located near the Kaitiāia bus route. These rating units are identified in the map below:



The rate is set as follows:

	<u>Including GST</u>
Far North District (Kaitāia only)	\$15.62 per SUIP

**10. Targeted Awanui River Flood Management Rate**

A targeted rate set under sections 16 to 18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002, assessed and set differentially by location and area of benefit as defined in the Awanui River Flood Management Plan, are as follows:

	<u>Including GST</u>
a) Urban rate class UA (floodplain location) \$128.11 direct benefit plus \$12.81 indirect benefit, total per each separately used or inhabited part of a rating unit:	\$140.92
b) Urban rate classes UF (higher ground) \$12.81 direct benefit plus \$12.81 indirect benefit, total per each separately used or inhabited part of a rating unit:	\$25.62
c) Commercial differential factor:	3.0
d) Rural rate differentiated by class, \$7.88 per each separately used or inhabited part of a rating unit of indirect benefit <b>plus</b> a rate per hectare for each of the following classes of land in the defined Kaitāia flood rating district as stated in the Awanui River Asset Management Plan:	\$7.88

Class	Description	<u>Rate per Ha</u> <u>Including</u>
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**GST**

A1/A2	Maximum benefit; peat basins, low-lying reclaimed tidal areas and alluvial land at risk from frequent ponding and flooding:	\$16.24
B1/B2	High benefit land subject to floodwater flows but not ponding as floods recede:	\$12.18
C	Moderate benefit; land floods less frequently and water clears quickly:	\$8.12
E	Land in flood ways and ponding areas that receive no benefit and land in native bush that performs watershed protection function:	Nil
F	Contributes runoff waters and increases the need for flood protection:	\$0.65

**11. Targeted Kaihu River Flood Management Rate**

A targeted rate set under sections 16 to 18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002, and set differentially by location and area of benefit and defined in the Kaihu River Management Plan are as follows:

**Including GST**

a)	Class A - per hectare of land on the floodplain and side valleys downstream of Rotu Bottleneck:	\$25.62
b)	Class B - per hectare of land on floodplain and tributary side valleys between Ahikiwi and Rotu Bottleneck:	\$12.81

- c) Catchment Rate –per hectare of land within the Kaihu River rating area: \$1.92
- d) Urban Contribution – annual contribution from the Kaipara District Council instead of a separate rate per property: \$5,694.00 pa

**12. Targeted Kaeo-Whangaroa Rivers Flood Management Rate**

A targeted rate set under sections 16 to 18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002, set on a uniform basis in respect of each separately used or inhabited part of a rating unit falling within the former Whangaroa Ward (falling between rating rolls 100-199), as follows:

	<b><u>Including GST</u></b>
Former Whangaroa Ward	\$74.53

**13. Targeted Whāngārei Urban Rivers Management Rate**

A targeted rate set under sections 16 to 18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002, differentiated by location (see maps below) and category and set as a fixed amount per each separately used or inhabited part of a rating unit.

Whāngārei CBD flood area:



Contributing water catchments in Whangarei Urban Rivers Management scheme:

**TABLED ITEM: 8.2A**



The rate is set as follows:

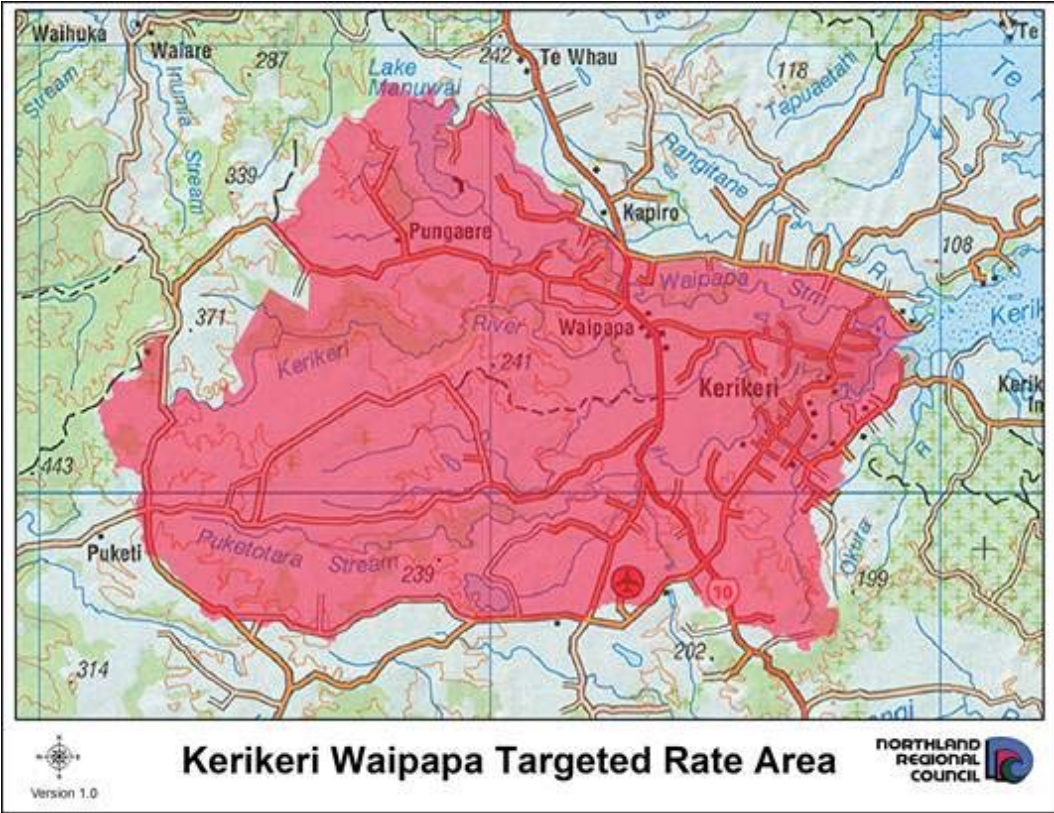
**Including GST**

- |    |  |                   |
|----|--|-------------------|
| a) | Commercial properties located in the Whāngārei CBD flood area:   | \$274.37 per SUIP |
| b) | Residential properties located in the Whāngārei CBD flood area:  | \$104.28 per SUIP |
| c) | All properties located in the contributing water catchment area (includes all those properties falling in the Waiarohia, Raumanga, Kirikiri and Hātea River catchments): | \$36.77 per SUIP  |

**14. Targeted Kerikeri-Waipapa Rivers Management Rate**

A targeted rate set under sections 16 to 18 and Schedules 2 and 3 of the Local Government (Rating) Act 2002, set on a uniform basis in respect of each separately used or inhabited part of a rating unit for properties identified in the map below as contributing catchments within the Kerikeri-Waipapa area.





The rate is set as follows:

	<u>Including GST</u>
Kerikeri – Waipapa catchment area	\$49.96 per SUIP

**15. Rating powers delegated to constituent local authorities**

The Far North District Council, the Kaipara District Council and the Whāngārei District Council are hereby delegated powers to discount, remit and add penalties to the regional rates resolved herein, as described in resolution 16, and to act as the authorised agent of the Northland Regional Council for approving rates relief under the separate policies included in the Northland Regional Council Rating Policies adopted for the year commencing 1 July 2013.

**16. Payment dates for rates, discount and additional charges**

The dates and methods for the payment of instalments of rates and any discount and/or penalties applied to the regional rates shall be the same as resolved by the Far North District Council, the Kaipara District Council and the Whāngārei District Council and shall apply within those constituencies of the Northland region. Penalty rates are GST exclusive.

The Northland Regional Council resolves to set the following additional penalties on unpaid rates from previous years:

An additional charge of ten per cent (10%) will be applied to any rates for ratepayers in the Whāngārei District Council constituency on 2 September 2013 for rates assessed in previous rating years and remaining unpaid as at 1 July 2013. An additional penalty of 10% will be applied to each instalment or part thereof which remains unpaid after the due date for payment.

An additional charge of ten per cent (10%) will be applied to all Far North District Council constituency rates for previous rating years remaining unpaid on 1 September 2013 and a further charge of ten per cent (10%) will be applied to rates remaining unpaid as at 1 March 2014. An additional penalty of 10% will be added to each instalment or part thereof for the current year which remains unpaid after the due date for payment

An additional charge of ten per cent (10%) may be applied to all Kaipara District Council constituency rates for the previous rating year remaining unpaid after 1 July 2013 and a further charge of ten per cent (10%) may be applied to rates remaining unpaid as at 1 January 2014. An additional penalty of 10% may be

added to each instalment or part thereof for the current year which remains unpaid after the due date for payment.

Pursuant to section 53 of the Local Government (Rating) Act 2002, the regional rates are collected by the territorial authority for the district in which the land is situated. The territorial authorities whose districts are in the district of the Northland Regional Council are the Far North District Council, the Kaipara District Council and the Whāngārei District Council.

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