



ANNUAL PLAN 2023-2024



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Greetings to you all,

Thank you for taking the time to read this year's Annual Plan 2023-2024.

As we updated the budgets and work programme for this coming year, there were many factors to consider when making decisions. The number of external challenges placing pressure on our operating environment were apparent, with Council facing the same rising costs as our communities – spiralling inflation, interest rate hikes, an overall creeping cost of living. In spite of our best efforts, rising construction costs are having noticeable impacts on our business, as evidenced in the 12.4 percent increase we are facing with roading construction this year.

Against the background of these challenges, we saw a period of extreme weather events in February that caused long-term damage to our district's infrastructure. As a result, Council has prioritised emergency roading repairs in the work programme. Too many of our roads are not fit for purpose and the fixes are needed urgently to get the district moving again. By focusing on these first and foremost, we can source much-needed external funding from NZTA to ease any burden for our ratepayers. Alongside this we also have a number of key capital projects to be getting on with. Find more details of these in Part One of this document. While it's been a testing start to the year, I am strengthened by the resilience shown by our communities. In my regular travels around the district, I have met with many of you. We are a tough lot and already back on our feet and getting on with it. I know that unexpected emergency works coupled with some ambitious capital works means delivering this year's work programme will be demanding, but I am confident that our Executive Team and staff can meet these challenges.

We're focused on maintaining our vibrant district and encouraging new people to our areas, stimulating growth and supporting the economic development of our communities. Kaipara has a bright future.

Craig Jepson Mayor, Kaipara District



"I encourage you to stay updated with the information we share so you can keep on top of what's happening in your area and take opportunities to give feedback. Follow the KDC Facebook page, sign up to the Antenno mobile phone app, read our fortnightly Council paper pages in the Kaipara Lifestyler and the Mangawhai Focus, subscribe to the Kaipara Kōrero e-newsletter or read our news website at www.kaipara.govt.nz/news."

Kia ora koutou,

This Annual Plan sets out our work programme for 2023-2024 and outlines for you, the community of Kaipara district, what we plan to achieve.

Along the way we will keep you updated on our progress. I encourage you to stay updated with the information we share so you can keep on top of what's happening in your area and take opportunities to give feedback. Follow the KDC Facebook page, sign up to the Antenno mobile phone app, read our fortnightly Council paper pages in the Kaipara Lifestyler and the Mangawhai Focus, subscribe to the Kaipara Kōrero e-newsletter or read our news website at www.kaipara.govt.nz/news.

Local government continues to see change happening as a result of the Government's reform programme. Once the resource management reforms have passed, staff will be adjusting in line with the new legislation and the confirmed timetable. This year there will also be a lot of preparatory work within our organisation for the new Entity A, as part of the Affordable Waters reform (formerly Three Waters). While the Affordable Waters reform is still being finalised and does not come into effect until July 2024, there is a significant amount of work happening now to ensure that any transition is smooth. On the coal face it is business as usual for our service delivery with a number of renewal and upgrade projects to be delivered this year for our communities. Behind the scenes there is much to be done and we will be supporting and navigating our staff and community through this period. We will keep you informed and updated of any changes as we do so.

Looking ahead, our staff will be out with the elected members asking for your thoughts, aspirations and ideas in preparation for the next Long Term Plan 2024-2034. Already we have attended a number of markets and community events to talk with you. Formal consultation takes place in early 2024, but we are after initial input now to help us understand what you love most about this district, what you want us to focus on, and what new ideas you might want to see. Over these coming months there will be many opportunities to take part and have your say.

We are immensely proud to look after Kaipara. Our Council staff live in the communities they work with and serve. Check out the What Council Does infographic further if you're interested in understanding the breadth of work our team undertakes across the district.

We look forward to working with you.

Ngā mihi nui

Jason Marris Chief Executive

## Kaipara District Council Elected Members



Deputy Mayor Jonathan Larsen



Otamatea Ward Ron Manderson



Wairoa Ward Gordon Lambeth



Kaiwaka-Mangawhai Ward Rachael Williams



Otamatea Ward Mark Vincent



Wairoa Ward Eryn Wilson-Collins



Kaiwaka-Mangawhai Ward Mike Howard



Te Moananui o Kaipara Māori Ward Pera Paniora



Wairoa Ward Ash Nayyar

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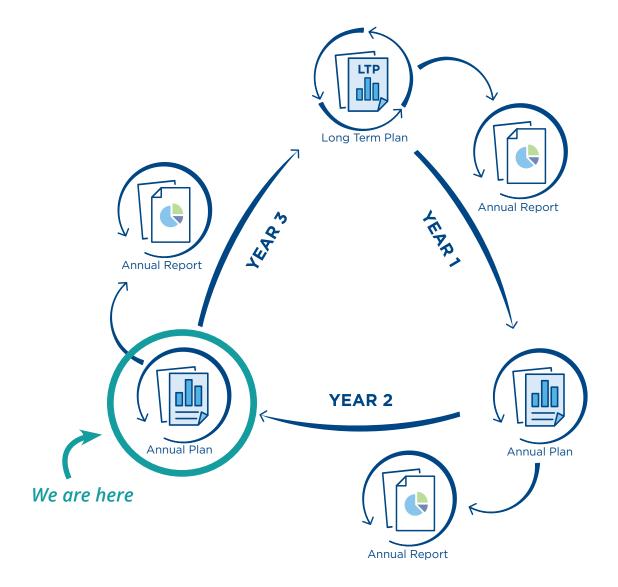
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## What is an Annual Plan?

Every three years we consult with the community and develop a Long Term Plan (LTP). The LTP sets our vision, direction, budgets, and our work plans for the next 10 years. The LTP we are currently working from for 2021-2031 was adopted 30 June 2021.

The LTP is our lead document and should be the first port of call if you are after additional information on any of our planned activities. You can find it online at https://www.kaipara.govt.nz/news. In the two years between adopting an LTP, we prepare an annual plan. The annual plan is a yearly update against what has been set out through the LTP, including any changes to budgets and work plans for that one year. We consult the community on any significant or material changes in the annual plan, to ensure we are on the right path.

This Annual Plan 2023-2024 is Year 3 of our current LTP 2021-2031, and looks at the period from July 2023 through to the end of June 2024.



## **Council Planning and Reporting Cycle**

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## What drives our work programmes

## Setting the scene

Elected Members agreed on a vision and six community outcomes for the Long Term Plan 2021-2031. The vision and outcomes set the direction Council works towards and guides all our work programmes.

# *Growing a better Kaipara* – Nurturing our people and place by inspiring a vibrant, healthy and caring community

Climate Smart - Climate change and its impacts are reduced through community planning

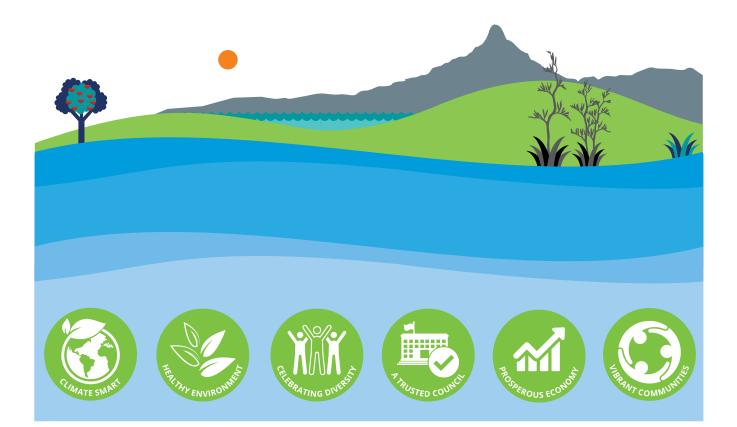
Healthy Environment - Our natural environment is protected and open to the community

Celebrating Diversity - Our local heritage and culture are valued and reflected in the community

A Trusted Council - An open organisation working for our community

Prosperous Economy - Development is encouraged, supported and sustainable

Vibrant Communities - Kaipara communities offer an attractive place to live and visit



Find out more and how you can get involved in building our next 10 year plan for 2024-2034 on our website **www.kaipara.govt.nz** 

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## What has changed from the Long Term Plan

When Council met in December 2022 to review the work programme and budgets for this Annual Plan, the focus was on keeping the average rates increase affordable for our communities, ensuring that our work programme accommodated the growth Kaipara continues to experience, making improvements where we could, and maintaining our levels of service as much as possible. We were cognisant of the pressures our community was facing with the cost of living and inflation continuing to rise.

When February's extreme weather events hit we could see that the damage suffered was extensive and long-lasting. We returned to the budgets with a fine-tooth comb once again, to further reprioritise funding.

Council has re-evaluated the work programme for the 2023-2024 year. A number of projects proposed for Year 3 have been deferred to the following year so that staff and contractors can prioritise resourcing and funding on emergency works. These updates were deliberated on and adopted by Council in the April Council meeting, and do not include any new or alternative choices for the community to consider. As a result, Council decided not to undertake formal community consultation for this Annual Plan.

The main focus for this year will be on much needed repairs to get our infrastructure back to pre-weather event standards. Other updates from the LTP include:

- Council is operating within an environment of increasing cost escalations, with the costs of roading maintenance contracts up by around 12.4%. This will impact the level of service over the longer term
- Two projects planned in Mangawhai for the Wood Street area – an upgrade of the stormwater network and the revitalisation project have been moved out to next year (2024-2025) to allow staff and contractors to concentrate on emergency works
- Council will contribute \$100,000 towards a new multi-agency coordination centre in Whangarei, better preparing us for future events
- A stronger focus on economic development, with the creation of a new role to support Council
- Activating our new Arts, Culture and Heritage Strategy, supporting and fostering our creative communities
- Approximately \$500,000 allocated for the District Plan Review will no longer be spent this year, reducing overall activity costs
- Improvements in our asset management planning, enabling us to proactively maintain the assets we have so we can look after them for future generations.

## Changes for individual property rates

## **General rates**

This year, the Uniform Annual General Charge (UAGC) has been increased from \$764 to \$800. This means that every ratepayer will now pay \$800 UAGC. This has generally meant that lifestyle, pastoral and dairy properties pay less of the general rate than they would have if the UAGC remained at \$764.

Note that this is only 23.72% of a maximum allowable of 30% to levy.

## **Targeted rates**

### Water by Meter Charge

The Water by Meter Charge has decreased by 5.94% due to a change in funding sources. Previously, Council funded the initial evaluation of secondary water sources from operational costs. This year the design for Waiatua Dam in Dargaville is included in the capital cost of the project and will be funded from depreciation reserves, rather than debt or rates. As well as this, a number of Kaihu properties connected to a non-potable water supply were

#### PART ONE What's happening

supplemented with bottled drinking water. These properties have transitioned to independently funded water tanks and supplying bottled water is no longer necessary. The fixed charge for the first cubic metre of water (which covers the treatment plants and overhead costs) has also been reduced from \$373 to \$211.

### Wastewater

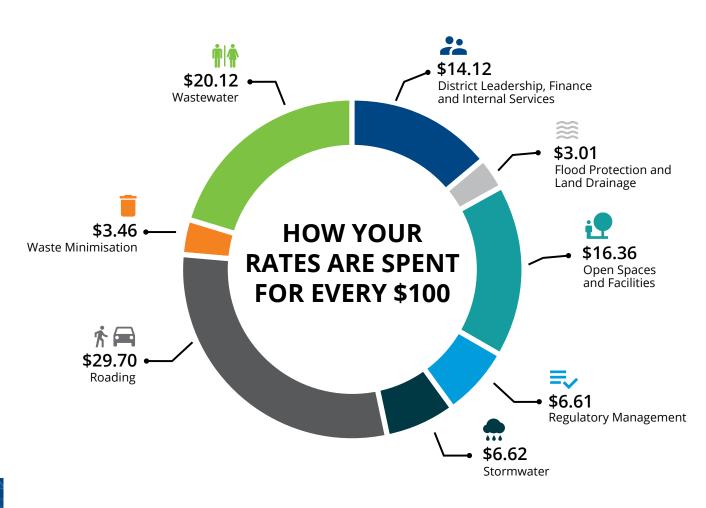
The wastewater charge has increased across the district due to full depreciation now being rated on all Kaipara wastewater plants (last year, depreciation was funded at 90%). This depreciation is used to fund future renewals. In addition, investigations are also being funded for a concept design for a new wastewater system in Paparoa and to look at the infiltration of the Dargaville wastewater system.

As part of the Long Term Plan 2021-2031 process Council consulted with the community and agreed to equalise costs for wastewater services across the district, with a staggered entry for those on the Te Kopuru system over three years. This is the last year and so the increase this year is higher for these ratepayers.

## Stormwater (rated on land value per scheme)

There is a significant increase to the Mangawhai stormwater charge as this year provides for catchment management plans to be drafted. The effects of the February extreme weather events highlighted the lack of stormwater infrastructure in parts of Mangawhai, so this year there is focus on ensuring there is sufficient stormwater infrastructure for residents, both current and in the future.

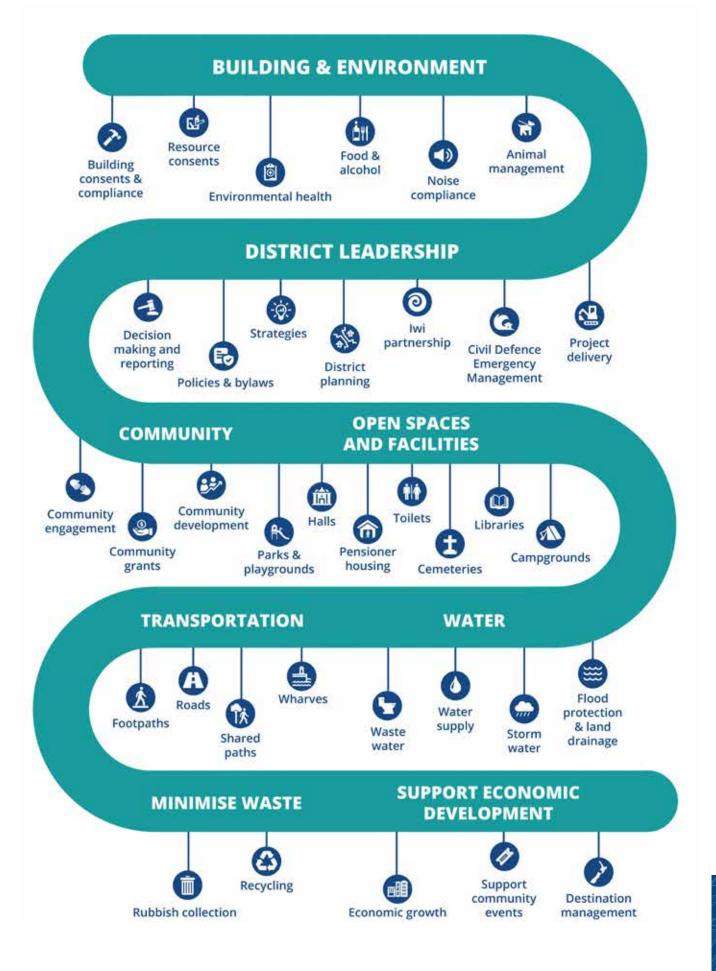
## How your rates are spent



\*Figures used are for the year ahead 2023-2024.

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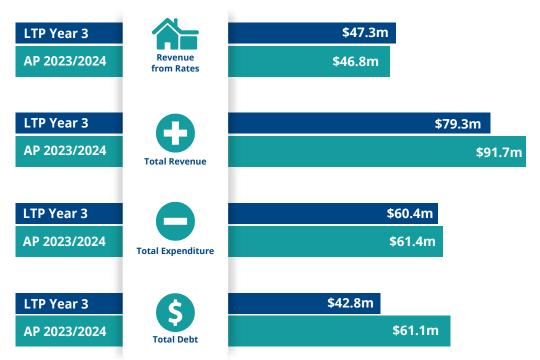
## What Council does



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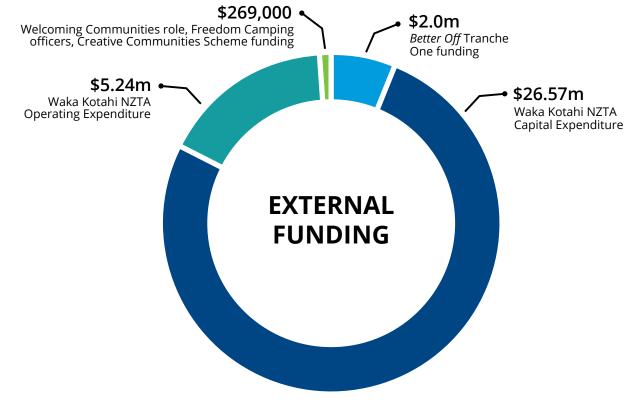
## **Operational summary**

This chart shows the comparison between Year 3 of our LTP 2021-2031 versus the planned budget for this Annual Plan 2023-2024. Our finance plan is detailed in Part Two of this document.



## External funding

A substantial amount of our projects are supported by central government funding. Without this funding many of our major infrastructure projects would not be possible. You can find further details of external funding under grants and subsidies in the financial statements.



# Key financials

Operational summary	LTP Budget Year 3 2023/2024 (\$000s)	Annual Plan 2023/2024 (\$000s)	Notes/addendums
Rates	47,355	46,882	This amount includes water supply targeted rates and penalty revenue
Other revenue (including financial and development contributions)	13,909	13,269	Slight decrease in income from interest as term deposits are utilised
Subsidies and grants received	18,019	34,073	Includes increased subsidy (to 82 percent) from Waka Kotahi NZ Transport Agency (Waka Kotahi NZTA) for repair work to damaged roading network
Total operating revenue including grants	79,282	94,224	See above
Operating expenditure	60,442	61,473	Includes salaries for externally funded positions e.g. Welcoming Communities Advisor, Freedom Camping officers
Surplus/(deficit)	18,841	32,751	See above (subsidies and grants received)
Rates increase average after growth	3.92%	4.96%	This average excludes targeted water rates
Closing balance net debt at 30 June 2024	42,847	61,155	Projects with increased costs are to be funded by debt. This includes Maungaturoto wastewater upgrade, Breve Street stormwater upgrades, Poutō Road second seal, upgrading Maungaturoto water treatment plant. There is approximately \$6.8 million cash in hand, which can be used to offset debt and is important to take into account when viewing the net debt.

## **Financial management**

For this forthcoming year, Council has worked to ensure the average rates increase (excluding water) did not go above the average rates limit (5.10%) that was indicated in the Long Term Plan. The work to do this is a constant balancing act, ensuring that we still provide the levels of service the community expects while keeping rates as affordable as possible.

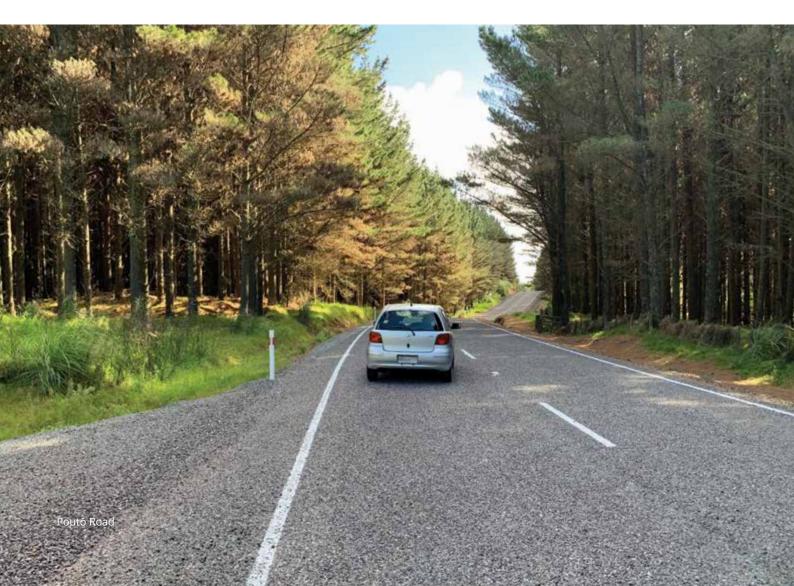
On average, rates have increased by 4.96% for the 2023-2024 year across the district. That means around half of people will experience a change of more than that and half will experience a change of less than that.

The Water by Meter Charge, for those on water supply, has decreased by 5.94%.

The Statement of Financial Performance shows that Council will end the year with debt levels at around \$61.1 million. This is higher than the level projected in the Long Term Plan (\$42.8 million). Council has \$6.8 million cash in hand which can be used to offset this balance.

Our available cash on hand is forecast to come in at \$6.8 million for this year. This is higher than what was forecast in the LTP due to the number of deferred projects that will be carried forward to next year.

We have \$49.1 million planned for capital expenditure works, with a significant portion of this funded by external sources such as Waka Kotahi NZ Transport Agency. There will also be an additional \$25.18 million of capital projects that are carried forward from 2022-2023, recognising that our programme was ambitious last year.



# Key projects 2023-2024

Additional financial information can be found in the 'Financials' chapter of this plan.

Capital Projects (Budgeted cost of \$250,000 and above)	Budget 2023-2024	Funded with			
Open Space	es and Facilities				
Mangawhai Fagan Place pensioner housing upgrade	1,510,000	Loan funded			
Dargaville and Mangawhai new library design and planning	2,000,000	Better Off Tranche One external funding			
Mangawhai coastal walkway	265,000	Financial contributions			
Northern Wairoa War Memorial Hall – reclad hall	1,000,000	Depreciation funded Loan funded			
Stor	mwater				
Dargaville town stopbank – storm damage repair	500,000	Loan funded			
Mangawhai Breve Street stormwater upgrade	600,000	Loan funded			
Mangawhai Eveline Street stormwater	900,000	Depreciation funded			
	portation				
District-wide repair and replacements for roading structures eg bridges and retaining walls	1,066,000	62% Waka Kotahi NZTA General rates			
District-wide unsealed road metalling	608,158	62% Waka Kotahi NZTA General rates			
District-wide associated improvements for road rehabilitation and reseals	267,000	62% Waka Kotahi NZTA General rates			
Dargaville/Tangiteroria speed management plan	533,000	62% Waka Kotahi NZTA General rates			
District-wide road safety improvements	533,000	62% Waka Kotahi NZTA General rates			
District-wide slip repair	533,000	62% Waka Kotahi NZTA General rates			
District-wide storm damage – Gabrielle/extreme weather events storm recovery works	11,793,108	82% Waka Kotahi NZTA General rates			
District-wide drainage renewals	667,000	62% Waka Kotahi NZTA General rates			
District-wide sealed road resurfacing	2,132,000	62% Waka Kotahi NZTA General rates			
District-wide sealed road rehabilitation	1,386,000	62% Waka Kotahi NZTA General rates			
Mangawhai shared path	6,103,000	62% Waka Kotahi NZTA Development contributions Financial contributions Loan funded			
Poutō Road second coat sealing	533,000	Loan funded			
Dargaville shared path	7,500,000	Transport Choices funding package (Waka Kotahi NZTA)			
Dargaville semi-protected cycle lanes	500,000	Transport Choices funding package (Waka Kotahi NZTA)			
Wastewater					
Dargaville wastewater treatment plant upgrades	1,000,000	Depreciation funded			
Storm damage - maturation ponds height investigation	650,000	Depreciation funded			
Water Supply					
Dargaville watermain renewals	538,000	Depreciation funded water rate			
Dargaville water supply Waiatua Dam design	300,000	Depreciation funded			
Maungaturoto watermain renewals	433,000	Depreciation funded water rate			
Maungaturoto Water treatment plant upgrade (sand filters)	1,000,000	Loan funded			

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## Council priorities for 2023-2024

The revised Annual Plan focusses on getting our roading and infrastructure back to pre-weather event standards, with sufficient funds retained for selected priority projects already agreed in Year 3 of the LTP.

We've highlighted some of the key work that reflects these priorities below. Further information can be

found in the financial section (Part Two) or check our Long Term Plan 2021-2031.

We'll keep you updated as projects progress. We'll be communicating what we're doing to make sure you're aware of how your money is spent, and what the work means for your community and future residents of Kaipara.

## Recovering from 2023 extreme weather events

The largest portion of our budget and work programme for this forthcoming year is focused on completing emergency work required following February's extreme weather events. Our roading network suffered significant and long-lasting damage, and many issues are difficult to fix. In the next year \$11.8 million will be spent on our roading network to repair damage solely from the weather events, of which 82% is funded by Waka Kotahi NZ Transport Agency. Work includes repairing road surfaces, remediating slips, fixing our bridges, and replacing damaged drainage systems.

Another \$500,000 will be spent repairing the Dargaville town stopbank and \$150,000 on the Whakahara floodgate and stopbank, ensuring this infrastructure continues to protect our communities in the future.



## **Existing infrastructure services**

Kaipara is a large district and one of the few in New Zealand that stretch from coast to coast. Within the area we look after more than 1,578km of roads, 348 bridges, and over 350km of pipe work that all need ongoing maintenance, repair and upgrades.

Excluding emergency works, our core spend remains in maintenance and upgrades across the district; grading, pothole repair, signage straightening and improvement, roadside spraying and tree maintenance, seal and pavement upgrades, and culvert renewals (the monthly roading report on our website details this work).

As well as maintaining our day-to-day water services, we are continuing our stormwater catchment plans with Baylys Beach, renewing parts of the stormwater networks in Dargaville, Kaiwaka, Maungaturoto and Pahi, and replacing ageing pipes across various water networks in Glinks Gully, Maungaturoto, Ruawai and more. We have significant upgrades planned that will increase the capacity and resilience of both Dargaville and Kaiwaka's wastewater treatment plants and will work with the Te Tai Tokerau Water Trust as we move to the design stage for increased water storage capability for Dargaville's supply.

The Government is progressing its Affordable Waters reform (previously known as Three Waters reform), where water services in the Northland and Auckland regions will be supplied by a publicly owned entity (Entity A) from July 2024. For the period this Annual Plan 2023-2024 covers, we assume no changes to our current model and we will continue to deliver drinking water, stormwater and wastewater services to the district.



## New infrastructure

Two of our key projects planned for this year will increase connectivity and open up more transport choices for our communities.

Dargaville is laid out in a gridline structure with wide, straight roads that encourage vehicles to speed, increasing the likelihood of a crash and making crossing difficult for non-vehicle users. With improved safety infrastructure, we hope more people will get out of their cars and walk or cycle about town. To this end we have secured \$8 million from the Transport Choices funding package (Waka Kotahi NZ Transport Agency) for designated cycle lanes and shared paths for Dargaville. This work is planned to start this year, making it easier and safer for people to walk or bike to schools and the CBD.

In Mangawhai we have just completed the second phase of the shared path, and the third phase – the section between Mangawhai Central and the village and a section between ITM and Wood Street – will start later this year. The work is part of a wider shared path network for Mangawhai, improving safety and connectivity between its two centres, and making it easier to travel by foot, bike or scooter along a part of busy Molesworth Drive.



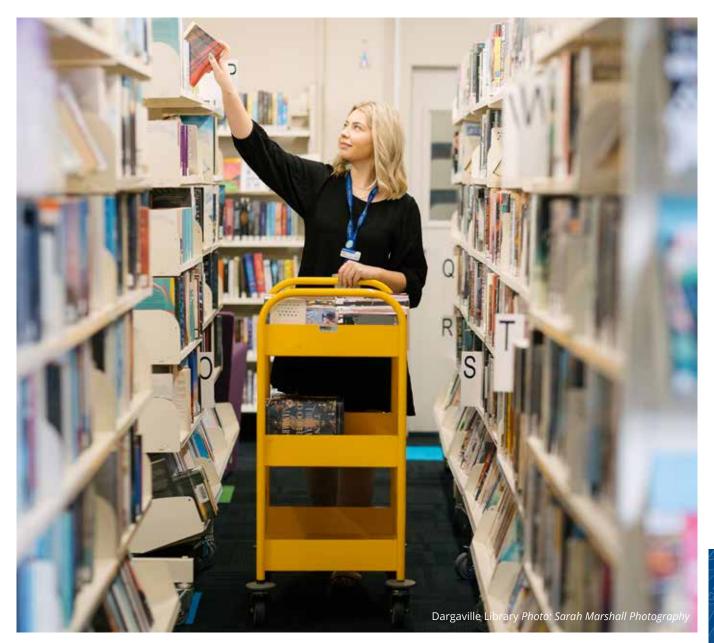
## Open spaces and community facilities

We provide community development, libraries, a hall and pensioner housing to contribute to our social wellbeing, providing natural spaces open to all and enabling our community to come together and encourage active play.

Additional funding for this year has been committed to our district's parks and reserves, with an emphasis on playgrounds. Council continues to investigate options for the pensioner units in Fagan Place in Mangawhai.

Earlier in 2023 Council's Chief Executive, Jason Marris, made the call to close the Northern Wairoa War Memorial Hall in the interest of public safety following further damage sustained during Cyclone Gabrielle. The Council was planning to demolish the poorly designed and constructed 1990s additions as part of the Long Term Plan 2021-2031 and restore the Northern Wairoa War Memorial Hall and Municipal Chambers as stand-alone buildings. With the Northern Wairoa War Memorial Hall closed for public safety, the demolition has now been brought forward to this year so that the hall can be reopened for use as soon as possible.

We remain committed to developing library facilities for both Mangawhai and Dargaville. This year we will further progress both projects. Tranche One of the *Better Off* funding had been set aside for this work.



## **Climate adaptation**

Under the current LTP we committed \$1.5 million over 10 years to a climate change work programme, of which approximately \$180,000 will be used this year on mitigation and adaptation in our communities. This is our third year of the programme.

Mitigation is reducing our greenhouse gas footprint by finding different ways of functioning as a Council and by encouraging carbon removal/sequestration. It means supporting and enabling our community to do the same.

Adaptation is increasing our resilience and ability to thrive in a changing environment. Adaptation means planning for how we grow, develop and make decisions on how best to respond to climate change. For Council, this could look like using climate change projections to help make decisions on locations and designs of future infrastructure such as parks, roads, stormwater drains or community facilities.

These approaches are planned out within Council's Climate Change Work Programme, and mapped via three workstreams; Climate Smart Policy, Climate Action, and Adaptive Pathways Planning.

This year more than two-thirds of the Climate Change Work Programme budget is allocated towards community adaption planning, focusing on Ruawai Adaptive Planning. The remaining estimated one-third of the budget is allocated to developing/finalising the Climate Action Plan and our annual GHG emissions accounting and reporting requirements.



## Council and Māori relationships

Kaipara District Council operates under two formal agreements with mana whenua. Council has a Mana Enhancing Agreement (MEA) with Te Roroa and a Memorandum of Understanding (MoU) with Te Uri o Hau. In October 2020, Council agreed to establish a Māori Ward in the Kaipara District. Representation for elections 2022 and 2025 include one councillor elected to represent Te Moananui o Kaipara Ward (Māori Ward).

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The view from Tokatoka at sunrise





Prospective Statement of Comprehensive Revenue and Expense	Annual Report 2021/2022	Annual Plan 2022/2023	LTP 2023/2024	Annual Plan 2023/2024
For the year ended: 30 June	\$'000	\$'000	\$'000	\$'000
Revenue				
Rates	41,691	44,831	47,355	46,882
Subsidies and grants	31,980	25,396	18,019	34,073
Activity income	7,741	7,848	7,604	7,714
Contributions	4,361	4,543	4,616	4,616
Investments and other income	5,474	1,356	1,689	939
Total revenue	91,247	83,976	79,282	94,224
Expenses				
Activity costs	28,552	28,542	29,045	28,571
Employee benefits	14,675	17,393	16,036	17,455
Finance costs	1,926	2,248	2,529	2,379
Depreciation	12,633	12,186	12,831	13,068
Total expenses	57,786	60,368	60,442	61,473
Surplus/(deficit) for the period	33,461	23,607	18,841	32,751
Other comprehensive revenue and expense				
(Items that will not be reclassified subsequently to surplus or deficit)				
Gain/(loss) on revaluation	99,222	13,600	13,800	50,000
Total comprehensive revenue and expense for the period	132,683	37,207	32,641	82,751

Prospective Statement of Changes in Net Assets/Equity	Annual Report 2021/2022	Annual Plan 2022/2023	LTP 2023/2024	Annual Plan 2023/2024
For the year ended: 30 June	\$'000	\$'000	\$'000	\$'000
Balance at 1 July	798,503	822,147	787,564	932,408
Comprehensive revenue and expense for the period				
Surplus/(deficit) for the period	33,461	23,607	18,841	32,751
Other comprehensive revenue and expense for the period				
Surplus on Revaluation of Infrastructure	99,222	13,600	13,800	50,000
Total comprehensive revenue and expense for the period	132,683	37,207	32,641	82,751
Balance at 30 June	931,186	859,355	820,205	1,015,159

Prospective Cash Flow Statement	Annual Report 2021/2022	Annual Plan 2022/2023	LTP 2023/2024	Annual Plan 2023/2024
For year ended: 30 June	\$'000	\$'000	\$'000	\$'000
Cash Flow from Operating Activities				
Receipts:				
Rates	42,418	44,831	47,355	46,882
Fees, charges and other	11,716	12,767	12,603	12,713
Grants and subsidies	33,393	25,396	18,019	34,073
Interest received	140	206	6	56
sub total	87,667	83,200	77,983	93,724
Payments:				
Suppliers and employees	44,367	41,205	44,077	45,573
Taxes (including the net effect of GST)	92	0	0	0
Interest expense	1,926	2,248	2,529	2,379
sub total	48,678	47,730	47,158	47,952
Net Cash Flow from/(to) Operating Activities	38,989	35,471	30,825	45,772
Cash Flow from Investing Activities				
Receipts:				
Sale of property, plant and equipment	107	0	0	0
Mortgage Repayments Received	0	0	0	0
sub total	107	0	0	0
Payments:				
LGFA Borrower notes	0	0	0	0
Purchase of investments	10,000	0	0	0
Property, plant and equipment purchases	29,488	36,172	29,749	49,132
sub total	39,488	36,172	29,749	49,132
Net Cash Flow from/(to) Investing Activities	(39,381)	(36,172)	(29,749)	49,132
Cash Flow from Financing Activities				
Receipts:				
Loans raised (Net)	0	0	0	0
Payments:	0	704	(4.077)	2.200
Loans (repayment)/drawn (net)	0	701	(1,077)	3,360
Net Cash Flow from/(to) Financing Activities	0	701	(1,077)	3,360
Net Increase/(Decrease) in cash and cash equivalents	(392)	0	0	0
Cash and cash equivalents at beginning of period	12,194	8,794	526	6,802
Cash and cash equivalents at end of period	11,802	8,794	526	6,802

#### PART TWO Financials in detail

Prospective Statement of Financial Position	Annual Report 2021/2022	Annual Plan 2022/2023	LTP 2023/2024	Annual Plan 2023/2024
As at 30 June	\$'000	\$'000	\$'000	\$'000
Net assets/equity				
Accumulated comprehensive revenue and expense	554,017	488,670	506,056	541,033
Asset revaluation reserves	377,043	379,526	322,750	489,865
Restricted reserves	5,805	5,935	6,105	6,150
Council created reserves	(5,679)	(14,776)	(14,705)	(21,889)
Total net assets/equity	931,186	859,355	820,205	1,015,159
represented by Current assets				
Cash and cash equivalents	11,802	8,794	526	6,802
Short term investments	10,000	0	0	0
Trade and other receivables	7,602	8,888	9,067	7,602
Accrued revenue	2,672	2,285	1,641	2,672
Other financial assets	121	121	115	121
Total current assets	32,197	20,088	11,349	17,197
less Current liabilities				
Trade and other payables	15,911	14,288	12,239	15,911
Provisions	306	357	135	306
Employee entitlements	1,168	1,054	1,004	1,168
Public debt	10,000	0	1,251	10,729
Total current liabilities	27,385	15,699	14,629	28,114
Working capital/(deficit)	4,812	4,388	(3,280)	(10,917)
plus Non current assets				
Property, plant, equipment	960,150	901,783	871,293	1,075,907
LGFA Borrower notes	929	1,049	1,064	929
Biological assets	1,030	1,047	1,045	1,030
Other financial assets	271	270	279	271
Total non current assets less Non current liabilities	962,379	904,149	873,680	1,078,137
Public debt	34,000	43,281	41,596	50,426
Provisions	1,547	2,413	6,410	2,452
Derivative financial liabilities	459	3,489	2,190	(817)
Total non current liabilities	439 <b>36,006</b>	49,281	<b>50,195</b>	52,061
Net assets	931,186	859,355	820,205	1,015,519

Prospective Funding Impact Statement Whole of Council	Annual Report 2021/2022	Annual Plan 2022/2023	LTP 2023/2024	Annual Plan 2023/2024
For the year ended: 30 June	\$'000	\$'000	\$'000	\$'000
Operating Funding				
Sources of operating funding				
General rates, uniform annual general charges, rate penalties	27,884	29,497	30,687	30,796
Targeted rates	13,807	15,334	16,668	16,094
Subsidies and grants for operating purposes	7,428	5,591	5,389	5,506
Fees and charges	7,741	7,848	7,604	7,714
Interest and dividends from investments	189	206	6	56
Local authorities fuel tax, fines, infringement fees and other receipts	499	375	383	383
Total operating funding	57,547	58,852	60,736	60,541
Application of operating funding				
Payments to staff and suppliers	43,803	46,542	45,622	46,370
Finance costs	1,926	2,248	2,529	2,379
Total applications of operating funding	45,729	48,790	48,151	48,749
Surplus (deficit) of operating funding	11,818	10,062	12,585	11,792
Capital Funding				
Sources of capital funding				
Subsidies and grants for capital expenditure	24,552	19,805	12,631	28,567
Development and financial contributions	4,361	4,543	4,616	4,616
Increase (decrease) in debt	0	701	1,002	3,106
Gross proceeds from sale of assets	102	0	0	0
Total sources of capital funding	29,015	25,050	18,249	36,289
Applications of capital funding				
Capital expenditure - to meet additional demand	4,032	11,807	10,303	6,627
Capital expenditure - to improve the level of service	15,566	12,763	7,111	29,758
Capital expenditure - to replace existing assets	14,503	11,747	11,341	11,950
Increase (decrease) in reserves	6,732	(1,206)	2,079	(254)
Total applications of capital funding	40,833	35,111	30,834	48,081
Surplus (deficit) of capital funding	(11,818)	(10,062)	(12,585)	(11,792)
Funding Balance	0	0	0	0

Prospective Depreciation Summary	Annual Report 2021/2022	Annual Plan 2022/2023	LTP 2023/2024	Annual Plan 2023/2024
For the year ended: 30 June	\$'000	\$'000	\$'000	\$'000
by Groups of activities				
Open Spaces & Facilities	455	467	550	513
Regulatory Management	0	52	53	0
District Leadership, Finance and Internal Services	933	838	902	946
Waste Minimisation	0	10	13	2
Transportation	7,701	7,298	7,693	7,901
Stormwater	578	560	595	589
Flood protection & Land Drainage	(3)	281	267	137
Wastewater	1,791	1,564	1,606	1,803
Water Supply	1,178	1,116	1,152	1,177
Total Groups of activities depreciation	12,663	12,186	12,831	13,068

Reconciliation of Prospective Funding Impact Statement to Prospective Statement of Comprehensive Revenue and Expense	Annual Report 2021/2022	Annual Plan 2022/2023	LTP 2023/2024	Annual Plan 2023/2024
For the year ended: 30 June	\$'000	\$'000	\$'000	\$'000
Revenue				
Statement of Comprehensive Revenue and Expense				
Total revenue	91,247	83,976	79,282	94,224
Funding Impact Statement				
Total operating funding	57,547	58,852	60,736	60,541
Total sources of capital funding	28,913	24,348	17,247	33,183
add Provisions	4,787	775	1,299	500
Total revenue	91,247	83,976	79,282	94,224
Expenses				
Statement of Comprehensive Revenue and Expense				
Total expenses	57,786	60,368	60,442	61,473
Funding Impact Statement				
Total applications of operating funding	45,729	48,790	48,151	48,749
less Internal professional services	(447)	(1,061)	(994)	(797)
add Depreciation expense	12,633	12,186	12,831	13,068
add Provisions	(129)	453	453	453
Total expenses	57,786	60,368	60,442	61,473

#### PART TWO Financials in detail

Prospective Statement of Financial Reserves	Annual Report 2021/2022	Annual Plan 2022/2023	LTP 2023/2024	Annual Plan 2023/2024
For the year ended: 30 June	\$'000	\$'000	\$'000	\$'000
Accumulated Funds				
Opening Balance	319,345	461,620	472,657	509,010
Transfers in	246,872	49,555	42,643	59,319
Transfers out	(12,199)	(25,505)	(25,278)	(27,295)
Accumulated Funds	554,017	485,670	506,056	541,033
Asset Revaluation Reserves				
Opening Balance	377,043	390,524	308,950	489,865
Transfers in	0	13,600	13,800	50,000
Transfers out	0	0	0	0
Asset Revaluation Reserves	377,043	404,124	322,750	539,865
Restricted Reserves Mangawhai Endowment Lands Account				
Opening Balance	5,646	5,806	5,973	5,963
Transfers in	204	219	223	231
Transfers out	(45)	(90)	(92)	(45)
Restricted Reserves Mangawhai Endowment Lands Account	5,805	5,935	6,105	6,150
Council Created Reserves				
Opening Balance	(11,184)	(9,734)	(16,050)	(22,431)
Transfers in	13,338	12,464	13,070	13,042
Transfers out	(7,833)	(13,035)	(11,726)	(12,520)
Council Created Reserves	(5,679)	(10,306)	(14,705)	(21,889)

### **Disclosure Statement**

### Annual Plan disclosure statement for year ending 30 June 2024

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 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark	Quantified limit	Planned	Met
<ul> <li>Rates affordability benchmark</li> <li>income (quantified limit on rates excluding water by meter and penalties)</li> </ul>	\$42.732 million	\$41.219 million	Yes
<ul> <li>increases (quantified limit on rates increases). This is a council imposed limit and not statutory.</li> </ul>	5.00%	4.96%	Yes
Debt affordability benchmark (quantified limit on borrowing)	170%	65%	Yes
Balanced budget benchmark	100%	145%	Yes
Essential services benchmark	100%	370%	Yes
Debt servicing benchmark	10%	2.7%	Yes

## Notes

### 1 Rates affordability benchmark

- (1) For this benchmark:-
- (a) the Council's planned rates income for the year is compared with a quantified limit on rates contained in the financial strategy included in the Council's long term plan; and
- (b) the 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 the Council's long term plan.
- (2) The Council meets the rates affordability benchmark if—
- (a) its planned rates income for the year equals or is less than each quantified limit on rates; and
- (b) its planned rates increases for the year equal or are less than each quantified limit on rates increases.

### 2 Debt affordability benchmark

- (1) For this benchmark, the Council's planned borrowing is compared with a quantified limit on borrowing contained in the financial strategy included in the Council's long term plan.
- (2) The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

### 3 Balanced budget benchmark

- (1) For this benchmark, the 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).
- (2) The Council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

### 4 Essential services benchmark

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

### 5 Debt servicing benchmark

- (1) For this benchmark, the 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).
- (2) Because Statistics New Zealand projects that the 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.

The full benchmark analysis, including graphs for each measure for the ten year plan are included in Section Three of the LTP 2021-2031.





## Funding Impact Statement – Rating Tools

The Whole of Council Funding Impact Statement as required under the Local Government (Financial Reporting and Prudence) Regulations 2014 can be found on page 28 of this Plan.

The following information sets out the revenue and financing mechanisms that the Council will use, including information about the different rates the Council will set for 2023-2024.

### The Definition of a Separately Used or Inhabited Part of a Rating Unit (SUIP)

Council will apply uniform charging on a Separately Used or Inhabited Part of a Rating Unit (SUIP) basis for the following rates:

• Wastewater Network Targeted Rates on residential properties.

Separately Used or Inhabited Part of a Rating Unit includes any portion inhabited or used by a person other than the owner, and who has the right to use or inhabit that portion by virtue of a tenancy, lease, licence or other agreement. For the purpose of this Policy, vacant land and vacant premises offered or intended for use or habitation by a person other than the owner and usually used as such are defined as 'used'. For the avoidance of doubt, a rating unit that has a single use or occupation is treated as having one Separately Used or Inhabited Part.

The following are examples of rating units with more than one Separately Used or Inhabited Part where the above requirements are met:

- Single dwelling with flat attached;
- Two or more houses, flats or apartments on one Record of Title (rating unit);
- Business premise with flat above;
- Commercial building leased to multiple tenants;
- Farm property with more than one dwelling;
- Council property with more than one lessee; and
- Where part of a rating unit is subject to a right of exclusive occupation.

## **General Rates**

### Background

General rates are appropriate for funding activities or providing services where there is a significant public good element or where a private good generates positive externalities or benefits for the wider community. General rates can also be appropriate in situations where funding a capital project, where imposing the cost on those who would benefit from the project, would otherwise place too great a burden on them.

Local authorities can set general rates either as a uniform or differential rate on property value (land, capital or annual value) and/or a Uniform Annual General Charge (UAGC) on a fixed amount per rating unit or SUIP.

Council will apply a differential rate in the dollar on land value. The UAGC will continue to be applied to each rating unit.

### **Activities Funded**

All activities that are not funded by fees and charges, targeted rates, borrowings or any other income are funded out of the general rates.

(Please refer to the Revenue and Financing Policy prepared for the Long Term Plan 2021-2031 for a full list of activities funded by general rates.)

### Land Liable for the Rate

All land within the Kaipara District is liable for the rate.

### **Rates Differential Definitions**

The Council has defined its rates differential categories using the use to which the land is put. The definition for each rates differential category is listed in the table below.

Differential Category	Definition
Residential and small sized lifestyle properties	All land that is used exclusively, or almost exclusively, for residential purposes including investment flats or used for lifestyle purposes and is less than two hectares.
Other	All land that is not included in the definition of "residential and small lifestyle properties". It includes land used exclusively, or almost exclusively, for dairy, horticultural, forestry, pastoral and specialist purposes, commercial, industrial or mining purposes and as a utility asset. Commercial includes resthomes and short stay accommodation such as motels and hotels.

### How the rate is assessed

The general rate is assessed on all rating units in the district on the following basis:

- A fixed amount per rating unit of \$800.00 (UAGC) including GST. The UAGC will generate \$11,923,547 (including GST).
- A differential rate in the dollar on land value.

Differential Category	Rates Differential	Land value rate in the dollar for 2023/2024 (incl GST)	Revenue value-based rate (incl GST)
Residential and small sized lifestyle properties	100%	\$0.0028536	\$8,712,550
Other	155%	\$0.0044230	\$13,597,781
All properties			\$22,310,331

In total, general rates will generate \$34,233,878 (including GST) in 2023-2024. Collectively, general rates represent 65% of the Council's total rates revenue.

### **Targeted Rates**

Targeted rates may be used to fund specific Council activities. Targeted rates are appropriate for services or activities where a specific group of ratepayers benefit from that service or where the revenue collected is targeted towards funding a specific type of expenditure.

Lump sum contributions will not be invited in relation to any of the Council's targeted rates.

## Wastewater Targeted Rates – All Networks

### Background

The Council provides wastewater collection and treatment systems in Dargaville, Glinks Gully, Te Kopuru, Maungaturoto, Kaiwaka and Mangawhai. A targeted rate will be assessed on land connected, or able to be connected to the wastewater network.

Costs will be shared across all schemes, excluding Te Kopuru, with all schemes being assessed the same rate in 2023-2024. This approach recognises that the service being received by the end user is the same (irrespective of location) and hence the costs should be the same.

The wastewater targeted rates will generate around \$8.36 million (including GST) in rates revenue in 2023-2024.

For the purposes of calculating the targeted rate, defined operating costs and capital costs are aggregated across all wastewater schemes and divided by the total number of wastewater charges (connected equivalent) for properties connected and capable of connection to the networks.

### **Activities funded**

The expenses in maintaining the wastewater treatment plant, pump stations, reticulation repairs and minor upgrades including renewals of the respective systems.

### Land liable for the rates

The targeted rates apply to all properties connected or capable of connection to the following wastewater networks:

- Dargaville
   Glinks Gully
   Te Kopuru
- Maungaturoto
   Kaiwaka
   Mangawhai

Properties within 30 metres of the wastewater drain in the above areas are liable for the rate.

#### PART THREE What this means for rates

### How the rates are assessed

The rates are assessed on a differential basis. The Council has defined its differential categories being the use to which a rating unit is put (as a residence or not) and whether the service is provided or available. The liability factors used are per SUIP of a rating unit for properties used primarily as a residence, and per rating unit and per pan or urinal for all other properties.

The targeted rates are assessed on the following basis:

# Properties not connected to the wastewater network as at 30 June 2023 but are capable of being connected (i.e. service available)

- A fixed amount per SUIP to all units used primarily for residential purposes; and
- A fixed amount per rating unit to all other units.

### Properties that are connected to the wastewater network as at 30 June 2023 (i.e. service provided)

- A fixed amount per SUIP to all units used primarily for residential purposes;
- A fixed amount per rating unit to all other units; and
- An additional charge per pan (urinal or water closet) to all other units for each pan after the second.

Properties capable of connection are defined as being within 30 metres of a public wastewater drain to which it is capable of being effectively connected, either directly or through a private drain.

The fixed amount for units that are not connected to the relevant wastewater network as at 30 June 2023 but are capable of being connected is equivalent to 75% of the corresponding fixed amount applied to properties connected to the wastewater network.

The additional pan charge for connected non-residential units with three or more pans is equivalent to 50% of the corresponding fixed amount applied to properties connected to the wastewater network.

		Units connected to the relevant wastewater network	Units capable of connection to the relevant wastewater network, as at 30 June 2023 <sup>1</sup>	Units connected to the relevant wastewater network, not primarily used for residential purposes, as at 30 June 2023 <sup>2</sup>	All units
Wastewater Network	Primary use of land	Charge <sup>3</sup> (incl GST)	Charge <sup>3</sup> (incl GST)	Change per pan (incl GST)	Contribution to wastewater targeted rate (incl GST)
Dargaville Glinks Gully Kaiwaka Mangawhai Maungaturoto Te Kopuru	Residence	\$1,283.53	\$962.65	Not Applicable	\$7,169,146
	Other	\$1,283.53	\$962.65	\$641.76	\$1,191,114
	\$8,360,260				

- 1 Situated within 30 metres of a public wastewater drain to which it is capable of being effectively connected, either directly or through a private drain.
- 2 This is an additional pan charge for the third or more pan. It is in addition to the fixed amount per SUIP that applies to all connected properties of the relevant wastewater network as at 30 June 2023.
- 3 Fixed amount per SUIP for units used primarily as a residence and fixed amount per rating unit for other units. The fixed amount per SUIP and per rating unit are the same amount.

# Wastewater Targeted Rate – Mangawhai Wastewater Capital Contribution A

# Background

The Council introduced targeted rates in 2013-2014 to fund the capital cost of the Mangawhai Community Wastewater Scheme (MCWWS) and to ensure equity amongst current and future users of the Scheme. The Mangawhai Wastewater Capital Contribution A targeted rate applies to those who prior to 30 June 2013 had not previously been invoiced for any capital contribution, either as a targeted rate or as a development contribution and were charged the targeted rate in 2013-2014.

# **Activities funded**

Capital expenses in developing the wastewater treatment plant and pump stations to provide wastewater services to the Mangawhai area.

# Land liable for the rate

The targeted rate applies to all properties connected or capable of connection to the Mangawhai wastewater network as at 30 June 2013, where there had been no previous targeted rate for the capital costs of the Scheme set on the property (previously known as a "one off targeted rate") or where Council had not invoiced the land for a development contribution.

An indicative map of Mangawhai Wastewater Capital Contribution A and the affected properties can be viewed in the Appendix (pages 57 to 59) of this document. Please contact the Council if you would like confirmation whether a property is within the rating area or not.

## How the rates are assessed

The targeted rate is a fixed amount per rating unit to all land liable for the rate within the Mangawhai wastewater network of \$676.00 (including GST). This amount is calculated from a principal amount of \$8,397 (including GST), payable over 30 years from 01 July 2013 at annual interest of 6.99%. The Council's Early Payment of Rates for Subsequent Years Policy applies to this rate.

The rate will generate around \$213,617 (including GST) in rates revenue in 2023-2024.

# Wastewater Targeted Rate – Mangawhai Wastewater Capital Contribution D

# Background

The Council introduced targeted rates in 2013-2014 to fund the capital cost of the Mangawhai Community Wastewater Scheme (MCWWS) and to ensure equity amongst current and future users of the Scheme.

# **Activities funded**

Capital expenses in developing the wastewater treatment plant and pump stations to provide wastewater services to the Mangawhai area.

# Land liable for the rate

The targeted rate applies to all properties connected or capable of connection to the Mangawhai wastewater network as at 30 June 2012, whereas at 30 June 2013 the property had been invoiced for four instalments, amounting to \$2,186.50 including GST, (or the equivalent) and had not subsequently paid the initial capital contribution in full.

An indicative map of the Mangawhai Wastewater Capital Contribution D network and the affected properties can be viewed in the Appendix (page 60) of this document. Please contact the Council if you would like confirmation whether a property is within the rating area or not.

# How the rates are assessed

The targeted rate is a fixed amount per rating unit to all land liable for the rate within the Mangawhai wastewater network of \$569.95 (including GST). This amount is calculated from a principal amount of \$6,210.50 (including GST), payable over 21 years from 01 July 2013 at annuity interest of 6.99%. The Council's Early Payment of Rates for Subsequent Years Policy applies to this rate.

The rate will generate around \$19,948 (including GST) in rates revenue in 2023-2024.

# Wastewater Targeted Rate – Mangawhai Wastewater Capital Contribution E

# Background

The Council introduced six targeted rates in 2013-2014 to fund the capital cost of the Mangawhai Community Wastewater Scheme (MCWWS) and to ensure equity amongst current and future users of the Scheme.

# **Activities funded**

Capital expenses in developing the wastewater treatment plant and pump stations to provide wastewater services to the Mangawhai area.

# Land liable for the rate

The targeted rate applies to all properties connected or capable of connection to the Mangawhai wastewater network as at 30 June 2012, whereas at 30 June 2013 the property had been invoiced for three previous instalments, amounting to \$1,668.90 including GST, (or the equivalent) and had not subsequently paid the initial capital contribution in full.

An indicative map of the Mangawhai Wastewater Capital Contribution E network and the affected properties can be viewed in the Appendix (page 61) of this document. Please contact the Council if you would like confirmation whether a property is within the rating area or not.

## How the rates are assessed

The targeted rate is a fixed amount per rating unit to all land liable for the rate within the Mangawhai wastewater network of \$606.31 (including GST). This amount is calculated from a principal amount of \$6,728.10 (including GST), payable over 22 years from 01 July 2013 at annuity interest of 6.99%. The Council's Early Payment of Rates for Subsequent Years Policy applies to this rate.

The rate will generate around \$46,080 (including GST) in rates revenue in 2023-2024.

# Wastewater Targeted Rate – Mangawhai Wastewater Capital Contribution F

# Background

The Council introduced targeted rates in 2013-2014 to fund the capital cost of the Mangawhai Community Wastewater Scheme (MCWWS) and to ensure equity amongst current and future users of the Scheme.

# **Activities funded**

Capital expenses in developing the wastewater treatment plant and pump stations to provide wastewater services to the Mangawhai area.

# Land liable for the rate

The targeted rate applies to all properties connected or capable of connection to the Mangawhai wastewater network as at 30 June 2012, whereas at 30 June 2013 the property had been invoiced for two previous instalments, amounting to \$1,135.70 including GST, (or the equivalent) and had not subsequently paid the initial capital contribution in full.

An indicative map of the Mangawhai Wastewater Capital Contribution F network and the affected properties can be viewed in the Appendix (page 62) of this document. Please contact the Council if you would like confirmation whether a property is within the rating area or not.

# How the rates are assessed

The targeted rate is a fixed amount per rating unit to all land liable for the rate within the Mangawhai wastewater network of \$643.26 (including GST). This amount is calculated from a principal amount of \$7,261.30 (including GST), payable over 23 years from 01 July 2013 at annuity interest of 6.99%. The Council's Early Payment of Rates for Subsequent Years Policy applies to this rate.

The rate will generate around \$10,292 (including GST) in rates revenue in 2023-2024.



# **Stormwater Targeted Rates – All Networks**

# Background

Council provides urban stormwater networks in Baylys Beach, Dargaville, Kaiwaka, Mangawhai and Te Kopuru. Stormwater systems predominantly incorporated into the road network are provided in Glinks Gully, Kelly's Bay, Pahi, Whakapirau, Tinopai, Paparoa and Maungaturoto. Stormwater for Ruawai is incorporated in the Raupō Drainage District.

Council has set rates so that 10% of the stormwater network costs are funded by all ratepayers through the general rate. The remaining 90% of costs continue to be funded by the targeted rate.

Operating costs for stormwater (except interest and depreciation) are split evenly between individual networks based upon land values. The operating costs (excluding interest and depreciation) are then combined with the capital costs (including interest, funded depreciation and loan repayments) in each individual scheme to calculate the rate payable for those connected to each scheme. This reflects a move towards equalising the rate payable for the service being received irrespective of location. This approach recognises that the service being received by the end user is the same (irrespective of location) and hence the costs should be the same.

# **Activities funded**

The expenses in running and maintaining the following stormwater networks:

- Baylys Beach
   Dargaville
   Te Kopuru
- Kaiwaka
   Mangawhai

### Land liable for the rates

The targeted rates apply to all land in the following stormwater networks:

- Baylys Beach
   Dargaville
   Te Kopuru
- Kaiwaka Mangawhai

Indicative maps of the areas of the respective stormwater networks can be viewed in the Appendix (pages 63 to 65) of this document.

## How the rates are assessed

The targeted rates are assessed on the land value of all rating units located within the stormwater networks and applied as a uniform rate in the dollar on land value.

Stormwater Network	Rate in the Dollar on Land Value for 2023/2024 (incl GST)	Total Revenue (incl GST)
Baylys Beach	\$0.0018660	\$99,142
Dargaville	\$0.0018440	\$572,202
Kaiwaka	\$0.0008954	\$36,956
Mangawhai	\$0.0011292	\$1,851,659
Te Kopuru	\$0.0008944	\$16,783
	Total	\$2,576,742

# Land Drainage Scheme Targeted Rate – Raupō

#### Background

Kaipara District is a rural production area that supports farming and cropping communities on low lying land near rivers, streams and canals. These communities are prone to flooding during heavy weather events and tidal fluctuations. Land drainage work is undertaken to maintain and improve the current capacity of its land drainage network and stopbanks. This is likely to improve the productivity of land normally affected by high groundwater levels or ponded water following heavy rainfall events and tidal fluctuations.

## **Activities funded**

The targeted rate for the Raupō Land Drainage Scheme is used to fund the operations in maintaining the Raupō Land Drainage Scheme. This includes maintenance of drains and outlets by weed spraying and machine cleaning, maintenance and, if necessary, replacement of floodgates.

## Land liable for the rate

All land located within the Raupō Land Drainage Scheme.

An indicative map of the Raupō Land Drainage Scheme and the areas where the differentials apply can be viewed in the Appendix (pages 65 to 66) of this document. Please contact the Council if you would like confirmation whether a property is within the rating area or not.

# How the rate is assessed

The targeted rate is assessed on the following basis:

• A differential rate in the dollar on land value across all properties located within the Raupō Land Drainage Scheme area.

The table below shows the rates differentials that the Council has applied in 2023-2024.

## Rates differential definitions and rates

The Council has defined its rates differential categories based on the location of the land within the scheme.

Differential Category	Differential Factor	Rate in the Dollar on Land Value for 2023/2024 (incl GST)	Revenue from Land Drainage Scheme Targeted Rate (incl GST)	Share of Land Drainage Scheme Targeted Rate
Raupō District A	83%	\$0.0040004	\$692,792	85%
Raupō District B	7%	\$0.0003374	\$3,441	<1%
Raupō Township	100%	\$0.0048197	\$113,995	14%
All properties			\$810,227	100%

# Land Drainage Targeted Rates – Other Schemes

# Background

Kaipara District is a rural production area that supports farming and cropping communities on low lying land near rivers, streams and canals. These communities are prone to flooding during heavy weather events and tidal fluctuations. Land drainage work is undertaken to maintain and improve the current capacity of its land drainage network and stopbanks. This is likely to improve the productivity of land normally affected by high ground water levels or ponded water following heavy rainfall events and tidal fluctuations.

Land drainage work is undertaken in 29 other drainage districts of various sizes with administrative and technical support from Council. Each of these schemes is self-funding.

# **Activities funded**

The targeted rates for each land drainage scheme are used to fund the operations in maintaining the 29 respective schemes. This includes maintenance of drains and outlets by weed spraying and machine cleaning, maintenance and if necessary, replacement of floodgates, drain cleaning and stopbank maintenance.

## Land liable for the rates

The targeted rates apply to all land in each of the following land drainage schemes:

• Aoroa	Arapohue No1	Arapohue No2	Aratapu Village
Awakino Point	Awakino Valley	Greenhill	• Hoanga
Horehore	• Kaihu	• Kopuru Swamp	• Koremoa
Mangatara	• Manganui	• Mititai	Notorious
Oruariki	• Otiria	Owairangi	Tangowahine No1
Tangowahine No2	Tangowahine Valley	/ • Tatarariki No1	Tatarariki No2
• Tatarariki No3	• Te Hapai	• Tikinui	Whakahara

• Aratapu Swamp

Indicative maps of the respective land drainage scheme areas can be viewed in the Appendix (pages 67 to 81) of this document. Please contact the Council if you would like confirmation whether a property is within the rating area or not.

# How the rates are assessed

The targeted rate for each land drainage scheme is assessed as a uniform rate in the dollar on land value.

# A table of the rates

Land Drainage Scheme	Rate in the Dollar on Land Value for 2023/2024 (incl GST)	Revenue from Land Drainage Targeted Rates (incl GST)
Aoroa	\$0.0016193	\$4,375
Arapohue No 1	\$0.0007147	\$9,286
Arapohue No 2	\$0.0003551	\$5,750
Aratapu Swamp	\$0.0007217	\$19,549
Aratapu Village	\$0.0006257	\$7,480
Awakino Point	\$0.0006423	\$16,100
Awakino Valley	\$0.0006817	\$51,791
Greenhill	\$0.0007930	\$8,051
Hoanga	\$0.0021715	\$26,449
Horehore	\$0.0007006	\$41,399
Kaihu	\$0.0006541	\$51,749
Kopuru Swamp	\$0.0008313	\$10,446
Koremoa	\$0.0005326	\$4,596
Mangatara	\$0.0006497	\$24,150
Manganui	\$0.0001168	\$12,155
Mititai	\$0.0007892	\$9,770
Notorious	\$0.0004195	\$16,099
Oruariki	\$0.0012022	\$21,931
Otiria	\$0.0009776	\$8,046
Owairangi	\$0.0004971	\$6,445
Tangowahine No 1	\$0.0005935	\$6,154
Tangowahine No 2	\$0.0010838	\$7,475
Tangowahine Valley	\$0.0002398	\$5,120
Tatarariki 1	\$0.0004149	\$6,788
Tatarariki 2	\$0.0013216	\$8,411
Tatarariki 3	\$0.0008085	\$10,930
Те Нараі	\$0.0028400	\$20,590
Tikinui	\$0.0011770	\$4,415
Whakahara	\$0.0007795	\$6,900
	Total	\$432,401

# Water Supply Targeted Rate

# Background

The Council provides reticulated water supplies to Dargaville (including Baylys Beach), Glinks Gully, Ruawai, Maungaturoto (Station Village), Maungaturoto (Township) and Mangawhai.

Costs will be shared across all schemes, with all schemes being assessed the same rate in 2023-2024. This approach recognises that the service being received by the end user is the same (irrespective of location) and hence the costs should be the same.

# **Activities funded**

The expenses in maintaining each of the water supply networks. In particular, the costs associated in treating the water for domestic consumption.

# Land liable for the rates

The targeted rates apply to all land in defined areas in the following water supply networks:

- Dargaville (including Baylys Beach)
- Ruawai
- Maungaturoto (Township)

- Maungaturoto (Station Village)
- Mangawhai

Glinks Gully

Properties within 30 metres of the water reticulation in the above areas are liable for the rate.

# **Rates differential definitions**

These rates are assessed on a differential basis. The Council has defined its rates differential categories based on the provision or availability to the land of the water supply service provided by, or on behalf of, the Council.

The definition for each rates differential category is listed in the table below.

Differential Category	Definition
Metered properties	Land that is connected to the relevant water supply network as at 30 June 2023 irrespective of how much water is consumed.
Other properties	Land that is not connected to the relevant water supply network as at 30 June 2023, but is situated within 30 metres of a water supply network to which it is capable of being effectively connected.

#### PART THREE What this means for rates

#### How the rates are assessed

The targeted rate for water supply is assessed on the following differential basis:

Metered properties:

• A scale of charges based on the per cubic metre amount of water consumed. The charge for up to the first cubic metre of water consumed is calculated on 25% of the average costs across all water supply networks.

Other properties:

- A fixed amount per rating unit. The rate set is equivalent to 75% of the volumetric charge for a metered property for up to the first cubic metre of water consumed.
- Excludes those that could connect to the Mangawhai scheme, but are not connected.

The table below lists the water charges and rates that will apply:

		Metered Properties	Other properties	All units	
	Volumetric charge (up to and including the first cubic metre) (incl GST)	Volumetric charge (per cubic metre beyond the first cubic metre) (incl GST)	Fixed amount per Rating Unit (incl GST)	Revenue from Water Supply Targeted Rate (incl GST)	
Dargaville Glinks Gully Mangawhai Maungaturoto Station Village Maungaturoto Township Ruawai	\$210.76	\$4.51	\$158.07	\$5,311,439	

# Mangawhai Harbour Restoration Targeted Rate

#### Background

The targeted rate for the Mangawhai Harbour Restoration commenced on 1 July 1996. It funds a grant to the Mangawhai Harbour Restoration Society Inc to assist it in financing the operations required to maintain the harbour at a quality suitable for the water recreational activities it provides to the community it serves.

### **Activities funded**

The grant funded by this targeted rate is used to finance the operations of the Society's annual dredging programme, the annual planting of native grasses on the distal spit and other activities required to assist in the stabilisation of this spit so that a functioning harbour can be sustained for future generations to enjoy.

#### Land liable for the rate

All land that is located within the Mangawhai Harbour Restoration area.

An indicative map of this area can be viewed in Appendix (page 81) of this document. Please contact the Council if you would like confirmation whether a property is within this rating area or not.

### How the rate is assessed

This targeted rate is assessed as a fixed amount per rating unit to all units located within the Mangawhai Harbour Restoration Area of \$80 (including GST).

The rate will generate around \$408,160 (including GST) in rates revenue in 2023-2024.

# Closed Circuit Television (CCTV) Targeted Rate

## Background

The Closed Circuit Television (CCTV) targeted rate commenced on 1 July 2021. It funds a grant to the Dargaville Community Development Board (DCDB) to assist with the ongoing costs, expansion and maintenance of the CCTV network in Dargaville and Ruawai.

# **Activities funded**

The grant funded by the targeted rate also funds the ongoing costs, expansion and maintenance of the CCTV network in Dargaville and Ruawai.

# Land liable for the rate

All land that is located within the Dargaville, Central, West Coast and North areas. Also all land that is located within the Ruawai Tokatoka Hall Targeted Rate area.

An indicative map of the CCTV Targeted Rate area can be viewed in the Appendix (page 82) of this document. Please contact the Council if you would like confirmation whether a property is within the rating area or not.

## How the rate is assessed

The targeted rate is assessed as a fixed amount per rating unit to all units in the identified areas above. The rate is \$10.35 (including GST).

Where two or more contiguous rating units are owned by the same person or persons, and are used jointly as a single unit, the ratepayer is liable for only one targeted rate on a fixed amount basis, which is in line with section 20 of the Local Government (Rating) Act 2002.

The rate will generate around \$58,829 (including GST) in rates revenue in 2023-2024.

# Ruawai Tokatoka Hall Targeted Rate

## Background

The Ruawai Tokatoka Hall rate was introduced in 2009-2010 to fund the maintenance of the Ruawai Tokatoka Community Hall. The targeted rate is consistent with Council's Halls Policy that community halls be managed and maintained by the community.

# **Activities funded**

The operating costs of maintaining the Ruawai Tokatoka Hall.

## Land liable for the rate

All land that is located within the Ruawai Tokatoka Hall Targeted Rate area.

An indicative map of the Ruawai Tokatoka Hall Targeted Rate area can be viewed in the Appendix (page 82) of this document. Please contact the Council if you would like confirmation whether a property is within the rating area or not.

## How the rate is assessed

The targeted rate is assessed on the following basis:

• a fixed amount per rating unit to all units located within the Ruawai Tokatoka Hall Targeted Rate area of \$36.86 (including GST).

The rate will generate around \$17,250 (including GST) in rates revenue in 2023-2024.

# **Forestry Roading Targeted Rate**

### Background

The Forestry Roading Targeted Rate was introduced in 2015-2016 for six years to 2021 in order to partially fund the impact of forestry and logging trucks and maintain current standards on Council roads. The rate has been extended to 2027-2028. Waka Kotahi NZ Transport Agency will also contribute.

### **Activities funded**

The costs of funding the impact of forestry and logging trucks and maintaining current standards on Council roads.

### Land liable for the rate

All land that is located within the Forestry Roading Targeted Rate area.

A map of the Forestry Roading Targeted Rate area can be viewed in the Appendix (page 83) of this document.

#### How the rate is assessed

The targeted rate is assessed on the following basis:

• A rate in the dollar on land value across all properties used for growing exotic trees that are in the Forestry Roading Targeted Rate area. The targeted rate is \$0.0081135 (including GST).

The rate will generate around \$509,388 (including GST) in rates revenue in 2023-2024.

# **Rating Information**

# Due Date for Payment of Rates

All rates, with the exception of water charges for metered properties, will be payable in four equal instalments due on:

Instalment Number	Due Date
Instalment 1	20 August 2023
Instalment 2	20 November 2023
Instalment 3	20 February 2024
Instalment 4	20 May 2024

# Water charges - metered properties

Water meters are read and invoices sent on a six monthly cycle. The amount payable is due on the 20th of the month following the month that the invoice was dated. The due dates are set out in more detail below.

## Penalties

Pursuant to section 132 and to sections 57 and 58 of the Local Government (Rating) Act 2002, the Council delegates the authority to the Revenue Manager and the Revenue Operations Officer to apply the following penalties on unpaid rates:

a) A penalty of 10% of the rates (other than water by meter rates) assessed in the 2023-2024 financial year that are unpaid after the due date for each instalment will be added on the relevant penalty date for each instalment stated below, except where a ratepayer has entered an arrangement by way of direct debit authority and honours that arrangement. For each instalment the date the penalty will be added is as follows:

Instalment Number	Penalty Date
Instalment 1	21 August 2023
Instalment 2	21 November 2023
Instalment 3	21 February 2024
Instalment 4	21 May 2024; and

- b) A penalty of 10% of the amount of all rates (including any penalties) other than water by meter rates from any previous financial years that are unpaid on 05 July 2023 will be added on 06 July 2023; and
- c) A penalty of 10% of the amount of all rates to which a penalty has been added under (b) and which remain unpaid on 08 January 2024 will be added on 09 January 2024; and
- d) Water charges metered properties

A penalty of 10% of the water by meter rates charged per invoice that are outstanding after the due date for payment will be added on the relevant penalty date for each billing month and area stated below, except where a ratepayer has entered an arrangement by way of direct debit authority and honours that arrangement. For each billing month and area, the due date and the date the penalty will be added is as follows:

#### PART THREE What this means for rates

Water-by-meter Rates Area	Billing Month	Due Date	Penalty Date
Dargaville (Hokianga Road and side streets)	July 2023	20 August 2023	21 August 2023
and Glinks Gully	January 2024	20 February 2024	21 February 2024
Dargaville (Station and Beach Roads) and	August 2023	20 September 2023	21 September 2023
Mangawhare	February 2024	20 March 2024	21 March 2024
Dargaville Township East	September 2023	20 October 2023	21 October 2023
	March 2024	20 April 2024	21 April 2024
Dargaville (Awakino Road and Main Street)	October 2023	20 November 2023	21 November 2023
and Ruawai	April 2024	20 May 2024	21 May 2024
Dargaville (Ranfurly, Plunket and Tirarau Streets) and Maungaturoto Railway; Maungaturoto Township, and Mangawhai	November 2023 May 2024	20 December 2023 20 June 2024	21 December 2023 21 June 2024
North Dargaville to Kaihu, Awakino Point	December 2023	20 January 2024	21 January 2024
and Baylys Beach	June 2024	20 July 2024	21 July 2024

## **Payment of Rates**

#### Rates payments can be made:

- 1. By direct debit.
- 2. By online banking.
- 3. By telephone banking.
- 4. By credit card online, MasterCard and Visa only. There is a transaction fee for payments by credit card online.
- 5. By automatic payment.
- 6. In person (EFTPOS, MasterCard, Visa, or cash). There is a transaction fee for payments by credit card at Council's offices. Payment of rates will be accepted during normal business hours at either of the following two Council offices:
  - a. Dargaville: 32 Hokianga Road;
  - b. Mangawhai: Unit 6, The Hub, 6 Molesworth Drive

Any payments of rates due will be credited first to the oldest amounts due.

# Sample Properties

The following table calculates the impact of Council's rating policy on properties:

- in different locations within the district
- with different land uses (residential, dairy, commercial, etcetera); and
- with different land values.

The land values presented in the table are representative of the land values in that location and for that land use.

Please note that the indicative rates on properties liable for the Mangawhai Wastewater Capital Contribution targeted rates would vary from the amounts shown in the schedule by the addition of one of the following amounts depending on which rate is applied: \$676.00 in the case of Capital Contribution A, \$569.95 in the case of Capital Contribution D, \$606.31 in the case of Capital Contribution E and \$643.26 in the case of Capital Contribution F.

Indicative rates are inclusive of GST.

		Rates 2022/2023		Rates 2023/2024							
District Area	Land Value	Value-Based General Rates 2022/2023	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Total Rates	\$ change	% change
				Re	esidentia	l Propert	ies				
	112,000	1,310	320	800	209	-	-	10	1,339	29	2.18%
Baylys Beach	175,000	1,612	499	800	327	-	-	10	1,636	24	1.52%
	400,000	2,689	1,141	800	746	-	-	10	2,698	10	0.36%
	77,000	2,305	220	800	142	1,284	-	10	2,456	151	6.53%
Dargaville	102,000	2,425	291	800	188	1,284	-	10	2,573	149	6.13%
	300,000	3,371	856	800	553	1,284	-	10	3,503	132	3.92%
	200,000	2,494	571	800	-	1,284	-	10	2,665	171	6.85%
Glinks	285,000	2,730	813	800	-	1,284	-	10	2,907	177	6.48%
	325,000	2,842	927	800	-	1,284	-	10	3,021	180	6.32%
	110,000	2,307	314	800	98	1,284	-	-	2,496	189	8.19%
Kaiwaka	220,000	2,687	628	800	197	1,284	-	-	2,908	221	8.23%
	360,000	3,171	1,027	800	322	1,284	-	-	3,433	262	8.26%
	170,000	2,645	485	800	192	1,284	-	80	2,841	195	7.39%
Mangawhai	350,000	3,321	999	800	395	1,284	-	80	3,557	236	7.11%
	530,000	3,998	1,512	800	598	1,284	-	80	4,274	277	6.92%
	129,000	2,286	368	800	-	1,284	-	-	2,452	166	7.26%
Maungaturoto	175,000	2,414	499	800	-	1,284	-	-	2,583	169	7.01%
	300,000	2,762	856	800	-	1,284	-	-	2,940	178	6.44%

#### PART THREE What this means for rates

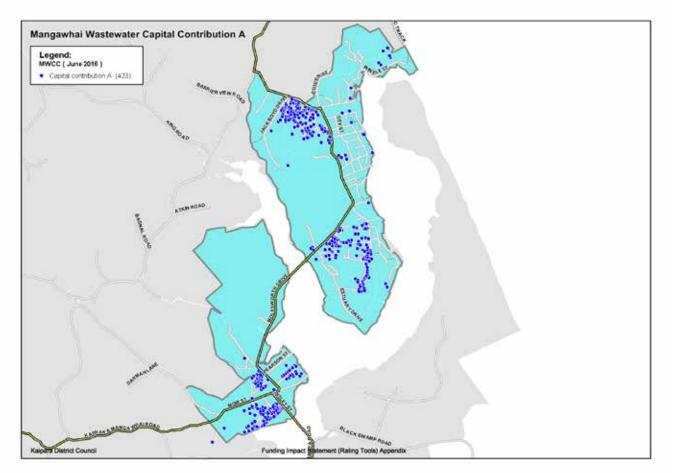
		Rates 2022/2023	Rates 2023/2024								
District Area	Land Value	Value-Based General Rates 2022/2023	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Total Rates	\$ change	% change
				Reside	ntial Prop	perties co	ontinued				
	180,000	1,265	514	800	-	-	-	-	1,314	49	3.84%
Pahi	275,000	1,530	785	800	-	-	-	-	1,585	55	3.61%
	425,000	1,947	1,213	800	-	-	-	-	2,013	66	3.37%
	127,000	1,118	362	800	-	-	-	-	1,162	45	4.01%
Paparoa	200,000	1,321	571	800	-	-	-	-	1,371	50	3.78%
	300,000	1,599	856	800	-	-	-	-	1,656	57	3.56%
	70,000	1,347	200	800	-	-	337	47	1,384	37	2.74%
Ruawai	94,000	1,531	268	800	-	-	453	47	1,568	37	2.44%
	175,000	2,151	499	800	-	-	843	47	2,190	39	1.79%
	30,000	1,948	86	800	27	1,284	-	10	2,206	259	13.28%
Te Kopuru	106,000	2,248	302	800	95	1,284	-	10	2,491	244	10.83%
	136,000	2,366	388	800	122	1,284	-	10	2,604	238	10.04%
	61,000	934	174	800	-	-	-	-	974	40	4.31%
Tinopai	195,000	1,307	556	800	-	-	-	-	1,356	50	3.80%
	390,000	1,850	1,113	800	-	-	-	-	1,913	63	3.42%
					Lifestyle	Propertie	es				
	240,000	1,432	685	800	-	-	-	-	1,485	53	3.68%
Kaiwaka	300,000	1,599	856	800	-	-	-	-	1,656	57	3.56%
	425,000	2,598	1,880	800	-	-	-	-	2,680	82	3.16%
Mangawhai	445,000	2,083	1,270	800	-	-	-	80	2,150	67	3.22%
	1,570,000	7,618	6,944	800	-	-	-	80	7,824	206	2.70%
	175,000	1,251	499	800	-	-	-	-	1,299	48	3.85%
Maungaturoto	295,000	2,037	1,305	800	-	-	-	-	2,105	68	3.33%
	630,000	3,482	2,787	800	-	-	-	-	3,587	104	2.99%
	185,000	1,279	528	800	-	-	-	-	1,328	49	3.82%
Paparoa	265,000	1,907	1,172	800	-	-	-	-	1,972	65	3.39%
	530,000	3,051	2,344	800	-	-	-	-	3,144	93	3.06%
					Pastoral	Propertie	25				
Kaihu	365,000	2,349	1,614	800	-	-	-	10	2,425	75	3.21%
Kaiwaka	2,070,000	9,776	9,156	800	-	-	-	80	10,036	260	2.66%
Pouto	680,000	3,708	3,008	800	-	-	-	10	3,818	110	2.95%
Waipoua	560,000	3,556	2,477	800	-	-	366	10	3,654	98	2.75%

		Rates 2022/2023	Rates 2023/2024								
District Area	Land Value	Value-Based General Rates 2022/2023	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Total Rates	\$ change	% change
					Dairy Pr	operties					
Maungaturoto	740,000	3,957	3,273	800	-	-	-	-	4,073	116	2.93%
Pouto	1,280,000	8,427	5,661	800	-	-	2,188	10	8,660	233	2.77%
Ruawai	2,820,000	24,388	12,473	800	-	-	11,281	47	24,601	213	0.87%
Tokatoka	780,000	4,761	3,450	800	-	-	608	10	4,868	107	2.25%
				Но	orticultura	al Proper	ties				
Central	550,000	3,477	2,433	800	-	-	393	10	3,636	159	4.57%
					Forestry	Propertie	es				
Waipoua	370,000	5,108	1,596	764	-	-	-	2,905	5,265	157	3.07%
				Co	ommercia	l Proper	ties				
	84,000	2,467	372	800	155	1,284	-	10	2,620	153	6.21%
Dargaville	165,000	3,560	730	800	304	1,925	-	10	3,770	210	5.90%
	720,000	9,969	3,185	800	1,328	5,134	-	10	10,457	488	4.90%
	335,000	6,103	1,482	800	379	3,851	-	80	6,591	487	7.99%
Mangawhai	485,000	9,803	2,145	800	548	7,059	-	80	10,632	829	8.46%
	680,000	4,440	3,008	800	768	-	-	80	4,656	216	4.86%
Maungaturoto	390,000	5,935	1,725	800	-	3,851	-	-	6,376	441	7.43%
				l	ndustrial	Properti	es				
Dargaville	165,000	2,978	730	800	304	1,284	-	10	3,128	150	5.03%

Sunset at Glinks Gully Photo: Lani Leiataua







122001352 - 49 Jack Boyd Drive 122010203 - Wintle Street 122010206 - Wintle Street 122010211 - Wintle Street 122010213 - Wintle Street 122010215 - Wintle Street 122010226 - Wintle Street 122010228 - Wintle Street 122010229 - Wintle Street 122010230 - Wintle Street 122010232 - Wintle Street 122010233 - Wintle Street 122010234 - Wintle Street 122011305 - 61 Mangawhai Heads Road 122011354 - 31A Jack Boyd Drive 122011378 - 48A Driftwood Place 122011381 - 44 Driftwood Place 122011384 - 38 Driftwood Place 122011385 - 36 Driftwood Place 122011386 - 34 Driftwood Place 122011387 - 32 Driftwood Place 122011388 - 30 Driftwood Place 122011392 - 27 Driftwood Place 122011396 - 35 Driftwood Place 122011398 - 2 Driftwood Place 122011417 - 24 Driftwood Place 122011419 - 19 Driftwood Place 122011422 - 13 Driftwood Place 122011430 - 7 Sandy Lane 122011437 - 7 Marram Place 122011444 - 48E Driftwood Place 122011453 - 27 Spinifex Road 122011458 - 17 Spinifex Road 122011460 - 13 Spinifex Road 122011465 - 3 Spinifex Road 122011468 - 6 Spinifex Road 122011470 - 10 Spinifex Road 122011474 - 10 Marram Place 122011476 - 16 Marram Place 122011479 - 22 Marram Place 122011487 - 3 Anchorage Road 122011499 - 79B/1 Jack Boyd Drive 122011516 - 63 Mangawhai Heads Road

#### Valuation Location

122011518 - 67 Mangawhai Heads Road 122011519 - 69 Mangawhai Heads Road 122011521 - 5 Parklands Ave 122011522 - 7 Parklands Ave 122011523 - 9 Parklands Ave 122011524 - 11 Parklands Ave 122011525 - 13 Parklands Ave 122011526 - 15 Parklands Ave 122011527 - 19 Parklands Ave 122011528 - 21 Parklands Ave 122011529 - 23 Parklands Ave 122011530 - 25 Parklands Ave 122011531 - 27 Parklands Ave 122011532 - 29 Parklands Ave 122011535 - 196 Thelma Road North 122011537 - 200 Thelma Road North 122011538 - 202 Thelma Road North 122011541 - 208 Thelma Road North 122011542 - 210 Thelma Road North 122011545 - 214 Thelma Road North 122011546 - 216 Thelma Road North 122011547 - 18 Parklands Ave 122011553 - 10 Hillside Ave 122011555 - 6 Hillside Ave 122011557 - 89 Mangawhai Heads Road 122011558 - 87 Mangawhai Heads Road 122011559 - 85 Mangawhai Heads Road 122011560 - 83 Mangawhai Heads Road 122011561 - 81 Mangawhai Heads Road 122011564 - 4 Hillside Avenue 122011566 - 2 Hillside Avenue 122011567 - 14 Parklands Ave 122011568 - 12 Parklands Ave 122011569 - 10 Parklands Ave 122011570 - 8 Parklands Ave 122011574 - 209 Thelma Road North 122011576 - 207 Thelma Road North 122011577 - 205 Thelma Road North 122011579 - 9 Jack Boyd Drive 122011580 - 203 Thelma Road North 122011581 - 201 Thelma Road North 122011582 - 11 Jack Boyd Drive 122011583 - 13 Jack Boyd Drive

#### Valuation Location

122011584 - 199 Thelma Road North
122011585 - 197 Thelma Road North
122011588 - 195 Thelma Road North
122011589 - 193 Thelma Road North
122011592 - 191 Thelma Road North
122011599 - 183 Thelma Road North
122011601 - 38 Mangawhai Heads Road
122011605 - 190 Thelma Road North
122011606 - 5 Thelma Road South
122011607 - 7 Thelma Road South
122011608 - 9 Thelma Road South
122011610 - 13 Te Whai Street
122011612 - 10 Thelma Road South
122011613 - 8 Te Whai Street
122011615 - 4 Te Whai Street
122011617 - 186 Thelma Road North
122011618 - 184 Thelma Road North
122011619 - 182 Thelma Road North
122011620 - 14 Te Whai Street
122011621 - 5 Anchorage Road
122011622 - 7A Anchorage Road
122011624 - 9 Anchorage Road
122011625 - 7C Anchorage Road
122011627 - 3 Beachcomber Road
122011628 - 5 Beachcomber Road
122011629 - 7 Beachcomber Road
122011630 - 9 Beachcomber Road
122011633 - 4B Beachcomber Road
122011634 - 4A Beachcomber Road
122011640 - 23 Anchorage Road
122011644 - 10 Anchorage Road
122011645 - 8 Anchorage Road
122011646 - 6 Anchorage Road
122011648 - Thelma Road South
122011654 - 16 Te Whai Street
122011655 - 18 Te Whai Street
122011695 - 17 Parklands Ave
122011696 - Parklands Ave
122011702 - 297 Molesworth Drive
122011703 - 297A Molesworth Drive
122011704 - 285B Molesworth Drive
122011705 - 285A Molesworth Drive
122011706 - Molesworth Drive

122011713 - 4 Sailrock Drive 122011714 - 6A Sailrock Drive 122011716 - 6C Sailrock Drive 122011718 - 6E Sailrock Drive 122011719 - 6F Sailrock Drive 122011720 - 8 Sailrock Drive 122011812 - 289 Molesworth Drive 122011870 - Molesworth Drive 122011871 - 13 Sailrock Drive 122011873 - 9 Sailrock Drive 122011875 - 5 Sailrock Drive 122011876 - 3 Sailrock Drive 122012005 - 8 Thelma Road South 122012006 - 6 Thelma Road South 122012008 - 2 Thelma Road South 122014257 - 4A Kahu Drive 122100302 - 145C Wintle Street 122100303 - 145D Wintle Street 122100800 - 97 Wintle Street 122101700 - 115 Wintle Street 122105900 - 89 Wintle Street 122116700 - 1A Doris Street 122117800 - 8 Wintle Street 122119802 - 53 Olsen Avenue 122122702 - 37 Olsen Avenue 122126600 - 25-29 Wharfedale Crescent 122136900 - 264 Molesworth Drive 122137101 - Molesworth Drive 122138104 - 8A Fagan Place 122138105 - Fagan Place 122148301 - 34 North Avenue 122148302 - 36 North Avenue 122148303 - 38 North Avenue 122150800 - Robert Street 122168301 - 26 Heather Street 122182414 - 48 Lincoln Street 122182418 - 67A Lincoln Street 122183601 - 26 Estuary Drive 122183700 - 75 Moir Point Road 122183703 - 104 Moir Point Road 122183704 - 106 Moir Point Road 122183705 - 108 Moir Point Road 122183713 - Jordan Street 122183715 - 6 Devon Street 122183716 - 53 Moir Point Road 122183717 - 10 Devon Street 122183718 - 12 Devon Street 122183719 - 55 Moir Point Road 122183723 - 7B Cornwall Way 122183724 - 9B Cornwall Way 122183727 - 11 Cornwall Way 122183728 - 9A Cornwall Way 122183729 - 7A Cornwall Way 122183731 - Devon Street 122183732 - 18 Devon Street 122183733 - 14 Cornwall Way 122183735 - 10 Cornwall Way 122183736 - 8 Cornwall Way 122183737 - 6 Cornwall Way 122183738 - 4 Cornwall Way 122183744 - Moir Point Road 122183745 - Moir Point Road 122183746 - Moir Point Road 122183748 - 85 Moir Point Road 122183750 - Moir Point Road 122183751 - Moir Point Road 122183752 - Moir Point Road 122183754 - Moir Point Road 122183755 - Moir Point Road 122183756 - 101 Moir Point 122183757 - Moir Point Road 122183758 - 3 Jordan Street 122183759 - 5 Jordan Street 122183760 - 7 Jordan Street 122183761 - 9 Jordan Street 122183762 - 11 Jordan Street 122183763 - 13 Jordan Street 122183764 - 15 Jordan Street 122183766 - 4 Molesworth Drive 122183768 - 10 Jordan Street 122183770 - 14 Jordan Street 122183771 - 10 Jordan Street

#### Valuation Location

122183808 - 7 Nautical Heights
122183808 - 7 Nautical Heights 122183810 - 11 Kawau Lane
122183611 - 13 Nautical Heights
122183813 - 17 Nautical Heights
122183814 - 19 Nautical Heights
122183815 - 21 Nautical Heights 122183817 - 22 Nautical Heights
122102017 22 Nautical Hoights
122183817 - 22 Nautical Heights
122183818 - 20 Nautical Heights
122183819 - 18 Nautical Heights
122183820 - 16 Nautical Heights
122183821 - 14 Nautical Heights
122183822 - 12 Nautical Heights
122183823 - 10 Nautical Heights
122183824 - 8 Nautical Heights
122183825 - 6 Nautical Heights
122183826 - 4 Nautical Heights
122183827 - 2 Nautical Heights
122183828 - 1 Kawau Land
122183828 - 1 KdWdu Ldhu
122183830 - 5 Kawau Lane
122183831 - 7 Kawau Lane
122183832 - 8 Kawau Lane
122183833 - 9 Kawau Lane
122183834 - 6 Kawau Lane
122103034 - 0 Rawau Laile
122183835 - 4 Kawau Lane
122183860 - 10 Norfolk Drive
122183874 - 18B Norfolk Drive
122183881 - 24E Norfolk Drive
122183885 - 23 Norfolk Drive
122183895 - 9A Norfolk Drive
122183901 - 2 Quail Way
122183902 - 45 Seabreeze Road
122183906 - 56 Norfolk Drive
122183909 - 16 Quail way
122183909 - 10 Quali way 122183912 - 13-17 Quail Way
122183912 - 13-17 Quali way
122183914 - 1 Quail Way
122183918 - 48 Moir Point Road
122183923 - 5 Quail Way
122183924 - 3 Quail Way
122183927 - 40C Moir Point Road
122183927 - 40C WOIF POINT ROAU
122183928 - 40A Moir Point Road
122183930 - 38 Moir Point Road
122183943 - 19 Ouail Wav
122183943 - 19 Ouail Wav
122183943 - 19 Quail Way 122183945 - 56A Moir Point Road
122183943 - 19 Quail Way 122183945 - 56A Moir Point Road 122183946 - 56 Moir Point Road
122183943 - 19 Quail Way 122183945 - 56A Moir Point Road 122183946 - 56 Moir Point Road 122183948 - 52 Moir Point Road
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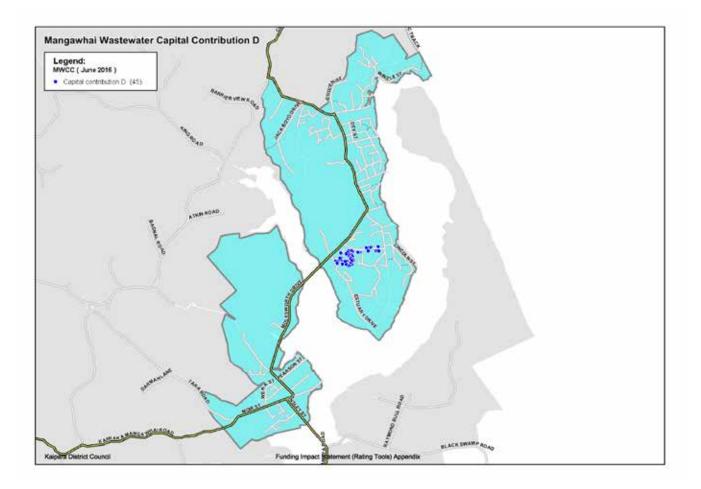
#### Valuation Location

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122193407 - 2 Herons Lane
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122193411 - 3 Ruby Lane
122193412 - 1 Ruby Lane
122194001 - 8 Kagan Ave
122194003 - 61 Moir Street
122194006 - 7 Kagan Ave
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122194009 - 15 Kagan Ave
122194010 - 17 Kagan Ave
122194018 - 6 Kagan Ave
122194026 - 61D Moir Street
122194027 - 61E Moir Street
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122195618 - 14 Longview Street
122195619 - 16 Longview Street
122195620 - 15 Weka Street
122195621 - 13 Weka Street
122195622 - 11 Weka Street
122195623 - 9 Weka Street
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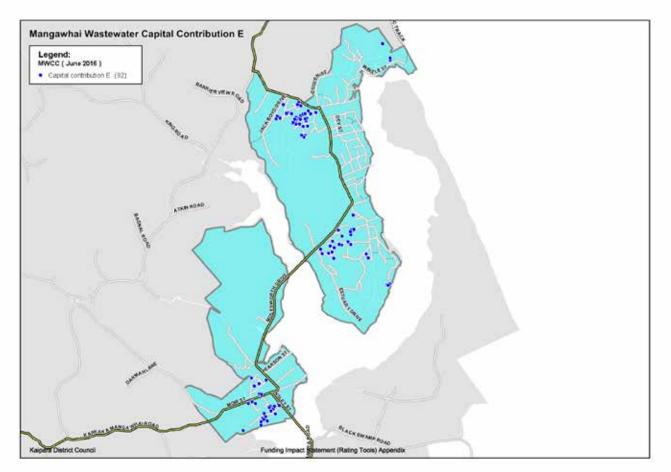
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#### Valuation Location

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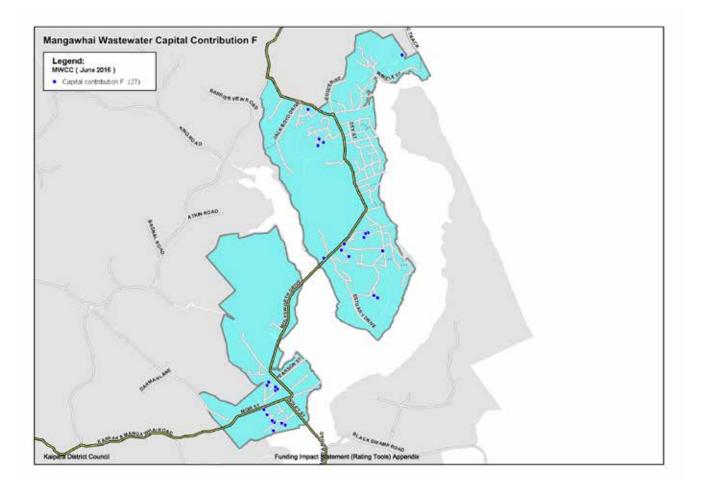
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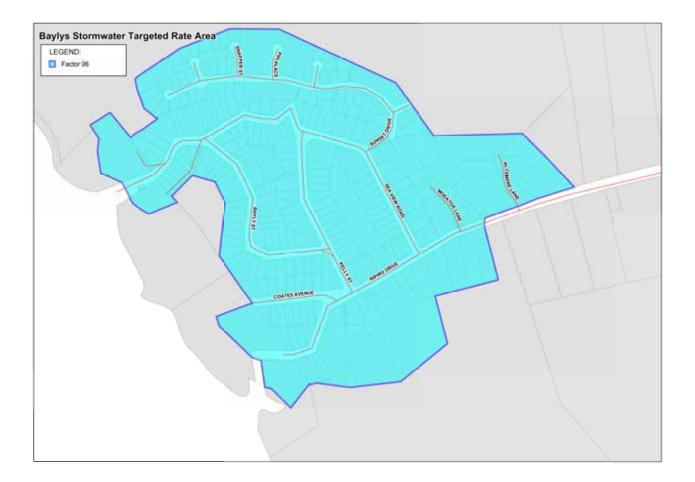
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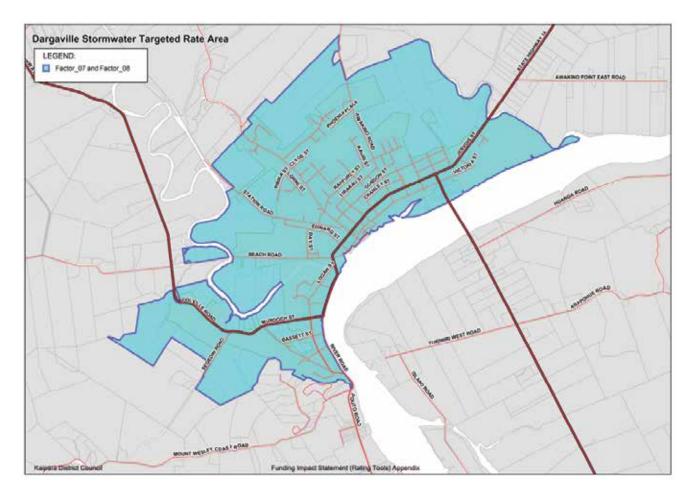
#### Valuation Location

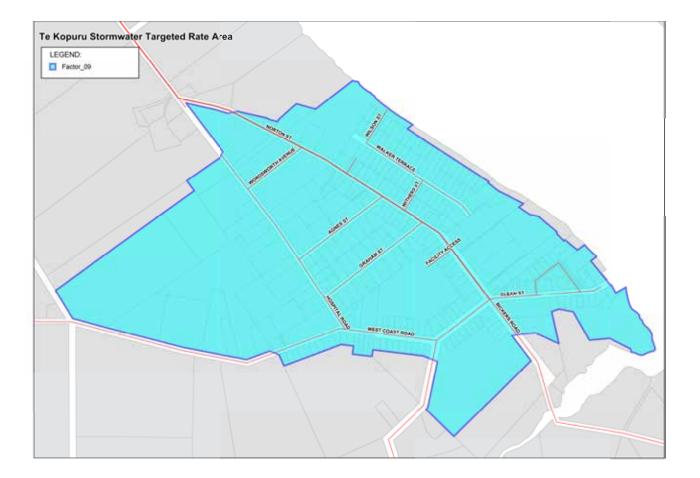
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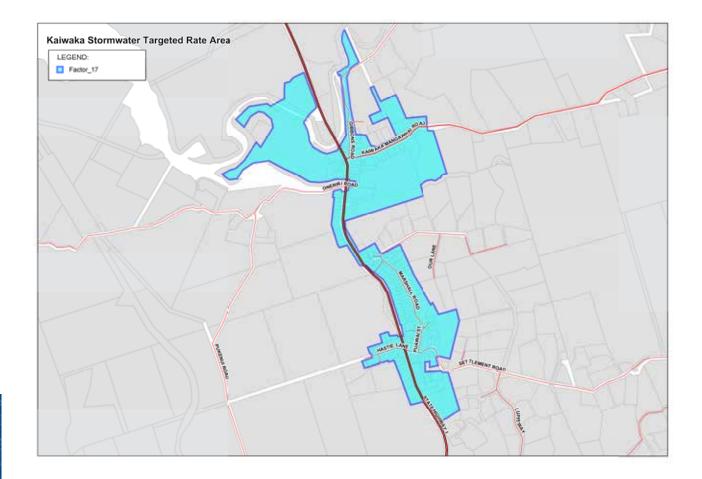


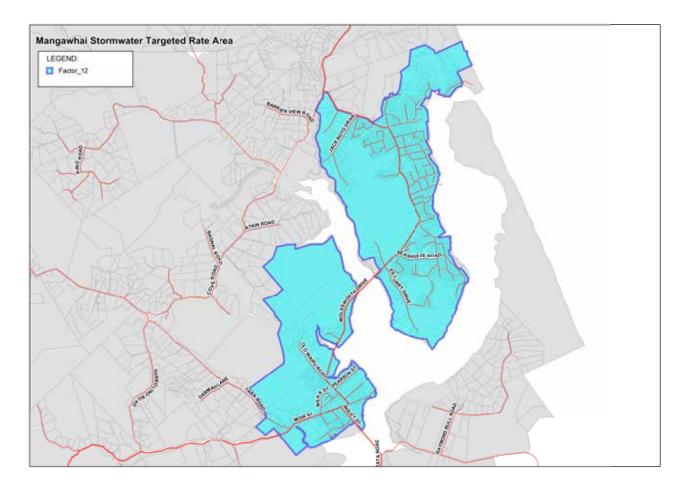
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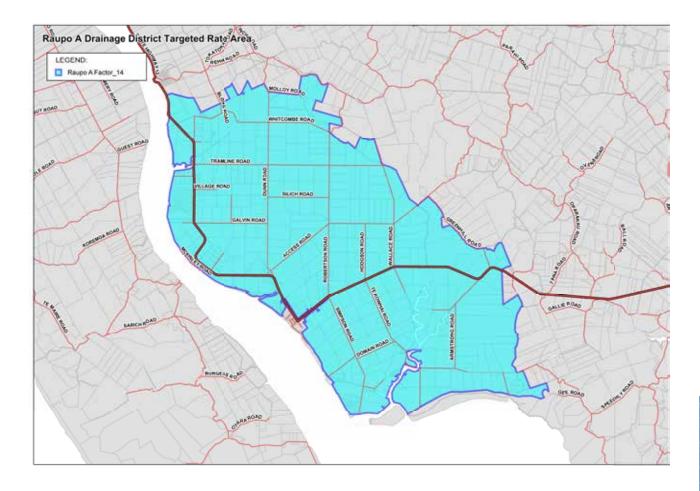


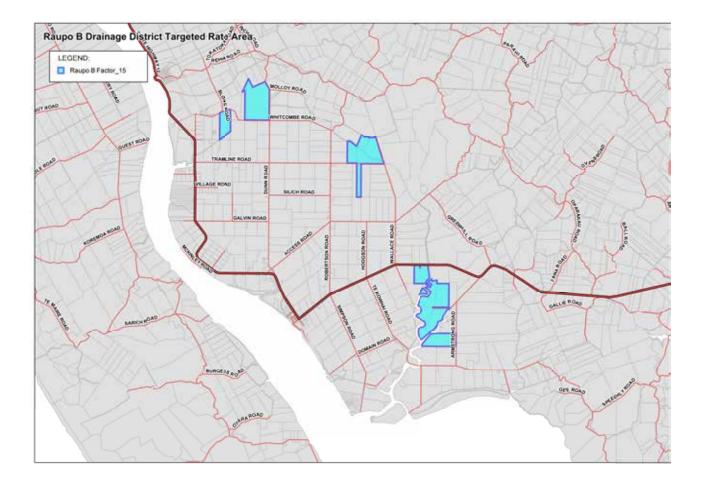




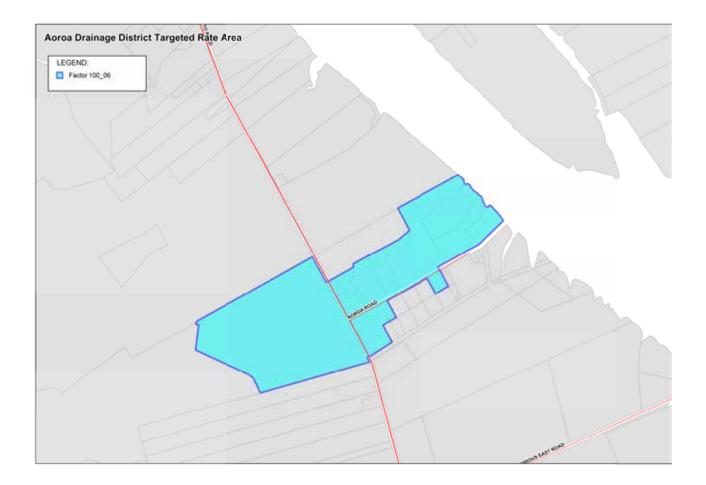


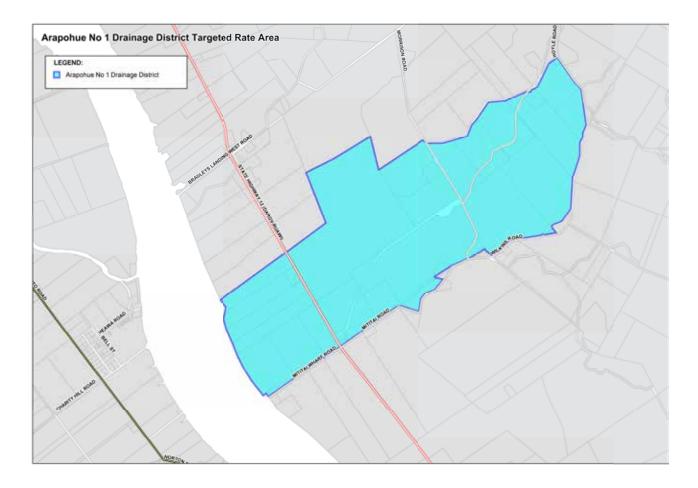


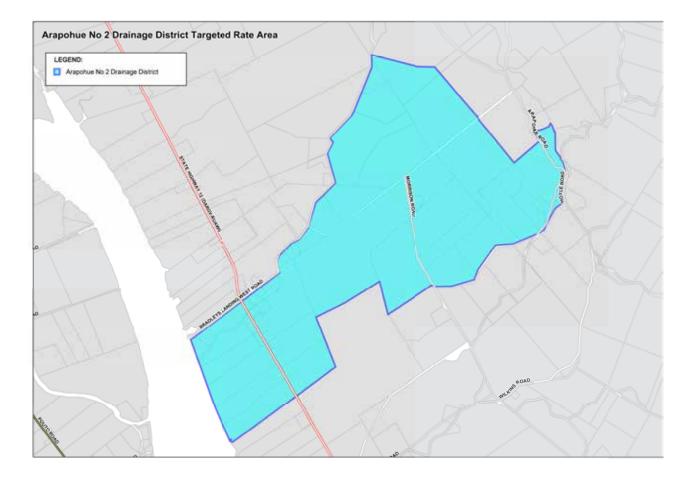


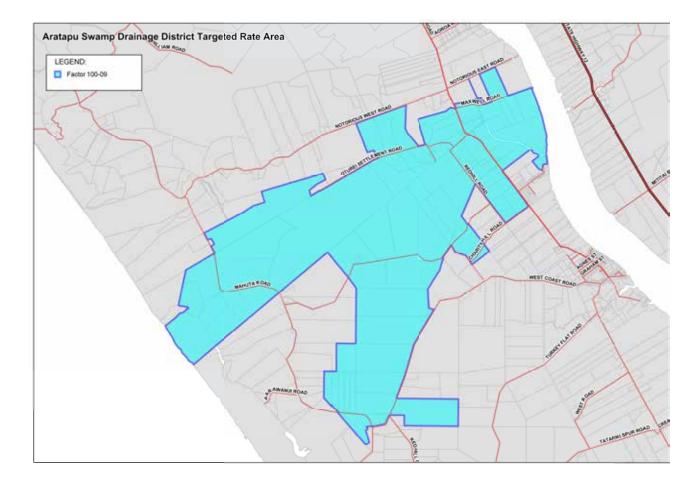


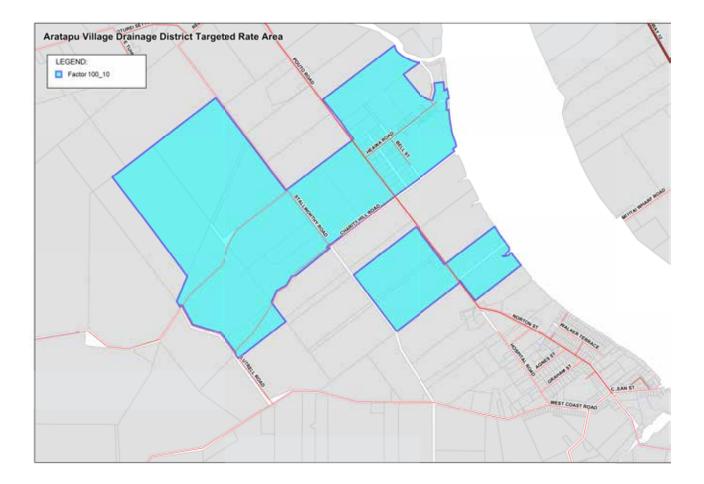


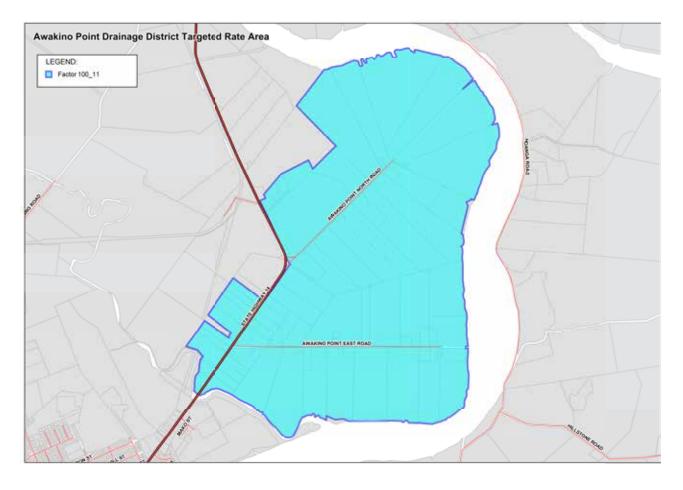


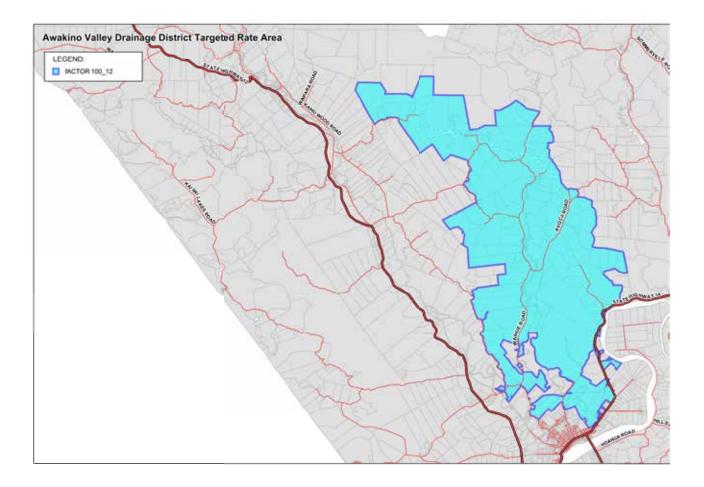


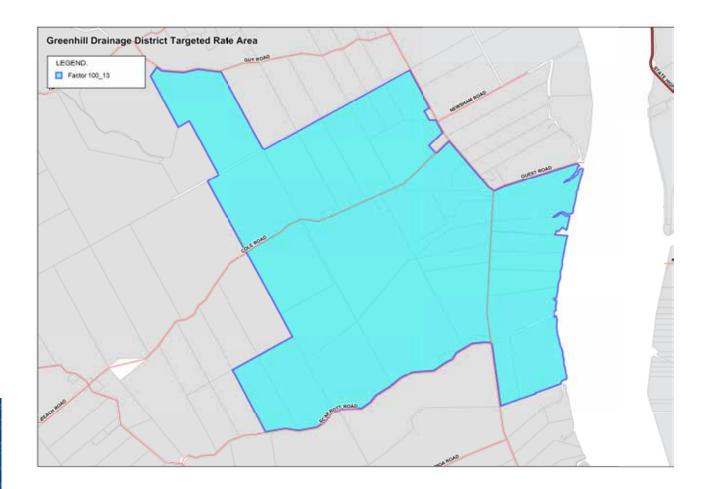


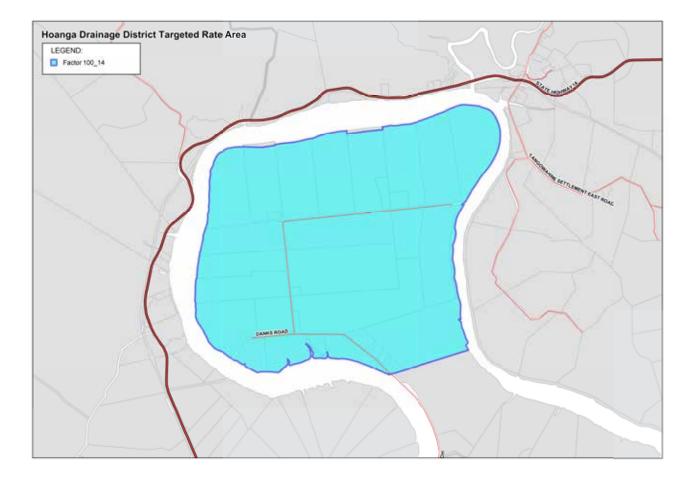


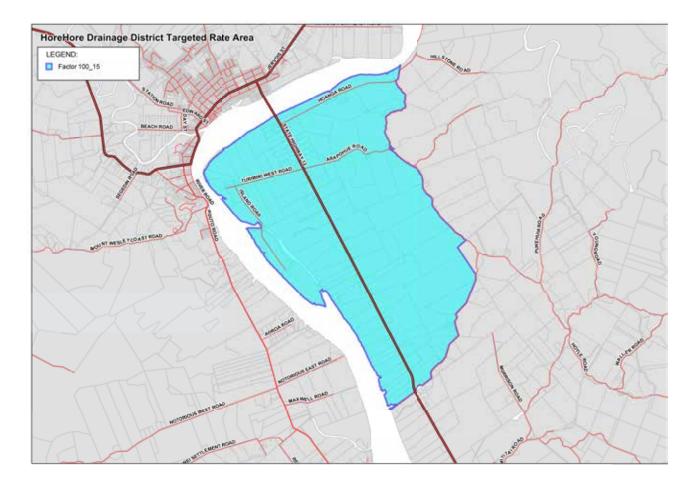


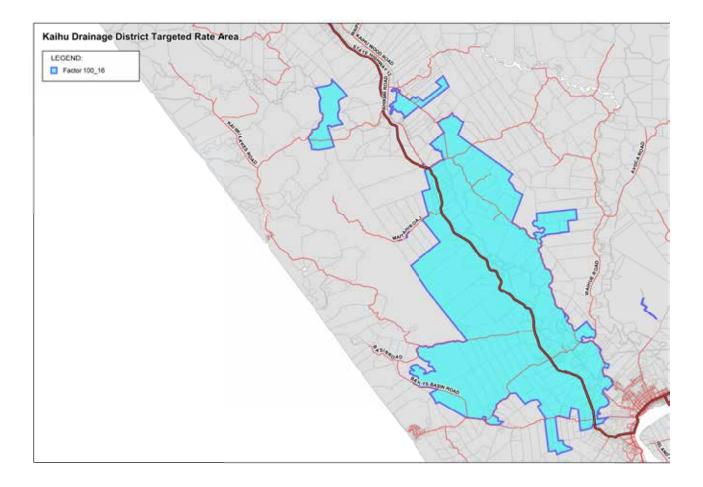


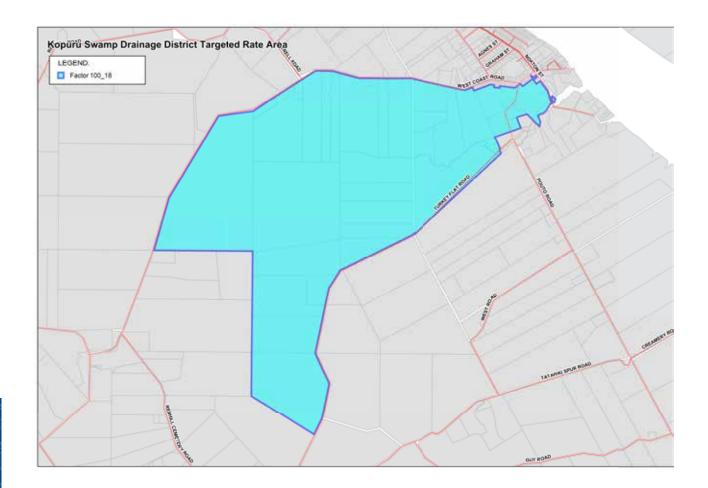


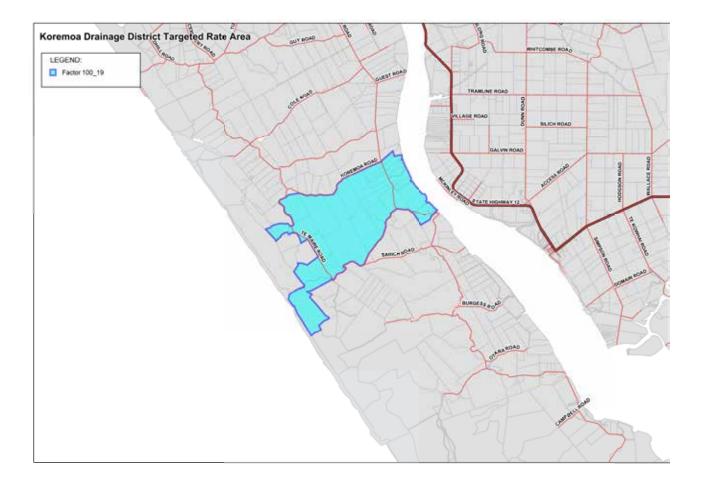


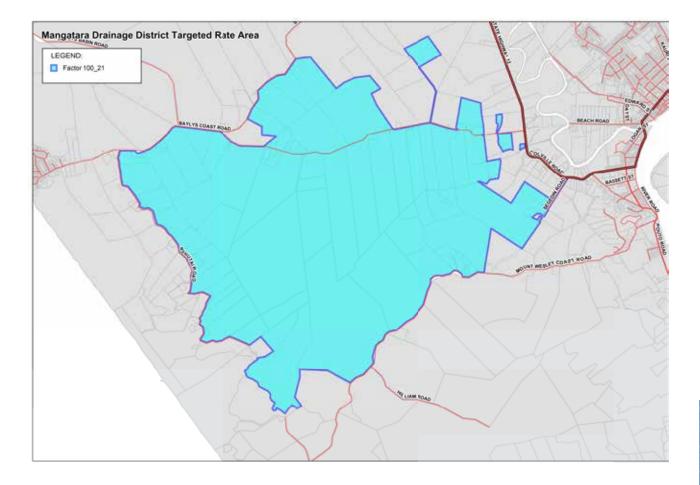


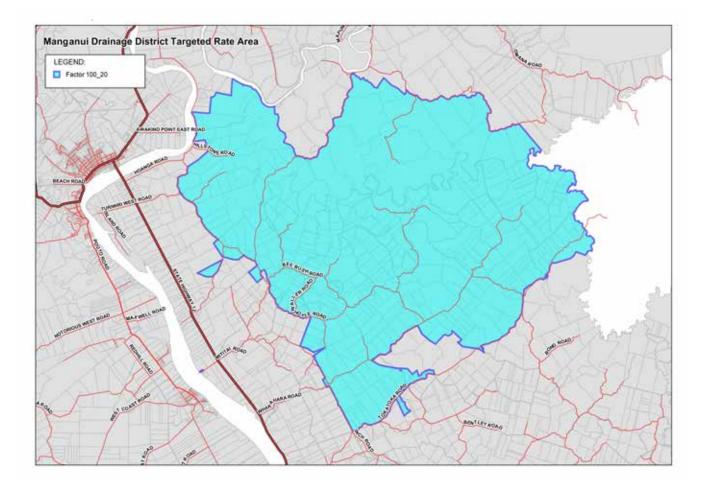


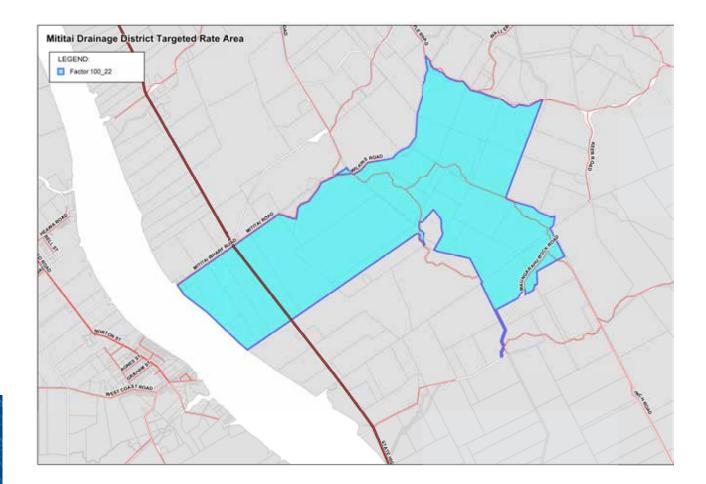


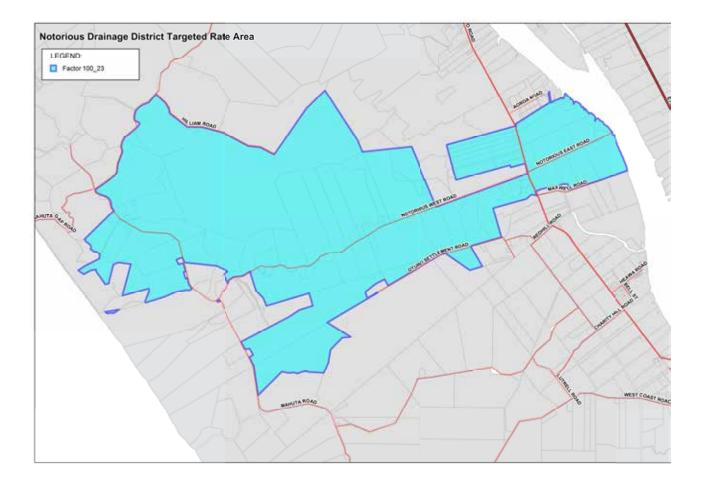


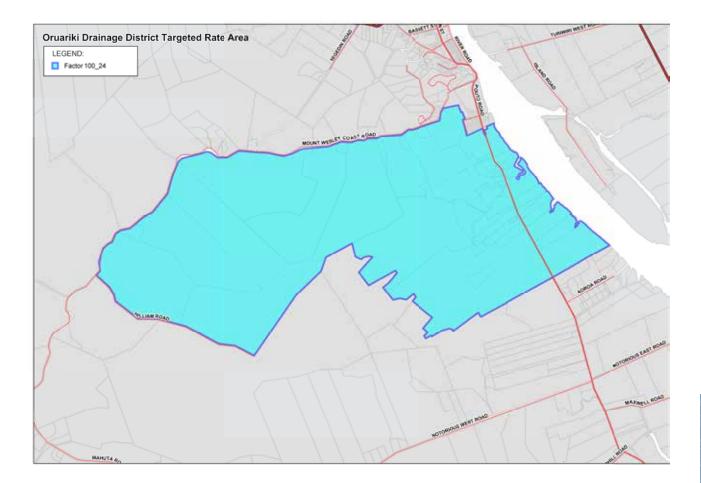




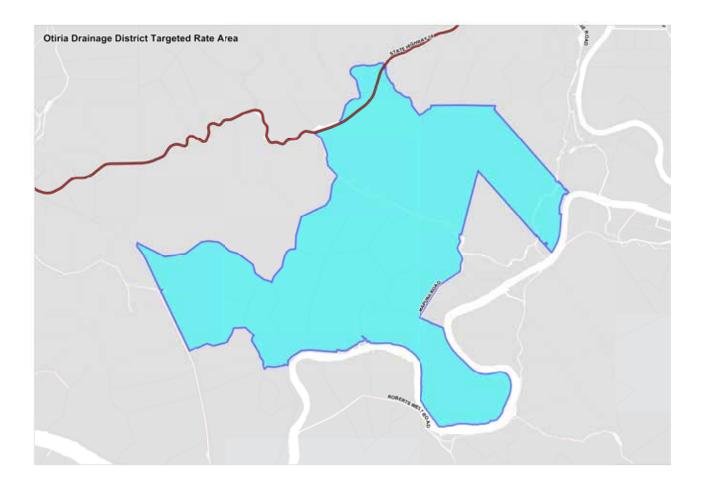


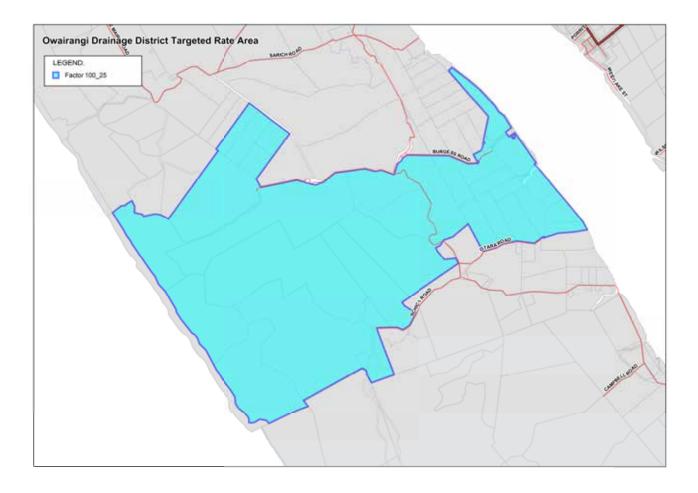


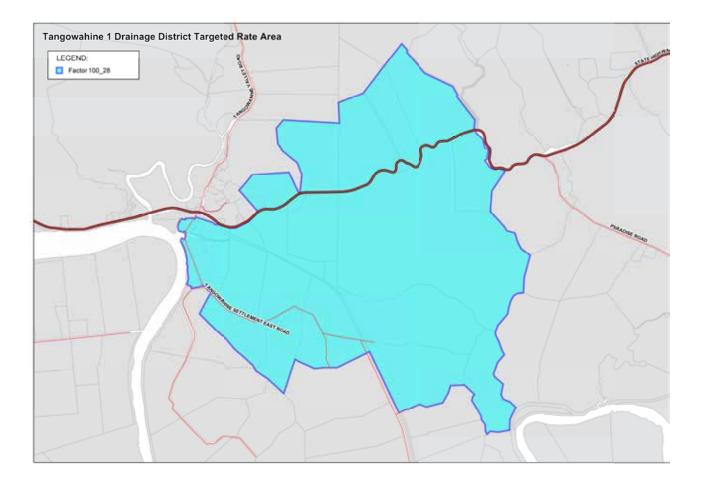


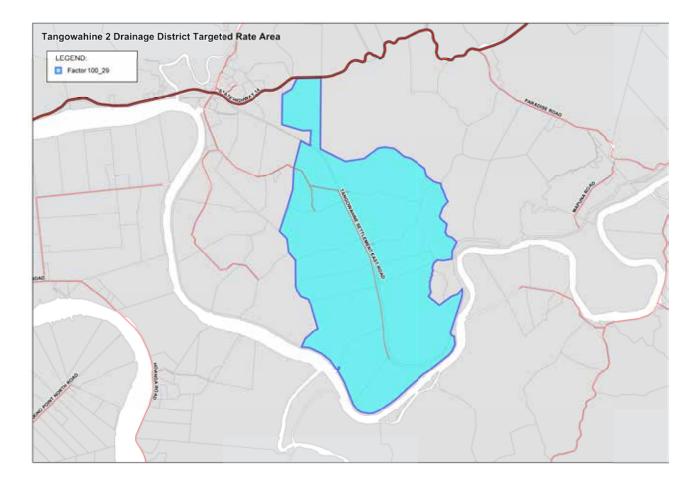


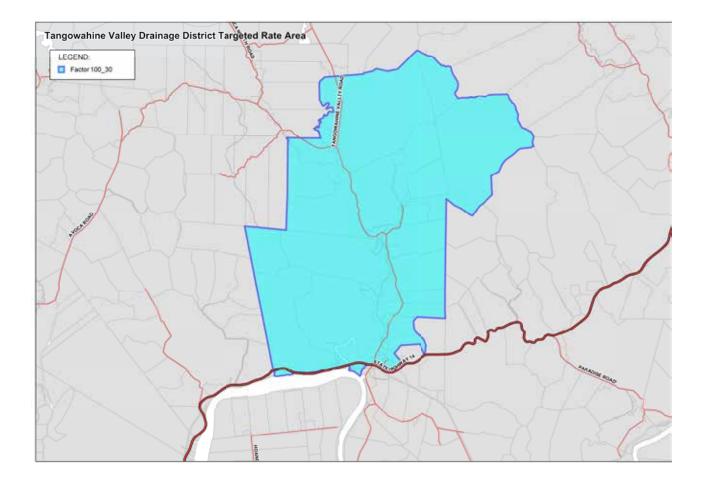
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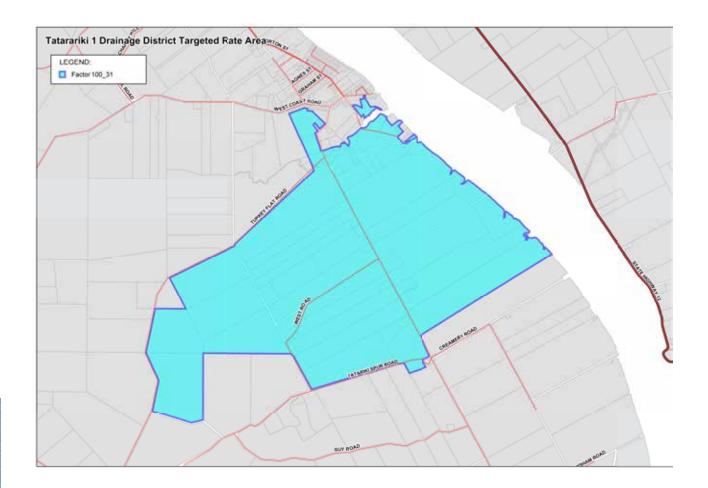


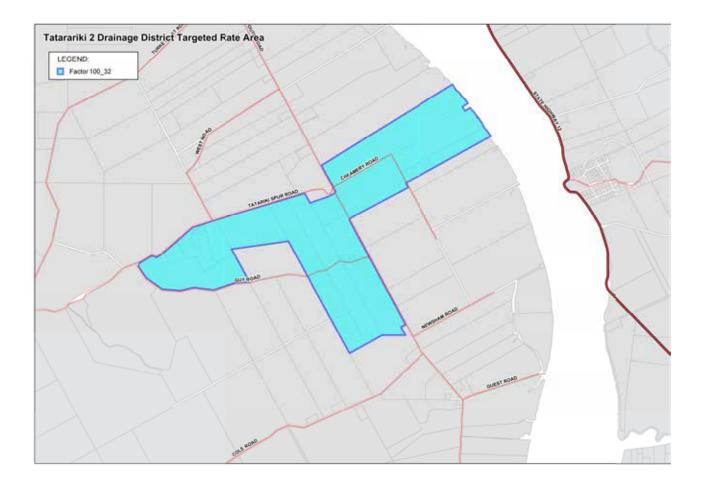


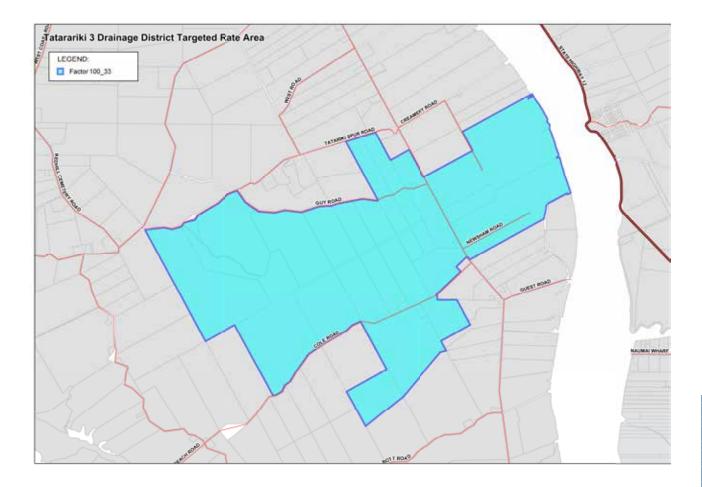


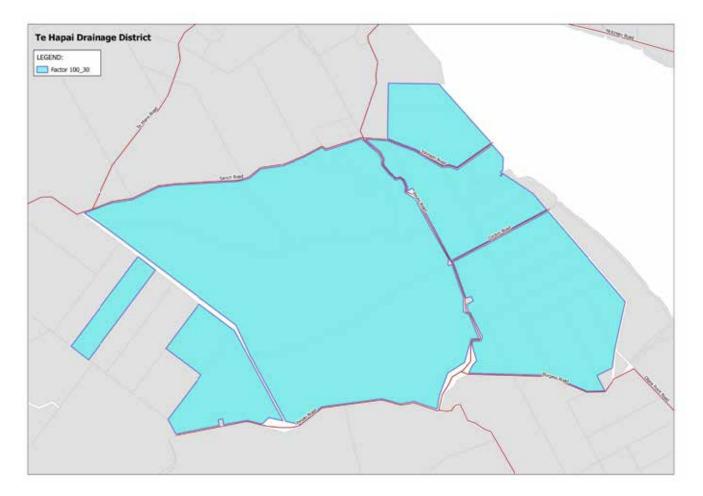




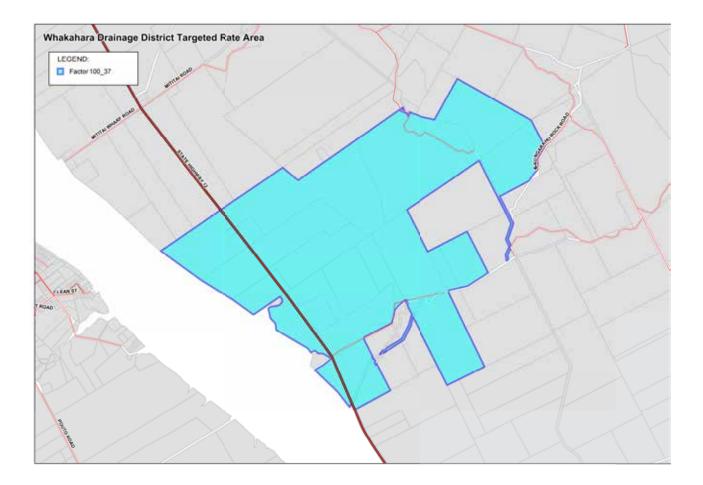


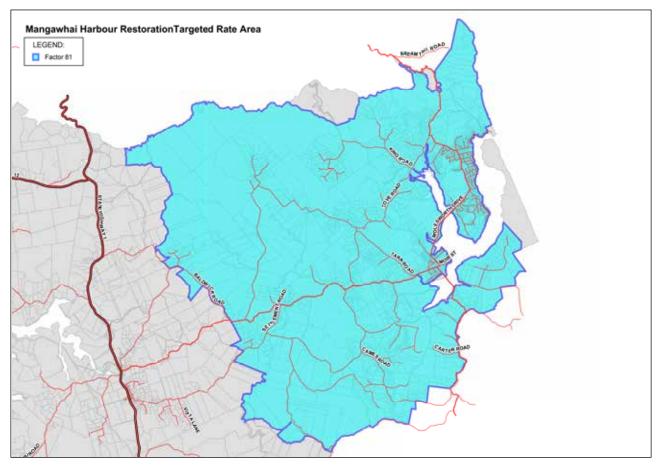




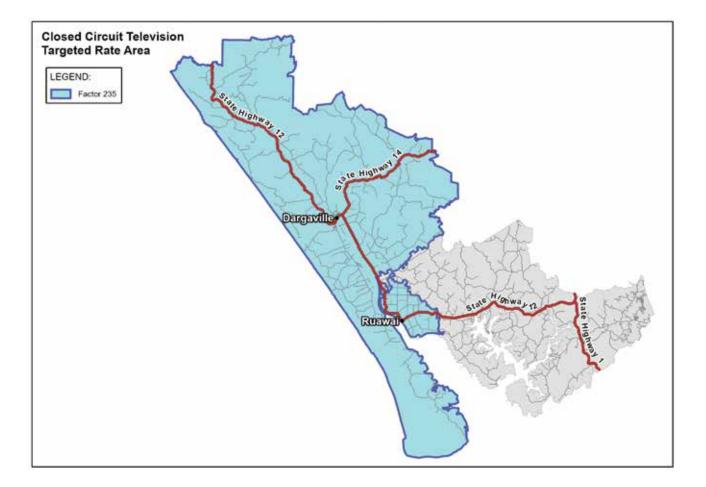


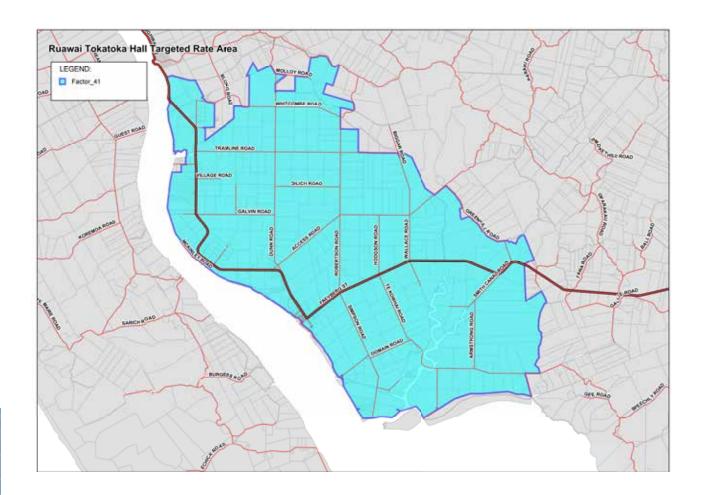


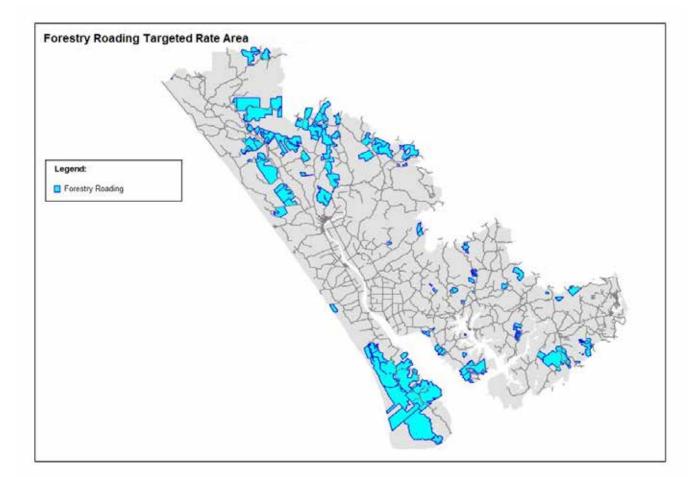




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### Valuation Location

0099000200B - Waipoua Settlement Road, Katui 0099017200 - 16 Monteith South Road, Aranga 0099022900 - Monteith South Road, Aranga 0099023400 - Monteith Road, Aranga 0099024000 - Omamari Road, Omamari 0099024400 - SH12 Dargaville-Waipoua, West Coast 0099028600 - 1345 SH12 Dargaville-Waipoua, West Coast 0099029800 - SH12 Dargaville-Waipoua, West Coast 0099030800 - Babylon Coast Road, Omamari 0100006100 - Waimatenui East Road, Waimatenui 0100006300 - Kaikohe Road, Tutamoe 0100009101 - Mangatu Road, Donnellys Crossing 0100010800 - Opouteke Road, Whatoro 0100014800 - Baker Road, Kaihu 0100015600 - Opouteke Road, Whatoro 0100016900 - Waipara Road, Kaihu 0100017100 - Waipara Road, Kaihu 0100017800 - Kaihu Wood Road, Kaihu 0100018100 - 63 Kaihu Wood Road, Kaihu 0100018104 - 63 Kaihu Wood Road, Kaihu 0100018105 - 63 Kaihu Wood Road, Kaihu 0100020800 - Shepherd Road, Mamaranui 0100022200 - 374 Maropiu Road, Maropiu 0100022400 - Maropiu Road, Maropiu 0100022401 - Maropiu Road, Maropiu 0100024500 - Waimata Road, Waihue 0101000800 - Nichols Road, Kairara 0101001200 - Swamp Road, Mararetu 0101002602 - Waihue Road, Waihue 0101005800 - Waihue Road, Waihue 0101007900A - State Highway 14, Central 0101013400 - State Highway 14, Central 0102000100 - Tangowahine Valley Road, Avoca

## Valuation Location

0102000600 - 1889 Tangowahine Valley Road, Avoca 0102000608 - 1889 Tangowahine Valley Road, Avoca 0102000707 - Murray Road, Tangowahine 0102000900 - Murray Road, Tangowahine 0102002105 - Avoca North Road, Avoca 0102002600 - Tangowahine Valley Road, Avoca 0102005900 - Avoca North Road, Avoca 0102007001 - State Highway 14, Central 0103000800 - 1000 Houto Road, Kirikopuni 0103002400B - 137 Paerata Road, Tangiteroria 0103002402 - Houto Road, Kirikopuni 0103002500 - Houto Road, Kirikopuni 0103003101 - Kirikopuni Station Road, Kirikopuni 0103009900 - State Highway 14, Central 0103010408 - Pukehuia Road, Pukehuia 0103015400 - Child Road, Tangiteroria 0104000100 - Basin Road, Omamari 0108002500 - Mititai Road, Mititai 0108003500 - Hoyle Road, Arapohue 0110004803 - 149 Te Maire Road, Te Maire 0110005202 - Schick Road, Pouto Peninsula 0110010600 - Pouto Road, Pouto Peninsula 0110012300B - Pouto Road, Pouto Peninsula 0110012303 - Ari Ari Road, Pouto Peninsula 0110012500 - Ari Ari Road, Pouto Peninsula 0110015800 - Pouto Road, Pouto Peninsula 0112002700 - Te Kowhai Road, Ruawai 0112004900 - Gee Road, Hukatere 0112006500 - 51 Summer Road, Hukatere 0112006701 - Tinopai Road, Tinopai Peninsula 0112006800 - 944 Tinopai Road, Tinopai Peninsula 0112009601 - Karakanui Road, Hukatere 0112014700 - Tinopai Road, Tinopai Peninsula

## Valuation Location

0115024600 - Ovens Road, Oparakau 0115026000 - Ups And Downs Road, Ararua 0116003300 - Bull Road, Maungaturoto 0116003302 - Bull Road, Maungaturoto 0116003303 - Bull Road, Maungaturoto 0116003304 - Bull Road, Maungaturoto 0116003305 - Bull Road, Maungaturoto 0116003306 - Bull Road, Maungaturoto 0116003307 - Arcadia Road, Paparoa 0116003308 - Arcadia Road, Paparoa 0116003309 - Arcadia Road, Paparoa 0116003311 - Bull Road, Maungaturoto 0116003312 - Bull Road, Maungaturoto 0116003313 - Bull Road, Maungaturoto 0116003314 - Bull Road, Maungaturoto 0117000103 - Arcadia Road, Paparoa 0117000600 - Golden Stairs Road, Maungaturoto 0117010604 - 121 Wearmouth Road, Paparoa 0118001100 - Finlayson Brook Road, Maungaturoto 0118010307 - State Highway 1, Kaiwaka 0119012900 - Bickerstaffe Road, Maungaturoto 0119012903 - 972 Bickerstaffe Road, Maungaturoto 0119012904 - Bickerstaffe Road, Maungaturoto 0119012906 - Bickerstaffe Road, Maungaturoto 0119012910 - Bickerstaffe Road, Maungaturoto 0119012911 - 888 Bickerstaffe Road, Maungaturoto 0120000400 - State Highway 1, Kaiwaka 0120007100 - State Highway 1, Kaiwaka 0120023700 - Pritchard Road, Hakaru 0120027300 - State Highway 1, Kaiwaka 0122000400 - Brown Road, Tara





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