



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

Date: Thursday, 8 August 2024
Time: 1:00 PM
**Location: Council Chamber, Wairoa District Council,
Coronation Square, Wairoa**

AGENDA

Extraordinary Council Meeting

8 August 2024

MEMBERSHIP: His Worship the Mayor Craig Little, Cr Denise Eaglesome-Karekare, Cr Jeremy Harker, Cr Melissa Kaimoana, Cr Chaans Tumataroa-Clarke, Cr Benita Cairns, Cr Roslyn Thomas

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 RESOLUTION TO SET RATES FOR THE YEAR COMMENCING 1 JULY 2024

Author: Gary Borg, Pouwhakarae – Pūtea / Tautāwhi Rangapū Group Manager
Finance and Corporate Support

Authoriser: Kitea Tipuna, Tumu Whakarae Chief Executive

Appendices: 1. Rates Resolution for the Year Ending 30 June 2025 [↓](#)

1. PURPOSE

1.1 The purpose of this report is to set the rates for the year commencing 1 July 2024.

RECOMMENDATION

The Group Manager: Finance and Corporate Support RECOMMENDS that Council set the rates under the Local Government (Rating) Act 2002 for the financial year commencing 1st July 2024 in accordance with the resolution attached as **Appendix 1**.

2. BACKGROUND

2.1 Having adopted the 3-Year Long-term Plan (3YLTP) 2024-27, Council is able to set the rates for the year ending 30 June 2025, being the first year of that plan.

3. CURRENT SITUATION

3.1 This report describes and quantifies the individual rates required to secure and allocate the rates revenue required to fund Council's activities described in the Annual Plan for the year ending 30 June 2025, i.e. Year 1 of the 3YLTP. The individual rates shown in **Appendix 1** are inclusive of Goods and Services Tax (GST).

3.2 The proposed Resolution also sets out proposed due dates and penalty regime for late payment.

3.3 Rates are calculated in accordance with the Funding Impact Statement and Council's Revenue and Financing Policy. The rates proposed in **Appendix 1** reflect those contemplated during 3YLTP consultation and direction from Council after community engagement and a series of workshops.

3.4 Following this feedback and updates to budgets, workshops were held to examine the distribution of rates, and particularly the liability for rates associated with Recovery expenditure.

3.5 The factors contained in the resolution are consistent with the current data in Council's District Valuation Roll and Rating Information Database.

3.6 The resolution in **Appendix 1** also describes the penalties regime to be applied for the year.

4. OPTIONS

4.1 The options identified are:

- a. Set the rates as described in **Appendix 1**.
 - b. Modify the rates.
 - c. Do not set rates for the year commencing 1 July 2024.
- 4.2 Under option (a) rates would be set consistently with the 3YLTP for the corresponding year, with variations as consulted upon, and more than half of the necessary operating revenue derived to meet the commitments set out in the plan.
- 4.3 Option (b) would require consultation if it invoked any material departures from either the LTP or the Revenue and Financing Policy. This would delay the setting of rates and Council's funding capacity would be compromised. As an interim measure s50 LGRA permits Council to continue to invoice rates equivalent to those for the year ended 30 June 2024. However, this could mean delay to Council initiating the undertakings contained in its Plan and would create uncertainty for ratepayers regarding their liability for the year, as well as the processing of Rates Rebates. Notwithstanding, Council may wish to apply an alternative range of factors to the General Rate. This could be accommodated if it was consistent with Council's LGA S101(3) analysis that supports its Revenue and Financing Policy
- 4.4 Rates comprise more than 60% of Council's normal operating revenue. Therefore, under option (c) Council would be unable to fund its operations sufficiently to meet its objectives for community services and infrastructure for the year.
- 4.5 The preferred option is *a) Set the rates as described in **Appendix 1***. This contributes to the following community outcomes:

Cultural wellbeing	Economic wellbeing	Social Wellbeing	Environmental Wellbeing
Valued and cherished community.	Strong and prosperous economy.	Safe, supported and well-led community.	Protected and healthy environment

5. CORPORATE CONSIDERATIONS

What is the change?

- 5.1 No change is envisaged by the recommendation and there are no service delivery implications.

Compliance with legislation and Council Policy

- 5.2 The recommendation is consistent with:
- 5.2.1. The Funding Impact Statement contained in Year 1 of the 3YLTP.
 - 5.2.2. Council's Revenue and Financing Policy
 - 5.2.3. Local Government (Rating) Act 2002
 - 5.2.4. Local Government Act 2002

What are the key benefits?

- 5.3 The setting of rates consistent with the Funding Impact Statement will enable Council to derive revenue to give effect to the decisions made in the plan.

What is the cost?

- 5.4 There is no direct cost inherent in setting rates. However, there may be revenue foregone if the rates are not set as recommended, with a consequential impact on operations and projects.

What is the saving?

- 5.5 Not applicable to this matter, these possibilities were examined as part of the budget reviews for the 3YLTP.

Who has been consulted?

- 5.6 The distribution of the general rate via factors applied to differentials for different land uses was included in the 3YLTP consultation.

Māori Standing Committee

- 5.7 This matter has not been referred to the Māori Standing Committee as the setting of rates affects the whole community.

6. SIGNIFICANCE

- 6.1 In accordance with Council's Significance and Engagement Policy the setting of rates consistent with an adopted Annual Plan is administrative and assessed as being of low significance. It is derived from the significant matters that were considered as part of the LTP process.

7. RISK MANAGEMENT

- 7.1 The strategic risks (e.g. publicity/public perception, adverse effect on community, timeframes, health and safety, financial/security of funding, political, legal – refer to S10 and S11A of LGA 2002, others) identified in the implementation of the recommendations made are as follows:
- a. There are no strategic risks with setting rates consistent with an Annual Plan (3YLTP equivalent year 1).
 - b. There are risks associated with not setting rates or setting rates that differ to those contained in the Funding Impact Statement:



- i. Financial and Reputational: Council would be unable to generate enough revenue to meet the objectives contained in the 3YLTP, and may be unable to fulfil its expected levels of service.
- ii. Regulatory (Legal): Rates not set in accordance with the Funding Impact Statement or without relevant legislation may be ultra vires.

Background Papers

Long-term Plan 2024-27

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.

Council

8 August 2024

**Appendix 1****Resolution to set Rates for the year commencing 1st July 2024**

THAT:

The Wairoa District Council sets the following rates under the Local Government (Rating) Act 2002 for the financial year 1st July 2024 to 30 June 2025.

1. Uniform Annual General Charge

- (a) a uniform annual general charge under section 15 of the Local Government (Rating) Act 2002 on all rateable land of \$449.70 (incl GST) per separately used or inhabited part of a rating unit.

2. General Rate

- (a) a general rate under sections 13 and 14 of the Local Government (Rating) Act 2002 at different rates in the dollar of capital value for all rateable land in all differential categories used for setting the general rate, as follows:

	Differential Category	Rate in the \$ of Land Value (incl GST) (\$)
i.	Commercial <i>Land classified by Council as commercial for rating purposes</i>	0.0068827
ii.	Forestry <i>Land classified by Council as forestry for rating purposes</i>	0.0206482
iii.	Residential A <i>Land classified by Council as residential for rating purposes with a capital value of less than \$700,000</i>	0.0028907
iv.	Residential B <i>Land classified by Council as residential for rating purposes with a capital value of greater than or equal to \$700,000 and less than \$1,000,000</i>	0.0027531
v.	Residential C <i>Land classified by Council as residential for rating purposes with a capital value of greater than or equal to \$1,000,000</i>	0.0024778
vi.	Rural <i>Land classified by Council as rural for rating purposes</i>	0.0022025

5.2 LONG TERM PLAN 2024-2027

Author: Michael West, Business Analyst

Authoriser: Gary Borg, Pouwhakarae - Putea Tautawhi Rangapu | Group Manager Finance and Corporate Support

Appendices: 1. Long Term Plan 2024-2027 - Draft as at 6 August 2024 [↓](#)

1. PURPOSE

1.1 This report requests Council adopt the Long-Term Plan 2024-2027.

RECOMMENDATION

The Business Analyst RECOMMENDS that Council receive this report and adopt the Long Term Plan 2024-2027 (attached).

2. BACKGROUND

- 2.1 Council completed its LTP consultation from mid-June 2024 and received submissions on 1 August 2024.
- 2.2 This Long-Term Plan covers 3 years from 1 July 2024 to 30 June 2027 as approved by the Severe Weather Emergency Recovery (Local Government Act 2022 – Long-term Plan) Order 2023 (SWERA).
- 2.3 The attached Long-Term Plan is made up of 5 sections as follows:
- 2.4 Section 1: sets out the strategy for the coming 3 years – in keeping with the requirements of the SWERA this section is recovery focussed and discusses the community consultation decision outcomes.
- 2.5 Section 2 of the 2024-2027 Long Term Plan sets out the levels of service each council activity area will provide over the life of this plan and sets out performance measures which will be reported on in section 2 of Councils Annual Report.
- 2.6 Section 3 of this plan contains detailed financial information about council activities.
- 2.7 Section 4 is a legislative requirement to include policies relating to finances and community engagement. For this plan we have taken the lead of our regional colleagues and included policy summary's rather than reproducing the full policy in this document.
- 2.8 Section 5 of this plan is also a legislative requirement and includes the full infrastructure strategy, discussed in other council papers.

3. NEXT STEPS

- 3.1 Elected Members are advised that editorial updates will be continuing in the forthcoming days and to send their comments to the Business Analyst for collation into the version to be tabled at the Council Meeting on 8 August for adoption.
- 3.2 Following adoption of this Long-Term Plan, printed copies will be produced and distributed to all elected members, all senior managers and copies made available in council offices.
- 3.3 Once adopted the Long-Term Plan will also be made available on the Council Website with a message also loaded on the Councils Facebook page.

6 PUBLIC EXCLUDED ITEMS**RESOLUTION TO EXCLUDE THE PUBLIC****RECOMMENDATION**

That the public be excluded from the following parts of the proceedings of this meeting.

The general subject matter of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48 of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
6.1 - Infrastructure Strategy and Activity Management Plans	<p>s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest</p> <p>s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities</p>	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7