

Report 10.341

Date 22 June 2009 File G/06/01/01

Committee Council

Author Chris Gray Finance Manager

2010/11 Wellington Regional Council Rates

1. Purpose

To recommend that Council set rates for the 2010/11 financial year as set out in this report and authorise penalties for unpaid rates.

2. Significance of the decision

The setting of rates implements the provisions of the Council's Annual Plan 2010/11.

The matters requiring decision in this report have been considered by officers against the requirements of Part 6 of the Local Government Act 2002.

The Council's Annual Plan 2010/11 has been developed in accordance with the special consultative procedure and contains details of the proposed rates.

3. Background

3.1 Setting of rates

Under section 23 of the Local Government (Rating) Act 2002 (the Act) the Council must set its rates for the 2010/11 financial year by resolution. Rates must be set in accordance with the relevant provisions in the Long Term Council Community Plan (LTCCP) and Annual Plan.

The Annual Plan articulates the Council's intention to set a general rate and a number of targeted rates. Targeted rates are proposed for Transport, River Management, Stadium Purposes, Economic Development Agency, Bovine Tb, Warm Greater Wellington, Wairarapa River Management Schemes, Wairarapa Catchment Schemes and Wairarapa Drainage Schemes.

In its rates resolution the Council must state the date on which the rates are to be paid or, if they are to be paid in instalments, the dates on which specified amounts must be paid.

WGN_DOCS-#796751-V1 PAGE 1 OF 22

3.2 Defence land

Section 22 of the Act requires that the rates assessed for land owned or used by the Crown as an air force base, army camp, naval establishment, or other defence area must not exceed the amount of rates that would have been assessed if the rates were calculated on land value.

The only facility in the Wellington Region that qualifies for this adjustment, Trentham Camp in Upper Hutt, is part residential, part commercial and part rural. The effect of section 22 is to reduce the overall rates for Trentham Camp and adjust the cents in the dollar paid by other properties in Upper Hutt.

3.3 Differential rating categories

The Council's General Rate is differentiated on the basis of which district the land falls in using an "estimate of projected valuation" under section 131 of the Act. This differentiation is made to recognise the difference in valuation dates throughout the Wellington Region. The "cents in the dollar" calculation is made on the basis of the rateable capital values of properties as at June 2010, supplied by each of the constituent authorities.

Targeted rates are differentiated on a number of different matters:

Economic	Where the land is situated and the use to which the land
Development Agency	is put.
Transport	Where the land is situated and the use to which the land
	is put.
River Management	Where the land is situated.
Stadium Purposes	Where the land is situated and the use to which the land
	is put.
Bovine Tb	The area of land within each rating unit and provision of
	a service provided.
Wairarapa River	Where the land is situated (in some cases set under
Management	section 146 of the Act using approved classification and
Schemes	differential registers) and/or the benefits accruing
	through the provision of services and in some cases use.
Wairarapa Catchment	Where the land is situated (set under section 146 of the
Schemes	Act using approved classification and differential
	registers) and in some cases use and land value.
Wairarapa Drainage	Where the land is situated (set under section 146 of the
Schemes	Act using approved classification and differential
	registers).
Warm Greater	Provision of service to the land
Wellington	

WGN_DOCS-#796751-V1 PAGE 2 OF 22

For the Economic Development, Transport, River Management, and Stadium Purposes Rates, the Council bases its differential rating categories on those used by each of the territorial authorities in the Wellington Region. Differential rating categories for the River Management Schemes, Catchment Management Schemes and Drainage Schemes are based on areas identified on the approved classification registers held by the Council. The differential rating category for the Warm Greater Wellington rate is based on the extent of service provided (dollars), calculated as a percentage of the service.

3.4 Authorisation of penalties

Under sections 57 and 58 of the Act, the Council may authorise the imposition of penalties on unpaid rates. In addition to penalties applied to rates that remain unpaid after the instalment due date, the Council can authorise additional penalties to rates unpaid from a previous year or years.

3.5 Implications of collection arrangements

Because the Council has continued with an agency arrangement for the collection of its rates (other than for properties within Tararua District), for practical purposes it must adopt the instalment dates and penalty provisions adopted by the Wellington Region's territorial authorities. This means that different provisions apply throughout the region, but that within a district there is consistency between the territorial authority and regional council provisions.

3.6 Tararua District rates

There are only ten rateable properties within that part of Tararua District that falls within the Wellington Region. The Council will be collecting these rates itself and a single instalment is proposed.

3.7 Policies

The Council's Annual Plan 2010/11, contains a number of rating policies that specify the circumstances in which the Council will remit or postpone rates.

4. Communication

The Council's resolution will be notified to the territorial authorities in the Wellington Region. Individual property owners will be notified of their rating liability when rates assessment notices are sent out.

In addition, a copy of the resolution must be sent to the Secretary for Local Government within 20 working days of making the resolution.

WGN_DOCS-#796751-V1 PAGE 3 OF 22

5. Recommendations

That the Council:

- (1) **Receives** the report
- (2) Notes its contents.
- (3) **Sets**, pursuant to the Local Government (Rating) Act 2002 and all other Acts and powers enabling on that behalf, **the rates** as set out in this report for the period commencing 1 July 2010 and concluding 30 June 2011. All dollar amounts in this resolution are exclusive of Goods and Services Tax (GST) and notes that GST will be added to these amounts at the prevailing rate at the time of supply.

a) General Rate

A differential general rate set under section 13(2)(b) of the Local Government (Rating) Act 2002 as an amount in the dollar of capital value on each rating unit as follows:

General rate	2010/11 Cents per \$ of rateable capital value	2010/11 Revenue sought \$
Wellington city	0.02844	12,812,934
Lower Hutt city	0.02643	4,736,696
Upper Hutt city	0.02665	1,729,281
Porirua city	0.02617	2,076,392
Kapiti Coast district	0.02679	2,760,876
Masterton district	0.02634	1,288,702
Carterton district	0.02734	520,084
South Wairarapa district	0.02765	875,996
Tararua district	0.02166	1,994
Total general rate		26,802,955

WGN_DOCS-#796751-V1 PAGE 4 OF 22

b) Targeted Rate: Economic Development

The following differential targeted rate is set under section 16(3)(a) and section 16(4)(b) of the Local Government (Rating) Act 2002 of a rate in the dollar of capital value or a fixed amount per rating unit on each rating unit as follows:

Targeted rate:	2010/11	2010/11	2010/11
Economic development (EDA)	\$ per rating unit	Cents per \$ of rateable capital value	Revenue sought \$
Wellington city			
Downtown city centre business		0.01031	758,465
Business		0.01031	324,320
Residential – per rating unit	\$14.00		943,390
Rural – per rating unit	\$28.00		18,256
Lower Hutt city			
Business		0.00958	369,897
Residential – per rating unit	\$14.00		495,404
Rural – per rating unit	\$28.00		13,132
Upper Hutt city			
Business		0.00964	97,775
Residential – per rating unit	\$14.00		197,974
Rural – per rating unit	\$28.00		29,820
Porirua city			
Business		0.00949	104,937
Residential – per rating unit	\$14.00		226,506
Rural – per rating unit	\$28.00		16,352
Kapiti Coast district			
Business		0.00971	112,477
Residential – per rating unit	\$14.00		278,908
Rural – per rating unit	\$28.00		70,000
Masterton district			
Business		0.00955	34,164
Residential – per rating unit	\$14.00		107,198
Rural – per rating unit	\$28.00		92,596
Carterton district			
Business		0.00991	5,426
Residential – per rating unit	\$14.00		28,756
Rural – per rating unit	\$28.00		49,140
South Wairarapa district			
Business		0.01002	15,599
Residential – per rating unit	\$14.00		39,032
Rural – per rating unit	\$28.00		70,224
Tararua district – per rating unit	\$28.00		252
Total economic development rate			4,500,000

WGN_DOCS-#796751-V1 PAGE 5 OF 22

c) Targeted Rate: Transport

The following differential targeted rate is set under section 16(3)(b) and section 16(4)(b) of the Local Government (Rating) Act 2002 of a rate in the dollar of capital value on each rating unit as follows:

Targeted rate:	2010/11	2010/11	
Transport	Cents per \$ of rateable capital value	Revenue sought \$	
Wellington city			
Downtown city centre business	0.20911	15,384,571	
Urban	0.02649	9,852,660	
Rural	0.00726	36,508	
Lower Hutt city			
Urban	0.04043	7,137,535	
Rural	0.01080	28,829	
Upper Hutt city			
Urban	0.04476	2,613,898	
Rural	0.01188	77,143	
Porirua city			
Urban	0.05134	3,775,501	
Rural	0.01357	78,659	
Kapiti Coast district			
Urban	0.01997	1,719,002	
Rural	0.00565	95,816	
Masterton district			
Urban	0.00722	160,365	
Rural	0.00225	60,172	
Carterton district			
Urban	0.01317	76,414	
Rural	0.00370	48,991	
South Wairarapa district			
Urban	0.01615	148,025	
Rural	0.00437	98,404	
Total transport rate		41,392,493	

WGN_DOCS-#796751-V1 PAGE 6 OF 22

d) Targeted Rate: River Management

The following differential targeted rates are set under section 16(3)(b) and section 16(4)(b) of the Local Government (Rating) Act 2002 of a rate in the dollar of capital value or land value on each rating unit as follows:

Targeted rate: River management	2010/11 Cents per \$ of rateable capital	2010/11 Revenue sought	
based on capital value	value	\$	
Wellington city	0.00025	110,908	
Lower Hutt city	0.01130	2,024,417	
Upper Hutt city	0.00867	562,524	
Porirua city	0.00096	76,532	
Kapiti Coast district	0.01147	1,182,368	
Carterton district	0.00100	18,985	
Total district-wide river management rate		3,975,734	
Greytown ward	0.01834	80,593	
Total river management rates based upon cap	pital value	4,056,327	
Targeted rate: River management based on land value	2010/11 Cents per \$ of rateable capital value	2010/11 Revenue sought \$	
Featherston urban: Donalds Creek Stopbank Total river management rates based upon lane	0.00234 d value	2,170 2,170	
Total river management rates		4,058,497	

WGN_DOCS-#796751-V1 PAGE 7 OF 22

e) Targeted Rate: Bovine Tb

The following differential targeted rates are set under section 16(3)(b) and section 16(4)(a) of the Local Government (Rating) Act 2002 of a rate in the dollar per hectare on each rating unit 10 hectares or greater within defined operational areas as follows:

Targeted rate: Bovine Tb	2010/11 \$ per hectare	2010/11 Revenue sought \$
Land area > 10ha and defined operational area	0.30000	142,600
Total bovine Tb rate		142,600

f) Targeted Rate: Stadium purposes

The following differential targeted rate is set under section 16(3)(b) and section 16(4)(b) of the Local Government (Rating) Act 2002 of a rate in the dollar of capital value on each rating unit as follows:

Targeted rate: Stadium purposes	2010/11 Cents per \$ of rateable capital value	2010/11 Revenue sought \$
Wellington city		
Business	0.00524	549,874
Residential	0.00303	1,031,783
Rural	0.00154	7,760
Lower Hutt city		
Business	0.00353	136,198
Residential	0.00276	379,962
Rural	0.00230	6,154

WGN_DOCS-#796751-V1 PAGE 8 OF 22

Targeted rate: Stadium purposes	2010/11 Cents per \$ of rateable capital value	2010/11 Revenue sought \$
Upper Hutt city		
Business	0.00208	21,139
Residential	0.00236	114,255
Rural	0.00082	5,352
Porirua city		
Business	0.00300	33,180
Residential	0.00248	155,196
Rural	0.00065	3,746
Kapiti Coast district		
Urban	0.00137	118,002
Rural	0.00068	11,506
Masterton district		
Urban	0.00177	39,334
Rural	0.00053	14,182
Carterton district		
Urban	0.00180	10,436
Rural	0.00063	8,295
South Wairarapa district		
Urban	0.00210	19,266
Rural	0.00045	10,168
Total stadium-purposes rate		2,675,788

g) Targeted Rate: River Management Schemes (1)

The following targeted rates are set under sections 16(3)(b), 16(4)(b) and 146 of the Local Government (Rating) Act 2002 of a dollar amount per hectare on each rating unit in the classified scheme area as follows:

WGN_DOCS-#796751-V1 PAGE 9 OF 22

Targeted rate: River management schemes 1		2010/11 \$ per hectare	2010/11 Revenue sought \$
W a ing aw a	A	117.22329	3 ,9 12
	В	76.19520	9 ,7 37
	С	58.61164	7,063
	D	52.75049	106
	Е	46.88933	7 ,8 29
	F	41.02818	1,102
	G	17.58347	823
	Н	11.72231	1,862
			32,434
Upper Ruamahanga	А	111.59511	10 ,2 61
	В	92.99591	615
	С	74.39680	9 ,2 46
	D	55.79760	983
	Е	37.19840	11,077
	F	18.59920	7 4 3
	S	1,047.88747	1 ,5 72
			34,497
Middle Ruamahanga	А	105.41671	4 ,7 1 4
	В	87.84729	4 ,8 0 5
	С	70.27787	359
	D	52.70836	6 ,5 26
	Е	35.13884	1,656
	F	17.56942	5 ,2 0 3
	S	1,063.10756	1 ,8 07
			25 ,0 70
Lower Ruamahanga	А	49.09716	6 ,2 78
	В	42.08329	2 ,3 01
	С	35.06942	7 ,6 71
	D	28.05556	9 ,2 95
	Е	21.04169	6 ,9 1 4
	F	14.02773	17 ,2 22
	SA	1,231.09751	3 ,0 78
	SB	615.54880	985
			53 ,7 44

WGN_DOCS-#796751-V1 PAGE 10 OF 22

Targeted rate: River management schemes 1		2010/11 \$ per hectare	2010/11 Revenue sought \$
Waichine-rural	А	41.235	56 4,633
	В	34.505	13,095
	С	27.604	44 35,231
	D	20.703	7,513
	Е	13.802	22 11,219
	S	690.111	82 8,902
			80,593
Mangatarere	А	30.014	67 644
	В	28.709	6,018
	С	24.328	62 382
	D	21.532	27 1,547
	G	0.093	2435
			8,626
Upper Mangatarere	А	8.497	42 591
	В	6.380	111
	С	4.262	49 204
			906
Waipoua	А	102.293	33 8,993
	В	81.835	20,664
	С	61.376	53 1,366
	D	40.917	69 11,455
	SA	3,457.547	702 346
	SC	2,066.344	62 207
			43,031

WGN_DOCS-#796751-V1 PAGE 11 OF 22

Targeted rate: River management schemes 1		2010/11 \$ per hectare	2010/11 Revenue sought \$
Kopuaranga	A2	45.70791	1,204
	A3	41.13716	2,836
	A4	22.85396	258
	A 5	15.99769	923
	A6	9.14151	7 42
	B2	9.14151	5 60
	В3	8.22738	605
	B4	4.57076	42
	B5	3.19956	99
	В6	1.82827	220
	SA	112.32000	5 62
	SB	56.16000	618
			8,669
Lower Taueru	Α	3.40000	1,382
	В	0.68000	191
	С	0.34000	64
	S	169.99801	206
			1,843
Lower Whangaehu	Α	15.89831	5 39
	В	12.71867	822
	С	9.53902	512
	D	6.35929	466
	Е	3.17964	5 5 5
	S	79.49156	106
			000,8
Total river management scheme rates 1			292,413

WGN_DOCS-#796751-V1 PAGE 12 OF 22

h) Targeted Rate: River Management Schemes (2)

The following targeted rate is set under sections 16(3)(b) and 16(4)(b) of the Local Government (Rating) Act 2002 of a dollar amount per point on each rating unit and in some cases a fixed charge per separately used or inhabited part of a rating unit (dwelling) on any unit that has any residential use within the classified scheme area as follows:

Targeted rate: River management schemes	2	2010/11 \$ per dwelling (1)	2010/11 \$ per point	2010/11 Revenue sought \$
Lower Wairarapa valley	Α		0.19191	554,396
Development scheme	Sa	15.00000		5,790
	Sb	30.00000		59,730
Total river management sche	me rates 2			619,916
Total river management sche	me rates			912,329

i) Targeted Rate: Catchment Schemes (1)

The following targeted rates are set under sections 16(3)(b), 16(4)(b) and 146 of the Local Government (Rating) Act 2002 of a dollar amount per hectare on each rating unit in the classified scheme area as follows:

Targeted rate: Catchment schemes 1		2010/11 \$ per hectare	2010/11 Revenue sought \$
Whare ama	А	4.17769	2 ,7 62
	В	1.60684	1,155
	С	0.28133	12,309
	D	0.24098	5
	Е	0.20089	1
	F	0.16062	4 5 0
			16,682

WGN_DOCS-#796751-V1 PAGE 13 OF 22

Targeted rate: Catchment schemes 1		2010/11 \$ per hectare	2010/11 Revenue sought \$
Homewood	A	1.34862	3,189
	В	1.28444	571
	С	1.12391	3,751
	D	0.16053	278
			7,789
Ma ung ara ki	А	0.85004	2,905
ma ang ara n	В	0.40000	1,188
	J	0.10000	4,093
Upper Kaiwhata	А	8.76782	367
	В	3.83591	301
	С	0.54800	502
	D	0.32880	585
	E	0.21920	410
	F	0.10960	49
			2,214
Lower Kaiwhata	А	14.62684	961
	В	6.39920	296
	С	0.91413	1,044
	D	0.54853	1,442
	E	0.36569	13
	F	0.18284	51
			3,807
Catchment management schen	ne 1 rates		34,585

WGN_DOCS-#796751-V1 PAGE 14 OF 22

j) Targeted Rate: Catchment Schemes (2)

The following targeted rates are set under sections 16(3)(b) and 16(4)(b) of the Local Government (Rating) Act 2002 of a rate in the dollar of land value on each rating unit in the classified scheme area as follows:

Targeted rate: Catchment schemes 2		2010/11	2010/11
Catolinent scremes 2		Cents per \$ of rateable land value	Revenue sought \$
Awhea-Opouawe	Land value	0.01439	9,307
Mataikona-Whakataki	Land value within scheme area	0.00338	2,455
Catchment management scheme 2 rate	es .		11,762

k) Targeted Rate: Catchment Schemes (3)

The following targeted rates are set under sections 16(3)(b) and 16(4)(b) of the Local Government (Rating) Act 2002 of a fixed charge per separately used or inhabited part of a rating unit (dwelling) on any unit that has any residential use within the classified scheme area as follows:

Targeted rate: Catchment schemes 3		2010/11 \$ per dwelling (1)	2010/11 Revenue sought \$
Awhea-Opouawe	Charge per dwelling	\$124.63 / \$62.31	8,696
Maungaraki	Charge per dwelling	\$33.75	570
Mataikona-Whakataki	Charge per dwelling	\$16.88	1,950
Catchment management scheme	e 3 rates		11,216

WGN_DOCS-#796751-V1 PAGE 15 OF 22

l) Targeted Rate: Catchment Schemes (4)

The following targeted rate is set under sections 16(3)(b) and 16(4)(a) of the Local Government (Rating) Act on any rating unit in the classified scheme area as based on the area of land within the rating unit that is protected by the Council's river management activity, calculated per metre of the rating unit's river frontage.

Targeted rate: Catchment schemes 4		2010/11 Cents per metre of river frontage	2010/11 Revenue sought \$
Maungaraki	River frontage	0.04000	1,095
Catchment management sch	eme 4 rates		1,095

m) Targeted Rate: Pump Drainage Schemes

The following targeted rates are set under sections 16(3)(b), 16(4)(a) and 146 of the Local Government (Rating) Act 2002 of a dollar amount per hectare on each rating unit in the classified scheme area as follows:

Targeted rate: Pump drainage schemes		2010/11 \$ per hectare	2010/11 Revenue sought \$
Papatahi	Α	71.00889	25,000
Te Hopai	Α	74.77867	92,000
Moonmoot pump	Α	53.90756	12,500
Onoke pump	Α	140.26311	95,800
Poua wha pump	Α	60.06578	54,000
Total pump drainage scheme rates			279,300

WGN_DOCS-#796751-V1 PAGE 16 OF 22

n) Targeted Rate: Gravity Drainage Schemes

The following targeted rates are set under sections 16(3)(b), 16(4)(a), 16(4)(b) and 146 of the Local Government (Rating) Act 2002 of a dollar amount per hectare on each rating unit in the classified scheme area as follows:

Targeted rate: Gravity drainage schemes		2010/11 \$ per hectare	2010/11 Revenue sought \$
Taumata	Α	6.04107	1,747
East Pukio	Α	26.01253	3,000
Longbush	Α	14.91138	3,253
	В	7.45564	963
Te Whiti	Α	3.81378	518
Ahikouka	Α	25.87316	2,903
Battersea	Α	14.59396	2,451
	В	12.08311	2,242
	С	9.41547	2,934
	D	5.64924	869
	E	4.86462	991
	F	4.70773	353
Manaia	А	40.59253	7,000
Whakawiriwiri	А	13.26676	8,273
Total gravity drainage scheme ra	tes		37,497

WGN_DOCS-#796751-V1 PAGE 17 OF 22

o) Targeted Rate: Warm Greater Wellington

The following targeted rate is set under section 16(3)(b) and 16(4)(a) of the Local Government (Rating) Act 2002 of a rate based on the extent of service provided (dollars), calculated as a percentage of the service:

Targeted rate: Warm Greater Wellington Based on extent of service provided	2010/11 Percentage of service provided	2010/11 Revenue sought \$
For any ratepayer that utilises the service	15.349%	31,336

- (4) That the Wellington Regional Council **adopts** the instalment dates outlined below and pursuant to sections 57 and 58 of the Local Government (Rating) Act 2002 and **authorises** the penalties outlined below:
 - a) All rating units within Wellington City

Instalment penalty

Under sections 57 and 58(1)(a) of the Local Government (Rating) Act 2002, a 10% penalty will be added to any portion of the current instalment that remains unpaid after the due date as shown in the table below:

Instalment	Due Date	Penalty Date
1	1 September 2010	2 September 2010
2	1 December 2010	2 December 2010
3	1 March 2011	2 March 2011
4	1 June 2011	2 June 2011

Additional arrears penalty

Under sections 57, 58(1)(b) and 58(1)(c) of the Local Government (Rating) Act 2002, an additional 10% penalty will be added on:

1 October 2010

1 April 2011

to any rates remaining unpaid from previous financial years.

WGN_DOCS-#796751-V1 PAGE 18 OF 22

b) All rating units within Lower Hutt City

Instalment penalty

Under section 57 and 58(1)(a) of the Local Government (Rating) Act 2002, a 10% penalty will be added to any portion of the current instalment that remains unpaid after the due date as shown in the table below.

Instalment	Due Date	Penalty Date
1	20 August 2010	21 August 2010
2	20 October 2010	21 October 2010
3	20 December 2010	21 December 2010
4	21 February 2011	22 February 2011
5	20 April 2011	21 April 2011
6	20 June 2011	21 June 2011

Additional arrears penalty

Under sections 57, 58(1)(b) and 58(1)(c) of the Local Government (Rating)

Act 2002, an additional 10% penalty will be added on:

20 October 2010

20 April 2011

to any rates remaining unpaid from previous financial years.

c) All rating units within Upper Hutt City

Instalment penalty

Under sections 57 and 58(1)(a) of the Local Government (Rating) Act 2002, a 10% penalty will be added to any portion of the current instalment that remains unpaid after the due date as shown in the table below:

Instalment	Due Date	Penalty Date
1	31 August 2010	1 September 2010
2	31 October 2010	2 November 2010
3	15 January 2011	18 January 2011
4	28 February 2011	1 March 2011
5	30 April 2011	3 May 2011

Additional arrears penalty

Under sections 57, 58(1)(b) and 58(1)(c) of the Local Government (Rating) Act 2002, an additional 10% penalty will be added on: 7 July 2010

7 January 2011

to any rates remaining unpaid from previous financial years.

d) All rating units within Porirua City

Instalment penalty

Under sections 57 and 58(1)(a) of the Local Government (Rating) Act 2002, a 10% penalty will be added to any portion of the current

WGN_DOCS-#796751-V1 PAGE 19 OF 22

instalment that remains unpaid after the due date as shown in the table below:

Instalment	Due Date	Penalty Date
1	14 September 2010	15 September 2010
2	23 November 2010	24 November 2010
3	26 January 2011	27 January 2011
4	22 March 2011	23 March 2011
5	24 May 2011	25 May 2011

Additional arrears penalty

Under sections 57, 58(1)(b) and 58(1)(c) of the Local Government (Rating) Act 2002, an additional 10% penalty will be added on: 15 September 2010

to any rates remaining unpaid from previous financial years.

e) All rating units within Kapiti Coast District

Instalment penalty

Under sections 57 and 58(1)(a) of the Local Government (Rating) Act 2002, a 10% penalty will be added to any portion of the current instalment that remains unpaid after the due date as shown in the table below:

Instalment	Due Date	Penalty Date
1	9 September 2010	10 September 2010
2	1 December 2010	2 December 2010
3	2 March 2011	3 March 2011
4	2 June 2011	3 June 2011

Additional arrears penalty

Under sections 57, 58(1)(b) and 58(1)(c) of the Local Government (Rating) Act 2002, an additional 10% penalty will be added on: 8 July 2010

to any rates remaining unpaid from previous financial years.

f) All rating units within Masterton District

Instalment penalty

Under sections 57 and 58(1)(a) of the Local Government (Rating) Act 2002, a 10% penalty will be added to any portion of the current instalment that remains unpaid after the due date as shown in the table below:

Instalment	Due Date	Penalty Date
1	20 August 2010	23 August 2010
2	22 November 2010	23 November 2010
3	21 February 2011	22 February 2011
4	20 May 2011	23 May 2011

WGN_DOCS-#796751-V1 PAGE 20 OF 22

Additional arrears penalty

Under sections 57, 58(1)(b) and 58(1)(c) of the Local Government (Rating) Act 2002, an additional 10% penalty will be added on: 7 July 2010

to any rates remaining unpaid from previous financial years.

g) All rating units within Carterton District

Instalment penalty

Under sections 57 and 58(1)(a) of the Local Government (Rating) Act 2002, a 10% penalty will be added to any portion of the current instalment that remains unpaid after the due date as shown in the table below:

Instalment	Due Date	Penalty Date
1	20 August 2010	23 August 2010
2	22 November 2010	23 November 2010
3	22 February 2011	23 February 2011
4	20 May 2011	23 May 2011

Additional arrears penalty

Under sections 57, 58(1)(b) and 58(1)(c) of the Local Government (Rating) Act 2002, an additional 10% penalty will be added on: 7 July 2010

to any rates remaining unpaid from previous financial years.

h) All rating units within South Wairarapa District

Instalment penalty

Under sections 57 and 58(1)(a) of the Local Government (Rating) Act 2002, a 10% penalty will be added to any portion of the current instalment that remains unpaid after the due date as shown in the table below:

Instalment	Due Date	Penalty Date
1	20 August 2010	23 August 2010
2	22 November 2010	23 November 2010
3	21 February 2011	22 February 2011
4	20 May 2011	23 May 2011

Additional arrears penalty

Under sections 57, 58(1)(b) and 58(1)(c) of the Local Government (Rating) Act 2002, an additional 10% penalty will be added on: 16 July 2010

18 January 2011

to any rates remaining unpaid from previous financial years.

WGN_DOCS-#796751-V1 PAGE 21 OF 22

i) All rating units within that part of Tararua District falling within the Wellington Region.

Instalment penalty

Under sections 57 and 58(1)(a) of the Local Government (Rating) Act 2002, a 10% penalty will be added to any portion of the current instalment that remains unpaid after the due date as shown in the table below:

Instalment	Due Date	Penalty Date
1	17 September 2010	20 September 2010

Additional arrears penalty

Under sections 57, 58(1)(b) and 58(1)(c) of the Local Government (Rating) Act 2002, an additional 10% penalty will be added on: 9 July 2010

to any rates remaining unpaid from previous financial years.

(5) **Requests** officers to send a copy of these resolutions to all territorial authorities acting as our agents for rates collection and to the Secretary of Local Government.

Report prepared by: Report approved by:

Chris Gray Barry Turfrey

Finance Manager Chief Financial Officer

WGN_DOCS-#796751-V1 PAGE 22 OF 22