



Date: Tuesday, 24 June 2025
Time: 1:30 pm
Location: Council Chamber, Wairoa District Council,
Coronation Square, Wairoa

Late Reports

Ordinary Council Meeting

24 June 2025

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

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8 GENERAL ITEMS

8.2 RESOLUTION TO SET RATES FOR THE YEAR COMMENCING 1 JULY 2025

Author: Gary Borg, Tumu Whakarae Tuarua | Deputy Chief Executive & Pouwhakarae - Putea Tautawhi Rangapu | Group Manager

Authoriser: Malcolm Alexander, Interim Chief Executive

Appendices: 1. Rate Resolution 2025 [↓](#)

1. PURPOSE

1.1 The purpose of this report is to set the rates for the year commencing 1 July 2025.

RECOMMENDATION

The Tumu Whakarae Tuarua | Deputy Chief Executive & Pouwhakarae - Putea Tautawhi Rangapu | Group Manager - Finance and Corporate Support RECOMMENDS that Council that Council set the rates under the Local Government (Rating) Act 2002 for the financial year commencing 1st July 2025 in accordance with the resolution attached as **Appendix 1**

EXECUTIVE SUMMARY

2. BACKGROUND

2.1 Having adopted the Annual Plan for the year ending 30 June 2026, Council is able to set the rates for that year.

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. The individual rates shown in **Appendix 1** are inclusive of Goods and Services Tax (GST).
- 3.2 Rates are calculated in accordance with the Funding Impact Statement and Council's Revenue and Financing Policy.
- 3.3 During a series of Annual Plan workshops Council considered the implications for rates of a range of factors, and specific to this year the General Revaluation 2024.
- 3.4 Noting the en mass changes in rateable values from the revaluation and to maintain an appropriate distribution, the rates contained in **Appendix 1** reflect the following adjustments that were made compared to the year ending 30 June 2025:
 - 3.4.1. The capital value threshold differentiating categories Residential A and Residential B was reduced from \$700,000 to \$400,000
 - 3.4.2. The capital value threshold differentiating categories Residential B and Residential C was reduced from \$1,000,000 to \$700,000

3.4.3. General Rate Factors were adjusted as follows:

Category	From: (2024/25)	To: (2025/26)
Commercial	2.50	2.50
Forestry	7.50	7.50
Residential A	1.05	1.00
Residential B	1.00	1.00
Residential C	0.90	0.85
Rural	0.80	0.95

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:

- Set the rates as described in **Appendix 1**.
- Modify the rates.
- Do not set rates for the year commencing 1 July 2024.

4.2 Under option (a) rates would be set consistently with the Annual Plan for the corresponding year and nearly 2 thirds of the necessary operating revenue derived to meet the commitments set out in the plan.

4.3 Option (b) would as a minimum require the Annual Plan to be amended and thus a rescinding of the previous resolution to adopt that plan.

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 within the Annual Plan for the year ending 30 June 2026.
 - 5.2.2. Council's Revenue and Finance 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 Annual Plan.

What is the cost?

- 5.4 Not applicable

What is the saving?

- 5.5 Not applicable; the revenue sought from these rates is the amount determined in the Annual Plan budget. It is noted that the overall increase compared to the corresponding year 2 of the 3 Year Plan is approximately 10% lower.

Service delivery review

- 5.6 Not applicable

Māori Standing Committee

- 5.7 This matter has not been referred to the Māori Standing Committee as the setting of rates is culturally neutral.

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.

7. RISK MANAGEMENT

- 7.1 In accordance with the Council's Risk Management Policy the inherent risks mitigated by this decision are:
- 7.1.1. Financial and Image and Reputation: Insufficient revenue and impact on delivery if rates not set

- 7.1.2. Regulatory (Legal): Rates not set in accordance with the Funding Impact Statement or relevant legislation may be ultra vires.

Health and Safety	Environmental Contamination	Statutory Obligations	Image & reputation
Low	Low	High	High
Loss of Service	Project Delay	Financial Loss	
Low	Low	Extreme	

Who has been consulted?

This decision follows on from the adoption of the Annual Plan and does not require separate consultation.

Confirmation of statutory compliance

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

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

24 June 2025

**Appendix 1****Resolution to set Rates for the year commencing 1st July 2025**

THAT:

The Wairoa District Council sets the following rates under the Local Government (Rating) Act 2002 for the financial year 1st July 2025 to 30 June 2026.

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 \$480.00 (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 Capital Value (incl GST) (\$)
i.	Commercial <i>Land classified by Council as commercial for rating purposes</i>	0.0076874
ii.	Forestry <i>Land classified by Council as forestry for rating purposes</i>	0.0230622
iii.	Residential A <i>Land classified by Council as residential for rating purposes with a capital value of less than \$700,000</i>	0.0030750
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>	0.0030750
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>	0.0026137
vi.	Rural <i>Land classified by Council as rural for rating purposes</i>	0.0029212

3. Water Supply (Fixed Charges) Targeted Rate

- (a) a water supply (fixed charges) targeted rate set under section 16 of the Local Government (Rating) Act 2002 on all land connected to a water supply in the district (and not metered exclusively for water supply), set differentially for different categories of land, as follows:

	Differential Category	Basis for Liability	Charge (incl GST) (\$)
i.	Wairoa Township/Wairoa Ward Supply Area (including Frasertown and Wairoa Environs) - connected	Per separately used or inhabited part of a rating unit	1,148.71
ii.	Wairoa Township Supply Area (including Frasertown and Wairoa Environs) – not connected but available <i>being a property to which water can be supplied but is not supplied (being a property within 100 metres of any part of the water reticulation system)</i>	Per separately used or inhabited part of a rating unit	574.36
iii.	Mahanga Supply Area – connected	Per separately used or inhabited part of a rating unit	825.21
iv.	Mahanga Supply Area – not connected but available <i>being a property to which water can be supplied but is not supplied (being a property within 100 metres of any part of the water reticulation system)</i>	Per separately used or inhabited part of a rating unit	412.60
v.	Tuai Supply Area – connected	Per separately used or inhabited part of a rating unit	911.32
vi.	Tuai Supply Area – not connected but available <i>being a property to which water can be supplied but is not supplied (being a property within 100 metres of any part of the water reticulation system)</i>	Per separately used or inhabited part of a rating unit	455.66

4. Water by Meter Targeted Rate

- (a) A water supply (water by meter) targeted rate set under section 19 of the Local Government (Rating) Act 2002 for all rating units fitted with a water meter and metered for ordinary water supply or extraordinary supply, set on a differential basis as a volumetric charge, as follows:

	Area	Basis for Liability	Charge per m ³ (incl GST) (\$)
i.	Wairoa Township Reticulation Area	All rating units fitted with a meter and metered exclusively for ordinary supply or metered for extraordinary supply	1.13
ii.	Wairoa Environs Area (not including rating units in (i), (iii) and (iv))	All rating units fitted with a meter and metered exclusively for ordinary supply or metered for extraordinary supply	1.13
iii.	Frasertown Reticulation Area	All rating units fitted with a meter and metered exclusively for ordinary supply or metered for extraordinary supply	1.13
iv.	Tuai Reticulation Area	All rating units fitted with a meter and metered exclusively for ordinary supply or metered for extraordinary supply	1.13
v.	Land used for meat processing located within the Wairoa Township Reticulation Area	All rating units fitted with a meter and metered exclusively for ordinary supply or metered for extraordinary supply	0.42

5. Targeted Waste Management Rate

- (a) a waste management targeted rate under section 16 of the Local Government (Rating) Act 2002 set differentially for different categories of rateable land as follows:

	Differential Category	Basis for Liability	Charge (incl GST) (\$)
i.	Wairoa Township Area	Per separately used or inhabited part of a rating unit	271.26
ii.	Rural Areas	Per separately used or inhabited part of a rating unit	226.73

6. Drainage Targeted Rate

- (a) a drainage targeted rate under section 16 of the Local Government (Rating) Act 2002 on all rateable land in the Wairoa Urban Area and specified Mahia Township areas, set differentially as follows:

	Differential Category	Basis for Liability	Charge (incl GST) (\$)
i.	Wairoa Urban Area	Per rating unit	437.54
ii.	Mahia Township Area	Per rating unit	297.30

7. Sewerage Disposal Targeted Rate

- (a) a sewerage disposal targeted rate under section 16 of the Local Government (Rating) Act 2002 on all land connected to a sewerage disposal scheme in the district, set differentially for different categories of land as follows:

	Differential Category ¹	Basis for Liability	Charge (incl GST) (\$)
i.	Wairoa Ward – connected (not temporary accommodation businesses)	Per water closet or urinal connected (for up to the first five)	1,168.20
ii.	Wairoa Ward (not temporary accommodation businesses) – connected	Per water closet or urinal connected (for six to up to and including 15)	700.92
iii.	Wairoa Ward (not temporary accommodation businesses) – connected	Per water closet or urinal connected (for 16 or more)	584.10
iv.	Wairoa Ward – connected (temporary accommodation businesses)	Per water closet or urinal connected (for up to the first five)	1,168.20
v.	Wairoa Ward – connected (temporary accommodation businesses)	Per water closet or urinal connected (for six or more)	700.92
vi.	Wairoa Ward – not connected but available <i>where a property is situated within 30 metres of a public sewerage to which it is capable of being connected, either directly or through a public drain.</i>	Per rating unit	584.10
vii.	Tuai Village - connected	Per water closet or urinal connected	1,168.20
viii.	Tuai Village – not connected but available <i>where a property is situated within 30 metres of a public sewerage system to which it is capable of being connected, either directly or through a public drain.</i>	Per rating unit	584.10

¹ For the purposes of this rate, a rating unit used primarily as a residence for one household must not be treated as having more than one water closet or urinal.

	Differential Category ¹	Basis for Liability	Charge (incl GST) (\$)
ix.	Mahia wastewater – connected or required to be connected under the Trade Waste and Wastewater Bylaw 2012	Per number or nature of connections from land within each rating unit to the reticulation system	1,168.20
x.	Mahia wastewater – not connected or required to be connected under the Trade Waste and Wastewater Bylaw 2012 <i>where a property is situated within 30 metres of a public sewerage system to which it is capable of being connected, either directly or through a public drain.</i>	Per rating unit	584.10
xi.	Opoutama & Blue Bay wastewater – connected or required to be connected under the Trade Waste and Wastewater Bylaw 2012	Per number or nature of connections from land within each rating unit to the reticulation system	1,168.20
xii.	Opoutama & Blue Bay wastewater – not connected or required to be connected under the Trade Waste and Wastewater Bylaw 2012 <i>where a property is situated within 30 metres of a public sewerage system to which it is capable of being connected, either directly or through a public drain.</i>	Per rating unit	584.10
xiii.	Rural wastewater –all land that is not connected or able to connect to a reticulated wastewater system for which Council wastewater treatment facilities are provided.	Per Separately Used or Inhabited Part of a Rating Unit described as 'Flat, Dwelling, Bach, Cottage, Cafeteria, Accommodation, Building, Cabin, Camping Ground, Tavern, Hall, Office, Hotel, Sleepout, Orchard or Shop' in Council's Rating Information Database	146.62
xiv.	Mahia Wastewater Scheme – capital repayment and finance costs associated with the scheme over 20 years. <i>In accordance with the Capital Funding Plan.</i>	The capital funding components of the Mahia Wastewater Scheme including the infrastructure costs, connection costs (if any), and finance costs, relating to that property.	
xiii.	Mahia Wastewater Scheme – capital repayment and finance costs associated with the scheme over 30 years. <i>In accordance with the Capital Funding Plan.</i>	The capital funding components of the Mahia Wastewater Scheme including the infrastructure costs, connection costs (if any), and finance costs, relating to that property.	

	Differential Category ¹	Basis for Liability	Charge (incl GST) (\$)
xiv.	Opoutama Wastewater Scheme – capital repayment and finance costs associated with the scheme over 20 years. <i>In accordance with the Capital Funding Plan.</i>	The capital funding components of the the Opoutama Wastewater Scheme including the infrastructure costs, connection costs (if any), and finance costs, relating to that property	
xvii.	Opoutama Wastewater Scheme – capital repayment and finance costs associated with the scheme over 30 years. <i>In accordance with the Capital Funding Plan.</i>	The capital funding components of the the Opoutama Wastewater Scheme including the infrastructure costs, connection costs (if any), and finance costs, relating to that property	

8. Due dates for payment

That the Wairoa District Council resolves that rates be due, as set out below:

- (a) All rates (other than water by meter targeted rates) will be invoiced in quarterly instalments over the whole of the district. The due dates for payment are as set out below:

Instalment	Due Date
1	20 August 2025
2	20 November 2025
3	20 February 2026
4	20 May 2026

- (i) Water by meter targeted rates will be invoiced to all relevant rating units in quarterly instalments. The due dates are as set out below:

Instalment	Due Date
1	19 September 2025
2	19 December 2025
3	20 March 2026
4	19 June 2026

9. Penalties

That the Wairoa District Council resolves to apply the following penalties on unpaid rates:

- (a) a charge of 10 per cent will be added to any portion of rates assessed in the current year which remains unpaid after the relevant due date of each instalment as set out above. For rates other than water by meter targeted rates, the penalty will be applied on the relevant penalty date as set out below:

Instalment	Penalty Date
1	21 August 2025
2	21 November 2025
3	23 February 2026
4	21 May 2026

- (b) penalties will be applied for unpaid water by meter rates on the relevant penalty date as set out below:

Instalment	Penalty Date
1	22 September 2025
2	22 December 2025
3	23 March 2026
4	22 June 2026

- (c) an additional charge of 10 per cent on any portion of rates assessed (including previously applied penalties) in previous financial years which remain unpaid on 1 July 2026. The penalty will be added on 2 July 2026.

10 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
10.2 - QRS Board Director - Reappointment	s7(2)(i) - the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)	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