



Meeting: Regional Council

Meeting Date: 29 June 2023

Agenda Item 11.3 under Separate Cover: Rates Setting for the 2023/24 Financial Year

As noted on the Regional Council Agenda for the meeting on Thursday 29 June 2023, the following item is included under separate cover:

Reports

Decisions Required

Agenda Item 11.3 Rates Setting for 2023/24 Financial Year **2**



Report To: Regional Council

Meeting Date: 29 June 2023

Report Writer: Mark Le Comte, Principal Advisor, Finance; Jo Pellew, Rates Manager; Karlo Keogh, Finance Support Team Lead and Kumaren Perumal, Chief Financial Officer

Report Authoriser: Mat Taylor, General Manager, Corporate

Purpose: To recommend the setting of rates, due dates for the payment of rates and authorise penalties for 2023/24 in accordance with sections 23, 24, 57 and 58 of the Local Government (Rating) Act 2002.

Rates Setting for 2023/24 Financial Year

Executive Summary

This report is to recommend the setting of rates, due dates for the payment of rates and authorise penalties for 2023/24 in accordance with sections 23, 24, 57 and 58 of the Local Government (Rating) Act 2002.

The report sets out:

- The general and targeted rates Council will set for 2023/24;
- The due date of the payment of rates and authorisation of penalties;
- The appointment of the Kawerau District Council, Ōpōtiki District Council, Rotorua Lakes Council, Western Bay of Plenty District Council, Taupō District Council and Whakatāne District Council to collect the rates assessed by Bay of Plenty Regional Council for the years prior to and including 2021/22 in accordance with section 53 of the Local Government (Rating) Act 2002.

Recommendations

That the Regional Council:

- 1 Receives the report, Rates Setting for 2023/24 Financial Year.**
- 2 Confirms that the rates for the financial year 1 July 2023 to 30 June 2024 are set and assessed in accordance with the Local Government (Rating) Act 2002.**
- 3 Confirms that the significance of the decision has been assessed as LOW, and under Section 79 of the Local Government Act 2002 (LGA)**

confirms the written record of the manner in which section 77 and section 78 matters have been addressed

- 4 Notes that Council did not consult on the funding impact statement that is part of the Annual Plan 2023/24 as the changes were not considered to be significant or a material departure from LTP 2021-2031.
- 5 Confirms that the amounts of the rate specified in the rate tables of the resolution, for the financial year commencing 1 July 2023 to 30 June 2024, includes Council’s Goods and Services Tax component.
- 6 Sets a general rate based on land value, calculated as a rate in the dollar of the rateable land value of each rateable rating unit in the region. The rate in the dollar is different according to the location of the land within each district and city constituency as land values are equalised. The general rate is set as follows:

General Rate Land Value		\$19,741,011
Constituent Authority	Rates Expressed as cents per dollar of rateable land value	
Kawerau	0.022164	
Ōpōtiki	0.020162	
Rotorua (Part)	0.024494	
Taupō (Part)	0.020162	
Tauranga	0.020262	
Western Bay of Plenty	0.020162	
Whakatāne	0.020162	
Offshore Islands	0.209134	

- 7 Sets a uniform annual general charge as a fixed amount per rating unit on all rateable land in the region as follows:

Uniform Annual General Charge		\$26,781,949
Fixed amount per rating unit	\$196.77	

- 8 Sets targeted rates for Kaituna Catchment Control Scheme. The targeted rates are set differentially in accordance with Sections 16, 17 and 18 of the Local Government (Rating) Act 2002 for all rateable land situated in the Kaituna Catchment Control Scheme area within the Tauranga, Western Bay of Plenty and Rotorua constituent districts. The categories of rateable land have been defined based on where the land is situated.

The two targeted rates are set as follows;

- (i) Where the land is situated, and calculated using the area of land of each rating category within the rating unit,
- (ii) Where the land is situated and calculated as a fixed amount based on the rating category within which the rating unit is situated.

Kaituna Catchment Control Scheme targeted rates			
Category	Rate per hectare \$	Site component \$	Revenue sought \$
A1P	340.29	340.29	675,317
A2P	272.23	306.26	45,451
A3P	204.17	272.23	73,235
A4P	136.12	238.20	54,579
A1	272.23	255.22	167,795
A2	221.19	221.19	33,252
A3	170.14	221.19	46,171
A4	119.10	221.19	54,705
A5	102.09	221.19	94,853
A6	85.07	187.16	33,015
A7	61.25	170.14	30,168
A8	40.83	N/A	4,444
A9	13.61	N/A	1,178
A10	6.81	N/A	226
A11	3.40	N/A	321
B1	40.83	102.09	33,987
B2	30.63	85.07	10,899
B3	17.01	68.06	30,868
B4	10.21	51.04	53,994
B5	6.81	51.04	111,224
C1	10.21	51.04	10,012
C2	5.96	51.04	171,352
C3	4.08	51.04	46,765
C4	3.40	N/A	7,320
C6R	2.04	N/A	2,420
C8	1.36	34.03	6,954
C5	4.08	34.03	170,950
C6	2.38	27.22	25,943
C7	1.36	102.09	3,703
C9	1.02	27.22	3,959
R01	68.06	136.12	34,818
R02	N/A	102.09	99,741
R03	51.04	42.54	1,036,973
TP1	34.03	51.04	154,049
Total			3,330,641

* N/A = Not Applicable

- 9 **Sets a targeted rate for the Rangitāiki-Tarawera Rivers Scheme. The rate is set differentially for all rateable land situated in the Rangitāiki-Tarawera Rivers Scheme catchment within the Whakatāne, Kawerau, Rotorua and Taupō constituent districts.**

The targeted rate is set as based on where the land is situated, and calculated using the area of land of each rating category within the rating unit as follows:

Rangitaiki-Tarawera Rivers Scheme targeted rates		
Category	Rate per hectare \$	Revenue sought \$
A1	210.31	1,685,603
A2	148.97	235,717
A3	113.92	208,172
A4	87.63	100,792
A5	74.49	524,483
A6	26.29	4,311
B1	131.44	276,142
B2	105.16	51,042
B3	78.87	55,967
B4	61.34	522,170
B5	43.81	70,232
B6	15.77	606
B7	12.27	2,342
C1	11.39	88,409
C2	7.89	407,154
C3	2.63	248,948
C4	1.75	104,527
C5	1.31	26,196
U1	6,703.66	257,692
U2	6,309.32	357,277
U3	1,139.18	28,695
U4	744.85	582,365
U5	525.78	52,465
Total		5,891,307

- 10 Sets targeted rates for Whakatāne-Tauranga Rivers Scheme. The targeted rates are set differentially in accordance with Sections 16, 17 and 18 of the Local Government (Rating) Act 2002 for all rateable land situated in the Whakatane-Tauranga Rivers Scheme catchment within the Whakatane constituent district. The categories of rateable land have been defined based on where the land is situated.

The two targeted rates are set as follows;

- (i) Where the land is situated, and calculated using the area of land of each rating category within the rating unit,
- (ii) Where the land is situated and calculated as a fixed amount based on the rating category within which the rating unit is situated.

Whakatane-Tauranga Rivers Scheme targeted rates			
Category	Rate per hectare \$	Site component \$	Revenue sought \$
A1	204.12	204.12	147,601
A2	172.72	172.72	68,583
A3	141.31	149.16	225,526
A4	117.76	133.46	357,239
A5	86.36	N/A	22,054
A6	62.81	109.91	27,328
A7	47.10	94.21	36,081
A8	31.40	86.36	76,939
A9	15.70	N/A	2,113
B1	70.66	N/A	155,868
B2	39.25	70.66	108,379
B3	31.40	47.10	60,387
B4	23.55	39.25	9,942
B5	3.14	N/A	1,486
C1	9.42	78.51	42,848
C2	6.28	31.40	62,424
C3	4.71	31.40	44,509
C4	3.14	7.85	7,453
C5	1.57	7.85	37,388
U1	706.56	211.97	567,811
U2	518.15	164.87	163,943
U3	274.78	109.91	258,454
U4	172.72	94.21	129,422
U5	15.70	N/A	11
Total			2,613,789

* N/A = Not Applicable

- 11 Sets targeted rates for the Waioeka-Otara Rivers Scheme. The targeted rates are set differentially in accordance with Sections 16, 17 and 18 of the Local Government (Rating) Act 2002 for all rateable land situated in the Waioeka-Otara Rivers Scheme catchment within the Opotiki constituent district. The categories of rateable land have been defined based on where the land is situated.**

The two targeted rates are set as follows;

- (i) Where the land is situated, and calculated using the area of land of each rating category within the rating unit,
- (ii) Where the land is situated and calculated as a fixed amount based on the rating category within which the rating unit is situated.

Waiouka-Otara Rivers Scheme targeted rates			
Category	Rate per hectare \$	Site component \$	Revenue sought \$
A 1A	415.67	479.62	25,341
A2	223.82	351.72	29,431
A2A	319.75	399.68	14,704
A3	191.85	287.77	135,610
A3A	255.80	351.72	7,344
A4	159.87	223.82	83,672
A4A	207.84	287.77	5,176
A5	143.89	223.82	64,509
A6	111.91	223.82	1,018
A7	95.92	223.82	11,374
A8	79.94	223.82	94,844
B1	63.95	N/A	16,795
B2	9.59	N/A	153
C1	15.99	191.85	48,747
C2	9.59	191.85	12,544
C3	6.39	159.87	13,656
C4	4.80	63.95	22,837
C5	3.20	63.95	3,549
C6	1.28	63.95	11,285
R	3.20	N/A	285
U1AC	1,918.49	1,406.89	57,199
U1AR	959.24	703.44	81,850
U1C	1,534.79	1,151.09	164,886
U1R	767.39	575.55	491,078
U2AC	1,406.89	1,023.19	17,273
U2AR	703.44	511.60	60,715
U2C	1,023.19	895.29	14,215
U2R	511.60	447.65	139,719
U3R	127.90	255.80	109,405
Total			1,739,214

* N/A = Not Applicable

- 12 Sets a targeted rate for the Rangitāiki Drainage Rating Area. The rate is set differentially for all rateable land situated in the defined Rangitāiki Drainage Rating Area situated on the Rangitāiki Plains within the Whakatāne constituent district.**

The targeted rate is set based on where the land is situated, and calculated using the area of land of each rating category within the rating unit as follows:

Rangitaiki Drainage targeted rate		
Category	Rate per hectare \$	Revenue sought \$
A	84.26	652,266
B	75.83	91,981
C	70.77	102,287
D	61.51	379,070
E	50.55	138,173
F	37.92	94,049
G	28.65	107,423
H	21.06	4,433
I	10.11	7,195
U1	168.51	19,819
U2	84.26	4,988
Total		1,601,684

- 13 Sets a targeted rate for Passenger Transport. The rate is set differentially as an amount per rating unit on all rateable properties within the defined boundaries of Tauranga City, Urban Rotorua, Western Bay District and Whakatāne District.

The passenger transport targeted rate is set as based on where the rateable unit is situated as follows:

Passenger Transport targeted rate		
Category	Rate per rating unit \$	Revenue sought \$
Tauranga City	250.83	15,341,076
Rotorua Urban	121.43	2,726,794
Western Bay District	34.18	806,128
Whakatāne District	33.66	531,264
Total		19,405,262

- 14 Sets a targeted rate for the Rotorua Lakes Programme. The rate is set differentially as an amount per rating unit on all rateable properties within the Rotorua constituent district.

The Rotorua Lakes programme targeted rate is set based on the area of land within the rating unit as follows.

Rotorua Lakes Programme targeted rate		
Category - All Properties	Rate per rating unit \$	Revenue sought \$
0 - 1.9999ha	140.79	3,640,860
2 - 9.9999ha	324.99	213,843
10ha and over	1,044.29	753,981
Total		4,608,684

- 15 Sets a targeted rate for Rotorua Air Action Plan Implementation. The rate is set as a fixed amount per rating unit on all rateable properties within the defined boundary of Urban Rotorua.

The Council sets the Rotorua Air Action Plan Implementation targeted rate as follows;

Rotorua Air Action Plan Implementation targeted rate		
Category	Rate per rating unit \$	Revenue sought \$
Rotorua Urban	3.33	74,805

- 16 Sets a targeted rate for Civil Defence Emergency Management. The rate is set differentially (based on where the rating unit is situated) as an amount per rating unit on all rateable properties within the Kawerau, Ōpōtiki, Rotorua, Tauranga, Western Bay of Plenty and Whakatāne constituent districts.

The Civil Defence Emergency Management targeted rate is set as follows;

Civil Defence Emergency Management targeted rate		
Category - All Properties	Rate per rating unit \$	Revenue sought \$
Kawerau	37.05	108,588
Ōpōtiki	34.04	180,041
Rotorua	35.56	968,802
Tauranga	32.70	2,000,102
Western Bay of Plenty	31.96	753,791
Whakatāne	36.08	569,875
Total		4,581,199

- 17 Sets a targeted rate for Rotorua Air Clean Heat Conversion. The rate is set differentially as an amount per rating unit within the defined boundary of Rotorua Air shed area who have received loans from the Regional Council for installing cleaner heat alternatives.

The Rotorua Air Clean Heat Conversion targeted rate is set as follows:

Rotorua Air Clean Heat Conversion targeted rates		
Category	Rate \$ per rating unit	Revenue sought \$
CH001	680.00	37,400
CH002	660.00	17,820
CH003	640.00	17,280
CH004	620.00	13,020
CH005	600.00	11,400
CH006	580.00	6,960
CH007	560.00	6,720
CH008	540.00	11,880
CH009	520.00	2,600
CH010	500.00	3,000
CH011	480.00	2,400

CH1	460.00	58,420
CH2	455.00	8,645
CH3	450.00	6,750
CH4	445.00	4,895
CH5	440.00	11,880
CH6	435.00	4,350
CH7	430.00	6,880
CH8	425.00	2,125
CH9	420.00	6,720
CH10	415.00	4,150
CH11	410.00	3,280
CH12	405.00	3,645
CH13	400.00	3,200
CH14	395.00	3,160
CH15	390.00	1,950
CH16	385.00	3,080
CH17	380.00	3,040
CH18	375.00	3,000
CH19	370.00	2,590
CH20	365.00	2,920
CH21	360.00	2,880
CH22	355.00	2,130
CH23	350.00	2,450
CH24	345.00	4,140
CH25	340.00	1,700
CH26	335.00	2,345
CH27	330.00	3,630
CH28	325.00	6,175
CH29	320.00	3,520
CH30	315.00	1,575
CH31	310.00	2,480
CH32	305.00	1,220
CH33	300.00	2,100
CH34	295.00	2,950
CH35	290.00	4,930
CH36	285.00	2,280
CH37	280.00	3,080
CH38	275.00	3,025
CH39	270.00	5,400
CH40	265.00	265
CH41	260.00	1,300
CH42	255.00	2,550
CH43	250.00	1,250
CH44	245.00	2,450
CH45	240.00	1,200
CH46	235.00	1,880
CH47	230.00	2,070
CH48	225.00	9,450
		355,585

- 18 Sets targeted rates for the Minor River and Drainage Schemes. The rates are set differentially for all rateable land situated in the defined communal pumped drainage and defined minor river and drainage schemes areas.**

The Council sets one targeted rate for each scheme based on where the land is situated and calculated using the area of land within the rating unit as follows:

Waiotahi River District targeted rates		
Category	Rate per hectare \$	Revenue sought \$
A	138.36	15,028
B	110.69	18,000
C	83.02	15,872
D	46.12	2,509
E	27.67	2,100
F	13.84	2,611
Total		56,120

Huntress Creek Drainage District targeted rates		
Category	Rate per hectare \$	Revenue sought \$
A	97.15	20,475
B	74.48	5,909
C	48.57	3,421
D	32.38	1,726
E	22.67	734
F	9.71	3,270
Total		35,535

Waiotahi Drainage District targeted rates		
Category	Rate per hectare \$	Revenue sought \$
A	46.58	3,977
B	38.82	8,068
C	31.05	1,960
D	23.29	1,046
E	15.53	66
F	7.76	1,788
Total		16,905

Omeheu West Communal Pumped Drainage Scheme targeted rate		
Category	Rate per hectare \$	Revenue sought \$
A	322.65	11,278
B	286.80	4,874
C	71.70	3,053
Total		19,205

Awaiti West Pumped Drainage Scheme targeted rate		
Category	Rate per hectare \$	Revenue sought \$
A	719.87	9,070
B	331.14	48,741
C	143.97	28,412
D	71.99	3,477
Total		89,700

Withy Communal Pumped Drainage Scheme targeted rates		
Category	Rate per hectare \$	Revenue sought \$
A	84.04	5,543
B	50.43	2,347
C	16.81	735
Total		8,625

Omeheu Adjunct Communal Pumped Drainage Scheme targeted rates		
Category	Rate per hectare \$	Revenue sought \$
A	30.43	313
B	22.82	1,854
C	16.74	948
D	9.13	797
E	4.56	249
F	1.52	36
URBAN	80.64	2,818
Total		7,015

Lawrence Communal Pumped Drainage Scheme rates		
Category	Rate per hectare \$	Revenue sought \$
A	447.80	12,627
B	358.24	1,648
C	223.90	1,586
D	111.95	1,619
Total		17,480

Murray's Communal Pumped Drainage Scheme rates		
Category	Rate per hectare \$	Revenue sought \$
A	48.70	6,057
B	35.07	416
C	31.17	1,273
D	13.64	534
Total		8,280

- 19 Sets a targeted rate for Regional Safety and Rescue Services. The rate is set differentially (based on where a rating unit is situated) as an amount per rating unit on all rateable properties within the Kawerau, Ōpōtiki, Rotorua, Tauranga, Western Bay of Plenty and Whakatāne constituent districts.

The regional safety and rescue service targeted rate is set as follows:

Regional Safety and Rescue Services targeted rate		
Category - All Properties	Rate per rating unit \$	Revenue sought \$
Kawerau	1.75	5,125
Ōpōtiki	2.62	13,871
Rotorua	3.50	95,271
Tauranga	4.37	267,335
Western Bay of Plenty	3.50	82,466
Whakatāne	3.50	55,250
Total		519,318

- 20 Sets targeted rates uniformly for all rateable land situated in the defined drainage and defined Minor River and Drainage Schemes areas.

The rates are set as based on where the land is situated and calculated using the land area within the rating unit as follows:

Minor Drainage Schemes targeted uniform rates		
Category	Rate per hectare \$	Revenue sought \$
Awakeri	74.13	21,160
Baird-Miller	76.88	10,580
Foubister	163.28	17,135
Gordon	227.97	22,425
Greigs Road	64.30	45,886
Halls	285.91	69,230
Hyland-Ballie	261.81	61,755
Riverslea Road	123.44	3,795
Kuhanui	142.78	11,845
Luxton	54.14	11,845
Martin	30.11	4,025
Massey	27.23	11,615
Mexted-Withy	38.45	10,695
Noord-Vierboon	91.50	10,695
Pedersen - Topp	107.75	12,075
Platts	5.62	2,070
Robins Road	251.02	46,920
Thompson-Ernest	86.04	46,690
Travurzas	92.92	18,400
Wylids	44.69	8,395
Awaiti East	518.09	73,830
Total		521,066

- 21 Sets the due date for all rates for the 2023/24 rating year as 20 October 2023.**
- 22 Sets the following penalties regime for all rates**
- (i) Pursuant to sections 57 and 58(1)(a) of the Local Government (Rating) Act 2002, with respect to rates assessed in respect of the 2023/24 year, a penalty of 10% will be added to the amount of the rates that has been assessed after 1 July 2023 and which is unpaid after the due date set out in section 21. The penalty will be added on the penalty date of 31 October 2023.
- 23 Sets the following additional penalties regime for past years' rates:**
- (i) Pursuant to sections 57 and 58(1)(b) of the Local Government (Rating) Act 2002, with respect to rates assessed between 1 July 2022 and 1 July 2023, a penalty of 10% will be added on any rates that remain unpaid on 1 July 2023. The penalty will be added on 6 July 2023.
- (ii) Pursuant to sections 57 and 58(1)(b) of the Local Government (Rating) Act 2002, with respect to rates assessed before 1 July 2022, for rating units in Tauranga City, a penalty of 10% will be added on any rates that remain unpaid on 1 July 2023. The penalty will be added on 6 July 2023.
- (iii) Pursuant to sections 57 and 58(1)(b) of the Local Government (Rating) Act 2002, with respect to rates assessed before 1 July 2022, for the Minor River and Drainage Schemes identified in recommendations 18 and 20, a penalty of 10% will be added on any rates that remain unpaid on 1 July 2023. The penalty will be added on 6 July 2023.

(iv) Pursuant to sections 57 and 58(1)(c) of the Local Government (Rating) Act 2002, a further penalty of 10% will be added on any rates to which a penalty has been added under (i), (ii) or (iii) if the rates remain unpaid six months after the previous penalty was added on 6 July 2023. The penalty will be added on 9 January 2024.

24 Appoints in accordance with section 53 of the Local Government (Rating) Act 2002 the constituent district and city councils of the Bay of Plenty region, i.e. Kawerau District Council, Ōpōtiki District Council, Rotorua District Council, Taupō District Council, Western Bay of Plenty District Council and Whakatāne District Council, to collect the rates assessed by Bay of Plenty Regional Council for the years prior to and including 2021/22 which remain unpaid, excluding rates for the Minor River and Drainage Schemes as identified in recommendations 18 and 20.

25 Sets the following additional penalties regime for rates to be collected under recommendation 24;

(i) Pursuant to sections 57 and 58(1)(b) of the Local Government (Rating) Act 2002, with respect to rates assessed before 1 July 2022, a penalty of 10% for all areas in the table below other than the Kawerau District and 3% for the Kawerau District will be added to any rates unpaid on 1 July 2023. The penalty will be added on the date shown below.

District	Penalty assessed date	Penalty application date
Kawerau District	5 July 2023	6 July 2023
Rotorua District	30 June 2023	6 July 2023
Western Bay of Plenty District	30 June 2023	6 September 2023
Whakatāne District	30 September 2023	1 October 2023

(ii) Pursuant to sections 57 and 58(1)(c) of the Local Government (Rating) Act 2002, with respect to rates assessed before 1 July 2022, a further penalty of 10% for Rotorua District and Western Bay of Plenty District, and 3% for the Kawerau District will be added on any rates to which a penalty has been added under 25 if the rates remain unpaid six months after the previous penalty was added. The penalty will be added on the date shown below.

The respective additional penalty dates are as follows;

District	Penalty application date
Kawerau District	9 January 2024
Rotorua District	11 January 2024
Western Bay of Plenty District	5 January 2024

1. Introduction

- The Bay of Plenty Regional Council (Council) has developed the Draft Annual Plan 2023/24 following a series of Council workshops and meetings in late 2022 and the first half of 2023.

- The rates set out in this paper are in accordance with the adopted Revenue and Financing Policy and Funding Impact Statement, as required by section 23 of the Local Government (Rating) Act 2002.

A resolution is required to set the rates, due dates and penalties regime for the 2023/24 financial year.

Throughout the Annual Plan process Council has considered options for the level of service provided and amount of expenditure and revenue. This included options for rates revenue, fees and charges, dividend income and other revenue sources; and the indicative level of rates to be set. At the deliberations meeting on 25 May 2023, Council considered the options and decided on the appropriate amount of rates revenue required. The proposed rates are set to receive the amount of revenue that the Council has decided is appropriate.

At this point, the Council has two main options:

Option A is to set the rates as set out in this resolution

Option B is to not set the rates.

Option A allows the Council to proceed with assessing and collecting the rates, and carry out the activities set out in the Annual Plan. Staff consider there are no disadvantages with option A.

Option B would require the Council to reconsider what rates it wants to set, and this could potentially affect its adoption of the Annual Plan and delivering the work programme for the 2023/24 financial year. Staff consider there are no advantages with option B. The recommended option is option A.

1.1 Legislative Framework

1.2 Alignment with Strategic Framework

A Healthy Environment

Freshwater for Life

Safe and Resilient Communities

A Vibrant Region

The Way We Work We deliver value to our ratepayers and our customers.

The setting of rates allows Council to fund the work required to deliver the Community Outcomes. Rates are set in line with the Revenue and Financing Policy which apportions the cost of services based on the requirements of the Local Government Act (2002) s 101.

1.2.1 Community Well-beings Assessment

Dominant Well-Beings Affected

Environmental Cultural Social Economic

The setting of rates allows us to fund the work required to deliver the Community Outcomes and indirectly support all Well-being.

2. Considerations

2.1 Risks and Mitigations

Council is required to set rates in accordance with the relevant provisions of the local authority's long-term plan and funding impact statement for that financial year. Council has completed the requirements for the Draft Annual Plan 2023/24. In addition, this rates setting report has been checked and independently reviewed by Council's external legal advisor. Staff consider there is a low level of legal risk in setting rates as recommended.

2.2 Climate Change

The matters addressed in this report are of a procedural nature and there is no need to consider climate change impacts. Rates are a source of funding for our work on Climate Change

2.3 Implications for Māori

The Rates setting paper has taken in to account obligations and responsibilities to Māori in accordance with sections 23, 24, 57 and 58 of the Local Government (Rating) Act 2002. The Draft Annual Plan 2023/24 process has taken into account obligations to Māori including, but not limited to, the contribution to decision-making processes by Māori under the Local Government Act (2002) s81 and the principles in parts 2 and 6.

Council's Rates Remission Policy includes specific remissions for Māori Freehold Land. These remissions for Māori Freehold Land were developed following consideration of the matters in the Local Government Act schedule 11 and support the principles set out in Preamble to Te Ture Whenua Maori Act 1993.

2.4 Community Engagement

Council resolved not to formally consult on Annual Plan 2023/24. Targeted communications with ratepayers that disproportionately high rates increases are planned.

2.5 Financial Implications

There are no material unbudgeted financial implications and this fits within the allocated budget.

3. Next Steps

Following confirmation of the setting of rates, due dates for the payment of rates and authorisation of penalties for 2023/24, staff will provide information for inclusion in the rates assessment and rates invoice for 2023/24.

The rates resolution will be published on Council's website.