

# Funding Impact Statement

## Background

The rates requirement figures quoted in the sections below include GST at the current GST rate of 15%.

Small movements to the indicative rates for 2024/25 stated in this document may occur as the Rating Information Database changes to 30 June 2024 and will be reflected in the final rates resolution.

The Council will not invite lump sum contributions for any rate.

## Definitions

### Separately used or inhabited part of rating unit (SUIP)

The Council defines a Separately Used or Inhabited Part of a Rating Unit (SUIP) as any part of the rating unit capable of being separately used or inhabited by the owner or any other person who has the right to use or inhabit that part by virtue of a tenancy, lease, license or other agreement. At a minimum, the land or premises intended to form the separately used or inhabited part of the rating unit must be capable of actual habitation, or actual use by persons for purposes of conducting a business.

In a residential situation a separately used or inhabited part will only be classified if all of the following apply:

- separate kitchen including a sink
- separate living facilities
- separate toilet and bathroom facilities, and

- separate access (including access through a common area such as a lobby, stairwell, hallway or foyer etc.)

For the purposes of clarity, every rating unit has a minimum of one SUIP.

### Differential categories

Where councils propose to assess rates on a differential basis, they are limited to the list of matters specified in schedule 2 of the Local Government (Rating) Act 2002. Council is required to state which matters will be used for what purpose and the categories of any differentials.

The list of activities and the funding mechanisms used are included in the following table, along with some explanation of the terminology used. As part of the consideration process and to form a sound basis for establishing any differential rates, the Council considered how the rates funded activities should be apportioned to different rating groups. The Council uses three generic rating groups for consideration of allocation. Those groups are commercial, farming and residential. As the step between residential and farming is so large the Council has determined that the transition is based on the size of the property and there is an even transition from full residential rate to farming. For the purposes of Council consideration, the residential group includes any property less than three hectares and the farming group any property not a commercial property greater than three hectares.

The allocation of activities to groups is achieved using the Rating Information Database corrected as at 30 June each rating year. The list of activities and the allocation basis used for each are included in the table

below, along with the indicative resulting percentage allocations for the 2021/22 rating year based on the Rating Information Database as at February 2021. The percentages will have small movements between this document and the final rates resolution, and from year to year as the Rating Information Database changes.

### Allocation of activities to rating groups

Council has four types of allocations to rating groups:

**Unit** means that the activity has been split in proportion to the number of units in each rating group. Units are based on the number of SUIPs, with a minimum of one unit per property.

**CV2** means that the activity has been split in proportion to the capital values of the groups, with commercial properties being attributed 200% of their capital value. This loading for commercial properties has been made to reflect what Council believes to be a more equitable split for the activity. The loading applies to environmental related services and reflects the commercial gain that is obtained through inspection and certification for commercial premises.

**CVU** means that the activity is attributed to commercial and residential properties only according to the proportion of capital value for the groups. These activities have been allocated in this manner because there is little or no benefit attributable to farming properties.

**Special** means that the activity requires a special allocation to ensure equitable funding of the activity. The allocation to rating groups is based on a decision of Council.

Activity	Basis	Allocation to groups		
		Commercial	Farming	Residential
<b>General rate activities</b>				
Airport	Unit	8.4%	7.3%	84.3%
Animal management	Unit	8.4%	7.3%	84.3%
Building control	CV2	26.8%	15.5%	57.8%
Cemeteries	Unit	8.4%	7.3%	84.3%
Central Business District	Unit	8.4%	7.3%	84.3%
Community	Unit	8.4%	7.7%	83.8%
Property portfolio	Unit	8.4%	7.7%	83.8%
Cooks Gardens & Velodrome	Unit	8.4%	7.7%	83.8%
Durie Hill elevator	Unit	8.4%	7.7%	83.8%
Emergency management (Civil Defence)	Unit	8.4%	7.7%	83.8%
Environmental health	CV2	26.8%	15.5%	57.8%
District planning	CV2	26.8%	15.5%	57.8%
Governance	Unit	8.4%	7.3%	84.3%
Investments	Unit	8.4%	7.3%	84.3%
Libraries	Unit	8.4%	7.3%	84.3%
New Zealand Glassworks Te Whare Tūhua o Te Ao	Unit	8.4%	7.3%	84.3%
Parking services	Unit	8.4%	7.3%	84.3%
Parks and reserves	Unit	8.4%	7.3%	84.3%
Port and river	Unit	8.4%	7.3%	84.3%
Resource consenting	CV2	26.8%	15.5%	57.8%
Royal Whanganui Opera House	Unit	8.4%	7.3%	84.3%
Sarjeant Gallery Te Whare o Rehua Whanganui	Unit	8.4%	7.3%	84.3%
Acquatics	Unit	8.4%	7.3%	84.3%
War Memorial Centre	Unit	8.4%	7.3%	84.3%
Waste minimisation and collection	Special	20%	30%	50%
Waterways and natural drainage	CVU	18.8%	0.0%	81.2%

Economic Development	Special	61.0%	7.0%	32.0%
Whanganui Regional Museum	Unit	8.4%	7.3%	84.3%
<b>Roads and footpaths rate activities</b>				
Footpaths	CVU	18.8%	0.0%	81.2%
Roading	Special	36%	32%	32%

Note:

- Older persons housing and Corporate Management have no rates input.
- Water supply, Stormwater, Kerbside Collection and Wastewater are not differentiated into commercial, residential or farming groups. The rates for these activities are differentiated based on usage of the service to ensure equity and for efficient revenue collection.

**Uniform annual general charge – amount to be collected \$15,995,000**

A Uniform annual general charge (UAGC) set under section 15 of the Local Government (Rating) Act 2002, as a fixed amount per Separately Used or Inhabited Part of a Rating Unit of \$700.00.

The UAGC funds a portion of the general rate. It is not based on a calculation of part of any activity costs but is assessed to be a reasonable amount to charge.

**General rate – amount to be collected \$33,113,057**

A differential general rate, set under section 13 and 14 of the Local Government (Rating) Act 2002, on the land value of each rating unit as follows:

	<b>Indicative cents in the dollar</b>	<b>Differential ratio</b>
<b>Commercial</b>		
Properties used for commercial or industrial purposes	0.7009	1.29
<i>Properties not used for commercial or industrial purposes that are:</i>		
<b>Residential</b>		
less than 0.5 hectares	0.5448	1.0
greater than or equal to 0.5 hectares but less than 1 hectare	0.4844	0.89
greater than or equal to 1 hectare but less than 2 hectares	0.4241	0.78
greater than or equal to 2 hectares but less than 3 hectares	0.3637	0.67
<b>Farming</b>		
greater than or equal to 3 hectares but less than 4 hectares	0.3033	0.56
greater than or equal to 4 hectares but less than 5 hectares	0.2430	0.45
greater than or equal to 5 hectares but less than 10 hectares	0.1826	0.34
greater than or equal to 10 hectares	0.1222	0.22

## Differentials

The Council will differentiate the general rate based on use and area. The differential categories include:

A. Commercial or industrial properties means any land that meets one or more of the following criteria::

- All land used for any commercial or industrial purposes.
- All land used by any government department or agency or local body agency.
- All vacant land within the Whanganui District which is zoned for commercial or industrial purposes.
- All land used for educational purposes not otherwise exempted by legislation.

Commercial or industrial purposes' includes the sale of liquor, but excludes:

- A home occupation as defined by the operative Whanganui District Plan; and
- Farming or horticulture.

B. Less than 0.5 hectares means – Any rating unit not included in A above with a land area of less than 5,000 square metres.

C. Greater than or equal to 0.5 hectares but less than 1 hectare means – Any rating unit not included in A above with a land area of 5,000 square metres or more but less than 10,000 square metres.

D. Greater than or equal to 1 hectares but less than 2 hectares means – Any rating unit not included in A above with a land area of 10,000 square metres or more but less than 20,000 square metres.

E. Greater than or equal to 2 hectares but less than 3 hectares means – Any rating unit not included in A above with a land area of 20,000 square metres or more but less than 30,000 square metres.

F. Greater than or equal to 3 hectares but less than 4 hectares – Any rating unit not included in A above with a land area of 30,000 square metres or more but less than 40,000 square metres.

G. Greater than or equal to 4 hectares but less than 5 hectares – Any rating unit not included in A above with a land area of 40,000 square metres or more but less than 50,000 square metres.

H. Greater than or equal to 5 hectares but less than 10 hectares – Any rating unit not included in A above with a land area of 50,000 square metres or more but less than 100,000 square metres.

I. Greater than or equal to 10 hectares – Any rating unit not included in A above with a land area of 100,000 square metres or more.

Rating units that have more than one use (or where there is doubt about the primary use) will be placed in the category with the highest differential factor. The Council may consider rating such a property by apportioning the land value between the separate uses and rate each portion according to the appropriate category. Note that, subject to rights of objection to the rating information database set out in Section 29 of the Local Government (Rating) Act 2002, the Council is the sole determiner of the categories.

Each activity funded by the General rate is apportioned between the Residential, Farming and Commercial categories as outlined in the Allocation of activities to rating groups section. The rates attributed to the Commercial category are apportioned to commercial or industrial properties on land value. Rate attribute to the Residential category are apportioned to properties less than 3 hectares. Rate attribute to the Farming category are apportioned to properties greater than 3 hectares. The differential is calculated each year based on land values in each differential category and ensures 7 even steps between a farm of greater than 10 hectares and a residential property of less than 0.5 hectares.

#### Roads and footpaths rate – amount to be collected \$10,919,817

A differential targeted rate for roads and footpaths, set under section 16 of the Local Government (Rating) Act 2002, on the capital value of each rating unit as follows:

	<b>Indicative cents in the dollar</b>	<b>Amount collected</b>
Residential	0.04151 cents per dollar of capital value on every rating unit in the 'Residential' category.	\$4,156,207
Farming	0.11451 cents per dollar of capital value on every rating unit in the 'Farming' category.	\$3,063,701
Commercial	0.16420 cents per dollar of capital value	\$3,622,956

	on every rating unit in the 'Commercial' category.	
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#### Differentials

##### Residential

All rating units not included within the 'Commercial' category where the land area is less than 30,000 square metres.

##### Farming

All rating units not included within the 'Commercial' category where the land area is 30,000 square metres or greater.

##### Commercial

- All land used for any commercial or industrial purposes.
- All land used by any government department or agency or local body agency.
- All vacant land within the Whanganui District which is zoned for commercial or industrial purposes.
- All land used for educational purposes not otherwise exempted by legislation.

'Commercial or industrial purposes' includes the sale of liquor, but excludes:

- A home occupation as defined by the operative Whanganui District Plan; and
- Farming or horticulture.

### Roading resilience rate – amount to be collected \$1,035,380

A differential targeted rate for the purpose of reducing debt for the roading activity set under section 16 of the Local Government (Rating) Act 2002, as a fixed amount per separately used or inhabited part of a rating unit as follows:

	<b>Indicative rate</b>
Residential	\$45.00 per separately used or inhabited part of a rating unit in the 'Residential' category
Farming	\$50.00 per separately used or inhabited part of a rating unit in the 'Farming' category
Commercial	\$45.00 per separately used or inhabited part of a rating unit in the 'Commercial' category

The differential relationship between the categories is that Farming properties are assessed for \$5.00 more per SUIP than Residential and Commercial properties.

#### Differentials

##### Residential

All rating units not included within the 'Commercial' category where the land area is less than 30,000 square metres.

##### Farming

All rating units not included within the 'Commercial' category where the land area is 30,000 square metres or greater.

##### Commercial

- All land used for any commercial or industrial purposes.
- All land used by any government department or agency or local body agency.
- All vacant land within the Whanganui District which is zoned for commercial or industrial purposes.
- All land used for educational purposes not otherwise exempted by legislation.

'Commercial or industrial purposes' includes the sale of liquor, but excludes:

- A home occupation as defined by the operative Whanganui District Plan; and
- Farming or horticulture.

### Targeted rate on exotic forestry properties - amount to be collected \$330,050

A targeted rate for roading pavement renewals required to remediate roads used by vehicles associated with exotic forestry plantations in the district, set under section 16 of the Local Government (Rating) Act 2002, on the capital value of land used as exotic forestry plantations. The

indicative amount of the rate will be 0.24676 cents per dollar of capital value.

**Targeted rate for kerbside recycling collection – amount to be collected \$2,529,914**

A targeted rate for kerbside recycling, set under section 16 of the Local Government (Rating) Act 2002, as a fixed amount per separately used or inhabited part of a rating unit within the service areas shown in the maps at [www.whanganui.govt.nz](http://www.whanganui.govt.nz), and to which the Council provides the service. The amount per separately used or inhabited part of a rating unit is \$143.20 for 2024/25.

*From 1 July 2025, this rate will become the “targeted rate for kerbside recycling and food scraps collection” and will fund both services.*

**Earthquake strengthening and building replacement rate – amount to be collected \$1,153,527**

A differential targeted rate for earthquake strengthening works on Council-owned buildings set under section 16 of the Local Government (Rating) Act 2002, as a fixed amount per separately used or inhabited part of a rating unit in the district as follows:

	<b>Indicative rate</b>
Residential	\$50.40 per separately used or inhabited part of a rating unit in the ‘Residential’ category
Farming	\$50.40 per separately used or inhabited part of a rating unit in the ‘Farming’ category

Commercial	\$51.40 per separately used or inhabited part of a rating unit in the ‘Commercial’ category
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The differential relationship between the categories is that Commercial properties are assessed for \$1.00 more per SUIP than Residential and Farming properties.

**Differentials**

**Residential**

All rating units not included within the ‘Commercial’ category where the land area is less than 30,000 square metres.

**Farming**

All rating units not included within the ‘Commercial’ category where the land area is 30,000 square metres or greater.

**Commercial**

- All land used for any commercial or industrial purposes.
- All land used by any government department or agency or local body agency.
- All vacant land within the Whanganui District which is zoned for commercial or industrial purposes.
- All land used for educational purposes not otherwise exempted by legislation.

‘Commercial or industrial purposes’ includes the sale of liquor, but excludes:

- A home occupation as defined by the operative Whanganui District Plan; and
- Farming or horticulture.

### Debt retirement rate – amount to be collected \$0

A differential targeted rate to retire debt attributable to the cost of the city stormwater disposal system or other infrastructure system as decided by the Council set under section 16 of the Local Government (Rating) Act 2002, on the basis of the capital value of each rating unit that has a connection or for which connection is available. This charge will be set on a differential basis based on the availability of the service. The categories are ‘connected’ and ‘serviceable’ and ‘other’. Rating units in the ‘other’ category are charged a fixed amount per separately used or inhabited part of a rating unit.

	Indicative rate	Differential relationship
Connected	0.00 cents in the dollar on capital value on every rating unit in the ‘connected’ category.	1.0
Serviceable	0.00 cents in the dollar on capital value on every rating unit in	0.75

	the ‘serviceable’ category.	
Other	\$0.00 per separately used or inhabited part of a rating unit that is in the ‘other’ category. Indicative amount to be collected \$0	

### Differentials

Differentials are based on the following categories:

Connected	Any rating unit that is connected to the city stormwater disposal system.
Serviceable	Any rating unit that is not connected but is practicably able to be connected and within 30 metres of the city stormwater disposal system, or located in Magnolia Crescent, Simon Street or Morrell Street.
Other	Any rating unit not included in the ‘connected’ or ‘serviceable’ category.

### City water supply – amount to be collected \$7,862,215 including water by meter

A differential targeted rate for city water supply set under section 16 and 19 of the Local Government (Rating) Act 2002, as follows:



	Indicative rate	Differential ratio
Connected	\$314.91 per separately used or inhabited part of a rating unit that is connected to the city water system and is not metered.	1.0
Serviceable	\$157.46 per separately used or inhabited part of a rating unit that is not connected, but is practicably able to be connected to the city water system.	0.5
Metered supply	\$314.91 for part of or the whole first 310 cubic metres consumed or supplied, plus 101.58 cents per cubic metre for every cubic metre over the first 310 cubic metres that is consumed or supplied.	1.0 (plus per cubic metre over 310m <sup>3</sup> )
Rural extraordinary	\$211.09 per separately used or inhabited part of a rating unit supplied ,	0.7 (plus per cubic metre over 310m <sup>3</sup> )

	plus 68.09 cents per cubic metre for every cubic metre consumed or supplied in excess of the first 310 cubic metres.	
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For the avoidance of doubt, the city water supply system includes the city, Mowhanau, Putiki South, Fordell and Airport water supplies.

#### Differentials

Differentials are based on the following categories:

**Connected** Any rating unit with an ordinary connection being a connection equivalent to 20mm MDPE pipe to the city water supply system.

**Serviceable** Any rating unit within 100 metres of the city water supply system but that does not have a connection to the system.

**Metered supply** Any rating unit that is not 'rural extraordinary' and that has a connection greater than the equivalent of 20mm MDPE pipe to the city water supply system.

**Rural extraordinary** Any rating unit in the rural ward (excluding Mowhanau, Putiki South, Fordell and airport water supplies) that is connected to the city water supply system.

**City water firefighting – amount to be collected \$1,632,345**

A targeted uniform rate for provision and maintenance of a water supply for firefighting on rating units within the urban boundary per the operative District Plan, set under section 16 of the Local Government (Rating) Act 2002, at an indicative rate of 0.01497 cents per dollar of capital value on each rating unit.

**Pākaraka (Maxwell) water supply rate – amount to be collected \$110,536 including water by meter**

A differential targeted rate to meet the costs of the Pākaraka (Maxwell) water supply, set under sections 16 and 19 of the Local Government (Rating) Act 2002, as follows:

	<b>Indicative rate</b>	<b>Amount collected</b>
Residential	\$345.00 per separately used or inhabited part of a rating unit in the 'residential' category connected to the Maxwell water system.	\$13,800
Dairy	\$69.00 per hectare on every rating unit in the 'dairy' category connected to the Maxwell water system.	\$11,191
Rural	\$15.24 per hectare on every rating unit within the 'rural'	\$16,545

	category connected to the Maxwell water system.	
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Plus 63.25 cents per cubic metre of water supplied to every rating unit connected to the Maxwell water supply system.

**Differentials**

Differentials are based on the following categories:

Residential Any rating unit primarily used as a residence.

Dairy Any rating unit primarily used as a dairy farm.

Rural Any rating unit that is not primarily a residence or a dairy farm.

**Westmere water supply – amount to be collected \$196,072 including water by meter**

A targeted rate, set under sections 16 and 19 of the Local Government (Rating) Act 2002, to meet the cost of the Westmere water supply at an indicative rate of \$314.91 for the first 310 cubic metres of water supplied, plus 101.58 cents per cubic metre of water supplied in excess of 310 cubic metres to any rating unit connected to the Westmere water system.

**City wastewater – amount to be collected \$14,040,302**

A differential targeted rate for the operations, maintenance and development of the city wastewater disposal system, set under section 16 of the Local Government (Rating) Act 2002, assessed on rating units that are connected to the city wastewater disposal system, as follows:

	<b>Indicative rate</b>	<b>Differential ratio</b>
Residential	\$702.14 per separately used or inhabited part of a rating unit that is in the 'Residential' category and is connected to the city wastewater disposal system	1.0
Non-residential single pan	\$702.14 per separately used or inhabited part of a rating unit that is in the 'Non-residential single pan ' category and is connected to the city wastewater disposal system	1.0
Non-residential multi pan	\$351.07 per pan that is in the " Non-residential multi pan" category and is connected to the city wastewater disposal system	0.5

### Differentials

**Residential** All rating units where the land area is less than 30,000 square metres and the property is not used commercially.

**Commercial means**

- All land used for any commercial or industrial purposes.
- All land used by any government department or agency or local body agency.
- All vacant land within the Whanganui District which is zoned for commercial or industrial purposes.

### **Non-residential single pan**

Any rating unit that is not residential and has a single pan

### **Non-residential multi pans**

Any rating unit that is not residential and has more than one pan.

For the avoidance of doubt:

- The city wastewater system includes Marybank
- Rating units that are not connected to the city wastewater disposal system are not assessed for this rate.

### **Trade waste contributions to the city wastewater treatment plant upgrade – amount to be collected \$781,819**

A targeted rate set on a differential basis to meet the marginal costs of increasing the scale of the upgraded city wastewater treatment plant to cater for large volume and load trade waste discharges, set under section 16 of the Local Government (Rating) Act 2002. The rate is assessed on rating units operated as businesses that discharge more than 100m3 of trade waste per day through the city wastewater disposal system and predominantly located as follows:

<b>Businesses discharging more than 100m3 of trade waste per day predominantly located at</b>	<b>Indicative amount of rate and amount to be collected in the 2024/25 year</b>	<b>Indicative % of rate to be collected in the 2024/25 year</b>
57 Balgownie Ave, Whanganui	\$336,841	43.084
325 Heads Road, Whanganui	\$205,041	26.226
47 Bryce St, Whanganui	\$90,053	11.518
241 Heads Rd, Whanganui	\$116,237	14.868
49 Bryce St, Whanganui	\$33,647	4.304
<b>Total</b>	<b>\$781,819</b>	<b>100</b>

**Trade waste fixed operating costs – amount to be collected \$1,025,216**

A targeted rate assessed on rating units operated as businesses that discharge more than 100m3 of trade waste per day through the city wastewater disposal system to meet the fixed operating costs of the conveyance, treatment and disposal of large volume trade waste discharges, set under section 16 of the Local Government (Rating) Act 2002. The rate is assessed as follows:

<b>Indicative rate</b>
\$40.902 per m3 average daily flow set via the discharge permit issued under Council's Trade Waste Bylaw 2018, plus

\$16.121 per kg average daily Chemical Oxygen Demand (COD) set via the discharge permit issued under Council's Trade Waste Bylaw 2018, plus
\$60.195 per kg average daily Total Suspended Solids (TSS) set via the discharge permit issued under Council's Trade Waste Bylaw 2018.

**Mowhanau wastewater – amount to be collected \$31,019**

A differential targeted rate to meet the costs of the Mowhanau wastewater disposal system, set under section 16 of the Local Government (Rating) Act 2002, as follows:

	<b>Indicative rate</b>	<b>Differential ratio</b>
Connected	\$390.18 per separately used or inhabited part of a rating unit in the 'connected' category that is connected to the Mowhanau wastewater disposal system.	1.0
Serviceable	\$195.09 per separately used or inhabited part of a rating unit in the 'serviceable' category that is not connected but is practicably able to be connected to the Mowhanau	0.5

	wastewater disposal system.	
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	rating unit in the 'other' category	
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### Stormwater disposal – amount to be collected \$6,697,353

A differential targeted rate to meet the costs of the city stormwater disposal system, set under section 16 of the Local Government (Rating) Act 2002, on the basis of the capital value of each rating unit that has a connection or for which connection is available. This charge will be set on a differential basis based on the availability of the service. The categories are 'connected', 'serviceable' and 'other'.

	Indicative rate	Differential ratio
Connected	0.0738 cents in the dollar on capital value on every rating unit in the 'connected' category.	1.0
Serviceable	0.0554 cents in the dollar on capital value on every rating unit in the 'serviceable' category.	0.75
Other	0.0554 cents in the dollar on capital value on every	0.75

### Differentials

Differentials are based on the following categories:

**Connected** Any rating unit that is connected to the city stormwater disposal system.

**Serviceable** Any rating unit that is not connected but is practicably able to be connected and within 30 metres of the city stormwater disposal system, excluding Magnolia Crescent, Simon Street or Morrell Street.

**Other** Any rating unit that is located in Magnolia Crescent, Simon Street or Morrell Street.

### Central Business District (CBD) services – amount to be collected \$534,270

A differential targeted rate to meet the costs of CBD cleaning, maintenance and the Mainstreet Whanganui promotional levy, set under section 16 of the Local Government (Rating) Act 2002, on all commercial rating units in CBD A and CBD B as follows:

	Indicative rate	Differential ratio
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CBD A	0.2913 cents per dollar of capital value on every rating unit that is in the 'CBD A' category.	1.0
CBD B	0.1165 cents per dollar of capital value on every rating unit that is in the 'CBD B' category.	0.4

Plus \$314.30 per separately used or inhabited part of a rating unit for every rating unit that is in the 'CBD A' or 'CBD B' category.

### Differentials

Council differentiates the CBD services rate based on use and where the land is situated:

**CBD A** The commercial properties in Victoria Avenue from Taupo Quay to Ingestre Street, Guyton Street from St Hill Street to Wicksteed Street, Maria Place from St Hill Street to Watt Street, Ridgway Street from St Hill Street to Drews Avenue.

**CBD B** All commercial properties inside the area bounded by St Hill Street, Ingestre Street, Wicksteed Street, Watt Street, Drews Avenue, Taupo Quay, which are not included as CBD A. In all cases the street refers to the street centre line.

### Commercial:

- All land used for any commercial or industrial purposes.

- All land used by any government department or agency or local body agency.
- All vacant land within the Whanganui District which is zoned for commercial or industrial purposes.
- All land used for educational purposes not otherwise exempted by legislation.

'Commercial or industrial purposes' includes the sale of liquor, but excludes:

- A home occupation as defined by the operative Whanganui District Plan; and
- Farming or horticulture.

### Separate works rates

Targeted rates to finance the costs of capital development of the roading network in the areas defined below, set under section 16 of the Local Government (Rating) Act 2002.

Whangaehu Valley Road No 1    Upper Whangaehu Road

Whangaehu Valley Road No 2    Mangamahu Road and Creek Road

The following separate works rates will be assessed on the land value of each rateable property in the appropriate area. Total revenue is quoted in each case.

Whangaehu Valley Road No 1	to collect \$11,837, an indicative rate of 0.01285 cents per dollar of land value.
Whangaehu Valley Road No 2	to collect \$9,558, an indicative rate of 0.00879 cents per dollar of land value.

Currently Council collects special rates in the Whangaehu Valley Road area. While Council itself does not contribute to the roading improvements on these roads, Council does collect a special rate on behalf of the local ratepayers for roading improvements that meet New Zealand Transport Agency's funding Net Present Value criteria.

#### Payment by instalment

Rates (except those for metered water and stormwater separation loans) are payable in four equal instalments on the following due dates:

Instalment	Due date
Instalment 1	Wednesday, 28 August 2024
Instalment 2	Wednesday, 27 November 2024
Instalment 3	Wednesday, 26 February 2025
Instalment 4	Wednesday, 28 May 2025

#### Discount

A discount of 2.5% will be allowed on all net 2024/25 rates paid in full by the due date of the first instalment for 2024/25.

#### Payment of metered water rates

Water meters are read on either a monthly or six monthly basis. The table below outlines when payment for metered water is due, relative to the date that the meter is read.

Reading Date	Due date
July 2024	20 August 2024
August 2024	20 September 2024
September 2024	20 October 2024
October 2024	20 November 2024
November 2024	20 December 2024
December 2024	20 February 2025
January 2025	20 February 2025
February 2025	20 March 2025
March 2025	20 April 2025
April 2025	20 May 2025
May 2025	20 June 2025
June 2025	20 August 2025

#### Additional charges (penalty)

For rates (excluding metered water), an additional charge of 5% will be added to all instalments or part thereof remaining unpaid on the date that is seven (7) days after the due date as follows:

<b>Instalment</b>	<b>Date on which penalty will be added</b>
Instalment 1	Wednesday, 4 September 2024
Instalment 2	Wednesday, 4 December 2024
Instalment 3	Wednesday, 5 March 2025
Instalment 4	Wednesday, 4 June 2025

The table shows examples of rates for a range of residential, farming and Commercial properties. This table is indicative only and the effect on individual properties will vary.

An additional charge of 5% will be added to all metered water rates that remain unpaid on the date that is seven (7) days after the due date as follows:

<b>Reading Date</b>	<b>Date on which penalty will be added</b>
July 2024	27 August 2024
August 2024	27 September 2024
September 2024	27 October 2024
October 2024	27 November 2024
November 2024	27 December 2024
December 2024	27 February 2025
January 2025	27 February 2025
February 2025	27 March 2025
March 2025	27 April 2025
April 2025	27 May 2025
May 2025	27 June 2025
June 2025	27 August 2025

Additional charges of 5% will be added to rates assessed in any previous financial year that remain unpaid on 20 July 2024. The penalty will be added on 20 July 2024 and again on 20 January 2025 if the amount remains unpaid.



The table shows examples of rates for a range of residential, farming and commercial properties. This table is indicative only and the effect on individual properties will vary.

Property type	Previous Land value	Previous Capital value	Land value	Capital value	UAGC	General Rate	Roading & Footpaths	Roading resilience	Exotic Forestry	Earthquake strengthening	Kerbside Collection	City water supply	City water firefighting	City Wastewater	Stormwater disposal	2024/25 total rates	\$ increase	% increase
Residential (Stormwater serviceable)	\$215,000	\$325,000	\$215,000	\$325,000	\$700	\$1,171	\$135	\$45	\$0	\$50	\$143	\$315	\$49	\$703	\$180	\$3,492	\$436	14.3%
Residential (Stormwater connected)	\$205,000	\$405,000	\$205,000	\$405,000	\$700	\$1,117	\$168	\$45	\$0	\$50	\$143	\$315	\$61	\$703	\$299	\$3,601	\$448	14.2%
Residential (Stormwater connected)	\$250,000	\$440,000	\$250,000	\$440,000	\$700	\$1,362	\$183	\$45	\$0	\$50	\$143	\$315	\$66	\$703	\$325	\$3,892	\$468	13.7%
Residential (Stormwater connected)	\$235,000	\$490,000	\$235,000	\$490,000	\$700	\$1,280	\$203	\$45	\$0	\$50	\$143	\$315	\$73	\$703	\$362	\$3,875	\$468	13.7%
Residential (Stormwater connected)	\$250,000	\$680,000	\$250,000	\$680,000	\$700	\$1,362	\$282	\$45	\$0	\$50	\$143	\$315	\$102	\$703	\$502	\$4,205	\$495	13.3%
Residential (Stormwater connected)	\$345,000	\$890,000	\$345,000	\$890,000	\$700	\$1,880	\$369	\$45	\$0	\$50	\$143	\$315	\$133	\$703	\$657	\$4,996	\$551	12.4%
Lifestyle	\$560,000	\$1,150,000	\$560,000	\$1,150,000	\$700	\$1,698	\$1,317	\$50	\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$3,816	\$184	5.1%
Farming	\$1,210,000	\$1,660,000	\$1,210,000	\$1,660,000	\$700	\$1,479	\$1,901	\$50	\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$4,180	\$205	5.2%
Farming	\$2,750,000	\$3,350,000	\$2,750,000	\$3,350,000	\$700	\$3,361	\$3,836	\$50	\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$7,997	\$438	5.8%
Farming	\$3,580,000	\$4,570,000	\$3,580,000	\$4,570,000	\$700	\$4,375	\$5,233	\$50	\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$10,408	\$585	6.0%
Exotic forestry	\$660,000	\$700,000	\$660,000	\$700,000	\$700	\$807	\$802	\$50	\$1,727	\$50	\$0	\$0	\$0	\$0	\$0	\$4,136	\$1,015	32.5%
Exotic forestry	\$1,930,000	\$2,090,000	\$1,930,000	\$2,090,000	\$700	\$2,358	\$2,393	\$50	\$5,157	\$50	\$0	\$0	\$0	\$0	\$0	\$10,709	\$3,026	39.4%
Commercial	\$260,000	\$610,000	\$260,000	\$610,000	\$700	\$1,822	\$1,002	\$45	\$0	\$51	\$0	\$315	\$91	\$702	\$450	\$5,179	\$199	4.0%
Commercial	\$710,000	\$1,250,000	\$710,000	\$1,250,000	\$1,400	\$4,976	\$2,053	\$90	\$0	\$103	\$0	\$630	\$187	\$1,404	\$923	\$11,765	\$329	2.9%
Commercial	\$790,000	\$3,360,000	\$790,000	\$3,360,000	\$700	\$5,537	\$5,517	\$45	\$0	\$51	\$0	\$315	\$503	\$1,755	\$2,480	\$16,904	\$686	4.2%