

**Ngā ripoata  
pūtea**

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**Financial  
Statements**

For a full set of our accounting policies please refer to the LTP 2018-28 available on our website: [www.fndc.govt.nz](http://www.fndc.govt.nz)



Lindvart Park, Kaikohe

## Annual Plan disclosure statement for year ended 30 June 2020

The purpose of this statement is to disclose Council's planned financial performance in relation to various benchmarks to enable the assessment of whether Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

Council is required to include this statement in its annual plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014. Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark	Target	Planned	Met
Rates affordability benchmarks			
Income	Rates will not exceed 90% of income	82.84%	Yes
Increase	Increase will not exceed LGCI +2.5% which equals 4.8% for this year	3.36%	Yes
Debt affordability benchmarks	Debt to not exceed 175% of revenue excluding capital income	41.0%	Yes
Balanced budget benchmark	100%	104.02%	Yes
Essential services benchmark	100%	154.16%	Yes
Debt servicing benchmark	10%	1.72%	Yes

### Notes

#### Rates affordability benchmarks

- For this benchmark:
  - Council's planned rates income for the year is compared with a quantified limit on rates contained in the financial strategy included in Council's LTP 2018-28. The limit is that rate income must not exceed 90% of revenue; and
  - Council's planned rates increases for the year are compared with a quantified limit on rates increases for the year contained in the financial strategy included in Council's LTP 2018-28. The limit is that the increase will not be more than LGCI plus 2.5%.
- Council meets the rates affordability benchmark if –
  - its planned rates income for the year equals or is less than each quantified limit on rates; and
  - its planned rates increases for the year equal or are less than each quantified limit on rates increases.

#### Debt affordability benchmark

- For this benchmark, Council's planned borrowing is compared with a quantified limit on borrowing contained in the financial strategy included in Council's LTP 2018-28. The limit is that debt will not be greater than 175% of revenue excluding capital revenue.
- Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

#### Balanced budget benchmark

- For this benchmark, Council's planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluations of property, plant, or equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).
- Council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

#### Essential services benchmark

- For this benchmark, Council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.
- Council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

#### Debt servicing benchmark

- For this benchmark, Council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).
- Because Statistics New Zealand projects that Council's population will grow slower than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.

## Forecast financial statements

### Prospective statement of comprehensive revenue and expense for the year ended 30 June 2020

LTP 2018/19 \$000s		LTP 2019/20 \$000s	AP 2019/20 \$000s
<b>Revenue</b>			
51,303	Rates - general	52,639	54,032
2,662	Rates - targeted water	2,863	3,097
28,487	Rates - targeted excluding water	30,411	28,192
2,073	Rates - penalties	2,073	2,073
15,863	Fines, fees and charges	16,026	16,213
9,358	Subsidies operational	9,672	9,981
21,566	Subsidies capital	15,941	15,197
-	Other contributions	-	-
86	Lump sum contributions	-	-
1,954	Other income	1,961	2,349
<b>133,351</b>	<b>Total comprehensive revenue</b>	<b>131,586</b>	<b>131,134</b>
<b>Expenses</b>			
27,596	Personnel costs	27,569	29,610
34,076	Depreciation and amortisation expense	36,216	36,153
2,594	Finance costs	3,794	2,253
56,947	Other expenses	57,015	58,044
<b>121,212</b>	<b>Total operating expenses</b>	<b>124,594</b>	<b>126,062</b>
<b>12,139</b>	<b>Net operating surplus / (deficit)</b>	<b>6,992</b>	<b>5,072</b>
<b>Other comprehensive revenue and expenses</b>			
<b>Surplus / (deficit) attributable to:</b>			
12,139	Far North District Council	6,992	5,072
<b>Items that will not be reclassified to surplus</b>			
36,247	Gains / (loss) on asset revaluations	41,319	44,850
<b>48,386</b>	<b>Total other comprehensive revenue and expense</b>	<b>48,311</b>	<b>49,922</b>

Depreciation in the statement of financial performance differs from the depreciation shown in the funding impact statement reconciliation as depreciation on corporate activities is allocated to the activities and forms part of the direct and indirect costs.

### Prospective statement of changes in equity for the year ended 30 June 2020

LTP 2018/19 \$000s	Revised 2018/19 \$000s		LTP 2019/20 \$000s	AP 2019/20 \$000s
<b>1,786,080</b>	<b>1,764,908</b>	<b>Opening balance</b>	<b>1,834,466</b>	<b>1,837,646</b>
48,386	72,738	Total comprehensive income	48,311	49,922
<b>1,834,466</b>	<b>1,837,646</b>	<b>Closing balance</b>	<b>1,882,777</b>	<b>1,887,567</b>

## Prospective statement of financial position

as at 30 June 2020

LTP 2018/19 \$000s	Revised 2018/19 \$000s		LTP 2019/20 \$000s	AP 2019/20 \$000s
<b>Public equity</b>				
481,318	482,744	Other reserves	522,105	527,017
7,877	12,370	Restricted reserves	8,409	12,946
1,345,271	1,342,532	Retained earnings	1,352,262	1,347,604
<b>1,834,466</b>	<b>1,837,646</b>	<b>Total public equity</b>	<b>1,882,777</b>	<b>1,887,567</b>
<b>Current assets</b>				
23,675	25,977	Cash and cash equivalents	33,853	19,619
34,512	37,046	Trade and other receivables	35,271	37,899
-	-	Other financial assets	-	-
72	90	Inventories	72	90
<b>58,259</b>	<b>63,113</b>	<b>Total current assets</b>	<b>69,196</b>	<b>57,607</b>
<b>Non-current assets</b>				
931	1,082	Other financial assets	931	1,082
734	734	Forestry	742	742
10,984	10,554	Intangible assets	10,323	10,353
18,000	12,000	Investments in subsidiaries	18,000	18,000
-	-	Derivative financial instruments	-	-
1,853,959	1,844,722	Property, plant and equipment	1,916,807	1,915,597
<b>1,884,608</b>	<b>1,869,092</b>	<b>Total non-current assets</b>	<b>1,946,803</b>	<b>1,945,775</b>
<b>1,942,867</b>	<b>1,932,205</b>	<b>Total assets</b>	<b>2,015,999</b>	<b>2,003,382</b>
<b>Current liabilities</b>				
22,725	25,343	Trade and other payables	23,225	25,926
16,500	-	Borrowings	10,000	10,000
255	-	Provisions	43	255
1,329	1,216	Financial guarantee liabilities	1,329	1,216
-	-	Derivative financial instruments	-	-
2,623	2,613	Employee benefits	2,681	2,673
<b>43,432</b>	<b>29,172</b>	<b>Total current liabilities</b>	<b>37,278</b>	<b>40,069</b>
<b>14,827</b>	<b>33,942</b>	<b>Working capital</b>	<b>31,918</b>	<b>17,538</b>
<b>Non-current liabilities</b>				
63,610	64,700	Borrowings	94,628	74,749
-	-	Trade and other payables	-	-
839	477	Derivative financial instruments	839	477
-	-	Employee benefits	-	-
520	210	Provisions	477	520
<b>64,969</b>	<b>65,387</b>	<b>Non-current liabilities</b>	<b>95,944</b>	<b>75,745</b>
<b>108,401</b>	<b>94,559</b>	<b>Total liabilities</b>	<b>133,222</b>	<b>115,814</b>
<b>1,834,467</b>	<b>1,837,646</b>	<b>Net assets</b>	<b>1,882,777</b>	<b>1,887,567</b>

## Prospective statement of cash flows

for the year ended 30 June 2020

LTP 2018/19 \$000s		LTP 2019/20 \$000s	AP 2019/20 \$000s
<b>Operating activities</b>			
Cash was provided from:			
92,287	Rates	96,321	94,979
39,336	Other income	33,448	33,933
1,052	Interest and dividends	1,058	1,370
<b>132,675</b>		<b>130,826</b>	<b>130,282</b>
Cash was applied to:			
81,612	Supply of goods, services and employees	83,288	92,562
2,594	Interest paid	3,794	2,253
48	Fringe benefit tax paid	49	48
<b>84,255</b>		<b>87,132</b>	<b>94,864</b>
<b>48,419</b>	<b>Net cash inflows / (outflows) from operating activities</b>	<b>43,695</b>	<b>35,418</b>
<b>Financing activities</b>			
Cash was provided from:			
24,855	Borrowing	33,016	32,927
<b>24,855</b>		<b>33,016</b>	<b>32,927</b>
Cash was applied to:			
6,621	Borrowing	8,129	6,911
<b>6,621</b>		<b>8,129</b>	<b>6,911</b>
<b>18,235</b>	<b>Net cash inflows / (outflows) from financing activities</b>	<b>24,887</b>	<b>26,016</b>
<b>Investing activities</b>			
Cash was provided from:			
Cash was applied to:			
62,479	Purchase and development of property, plant and equipment	58,404	63,792
6,000	Investment in subsidiary	-	-
<b>68,479</b>		<b>58,404</b>	<b>63,792</b>
<b>(68,479)</b>	<b>Net cash inflows / (outflows) from investing activities</b>	<b>(58,404)</b>	<b>(63,792)</b>
<b>(1,823)</b>	<b>Net increase / (decrease) in cash flows</b>	<b>10,177</b>	<b>(2,357)</b>
<b>Net cash position</b>			
25,499	Cash and cash equivalents opening balance 1 July 2019	23,675	21,977
23,675	Less cash and cash equivalents closing balance 30 June 2020	33,853	19,619
<b>(1,823)</b>	<b>Cash movements for the year</b>	<b>10,177</b>	<b>(2,357)</b>

## Reserve balances

	LTP 2019/20 \$000s	AP 2019/20 \$000s
<b>Revaluation reserves</b>		
Opening balance	478,900	480,664
Appropriations	40,787	44,273
Withdrawals	-	-
<b>Closing balance</b>	<b>519,687</b>	<b>524,937</b>

<b>Fair value through equity reserve</b>		
Opening balance	86	77
Appropriations	-	-
Withdrawals	-	-
<b>Closing balance</b>	<b>86</b>	<b>77</b>

<b>Capital reserve</b>		
Opening balance	2,697	2,697
<b>Closing balance</b>	<b>2,697</b>	<b>2,697</b>

<b>Cash flow hedge reserve</b>		
Opening balance	(365)	(694)
Appropriations	-	-
Withdrawals	-	-
<b>Closing balance</b>	<b>(365)</b>	<b>(694)</b>

<b>General separate fund</b>		
Opening balance	4,385	7,034
Appropriations	670	575
Withdrawals	(137)	-
<b>Closing balance</b>	<b>4,918</b>	<b>7,609</b>

<b>Special fund</b>		
Opening balance	4,478	4,617
Appropriations	-	-
Withdrawals	-	-
<b>Closing balance</b>	<b>4,478</b>	<b>4,617</b>

<b>Amenity development fund</b>		
Opening balance	238	239
Appropriations	-	-
Withdrawals	-	-
<b>Closing balance</b>	<b>238</b>	<b>239</b>

<b>Community services fund</b>		
Opening balance	(1,225)	481
Appropriations	-	-
Withdrawals	-	-
<b>Closing balance</b>	<b>(1,225)</b>	<b>481</b>

	LTP 2019/20 \$000s	AP 2019/20 \$000s
<b>Development contributions</b>		
Opening balance	(17,020)	(16,981)
Appropriations	-	-
Withdrawals	-	-
<b>Closing balance</b>	<b>(17,020)</b>	<b>(16,981)</b>

<b>Open spaces development contributions</b>		
Opening balance	(3,768)	(3,758)
Appropriations	-	-
Withdrawals	-	-
<b>Closing balance</b>	<b>(3,768)</b>	<b>(3,758)</b>

<b>Depreciation reserve</b>		
Opening balance	60,966	68,327
Appropriations	36,237	36,153
Withdrawals	(38,948)	(35,969)
<b>Closing balance</b>	<b>58,255</b>	<b>68,511</b>

<b>Retained earnings</b>		
Opening balance	1,300,571	1,292,160
Retained earnings generated	8,122	3,537
Withdrawals	-	-
<b>Closing balance</b>	<b>1,308,693</b>	<b>1,295,697</b>

<b>Emergency event reserve</b>		
Opening balance	4,302	2,497
Appropriations	1,580	1,636
Withdrawals	-	(217)
<b>Closing balance</b>	<b>5,882</b>	<b>3,916</b>

<b>Mineral survey reserve</b>		
Opening balance	50	50
Appropriations	-	-
Withdrawals	-	-
<b>Closing balance</b>	<b>50</b>	<b>50</b>

<b>Property disposal reserve</b>		
Opening balance	169	169
Appropriations	-	-
Withdrawals	-	-
<b>Closing balance</b>	<b>169</b>	<b>169</b>

## Funding impact statement - rates

### Legislative requirements

The Local Government Act 2002 requires that Council include a FIS in each Annual Plan. This statement in the form required by regulation must include the following information:

- the sources of funding to be used by the local authority
- the amount of funds expected to be produced from each source
- how the funds are to be applied
- the projected number of rating units within the district at the end of the preceding financial year.

### Key features of this funding impact statement

There are no significant changes to the method of setting rates for the second year of the LTP 2018-28. However Council is undertaking a comprehensive review of rating methodologies and all other financial streams over the next twelve months. It is anticipated, that due to the time needed to achieve a good outcome, any proposed changes would be proposed and consulted on for the 2020/21 year.

### Revenue and financing mechanisms

In addition to rating income, Council has a number of other sources of revenue including:

- fees and charges
- subsidies
- depreciation funds and other reserves
- loans and borrowings
- development and financial contributions in respect of contributions assessed in the years prior to the adoption of this plan.

## Rates for 2019/20

This portion of the funding impact statement has been prepared in two parts. The first part outlines the rating methodologies and differentials which Council has used to set the rates for the 2019/20 rating year. The second part outlines the rates for the 2019/20 year.

### General rate

General rates are set on the basis of land value to fund Councils' general activities. This rate is set on a differential basis as described below.

The general rate differentials are generally based on the land use as defined by Council's valuation service provider and included in the rating information database (RID). The differentials are set out in the following table. (Local Government (Rating) Act 2002, Sections 13(2) (b) and 14 and Schedule 2 Clause 1)

### General rate differential categories

Differential	Basis	Description	Land use codes
General	100%	These are rating units which have a non-commercial use based on their actual use as defined by their land use code. (Note: in certain circumstances land with a commercial land use may be treated as general if the ratepayer demonstrates to Council's satisfaction that the actual use is not commercial.)	00, 01, 02, 09, 10 to 17, 19 to 29, 90, 91, 92 and 97-99 (93 - 96 may also be treated as general if the actual use of the land is not commercial)
Commercial	275%	These are rating units which have some form of commercial or industrial use or are used primarily for commercial purposes as defined by their land use codes. (Note: in certain circumstances land with a general land use code may be treated as commercial if the actual use of the entire rating unit is commercial in nature.)	03, 04, 05, 06, 07, 08, 18, 30 to 89, 93, 94, 95 and 96



Differential	Basis	Description	Land use codes
Mixed use		Mixed use may apply where two different uses take place on the rating unit and where each use would be subject to a different differential. In these circumstances Council may decide to split the rating unit in to two divisions for rating purposes and apply the appropriate differential to each part. (Local Government (Rating) Act 2002 Section 27(5))	

Council retains the right to apply a different differential where it can be demonstrated, to its satisfaction, that the actual use of the entire rating unit differs from that described by the current land use code. For more information, refer to the section 'Notes in relation to land use differentials'.

## Uniform annual general charge (UAGC)

The UAGC rate is set on the basis of one charge assessed in respect of every separately used or inhabited part (SUIP) of a rating unit. This rate will be set at a level designed to ensure that the total of the UAGC and certain targeted rates set on a uniform basis do not exceed the allowable maximum of 30%. The total of the UAGC and applicable uniform targeted rates for the 2019/20 year is 20%. (Local Government (Rating) Act 2002, Section 15 and 21)

## Roading rate

Council has two targeted roading rates to fund a portion of the costs of its roading activities:

- A targeted rate on the basis of a fixed amount of \$100 assessed on every SUIP to fund part of the costs of roading. (Local Government (Rating) Act 2002 Section 16 and Schedule 3 Clause 7)
- A targeted rate assessed on the basis of land value to fund 10% of the balance of the roading activity not funded by the uniform roading rate. The remaining 90% is funded from the general rate. This rate is set on a differential basis according to land use as described below. (Local Government (Rating) Act 2002 Sections 16 and 17 and Schedule 2 Clause 1 and Schedule 3 Clause 3)

Roading rate differentials are generally based on land use as defined by Council's valuation service provider and included in the RID. The differential basis is designed to ensure that the specified share of the rate is generated by each of the differential categories. The roading rate differentials are:

## Roading rate differential categories

Differential	Share	Description	Land use codes
Residential	29%	Rating units which have residential land uses or are used primarily for residential purposes	09, 90, 91, 92 and 97 - 99 (93 - 96 may also be treated as residential if the actual use is residential in nature)
Lifestyle	20%	Rating units which have lifestyle land uses	02 and 20 - 29
Commercial	7%	Rating units which have some form of commercial land use or are used primarily for commercial purposes	03 - 06, 08, 30 - 39, 40 - 49, 50-59, 60-69, 80-89, (93 - 96 may also be treated as commercial if the actual use is commercial in nature)
Industrial	2%	Rating units which have some form of industrial land use or are used primarily for industrial purposes	07 and 70 - 79
Farming general	16%	Rating units which have some form of primary or farming land use or are used primarily for farming purposes other than land used for dairy or horticulture	01, 10, 12-14, 16, 19
Horticulture	1%	Rating units which have horticultural, market garden or other similar land uses	15
Dairy	7%	Rating units which have dairy land uses	11
Forestry	13%	Rating units which have forestry land uses but exclude land which is categorised under the valuer general's rules as indigenous forests or protected forests of any type	17
Mining / quarry	4%	Rating units which have mining or quarry land uses	18
Other	1%	Rating units where the defined land use is inconsistent or cannot be determined	

Council retains the right to apply a different differential where it can be demonstrated, to its satisfaction, that the actual use of the entire rating unit differs from that described by the current land use code. For more details, refer to the section 'Notes to land use differentials'.

## Ward rate

A ward targeted rate is set on the basis of a fixed amount assessed on every SUIP to fund urban, recreational and other local services and activities within the three wards of the district.

The ward rate is set on a differential basis according to the ward in which the rating unit is located as described below. (Local Government (Rating) Act 2002 Sections 16 and 17 and Schedule 2 Clause 6 and Schedule 3 Clause 7)

### Ward rate differential categories

Differential	Basis	Description
Te Hiku ward	29%	All rating units within the Te Hiku ward
Bay of Islands-Whangaroa ward	47%	All rating units within the Bay of Islands – Whangaroa ward
Kaikohe-Hokianga ward	24%	All rating units within the Kaikohe-Hokianga ward

## Stormwater rate

This rate is to fund specific stormwater capital developments within urban communities across the district. This rate is a fixed amount per rating unit assessed differentially within the following communities – refer rating area maps. (Local Government (Rating) Act 2002 Sections 16, 17 and 18 Schedule 2 Clauses 1 and 6)

### Stormwater rating areas

Ahipara	Haruru Falls	Kaikohe	Kawakawa
Awanui	Hihi	Kaimaumau	Karikari communities
East Coast	Houhora / Pukenui	Kaitaia	Kerikeri / Waipapa
Kohukohu	Okaihau	Paihia / Te Haumi	Taupo Bay
Moerewa	Opononi / Omapere	Rawene	Tauranga Bay
Ngawha	Opuā / Okiato	Russell	Whangaroa / Kaeo

### Stormwater rate differential categories

Differential	Basis	Description
General	100%	All rating units which are assessed the general rate – general differential
Commercial	200%	All rating units which are assessed the general rate – commercial differential

## Paihia central business district development rate

Council has set a targeted rate on a differential basis of a fixed amount assessed on every SUIP to fund improvements to the Paihia central business area. The rated area includes rating rolls 00221, 00223, 00225 and 00227, but excludes any rating units in those rolls that were previously being charged the Kerikeri mainstreet rate – refer rating area map 4. (Local Government (Rating) Act 2002 Sections 16 and 17 Schedule 2 Clauses 1 and 6 and Schedule 3 Clause 7)

### Paihia central business district development rate differential categories

Differential	Basis	Description
General	100%	All rating units which are assessed the general rate – general differential
Commercial	300%	All rating units which are assessed the general rate – commercial differential

## Kaitaia business improvement district rate

This targeted rate is set to support the Kaitaia business improvement district (KBID). Council has a memorandum of understanding with the Business Association for them to undertake agreed improvement works to be funded by the targeted rate. This rate is set on the basis of land value assessed overall rating units which are assessed the general rate – commercial differential within the defined rating area within the Kaitaia Township. Refer rating area maps. (Local Government (Rating) Act 2002, Sections 16 and 17 and Schedule 3 Clause 3)

## Hupara Road sealing rate (new rate in 2019/20)

This targeted rate is set to fund the partial sealing of Hupara Road at Pakaraka. This rate will be first set in the 2019/20 rating year on the basis of a fixed amount assessed on every SUIP within the defined rateable area – refer rating area maps on our website for details. (Local Government (Rating) Act 2002, Section 16 and 17, Schedule 2(6) and Schedule 3 Clause 7)

## Sewerage rates

There are a number of targeted rates set to fund the provision and availability of sewerage services. These rates are designed to separately fund the costs associated with each wastewater scheme. Council's approach is that each scheme will pay its own interest and depreciation costs through the use of separate targeted capital rates, whereas the operating costs is funded on the basis of a district-wide operating rate.

### Capital rates (set on a scheme by scheme basis)

Capital differential rate: Capital rates are set on a scheme by scheme basis to fund the interest and depreciation costs associated with the provision of sewerage services to each of the District's 16 separate sewerage schemes set out below. These rates are set differentially on the basis of the provision or availability of service as set out below. (Local Government (Rating) Act 2002, Section 16, 17 and 18 and Schedules 2 Clause 5 and Schedule 3 Clause 7)

### Sewerage schemes

Ahipara	Kaikohe	Kohukohu	Rawene
East Coast	Kaitaia and Awanui	Opononi	Russell
Hihi	Kawakawa	Paihia	Whangaroa
Kaeo	Kerikeri	Rangiputa	Whatuwhiwhi

### Sewerage capital rate differential categories

Differential	Basis	Description
Connected	100%	Per SUIP connected, either directly or indirectly, to any of the District's public reticulated wastewater disposal systems
Availability	100%	Per rating unit that is capable of being connected to a public reticulated wastewater disposal system, but is not so connected <sup>1</sup>

Additional pan rate: In addition to the differential rate, where the total number of water closets or urinals connected either directly or indirectly in a rating unit exceeds two per SUIP an additional targeted rate will be assessed in respect of the third and every subsequent water closet or urinal (pan) in the rating unit after the first two per SUIP set at 60% of the differential rate value. (Local Government (Rating) Act 2002, Section 16 and 17, Schedule 2 Clauses 1 and 5, Schedule 3 Clauses 7 and 12)<sup>2</sup>

### Operating rates (set on a District-wide basis)

Operating rate: The operating targeted rate is to fund the operating costs associated with the provision of sewerage services. This rate is set on the basis of a fixed amount on every SUIP that is connected, either directly or indirectly, to a public reticulated wastewater disposal system. (Local Government (Rating) Act 2002, Section 16 and 17, Schedule 2 Clause 5 and Schedule 3 Clause 7)

Additional pan rate: In addition to the differential rate, where the total number of water closets or urinals connected either directly or indirectly in a rating unit exceeds two per SUIP an additional targeted rate will be assessed in respect of the third and every subsequent water closet or urinal (pan) in the rating unit after the first two per SUIP set at 60% of the differential rate value. (Local Government (Rating) Act 2002, Section 16 and 17, Schedule 2 Clauses 1 and 5, Schedule 3 Clauses 7 and 12)

Notes:

For the sake of clarity, SUIPS which are connected to any of the district's sewerage schemes will be assessed for both the capital and operating rates.

Rating units that are outside of one of the defined sewerage schemes and that are neither connected to, nor capable of connection to a public reticulated sewerage system will not be liable for these rates.

<sup>1</sup> Capable of connection means that rating unit is not connected to a public reticulated sewage disposal system but is within 30 metres of the reticulation, within an area serviced by a sewerage scheme and Council will allow the rating unit to connect.

<sup>2</sup> In terms of the Local Government (Rating) Act 2002 a rating unit used primarily as a residence for one household will be treated as having only one pan.

## Water rates

There are a number of targeted rates set to fund the provision and availability of water supplies. These rates are designed to separately fund the costs associated with each water supply scheme. Council's approach is that each scheme will pay its own interest and depreciation costs through the use of separate targeted capital rates, whereas the operating costs will be funded on the basis of a district wide operating rate.

### Capital rates (set on a scheme by scheme basis)

Differential rate: A series of separate differential targeted rates is set to fund the capital costs associated with the provision of water supplies to each of the district's eight separate water supply schemes set out below. These rates are set differentially on the basis of the provision or availability of service. (Local Government (Rating) Act 2002, Sections 16, 17 and 18 and Schedule 2 Clause 5 and Schedule 3 Clauses 7 and 9)

### Water schemes

Kaikohe	Kawakawa	Okaihau	Paihia
Kaitaia	Kerikeri	Omapere / Opononi	Rawene

### Water capital rate differential categories

Differential	Basis	Description
Connected	100%	Per SUIP that is connected, either directly or indirectly, to any of the Districts public reticulated water supply systems.
Non-Potable	60%	Per SUIP connected to the Rawene water scheme, receiving non-potable water.
Availability	100%	Per rating unit that is capable of being connected to a public reticulated water supply system, but is not so connected <sup>3</sup>

### Operating rates (set on a District-wide basis)

Operating rate: This is a targeted rate set for water supply based on the volume of water supplied. This rate will be assessed per cubic metre of water supplied as recorded by a water meter. Different rates are set depending on whether the supply is potable or non-potable water. (Local Government (Rating) Act 2002, Section 19)

Non-metered rate: The targeted rate is set for a water supply to every SUIP which is supplied with water other than through a water meter. This rate will be based on a flat amount equivalent to the supply of 250 cubic metres of water per annum. Different rates are set depending on whether the supply is potable or non-potable water. (Local Government (Rating) Act 2002, Sections 16 and 17, Schedule 2 Clause 5 and Schedule 3 Clauses 8 and 9)

Notes:

For the sake of clarity, SUIPS which are connected to any of the district's water supply schemes will be assessed both the capital and operating rates.

Rating units that are outside of one of the defined water supply schemes and that are neither connected to, nor capable of connection to a public reticulated water supply system, will not be liable for these rates.

## Land drainage rates

There are four land drainage rating areas in the District all located in the northern part of the Te Hiku ward.

### Kaitaia drainage area

A targeted rate is set to fund land drainage in the Kaitaia drainage area to be assessed on the basis of a uniform rate per hectare of land area within each rating unit located within the drainage rating area. Refer rating area maps on our website for details of the rating area. (Local Government (Rating) Act 2002, Sections 16 and 17, Schedule 2 Clause 5 and Schedule 3 Clause 5)

<sup>3</sup> Capable of connection means that rating unit is not connected to a public reticulated water supply system but is within 100 metres of the reticulation, within an area serviced by a water scheme and Council will allow the rating unit to connect.

### Kaikino drainage area

A targeted rate is set to fund land drainage in the Kaikino drainage area. This rate will be assessed differentially according to location as defined on the valuation record for each rating unit – refer rating area maps on our website for details of the rating area. This rate is assessed as a rate per hectare of land within each rating unit according to the differentials described below. (Local Government (Rating) Act 2002 Sections 16 and 17, Schedule 2 Clause 5 and Schedule 3 Clause 5)

### Motutangi drainage area

A targeted rate is set to fund land drainage in the Motutangi drainage area. This rate will be assessed differentially according to location as defined on the valuation record for each rating unit – refer rating area maps on our website for details of the rating area. This rate is assessed as a rate per hectare of land within each rating unit according to the differentials described below. (Local Government (Rating) Act 2002 Sections 16 and 17, Schedule 2 Clause 5 and Schedule 3 Clause 5)

### Waiharara drainage area

A targeted rate is set to fund land drainage in the Waiharara drainage area. This rate will be assessed differentially according to location as defined on the valuation record for each rating unit – refer rating area maps on our website for details of the rating area. This rate is assessed as a rate per hectare of land within each rating unit according to the differentials described below. (Local Government (Rating) Act 2002 Sections 16 and 17, Schedule 2 Clause 5 and Schedule 3 Clause 5)

### Drainage rate differential for Kaikino, Motutangi and Waiharara drainage areas

Differential	Basis	Description
Differential area A	100%	All rating units or parts of rating units located within the defined Differential rating area A
Differential area B	50%	All rating units or parts of rating units located within the defined Differential rating area B
Differential area C	17%	All rating units or parts of rating units located within the defined Differential rating area C

### BOI Recreation Centre rate

The BOI Recreational Centre rate assists in funding an operational grant to support the BOI Recreation Centre. This rate is assessed on the basis of a fixed amount on every SUIP within the area contained within rating rolls 400 to 499 – refer rating area maps for details of the rating area. (Local Government (Rating) Act 2002, Section 16 and Schedule 3 Clause 7)

### Notes in relation to land use differentials

Notwithstanding the above, Council retains the right to apply a different differential where it can be demonstrated, to its satisfaction, that the actual use of the entire rating unit differs from that described by the current land use code.

Council also reserves the right to apply a different differential to any SUIP if it can be demonstrated, to its satisfaction, that the actual use of that part differs from that described by the current land use code for the entire rating unit.

For Council to be able to apply two or more differentials to a single rating unit the area of the land that is used for each purpose must be capable of clear definition and separate valuation.

In some instances there may be two or more different uses taking place on the rating unit but it is not possible or practical to define the areas separately. In those instances, the differential category will be based on the 'highest and best use' applied by the Council's valuation service provider and the rates are set accordingly.

- Where the area of the land used for the different purpose is only minimal or cannot be separately defined, Council reserves the right not to assess that part using a different differential.

In every instance where Council proposes to change the differential on a rating unit from one category to another category it will advise the owner concerned and give them the opportunity to lodge an objection to that proposal.

- Where any rating unit or separately used or inhabited part of a rating unit would normally be subject to a commercial differential but complies with one or more of the exceptions set out below, that rating unit will be subject to the general rate general differential.

- Where the rating unit or part thereof is in receipt of a remission of rates pursuant to a policy adopted by Council and is not used for private pecuniary profit and is not subject to a licence for the sale of liquor.
- Where the rating unit is used solely for the purposes of providing private rental accommodation. This exclusion does not include properties such as hotels, motels or other forms of visitor accommodation except for bed and breakfast establishments, home or farm stay operations or similar accommodation providers where less than six bedrooms are provided for guest accommodation. Such properties will however, be subject to any additional sewerage charges where additional toilets are provided for guest use, for example ensuite facilities.

## Schedule of rates for 2019/20

Set out in the following tables are the indicative rates for the 2019/20 rating years. For comparison purposes the rates for the 2018/19 rating year are also shown. Please note all rates include GST.

Rates	Basis of Assessment	Differential Matter*	Rates 2019/20		Rates 2018/19 (GST inc)
			Rate (GST inc)	Total Rate	
<b>General rates</b>					
Uniform Annual General Charge	Per SUIP <sup>1</sup>	-	\$450.00	\$17,115,525	\$450.00
General differential	Per \$ of land value	1	\$0.0056044	\$42,088,594	\$0.0052569
Commercial differential	Per \$ of land value	1	\$0.0154121	\$5,473,859	\$0.0144565
<b>Targeted ward services rate</b>					
BOI - Whangaroa ward differential	Per SUIP	6	\$341.60	\$5,834,528	\$365.60
Te Hiku ward differential	Per SUIP	6	\$285.50	\$3,610,148	\$308.80
Kaikohe - Hokianga ward differential	Per SUIP	6	\$369.70	\$3,072,392	\$378.00
<b>Targeted roading rates</b>					
Uniform roading rate	Per SUIP	-	\$100.00	\$3,803,450	\$100.00
<b>Roading differential rate</b>					
Residential	Per \$ of land value	1	\$0.0001474	\$445,569	\$0.0001430
Lifestyle	Per \$ of land value	1	\$0.0001483	\$307,289	\$0.0001436
Farming general	Per \$ of land value	1	\$0.0001466	\$245,831	\$0.0001426
Horticulture	Per \$ of land value	1	\$0.0001382	\$15,364	\$0.0001346
Dairy	Per \$ of land value	1	\$0.0002292	\$107,551	\$0.0002167
Forestry	Per \$ of land value	1	\$0.0020986	\$199,738	\$0.0020196
Commercial	Per \$ of land value	1	\$0.0003737	\$107,551	\$0.0003585
Industrial	Per \$ of land value	1	\$0.0004779	\$30,729	\$0.0004596
Mining / Quarry	Per \$ of land value	1	\$0.0111468	\$61,458	\$0.0109514
Other	Per \$ of land value	1	\$0.0002501	\$15,364	\$0.0002439
<b>Stormwater targeted rates</b>					
General differential	Per rating unit	1	\$35.78	\$500,831	\$35.78
Commercial differential	Per rating unit	1	\$71.56	\$107,268	\$71.56
<b>Targeted development rates</b>					
<b>Paihia CBD development rate</b>					
General differential	Per SUIP	1	\$18.00	\$36,801	\$18.00
Commercial differential	Per SUIP	1	\$56.00	\$19,936	\$56.00
Kaitia BID rate	Per \$ of land value	-	\$0.0015641	\$57,500	\$0.0015264
<b>BOI recreation centre rate</b>					
Uniform targeted rate	Per SUIP	-	\$5.00	\$24,615	\$5.00
<b>Private roading rates</b>					
<b>Hupara Road sealing</b>					
Uniform rate	Per SUIP	-	\$661.73	\$23,822	\$0.00

Rates	Basis of Assessment	Differential Matter*	Rates 2019/20		Rates 2018/19
			Rate (GST inc)	Total Rate	(GST inc)
<b>Sewerage targeted rates</b>					
<b>Sewerage Capital Rates</b>					
<b>Ahipara</b>					
Ahipara connected	Per SUIP	5	\$289.12	\$150,053	\$284.95
Ahipara availability	Per rating unit	5	\$289.12	\$45,681	\$284.95
Ahipara additional pans	Per sub pan <sup>2</sup>	-	\$173.47	\$7,633	\$170.97
<b>East Coast</b>					
East Coast connected	Per SUIP	5	\$248.68	\$362,824	\$241.84
East Coast availability	Per rating unit	5	\$248.68	\$118,869	\$241.84
East Coast additional pans	Per sub pan	-	\$149.21	\$17,756	\$145.10
<b>Hihi</b>					
Hihi connected	Per SUIP	5	\$596.01	\$94,170	\$599.89
Hihi availability	Per rating unit	5	\$596.01	\$16,092	\$599.89
Hihi additional pans	Per sub pan	-	\$357.61	\$2,503	\$359.93
<b>Kaeo</b>					
Kaeo connected	Per SUIP	5	\$732.40	\$125,973	\$701.23
Kaeo availability	Per rating unit	5	\$732.40	\$13,183	\$701.23
Kaeo additional pans	Per sub pan	-	\$439.44	\$36,913	\$420.74
<b>Kaikohe</b>					
Kaikohe connected	Per SUIP	5	\$232.21	\$390,577	\$192.87
Kaikohe availability	Per rating unit	5	\$232.21	\$18,809	\$192.87
Kaikohe additional pans	Per sub pan	-	\$139.33	\$107,841	\$115.72
<b>Kaitaia and Awanui</b>					
Kaitaia and Awanui connected	Per SUIP	5	\$268.16	\$696,412	\$255.66
Kaitaia and Awanui availability	Per rating unit	5	\$268.16	\$26,548	\$255.66
Kaitaia and Awanui additional pans	Per sub pan	-	\$160.90	\$121,801	\$153.40
<b>Kawakawa</b>					
Kawakawa connected	Per SUIP	5	\$514.86	\$294,500	\$520.10
Kawakawa availability	Per rating unit	5	\$514.86	\$4,634	\$520.10
Kawakawa additional pans	Per sub pan	-	\$308.92	\$49,118	\$312.06
<b>Kerikeri</b>					
Kerikeri connected	Per SUIP	5	\$395.22	\$499,953	\$443.46
Kerikeri availability	Per rating unit	5	\$395.22	\$30,827	\$443.46
Kerikeri additional pans	Per sub pan	-	\$237.13	\$95,089	\$266.08
<b>Kohukohu</b>					
Kohukohu connected	Per SUIP	5	\$632.39	\$54,386	\$693.04
Kohukohu availability	Per rating unit	5	\$632.39	\$5,692	\$693.04
Kohukohu additional pans	Per sub pan	-	\$379.43	\$6,071	\$415.82
<b>Opononi</b>					
Opononi connected	Per SUIP	5	\$310.33	\$120,098	\$305.32
Opononi availability	Per rating unit	5	\$310.33	\$36,309	\$305.32
Opononi additional pans	Per sub pan	-	\$186.20	\$21,041	\$183.19
<b>Paihia</b>					
Paihia connected	Per SUIP	5	\$346.67	\$710,674	\$362.06
Paihia availability	Per rating unit	5	\$346.67	\$69,334	\$362.06
Paihia additional pans	Per sub pan	-	\$208.00	\$252,720	\$217.24

Rates	Basis of Assessment	Differential Matter*	Rates 2019/20		Rates 2018/19 (GST inc)
			Rate (GST inc)	Total Rate	
<b>Rangiputa</b>					
Rangiputa connected	Per SUIP	5	\$350.76	\$36,830	\$344.82
Rangiputa availability	Per rating unit	5	\$350.76	\$5,612	\$344.82
Rangiputa additional pans	Per sub pan	-	\$210.46	\$842	\$206.89
<b>Rawene</b>					
Rawene connected	Per SUIP	5	\$567.14	\$134,979	\$358.11
Rawene availability	Per rating unit	5	\$567.14	\$16,447	\$358.11
Rawene additional pans	Per sub pan	-	\$340.28	\$16,333	\$214.87
<b>Russell</b>					
Russell connected	Per SUIP	5	\$539.65	\$303,282	\$496.39
Russell availability	Per rating unit	5	\$539.65	\$84,185	\$496.39
Russell additional pans	Per sub pan	-	\$323.79	\$48,569	\$297.83
<b>Whangaroa</b>					
Whangaroa connected	Per SUIP	5	\$686.80	\$10,302	\$695.02
Whangaroa availability	Per rating unit	5	\$686.80	\$3,434	\$695.02
Whangaroa additional pans	Per sub pan	-	\$412.08	\$4,533	\$417.01
<b>Whatuhiwhi</b>					
Whatuhiwhi connected	Per SUIP	5	\$324.35	\$235,478	\$351.15
Whatuhiwhi availability	Per rating unit	5	\$324.35	\$138,822	\$351.15
Whatuhiwhi additional pans	Per sub pan	-	\$194.61	\$3,503	\$210.69
<b>Sewerage operating rate</b>					
Connected rate (All schemes)	Per SUIP	-	\$535.70	\$6,746,133	\$542.22
Subsequent pan rate (All schemes)	Per sub pan	-	\$321.42	\$1,259,978	\$325.33
<b>Water targeted rates</b>					
<b>Water capital rates</b>					
<b>Kaikohe</b>					
Kaikohe connected	Per SUIP	5	\$284.28	\$533,878	\$280.53
Kaikohe availability	Per rating unit	5	\$284.28	\$24,164	\$280.53
<b>Kaitaia</b>					
Kaitaia connected	Per SUIP	5	\$281.70	\$722,279	\$268.01
Kaitaia availability	Per rating unit	5	\$281.70	\$23,945	\$268.01
<b>Kawakawa</b>					
Kawakawa connected	Per SUIP	5	\$370.92	\$430,267	\$325.41
Kawakawa availability	Per rating unit	5	\$370.92	\$11,869	\$325.41
<b>Kerikeri</b>					
Kerikeri connected	Per SUIP	5	\$169.98	\$443,138	\$160.43
Kerikeri availability	Per rating unit	5	\$169.98	\$22,097	\$160.43
<b>Okaihau</b>					
Okaihau connected	Per SUIP	5	\$352.18	\$61,632	\$356.80
Okaihau availability	Per rating unit	5	\$352.18	\$2,817	\$356.80
<b>Omapere / Opononi</b>					
Omapere / Opononi connected	Per SUIP	5	\$660.28	\$261,471	\$667.81
Omapere / Opononi availability	Per rating unit	5	\$660.28	\$63,387	\$667.81
<b>Paihia</b>					
Paihia connected	Per SUIP	5	\$229.46	\$485,767	\$219.71
Paihia availability	Per rating unit	5	\$229.46	\$18,816	\$219.71



Rates	Basis of Assessment	Differential Matter*	Rates 2019/20		Rates 2018/19 (GST inc)
			Rate (GST inc)	Total Rate	
<b>Rawene</b>					
Rawene connected	Per SUIP	5	\$507.31	\$139,510	\$375.42
Rawene 60% non-potable	Per SUIP	5	\$304.39	\$11,871	\$225.25
Rawene availability	Per rating unit	5	\$507.31	\$11,161	\$375.42
<b>Water operating rates</b>					
<b>Water by meter rates</b>					
Potable water	Per M3	-	\$2.94	\$6,695,920	\$2.80
Non-potable water	Per M3	-	\$1.91	\$1,912	\$1.82
<b>Non-metered rates</b>					
Non-metered potable rate	Per SUIP	-	\$1,010.83	\$63,682	\$960.66
Non-metered non-potable rate	Per SUIP	-	\$753.47	\$3,014	\$715.66
<b>Drainage targeted rates</b>					
Kaitaia drainage area	Per Ha of land area		\$8.51	\$80,500	\$8.67
<b>Kaikino drainage area</b>					
Kaikino A	Per Ha of land area	6	\$13.19	\$4,967	\$11.72
Kaikino B	Per Ha of land area	6	\$6.60	\$2,477	\$5.86
Kaikino C	Per Ha of land area	6	\$2.20	\$2,906	\$1.96
<b>Motutangi drainage area</b>					
Motutangi A	Per Ha of land area	6	\$42.97	\$18,522	\$58.13
Motutangi B	Per Ha of land area	6	\$21.48	\$10,416	\$29.07
Motutangi C	Per Ha of land area	6	\$7.18	\$10,161	\$9.71
<b>Waiharara drainage area</b>					
Waiharara A	Per Ha of land area	6	\$18.54	\$2,658	\$18.54
Waiharara B	Per Ha of land area	6	\$9.27	\$7,203	\$9.27
Waiharara C	Per Ha of land area	6	\$3.10	\$1,639	\$3.10

## \* Differential Matters

- 1 Land use
- 5 Provision or availability of a service
- 6 Location of the rating unit

## Notes

- <sup>1</sup> Per SUIP - Separately Used or Inhabited part of a Rating Unit
  - <sup>2</sup> Per sub pan - Per subsequent pan
- All rates are GST inclusive

## Residential rates by ward and community

	Land values	General rates	UAGC	Road UAGC	Road Roding Rate	Ward rate	Stormwater	Other	Wastewater connected	Water if connected (excluding usage)	2019/20	2018/19
<b>Bay of Islands - Whangaroa</b>												
Kaeo	\$75,184	\$421	\$450	\$100	\$11	\$342	\$36	-	\$1,268	-	\$2,628	\$2,601
Kawakawa	\$41,918	\$235	\$450	\$100	\$6	\$342	\$36	\$5	\$1,051	\$371	\$2,595	\$2,570
Moerewa	\$17,618	\$99	\$450	\$100	\$3	\$342	\$36	\$5	\$1,051	\$371	\$2,455	\$2,439
Kerikeri	\$193,725	\$1,086	\$450	\$100	\$29	\$342	\$36	-	\$931	\$170	\$3,143	\$3,144
Okaihau	\$71,577	\$401	\$450	\$100	\$11	\$342	\$36	-	-	\$352	\$1,691	\$1,695
Paihia	\$192,011	\$1,076	\$450	\$100	\$28	\$342	\$36	\$18	\$882	\$229	\$3,162	\$3,130
Russell	\$377,364	\$2,115	\$450	\$100	\$56	\$342	\$36	-	\$1,075	-	\$4,173	\$4,028
Whangaroa	\$188,101	\$1,054	\$450	\$100	\$28	\$342	\$36	-	\$1,223	-	\$3,232	\$3,204
<b>Kaikohe - Hokianga</b>												
Kaikohe	\$40,111	\$225	\$450	\$100	\$6	\$370	\$36	-	\$768	\$284	\$2,238	\$2,196
Kohukohu	\$94,713	\$531	\$450	\$100	\$14	\$370	\$36	-	\$1,168	-	\$2,668	\$2,710
Opononi / Omapere	\$126,417	\$708	\$450	\$100	\$19	\$370	\$36	-	\$846	\$660	\$3,189	\$3,162
Rawene	\$75,632	\$424	\$450	\$100	\$11	\$370	\$36	-	\$1,103	\$507	\$3,001	\$2,648
<b>Te Hiku</b>												
Ahipara	\$142,931	\$801	\$450	\$100	\$21	\$286	\$36	-	\$825	-	\$2,518	\$2,494
Kaitaia / Awanui	\$38,126	\$214	\$450	\$100	\$6	\$286	\$36	-	\$804	\$282	\$2,176	\$2,166
East Coast	\$169,649	\$951	\$450	\$100	\$25	\$286	\$36	-	\$784	-	\$2,631	\$2,595
Hihi	\$135,826	\$761	\$450	\$100	\$20	\$286	\$36	-	\$1,132	-	\$2,784	\$2,770
Rangiputa	\$143,443	\$804	\$450	\$100	\$21	\$286	\$36	-	\$886	-	\$2,583	\$2,556
Whatuwhiwhi	\$143,443	\$804	\$450	\$100	\$21	\$286	\$36	-	\$860	-	\$2,556	\$2,563

## Projected number of rating units

Local Government Act 2002 Schedule 10 Clause 20A requires Council to state the projected number of rating units within the district or region of the local authority at the end of the preceding financial year.

Council is projecting 38,217 rating units at 30 June 2019.

The projected total values at 30 June 2019:

- Land Value: \$8,147,176,150
- Capital Value of: \$15,982,728,600

## Definition of a separately used or inhabited part (SUIP) of a rating unit

Where rates are calculated on each separately used or inhabited part of a rating unit, the following definitions will apply:

- any part of a rating unit that is used or occupied by any person, other than the ratepayer, having a right to use or inhabit that part by virtue of a tenancy, lease, licence, or other agreement
- any part or parts of a rating unit that is used or occupied by the ratepayer for more than one single use.

The following are considered to be separately used parts of a rating unit:

- individual flats or apartments
- separately leased commercial areas which are leased on a rating unit basis
- vacant rating units
- single rating units which contain multiple uses such as a shop with a dwelling
- a residential building or part of a residential building that is used, or can be used as an independent residence. An independent residence is defined as having a separate entrance, separate cooking facilities, e.g. cooking stove, range, kitchen sink etc. together with living and toilet / bathroom facilities.

The following are not considered to be separately used or inhabited parts of a rating unit:

- a residential sleep-out or granny flat that does not meet the definition of an independent residence
- a hotel room or a motel room with or without kitchen facilities
- individual offices or premises of business partners.

### Postponement charges

Pursuant to the Local Government (Rating) 2002 Act, Council will charge a postponement fee on all rates that are postponed under any of its postponement policies. The postponement fees are as follows:

- Application fee: \$50.00
- Administration fee: \$50.00 per year
- Financing fee on all postponements: Currently set at 4.75% pa but may vary to match Council's average cost of funds.

At Council's discretion all these fees may be added to the total postponement balance.

### Payment of rates

With the exception of water by meter charges, Council will charge the rates for the 2019/20 rating year by way of four equal instalments. Each instalment must be paid on or before the due dates set out below. Any rates paid after the due date will become liable for penalties.

### Rate instalment dates

Instalment	Due date	Penalty date
One	20 August 2019	27 August 2019
Two	20 November 2019	27 November 2019
Three	20 February 2020	27 February 2020
Four	20 May 2020	27 May 2020

### Water by meter

Water meters are read on a six-month cycle and are payable on the 20<sup>th</sup> of the month following the issue of the invoice as follows:

Scheme	1st invoice	Due date	Penalty date	2nd invoice	Due date	Penalty date
Kaikohe	Nov 2019	20/12/2019	06/01/2020	May 2020	22/06/2020	29/06/2020
Kaitaia	Aug 2019	20/09/2019	27/09/2019	Feb 2020	20/03/2020	27/03/2020
Kawakawa	July 2019	22/08/2019	29/08/2019	Jan 2020	20/02/2020	27/02/2020
Kerikeri	Sep 2019	21/10/2019	28/10/2019	Mar 2020	22/04/2020	29/04/2020
Okaihau	July 2019	22/08/2019	29/08/2019	Jan 2020	20/02/2020	27/02/2020
Omapere / Opononi	July 2019	22/08/2019	29/08/2019	Jan 2020	20/02/2020	27/02/2020
Paihia	Oct 2019	21/11/2019	28/11/2019	Apr 2020	20/05/2020	27/05/2020
Rawene	July 2019	22/08/2019	29/08/2019	Jan 2020	20/02/2020	27/02/2020

### Penalties on rates

Sections 57 and 58 of the Local Government (Rating) Act 2002 empower councils to charge penalties on the late payment of rates. Pursuant to sections 57 and 58 of the Act, Council will impose the following penalties:

- A ten percent (10%) penalty on any portion of each instalment of rates assessed in the 2019/20 financial year that is not paid on or by the due date for payment, as listed above.

### Penalties on water by meter rates

A ten percent (10%) penalty on any portion of the rate assessed for the supply of water, as separately invoiced, that is not paid on or by the due date for payment as set out on the invoice. This penalty will be added on the 27<sup>th</sup> day of the month in which the invoice was due.

For rating area maps please see our website: [www.fndc.govt.nz](http://www.fndc.govt.nz) keyword: rating