

# Nelson City Council Resolutions

## 9 July 2020

### 6. Balanced budget requirements for 2020/21 Financial Year

Recommendation

***That the Council***

1. ***Receives the report Balanced budget requirements for 2020/21 Financial Year (R18131); and***
2. ***Revokes the resolutions (CL/2020/096 and CL/2020/97) of 30 June 2020 below :***
  - 2 "Adopts the Annual Plan 2020/21 (A2409905) pursuant to Section 95 of the Local Government Act 2002.
  3. *Delegates the Mayor, Deputy Mayor and Chief Executive to make any necessary minor editorial amendments prior to the release of the Annual Plan 2020/21 to the public; and*
  4. *Sets the following rates under the Local Government (Rating) Act 2002, on rating units in the district for the financial year commencing on 1 July 2020 and ending on 30 June 2021.*

*The revenue approved below will be raised by the rates and charges that follow.*

*Revenue approved:*

<i>General Rate</i>	<i>\$41,032,974</i>
<i>Uniform Annual General Charge</i>	<i>\$9,128,635</i>
<i>Stormwater and Flood Protection Charge</i>	<i>\$6,228,870</i>
<i>Waste Water Charge</i>	<i>\$8,814,058</i>
<i>Water Annual Charge</i>	<i>\$3,721,307</i>
<i>Water Volumetric Charge</i>	<i>\$8,683,050</i>
<i>Clean Heat Warm Homes and Solar Saver</i>	<i>\$208,000</i>

<i>Rates and Charges (excluding GST)</i>	<i>\$77,816,894</i>
<i>Goods and Services Tax (at the current rate)</i>	<i>\$11,672,534</i>
<i>Total Rates and Charges</i>	<i>\$89,489,428</i>

*The rates and charges below are GST inclusive.*

*(1) General Rate*

*A general rate set under section 13 of the Local Government (Rating) Act 2002, assessed on a differential land value basis as described below:*

- a rate of 0.51973 cents in the dollar of land value on every rating unit in the "residential – single unit" category.*
- a rate of 0.51973 cents in the dollar of land value on every rating unit in the "residential empty section" category.*
- a rate of 0.57170 cents in the dollar of land value on every rating unit in the "single residential unit forming part of a parent valuation, the remainder of which is non-rateable" category. This represents a plus 10% differential on land value.*
- a rate of 0.57170 cents in the dollar of land value on every rating unit in the "multi residential" category. This represents a plus 10% differential on land value.*
- a rate of 1.47642 cents in the dollar of land value on every rating unit in the "commercial – excluding inner city and Stoke commercial" subject to 100% commercial and industrial (occupied and empty) category. This represents a plus 184.075% differential on land value.*
- a rate of 1.23748 cents in the dollar of land value on every rating unit in the "commercial – excluding inner city and Stoke commercial" subject to 25% residential and 75% commercial" category. This represents a plus 138.1% differential on land value.*
- a rate of 0.99788 cents in the dollar of land value on every rating unit in the "commercial – excluding inner city and Stoke commercial" subject to 50% residential and 50% commercial" category. This represents a plus 92% differential on land value.*
- a rate of 0.75881 cents in the dollar of land value on every rating unit in the "commercial – excluding inner city and Stoke commercial" subject to 75% residential and 25%*

*commercial” category. This represents a plus 46% differential on land value.*

- a rate of 1.57772 cents in the dollar of land value on every rating unit in the “commercial inner city” subject to 100% commercial and industrial (occupied and empty) category. This represents a plus 203.565% differential on land value.*
- a rate of 1.31336 cents in the dollar of land value on every rating unit in the “commercial inner city subject to 25% residential and 75% commercial” category. This represents a plus 152.7% differential on land value.*
- a rate of 1.04882 cents in the dollar of land value on every rating unit in the “commercial inner city subject to 50% residential and 50% commercial” category. This represents a plus 101.8% differential on land value.*
- a rate of 0.78427 cents in the dollar of land value on every rating unit in the “commercial inner city subject to 75% residential and 25% commercial” category. This represents a plus 50.9% differential on land value.*
- a rate of 1.51501 cents in the dollar of land value on every rating unit in the “Stoke commercial subject to 100% commercial and industrial (occupied and empty)” category. This represents a plus 191.5% differential on land value.*
- a rate of 1.26606 cents in the dollar of land value on every rating unit in the “Stoke commercial subject to 25% residential and 75% commercial” category. This represents a plus 143.6% differential on land value.*
- a rate of 1.01763 cents in the dollar of land value on every rating unit in the “Stoke commercial subject to 50% residential and 50% commercial” category. This represents a plus 95.8% differential on land value.*
- a rate of 0.76868 cents in the dollar of land value on every rating unit in the “Stoke commercial subject to 75% residential and 25% commercial” category. This represents a plus 47.9% differential on land value.*
- a rate of 0.33782 cents in the dollar of land value on every rating unit in the “rural” category. This represents a minus 35% differential on land value.*
- a rate of 0.46776 cents in the dollar of land value on every rating unit in the “small holding” category. This represents a minus 10% differential on land value.*

*(2) Uniform Annual General Charge*

*A uniform annual general charge under section 15 of the Local Government (Rating) Act 2002 of \$434.64 per separately used or inhabited part of a rating unit.*

*(3) Stormwater and Flood Protection Charge*

*A targeted rate under section 16 of the Local Government (Rating) Act 2002 of \$335.36 per rating unit, this rate is payable by all ratepayers excluding rural rating units, rating units east of the Gentle Annie saddle, Saxton's Island and Council's stormwater network.*

*(4) Waste Water Charge*

*A targeted rate for waste water disposal under section 16 of the Local Government (Rating) Act 2002 of:*

- \$477.33 per separately used or inhabited part of a residential, multi residential, rural and small holding rating units that is connected either directly or through a private drain to a public waste water drain.*
- For commercial rating units, a waste water charge of \$119.33 per separately used or inhabited part of a rating unit that is connected either directly or through a private drain to a public waste water drain. Note: a "trade" waste charge will also be levied.*

*(5) Water Annual Charge*

*A targeted rate for water supply under Section 16 of the Local Government (Rating) Act 2002, of:*

*Water charge (per connection) \$200.60*

*(6) Water Volumetric Rate*

*A targeted rate for water provided under Section 19 of the Local Government (Rating) Act 2002, of:*

*Price of water:*

*Usage up to 10,000 cu.m/year \$2.092 per m<sup>3</sup>*

*Usage from 10,001 – 100,000 cu.m/year*

*\$2.006 per m<sup>3</sup>*

*Usage over 100,000 cu.m/year*

*\$1.584 per m<sup>3</sup>*

Summer irrigation usage over 10,000 cu.m/year  
\$2.049 per m<sup>3</sup>

*(7) Clean Heat Warm Homes*

*A targeted rate per separately used or inhabited part of a rating unit that has been provided with home insulation and/or a heater to replace a non-complying solid fuel burner under Section 16 of the Local Government (Rating) Act 2002 in accordance with agreement of the original ratepayer, of:*

- For properties assessed the Clean Heat Warm Homes rate as a result of agreements entered into on or after 1 July 2011, the targeted rate for each year for 10 years will be the total cost of the installed works excluding GST, divided by 10, plus GST.*
- For properties assessed the Clean Heat Warm Homes rate as a result of agreements entered into prior to 1 July 2011 the targeted rate of:*

<i>Loan Assistance Range</i>	<i>Installation after 30 Sept 2010</i>	<i>Completed prior to 30 Sept 2010</i>
<i>\$1,400 to \$1,599</i>	<i>\$140.00</i>	<i>\$143.11</i>
<i>\$1,600 to \$1,799</i>	<i>\$160.00</i>	<i>\$163.56</i>
<i>\$1,800 to \$1,999</i>	<i>\$180.00</i>	<i>\$184.00</i>
<i>\$2,000 to \$2,199</i>	<i>\$200.00</i>	<i>\$204.44</i>
<i>\$2,200 to \$2,399</i>	<i>\$220.00</i>	<i>\$224.89</i>
<i>\$2,400 to \$2,599</i>	<i>\$240.00</i>	<i>\$245.34</i>
<i>\$2,600 to \$2,799</i>	<i>\$260.00</i>	<i>\$265.78</i>
<i>\$2,800 to \$2,999</i>	<i>\$280.00</i>	<i>\$286.22</i>
<i>\$3,000 to \$3,199</i>	<i>\$300.00</i>	<i>\$306.67</i>
<i>\$3,200 to \$3,399</i>	<i>\$320.00</i>	<i>\$327.11</i>
<i>\$3,400 to \$3,599</i>	<i>\$340.00</i>	<i>\$347.56</i>
<i>\$3,600 to \$3,799</i>	<i>\$360.00</i>	<i>\$368.00</i>

\$3,800 to \$3,999	\$380.00	\$388.44
\$4,000 to \$4,199	\$400.00	\$408.89
\$4,200 to \$4,399	\$420.00	\$429.34
\$4,400 to \$4,599	\$440.00	\$449.78
\$4,600 to \$4,799	\$460.00	\$470.22
\$4,800 to \$4,999	\$480.00	\$490.67

### *(8) Solar Hot Water Systems*

*A targeted rate for any separately used or inhabited parts of a rating unit that has been provided with financial assistance to install a solar hot water system under Section 16 of the Local Government (Rating) Act 2002 in accordance with agreement of the original ratepayer, of the following factors on the extent of provision of service (net cost of the work including GST after deducting EECA grant, plus funding cost):*

- 0.14964 (including GST) for agreements entered into prior to 1 July 2011, multiplied by the Net Cost of the Work adjusted for any increased GST.*
- 0.13847 (including GST) for agreements entered into after 1 July 2011 multiplied by the Net Cost of the Work.*

### *Other Rating Information:*

#### *Due Dates for Payment of Rates*

*The above rates (excluding water volumetric rates) are payable at the Nelson City Council office, 110 Trafalgar Street, Nelson and shall be payable in four instalments on the following dates:*

<i>Instalment Number</i>	<i>Instalment Due Date</i>	<i>Last Date for Payment</i>	<i>Penalty Date</i>
<i>Instalment 1</i>	<i>1 August 2020</i>	<i>20 August 2020</i>	<i>26 August 2020</i>
<i>Instalment 2</i>	<i>1 November 2020</i>	<i>20 November 2020</i>	<i>26 November 2020</i>
<i>Instalment 3</i>	<i>1 February 2021</i>	<i>20 February 2021</i>	<i>26 February 2021</i>
<i>Instalment 4</i>	<i>1 May 2021</i>	<i>20 May 2021</i>	<i>26 May 2021</i>

*Rates instalments not paid on or by the Last Date for payment above will incur penalties as detailed in the section "Penalty on Rates".*

*Due Dates for Payment of Water Volumetric Rates*

*Residential water volumetric rates are payable at the Nelson City Council office, 110 Trafalgar Street, Nelson and shall be payable on the following dates:*

<i>Billing Month</i>	<i>Last Date for Payment</i>	<i>Penalty Date</i>
<i>July 2020</i>	<i>21 September 2020</i>	<i>25 September 2020</i>
<i>August 2020</i>	<i>21 September 2020</i>	<i>25 September 2020</i>
<i>September 2020</i>	<i>20 October 2020</i>	<i>26 October 2020</i>
<i>October 2020</i>	<i>21 December 2020</i>	<i>11 January 2021</i>
<i>November 2020</i>	<i>21 December 2020</i>	<i>11 January 2021</i>
<i>December 2020</i>	<i>20 January 2021</i>	<i>26 January 2021</i>
<i>January 2021</i>	<i>22 March 2021</i>	<i>26 March 2021</i>
<i>February 2021</i>	<i>22 March 2021</i>	<i>26 March 2021</i>
<i>March 2021</i>	<i>20 April 2021</i>	<i>26 April 2021</i>
<i>April 2021</i>	<i>21 June 2021</i>	<i>25 June 2021</i>
<i>May 2021</i>	<i>21 June 2021</i>	<i>25 June 2021</i>
<i>June 2021</i>	<i>20 July 2021</i>	<i>26 July 2021</i>

*Special (final) water volumetric rates will be payable 14 days from the invoice date of the special (final) water reading as shown on the water invoice.*

*Commercial and Industrial water volumetric rates are payable at the Nelson City Council office, 110 Trafalgar Street, Nelson and shall be payable on the following dates:*

<i>Billing Month</i>	<i>Last Date for Payment</i>	<i>Penalty Date</i>
<i>July 2020</i>	<i>20 August 2020</i>	<i>26 August 2020</i>
<i>August 2020</i>	<i>21 September 2020</i>	<i>25 September 2020</i>
<i>September 2020</i>	<i>20 October 2020</i>	<i>26 October 2020</i>
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<i>June 2021</i>	<i>20 July 2021</i>	<i>26 July 2021</i>

### *Penalty on Rates*

*Pursuant to Sections 57 and 58 of the Local Government (Rating) Act 2002, the council authorises the following penalties on unpaid rates (excluding volumetric water rate accounts) and delegates authority to the Group Manager Corporate Services to apply them:*

- a charge of 5% of the amount of each rate instalment remaining unpaid after the due date stated above, to be added on the penalty date as shown in the above table and also shown on each rate instalment notice.*
- a charge of 5% will be added on 8 July 2020 to any balance from a previous rating year (including penalties previously charged) remaining outstanding on 7 July 2020.*
- a further additional charge of 5% will be added on 8 January 2021 to any balance from a previous rating year (including penalties previously charged) to which a penalty has been added according to the bullet point above, remaining outstanding on 7 January 2021.*

### *Penalty on Water Volumetric Rates*

*Pursuant to Sections 57 and 58 of the Local Government (Rating) Act 2002, the council authorises the following penalties on unpaid volumetric water rates and delegates authority to the Group Manager Corporate Services to apply them:*

- a charge of 5% of the amount of each volumetric water rate account remaining unpaid after the due*



*date stated above, to be added on the penalty date as shown in the above table and also shown on each volumetric water rate account.*

#### *Penalty Remission*

*In accordance with Council's rate remission policy, the Council will approve the remission of the penalty added on instalment one due to late payment provided the total annual rates are paid in full by 20 November 2020. If full payment of the annual rates is not paid by 20 November 2020 the penalties relating to the first instalment outlined above will apply.*

*The above penalties will not be charged where Council has agreed to a programme for payment of outstanding rates.*

*The Group Manager Corporate Services is given discretion to remit rates penalties either in whole or part in accordance with Council's approved rates remission policy, as may be amended from time to time.*

#### *Discount on Rates*

*Pursuant to Section 55 of the Local Government (Rating) Act 2002, the Council will allow a discount of 2.0 percent of the total rates (excluding volumetric water rates) where a ratepayer pays the year's rates in full on or before the Last Date for Payment for instalment one being 20 August 2020.*

#### *Payment of Rates*

*The rates shall be payable at the Council offices, Civic House, 110 Trafalgar Street, Nelson between the hours of 8.30am to 5.00pm Monday, Tuesday, Thursday and Friday and 9.00am to 5.00pm Wednesday.*

*Where any payment is made by a ratepayer that is less than the amount now payable, the Council will apply the payment firstly to any rates outstanding from previous rating years and then proportionately across all current year rates due."; **and***

- 3. Resolves that the budget for the 2020/21 financial year is not a balanced budget because operating revenues are not at a level sufficient to meet 2020/21 operating expenses primarily due to the loan funding of the Waimea Dam grant and Nelson Plan costs signalled in the Consultation Document, and loan funding of the net zero percent rates increase; and**
- 4. Resolves that setting an unbalanced budget for 2020/21 is prudent in terms of section 101 of the Local Government Act 2002 given the current COVID-19 pandemic and its effects, both known and potential, on**

*the local economy and its ratepayers, having had regard to the matters in section 100(2) of the Local Government Act 2002; and*

5. ***Adopts the Annual Plan 2020/21 (A2409905) pursuant to Section 95 of the Local Government Act 2002; and***
6. ***Delegates the Mayor, Deputy Mayor and Chief Executive to make any necessary minor editorial amendments prior to the release of the Annual Plan 2020/21 to the public; and***
7. ***Sets the following rates under the Local Government (Rating) Act 2002, on rating units in the district for the financial year commencing on 1 July 2020 and ending on 30 June 2021.***

*The revenue approved below will be raised by the rates and charges that follow.*

*Revenue approved:*

<i>General Rate</i>	<i>\$41,032,974</i>
<i>Uniform Annual General Charge</i>	<i>\$9,128,635</i>
<i>Stormwater and Flood Protection Charge</i>	<i>\$6,228,870</i>
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<i>Water Annual Charge</i>	<i>\$3,721,307</i>
<i>Water Volumetric Charge</i>	<i>\$8,683,050</i>
<i>Clean Heat Warm Homes and Solar Saver</i>	<i>\$208,000</i>
<i>Rates and Charges (excluding GST)</i>	<i>\$77,816,894</i>
<i>Goods and Services Tax (at the current rate)</i>	<i>\$11,672,534</i>
<i>Total Rates and Charges</i>	<i>\$89,489,428</i>

*The rates and charges below are GST inclusive.*

*(1) General Rate*

*A general rate set under section 13 of the Local Government (Rating) Act 2002, assessed on a differential land value basis as described below:*

- *a rate of 0.51973 cents in the dollar of land value on every rating unit in the "residential – single unit" category.*

- ***a rate of 0.51973 cents in the dollar of land value on every rating unit in the "residential empty section" category.***
- ***a rate of 0.57170 cents in the dollar of land value on every rating unit in the "single residential unit forming part of a parent valuation, the remainder of which is non-rateable" category. This represents a plus 10% differential on land value.***
- ***a rate of 0.57170 cents in the dollar of land value on every rating unit in the "multi residential" category. This represents a plus 10% differential on land value.***
- ***a rate of 1.47642 cents in the dollar of land value on every rating unit in the "commercial – excluding inner city and Stoke commercial" subject to 100% commercial and industrial (occupied and empty) category. This represents a plus 184.075% differential on land value.***
- ***a rate of 1.23748 cents in the dollar of land value on every rating unit in the "commercial – excluding inner city and Stoke commercial" subject to 25% residential and 75% commercial" category. This represents a plus 138.1% differential on land value.***
- ***a rate of 0.99788 cents in the dollar of land value on every rating unit in the "commercial – excluding inner city and Stoke commercial" subject to 50% residential and 50% commercial" category. This represents a plus 92% differential on land value.***
- ***a rate of 0.75881 cents in the dollar of land value on every rating unit in the "commercial – excluding inner city and Stoke commercial" subject to 75% residential and 25% commercial" category. This represents a plus 46% differential on land value.***
- ***a rate of 1.57772 cents in the dollar of land value on every rating unit in the "commercial inner city" subject to 100% commercial and industrial (occupied and empty) category. This represents a plus 203.565% differential on land value.***
- ***a rate of 1.31336 cents in the dollar of land value on every rating unit in the "commercial inner city subject to 25% residential and 75% commercial" category. This represents a plus 152.7% differential on land value.***

- **a rate of 1.04882 cents in the dollar of land value on every rating unit in the "commercial inner city subject to 50% residential and 50% commercial" category. This represents a plus 101.8% differential on land value.**
- **a rate of 0.78427 cents in the dollar of land value on every rating unit in the "commercial inner city subject to 75% residential and 25% commercial" category. This represents a plus 50.9% differential on land value.**
- **a rate of 1.51501 cents in the dollar of land value on every rating unit in the "Stoke commercial subject to 100% commercial and industrial (occupied and empty)" category. This represents a plus 191.5% differential on land value.**
- **a rate of 1.26606 cents in the dollar of land value on every rating unit in the "Stoke commercial subject to 25% residential and 75% commercial" category. This represents a plus 143.6% differential on land value.**
- **a rate of 1.01763 cents in the dollar of land value on every rating unit in the "Stoke commercial subject to 50% residential and 50% commercial" category. This represents a plus 95.8% differential on land value.**
- **a rate of 0.76868 cents in the dollar of land value on every rating unit in the "Stoke commercial subject to 75% residential and 25% commercial" category. This represents a plus 47.9% differential on land value.**
- **a rate of 0.33782 cents in the dollar of land value on every rating unit in the "rural" category. This represents a minus 35% differential on land value.**
- **a rate of 0.46776 cents in the dollar of land value on every rating unit in the "small holding" category. This represents a minus 10% differential on land value.**

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

**A uniform annual general charge under section 15 of the Local Government (Rating) Act 2002 of \$434.64 per separately used or inhabited part of a rating unit.**

## **(3) Stormwater and Flood Protection Charge**



**A targeted rate per separately used or inhabited part of a rating unit that has been provided with home insulation and/or a heater to replace a non-complying solid fuel burner under Section 16 of the Local Government (Rating) Act 2002 in accordance with agreement of the original ratepayer, of:**

- **For properties assessed the Clean Heat Warm Homes rate as a result of agreements entered into on or after 1 July 2011, the targeted rate for each year for 10 years will be the total cost of the installed works excluding GST, divided by 10, plus GST.**
- **For properties assessed the Clean Heat Warm Homes rate as a result of agreements entered into prior to 1 July 2011 the targeted rate of:**

<b>Loan Assistance Range</b>	<b>Installation after 30 Sept 2010</b>	<b>Completed prior to 30 Sept 2010</b>
<b>\$1,400 to \$1,599</b>	<b>\$140.00</b>	<b>\$143.11</b>
<b>\$1,600 to \$1,799</b>	<b>\$160.00</b>	<b>\$163.56</b>
<b>\$1,800 to \$1,999</b>	<b>\$180.00</b>	<b>\$184.00</b>
<b>\$2,000 to \$2,199</b>	<b>\$200.00</b>	<b>\$204.44</b>
<b>\$2,200 to \$2,399</b>	<b>\$220.00</b>	<b>\$224.89</b>
<b>\$2,400 to \$2,599</b>	<b>\$240.00</b>	<b>\$245.34</b>
<b>\$2,600 to \$2,799</b>	<b>\$260.00</b>	<b>\$265.78</b>
<b>\$2,800 to \$2,999</b>	<b>\$280.00</b>	<b>\$286.22</b>
<b>\$3,000 to \$3,199</b>	<b>\$300.00</b>	<b>\$306.67</b>
<b>\$3,200 to \$3,399</b>	<b>\$320.00</b>	<b>\$327.11</b>
<b>\$3,400 to \$3,599</b>	<b>\$340.00</b>	<b>\$347.56</b>
<b>\$3,600 to \$3,799</b>	<b>\$360.00</b>	<b>\$368.00</b>
<b>\$3,800 to \$3,999</b>	<b>\$380.00</b>	<b>\$388.44</b>

<b>\$4,000 to \$4,199</b>	<b>\$400.00</b>	<b>\$408.89</b>
<b>\$4,200 to \$4,399</b>	<b>\$420.00</b>	<b>\$429.34</b>
<b>\$4,400 to \$4,599</b>	<b>\$440.00</b>	<b>\$449.78</b>
<b>\$4,600 to \$4,799</b>	<b>\$460.00</b>	<b>\$470.22</b>
<b>\$4,800 to \$4,999</b>	<b>\$480.00</b>	<b>\$490.67</b>

### **(8) Solar Hot Water Systems**

**A targeted rate for any separately used or inhabited parts of a rating unit that has been provided with financial assistance to install a solar hot water system under Section 16 of the Local Government (Rating) Act 2002 in accordance with agreement of the original ratepayer, of the following factors on the extent of provision of service (net cost of the work including GST after deducting EECA grant, plus funding cost):**

- 0.14964 (including GST) for agreements entered into prior to 1 July 2011, multiplied by the Net Cost of the Work adjusted for any increased GST.**
- 0.13847 (including GST) for agreements entered into after 1 July 2011 multiplied by the Net Cost of the Work.**

### **Other Rating Information:**

#### **Due Dates for Payment of Rates**

**The above rates (excluding water volumetric rates) are payable at the Nelson City Council office, 110 Trafalgar Street, Nelson and shall be payable in four instalments on the following dates:**

<b>Instalment Number</b>	<b>Instalment Due Date</b>	<b>Last Date for Payment</b>	<b>Penalty Date</b>
<b>Instalment 1</b>	<b>1 August 2020</b>	<b>20 August 2020</b>	<b>26 August 2020</b>
<b>Instalment 2</b>	<b>1 November 2020</b>	<b>20 November 2020</b>	<b>26 November 2020</b>
<b>Instalment 3</b>	<b>1 February 2021</b>	<b>20 February 2021</b>	<b>26 February 2021</b>
<b>Instalment 4</b>	<b>1 May 2021</b>	<b>20 May 2021</b>	<b>26 May 2021</b>

**Rates instalments not paid on or by the Last Date for payment above will incur penalties as detailed in the section "Penalty on Rates".**

**Due Dates for Payment of Water Volumetric Rates**

**Residential water volumetric rates are payable at the Nelson City Council office, 110 Trafalgar Street, Nelson and shall be payable on the following dates:**

<b>Billing Month</b>	<b>Last Date for Payment</b>	<b>Penalty Date</b>
<b>July 2020</b>	<b>21 September 2020</b>	<b>25 September 2020</b>
<b>August 2020</b>	<b>21 September 2020</b>	<b>25 September 2020</b>
<b>September 2020</b>	<b>20 October 2020</b>	<b>26 October 2020</b>
<b>October 2020</b>	<b>21 December 2020</b>	<b>11 January 2021</b>
<b>November 2020</b>	<b>21 December 2020</b>	<b>11 January 2021</b>
<b>December 2020</b>	<b>20 January 2021</b>	<b>26 January 2021</b>
<b>January 2021</b>	<b>22 March 2021</b>	<b>26 March 2021</b>
<b>February 2021</b>	<b>22 March 2021</b>	<b>26 March 2021</b>
<b>March 2021</b>	<b>20 April 2021</b>	<b>26 April 2021</b>
<b>April 2021</b>	<b>21 June 2021</b>	<b>25 June 2021</b>
<b>May 2021</b>	<b>21 June 2021</b>	<b>25 June 2021</b>
<b>June 2021</b>	<b>20 July 2021</b>	<b>26 July 2021</b>

**Special (final) water volumetric rates will be payable 14 days from the invoice date of the special (final) water reading as shown on the water invoice.**

**Commercial and Industrial water volumetric rates are payable at the Nelson City Council office, 110 Trafalgar Street, Nelson and shall be payable on the following dates:**

<b>Billing Month</b>	<b>Last Date for Payment</b>	<b>Penalty Date</b>
<b>July 2020</b>	<b>20 August 2020</b>	<b>26 August 2020</b>
<b>August 2020</b>	<b>21 September 2020</b>	<b>25 September 2020</b>



<b>September 2020</b>	<b>20 October 2020</b>	<b>26 October 2020</b>
<b>October 2020</b>	<b>20 November 2020</b>	<b>26 November 2020</b>
<b>November 2020</b>	<b>21 December 2020</b>	<b>11 January 2021</b>
<b>December 2020</b>	<b>20 January 2021</b>	<b>26 January 2021</b>
<b>January 2021</b>	<b>22 February 2021</b>	<b>26 February 2021</b>
<b>February 2021</b>	<b>22 March 2021</b>	<b>26 March 2021</b>
<b>March 2021</b>	<b>20 April 2021</b>	<b>26 April 2021</b>
<b>April 2021</b>	<b>20 May 2021</b>	<b>26 May 2021</b>
<b>May 2021</b>	<b>21 June 2021</b>	<b>25 June 2021</b>
<b>June 2021</b>	<b>20 July 2021</b>	<b>26 July 2021</b>

### **Penalty on Rates**

**Pursuant to Sections 57 and 58 of the Local Government (Rating) Act 2002, the council authorises the following penalties on unpaid rates (excluding volumetric water rate accounts) and delegates authority to the Group Manager Corporate Services to apply them:**

- **a charge of 5% of the amount of each rate instalment remaining unpaid after the due date stated above, to be added on the penalty date as shown in the above table and also shown on each rate instalment notice.**
- **a charge of 5% will be added on 8 July 2020 to any balance from a previous rating year (including penalties previously charged) remaining outstanding on 7 July 2020.**
- **a further additional charge of 5% will be added on 8 January 2021 to any balance from a previous rating year (including penalties previously charged) to which a penalty has been added according to the bullet point above, remaining outstanding on 7 January 2021.**

### **Penalty on Water Volumetric Rates**

**Pursuant to Sections 57 and 58 of the Local Government (Rating) Act 2002, the council authorises the following penalties on unpaid volumetric water rates and delegates authority to the Group Manager Corporate Services to apply them:**

- **a charge of 5% of the amount of each volumetric water rate account remaining unpaid after the due date stated above, to be added on the penalty date as shown in the above table and also shown on each volumetric water rate account.**

#### **Penalty Remission**

**In accordance with Council's rate remission policy, the Council will approve the remission of the penalty added on instalment one due to late payment provided the total annual rates are paid in full by 20 November 2020. If full payment of the annual rates is not paid by 20 November 2020 the penalties relating to the first instalment outlined above will apply.**

**The above penalties will not be charged where Council has agreed to a programme for payment of outstanding rates.**

**The Group Manager Corporate Services is given discretion to remit rates penalties either in whole or part in accordance with Council's approved rates remission policy, as may be amended from time to time.**

#### **Discount on Rates**

**Pursuant to Section 55 of the Local Government (Rating) Act 2002, the Council will allow a discount of 2.0 percent of the total rates (excluding volumetric water rates) where a ratepayer pays the year's rates in full on or before the Last Date for Payment for instalment one being 20 August 2020.**

#### **Payment of Rates**

**The rates shall be payable at the Council offices, Civic House, 110 Trafalgar Street, Nelson between the hours of 8.30am to 5.00pm Monday, Tuesday, Thursday and Friday and 9.00am to 5.00pm Wednesday.**

**Where any payment is made by a ratepayer that is less than the amount now payable, the Council will apply the payment firstly to any rates outstanding from previous**

***rating years and then proportionately across all current year rates due.***