

Report 2017.230
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Committee Council
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Setting of the Wellington Regional Council rates 2017/18

1. Purpose

To recommend that Council set rates and due dates for the payment of rates for the 2017/18 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 2017/18 financial year, by resolution. Rates must be set in accordance with the relevant provisions of the long-term plan and funding impact statement for the 2017/18 financial year.

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 general rate and targeted rates set under section 16 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 otherwise 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.

Equalisation 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 8 May 2017, 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 service provided, 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 unpaid date for additional arrears penalties is required by the Act to be set based on the date that rates are set and will not necessarily be the same as the dates set by the territorial authorities. The penalties resolution is required to state the date the penalty will be applied.

2.5 Implications of collection arrangements

Because the Council has continued with arrangements for the collection of its rates (other than for properties within Tararua District), for practical purposes it sets instalment dates and penalty provisions that are consistent with those set 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. Consideration of climate change

The matters addressed in this report are of a procedural nature, and there is no need to conduct a climate change assessment.

5. The decision-making process and significance

The setting of rates implements the funding impact statement in the Council's Annual Plan 2017/18.

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 2017/18 has been developed in accordance with the consultation requirements set out the Local Government Act 2002.

5.1 Engagement

The consultation and engagement on the development of the Annual Plan 2017/18 has been designed taking into account the Significance and Engagement Policy.

6. 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 2017 and concluding 30 June 2018. 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)(a) of the Local Government (Rating) Act 2002 as an amount in the dollar of capital value on each rateable rating unit as follows:

General rate	2017/18 Cents per \$ of rateable capital value	2017/18 Revenue sought \$
Wellington city	0.04129	21,189,529
Lower Hutt city	0.03391	7,179,456
Upper Hutt city	0.03400	2,718,137
Porirua city	0.03353	3,367,757
Kapiti Coast district	0.03945	4,329,462
Masterton district	0.03546	1,675,353
Carterton district	0.03538	774,173
South Wairarapa district	0.03448	1,245,449
Tararua district	0.03459	2,354
Total general rate		42,481,670

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 rateable rating unit as follows:

Targeted rate: Public transport	2017/18 Cents per \$ of rateable capital value	2017/18 Revenue sought \$
Wellington city		
Downtown city centre business	0.31855	25,019,166
Urban	0.03123	13,391,772
Rural	0.00802	46,420
Lower Hutt city		
Urban	0.05511	11,491,349
Rural	0.01404	44,665
Upper Hutt city		
Urban	0.06213	4,470,062
Rural	0.01579	126,321
Porirua city		
Urban	0.06321	5,969,310
Rural	0.01611	96,761
Kapiti Coast district		
Urban	0.03177	2,952,277
Rural	0.00822	138,344
Masterton district		
Urban	0.01010	238,023
Rural	0.00290	68,725
Carterton district		
Urban	0.01808	126,711
Rural	0.00485	72,078
South Wairarapa district		
Urban	0.02328	251,027
Rural	0.00605	153,385
Total public transport rate		64,656,396

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 rateable rating unit as follows:

Targeted rate: River management based on capital value	2017/18 Cents per \$ of rateable capital value	2017/18 Revenue sought \$
Wellington city	0.00008	43,255
Lower Hutt city	0.01741	3,685,586
Upper Hutt city	0.00848	678,045
Porirua city	0.00028	28,308
Kapiti Coast district	0.01247	1,368,226
Carterton district	0.00106	23,240
Total district-wide river management rate		5,826,660
Greytown ward	0.01696	90,734
Total river management rates based upon capital value		5,917,394
Targeted rate: River management based on land value	2017/18 Cents per \$ of rateable land value	2017/18 Revenue sought \$
Featherston urban: Donalds Creek Stopbank	0.00325	2,563
Total river management rates based upon land value		2,563
Total river management rates		5,919,957

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 of capital value on each rateable rating unit as follows:

Targeted rate: Stadium purposes	2017/18 Cents per \$ of rateable capital value	2017/18 Revenue sought \$
Wellington city		
Business	0.00172	200,998
Residential	0.00097	377,151
Rural	0.00049	2,836
Lower Hutt city		
Business	0.00131	49,785
Residential	0.00081	138,889
Rural	0.00071	2,250
Upper Hutt city		
Business	0.00069	7,727
Residential	0.00067	41,763
Rural	0.00024	1,956
Porirua city		
Business	0.00111	12,128
Residential	0.00068	56,729
Rural	0.00023	1,369
Kapiti Coast district		
Urban	0.00046	43,134
Rural	0.00025	4,206
Masterton district		
Urban	0.00061	14,378
Rural	0.00022	5,184
Carterton district		
Urban	0.00054	3,815
Rural	0.00020	3,032
South Wairarapa district		
Urban	0.00065	7,042
Rural	0.00015	3,717
Total stadium purposes rate		978,089

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 rateable rating unit as follows:

Targeted rate:		2017/18	2017/18
Wellington Regional Strategy	\$ per rating unit	Cents per \$ of rateable capital value	Revenue sought \$
Wellington city			
Downtown city centre business		0.01101	865,037
Business		0.01101	420,696
Residential – per rating unit	\$14.00		992,446
Rural – per rating unit	\$28.00		21,672
Lower Hutt city			
Business		0.00905	343,454
Residential – per rating unit	\$14.00		505,078
Rural – per rating unit	\$28.00		13,720
Upper Hutt city			
Business		0.00905	105,926
Residential – per rating unit	\$14.00		204,288
Rural – per rating unit	\$28.00		32,984
Porirua city			
Business		0.00894	97,906
Residential – per rating unit	\$14.00		239,484
Rural – per rating unit	\$28.00		17,136
Kapiti Coast district			
Business		0.01052	133,496
Residential – per rating unit	\$14.00		284,592
Rural – per rating unit	\$28.00		73,332
Masterton district			
Business		0.00946	36,056
Residential – per rating unit	\$14.00		109,550
Rural – per rating unit	\$28.00		95,956
Carterton district			
Business		0.00944	8,781
Residential – per rating unit	\$14.00		31,080
Rural – per rating unit	\$28.00		51,044
South Wairarapa district			
Business		0.00920	17,511
Residential – per rating unit	\$14.00		43,008
Rural – per rating unit	\$28.00		77,532
Tararua district – per rating unit	\$28.00		252
Total Wellington regional strategy rate			4,822,017

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	2017/18 Percentage of service provided	2017/18 Revenue sought \$
For any ratepayer that utilises the service	15.000%	3,182,000

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 rateable rural rating unit with a land area of 4 or more hectares as follows:

Targeted rate: Possum / predator	2017/18 \$ per hectare	2017/18 Revenue sought \$
Rural land area		
Land area of 4 or more hectares in all rural classified areas	0.76906	472,000
Total Possum / predator rate		472,000

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 per hectare on each rateable rating unit in the classified scheme area as follows:

Targeted rate:		2017/18	2017/18
River management schemes 1		\$ per hectare	Revenue sought \$
Waingawa	A	143.77579	4,877
	B	93.45424	12,198
	C	71.88789	8,219
	D	64.69915	151
	E	57.51029	9,651
	F	50.32155	1,306
	G	21.56635	1,009
	H	14.37760	2,427
			<u>39,838</u>
Upper Ruamahanga	A	132.79000	11,456
	B	110.65840	729
	C	88.52670	10,605
	D	66.39500	1,169
	E	44.26330	13,109
	F	22.13170	873
	S	1,246.90931	3,242
			<u>41,183</u>
Middle Ruamahanga	A	128.47818	5,183
	B	106.95832	5,838
	C	85.56668	438
	D	64.20053	7,268
	E	42.83327	1,292
	F	21.39164	6,324
	S	1,294.38551	2,718
			<u>29,061</u>
Lower Ruamahanga	A	61.78561	7,758
	B	52.95907	2,851
	C	44.13252	9,874
	D	35.30608	11,245
	E	26.47953	8,565
	F	17.65299	21,610
	SA	1,549.25454	4,028
	SB	774.62732	1,317
			<u>67,248</u>

Targeted rate:		2017/18	2017/18
River management schemes 1		\$ per hectare	Revenue sought \$
Waiohine – rural	A	45.02362	5,064
	B	37.33373	14,301
	C	29.92598	38,263
	D	22.51446	8,365
	E	14.99910	11,978
	S	750.73326	12,762
			<u>90,733</u>
Mangatarere	A	33.93020	728
	B	32.45548	6,801
	C	27.50461	434
	D	24.34465	1,749
			<u>9,712</u>
Waipoua	A	109.29308	9,563
	B	87.43449	26,259
	C	65.57589	1,472
	D	43.71719	12,994
	SA	3,694.10614	369
	SC	2,207.72027	221
			<u>50,878</u>

Targeted rate: River management schemes 1		2017/18 \$ per hectare	2017/18 Revenue sought \$
Kopuaranga	A2	122.71550	3,197
	A3	110.44410	7,615
	A4	61.35830	692
	A5	42.95090	2,479
	A6	24.54390	1,991
	B2	24.54390	1,504
	B3	22.08960	1,626
	B4	12.27250	114
	B5	8.59100	267
	B6	4.90940	590
	SA	153.57000	768
	SB	76.79000	1,075
			21,918
Lower Taueru	A	3.94468	1,626
	B	0.78894	223
	C	0.39452	70
	S	197.23487	299
			2,218
Lower Whangaehu	A	21.20020	708
	B	16.96010	1,104
	C	12.72010	692
	D	8.47990	649
	E	4.24000	739
	S	106.00060	142
			4,034
Total river management scheme rates 1			356,823

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 rateable rating unit and in some cases a fixed charge per separately used or inhabited part of a rateable rating unit (dwelling) on any unit that has any residential use within the classified scheme area as follows:

Targeted rate:		2017/18	2017/18	2017/18
River management schemes 2		\$ per dwelling	\$ per point	Revenue sought \$
Lower Wairarapa valley	A		0.22960	663,259
Development scheme	Sa	18.43380		7,687
	Sb	36.88167		83,426
Total river management scheme rates 2				754,372

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 per hectare on each rateable rating unit in the classified scheme area as follows:

Targeted rate:		2017/18	2017/18
Catchment schemes 1		\$ per hectare	Revenue sought \$
Whareama	A	3.99750	2,860
	B	1.53750	1,465
	C	0.26910	12,266
	D	-	-
	E	0.19220	3
	F	0.15370	424
			17,018
Homewood	A	1.74240	4,099
	B	1.66140	754
	C	1.45200	4,840
	D	0.20740	363
			10,056
Maungaraki	Class A	0.84590	2,796
	Class B	0.39807	1,183
			3,979
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
			2,125
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
			3,655
Catchment management scheme 1 rates			36,833

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 rateable rating unit in the classified scheme area as follows:

Targeted rate: Catchment schemes 2		2017/18 Cents per \$ of rateable land value	2017/18 Revenue sought \$
Awhea-Opouawe	Land value	0.00013	8,770
Mataikona-Whakataki	Land value within scheme area	0.00003	2,664
Catchment management scheme 2 rates			11,434

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 rateable rating unit (dwelling) on any unit that has any residential use within the classified scheme area as follows:

Targeted rate: Catchment schemes 3		2017/18 \$ per dwelling	2017/18 Revenue sought \$
Awhea-Opouawe	Charge per dwelling	\$114.54 / \$57.27	9,850
Maungaraki	Charge per dwelling	\$29.86	567
Mataikona-Whakataki	Charge per dwelling	\$15.00	1,830
Catchment management scheme 3 rates			12,247

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 rateable 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: Catchment schemes 4		2017/18 Cents per metre of river frontage	2017/18 Revenue sought \$
Maungaraki	River frontage	0.02786	1,327
Catchment management scheme 4 rates			1,327

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 per hectare on each rateable rating unit in the classified scheme area as follows:

Targeted rate: Pump drainage schemes		2017/18 \$ per hectare	2017/18 Revenue sought \$
Te Hopai	A	44.28010	55,200
Moonmoot pump	A	118.56520	27,000
Onoke pump	A	72.51170	51,732
Pouawha pump	A	109.39220	103,430
Total pump drainage scheme rates			237,362

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 per hectare on each rateable rating unit in the classified scheme area as follows:

Targeted rate: Gravity drainage schemes		2017/18 \$ per hectare	2017/18 Revenue sought \$
Okawa	A	7.00710	1,976
Taumata	A	6.31190	1,834
East Pukio	A	27.74030	3,150
Longbush	A	15.75450	3,437
Longbush	B	7.87730	990
Otahoua	A	32.35740	3,000
Te Whiti	A	9.54170	1,348
Ahikouka	A	27.16640	3,048
Battersea	A	15.03730	2,537
Battersea	B	12.42580	2,428
Battersea	C	9.72450	3,093
Battersea	D	5.87920	898
Battersea	E	5.02800	1,020
Battersea	F	5.06900	357
Manaia	A	22.75280	3,969
Whakawiriwiri	A	11.47640	8,273
Total gravity drainage scheme rates			41,358

4. That the Wellington Regional Council **sets** the instalment dates outlined below and pursuant to sections 57 and 58 of the Local Government (Rating) Act 2002 **resolves** to add penalties to unpaid rates as outlined below:

All instalments are for an equal amount of the annual rates

- 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 2017	6 September 2017
2	1 December 2017	6 December 2017
3	1 March 2018	6 March 2018
4	1 June 2018	7 June 2018

Additional arrears penalty

An additional 10% penalty will be imposed to any amount of rates assessed in previous years and remaining unpaid at 5 July 2017. The penalty will be added to rates on 6 July 2017. A further additional 10% penalty will be imposed to rates from previous years that remain unpaid at 5 January 2018. The penalty will be added to rates on 8 January 2018.

- 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 2017	21 August 2017
2	20 October 2017	21 October 2017
3	20 December 2017	21 December 2017
4	20 February 2018	21 February 2018
5	20 April 2018	21 April 2018
6	20 June 2018	21 June 2018

Additional arrears penalty

An additional 10% penalty will be imposed to any amount of rates assessed in previous years and remaining unpaid at 5 July 2017. The penalty will be added to rates on 21 August 2017. A further additional 10% penalty will be imposed to rates from previous years that remain unpaid at 5 January 2018. The penalty will be added to rates on 21 February 2018.

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>
<i>1</i>	<i>31 August 2017</i>	<i>1 September 2017</i>
<i>2</i>	<i>31 October 2017</i>	<i>1 November 2017</i>
<i>3</i>	<i>15 January 2018</i>	<i>16 January 2018</i>
<i>4</i>	<i>28 February 2018</i>	<i>1 March 2018</i>
<i>5</i>	<i>30 April 2018</i>	<i>1 May 2018</i>

Additional arrears penalty

An additional 10% penalty will be imposed to any amount of rates assessed in previous years and remaining unpaid at 5 July 2017. The penalty will be added to rates on 6 July 2017. A further additional 10% penalty will be imposed to rates from previous years that remain unpaid at 5 January 2018. The penalty will be added to rates on 8 January 2018.

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>
<i>1</i>	<i>22 August 2017</i>	<i>23 August 2017</i>
<i>2</i>	<i>21 November 2017</i>	<i>22 November 2017</i>
<i>3</i>	<i>20 February 2018</i>	<i>21 February 2018</i>
<i>4</i>	<i>22 May 2018</i>	<i>23 May 2018</i>

Additional arrears penalty

An additional 10% penalty will be imposed to any amount of rates assessed in previous years and remaining unpaid at 5 July 2017. The penalty will be added to rates on 23 August 2017.

- 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>
<i>1</i>	<i>6 September 2017</i>	<i>7 September 2017</i>
<i>2</i>	<i>6 December 2017</i>	<i>7 December 2017</i>
<i>3</i>	<i>6 March 2018</i>	<i>7 March 2018</i>
<i>4</i>	<i>6 June 2018</i>	<i>7 June 2018</i>

Additional arrears penalty

An additional 10% penalty will be imposed to any amount of rates assessed in previous years and remaining unpaid at 5 July 2017. The penalty will be added to rates on 6 July 2017.

- 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>
<i>1</i>	<i>21 August 2017</i>	<i>22 August 2017</i>
<i>2</i>	<i>20 November 2017</i>	<i>21 November 2017</i>
<i>3</i>	<i>20 February 2018</i>	<i>21 February 2018</i>
<i>4</i>	<i>21 May 2018</i>	<i>22 May 2018</i>

Additional arrears penalty

An additional 10% penalty will be imposed to any amount of rates assessed in previous years and remaining unpaid at 5 July 2017. The penalty will be added to rates on 6 July 2017.

- 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>
<i>1</i>	<i>21 August 2017</i>	<i>22 August 2017</i>
<i>2</i>	<i>20 November 2017</i>	<i>21 November 2017</i>
<i>3</i>	<i>20 February 2018</i>	<i>21 February 2018</i>
<i>4</i>	<i>21 May 2018</i>	<i>22 May 2018</i>

Additional arrears penalty

An additional 10% penalty will be imposed to any amount of rates assessed in previous years and remaining unpaid at 5 July 2017. The penalty will be added to rates on 6 July 2017.

- 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>
<i>1</i>	<i>21 August 2017</i>	<i>22 August 2017</i>
<i>2</i>	<i>20 November 2017</i>	<i>21 November 2017</i>
<i>3</i>	<i>20 February 2018</i>	<i>21 February 2018</i>
<i>4</i>	<i>21 May 2018</i>	<i>22 May 2018</i>

Additional arrears penalty

An additional 10% penalty will be imposed to any amount of rates assessed in previous years and remaining unpaid at 5 July 2017. The penalty will be added to rates on 6 July 2017. A further additional 10% penalty will be imposed to rates from previous years that remain unpaid at 5 January 2018. The penalty will be added to rates on 8 January 2018.

- 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>8 September 2017</i>	<i>11 September 2017</i>

Additional arrears penalty

An additional 10% penalty will be imposed to any amount of rates assessed in previous years and remaining unpaid at 5 July 2017. The penalty will be added to rates on 6 July 2017. A further additional 10% penalty will be imposed to rates from previous years that remain unpaid at 5 January 2018. The penalty will be added to rates on 8 January 2018.

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:

Report approved by:

Shirley Long
Senior Financial Accountant
Finance

Dave Humm
GM, Corporate Services/CFO