

2023-24 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 2023 and ending on 30th June 2024

The Council has adopted its 2023-24 Annual Plan, including a Rating Funding Impact Statement for 2023-24. The Rating Funding Impact Statement 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 2023-24 Annual Plan.

RATES HEREBY SET IN THE DISTRICT:

Rates quoted are per dollar of land or capital value and are listed 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) will be set as described:

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

U1	(0.001463 per dollar of land value) raising	\$2,706,000
U2	(0.002926 per dollar of land value) raising	\$ 817,000
R1	(0.001544 per dollar of land value) raising	\$4,087,000
	Total	<u>\$7,610,000</u>

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

U1	0.000638 per dollar of capital value raising	\$2,770,000
U2	0.001276 per dollar of capital value raising	\$ 764,000
R1	0.000254 per dollar of land value raising	\$1,026,000
	Total	<u>\$4,560,000</u>

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

U1	(0.000546 per dollar of capital value) raising	\$2,370,000
U2	(0.001092 per dollar of capital value) raising	\$ 654,000
R1	(0.000218 per dollar of capital value) raising	\$ 878,000
	Total	<u>\$3,902,000</u>

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

U1	(0.000512 per dollar of capital value) raising	\$2,224,000
U2	(0.001024 per dollar of capital value) raising	\$ 613,000
R1	(0.000219 per dollar of capital value) raising	\$ 885,000
	Total	<u>\$3,722,000</u>

2. **TARGETED UNIFORM CHARGE (TUC)**

A differential targeted rate [referred to as a Targeted Uniform 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	\$398.00 per part of rating unit, raising	\$4,023,000
R1	\$576.00 per part of rating unit, raising	\$2,316,000
	Total	<u>\$6,339,000</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	0.000664 per dollar of capital value raising	\$2,885,000
U2	0.001328 per dollar of capital value raising	\$ 795,000
	Total	<u>\$3,680,000</u>

4. TARGETED UNIFORM ROADING CHARGE (ROADING CHARGE)

4.1 A differential targeted roading charge will be 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 will be set on each separately used or inhabited part of a rating unit.

4.2 The Uniform Roothing Charge will be as follows:

U1& U2	\$ 76.00 per part of rating unit, raising	\$ 768,000
R1	\$ 437.00 per part of rating unit, raising	\$1,757,00
	Total	<u>\$2,525,00</u> 0

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 WATER SUPPLY CHARGE

(i)	Connected	\$ 129.00	Raising	\$
	1,298,000			

WATER SUPPLY RATE (with Differential) - per dollar of capital value will be:

U1 & R1	0.000680 per dollar of capital value raising	\$2,992,000
U2	0.001360 per dollar of capital value raising	\$ 898,000
	Total	<u>\$3,890,000</u>

The Rate and the Charge raising a total of \$ 5,188,000

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 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 **\$71.00**
- (ii) Price per cubic mtr for consumption between 50 and 100 cubic mtrs per quarter **\$1.74**
- (iii) Price per cubic mtr for consumption over 100 cubic mtrs per quarter **\$2.23**

6. TARGETED URBAN SEWERAGE 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 sewerage disposal for 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 SEWERAGE CHARGE

(i) Connected **\$ 219.00** Raising \$ 2,166,000

SEWERAGE RATE (with Differential) - per dollar of **capital value** will be:

U1 & R1	0.001126 per dollar of capital value raising	\$ 4,983,000
U2	0.002252 per dollar of capital value raising	<u>\$ 1,486,000</u>
	Total	\$ 6,469,000

The Rate and Charge raising a total of \$ 8,635,000

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 will be: **\$88.00** Raising \$ 872,000

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 2023-24 is: **\$0.001652**

Raising a total of \$ 76,000

- 8.2 A targeted rate for the **Tinui Water Supply** on each connected rating unit.

The uniform targeted charge for 2023-24 is: **\$529.00**

Raising a total of \$ 16,000

- 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 uniform targeted charge for 2023-24 is: **\$670.00** per RE

Raising a total of \$ 272,000

- 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 2023-24 is: **\$155.00**

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 2023-24 year will be 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 2023-24 (year 14 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 2023-24 year, on the basis of connected rating units and elected capital contributions. There will be three separate rates as follows:

The **Tinui Sewerage Operating Costs** rate per connected rating unit (and including Tinui School as 5 connections based on assessed usage) for 2023-24 is: **\$525.00**

Raising a total of \$10,000

The **Tinui Sewerage Part Capital Contribution (stage 1)** rate per connection for 2023-24 (year 18 of 20) is: **\$212.50** (1 property will be charged this sum, which meets their capital contribution spread over 20 years).

The **Tinui Sewerage Part Capital Contribution (stage 1 & 2)** rate per connection for 2023-24 (year 18 of 20) is: **\$744.50** (7 properties will be charged this sum, which meets their capital contribution spread over 20 years).

Raising a total of \$5,000

- 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 prepared to provide refuse bag and recycling collection services:

Targeted uniform charge for 2023-24 is: **\$240.00**

Raising a total of \$ 125,000

- 8.8 A targeted rate for the **Castlepoint Sewerage Scheme** on each rating unit connected to the scheme:

Targeted uniform charge for 2023-24 is: **\$620.00**

Raising a total of \$ 127,0000

- 8.9 A targeted rate known as the **Sewage Treatment Charge** on each connected rating unit in the rural area discharging effluent from septic system outflows to the urban sewerage system and including Rathkeale College assessed as 50 residential equivalents based on estimated flow volumes.

The targeted uniform charge is: **\$525.00** per residential equivalent

Raising a total of \$36,000

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

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

- (i) Water supply – per dollar of Capital Value will be \$0.001360 (applied to rating units connected and not metered) plus a Uniform Water Charge of \$129.00 on all connected rating units.
- (ii) Sewerage – per dollar of Capital Value at \$0.002252 on all serviceable rating units, plus a Uniform Sewerage Charge of \$219.00 on all connected rating units.
- (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: There will be four instalments for rates assessed as follows:

	<u>Month of Invoice</u>	<u>Last Day to Pay</u>
(i) 1 st instalment	July 2023	21 st August 2023
(ii) 2 nd instalment	October 2023	20 th November 2023
(iii) 3 rd instalment	January 2024	20 th February 2024
(iv) 4 th instalment	April 2024	20 th May 2024

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 on the due date as follows:

	<u>Penalty %</u>	<u>Date Penalty Added</u>
(i) 1 st instalment	10%	22 nd August 2023
(ii) 2 nd instalment	10%	21 st November 2023
(iii) 3 rd instalment	10%	21 st February 2024
(iv) 4 th instalment	10%	21 st May 2024

Penalty on Arrears - Pursuant to section 58(1)(b)(ii) an additional penalty of 10% will be added to all rates outstanding as at 30 June 2023 and remaining unpaid as at 6th July 2023. The penalty will be applied on 7th July 2023.

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.