
Clutha District Council

Item for DECISION

Report	Rates Resolution for the Financial Year from 1 July 2024 to 30 June 2025
Meeting Date	26 July 2024
Item Number	4 – Replacement Pages
Prepared By	Sharon Jenkinson – Chief Financial Officer
File Reference	904318

REPORT SUMMARY

The Local Government (Rating) Act 2002 requires the Council to adopt by Council resolution the rates it intends to set for the financial year. The rates for 2024/25 can only be set once the Council has adopted the Long-Term Plan 2024/34.

The resolution must also include installment due dates and any penalty amounts and dates Council intends to apply penalties.

RECOMMENDATIONS

- 1 That Council receives the ‘Rates Resolution for the Financial Year from 1 July 2024 to 30 June 2025’ report.**
- 2 That Council notes that the Rates Resolution for the financial year from 1 July 2024 to 30 June 2025 has been reviewed by Council’s lawyers.**
- 3 That Council sets the rates for the year 1 July 2024 to 30 June 2025 as follows (All rates and amounts are inclusive of GST):**

UNIFORM ANNUAL GENERAL CHARGE (UAGC)

A UAGC of \$771.90 on each separately used or inhabited part of a rating unit in the district.

COMMUNITY BOARD TARGETED RATES

A Community Board Targeted Rate on all land in the West Otago Community Board area of a \$83.60 per separately used or inhabited part of a rating unit.

A Community Board Targeted Rate on all land in the Lawrence/Tuapeka Community Board area of \$160.20 per separately used or inhabited party of a rating unit.

WEST OTAGO HEALTH TRUST TARGETED RATE

A targeted rate of \$90.50 per separately used or inhabited part of a rating unit on all land within the West Otago Health Trust service catchment area (which is the same as the West Otago Community Board area).

DISTRICT ROADING TARGETED RATE

A District Roading Targeted Rate on every rating unit in the district of 0.029377 cents per \$ of capital value.

LOCAL ROADING TARGETED RATES

A Local Roading Targeted Rate as a fixed amount on every rating unit in the district. The rate is set as an amount per separately used or inhabited part of a rating unit and is differentiated based on the location of the rating unit, as set out in the table below.

A Local Roading Targeted Rate as a rate in the dollar of land value differentiated based on location as set out in the table below.

	AMOUNT (\$) PER SUIP	CENTS PER \$ OF LAND VALUE
Balclutha	61.30	0.09054
Clinton	61.30	0.18019
Heriot	61.30	0.03442
Kaitangata	61.30	0.20700
Kaka Point	61.30	0.03881
Lawrence	61.30	0.08371
Milton	61.30	0.05243
Owaka	61.30	0.14855
Papatowai	61.30	0.03612
Pounawea	61.30	0.03580
Stirling	61.30	0.09901
Taieri Mouth	61.30	0.02337
Tapanui	61.30	0.07281
Waihola	61.30	0.01441
Rural	58.30	0.06876

NEW FOOTPATHS TARGETED RATE

A New Footpaths Targeted Rate set as an amount per separately used or inhabited part of a rating unit in each of the following local roading rating areas and differentiated based on the location of the rating unit:

	AMOUNT (\$) PER SUIP
Balclutha	41.40
Kaitangata	14.60
Kaka Point	24.30
Lawrence	10.60
Milton	59.30
Owaka	11.50
Stirling	54.10
Tapanui	9.80

URBAN WATER SUPPLY TARGETED RATE

An Urban Water Supply Targeted Rate set as an amount per SUIP on all land in the following scheme areas, differentiated based on the scheme area and whether a rating unit is connected or serviceable, as set out in the table below.

	AMOUNT (\$) PER SERVICED SUIP	AMOUNT (\$) PER SERVICEABLE SUIP
Balclutha	593.40	296.70
Benhar	593.40	0.00
Clinton	504.40	252.20
Kaitangata	593.40	296.70
Kaka Point	504.40	252.20
Lawrence	593.40	296.70
Milton	593.40	296.70
Owaka	504.40	252.20
Stirling	593.40	296.70
Tapanui	593.40	296.70
Waihola	504.40	252.20

RURAL WATER SCHEMES TARGETED RATE

Rural Water Scheme Targeted Rates are set on all rating units connected to one of the rural water schemes below as an amount per unit of water supplied (being one cubic metre of water per day) and differentiated based on the scheme, as set out in the table below:

	AMOUNT (\$) PER UNIT SUPPLIED
Balmoral/Tuapeka	763.60
Clydevale/Pomahaka	472.20
Glenkenich	480.60
Moa Flat	317.30
North Bruce	444.80
Richardson	346.60
South Bruce	269.40
Waipahi	284.00
Wangaloa	517.90

WASTEWATER UPGRADE SUPPORT

A District Wastewater Upgrade Support Targeted Rate on every rating unit in the district of 0.000853 cents in the dollar of capital value.

WASTEWATER TARGETED RATE

A Wastewater Targeted Rate set as an amount per separately used or inhabited part of a rating unit (SUIP) on all land in the relevant scheme areas and differentiated based on the scheme serving the rating unit and whether the rating unit is connected or serviceable, as set out in the table below:

	AMOUNT (\$) PER CONNECTED SUIP	AMOUNT (\$) PER SERVICEABLE SUIP
Balclutha (including Benhar)	488.70	244.35
Clinton	488.70	244.35
Heriot	488.70	0.00
Kaitangata	488.70	244.35
Kaka Point	488.70	244.35
Lawrence	488.70	244.35
Milton (including Tokoiti)	488.70	244.35
Owaka (including Pounaweia)	488.70	244.35
Stirling	488.70	244.35
Tapanui	488.70	244.35
Waihola	488.70	244.35

WASTEWATER LOAN RATE

Wastewater Loan Targeted Rate on all rating units in the scheme areas set out in the table below that did not elect to make a lump sum contribution and set as an amount per separately used or inhabited part of a rating unit (SUIP) and differentiated based on the scheme and the location of the rating unit.

	AREA A FIXED CHARGE (\$) PER SERVICED SUIP	AREA B FIXED CHARGE (\$) PER SERVICED SUIP
Benhar	894.00	814.10
Tokoiti	745.10	588.80

STORMWATER TARGETED RATE

A Stormwater Targeted Rate on all rating units in the following areas set as an amount per separately used or inhabited part of a rating unit (SUIP) and differentiated based on the level of service (being full service or limited service)

	AMOUNT (\$) PER FULL SERVICE SUIP	AMOUNT (\$) PER LIMITED SERVICE SUIP
Balclutha	211.10	105.55
Clinton	211.10	105.55
Kaitangata	211.10	105.55
Kaka Point	211.10	105.55
Lawrence	211.10	105.55
Milton	211.10	105.55
Owaka	211.10	105.55
Tapanui	211.10	105.55
Heriot	211.10	105.55
Pounawea	211.10	105.55
Stirling	211.10	105.55
Taieri Mouth	211.10	105.55
Waihola	211.10	105.55

COMMUNITY FACILITIES TARGETED RATE

A Community Facilities Targeted Rate on all rating units in the district set as a fixed amount per SUIP and differentiated based on location, as set out in the table below:

	AMOUNT PER SUIP (\$)
Bruce	193.20
Catlins	62.70
Clinton	85.30
Lawrence Tuapeka	170.60
Lower Clutha	379.10
West Otago	54.00

SOLID WASTE MANAGEMENT TARGETED RATE

A Waste Management Targeted Rate on all land to which the waste management service is provided and set as a fixed amount of \$322.90 per standard service provided to the rating unit (standard service is one pair of bins).

DISTRICT-WIDE FACILITIES TARGETED RATE

A District-wide Facilities Targeted Rate on every rating unit in the district of 0.006282 cents per dollar of capital value.

PLANNING/REGULATORY TARGETED RATE

A Planning/Regulatory Targeted Rate on every rating unit in the district of 0.016611 cents per dollar of capital value.

- 4 That Council resolves that rates be payable in four equal instalments with the due dates set out below:**
 - **Instalment 1: Friday 30th August 2024**
 - **Instalment 2: Friday 29th November 2024**
 - **Instalment 3: Friday 28th February 2025**
 - **Instalment 4: Friday 30st May 2025.**

- 5 That Council resolves to apply penalty charges of 10% to so much of any instalment not paid on or before the due date on 6th September 2024 (for instalment 1), 16th December 2024 (for instalment 2), 7th March 2025 (for instalment 3), 6th June 2025 (for instalment 4).**

- 6 That Council resolves to apply penalty charges of 10% to all rates and penalties unpaid from previous years as at 1st July 2024. This penalty will be added on 2nd August 2024. A further penalty of 10% will be added on 2nd February 2025 to any amounts to which a penalty was added on 2nd August 2024 if they still remain unpaid.**

- 7 That Council resolves not to collect rates that have been assessed on a rating unit where the amount assessed is under \$10, on the basis that it is uneconomic to do so.**

REPORT

1 Background

All local authorities are required to prepare a Long-Term Plan every three years under Section 95 of the Local Government Act 2002. The Funding Impact Statement and Detailed Funding Mechanisms form part of the Annual Plan and must comply with Part 1 of Schedule 10 of the Local Government Act 2002, and the Local Government (Rating) Act 2002.

2 Strategic Goals and Outcomes

Long Term Plan 2024/34 containing the Funding Impact Statement and Detailed Funding Mechanisms contributes to all Council's strategic goals and outcomes.

3 Assessment of Options

Options have been assessed during the development of the Long Term Plan 2024/34, resulting in the final plan.

4 Consultation

Consultation has been completed for the Long Term Plan 2024/34 in accordance with relevant legislation.

5 Policy Considerations

The Funding Impact Statement forms part of the Long-Term Plan 2024/34 which has been prepared on the basis it is consistent with all Council policies.

6 Legal Considerations

The Funding Impact Statement has been prepared in accordance with the Local Government (Rating) Act 2002, and the Local Government Act 2002.

7 References

Clutha District Council Long-Term Plan 2024/34