Nelson City Council Resolutions

22 June 2023

10. <u>Sets</u> the following rates under the Local Government (Rating) Act 2002, on rating units in the district for the financial year commencing on 1 July 2023 and ending on 30 June 2024.

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

Revenue approved:

General Rate \$50,875,552

Uniform Annual General Charge \$6,991,104

Stormwater and Flood Protection Charge \$10,583,927

Waste Water Charge \$11,906,937

Water Annual Charge \$4,335,443

Water Volumetric Charge \$10,116,034

Rates and Charges (excluding GST)

\$94,808,997

Goods and Services Tax (at the current rate)

\$14,221,350

Total Rates and Charges \$109,030,347

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 0.37263 cents in the dollar of land value on every rating unit in the "residential – single unit" category.
- a rate of 0.37263 cents in the dollar of land value on every rating unit in the "residential empty section" category.
- a rate of 0.40989 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 nonrateable" category. This represents a plus

10% differential on land value.

- a rate of 0.40989 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 1.25407 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 236.5465% differential on land value.
- a rate of 1.03368 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 177.4% differential on land value.
- a rate of 0.81345 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 118.3% differential on land value.
- a rate of 0.59285 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 59.1% differential on land value.
- a rate of 1.79059 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 380.527% differential on land value.
- a rate of 1.43612 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 285.4% differential on land value.
- a rate of 1.08174 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 190.3% differential on land value.
- a rate of 0.72700 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 95.1% differential on land value.

- a rate of 1.51564 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 306.74% differential on land value.
- a rate of 1.23005 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 230.1% differential on land value.
- a rate of 0.94424 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 153.4% differential on land value.
- a rate of 0.65844 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 76.7% differential on land value.
- a rate of 0.24221 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 0.33537 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 \$320.00 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 \$557.35 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:

- \$619.31 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 \$154.83 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 on each rating unit connect to the water supply, of:

Water charge (per connection) \$228.24

(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

\$2.345 per m³

Usage from 10,001 - 100,000 cu.m/year \$2.006 per m³

Usage over 100,000 cu.m/year

\$1.583 per m³

Summer irrigation usage over 10,000 cu.m/year \$2.175 per m³

(7) Low Valued Properties Remission Value

In accordance section 85 of the Local Government (Rating) Act 2002 and Council's Rates Remission Policy, Council sets the land value for the Low Valued Properties Rates Remission at \$10,000.

Other Rating Information:

Due Dates for Payment of Rates

The above rates (excluding water volumetric rates) shall be payable in four instalments on the following dates:

Instalment	Instalment	Due Date for	Penalty
Number	Date	Payment	Applied
Instalment	25 July	21 August	25 August
1	2023	2023	2023
Instalment	25 October	20 November	24 November
2	2023	2023	2023
Instalment	25 January	20 February	26 February
3	2024	2024	2024
Instalment	26 April	20 May	24 May
4	2024	2024	2024

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

Due Dates for Payment of Water Volumetric Rates

Water volumetric rates shall be payable on the following dates:

Billing Month	Due Date for Payment	
July 2023	21 August 2023	
August 2023	20 September 2023	
September 2023	20 October 2023	
October 2023	20 November 2023	
November 2023	20 December 2023	
December 2023	22 January 2024	
January 2024	20 February 2024	
February 2024	20 March 2024	
March 2024	22 April 2024	
April 2024	20 May 2024	
May 2024	20 June 2024	
June 2024	22 July 2024	

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 10% of the amount of each rate instalment remaining unpaid after the due date stated above, to be added on the penaity date as snown in the above table and also shown on each rate instalment notice.

- a charge of 10% will be added on 10 July 2023 to any balance from a previous rating year (including penalties previously charged) remaining outstanding on 1 July 2023.
- a further additional charge of 10% will be added on 11 January 2024 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 10 January 2024.

Penalty Remission

In accordance with section 85 of the Local Government (Rating) Act 2002 and Council's Rates Remission Policy, the Council will approve the remission of a penalty where the criteria of the policy has been met.

Payment of Rates

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 to current year rates due.