

Report 15.258
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Committee Council
Author Chris Gray, Manager, Finance

Adoption of the Wellington Regional Council rates 2015/16

1. Purpose

To recommend that Council set rates for the 2015/16 financial year as set out in this report and authorise penalties for unpaid rates.

2. Background

2.1 Setting of rates

Under section 23 of the Local Government (Rating) Act 2002 (the Act) the Council must set its rates for the 2015/16 financial year, by resolution. Rates must be set in accordance with the relevant provisions in the long-term plan and funding impact statement for the 2015/16 financial year.

The Council's long-term plan - *10 Year Plan 2015-2025* 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, Wellington Regional Strategy, Regional possum/predator control, 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.

2.2 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.

2.3 Differential rating categories

The Council's General rate is assessed 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 20 June 2015, supplied by each of the constituent authorities.

Targeted rates are differentiated on a number of different matters:

Public 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.
Wellington Regional Strategy	Where the land is situated and the use to which the land is put.
Warm Greater Wellington	Provision of service to the land.
Possum / predator	Where the land is situated and the area of land within each rating unit.
Wairarapa river management schemes	Where the land is situated (in some cases set under section 146 of the Act using approved classification and differential registers) and/or the benefits accruing through the provision of services and in some cases use.
Wairarapa catchment schemes	Where the land is situated (in some cases set under section 146 of the Act using approved classification and differential registers) and in some cases use and land value.
Wairarapa drainage schemes	Where the land is situated (set under section 146 of the Act using approved classification and differential registers).

For the public transport, river management, stadium purposes, possum / predator and Wellington Regional Strategy 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 Wairarapa river management schemes, Wairarapa catchment schemes and Wairarapa 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.

2.4 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. The additional arrears penalty dates are required by the Act to be set based on the date that rates are adopted and will not necessarily align with the dates adopted by the territorial authorities.

2.5 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 adopts 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.

2.6 Policies

The Council's Rates Remission and Postponement Policies contain a number of rating policies that specify the circumstances in which the Council will remit or postpone rates.

3. 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.

4. The decision-making process and significance

The setting of rates implements the provisions of the Council's 10 Year Plan 2015-2025.

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 10 Year Plan 2015-2025 has been developed in accordance with the special consultative procedure.

4.1 Engagement

The consultation and engagement on the development of the 10 Year Plan has been designed taking into account the Greater Wellington Regional Council Significance and Engagement Policy.

5. Recommendations

That the Council:

- 1. Receives the report.*
- 2. Notes the content of the report.*

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 2015 and concluding 30 June 2016. 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 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	2015/16 Cents per \$ of rateable capital value	2015/16 Revenue sought \$
Wellington city	0.03676	17,524,559
Lower Hutt city	0.03616	6,203,012
Upper Hutt city	0.03623	2,419,925
Porirua city	0.03571	2,877,754
Kapiti Coast district	0.03545	3,811,597
Masterton district	0.03597	1,668,686
Carterton district	0.03742	769,605
South Wairarapa district	0.03542	1,244,180
Tararua district	0.03953	2,481
Total general rate		36,521,799

b. *Targeted rate: Public 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 as an amount in the dollar of capital value on each rating unit as follows:

Targeted rate: Public transport	2015/16 Cents per \$ of rateable capital value	2015/16 Revenue sought \$
Wellington city		
Downtown city centre business	0.28704	21,249,409
Urban	0.03078	12,219,108
Rural	0.00791	45,453
Lower Hutt city		
Urban	0.05589	9,433,277
Rural	0.01429	39,249
Upper Hutt city		
Urban	0.06084	3,639,420
Rural	0.01551	108,050
Porirua city		
Urban	0.06398	4,818,466
Rural	0.01636	86,427
Kapiti Coast district		
Urban	0.02661	2,426,044
Rural	0.00692	113,281
Masterton district		
Urban	0.00876	202,773
Rural	0.00255	59,343
Carterton district		
Urban	0.01561	106,565
Rural	0.00423	58,126
South Wairarapa district		
Urban	0.01995	205,266
Rural	0.00522	129,510
Total public transport rate		54,939,767

c. *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 as an amount in the dollar of capital value or land value on each rating unit as follows:

Targeted rate: River management based on capital value	2015/16 Cents per \$ of rateable capital value	2015/16 Revenue sought \$
Wellington city	0.00009	45,268
Lower Hutt city	0.01854	3,180,662
Upper Hutt city	0.00874	584,024
Porirua city	0.00037	30,179
Kapiti Coast district	0.01262	1,356,463
Carterton district	0.00109	22,337
Total district-wide river management rate		5,218,933
Greytown ward	0.01779	88,955
Total river management rates based upon capital value		5,307,888

Targeted rate: River management based on land value	2015/16 Cents per \$ of rateable land value	2015/16 Revenue sought \$
Featherston urban: Donalds Creek Stopbank	0.00315	2,464
Total river management rates based upon land value		2,464
Total river management rates		5,310,352

d. *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 as an amount in the dollar capital value on each rating unit as follows:

Targeted rate: Stadium purposes	2015/16 Cents per \$ of rateable capital value	2015/16 Revenue sought \$
Wellington city		
Business	0.00507	549,874
Residential	0.00285	1,031,783
Rural	0.00135	7,760
Lower Hutt city		
Business	0.00410	136,198
Residential	0.00280	379,962
Rural	0.00224	6,154
Upper Hutt city		
Business	0.00200	21,139
Residential	0.00238	114,255
Rural	0.00079	5,352
Porirua city		
Business	0.00349	33,180
Residential	0.00236	155,196
Rural	0.00071	3,746
Kapiti Coast district		
Urban	0.00129	118,002
Rural	0.00070	11,506
Masterton district		
Urban	0.00170	39,334
Rural	0.00061	14,182
Carterton district		
Urban	0.00153	10,436
Rural	0.00060	8,295
South Wairarapa district		
Urban	0.00187	19,266
Rural	0.00041	10,168
Total stadium purposes rate		2,675,788

e. *Targeted rate: Wellington Regional Strategy*

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

Targeted rate: Wellington Regional Strategy	2015/16 \$ per rating unit	2015/16 Cents per \$ of rateable capital value	2015/16 Revenue sought \$
Wellington city			
Downtown city centre business		0.01100	814,619
Business		0.01100	379,855
Residential – per rating unit	\$14.00		968,898
Rural – per rating unit	\$28.00		20,216
Lower Hutt city			
Business		0.01083	359,433
Residential – per rating unit	\$14.00		502,264
Rural – per rating unit	\$28.00		13,580
Upper Hutt city			
Business		0.01082	115,127
Residential – per rating unit	\$14.00		198,282
Rural – per rating unit	\$28.00		31,528
Porirua city			
Business		0.01069	101,535
Residential – per rating unit	\$14.00		235,382
Rural – per rating unit	\$28.00		16,828
Kapiti Coast district			
Business		0.01061	133,817
Residential – per rating unit	\$14.00		284,200
Rural – per rating unit	\$28.00		68,656
Masterton district			
Business		0.01077	40,598
Residential – per rating unit	\$14.00		108,612
Rural – per rating unit	\$28.00		95,060
Carterton district			
Business		0.01120	11,950
Residential – per rating unit	\$14.00		27,986
Rural – per rating unit	\$28.00		43,176
South Wairarapa district			
Business		0.01060	19,660
Residential – per rating unit	\$14.00		41,902
Rural – per rating unit	\$28.00		77,812
Tararua district – per rating unit	\$28.00		252
Total Wellington regional strategy rate			4,711,228

f. *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 as 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	2015/16 Percentage of service provided	2015/16 Revenue sought \$
For any ratepayer that utilises the service	15.000%	3,353,000

g. *Targeted rate: Possum / predator*

The following differential targeted rates are set under section 16(3)(b) and section 16(4)(a) of the Local Government (Rating) Act 2002 as an amount in the dollar per hectare on each rating unit 4 or more hectares as follows:

Targeted rate: Possum / predator	2015/16 \$ per hectare	2015/16 Revenue sought \$
Rural land area Land area of 4 or more hectares in all rural classified areas	0.60621	347,600
Total Possum / predator rate		347,600

h. *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 as an amount in the dollar per hectare on each rating unit in the classified scheme area as follows:

Targeted rate: River management schemes 1		2015/16 \$ per hectare	2015/16 Revenue sought \$
Waingawa	A	138.19280	4,688
	B	89.82530	11,725
	C	69.09640	7,900
	D	62.18680	145
	E	55.27710	9,276
	F	48.36750	1,255
	G	20.72890	970
	H	13.81930	2,333
			38,292
Upper Ruamahanga	A	127.63360	11,011
	B	106.36140	701
	C	85.08910	10,194
	D	63.81680	1,124
	E	42.54450	12,600
	F	21.27230	839
	S	1,198.49030	3,116
			39,585
Middle Ruamahanga	A	125.83330	5,082
	B	104.86110	5,723
	C	83.88890	429
	D	62.91670	7,125
	E	41.94440	1,267
	F	20.97220	6,200
	S	1,269.00540	2,665
			28,491
Lower Ruamahanga	A	59.38640	7,456
	B	50.90260	2,740
	C	42.41880	9,490
	D	33.93510	10,808
	E	25.45130	8,232
	F	16.96750	20,770
	SA	1,489.09510	3,872
	SB	744.54760	1,266
		64,634	

Targeted rate: River management schemes 1		2015/16 \$ per hectare	2015/16 Revenue sought \$
Waiohine – rural	A	44.14080	4,965
	B	36.60170	14,021
	C	29.33050	37,449
	D	22.07300	8,201
	E	14.71030	11,806
	S	736.01300	12,512
			88,954
Mangatarere	A	33.26280	714
	B	31.81700	6,667
	C	26.96320	425
	D	23.86520	1,714
	G	0.00000	0
			9,520
Waipoua	A	105.04910	9,192
	B	84.03930	25,239
	C	63.02950	1,415
	D	42.01960	12,490
	SA	3,550.66010	355
	SC	2,121.99210	212
			48,903

Targeted rate:		2015/16	2015/16
River management schemes 1		\$ per hectare	Revenue sought \$
Kopuaranga	A2	122.71450	3,197
	A3	110.44310	7,615
	A4	61.35730	692
	A5	42.95010	2,479
	A6	24.54290	1,991
	B2	24.54290	1,504
	B3	22.08860	1,626
	B4	12.27150	114
	B5	8.59000	267
	B6	4.90860	590
	SA	153.57000	768
	SB	76.79000	1,075
			21,918
Lower Taueru	A	3.79130	1,563
	B	0.75830	214
	C	0.37910	68
	S	189.56530	288
			2,133
Lower Whangaehu	A	17.91760	598
	B	14.33410	933
	C	10.75060	585
	D	7.16700	549
	E	3.58350	624
	S	89.58800	120
		3,409	
Total river management scheme rates 1			345,839

i. *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 as 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:		2015/16	2015/16	2015/16
River management schemes 2		\$ per dwelling	\$ per point	Revenue sought \$
Lower Wairarapa valley	A		0.22068	637,504
Development scheme	Sa	17.71800		7,388
	Sb	35.45000		80,188
Total river management scheme rates 2				725,080

j. *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 as an amount in the dollar per hectare on each rating unit in the classified scheme area as follows:

Targeted rate: Catchment schemes 1		2015/16 \$ per hectare	2015/16 Revenue sought \$
Whareama	A	4.25730	2,815
	B	1.63770	1,185
	C	0.28670	12,542
	D	0.24550	5
	E	0.20540	1
	F	0.16730	468
			<u>17,016</u>
Homewood	A	1.45100	3,413
	B	1.38410	628
	C	1.20960	4,032
	D	0.17280	303
			<u>8,376</u>
Maungaraki	A	0.86665	2,962
	B	0.40784	1,212
			<u>4,174</u>
Upper Kaiwhata	A	8.41550	353
	B	3.69380	290
	C	0.52560	481
	D	0.31550	561
	E	0.21010	393
	F	0.10510	47
			<u>2,125</u>
Lower Kaiwhata	A	14.04540	923
	B	6.14230	285
	C	0.87740	1,002
	D	0.52650	1,384
	E	0.35100	12
	F	0.17550	49
			<u>3,655</u>
Catchment management scheme 1 rates			<u>35,346</u>

k. 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 as an amount in the dollar of land value on each rating unit in the classified scheme area as follows:

Targeted rate:		2015/16	2015/16
Catchment schemes 2		Cents per \$ of rateable land value	Revenue sought \$
Awhea-Opouawe	Land value	0.00016	9,800
Mataikona-Whakataki	Land value within scheme	0.00348	2,664
Catchment management scheme 2 rates			12,464

l. 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 as 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:		2015/16	2015/16
Catchment schemes 3		\$ per dwelling	Revenue sought \$
Awhea-Opouawe	Charge per dwelling	\$114.54 / \$57.27	8,820
Maungaraki	Charge per dwelling	\$30.86	586
Mataikona-Whakataki	Charge per dwelling	\$15.00	1,830
Catchment management scheme 3 rates			11,236

m. 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 as an amount in the dollar per metre of the rating unit's river frontage.

Targeted rate:		2015/16	2015/16
Catchment schemes 4		Cents per metre of river frontage	Revenue sought \$
Maungaraki	River frontage	0.04080	1,116
Catchment management scheme 4 rates			1,116

n. 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 as an amount in the dollar per hectare on each rating unit in the classified scheme area as follows:

Targeted rate:		2015/16	2015/16
Pump drainage schemes		\$ per hectare	Revenue sought
			\$
Te Hopai	A	74.77870	92,000
Moonmoot pump	A	116.44035	27,000
Onoke pump	A	140.26310	95,800
Pouawha pump	A	115.04416	103,426
Total pump drainage scheme rates			318,226

o. 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 as an amount in the dollar per hectare on each rating unit in the classified scheme area as follows:

Targeted rate:		2015/16	2015/16
Gravity drainage schemes		\$ per hectare	Revenue sought
			\$
Okawa	A	6.83280	1,976
Taumata	A	6.34310	1,834
East Pukio	A	27.31310	3,150
Longbush	A	15.65700	3,415
	B	7.82840	1,012
Otahoua	A	33.14550	3,000
Te Whiti	A	9.58000	1,348
Ahikouka	A	27.16690	3,048
Battersea	A	15.32370	2,573
	B	12.68730	2,354
	C	9.88630	3,081
	D	5.93170	912
	E	5.10780	1,041
	F	4.94310	371
Manaia	A	28.41470	4,900
Whakawiriwiri	A	11.47640	8,273
Total gravity drainage scheme rates			42,288

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 **authorises** the penalties outlined below:

- a. All rating units within Wellington City

Instalment penalty

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:

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
1	1 September 2015	2 September 2015
2	1 December 2015	2 December 2015
3	1 March 2016	2 March 2016
4	1 June 2016	2 June 2016

Additional arrears penalty

An additional 10% penalty will be added to any amount of rates assessed in previous years and remaining unpaid at 8 July 2015. A further additional 10% penalty will be added to rates from previous years that remain unpaid at 8 January 2016.

- b. All rating units within Lower Hutt City

Instalment penalty

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.

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
1	20 August 2015	21 August 2015
2	20 October 2015	21 October 2015
3	20 December 2015	22 December 2015
4	20 February 2016	23 February 2016
5	20 April 2016	21 April 2016
6	20 June 2016	21 June 2016

Additional arrears penalty

An additional 10% penalty will be added to any amount of rates assessed in previous years and remaining unpaid at 8 July 2015. A further additional 10% penalty will be added to rates from previous years that remain unpaid at 8 January 2016.

- c. All rating units within Upper Hutt City

Instalment penalty

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:

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
1	31 August 2015	1 September 2015
2	31 October 2015	3 November 2015
3	15 January 2016	18 January 2016
4	29 February 2016	1 March 2016
5	30 April 2016	3 May 2016

Additional arrears penalty

An additional 10% penalty will be added to any amount of rates assessed in previous years and remaining unpaid at 8 July 2015. A further additional 10% penalty will be added to rates from previous years that remain unpaid at 8 January 2016.

- d. *All rating units within Porirua City*

Instalment penalty

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:

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
1	25 August 2015	26 August 2015
2	24 November 2015	25 November 2015
3	23 February 2016	24 February 2016
4	24 May 2016	25 May 2016

Additional arrears penalty

An additional 10% penalty will be added to any amount of rates assessed in previous years and remaining unpaid at 8 July 2015.

- e. *All rating units within Kapiti Coast District*

Instalment penalty

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:

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
1	4 September 2015	5 September 2015
2	4 December 2015	5 December 2015
3	4 March 2016	5 March 2016
4	7 June 2016	8 June 2016

Additional arrears penalty

An additional 10% penalty will be added to any amount of rates assessed in previous years and remaining unpaid at 8 July 2015.

- f. *All rating units within Masterton District*

Instalment penalty

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:

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
1	20 August 2015	21 August 2015
2	20 November 2015	23 November 2015
3	22 February 2016	23 February 2016
4	20 May 2016	23 May 2016

Additional arrears penalty

An additional 10% penalty will be added to any amount of rates assessed in previous years and remaining unpaid at 8 July 2015.

- g. All rating units within Carterton District

Instalment penalty

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:

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
1	20 August 2015	21 August 2015
2	20 November 2015	21 November 2015
3	20 February 2016	21 February 2016
4	20 May 2016	21 May 2016

Additional arrears penalty

An additional 10% penalty will be added to any amount of rates assessed in previous years and remaining unpaid at 8 July 2015.

- h. All rating units within South Wairarapa District

Instalment penalty

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:

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
1	20 August 2015	21 August 2015
2	20 November 2015	23 November 2015
3	22 February 2016	23 February 2016
4	20 May 2016	23 May 2016

Additional arrears penalty

An additional 10% penalty will be added to any amount of rates assessed in previous years and remaining unpaid at 8 July 2015. A further additional 10% penalty will be added to rates from previous years that remain unpaid at 8 January 2016.

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

Instalment penalty

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:

<i>Instalment</i>	<i>Due Date</i>	<i>Penalty Date</i>
<i>1</i>	<i>11 September 2015</i>	<i>14 September 2015</i>

Additional arrears penalty

An additional 10% penalty will be added to any amount of rates assessed in previous years and remaining unpaid at 8 July 2015. A further additional 10% penalty will be added to rates from previous years that remain unpaid at 8 January 2016.

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 for Local Government.*

Report prepared by:

Chris Gray
Manager, Finance

Report approved by:

Mike Timmer
Acting Chief Financial Officer