

I, Kitea Tipuna, Tumu Whakarae Taupua Interim Chief Executive Officer, hereby give notice that an Extraordinary Meeting of Council will be held on:

Date: Tuesday, 12 January 2021

Time: 1.30PM

Location: Council Chamber, Wairoa District Council,

Coronation Square, Wairoa

AGENDA

Extraordinary Council Meeting 12 January 2021

The agenda and associated papers are also available on our website: www.wairoadc.govt.nz

For further information please contact us 06 838 7309 or by email info@wairoadc.govt.nz

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- 1 KARAKIA
- 2 APOLOGIES FOR ABSENCE
- 3 DECLARATIONS OF CONFLICT OF INTEREST
- 4 PUBLIC PARTICIPATION

A maximum of 30 minutes has been set aside for members of the public to speak on any item on the agenda. Up to 5 minutes per person is allowed. As per Standing Order 14.14 requests to speak must be made to the meeting secretary at least one clear day before the meeting; however this requirement may be waived by the Chairperson.

5 GENERAL ITEMS

5.1 RATING REVIEW 2020 - DELIBERATIONS ON SUBMISSIONS AND DECISION-MAKING II

Author: Gary Borg, Pouwhakarae – Pūtea / Tautāwhi Rangapū Group Manager

Finance and Corporate Support

Authoriser: Kitea Tipuna, Tumu Whakarae Taupua Interim Chief Executive Officer

Appendices: 1. Total Rates by Land Use $\sqrt{1}$

2. Options Analysis - Residential Capital Value bands J.

3. Rating distribution comparatives applying new factors 1.

1. PURPOSE

1.1 The purpose of this report is to present further options following Council's deliberations on matters arising from the rating review consultation, and to propose a change to Council's rating policy.

RECOMMENDATION

The Pouwhakarae – Pūtea / Tautāwhi Rangapū Group Manager Finance and Corporate Support RECOMMENDS that Council, in addition to matters confirmed on 22 December 2021:

- 1. Confirms its intention to introduce an additional differential to the capital value based general rate of 0.8 for rating units classified as Residential that are located outside of the Wairoa township and with a capital value that exceeds \$399,999.
- 2. Instructs the Chief Executive to develop the necessary technical policies to enable implementation of the amended rating system to take effect on 1 July 2021.
- 3. Instructs the Chief Executive to update the Revenue and Financing Policy for public consultation for inclusion in the Long-term Plan 2021-31

EXECUTIVE SUMMARY

2. BACKGROUND

- 2.1 Council initiated a rating review in response to concerns from the community that its current approach is no longer appropriate in terms of its basis for calculating rates and the resultant distribution among ratepayers.
- 2.2 Council adopted a Statement of Proposal on 3 November 2020 undertook public consultation on the proposal until 4 December 2020.
- 2.3 Council received submissions to the proposal including hearings of submissions on 15 and 16 December 2020.
- 2.4 At its meeting on 22 December 2020 Council contemplated the key themes emerging from the consultation and submissions, and resolved as follows:
 - 2.4.1. 'Directs CEO to further investigate option D, adjusting differential factors applied to the Capital Value based General Rate as follows:

Sector	Statement of Proposal	Variation
Commercial	1.6	1.6
Forestry	3.32	4.0
Residential	1.0	1.0
Rural	1.0	0.8

- 2.4.2. investigate the possibility of an additional differential for high value residential rating units,
- 2.4.3. and maintain the following factors from the statement of proposal:
 - 2.4.3.1. Creating a new General Rate (capital value)
 - 2.4.3.2. Moving 10% of the Water, Wastewater, Stormwater and Waste Management rates to the General Rate
 - 2.4.3.3. Moving 50% of the Uniform Annual General Charge to the General Rate
 - 2.4.3.4. Simplifying to four General Rate differentials (subject to further investigation)

3. CURRENT SITUATION

- 3.1 During deliberations it was acknowledged that the general response to the proposal had been positive, and that the outcomes were logical and well-reasoned.
- 3.2 Notwithstanding, it was also accepted that blunt the nature of rating tools can create unintended consequences or excessive outcomes that merit further investigation. Specifically, Council:
 - 3.2.1. adjusted the rural differential to 0.8, reflecting that a redistribution of total rates from the urban sector to the rural sector was appropriate, but required tempering,
 - 3.2.2. adjusted the forestry differential to 4.0, observing that the existing differential concentrated primarily on the allocation of roading costs and seeking to attribute a value to the relative disbenefit on other community well-beings.
 - 3.2.3. directed that further analysis be undertaken on alleviating the disproportionate impact of a move more towards capital value rating on higher value residential rating units, recognising that the correlation between capital value and income is positive, but imperfect.
 - 3.2.4. The adjustments described in 3.2.1 and 3.2.2, were considered sufficiently effective in addressing the respective issues. This report therefore concentrates on 3.2.3.

4. OPTIONS

4.1 The remaining issue to be addressed is the disproportionate impact on higher value rural residential rating units i.e., outside of the Wairoa township, as these already benefit from the removal of the inherent split of allocations between the urban and rural sectors in the legacy system. As such, the objective is to establish a balance that, as far as possible, allocates an appropriate amount of rates revenue to each sector, and each subset. From detailed analysis more extreme effects are observed where capital value exceeds \$500,000, and the most appropriate corrections can be achieved by applying a differential of between 0.7 and 0.8. However, as a result of applying these parameters, a greater proportion of rates is diverted to 'rural residential' rating units with capital values

in the range \$400,000 to \$500,000. Therefore, a lower threshold has also been considered.

- 4.2 Detailed analysis is attached as follows:
 - 4.2.1. **Appendix 1** shows the distribution of total rates across the land use sectors for the options considered; compared to the Annual Plan 2020-21 and the Statement of Proposal. It primarily illustrates the effects of the adjustment made in respect of 3.2.1 and 3.2.2 above.
 - 4.2.2. **Appendix 2** depicts the impacts of the factors applied in the Statement of Proposal along with 4 options considered in 4.3 below, each compared to the Annual Plan 2020-21. The analysis separates rating units into locations and into capital value bands of \$100,000.
 - 4.2.3. **Appendix 3** considers the distribution of movements within locations and land use sectors for the Statement of Proposal and the 4 options considered in 4.3 below.
- 4.3 The options identified are:
 - a. Implementing a threshold of \$500,000 and applying a differential of 0.8.
 - b. Implementing a threshold of \$400,000 and applying a differential of 0.8.
 - c. Implementing a threshold of \$500,000 and applying a differential of 0.7.
 - d. Implementing a threshold of \$400,000 and applying a differential of 0.7.
 - e. Make no further changes and continue with the factors applied in Council's previous resolution.
 - f. Do nothing Status Quo rating system
- 4.4 Options a d all achieve the effect of refining the distribution of rates among higher value rural residential rating units. As outlined in 4.1 above, there are several incidences where reducing the rates distribution to higher value properties increases the distribution to lower value rating units. There is a small number of borderline cases where the rates attributable to slightly lower value rating units exceed the amounts attributable to slightly higher value units. This was inevitable and can be mitigated but not completely avoided. Of the variations presented, option b appears to have the lowest incidence of such cases.
 - 4.4.1. An alternative where a split rate was applied only to amount above a given threshold was considered but was not supported by Council's legal advisors.
- 4.5 Under option e), the distribution presented at Council's meeting on 22 December 2021 would apply, including the larger increases to higher value rural residential rating units.
- 4.6 Under option h) Council would continue to use its existing rating approach.
- 4.7 The preferred option is b) Implementing a rural residential threshold of \$400,000 and applying a differential of 0.8, and proceed with the changes to rating policies, this contributes to the following community outcomes

Economic wellbeing	Social and Cultural Wellbeing	Environmental Wellbeing		
1. A strong prosperous and	3. A community that values			
thriving economy	and promotes its culture and	community		

2. A safe and integrated	heritage	8. A lifetime of good health,
infrastructure	 4. Safe and accessible recreational facilities 5. Supportive, caring and valued communities 6. Strong district leadership 	education and well-being 9. An environment that is appreciated, protected and sustained for future generations
	and a sense of belonging	

5. CORPORATE CONSIDERATIONS

What is the change?

5.1 Council's rating methodology will be completely overhauled

Compliance with legislation and Council Policy

5.2 The statement of proposal, consultation and associated undertakings have been conducted in accordance with the Local Government Act 2002 and the Local Government (Rating) Act 2002.

What are the key benefits?

5.3 A more appropriate, adaptable and consistent approach to rating.

What is the cost?

5.4 Not applicable

What is the saving?

5.5 Not applicable

Service delivery review

5.6 Not applicable

Māori Standing Committee

5.7 The Māori Standing Committee has been involved in this review, but the matter is equally relevant to the whole community

6. SIGNIFICANCE

- 6.1 Impact This matter affects all ratepayers
- 6.2 Rating is of perpetual public interest
- 6.3 This decision has no impact on budgets or financial capacity
- 6.4 This decision can only be reversed by initiating a new proposal and consultation
- 6.5 There will be no impact on service levels
- 6.6 There will be no impact on strategic assets

- 6.7 There will be no impact on the way a strategic activity is delivered
- 6.8 Due to the global impact on the community and that rates account for over 50% of Council's revenue, this matter is assessed as high significance.
- 6.9 This matter has no implications for the relationship of Māori to ancestral land, water, sites, waahi tapu, valued flora and fauna, and other taonga.

7. RISK MANAGEMENT

7.1 In accordance with the Council's Risk Management Policy the inherent risks associated with this matter are:

Human	Financial	Regulatory
Low	Medium	Medium
Operations	Employees	Image & Reputation
Low	Medium	High

Who has been consulted?

Council engaged with the community for 6 weeks and consulted for 1 month on this matter.

Submissions were received and heard at public hearings.

Further consultation will be required either:

- To update the Revenue and Financing Policy
- To consider alternative approached not hitherto contemplated

Māori members of the community have been consulted equally as part of the whole community.

Further Information

Statement of Proposal adopted by Council 3 November 2020.

References (to or from other Committees)

Council – 3 November 2020 - Adoption of Rates Review Statement of Proposal

Council – 15 December 2020 - Rates Review Statement of Proposal – Hearings

Council – 22 December 2020 - Rating Review 2020 - Deliberation on Submissions and Decision-Making

Confirmation of statutory compliance

In accordance with section 76 of the Local Government Act 2002, this report is approved as:

a. containing sufficient information about the options and their benefits and costs, bearing in mind the significance of the decisions; and,

b. is based on adequate knowledge about, and adequate consideration of, the views and preferences of affected and interested parties bearing in mind the significance of the decision.

Signatories



Options Analysis - Distribution of Rated by Land Use Category

Total Rates by Land Use

		2020/21 Annual					
Sector	Rating Units	Plan	Per Proposal	i) Res A 500k 0.8	ii) Res A 400k 0.8	iii) Res A 500k 0.7	iv) Res A 400k 0.7
Civic	136	\$194,835	\$169,098	\$167,194	\$167,279	\$167,276	\$167,405
Commercial	254	\$1,154,406	\$774,616	\$797,547	\$799,055	\$798,998	\$801,285
Farming	1460	\$3,364,957	\$4,373,946	\$3,825,149	\$3,840,394	\$3,839,819	\$3,862,940
Forestry	126	\$1,594,248	\$1,928,280	\$2,479,571	\$2,490,485	\$2,490,073	\$2,506,625
Horticultural	24	\$56,912	\$103,257	\$89,610	\$89,989	\$89,975	\$90,550
Lifestyle	1023	\$1,310,966	\$1,373,560	\$1,257,912	\$1,261,125	\$1,261,004	\$1,265,876
Residential	3731	\$8,105,559	\$6,930,474	\$7,005,446	\$6,972,103	\$6,973,361	\$6,922,795
Utility	39	\$303,693	\$432,341	\$463,144	\$465,142	\$465,066	\$468,097
Grand Total	6793	\$16,085,575	\$16,085,573	\$16,085,573	\$16,085,573	\$16,085,573	\$16,085,573

Analysis of Options – Value Based Residential Differential

Per Statement of Proposal:

Location by CV \$	Rating Units	Average rates per	Average	Average	Average
		2020/21 Annual Plan \$	Per Proposal	of change \$	of change
		\$	Пороза	change ¢	%
Awamate	11	\$738	\$689	-\$49	19%
0k - 100k	7	\$466	\$354	-\$111	28%
100k - 200k	3	\$1,180	\$1,073	-\$108	-9%
300k - 400k	1	\$1,317	\$1,879	\$562	43%
Frasertown	133	\$1,271	\$1,176	-\$94	-1%
0k - 100k	73	\$789	\$640	-\$148	0%
100k - 200k	41	\$1,807	\$1,700	-\$107	-6%
200k - 300k	18	\$1,953	\$2,041	\$97	5%
500k - 600k	1	\$2,211	\$3,215	\$1,004	45%
lwitea	31	\$531	\$412	-\$97	31%
0k - 100k	31	\$531	\$412	-\$97	31%
Kotemaori	10	\$1,063	\$905	-\$158	-11%
0k - 100k	9	\$1,053	\$876	-\$177	-12%
100k - 200k	1	\$1,160	\$1,169	\$9	1%
Mahanga	124	\$1,747	\$1,917	\$408	21%
0k - 100k	1	\$59	\$95	\$56	95%
100k - 200k	42	\$1,324	\$1,149	-\$68	-5%
200k - 300k	14	\$1,726	\$1,812	\$304	18%
300k - 400k	37	\$1,901	\$2,158	\$531	29%
400k - 500k	20	\$2,211	\$2,658	\$800	37%
500k - 600k	7	\$2,160	\$2,949	\$1,230	57%
600k - 700k	2	\$2,309	\$3,310	\$1,492	65%
700k - 800k	1	\$2,449	\$3,747	\$1,886	77%

Location by CV \$	Rating Units	Average rates per 2020/21 Annual	Average Per	Average of	Average of
		Plan \$	Proposal	change \$	change %
Mahia	693	\$2,069	\$2,404	\$625	29%
0k - 100k	65	\$849	\$673	-\$132	8%
100k - 200k	73	\$1,487	\$1,374	\$11	4%
200k - 300k	143	\$1,959	\$2,026	\$266	16%
300k - 400k	169	\$2,269	\$2,541	\$545	26%
400k - 500k	100	\$2,286	\$2,797	\$869	40%
500k - 600k	47	\$2,472	\$3,172	\$1,139	48%
600k - 700k	42	\$2,540	\$3,395	\$1,365	57%
700k - 800k	26	\$2,802	\$3,863	\$1,648	63%
800k - 900k	14	\$2,702	\$4,174	\$2,149	83%
900k - 1000k	5	\$3,252	\$4,915	\$2,417	92%
1000k - 1100k	5	\$3,051	\$4,953	\$2,721	90%
1100k - 1200k	1	\$3,823	\$5,259	\$2,323	61%
1200k - 1300k	1	\$3,212	\$5,768	\$3,556	111%
1400k - 1500k	2	\$2,988	\$6,090	\$4,239	145%
Mohaka	69	\$626	\$505	-\$121	6%
0k - 100k	64	\$583	\$426	-\$156	4%
100k - 200k	2	\$1,147	\$1,109	-\$38	-3%
200k - 300k	1	\$1,259	\$1,678	\$420	33%
300k - 400k	1	\$1,514	\$1,751	\$237	16%
400k - 500k	1	\$848	\$1,921	\$1,073	127%
Morere	5	\$1,453	\$1,419	\$105	1%
0k - 100k	1	\$1,073	\$703	-\$361	-34%
100k - 200k	3	\$1,243	\$1,172	\$43	3%
400k - 500k	1	\$2,464	\$2,876	\$757	31%

Location by CV \$	Rating Units	Average rates per	Average	Average	Average
		2020/21 Annual	Per	of	of
		Plan \$	Proposal	change \$	change %
Nuhaka	278	\$769	\$630	-\$96	5%
0k - 100k	226	\$610	\$457	-\$128	5%
100k - 200k	46	\$1,297	\$1,207	\$18	2%
200k - 300k	3	\$3,217	\$2,855	-\$179	4%
300k - 400k	2	\$2,183	\$2,433	\$539	25%
400k - 500k	1	\$2,150	\$2,768	\$981	46%
Opoutama	120	\$1,537	\$1,429	\$6	-2%
0k - 100k	41	\$910	\$685	-\$208	-16%
100k - 200k	45	\$1,721	\$1,533	-\$73	-5%
200k - 300k	25	\$2,034	\$2,058	\$227	11%
300k - 400k	6	\$2,012	\$2,323	\$578	29%
400k - 500k	1	\$2,082	\$2,750	\$1,027	49%
500k - 600k	2	\$2,344	\$3,096	\$1,187	51%
Patutahi-Tiniroto	19	\$547	\$367	-\$177	-4%
0k - 100k	18	\$514	\$331	-\$179	-4%
100k - 200k	1	\$1,154	\$1,023	-\$131	-11%
Piripaua	11	\$1,539	\$1,195	-\$290	-18%
0k - 100k	10	\$1,059	\$831	-\$188	-18%
200k - 300k	1	\$6,337	\$4,827	-\$1,316	-21%
Putere	51	\$777	\$567	-\$210	-12%
0k - 100k	49	\$696	\$499	-\$198	-13%
100k - 200k	2	\$2,762	\$2,239	-\$523	-11%
Rangiahua	7	\$793	\$605	-\$189	-8%
0k - 100k	7	\$793	\$605	-\$189	-8%
Raupunga	13	\$916	\$699	-\$217	-17%
0k - 100k	13	\$916	\$699	-\$217	-17%

Location by CV \$	Rating Units	Average rates per	Average	Average	Average
		2020/21 Annual Plan \$	Per Proposal	of change \$	of change
		, ta y			%
Ruakaturi	16	\$1,110	\$906	-\$147	-12%
0k - 100k	13	\$992	\$729	-\$233	-18%
100k - 200k	2	\$1,208	\$1,196	\$107	9%
300k - 400k	1	\$2,449	\$2,628	\$469	19%
Te Reinga	29	\$887	\$593	-\$282	-26%
0k - 100k	29	\$887	\$593	-\$282	-26%
Tuai	146	\$1,398	\$1,265	-\$63	5%
0k - 100k	102	\$1,370	\$1,151	-\$183	-2%
100k - 200k	35	\$1,349	\$1,389	\$169	16%
200k - 300k	8	\$1,199	\$1,502	\$490	41%
500k - 600k	1	\$7,577	\$6,669	-\$453	-6%
Tuhara	2	\$1,092	\$843	-\$209	-19%
0k - 100k	2	\$1,092	\$843	-\$209	-19%
Waihua	10	\$535	\$388	-\$146	-8%
0k - 100k	10	\$535	\$388	-\$146	-8%
Wairoa	1970	\$2,849	\$2,181	-\$668	-20%
0k - 100k	883	\$2,103	\$1,615	-\$488	-17%
100k - 200k	900	\$3,271	\$2,490	-\$781	-24%
200k - 300k	155	\$3,808	\$2,946	-\$862	-22%
300k - 400k	25	\$4,906	\$3,826	-\$1,080	-20%
400k - 500k	3	\$6,583	\$5,116	-\$1,467	-22%
500k - 600k	2	\$4,686	\$3,738	-\$948	-20%
700k - 800k	1	\$33,871	\$26,137	-\$7,734	-23%
1300k - 1400k	1	\$36,694	\$28,358	-\$8,336	-23%
Whakaki	44	\$540	\$450	-\$60	26%
0k - 100k	41	\$495	\$399	-\$72	27%
100k - 200k	3	\$1,151	\$1,153	\$111	10%
Grand Total	3792	\$2,184	\$1,867	-\$245	-4%

Option i: Threshold Capital Value \$500k, differential 0.8

Location by CV \$	Rating Units	Average rates per		Average	Average
		2020/21 Annual	Average	of	of
		Plan \$	of i) Res A	Change	Change
			500k 0.8	(i) \$	(i) %
Awamate	11	\$738	\$709	-\$28	25%
0k - 100k	7	\$466	\$360	-\$105	35%
100k - 200k	3	\$1,180	\$1,104	-\$77	-6%
300k - 400k	1	\$1,317	\$1,970	\$653	50%
Frasertown	133	\$1,271	\$1,200	-\$71	2%
0k - 100k	73	\$789	\$651	-\$137	4%
100k - 200k	41	\$1,807	\$1,739	-\$68	-4%
200k - 300k	18	\$1,953	\$2,103	\$150	8%
500k - 600k	1	\$2,211	\$2,945	\$734	33%
lwitea	31	\$531	\$420	-\$112	19%
0k - 100k	31	\$531	\$420	-\$112	19%
Kotemaori	10	\$1,063	\$924	-\$139	-8%
0k - 100k	9	\$1,053	\$893	-\$160	-9%
100k - 200k	1	\$1,160	\$1,207	\$47	4%
Mahanga	124	\$1,747	\$1,961	\$215	10%
0k - 100k	1	\$59	\$102	\$42	72%
100k - 200k	42	\$1,324	\$1,186	-\$138	-11%
200k - 300k	14	\$1,726	\$1,885	\$160	10%
300k - 400k	37	\$1,901	\$2,251	\$349	19%
400k - 500k	20	\$2,211	\$2,778	\$567	26%
500k - 600k	7	\$2,160	\$2,671	\$511	24%
600k - 700k	2	\$2,309	\$2,999	\$689	30%
700k - 800k	1	\$2,449	\$3,374	\$925	38%

Location by CV \$	Rating Units	Average rates per		Average	Average
		2020/21 Annual Plan \$	Average	of	of Change
			of i) Res A 500k 0.8	Change (i) \$	Change (i) %
Mahia	693	\$2,069	\$2,392	\$323	16%
0k - 100k	65	\$849	\$688	-\$161	0%
100k - 200k	73	\$1,487	\$1,416	-\$71	-3%
200k - 300k	143	\$1,959	\$2,094	\$134	9%
300k - 400k	169	\$2,269	\$2,634	\$364	18%
400k - 500k	100	\$2,286	\$2,919	\$633	29%
500k - 600k	47	\$2,472	\$2,894	\$422	18%
600k - 700k	42	\$2,540	\$3,071	\$531	23%
700k - 800k	26	\$2,802	\$3,492	\$690	27%
800k - 900k	14	\$2,702	\$3,746	\$1,044	41%
900k - 1000k	5	\$3,252	\$4,438	\$1,185	47%
1000k - 1100k	5	\$3,051	\$4,435	\$1,384	46%
1100k - 1200k	1	\$3,823	\$4,698	\$875	23%
1200k - 1300k	1	\$3,212	\$5,136	\$1,925	60%
1400k - 1500k	2	\$2,988	\$5,371	\$2,383	82%
Mohaka	69	\$626	\$516	-\$111	11%
0k - 100k	64	\$583	\$432	-\$151	9%
100k - 200k	2	\$1,147	\$1,142	-\$5	0%
200k - 300k	1	\$1,259	\$1,755	\$496	39%
300k - 400k	1	\$1,514	\$1,833	\$319	21%
400k - 500k	1	\$848	\$2,044	\$1,196	141%
Morere	5	\$1,453	\$1,466	\$13	-4%
0k - 100k	1	\$1,073	\$706	-\$368	-34%
100k - 200k	3	\$1,243	\$1,211	-\$32	-3%
400k - 500k	1	\$2,464	\$2,993	\$529	21%

Location by CV \$	Rating Units	Average rates per 2020/21 Annual Plan \$	Average of i) Res A 500k 0.8	Average of Change (i) \$	Average of Change (i) %
Nuhaka	278	\$769	\$644	-\$124	-3%
0k - 100k	226	\$610	\$466	-\$145	-3%
100k - 200k	46	\$1,297	\$1,243	-\$54	-4%
200k - 300k	3	\$3,217	\$2,917	-\$300	-1%
300k - 400k	2	\$2,183	\$2,531	\$348	16%
400k - 500k	1	\$2,150	\$2,891	\$741	34%
Opoutama	120	\$1,537	\$1,460	-\$77	-7%
0k - 100k	41	\$910	\$691	-\$219	-17%
100k - 200k	45	\$1,721	\$1,572	-\$149	-9%
200k - 300k	25	\$2,034	\$2,127	\$93	5%
300k - 400k	6	\$2,012	\$2,414	\$401	20%
400k - 500k	1	\$2,082	\$2,871	\$790	38%
500k - 600k	2	\$2,344	\$2,820	\$477	20%
Patutahi-Tiniroto	19	\$547	\$370	-\$178	-8%
0k - 100k	18	\$514	\$332	-\$182	-8%
100k - 200k	1	\$1,154	\$1,050	-\$104	-9%
Piripaua	11	\$1,539	\$1,213	-\$326	-21%
0k - 100k	10	\$1,059	\$845	-\$214	-20%
200k - 300k	1	\$6,337	\$4,892	-\$1,444	-23%
Putere	51	\$777	\$574	-\$203	-9%
0k - 100k	49	\$696	\$505	-\$192	-9%
100k - 200k	2	\$2,762	\$2,283	-\$478	-9%
Rangiahua	7	\$793	\$615	-\$178	-5%
0k - 100k	7	\$793	\$615	-\$178	-5%
Raupunga	13	\$916	\$710	-\$206	-15%
0k - 100k	13	\$916	\$710	-\$206	-15%

Location by CV \$	Rating Units	Average rates per 2020/21 Annual	Average	Average of	Average of
		Plan \$	of i) Res A 500k 0.8	Change (i) \$	Change (i) %
Ruakaturi	16	\$1,110	\$925	-\$184	-16%
0k - 100k	13	\$992	\$739	-\$253	-21%
100k - 200k	2	\$1,208	\$1,236	\$28	2%
300k - 400k	1	\$2,449	\$2,727	\$278	11%
Te Reinga	29	\$887	\$597	-\$290	-27%
0k - 100k	29	\$887	\$597	-\$290	-27%
Tuai	146	\$1,398	\$1,286	-\$113	0%
0k - 100k	102	\$1,370	\$1,163	-\$207	-5%
100k - 200k	35	\$1,349	\$1,433	\$84	9%
200k - 300k	8	\$1,199	\$1,565	\$367	30%
500k - 600k	1	\$7,577	\$6,381	-\$1,196	-16%
Tuhara	2	\$1,092	\$856	-\$236	-22%
0k - 100k	2	\$1,092	\$856	-\$236	-22%
Waihua	10	\$535	\$393	-\$141	-5%
0k - 100k	10	\$535	\$393	-\$141	-5%
Wairoa	1970	\$2,849	\$2,212	-\$637	-19%
0k - 100k	883	\$2,103	\$1,630	-\$473	-15%
100k - 200k	900	\$3,271	\$2,529	-\$743	-22%
200k - 300k	155	\$3,808	\$3,009	-\$799	-20%
300k - 400k	25	\$4,906	\$3,919	-\$987	-18%
400k - 500k	3	\$6,583	\$5,235	-\$1,348	-19%
500k - 600k	2	\$4,686	\$3,890	-\$796	-17%
700k - 800k	1	\$33,871	\$26,339	-\$7,532	-22%
1300k - 1400k	1	\$36,694	\$28,726	-\$7,968	-22%
Whakaki	44	\$540	\$460	-\$79	14%
0k - 100k	41	\$495	\$407	-\$88	15%
100k - 200k	3	\$1,151	\$1,190	\$38	3%
Grand Total	3792	\$2,184	\$1,887	-\$297	-7%

Option ii: Threshold Capital Value \$400k, differential 0.8

Location by CV \$	Rating Units	Average rates per	Average	Average	Average
		2020/21 Annual	of ii) Res	of	of
		Plan \$	A 400k	Change	Change
			0.8	(ii) \$	(ii) %
Awamate	11	\$738	\$711	-\$27	25%
0k - 100k	7	\$466	\$361	-\$105	35%
100k - 200k	3	\$1,180	\$1,106	-\$75	-6%
300k - 400k	1	\$1,317	\$1,976	\$659	50%
Frasertown	133	\$1,271	\$1,202	-\$69	3%
0k - 100k	73	\$789	\$652	-\$137	4%
100k - 200k	41	\$1,807	\$1,742	-\$65	-3%
200k - 300k	18	\$1,953	\$2,107	\$154	8%
500k - 600k	1	\$2,211	\$2,952	\$741	34%
lwitea	31	\$531	\$420	-\$111	20%
0k - 100k	31	\$531	\$420	-\$111	20%
Kotemaori	10	\$1,063	\$926	-\$138	-8%
0k - 100k	9	\$1,053	\$894	-\$159	-9%
100k - 200k	1	\$1,160	\$1,209	\$49	4%
Mahanga	124	\$1,747	\$1,911	\$164	8%
0k - 100k	1	\$59	\$102	\$43	72%
100k - 200k	42	\$1,324	\$1,188	-\$136	-10%
200k - 300k	14	\$1,726	\$1,890	\$165	10%
300k - 400k	37	\$1,901	\$2,257	\$355	19%
400k - 500k	20	\$2,211	\$2,442	\$231	11%
500k - 600k	7	\$2,160	\$2,678	\$519	24%
600k - 700k	2	\$2,309	\$3,007	\$698	30%
700k - 800k	1	\$2,449	\$3,385	\$936	38%

Location by CV \$	Rating Units	Average rates per	Average	Average	Average
		2020/21 Annual Plan \$	of ii) Res A 400k	of Change	of Change
		Flan Ş	0.8	(ii) \$	Change (ii) %
Mahia	693	\$2,069	\$2,347	\$278	14%
0k - 100k	65	\$849	\$689	-\$160	1%
100k - 200k	73	\$1,487	\$1,419	-\$68	-2%
200k - 300k	143	\$1,959	\$2,098	\$139	9%
300k - 400k	169	\$2,269	\$2,640	\$370	18%
400k - 500k	100	\$2,286	\$2,577	\$291	14%
500k - 600k	47	\$2,472	\$2,902	\$430	19%
600k - 700k	42	\$2,540	\$3,080	\$540	23%
700k - 800k	26	\$2,802	\$3,503	\$700	28%
800k - 900k	14	\$2,702	\$3,758	\$1,056	41%
900k - 1000k	5	\$3,252	\$4,451	\$1,199	48%
1000k - 1100k	5	\$3,051	\$4,449	\$1,398	46%
1100k - 1200k	1	\$3,823	\$4,713	\$891	23%
1200k - 1300k	1	\$3,212	\$5,154	\$1,942	60%
1400k - 1500k	2	\$2,988	\$5,391	\$2,403	82%
Mohaka	69	\$626	\$511	-\$115	11%
0k - 100k	64	\$583	\$433	-\$150	10%
100k - 200k	2	\$1,147	\$1,144	-\$2	0%
200k - 300k	1	\$1,259	\$1,760	\$501	40%
300k - 400k	1	\$1,514	\$1,838	\$324	21%
400k - 500k	1	\$848	\$1,698	\$850	100%
Morere	5	\$1,453	\$1,402	-\$51	-7%
0k - 100k	1	\$1,073	\$706	-\$367	-34%
100k - 200k	3	\$1,243	\$1,213	-\$30	-2%
400k - 500k	1	\$2,464	\$2,664	\$200	8%

Location by CV \$	Rating Units	Average rates per	Average	Average	Average
		2020/21 Annual	of ii) Res	of	of
		Plan \$	A 400k 0.8	Change (ii) \$	Change (ii) %
Nuhaka	278	\$769	\$644	-\$125	-2%
0k - 100k	226	\$610	\$466	-\$144	-2%
100k - 200k	46	\$1,297	\$1,246	-\$52	-4%
200k - 300k	3	\$3,217	\$2,921	-\$296	-1%
300k - 400k	2	\$2,183	\$2,537	\$354	16%
400k - 500k	1	\$2,150	\$2,545	\$395	18%
Opoutama	120	\$1,537	\$1,460	-\$77	-7%
0k - 100k	41	\$910	\$691	-\$219	-17%
100k - 200k	45	\$1,721	\$1,575	-\$146	-9%
200k - 300k	25	\$2,034	\$2,131	\$97	5%
300k - 400k	6	\$2,012	\$2,419	\$407	20%
400k - 500k	1	\$2,082	\$2,529	\$448	22%
500k - 600k	2	\$2,344	\$2,828	\$485	21%
Patutahi-Tiniroto	19	\$547	\$370	-\$178	-8%
0k - 100k	18	\$514	\$332	-\$182	-8%
100k - 200k	1	\$1,154	\$1,052	-\$102	-9%
Piripaua	11	\$1,539	\$1,214	-\$325	-21%
0k - 100k	10	\$1,059	\$846	-\$213	-20%
200k - 300k	1	\$6,337	\$4,897	-\$1,440	-23%
Putere	51	\$777	\$575	-\$202	-9%
0k - 100k	49	\$696	\$505	-\$191	-9%
100k - 200k	2	\$2,762	\$2,286	-\$476	-8%
Rangiahua	7	\$793	\$616	-\$177	-5%
0k - 100k	7	\$793	\$616	-\$177	-5%
Raupunga	13	\$916	\$710	-\$205	-15%
0k - 100k	13	\$916	\$710	-\$205	-15%

Location by CV \$	Rating Units	Average rates per	Average	Average	Average
		2020/21 Annual	of ii) Res	of	of
		Plan \$	A 400k 0.8	Change (ii) \$	Change (ii) %
Ruakaturi	16	\$1,110	\$927	-\$183	-16%
0k - 100k	13	\$992	\$740	-\$252	-21%
100k - 200k	2	\$1,208	\$1,239	\$31	3%
300k - 400k	1	\$2,449	\$2,733	\$284	12%
Te Reinga	29	\$887	\$597	-\$290	-27%
0k - 100k	29	\$887	\$597	-\$290	-27%
Tuai	146	\$1,398	\$1,287	-\$111	0%
0k - 100k	102	\$1,370	\$1,164	-\$206	-5%
100k - 200k	35	\$1,349	\$1,435	\$87	9%
200k - 300k	8	\$1,199	\$1,570	\$371	31%
500k - 600k	1	\$7,577	\$6,389	-\$1,188	-16%
Tuhara	2	\$1,092	\$857	-\$235	-21%
0k - 100k	2	\$1,092	\$857	-\$235	-21%
Waihua	10	\$535	\$394	-\$141	-5%
0k - 100k	10	\$535	\$394	-\$141	-5%
Wairoa	1970	\$2,849	\$2,214	-\$635	-19%
0k - 100k	883	\$2,103	\$1,631	-\$472	-15%
100k - 200k	900	\$3,271	\$2,531	-\$740	-22%
200k - 300k	155	\$3,808	\$3,014	-\$794	-20%
300k - 400k	25	\$4,906	\$3,925	-\$981	-18%
400k - 500k	3	\$6,583	\$5,243	-\$1,340	-19%
500k - 600k	2	\$4,686	\$3,900	-\$786	-17%
700k - 800k	1	\$33,871	\$26,352	-\$7,519	-22%
1300k - 1400k	1	\$36,694	\$28,750	-\$7,944	-22%
Whakaki	44	\$540	\$461	-\$79	14%
0k - 100k	41	\$495	\$408	-\$88	15%
100k - 200k	3	\$1,151	\$1,192	\$41	3%
Grand Total	3792	\$2,184	\$1,878	-\$306	-7%

Option iii: Threshold Capital Value \$500k, differential 0.7

Location by CV \$	Rating Units	Average rates per 2020/21 Annual Plan \$	Average of iii) Res A 500k 0.7	Average of Change (iii) \$	Average of Change (iii) %
Awamate	11	\$738	\$711	-\$27	25%
0k - 100k	7	\$466	\$361	-\$105	35%
100k - 200k	3	\$1,180	\$1,106	-\$75	-6%
300k - 400k	1	\$1,317	\$1,976	\$659	50%
Frasertown	133	\$1,271	\$1,201	-\$70	2%
0k - 100k	73	\$789	\$652	-\$137	4%
100k - 200k	41	\$1,807	\$1,742	-\$65	-3%
200k - 300k	18	\$1,953	\$2,107	\$154	8%
500k - 600k	1	\$2,211	\$2,744	\$532	24%
lwitea	31	\$531	\$420	-\$111	20%
0k - 100k	31	\$531	\$420	-\$111	20%
Kotemaori	10	\$1,063	\$925	-\$138	-8%
0k - 100k	9	\$1,053	\$894	-\$159	-9%
100k - 200k	1	\$1,160	\$1,209	\$49	4%
Mahanga	124	\$1,747	\$1,948	\$201	10%
0k - 100k	1	\$59	\$102	\$43	72%
100k - 200k	42	\$1,324	\$1,188	-\$136	-10%
200k - 300k	14	\$1,726	\$1,890	\$164	10%
300k - 400k	37	\$1,901	\$2,257	\$355	19%
400k - 500k	20	\$2,211	\$2,785	\$574	26%
500k - 600k	7	\$2,160	\$2,463	\$304	14%
600k - 700k	2	\$2,309	\$2,767	\$458	20%
700k - 800k	1	\$2,449	\$3,097	\$648	26%

Location by CV \$	Rating Units	Average rates per 2020/21 Annual Plan \$	Average of iii) Res A 500k 0.7	Average of Change (iii) \$	Average of Change (iii) %
Mahia	693	\$2,069	\$2,342	\$273	14%
0k - 100k	65	\$849	\$689	-\$160	1%
100k - 200k	73	\$1,487	\$1,418	-\$68	-2%
200k - 300k	143	\$1,959	\$2,098	\$139	9%
300k - 400k	169	\$2,269	\$2,639	\$370	18%
400k - 500k	100	\$2,286	\$2,926	\$640	30%
500k - 600k	47	\$2,472	\$2,688	\$216	9%
600k - 700k	42	\$2,540	\$2,831	\$290	13%
700k - 800k	26	\$2,802	\$3,216	\$414	17%
800k - 900k	14	\$2,702	\$3,427	\$725	28%
900k - 1000k	5	\$3,252	\$4,082	\$830	35%
1000k - 1100k	5	\$3,051	\$4,049	\$998	33%
1100k - 1200k	1	\$3,823	\$4,280	\$458	12%
1200k - 1300k	1	\$3,212	\$4,666	\$1,454	45%
1400k - 1500k	2	\$2,988	\$4,836	\$1,848	63%
Mohaka	69	\$626	\$516	-\$110	12%
0k - 100k	64	\$583	\$432	-\$150	10%
100k - 200k	2	\$1,147	\$1,144	-\$2	0%
200k - 300k	1	\$1,259	\$1,760	\$501	40%
300k - 400k	1	\$1,514	\$1,838	\$324	21%
400k - 500k	1	\$848	\$2,052	\$1,204	142%
Morere	5	\$1,453	\$1,469	\$16	-4%
0k - 100k	1	\$1,073	\$706	-\$367	-34%
100k - 200k	3	\$1,243	\$1,213	-\$30	-2%
400k - 500k	1	\$2,464	\$3,000	\$536	22%

Location by CV \$	Rating Units	Average rates per	Average	Average	Average
		2020/21 Annual Plan \$	of iii) Res	Change	of Change (iii) %
			A 500k 0.7	Change (iii) \$	
Nuhaka	278	\$769	\$645	-\$124	-2%
0k - 100k	226	\$610	\$466	-\$144	-2%
100k - 200k	46	\$1,297	\$1,246	-\$52	-4%
200k - 300k	3	\$3,217	\$2,921	-\$296	-1%
300k - 400k	2	\$2,183	\$2,537	\$354	16%
400k - 500k	1	\$2,150	\$2,899	\$749	35%
Opoutama	120	\$1,537	\$1,459	-\$78	-7%
0k - 100k	41	\$910	\$691	-\$219	-17%
100k - 200k	45	\$1,721	\$1,575	-\$147	-9%
200k - 300k	25	\$2,034	\$2,131	\$97	5%
300k - 400k	6	\$2,012	\$2,419	\$407	20%
400k - 500k	1	\$2,082	\$2,879	\$797	38%
500k - 600k	2	\$2,344	\$2,616	\$272	12%
Patutahi-Tiniroto	19	\$547	\$370	-\$178	-8%
0k - 100k	18	\$514	\$332	-\$182	-8%
100k - 200k	1	\$1,154	\$1,052	-\$102	-9%
Piripaua	11	\$1,539	\$1,214	-\$325	-21%
0k - 100k	10	\$1,059	\$846	-\$213	-20%
200k - 300k	1	\$6,337	\$4,896	-\$1,440	-23%
Putere	51	\$777	\$575	-\$202	-9%
0k - 100k	49	\$696	\$505	-\$191	-9%
100k - 200k	2	\$2,762	\$2,286	-\$476	-8%
Rangiahua	7	\$793	\$616	-\$177	-5%
0k - 100k	7	\$793	\$616	-\$177	-5%
Raupunga	13	\$916	\$710	-\$205	-15%
0k - 100k	13	\$916	\$710	-\$205	-15%

Location by CV \$	Rating Units	Average rates per 2020/21 Annual Plan \$	Average of iii) Res A 500k 0.7	Average of Change (iii) \$	Average of Change (iii) %
Ruakaturi	16	\$1,110	\$926	-\$183	-16%
0k - 100k	13	\$992	\$740	-\$252	-21%
100k - 200k	2	\$1,208	\$1,239	\$31	3%
300k - 400k	1	\$2,449	\$2,733	\$284	12%
Te Reinga	29	\$887	\$597	-\$290	-27%
0k - 100k	29	\$887	\$597	-\$290	-27%
Tuai	146	\$1,398	\$1,286	-\$113	0%
0k - 100k	102	\$1,370	\$1,164	-\$206	-5%
100k - 200k	35	\$1,349	\$1,435	\$86	9%
200k - 300k	8	\$1,199	\$1,569	\$370	31%
500k - 600k	1	\$7,577	\$6,167	-\$1,411	-19%
Tuhara	2	\$1,092	\$857	-\$235	-22%
0k - 100k	2	\$1,092	\$857	-\$235	-22%
Waihua	10	\$535	\$394	-\$141	-5%
0k - 100k	10	\$535	\$394	-\$141	-5%
Wairoa	1970	\$2,849	\$2,214	-\$636	-19%
0k - 100k	883	\$2,103	\$1,631	-\$472	-15%
100k - 200k	900	\$3,271	\$2,531	-\$740	-22%
200k - 300k	155	\$3,808	\$3,013	-\$795	-20%
300k - 400k	25	\$4,906	\$3,925	-\$981	-18%
400k - 500k	3	\$6,583	\$5,243	-\$1,340	-19%
500k - 600k	2	\$4,686	\$3,899	-\$786	-17%
700k - 800k	1	\$33,871	\$26,351	-\$7,519	-22%
1300k - 1400k	1	\$36,694	\$28,749	-\$7,945	-22%
Whakaki	44	\$540	\$461	-\$79	14%
0k - 100k	41	\$495	\$408	-\$88	15%
100k - 200k	3	\$1,151	\$1,192	\$41	3%
Grand Total	3792	\$2,184	\$1,878	-\$305	-7%

Option iv: Threshold Capital Value \$400k, differential 0.7

Location by CV \$	Rating Units	Average rates per 2020/21 Annual Plan \$	Average of iv) Res A 400k 0.7	Average of Change (iv) \$	Average of Change (iv) %
Awamate	11	\$738	\$713	-\$25	26%
0k - 100k	7	\$466	\$361	-\$104	36%
100k - 200k	3	\$1,180	\$1,109	-\$72	-6%
300k - 400k	1	\$1,317	\$1,985	\$668	51%
Frasertown	133	\$1,271	\$1,203	-\$68	3%
0k - 100k	73	\$789	\$653	-\$136	5%
100k - 200k	41	\$1,807	\$1,746	-\$61	-3%
200k - 300k	18	\$1,953	\$2,113	\$160	8%
500k - 600k	1	\$2,211	\$2,754	\$542	25%
lwitea	31	\$531	\$421	-\$110	20%
0k - 100k	31	\$531	\$421	-\$110	20%
Kotemaori	10	\$1,063	\$927	-\$136	-8%
0k - 100k	9	\$1,053	\$896	-\$157	-9%
100k - 200k	1	\$1,160	\$1,213	\$53	5%
Mahanga	124	\$1,747	\$1,872	\$125	6%
0k - 100k	1	\$59	\$103	\$44	74%
100k - 200k	42	\$1,324	\$1,191	-\$133	-10%
200k - 300k	14	\$1,726	\$1,897	\$172	11%
300k - 400k	37	\$1,901	\$2,266	\$364	20%
400k - 500k	20	\$2,211	\$2,278	\$67	3%
500k - 600k	7	\$2,160	\$2,474	\$314	15%
600k - 700k	2	\$2,309	\$2,779	\$469	20%
700k - 800k	1	\$2,449	\$3,111	\$662	27%

Location by CV \$	Rating Units	Average rates per 2020/21 Annual Plan \$	Average of iv) Res A 400k 0.7	Average of Change (iv) \$	Average of Change (iv) %
0k - 100k	65	\$849	\$691	-\$158	1%
100k - 200k	73	\$1,487	\$1,423	-\$64	-2%
200k - 300k	143	\$1,959	\$2,104	\$145	10%
300k - 400k	169	\$2,269	\$2,649	\$379	18%
400k - 500k	100	\$2,286	\$2,411	\$125	6%
500k - 600k	47	\$2,472	\$2,698	\$226	10%
600k - 700k	42	\$2,540	\$2,843	\$302	13%
700k - 800k	26	\$2,802	\$3,230	\$428	18%
800k - 900k	14	\$2,702	\$3,443	\$741	29%
900k - 1000k	5	\$3,252	\$4,100	\$848	35%
1000k - 1100k	5	\$3,051	\$4,068	\$1,017	34%
1100k - 1200k	1	\$3,823	\$4,301	\$478	13%
1200k - 1300k	1	\$3,212	\$4,689	\$1,477	46%
1400k - 1500k	2	\$2,988	\$4,863	\$1,875	64%
Mohaka	69	\$626	\$509	-\$117	11%
0k - 100k	64	\$583	\$433	-\$150	10%
100k - 200k	2	\$1,147	\$1,148	\$1	0%
200k - 300k	1	\$1,259	\$1,767	\$508	40%
300k - 400k	1	\$1,514	\$1,846	\$332	22%
400k - 500k	1	\$848	\$1,529	\$682	80%
Morere	5	\$1,453	\$1,372	-\$81	-8%
0k - 100k	1	\$1,073	\$706	-\$367	-34%
100k - 200k	3	\$1,243	\$1,217	-\$26	-2%
400k - 500k	1	\$2,464	\$2,503	\$40	2%

Location by CV \$	Rating Units	Average rates per 2020/21 Annual Plan \$	Average of iv) Res A 400k 0.7	Average of Change (iv) \$	Average of Change (iv) %
Nuhaka	278	\$769	\$645	-\$124	-2%
0k - 100k	226	\$610	\$467	-\$143	-2%
100k - 200k	46	\$1,297	\$1,249	-\$48	-4%
200k - 300k	3	\$3,217	\$2,927	-\$290	-1%
300k - 400k	2	\$2,183	\$2,547	\$363	17%
400k - 500k	1	\$2,150	\$2,376	\$226	11%
Opoutama	120	\$1,537	\$1,459	-\$79	-7%
0k - 100k	41	\$910	\$692	-\$218	-17%
100k - 200k	45	\$1,721	\$1,579	-\$143	-9%
200k - 300k	25	\$2,034	\$2,138	\$104	5%
300k - 400k	6	\$2,012	\$2,428	\$416	21%
400k - 500k	1	\$2,082	\$2,363	\$281	13%
500k - 600k	2	\$2,344	\$2,626	\$282	12%
Patutahi-Tiniroto	19	\$547	\$370	-\$177	-8%
0k - 100k	18	\$514	\$332	-\$182	-8%
100k - 200k	1	\$1,154	\$1,055	-\$99	-9%
Piripaua	11	\$1,539	\$1,216	-\$323	-20%
0k - 100k	10	\$1,059	\$847	-\$212	-20%
200k - 300k	1	\$6,337	\$4,903	-\$1,434	-23%
Putere	51	\$777	\$576	-\$202	-9%
0k - 100k	49	\$696	\$506	-\$191	-9%
100k - 200k	2	\$2,762	\$2,290	-\$471	-8%
Rangiahua	7	\$793	\$617	-\$176	-4%
0k - 100k	7	\$793	\$617	-\$176	-4%
Raupunga	13	\$916	\$711	-\$204	-15%
0k - 100k	13	\$916	\$711	-\$204	-15%

Location by CV \$	Rating Units	Average rates per 2020/21 Annual Plan \$	Average of iv) Res A 400k 0.7	Average of Change (iv) \$	Average of Change (iv) %						
						Ruakaturi	16	\$1,110	\$928	-\$181	-16%
						0k - 100k	13	\$992	\$740	-\$251	-21%
100k - 200k	2	\$1,208	\$1,243	\$35	3%						
300k - 400k	1	\$2,449	\$2,743	\$293	12%						
Te Reinga	29	\$887	\$598	-\$289	-27%						
0k - 100k	29	\$887	\$598	-\$289	-27%						
Tuai	146	\$1,398	\$1,288	-\$110	1%						
0k - 100k	102	\$1,370	\$1,165	-\$205	-5%						
100k - 200k	35	\$1,349	\$1,440	\$91	9%						
200k - 300k	8	\$1,199	\$1,576	\$377	31%						
500k - 600k	1	\$7,577	\$6,177	-\$1,400	-18%						
Tuhara	2	\$1,092	\$859	-\$233	-21%						
0k - 100k	2	\$1,092	\$859	-\$233	-21%						
Waihua	10	\$535	\$394	-\$141	-5%						
0k - 100k	10	\$535	\$394	-\$141	-5%						
Wairoa	1970	\$2,849	\$2,217	-\$632	-18%						
0k - 100k	883	\$2,103	\$1,632	-\$471	-14%						
100k - 200k	900	\$3,271	\$2,535	-\$736	-22%						
200k - 300k	155	\$3,808	\$3,020	-\$788	-20%						
300k - 400k	25	\$4,906	\$3,934	-\$972	-18%						
400k - 500k	3	\$6,583	\$5,254	-\$1,329	-19%						
500k - 600k	2	\$4,686	\$3,914	-\$771	-16%						
700k - 800k	1	\$33,871	\$26,371	-\$7,500	-22%						
1300k - 1400k	1	\$36,694	\$28,786	-\$7,908	-22%						
Whakaki	44	\$540	\$462	-\$78	15%						
0k - 100k	41	\$495	\$408	-\$87	16%						
100k - 200k	3	\$1,151	\$1,196	\$44	4%						
Grand Total	3792	\$2,184	\$1,865	-\$319	-8%						



































