

2024-25 MASTERTON DISTRICT COUNCIL RATES RESOLUTION

That, pursuant to the Local Government (Rating) Act 2002, the Masterton District Council, hereby sets the rates and charges as set out in this resolution in respect of rateable properties in the Masterton District for the period of one year commencing on 1st July 2024 and ending on 30th June 2025

The Council has adopted its 2024-34 Long Term Plan, including a Rating Funding Impact Statement for 2024-25. The Rating Funding Impact Statement puts into effect the Revenue and Financing Policy and it contains definitions of "Rural rating area", "Urban rating area" and "differential groups U1, U2 and R1" and "separately used or inhabited part of a rating unit". The resolution below will enable the Council to generate rating revenue to fund the services and activities as outlined in the 2024-34 Long Term Plan (for year 1 of that Plan).

RATES HEREBY SET IN THE DISTRICT:

Rates quoted are inclusive of GST.

GST has been added at the prevailing rate of 15%.

Total dollars being raised are also stated inclusive of GST and have generally been rounded to nearest \$1,000.

All section references are references to the Local Government (Rating) Act 2002.

1. TARGETED RATES SET ACROSS THE DISTRICT

A series of targeted, differential rates set under section 16(3)(a) and (4)(b) set as described:

1.1 ROADING RATE – per dollar of land value as follows:

| | | |
|----|--|-------------------|
| U1 | \$0.001273 per dollar of land value raising | \$2,723,000 |
| U2 | \$0.002546 per dollar of land value raising | \$ 923,000 |
| R1 | \$0.001554 per dollar of land value raising | \$5,055,000 |
| | Total | <hr/> \$8,701,000 |

1.2 REPRESENTATION & DEVELOPMENT RATE – per dollar of capital value as follows:

| | | |
|----|---|-------------------|
| U1 | \$0.000418 per dollar of capital value raising | \$2,037,000 |
| U2 | \$0.000836 per dollar of capital value raising | \$ 628,000 |
| R1 | \$0.000143 per dollar of capital value raising | \$ 709,000 |
| | Total | <hr/> \$3,374,000 |

1.3 **REGULATORY SERVICES RATE** – per dollar of **capital value** as follows:

| | | |
|----|---|--------------------|
| U1 | \$0.000557 per dollar of capital value raising | \$2,712,000 |
| U2 | \$0.001114 per dollar of capital value raising | \$ 837,000 |
| R1 | \$0.000191 per dollar of capital value raising | \$ 944,000 |
| | Total | <u>\$4,493,000</u> |

1.4 **SUNDRY FACILITIES & SERVICES RATE** – per dollar of **capital value** as follows:

| | | |
|----|---|--------------------|
| U1 | \$0.000487 per dollar of capital value raising | \$2,370,000 |
| U2 | \$0.000974 per dollar of capital value raising | \$ 732,000 |
| R1 | \$0.000182 per dollar of capital value raising | \$ 899,000 |
| | Total | <u>\$4,001,000</u> |

2. **TARGETED ANNUAL CHARGE (TAC)**

A differential targeted rate [referred to as a Targeted Annual Charge in the Funding Impact Statement] set in accordance with section 16(3)(a) and (4)(b) on each separately used or inhabited part of a rating unit, with a differential between urban and rural properties based on allocation of costs between rating areas, as detailed in the Revenue & Financing Policy and as follows:

| | | |
|---------|--|--------------------|
| U1 & U2 | \$545.00 per part of rating unit, raising | \$5,622,000 |
| R1 | \$673.00 per part of rating unit, raising | \$2,713,000 |
| | Total | <u>\$8,335,000</u> |

3. **TARGETED CIVIC AMENITIES RATE**

A differential targeted rate set under sections 16(3)(b) and (4)(b), assessed in the urban rating area only, for civic amenities costs allocated to that area as per the Revenue and Financing Policy and as follows:

Civic Amenities Rate – per dollar of **capital value** as follows:

| | | |
|----|---|--------------------|
| U1 | \$0.000663 per dollar of capital value raising | \$3,228,000 |
| U2 | \$0.001326 per dollar of capital value raising | \$ 997,000 |
| | Total | <u>\$4,225,000</u> |

4. **DIFFERENTIAL TARGETED ANNUAL CHARGE (ROADING CHARGE)**

4.1 A differential targeted roading charge set in accordance with sections 16(3)(a) and (4)(b) 17 and 18. This rate is in addition to the (land value) Roothing Rate, and is set on each separately used or inhabited part of a rating unit.

4.2 The Differential Targeted Rooding Charge is as follows:

| | | |
|--------|--|--------------------|
| U1& U2 | \$ 85.00 per part of rating unit, raising | \$ 876,000 |
| R1 | \$ 537.00 per part of rating unit, raising | \$2,166,00 |
| | Total | <u>\$3,042,000</u> |

5. TARGETED URBAN WATER SUPPLY RATES AND CHARGE

Targeted on a Uniform Basis and a Capital Value Rate

5.1 According to sections 16(3)(b) and (4)(a) and (4)(b), and 19, a differential targeted Capital Value Rate applying to connected and serviceable rating units (excluding those rural properties charged by metered rate) plus a Uniform Charge for water supply for each separately used or inhabited part of a rating unit throughout the serviced area where the rating unit is connected to the Masterton urban water supply scheme.

Note: urban connected properties will be liable for both rates, rural connected properties will be liable for the uniform charge and a volume-based charge (as per 5.3 below).

5.2 The rates are as follows:

UNIFORM URBAN WATER SUPPLY CHARGE

(i) Connected \$ 180.00 Raising \$ 1,847,000

URBAN WATER SUPPLY RATE (with Differential) - per dollar of **capital value** is:

| | | |
|----|--|--------------------|
| U1 | \$0.000658 per dollar of capital value raising | \$3,238,000 |
| U2 | \$0.001316 per dollar of capital value raising | \$1,072,000 |
| | Total | <u>\$4,310,000</u> |

The Rate and the Charge raising a total of \$ 6,157,000

Metered Water Supply

5.3 A targeted rate for water supplied to metered rural and out-of-district properties from the urban water supply, based on volumes of water supplied through water meters (and in addition to the Uniform Water Supply Charge in 5.2 above).

5.4 The metered rates are as follows:

- (i) Minimum charge for use per quarter for 50 cubic mtrs or below **\$82.80**
- (ii) Price per cubic mtr for consumption between 50 and 100 cubic mtrs per quarter **\$2.00**
- (iii) Price per cubic mtr for consumption over 100 cubic mtrs per quarter **\$2.60**

6. TARGETED URBAN WASTEWATER RATES AND CHARGE

Targeted on Uniform Basis and Capital Value Rate

- 6.1 According to sections 16(3)(b) and (4)(a) and (b), 17, and 18 Council will set a targeted capital value rate on connected and serviceable rating units, plus a uniform charge for wastewater services on each separately used or inhabited part of a rating unit throughout the Masterton serviced area where rating units are connected to the urban sewerage system.

Note: connected properties will be liable for both rates.

- 6.2 The rates are:

UNIFORM WASTEWATER CHARGE

- (i) Connected **\$ 269.00** Raising \$ 2,714,000

WASTEWATER RATE (with Differential) - per dollar of **capital value** is:

| | | |
|----------|---|---------------------|
| U1 & R1* | \$0.000965 per dollar of capital value raising | \$ 4,775,000 |
| U2 | \$0.001930 per dollar of capital value raising | <u>\$ 1,569,000</u> |
| | Total | \$ 6,344,000 |

The Rate and Charge raising a total of \$ 9,058,000

**R1 connected properties that are outside the urban area are subject to the U1 differential for this rate.*

7. TARGETED RECYCLING COLLECTION CHARGE

- 7.1 According to sections 16(3)(b) and (4)(a), a uniform targeted rate for kerbside recycling collection on the following basis:

- (i) Urban – on every separately used or inhabited part of a rating unit situated within the urban area of Masterton to which Council is prepared to provide the service;
- (ii) Rural – on every separately used or inhabited part of a rating unit situated within the rural area of Masterton to which Council is prepared to provide the service.

- 7.2 The uniform charge is: **\$105.00** Raising \$ 1,062,000

8. RURAL TARGETED SERVICES RATES & CHARGES

According to sections 16(3)(b) and (4)(a), the Council will set:

- 8.1 A targeted rate for the **Opaki Water Race** on each rating unit serviced by the Opaki Water Race.

The land value rate for 2024-25 is: **\$0.001468** per dollar of land value

Raising a total of \$ 79,000

- 8.2 A targeted rate for the **Tinui Water Supply** on connected residential rating unit.
The uniform targeted charge for 2024-25 is: **\$573.00**
Raising a total of \$ 17,800
- 8.3 A targeted rate for the **Riversdale Beach Sewerage Scheme** on each assessed residential equivalent (RE) (based on Sch 3, cl 8 of the LG (Rating) Act 2002) of each connected rating unit (including those that will be connected during the year).
The Targeted RBSS charge for 2024-25 is: **\$714.00** per RE
Raising a total of \$ 297,000
- 8.4 A targeted rate for the **Riversdale Beach Sewerage Scheme** on each serviceable, but not connected rating unit within the serviced area of the scheme.
The targeted uniform charge for 2024-25 is: **\$164.00**
Raising a total of \$ 10,000
- 8.5 **Riversdale Beach Sewerage Capital Contributions**
Based on the Capital Project Funding Plan adopted in 2010, targeted rates for the Riversdale Beach Community Sewerage Scheme (RBCSS) capital contributions for the 2024-25 year are charged on the basis of connected residential equivalents (REs) within the scheme area, on those properties that elected the 20 year time payment option, or were defaulted to that option, payable via property rates.
A RBCSS 20 Year time payment charge per residential equivalent connection for 2024-25 (year 15 of 20) of **\$1,643.40**
Estimated to be charged on 31.9 REs, raising a total of \$ 52,000
- 8.6 Targeted rates for the **Tinui Sewerage Scheme** for the 2024-25 year, on the basis of connected rating units and elected capital contributions. There are three separate rates as follows:
The **Tinui Sewerage Operating Costs** rate per residential connection (and including Tinui School as 5 connections based on assessed usage) for 2024-25 is: **\$564.00**
Raising a total of \$10,700
The **Tinui Sewerage Part Capital Contribution (stage 1)** rate per property for 2024-25 (year 19 of 20) is: **\$212.50** (1 property elected to be charged this sum, which meets their capital contribution spread over 20 years).
The **Tinui Sewerage Part Capital Contribution (stage 1 & 2)** rate per property for 2024-25 (year 19 of 20) is: **\$744.50** (6 properties elected to be charged this sum, which meets their capital contribution spread over 20 years).
Raising a total of \$4,500
- 8.7 A targeted rate, known as the **Beach Refuse & Recycling Collection Charge**, on those rating units in the Riversdale Beach and Castlepoint localities to which the Council is providing refuse bag and recycling collection services:
Targeted uniform charge for 2024-25 is: **\$255.00**

Raising a total of \$ 136,000

- 8.8 A targeted rate for the **Castlepoint Sewerage Scheme** on each separately used or inhabited part of a rating unit (SUIP) connected to the scheme:

Targeted uniform charge for 2024-25 is: **\$670.00**

Raising a total of \$ 138,600

- 8.9 A targeted rate known as the **Sewage Treatment Charge** on each connected rating unit in the rural area that is allowed to discharge effluent from septic system outflows to the urban sewerage system and including Rathkeale College assessed per residential equivalents (RE assumed to be 600 litres/day) based on estimated flow volumes.

The targeted uniform charge is: **\$550.00** per residential equivalent

Raising a total of \$37,400

9. OUT-OF-DISTRICT WATER & WASTEWATER/SEWERAGE CHARGES

Council will set the following charges (to be assessed by Carterton District Council) for non-metered water supply and wastewater/sewerage services which are supplied from Masterton District to properties in the Carterton District on the following basis:

- (i) Water supply - a Uniform Water Charge of \$180.00 on all connected rating units plus water usage measured by water meter and charged as per 5.4 above, both charged by Carterton District Council.
- (ii) Wastewater – a capital value rate per dollar of Capital Value at \$0.001930 on all serviceable rating units, plus a Uniform Wastewater Charge of \$269.00 on all connected rating units, both charged by Carterton District Council.
- (iii) Trade Waste bylaw charges (as listed in the schedule of fees and charges) if Trade Waste Charges are applicable.

10. GOODS & SERVICES TAX (GST)

GST has been added to the rates at the prevailing rate of GST and will be included in each instalment notice/tax invoice when it is raised.

11. INSTALMENTS, PENALTIES

Invoice Dates and Due Dates: The rates are to be assessed in four equal instalments as follows:

| | <u>Month of Invoice</u> | <u>Last Day to Pay</u> |
|----------------------------------|-------------------------|------------------------|
| (i) 1 st instalment | July 2024 | 20 August 2024 |
| (ii) 2 nd instalment | October 2024 | 20 November 2024 |
| (iii) 3 rd instalment | January 2025 | 20 February 2025 |
| (iv) 4 th instalment | April 2025 | 20 May 2025 |

Penalty Charges - Pursuant to section 57 and 58(1)(a) a penalty as listed below will be added to such part of each instalment of rates which remain unpaid after the due date stated above, to be added on the penalty date for that instalment, as follows:

| | | <u>Penalty %</u> | <u>Date Penalty Added</u> |
|-------|----------------------------|-------------------------|----------------------------------|
| (i) | 1 st instalment | 10% | 21 August 2024 |
| (ii) | 2 nd instalment | 10% | 21 November 2024 |
| (iii) | 3 rd instalment | 10% | 21 February 2025 |
| (iv) | 4 th instalment | 10% | 21 May 2025 |

Penalty on Arrears - Pursuant to section 58(1)(b) an additional penalty of 10% will be added to all rates outstanding from the previous financial years and remaining unpaid as at 5 July 2024. The penalty will be applied on 8 July 2024.

Roundings - The Rates Statements will be subject to roundings. The rates due will be calculated to the nearest cent but rounded to the nearest 10 cents for ease of payment.