### **Rates Information**

The projected number of rating units within the district at 30 June 2023 is 23,763.

The projected total capital value of rating units within the district at 30 June 2023 is \$34,029,181,395.

The projected total land value of rating units within the district at 30 June 2023 is \$19,838,689,000.

Rates requirement figures quoted in the section below are inclusive of GST at the prevailing rate.

## **District-wide funding**

The funding of district wide activities will be from a combination of general rates and uniform annual general charge (UAGC). This combination of general rates and UAGC is referred to as 'district wide funding'. Activities funded from district wide funding include governance, animal control, building, environmental health, resource management, development engineering, parks and reserves, Mighty River Domain, libraries, Cambridge pool, Te Awamutu Events Centre, museums, heritage, cemeteries, public toilets, property, rural halls, town halls, community buildings, civil defence, litter bins, recycling, roading, stormwater, water supply and sewerage.

## Definition of a separately used or inhabited part of a rating unit (SUIP)

A separately used or inhabited part of a rating unit means:

- a) Any part of a rating unit that is separately used, or occupied, or capable of being separately used or occupied by the ratepayer; and
- b) Any part of a rating unit that is separately used or occupied or is capable of being separately used or occupied by any person, other than the ratepayer, having a right to use or inhabit that part by virtue of a tenancy, lease, license, or other agreement.

This is on the basis that where a rating unit is configured for the purpose of separate inhabitation or use, even if it is not currently occupied, this constitutes a separate use of the rating unit by the owner. Examples include:

- Each separate shop or business activity on a rating unit;
- Each occupied or intended to be occupied dwelling, flat or additional rentable unit.

For the purpose of Recycling rates, Community Hall rates and Community Centre rates, "SUIPs" means only those SUIPs, as defined above, used principally for residential purposes.

### **General rate**

A general rate is set under section 13 of the Local Government (Rating) Act 2002 based on the capital value of each rating unit in the district with no differential being set. The rate for 2023/24 is 0.0999 cents in the dollar on the capital value of each rating unit.

The general rate will fund 65.4 percent of the district wide funding.

Amount to be raised: \$33,995,115 inclusive of GST.

## **Uniform annual general charge (UAGC)**

A uniform annual general charge is set under section 15 of the Local Government (Rating) Act 2002 at \$700.00 inclusive of GST per separately used or inhabited part of a rating unit.

The uniform annual general charge will fund a portion of the district wide funding.

Amount to be raised: \$17,957,100 inclusive of GST.

### **Targeted rates**

Targeted rates are set under sections 16 and 19 of the Local Government (Rating) Act 2002 for the activities listed below. Council will not invite lump sum contributions in respect of any of these targeted rates.

### Targeted area rate

A targeted area rate is set on each rating unit in the district. The targeted area rate will be a fixed amount per rating unit. This rate will be set on a differential basis based on location of the rating unit, being the areas of Te Awamutu, Kakepuku, Cambridge, Maungatautari and Pirongia.

Rate for the 2023/24 year is shown in the following table:

Area	\$ Rate (GST inclusive)	\$ Raising
Cambridge	401.21	3,648,617
Kakepuku	221.73	295,790
Maungatautari	321.75	493,560
Pirongia	194.59	658,887
Te Awamutu	299.15	2,108,106

The targeted area rate will fund the public community/group benefit element of activities.

The activities funded from the targeted area rate include community boards, community grants, libraries, Swimming Pools, District Museum, Cambridge Town Hall (Cambridge area only) community properties (Cambridge and Te Awamutu Areas), passenger transport, Cambridge Refuse Centre grant, and National Cycling Centre of Excellence.

Amount to be raised: \$7,204,961 inclusive of GST.

#### Cambridge community sports hall

A targeted rate is set to fund the loan charges for the grant made for the development of the sports hall located at the Cambridge High School. The rate is set on land in the Cambridge and Maungatautari areas only.

The targeted rate is a fixed amount of \$13.52 inclusive of GST per rating unit.

Amount to be raised: \$143,827 inclusive of GST.

### **Urban Town Halls**

A targeted rate is set to fund the maintenance costs for the Pirongia Memorial Hall and the Kihikihi Town Hall and part of the maintenance costs of the Cambridge Town Hall. The rate is set on land in the Cambridge and Te Awamutu areas, and in the Pirongia township being roll number 4,605.

The targeted rate is a fixed amount of \$8.22 inclusive of GST per rating unit.

Amount to be raised: \$136,682 inclusive of GST.

#### Capital works

A targeted rate is set to fund capital costs in connection with improvements and extensions to footpaths, kerbing and channelling of roads and street lighting as follows. The rate is set on land in the Cambridge and Te Awamutu areas only.

The capital works rate is based on the capital value of the rating unit. The capital works rate is set on a differential basis based on location of the rating unit, with the categories being the areas of Te Awamutu and Cambridge. The rates in cents per dollar of capital value are shown in the following table:

	Rate in cents per dollar	
Area	(GST inclusive)	\$ Raising
Cambridge	0.0007	89,342
Te Awamutu	0.0008	51,402

Amount to be raised: \$140,744 inclusive of GST.

#### Stormwater

A targeted rate is set to fund the operating costs and loan charges for stormwater. The stormwater rate is based on the capital value of each rating unit in the district. The stormwater rate is set on a differential basis based on location of the rating unit, the categories being urban and rural. Urban is defined as being the urban drainage areas of Cambridge, Te Awamutu, Kihikihi, Ohaupo, Pirongia and Karāpiro, as shown on Drainage Maps on <a href="https://www.waipadc.govt.nz">www.waipadc.govt.nz</a>. Rural is defined as the remaining area of the district not defined as urban. The rates for 2023/24 in cents per dollar of capital value are shown in the following table:

	Rate in cents per dollar	
	(GST inclusive)	\$ Raising
Urban	0.0247	3,958,806
Rural	0.0040	694,254

Amount to be raised: \$4,653,059 inclusive of GST.

#### Sewerage rates

A targeted rate is set for sewerage disposal costs and loan charges for each rating unit in the areas of the Cambridge sewerage scheme and the Te Awamutu sewerage scheme.

The targeted rate is set on a differential basis based on the provision of service, the categories of service being connected and serviceable. Connected means any rating unit that is connected to the Cambridge or Te Awamutu sewerage scheme. Serviceable means any rating unit situated within 30

metres of a public sewerage drain in one of the above Council sewerage scheme areas to which it is capable of being effectively connected but which is not so connected. For connected rating units, the rate is calculated based on the number of pans and urinals at the rating unit, with the charge being the same dollar rate based on the total number of pans. For example, if the rating unit has 17 pans, all pans will be calculated at \$555.59 per pan.

For serviceable rating units, the rate is an amount per rating unit.

The rates for the 2023/24 year are:

	\$ Rate per pan or urinal	
	(GST inclusive)	\$ Raising
Connected (3 or less pans)	910.80	12,919,232
Connected (4 to 10 pans)	774.19	959,209
Connected (11-15 pans)	637.56	296,465
Connected (16-20 pans)	555.59	131,118
Connected (21-35 pans)	500.94	255,479
Connected (36-45 pans)	437.19	55,085
Connected (46 or more pans)	409.86	522,981
	\$ Rate per rating unit	
	(GST inclusive)	\$ Raising
Serviceable	455.40	121,136

A rating unit used primarily as a residence for one household will be treated as having no more than one pan or urinal. Rating units that are neither connected to the scheme nor serviceable are not liable for this rate.

Amount to be raised: \$15,260,707 inclusive of GST.

#### Water rates

Serviceable connections

A targeted rate is set to fund water supply costs and loan charges to serviceable rating units.

The targeted rate is set for serviceable rating units and is a fixed amount per separately used or inhabited part of a rating unit. Serviceable means within 100 metres of a supply pipe and capable of being effectively connected but not so connected. The rate for the 2023/24 year is:

	\$ Rate per Suip	
	(GST inclusive)	\$ Raising
Serviceable	139.32	26,053

Rating units that are not serviceable are not liable for this rate.

Amount to be raised: \$26,053 inclusive of GST.

#### Metered Connections

Targeted rates are set for the supply of water and to fund loan charges to rating units with metered connections:

- a) An amount per separately used or inhabited part of a rating unit; and
- b) A charge based on the amount (in cubic metres) of water supplied.

In both cases the rate is set for all metered rating units other than rating units subject to a separate water supply contract. The amount of the consumption-based component of the rate depends on the service provided, namely potable or raw water supply. The rates for the 2023/24 year are:

	\$ Rate per SUIP	Consumption
	(Incl GST)	\$ Rate (GST incl)
Potable Water	150.65	1.8141 per m <sup>3</sup>
Raw Water	150.65	0.4535 per m <sup>3</sup>

Amount to be raised: \$15,716,112 inclusive of GST.

Arohena rural water supply area

A targeted rate is set to fund the Arohena rural water supply loan costs for Waipā ratepayers within the Arohena rural water supply area (administered by the Ōtorohanga District Council).

The Arohena water rate is based on the capital value of each rating unit located within the Arohena rural water supply area. The rate for 2023/24 in cents per dollar of capital value is 0.0069 inclusive of GST.

Amount to be raised: \$5,635 inclusive of GST.

#### Recycling rate

A targeted rate is set to fund the provision of a kerbside refuse recycling service to each household in the district.

The targeted rate is a fixed amount of \$125.00 inclusive of GST per separately used or inhabited part of a rating unit (SUIP).

Amount to be raised: \$2,893,198 inclusive of GST.

#### Community hall rates

Council has a number of community halls which have a targeted rate set for each hall. The targeted rates are to fund part of the costs of the relevant community hall.

These rates are a fixed amount per separately used or inhabited part of a rating unit (SUIP), and will be charged to every rating unit within the relevant community hall areas on which there is at least one residential household.

The plans showing the boundaries of the various community hall areas can be found at <a href="https://www.waipadc.govt.nz">www.waipadc.govt.nz</a>.

The following table shows the details for the various community hall targeted rates:

	\$ Rate per Suip		
	(GST inclusive)	\$ Raising	
Fencourt Hall	16.00	7,038	
Hautapu Hall	20.40	11,731	
Horahora Hall	26.95	4,150	
Karapiro Hall	26.75	10,165	
Koromatua Hall	46.00	13,938	
Maungatautari Hall	37.25	6,854	
Monavale	30.00	6,631	
Ngahinapouri Hall	30.00	11,552	
Ohaupo Hall	13.30	6,305	
Parawera Hall	18.60	2,399	
Paterangi Hall	28.55	5,967	
Pukeatua Hall	21.30	4,175	
Rangioawhia Hall	14.25	1,895	
Rukuhia Hall	26.10	8,509	
Te Miro Hall	27.90	5,468	
Te Rore Hall	13.80	690	
Whitehall Hall	30.00	3,301	

### **Community Centres Rates**

Council has a number of community centres which have a targeted rate set for each community centre. The targeted rates are to fund part of the costs of the relevant community centre.

These rates are a fixed amount per separately used or inhabited part of a rating unit SUIP and will be charged to every rating unit within the relevant community centre area on which there is at least one residential household.

The plans showing the boundaries of the various community centres areas can be found at <a href="https://www.waipadc.govt.nz">www.waipadc.govt.nz</a>.

The following table shows the details for the various community centres targeted rates:

	\$ Rate per Suip	
	(GST inclusive)	\$ Raising
Kaipaki	39.70	12,664
Ohaupo	38.80	39,654
Pirongia	17.35	16,833

## Early payment of rates

Sections 55 and 56 of the Local Government (Rating) Act 2002 empower us to accept early payment of rates. Council accepts payment in full of all rates assessed in each year on or before the due date for the first instalment of the year. No discount will be given to any payment of rates received on this basis.

## Rates payable by instalments

Rates (other than rates for metered water supply) are payable by four equal instalments with the due dates and penalty dates as set out in the table below:

Instalment	Due Date	Penalty Added
Instalment 1	21 August 2023	28 August 2023
Instalment 2	21 November 2023	28 November 2023
Instalment 3	21 February 2024	28 February 2024
Instalment 4	21 May 2024	28 May 2024

## Water Rates payable by instalment

Invoices for the supply of water via metered connections are payable in four instalments. The location where the water is supplied within the District will determine the month of meter reading, invoice date, due date and the penalty date. The due dates and penalty dates are per the following table.

Location	Invoiced during month of	Due date	Penalty added
Te Awamutu/Pirongia	July	31 August 2023	7 September 2023
	October	30 November 2023	7 December 2023
	January	1 March 2024	8 March 2024
	April	31 May 2024	7 June 2024
Kihikihi	July	31 August 2023	7 September 2023
	October	30 November 2023	7 December 2023
	January	1 March 2024	8 March 2024
	April	31 May 2024	7 June 2024
Cambridge	August	2 October 2023	9 October 2023
	November	8 January 2024	15 January 2024
	February	2 April 2024	9 April 2024
	May	27 June 2024	5 July 2024
Pukerimu/Ohaupo	September	31 October 2023	7 November 2023
	December	30 January 2024	7 February 2024
	March	30 April 2024	7 May 2024
	June	31 July 2024	7 August 2024

## Penalties on rates not paid by the due date

Sections 57 and 58 of the Local Government (Rating) Act 2002 enables penalties to be imposed. A penalty of 10 percent will be added to all instalments or part thereof remaining unpaid on the relevant date in the "Penalty Added" column of the table above under the heading "Rates payable by instalment". This penalty does not apply to invoices for metered water supply.

An additional penalty of 10 percent will be added to any rates assessed in any previous year that are still unpaid on 7<sup>th</sup> July 2023. The penalty will be added on 10<sup>th</sup> July 2023.

A further additional penalty of 10 percent will be added to rates from the previous years that are still unpaid after 8<sup>th</sup> January 2024. The penalty will be added on 9<sup>th</sup> January 2024.

# Penalties on metered water supply not paid by the due date

Sections 57 and 58 of the Local Government Rating Act 2002 enables penalties to be imposed. A penalty of 10 percent will be added to all instalments or part thereof remaining unpaid on the relevant date in the "Penalty Added" column of the table above under the heading "Water Rates payable by instalment".