

# Action Report: Council

Meeting: 26 June 2024

Item: 2024/25 Rates Resolution

## Comments and Discussion

*Note: Councillor Kahukura Hadley-Chase joined the meeting at 1:57PM.*

Members received a report outlining the proposed rates, due dates for the payment of rates, and penalties regime on rating units in the District for the financial year commencing on 1 July 2024 and ending on 30 June 2025 for adoption. The Council's Manager Policy & Strategy presented the report and addressed questions from the Members.

### RESOLVED

Moved: Deputy Mayor Hoeta

Seconded: Councillor Neeson

That the Council:

1. Receives the Report **2024/25 Rates Resolution**;
2. Notes that the setting of rates is a significant decision within the parameters of the Local Government Act 2002, and it is satisfied there has been compliance with the decision-making and consultation requirements of the Act;
3. Resolves pursuant to Section 23(1) of the Local Government (Rating) Act 2002, to set the rates as set out in the schedule hereto, on rating units in the Ruapehu district for the financial year commencing on 1 July 2024 and ending on 30 June 2025.

### Schedule of rates for the financial year commencing on 1 July 2024 and ending on 30 June 2025

			Rates 2024/25	
Rate	Basis of Assessment	Differential (as per LG(R)A schedule 2	Rate GST incl.	Total Rate GST incl.
<b>GENERAL RATES</b>				
Uniform Annual General Charge	Per SUIP	-	\$775.07	\$7,135,615
General Rate: general Differential	Capital Value	1 & 8	\$0.00163881	\$10,729,140
General Rate: Hydro Electrical Differential	Capital Value	1 & 8	\$0.00099967	\$386,623
General Rate: Defence Land	Land Value	1	\$0.00043547	\$116,522
<b>TARGETED RATES</b>				
<b>Land Transport</b>				
General	Capital Value	1	\$0.00069768	\$4,356,868
Hydro Electrical	Capital Value	1 & 8	\$0.00042558	\$164,595
Forestry	Capital Value	1	\$0.00279073	\$843,190

Defence Land	Capital Value	1	\$0.00019743	\$52,829
Kaha and Tau Street Resealing	Per Rating Unit		\$124.00	\$3,968
<b>Solid Waste</b>				
<b>Solid Waste - Kerbside Collection</b>				
Residential	Per SUIP	1	\$88.19	\$390,269
Commercial	Per SUIP	1	\$44.10	\$23,416
Solid Waste - Waste Minimisation and Management Facilities	Per SUIP	-	\$95.62	\$880,274
<b>Stormwater - Flood Protection</b>				
Stormwater/Flood Protection Urban	Per SUIP	-	\$100.48	\$580,860
Stormwater/Flood Protection CV	Capital Value	-	\$0.00008474	\$554,842
Stormwater/Flood Protection CV Defence Force	Capital Value	1	\$0.00002252	\$6,026
Stormwater/Flood Protection CV Hydro	Capital Value	1 & 8	\$0.00005169	\$19,992
<b>Wastewater</b>				
<b>District-Wide Sewerage Rate</b>				
General use (Inclusive of 2 pans)	Per SUIP	1 & 5	\$530.66	\$2,685,623
School use	Per Pan	1 & 5	\$159.19	\$38,844
<b>District-Wide Additional Pan Rate</b>				
General Use Per pan in excess of 2 pans per SUIP	Per Pan	-	\$265.33	\$333,779
<b>Water</b>				
<b>District-Wide Water Rate</b>				
Connected or capable of connection	Per SUIP	1 & 5	\$948.26	\$5,666,776
Extra-Ordinary	Per SUIP	1 & 5	\$1,137.90	\$40,965
<b>Economic Development Rates</b>				
Economic Development Rate	Per SUIP	-	\$48.16	\$443,343

Economic Development Commercial Rate	Capital Value	-	\$0.00108865	\$408,962
Non-Commercial Visitor Accommodation Targeted Rate	Per Rating Unit	-	\$300.00	\$170,100

4. Resolves pursuant to Section 24 of the Local Government (Rating) Act 2002, to set the due dates for the payment of rates in four equal instalments as set out in the schedule hereto, on rating units in the Ruapehu district for the financial year commencing on 1 July 2024 and ending on 30 June 2025.

**Schedule of due dates for the payment of rates for the financial year commencing on 1 July 2024 and ending on 30 June 2025**

Instalment	Due Date	Penalty Date
Instalment One	20 August 2024	23 August 2024
Instalment Two	22 November 2024	25 November 2024
Instalment Three	20 February 2025	24 February 2025
Instalment Four	20 May 2025	23 May 2025

5. Resolves pursuant to Sections 57 and 58 of the Local Government (Rating) Act 2002, to set the penalties on unpaid rates for the financial year commencing on 1 July 2024 and ending on 30 June 2025.
- a. A penalty of 10% will be added on the following dates to any portion of an instalment of rates remaining unpaid after the relevant due dates:

Instalment	Penalty Date
Instalment One	23 August 2024
Instalment Two	25 November 2024
Instalment Three	24 February 2025
Instalment Four	23 May 2025

- b. A further penalty of 10% will be added to any rates from previous years that remain unpaid on 1 July 2024. The penalty will be applied on 12 July 2024.
- c. A further penalty of 10% will be added to any amount of rates to which a penalty has been added under the above paragraph that remain unpaid on 12 January 2025. The penalty will be added on 12 January 2025.
- d. Council delegates authority to the Executive Manager Finance, Strategy and Governance, to apply penalties on unpaid rates. Remission of penalties will be considered according to Council's Remission of Penalties Policy, which can be found on Council's website: [www.ruapehudc.govt.nz](http://www.ruapehudc.govt.nz).
6. Resolves pursuant to Section 23(1)(5) of the Local Government (Rating) Act 2002 to make the resolution publicly available on the Council's website within 20 working days after making the resolution.