

## **Rates assessment information (for the financial period 1 July 2024 to 30 June 2025)**

This information is in accordance with the requirements of the Local Government (Rating) Act 2002. Whangarei District Council (WDC) and Northland Regional Council (NRC) ratepayers (Whangarei district) of any rating unit have the right to inspect the rating information database and rate records and may object to those records under Sections 29 and 39 of the Local Government (Rating) Act 2002.

### **Activities funded by rates**

Value-based general rate and Uniform Annual General charge (UAGC)	Funds the costs of all general Council activities e.g. roading, footpaths stormwater, public toilets, parks and recreation, refuse management, policy and monitoring, economic growth, library, community services, democracy and support services. It also funds the residual cost of all other activities not funded from other funding sources such as targeted rates, user fees and grants and subsidies. These activities include planning and regulatory services, cemeteries and crematorium, venues and events, grants and other miscellaneous functions not listed elsewhere.
Sewerage disposal rates	Funds the operation and maintenance of the sewerage disposal system.
Hikurangi swamp rates	Funds the cost of flood control in the Hikurangi Swamp Special Rating District.
Water rates	Funds the catchment, storage, treatment and distribution of water.
Roading seal extension rates	Partially funds the cost of road sealing in a specifically defined area.

### **General rates**

#### **Value-based general rates**

The value-based general rate will be assessed on the land value of each rateable rating unit.

The value-based general rate will be set on a differential basis based on the category of land use and the activities which are permitted, controlled or discretionary for the area in which the land is situated. The rating categories are: residential, multi-unit, rural, commercial and industrial, and miscellaneous. This category will show on your rates assessment.

#### **Uniform Annual General Charge (UAGC)**

UAGC is a uniform fixed amount per separately used or inhabited part of a rating unit. Where a rating unit has more than one use or occupation, a separate charge will apply to each portion.

#### **Targeted rates**

Targeted rates are set under Section 16 of the Local Government (Rating) Act 2002. Targeted rates are used where a Council service provides a specific activity or a benefit to a specific group of people and consequently it is these beneficiaries that are charged the cost of providing the service. It may apply to all ratepayers or a specific group of ratepayers.

#### **Categories and factors used for setting targeted rates**

Sewerage disposal rates	The targeted rate is set on a differential basis. Residential connections will pay an amount per separately used or inhabited part of a rating unit, regardless of the number of toilet pans or urinals. Other premises, i.e. non-residential, will pay a fixed charge per toilet pan or urinal.
Hikurangi swamp rates	Per hectare of land as classified within the Hikurangi Swamp special rating and drainage rating areas

Water rates	<p>Water rates, where applicable, included in this rates invoice are:</p> <p>Separately used or inhabited part of a rating unit where water is available but not used are charged an availability charge).</p> <p>Separately used or inhabited part of a rating unit where water is supplied but not on a water meter, are charged a uniform fixed amount</p> <p>Metered water supplied, the supply charge for metered water and backflow preventer charges where fitted, are charged on a separate invoice.</p> <p>Metered water is charged as a unit rate (\$3.38 including GST) per cubic meter of water supplied plus a supply charge, (\$40.00 including GST) for the provision of water. Backflow preventers, where fitted, are charged an annual amount based on the size of the connection (the charge ranges from \$94.22 for a 15/20mm connection to \$585.79 for a 200/250mm connection, including GST).</p>
Roading seal extension rates	Per rating unit; within a defined area of benefit

### **Remission and postponement policies**

The following remission and postponement policies apply to both WDC and NRC rates. For the full versions, please refer to [www.wdc.govt.nz](http://www.wdc.govt.nz). In brief, the policies are:

#### **Financial assistance and support**

##### **Remission of penalties**

- At council's discretion, penalties may be removed if these have been incurred because of significant factors outside the ratepayer's control.

##### **Remission of excess water rates**

- To provide relief to ratepayers who have excessive water rates due to a leak in the internal reticulation.

##### **Remission of school sewerage charges**

- To provide relief and assistance to education establishments where schools have a high number of urinals or pans.

##### **Remission of non-residential sewerage charges**

- To provide appropriate rate relief where non-residential ratepayers have a disproportionate charge to their impact on the sewerage infrastructure.

##### **Postponement of rates - extreme financial hardship**

- To assist ratepayers experiencing extreme financial circumstances which affect their ability to pay their rates.

##### **Postponement and/or remission of rates and charges on properties affected by fire or natural calamity**

- To enable appropriate rate relief to be provided where the use that made of any land or buildings have been detrimentally affected by fire or natural calamity.

##### **Remission of general rates for qualifying residential properties**

- To provide remission on general rates for residential properties with land values exceeding 3.5 times the average residential land value and have no more than one dwelling.

##### **Remission of rates on abandoned land**

- To provide remission of rates on properties whose owners are unknown or are deceased and are uneconomic to be sold.

#### **Addressing anomalies and enabling economic development**

##### **Remission of uniform annual general charges and some targeted rates**

- Where separately used parts of a rating unit are used by the same occupier for different purposes (e.g. business and residential).

- Where a separately inhabited part of a rating unit is occupied by the ratepayer's immediate family member(s) on a rent-free basis.
- Where separately used or inhabited parts of a rating unit have common or like occupancies occurring or where portions are deemed to be operating as a single purpose unit.
- Partial relief where the number of separately used or inhabited parts of a rating unit may result in commercial ratepayers being required to pay a disproportionate share of general rates.
- Where rating units are created as the result of a subdivision and remain in the original developer's name. Properties rated as commercial, that meet the criteria of this policy, will also receive a remission of 20% of the land value based general rates. This remission will apply for a maximum of five years.

***Remission of rates for community, sporting and other organisations***

- To facilitate the ongoing provision of non-commercial community services and/or recreational opportunities that meet the needs of Whangarei residents, excluding water rates.

***Postponement and remission of rates on specific farmland properties***

- To afford relief to farms whose farmland has increased in value by the factor of potential residential, commercial or other non-farming use, carrying with it rates disproportionate to a farming use when compared to other farming properties within the district.

***Postponement and/or remission of rates for miscellaneous purposes***

- To address inequity in rating in specific circumstances.

**Environmental enhancement**

***Remission of rates on voluntarily protected land***

- To encourage and promote the conservation and protection of significant natural resources in the district.

**Māori freehold land**

***Remission of rates on Māori freehold land***

- To encourage owners or trustees to use or develop the land and to provide relief on unused land.

***Postponement of rates on Māori freehold land***

- To encourage the development and use of the land where Council considers the full payment of the rate arrears would be a disincentive.

***Due dates for rates***

**Due dates and penalty dates for rates other than metered water (volumetric, supply and backflow preventer charges). This applies to both WDC and NRC rates**

Rates other than the volumetric, supply and backflow preventer charges for water will be invoiced in four instalments.

A 10% penalty will be added to the amount of each instalment which remains unpaid after the due date for payment as shown in the following table:

<b>Instalment</b>	<b>Due Date</b>	<b>Date penalty applied</b>
One	20 August 2024	22 August 2024
Two	20 November 2024	23 November 2024
Three	20 February 2025	24 February 2025
Four	20 May 2025	22 May 2025

**Due dates and penalty dates for metered water (volumetric, supply and backflow preventer charges) rates (applies to WDC Only)**

Water accounts are processed monthly, two-monthly or six-monthly. The supply and backflow preventer charges are invoiced in equal instalments, based on the frequency with which the water account is processed. Council agrees that the due dates of these accounts will be relative to the consumer's cyclic billing period and will show on the water rates invoice in accordance with the table

that follows. A penalty of 10% will be applied to amounts unpaid after the due date, in accordance with the following table:

<b>Month water rates invoice issued</b>	<b>Due date for payment</b>	<b>Date penalty will be added</b>
July	20 August 2024	22 August 2024
August	20 September 2024	24 September 2024
September	20 October 2024	23 October 2024
October	20 November 2024	22 November 2024
November	20 December 2024	23 December 2024
December	20 January 2025	22 January 2025
January	20 February 2025	24 February 2025
February	20 March 2025	24 March 2025
March	20 April 2025	23 April 2025
April	20 May 2025	22 May 2025
May	20 June 2025	24 June 2025
June	20 July 2025	23 July 2025

### **Additional penalty on arrears of rates**

Section 58 of the Local Government (Rating) Act 2002 provides for an additional 10% to be added to all rates, including penalties previously added that remain unpaid from previous years as at 16 July 2024. This penalty will be added on 16 September 2024.

### **Payment options**

- Direct debit is our preferred method of payment; - just set and forget!
- Online by credit/ debit card (Visa/MasterCard) at [www.wdc.govt.nz/PayIt](http://www.wdc.govt.nz/PayIt)
- Phone/internet banking, automatic payment
- EFTPOS, credit card or cash (cash is prohibited through the post)

All payments will be credited first to the oldest amount due.

### ***Selling or buying a property***

If you sell your property or buy a new one during the year, contact us to set-up payment arrangements for the new property and to cancel arrangements for the old one.

### ***Confidentiality***

Council does not give out property ownership details or publish them on its website. However, ratepayers can specifically request their name and address details be withheld from the rating information database. Any request will need to be in writing and sent to us by mail at Whangarei District Council, Private Bag 9023, Whangarei 0148, or email [mailroom@wdc.govt.nz](mailto:mailroom@wdc.govt.nz)

### ***Rates rebate***

You may be eligible for a rates rebate if you are on a low income and living in your home on 1 July 2024. Your rates can be reduced up to \$790 depending on your income, the property's rates and the number of dependants living in your home.

### ***Receiving rates notice by email***

Help us to go paperless by signing up online to receive future rates notices by email.

#### **Further information**

#### **Northland Regional Council**

Please contact us if you require any further information regarding this rates assessment or to know more about your payment options.	If you have any queries regarding the Northland Regional Council portion of your rates, please contact them on <b>0800 002 004</b> or write to <b>Northland Regional Council, Private Bag 9021, Whangarei 0148.</b>
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