

0.1 Rates Setting for the 2022/23 Financial Year

Presented by: Kumaren Perumal – Chief Financial Officer – via Zoom

Key Points:

- Noted the amendment to resolution 25 to ensure alignment with the Remission and Postponement of Rates Policy.

Resolved

That the Regional Council:

- 1 Receives the report, Rates Setting for the 2022/23 financial year.
- 2 Confirms that the rates for the financial year 1 July 2022 to 30 June 2023 are set and assessed in accordance with the Local Government (Rating) Act 2002.
- 3 Confirms that the significance of the decision has been assessed as LOW, and under Section 79 of the Local Government Act 2002 (LGA) confirms the written record of the manner in which section 77 and section 78 matters have been addressed
- 4 Notes that Council did not consult on the funding impact statement that is part of the Annual Plan 2022/23 as the changes were not considered to be significant or a material departure from [the](#) LTP 2021-2031.
- 5 Confirms that the amounts of the rate specified in the rate tables of the resolution, for the financial year commencing 1 July 2022 to 30 June 2023, includes Council's Goods and Services Tax component.
- 6 Sets a general rate based on land value, calculated as a rate in the dollar of the rateable land value of each rateable rating unit in the region. The rate in the dollar is different according to the location of the land within each district and city constituency as land values are equalised.

General Rate Land Value		\$17,450,132
Constituent Authority	Rates Expressed as cents per dollar of rateable land value	
Kawerau	0.018247	
Ōpōtiki	0.026430	
Rotorua (Part)	0.022579	
Taupō (Part)	0.019012	
Tauranga	0.018977	
Western Bay of Plenty	0.026005	
Whakatāne	0.024680	
Offshore Islands	0.183759	

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

Uniform Annual General Charge		\$23,782,844
Fixed amount per rating unit		\$178.23

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

The two targeted rates are set as follows;

- i. Where the land is situated, and calculated using the area of land within the rating unit,
- ii. Where the land is situated and calculated using the extent of service provided for that rating category.

Kaituna Catchment Control Scheme targeted rates			
Category	Rate per hectare \$	Site component \$	Revenue sought \$
A1P	278.15	278.15	551,530
A2P	222.52	250.34	33,452
A3P	166.89	222.52	28,350
A4P	111.26	194.71	30,895
A1	222.52	208.61	137,615
A2	180.80	180.80	64,730
A3	139.08	180.80	64,993
A4	97.35	180.80	39,308
A5	83.45	180.80	107,265
A6	69.54	152.98	26,841
A7	50.07	139.08	24,239
A8	33.38	N/A	3,632
A9	11.13	N/A	963
A10	5.56	N/A	922
A11	2.78	N/A	676
B1	33.38	83.45	27,934
B2	25.03	69.54	8,946
B3	13.91	55.63	25,331
B4	8.34	41.72	44,731
B5	5.56	41.72	82,566
C1	8.34	41.72	8,157
C2	4.87	41.72	139,203
C3	3.34	41.72	38,148
C4	2.78	N/A	5,888
C6R	1.67	N/A	1,803
C8	1.11	27.82	7,312
C5	3.34	27.82	141,312
C6	1.95	22.25	21,500
C7	1.11	83.45	3,063
C9	0.83	22.25	3,527
R01	55.63	111.26	28,253
R02	N/A	83.45	83,446
R03	41.72	34.77	834,515
TP1	27.82	41.72	123,984
Total			2,745,030

* N/A = Not Applicable

- 9 Sets a targeted rate for the Rangitāiki-Tarawera Rivers Scheme. The rate is set differentially for all rateable land situated in the Rangitāiki-Tarawera Rivers**

Scheme catchment within the Whakatāne, Kawerau, Rotorua and Taupō constituent districts.

The targeted rate is set as follows;

- (i) Where the land is situated and calculated using the area of land within the rating unit.**

Rangitaiki-Tarawera Rivers Scheme targeted rates		
Category	Rate per hectare \$	Revenue sought \$
A1	192.92	1,544,408
A2	136.65	214,112
A3	104.50	191,524
A4	80.38	92,101
A5	68.33	471,103
A6	24.11	3,944
B1	120.57	258,140
B2	96.46	46,821
B3	72.34	51,339
B4	56.27	482,820
B5	40.19	64,424
B6	14.47	535
B7	11.25	2,022
C1	10.45	82,883
C2	7.23	373,979
C3	2.41	227,185
C4	1.61	99,695
C5	1.21	23,603
U1	6,149.31	242,891
U2	5,787.59	328,426
U3	1,044.98	26,217
U4	683.26	580,436
U5	482.30	48,917
Total		5,457,525

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

The two targeted rates are set as follows;

- (i) Where the land is situated and calculated using the area of land within the rating unit,**
- (ii) Where the land is situated and calculated using the extent of service provided for that rating category.**

Whakatane-Tauranga Rivers Scheme targeted rates			
Category	Rate per hectare \$	Site component \$	Revenue sought \$
A1	188.61	188.61	137,871
A2	159.59	159.59	63,388
A3	130.57	137.83	208,096
A4	108.81	123.32	334,353
A5	79.80	N/A	19,269
A6	58.03	101.56	25,697
A7	43.52	87.05	32,854
A8	29.02	79.80	71,304
A9	14.51	N/A	1,874
B1	65.29	N/A	144,222
B2	36.27	65.29	101,931
B3	29.02	43.52	56,149
B4	21.76	36.27	9,258
B5	2.90	N/A	1,305
C1	8.70	72.54	39,891
C2	5.80	29.02	57,600
C3	4.35	29.02	41,137
C4	2.90	7.25	6,820
C5	1.45	7.25	35,249
U1	652.87	195.86	525,191
U2	478.77	152.34	151,628
U3	253.90	101.56	238,098
U4	159.59	87.05	118,368
U5	14.51	N/A	10
Total			2,421,563

* N/A = Not Applicable

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

The two targeted rates are set as follows;

- (i) Where the land is situated and calculated using the area of land within the rating unit,**
- (ii) Where the land is situated and calculated using the extent of service provided for that rating category.**

Waioeka-Otara Rivers Scheme targeted rates			
Category	Rate per hectare \$	Site component \$	Revenue sought \$
A1A	379.18	437.52	22,557
A2	204.17	320.85	27,812
A2A	291.68	364.60	13,179
A3	175.01	262.51	134,715
A3A	233.34	320.85	6,699
A4	145.84	204.17	78,689
A4A	189.59	262.51	4,853
A5	131.26	204.17	63,072
A6	102.09	204.17	929
A7	87.50	204.17	10,349
A8	72.92	204.17	95,165
B1	58.34	N/A	15,616
B2	8.75	N/A	149
C1	14.58	175.01	42,014
C2	8.75	175.01	14,689
C3	5.83	145.84	14,243
C4	4.38	58.34	20,833
C5	2.92	58.34	3,237
C6	1.17	58.34	10,455
R	2.92	N/A	274
U1AC	1,750.07	1,283.38	51,841
U1AR	875.03	641.69	73,118
U1C	1,400.05	1,050.04	154,513
U1R	700.03	525.02	445,775
U2AC	1,283.38	933.37	16,199
U2AR	641.69	466.68	54,881
U2C	933.37	816.70	10,488
U2R	466.68	408.35	125,868
U3R	116.67	233.34	98,910
Total			1,611,122

* N/A = Not Applicable

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

The targeted rate is set as follows;

- (i) Where the land is situated and calculated using the area of land within the rating unit.**

Rangitaiki Drainage targeted rate		
Category	Rate per hectare \$	Revenue sought \$
A	77.69	601,126
B	69.92	77,727
C	65.26	94,313
D	56.71	347,291
E	46.61	126,842
F	34.96	86,469
G	26.41	98,570
H	19.42	2,164
I	9.32	7,138
U1	155.38	37,223
U2	77.69	4,891
Total		1,483,754

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

The passenger transport targeted rate is set as follows;

- (i) Where the rateable unit is situated.

Passenger Transport targeted rate		
Category	Rate per rating unit \$	Revenue sought \$
Tauranga City	227.16	13,630,221
Rotorua Urban	112.13	2,509,399
Western Bay District	32.61	746,834
Whakatāne District	27.09	410,497
Total		17,296,951

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

The Rotorua Lakes programme targeted rate is set as follows;

- (i) Area of land within the rating unit.

Rotorua Lakes Programme targeted rate		
Category - All Properties	Rate per rating unit \$	Revenue sought \$
0 - 1.9999ha	132.87	3,385,003
2 - 9.9999ha	306.34	198,815
10ha and over	1,002.86	700,996
Total		4,284,814

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

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

- (i) Where the rateable unit is situated.

Rotorua Air Action Plan Implementation targeted rate		
Category	Rate per rating unit \$	Revenue sought \$
Rotorua Urban	3.88	86,726

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

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

- (i) Where the rateable unit is situated.

Civil Defence Emergency Management targeted rate		
Category - All Properties	Rate per rating unit \$	Revenue sought \$
Kawerau	34.53	100,588
Ōpōtiki	33.20	166,777
Rotorua	32.83	897,429
Tauranga	30.88	1,852,753
Western Bay of Plenty	30.49	698,259
Whakatāne	34.84	527,892
Total		4,243,698

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

The Council sets the Rotorua Air Clean Heat Conversion targeted rate as follows;

- (i) Where the rateable unit is situated, and calculated based on the type of conversion installed, and the loan amount provided under the Clean Heat Conversion scheme.

Rotorua Air Clean Heat Conversion targeted rates		
Category	Rate \$ per rating unit	Revenue sought \$
CH001	680.00	38,080
CH002	660.00	17,820
CH003	640.00	17,280
CH004	620.00	13,640
CH005	600.00	11,400
CH006	580.00	6,960
CH007	560.00	7,280
CH008	540.00	12,960
CH009	520.00	3,120
CH010	500.00	3,000
CH011	480.00	2,400

CH1	460.00	91,080
CH2	455.00	17,290
CH3	450.00	13,950
CH4	445.00	8,010
CH5	440.00	16,280
CH6	435.00	6,960
CH7	430.00	12,900
CH8	425.01	5,100
CH9	420.00	7,980
CH10	415.00	6,640
CH11	410.00	4,920
CH12	405.00	5,265
CH13	400.00	5,200
CH14	395.00	8,295
CH15	390.00	5,070
CH16	385.00	6,160
CH17	379.99	3,420
CH18	375.00	4,125
CH19	370.00	4,440
CH20	365.00	4,380
CH21	360.00	5,040
CH22	355.00	2,130
CH23	350.00	3,500
CH24	345.00	5,520
CH25	340.00	2,720
CH26	335.00	3,015
CH27	330.00	4,620
CH28	325.00	7,475
CH29	320.00	4,160
CH30	315.00	2,835
CH31	310.01	3,100
CH32	305.00	1,525
CH33	300.00	3,900
CH34	295.00	3,245
CH35	290.00	5,220
CH36	285.00	2,280
CH37	280.00	3,080
CH38	275.00	3,025
CH39	270.00	6,480
CH40	265.00	530
CH41	260.00	2,340
CH42	255.00	2,550
CH43	250.00	1,500
CH44	245.00	2,695
CH45	240.00	1,200
CH46	235.00	2,350
CH47	230.00	2,300
CH48	225.00	9,450
		469,190

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

The Council sets one targeted rate for each scheme as follows;

- (i) Where the land is situated and calculated using the area of land within the rating unit.**

Waiotahi River District targeted rates		
Category	Rate per hectare \$	Revenue sought \$
A	127.87	13,888
B	102.30	16,634
C	76.72	14,669
D	42.62	2,318
E	25.57	1,941
F	12.79	2,413
Total		51,863

Huntress Creek Drainage District targeted rates		
Category	Rate per hectare \$	Revenue sought \$
A	44.80	9,443
B	34.35	2,725
C	22.40	1,626
D	14.93	796
E	10.45	342
F	4.48	1,513
Total		16,445

Waiotahi Drainage District targeted rates		
Category	Rate per hectare \$	Revenue sought \$
A	6.97	595
B	5.81	1,206
C	4.65	293
D	3.49	157
E	2.32	10
F	1.16	268
Total		2,529

Awaiti West Pumped Drainage Scheme targeted rate		
Category	Rate per hectare \$	Revenue sought \$
A	240.88	3,035
B	110.80	16,309
C	48.18	9,507
D	24.09	1,163
Total		30,014

Omeheue Adjunct Communal Pumped Drainage Scheme targeted rates		
Category	Rate per hectare \$	Revenue sought \$
A	282.35	2,903
B	211.76	17,200
C	155.29	8,800
D	84.70	7,398
E	42.35	2,315
F	14.12	331
URBAN	748.22	26,144
Total		65,091

Lawrence Communal Pumped Drainage Scheme rates		
Category	Rate per hectare \$	Revenue sought \$
A	595.10	16,782
B	476.08	2,190
C	297.55	2,107
D	148.77	2,151
Total		23,230

Murray's Communal Pumped Drainage Scheme rates		
Category	Rate per hectare \$	Revenue sought \$
A	158.96	19,770
B	114.45	1,356
C	101.74	4,154
D	44.51	1,743
Total		27,023

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

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

- (i) Where the rateable unit is situated.

Regional Safety and Rescue Services targeted rate		
Category - All Properties	Rate per rating unit \$	Revenue sought \$
Kawerau	1.58	4,601
Ōpōtiki	2.37	11,901
Rotorua	3.16	86,347
Tauranga	3.95	236,944
Western Bay of Plenty	3.17	72,340
Whakatāne	3.15	47,867
Total		460,000

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

The rates are set as follows;

- (i) Where the land is situated and calculated using the land area within the rating unit.**

Minor Drainage Schemes targeted uniform rates		
Category	Rate per hectare \$	Revenue sought \$
Angle Road	226.97	51,750
Awakeri	21.76	6,210
Baird-Miller	0.84	115
Foubister	136.98	14,375
Gordon	81.84	8,050
Greigs Road	173.23	123,625
Halls	104.96	25,415
Hyland-Ballie	193.06	45,540
Kuhanui	51.29	4,255
Longview-Richlands	603.16	69,920
Luxton	23.65	5,175
Martin	7.74	1,035
Massey	55.00	23,460
Mexted-Withy	86.40	24,035
Nicholas	69.91	20,240
Noord-Vierboon	58.05	6,785
Omeheu East	133.87	47,725
Platts	80.54	29,670
Reynolds	288.60	37,145
Robinsons	322.61	23,690
Thompson-Ernest	62.73	34,040
Wyls	103.47	19,435
Awaiti East	128.31	18,285
Total		639,975

- 21 Sets the instalment due date for all rates for the 2022/23 rating year as 20 October 2022.**
- 22 Sets the following penalties regime for all rates;**
- (i) Pursuant to sections 57 and 58(1)(a) of the Local Government (Rating) Act 2002, with respect to rates assessed in the 2022/23 year, a penalty of 10% will be added to the amount of the instalment that has been assessed after 1 July 2022 and which is unpaid after the due date set out in section 21. The penalty will be added on the instalment penalty date of 31 October 2022.**
- 23 Sets the following additional penalties regime for past years' rates for the Minor River and Drainage Schemes identified in recommendations 18 and 20:**
- (i) Pursuant to sections 57 and 58(1)(b) of the Local Government (Rating) Act 2002, with respect to Minor River and Drainage Scheme rates assessed before 1 July 2022, a penalty of 10% will be added on any rates that remain unpaid on 1 July 2022. The penalty will be added on 5 July 2022.**
- (ii) Pursuant to sections 57 and 58(1)(c) of the Local Government (Rating) Act 2002, a further penalty of 10% will be added on any Minor River and Drainage Scheme rates to which a penalty has been added under (i) if**

the rates remain unpaid six months after the previous penalty was added on 5 July 2022. The penalty will be added on 9 January 2023.

24 Sets the following additional penalties regime for the rates assessed in the Tauranga constituency:

- (i) Pursuant to sections 57 and 58(1)(b) of the Local Government (Rating) Act 2002, with respect to rates assessed in the Tauranga constituency before 1 July 2022, a penalty of 10% will be added on any rates that remain unpaid on 1 July 2022. The penalty will be added on 5 July 2022.
- (ii) Pursuant to sections 57 and 58(1)(c) of the Local Government (Rating) Act 2002, a further penalty of 10% will be added on any rates assessed in the Tauranga constituency to which a penalty has been added under (i) if the rates remain unpaid six months after the previous penalty was added on 5 July 2022. The penalty will be added on 9 January 2023.

Amended Resolution 25:

- 25 Appoints in accordance with section 53 of the Local Government (Rating) Act 2002 the constituent district and city councils of the Bay of Plenty region, i.e. Kawerau District Council, Ōpōtiki District Council, Rotorua District Council, Taupō District Council, Western Bay of Plenty District Council and Whakatāne District Council, to collect the rates assessed by Bay of Plenty Regional Council for the years prior to and including 2021/22 which remain unpaid, excluding:**
- (a) rates for the Minor River and Drainage Schemes as identified in recommendations 18 and 20;
 - (b) any rates for which the requirement to pay has been postponed.
- 26 Sets the following additional penalties regime for rates to be collected under recommendation 25;**

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

District	Penalty assessed date	Penalty application date
Kawerau District	1 July 2022	5 July 2022
Rotorua District	1 July 2022	7 July 2022
Western Bay of Plenty District	1 July 2022	6 July 2022

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

The respective additional penalty dates are as follows;

District	Penalty application date
Kawerau District	6 January 2023
Rotorua District	8 January 2023
Western Bay of Plenty District	6 January 2023

- 27 Delegates its statutory functions, duties and powers under the relevant rating legislation as set out below.**

LOCAL GOVERNMENT (RATING) ACT 2002

The Local Government (Rating) Act 2002 (LGRA) gives a local authority the power to assess, set and collect rates in a transparent and consultative manner. The LGRA also sets out the processes and information which must be made available to enable ratepayers to identify and understand their liability for rates. Delegations under the LGRA have been delegated to staff directly by a Council resolution on 10 November 2021. They cannot be further sub-delegated by the Chief Executive (or other delegate) in accordance with 132 LGRA. Where there is more than one delegate, unless otherwise stated, the power is given to each delegate individually.

SECTION	DESCRIPTION OF FUNCTION / POWER / DUTY	DELEGATES
	<p>Any of the functions, powers and duties conferred on the Council by the Local Government (Rating) Act 2002 (including any amendments to the Act) and any regulations, rules and Bay of Plenty Regional Council policies and plans made under the Act, that are not otherwise specifically delegated by Council with the exception of:</p> <ul style="list-style-type: none"> • the power to delegate; • the power to make a rate; • any functions, powers and duties under Subpart 2 of Part 1 (sections 7 to 26) of the Act; • any functions, powers and duties under Subpart 1 of Part 5 (sections 118 to 130) of the Act; and • any functions, powers and duties the Council is prohibited by rule of law from delegating to a Council officer. 	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Setting • Manager responsible for Rates Collection • Rates Team Leader
27	Functions, powers and duties relating to keeping and maintaining a rating information database	<ul style="list-style-type: none"> • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Setting • Manager responsible for Rates Collection • Rates Team Leader • Manager responsible for Customer Services
28 and 28A	Functions, powers and duties relating to making the rating information database and the complete rating information database available for inspection	<ul style="list-style-type: none"> • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection • Rates Team Leader • Manager responsible for Customer Services

28C	Power to remove or restore an owner's name and/or postal address upon that owner's written request	<ul style="list-style-type: none"> • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection • Rates Team Leader • Manager responsible for Customer Services
29	Power to determine objections to information contained in the rating information database	<ul style="list-style-type: none"> • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
33	Power to update the rating information database upon receipt of notification of transfer or assignment of lease or licence	<ul style="list-style-type: none"> • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection • Rates Team Leader • Manager responsible for Customer Services
35	Power to determine if the name of a ratepayer entered in the rating information database may be removed	<ul style="list-style-type: none"> • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
36	Power to update the rating information database upon receipt of notification of change of name	<ul style="list-style-type: none"> • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection • Rates Team Leader • Manager responsible for Customer Services
37	Functions, powers and duties relating to keeping and maintaining rates records for each rating unit in the district	<ul style="list-style-type: none"> • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Setting • Manager responsible for Rates Collection • Rates Team Leader
38	Functions, powers and duties in relation to making the rates records available for inspection and to determine if a requester is entitled to inspect the rates records	<ul style="list-style-type: none"> • General Manager, Corporate • Chief Financial Officer • Chief Information Officer • Manager responsible for Rates Collection • Rates Team Leader • Manager responsible for Customer Services
39	Power to determine objections to rates records	<ul style="list-style-type: none"> • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
40	Power to authorise correction of an error in the rating information database or rates records even though no objection has been received	<ul style="list-style-type: none"> • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Setting

		<ul style="list-style-type: none"> • Manager responsible for Rates Collection • Rates Team Leader
41	Power to authorise the issue of an amended rates assessment if an error in the rating information database or the rates record is corrected and to make a refund (if applicable)	<ul style="list-style-type: none"> • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Setting • Manager responsible for Rates Collection • Rates Team Leader
41A	Power to authorise the issue of an amended rates assessment to give effect to a decision on an objection to a valuation under the Rating Valuations Act 1998 and to make a refund (if applicable)	<ul style="list-style-type: none"> • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Setting • Manager responsible for Rates Collection • Rates Team Leader
42	Power to recover additional rates and to add interest to any rates that are determined to be recoverable in accordance with the Council resolution authorising penalties to be added	<ul style="list-style-type: none"> • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
44 and 45	Functions, powers and duties relating to content and delivery of rates assessments	<ul style="list-style-type: none"> • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Setting • Manager responsible for Rates Collection
46	Functions, powers and duties relating to content and delivery of rates invoices	<ul style="list-style-type: none"> • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Setting • Manager responsible for Rates Collection
47	Functions, powers and duties relating to delivery of amended rates invoice	<ul style="list-style-type: none"> • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
48	Functions, powers and duties relating to delivery of rates assessments and rates invoices (including the power to determine if a rates invoice will be delivered with the rates assessment)	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
50	Functions, powers and duties in relating to delivering a rates invoice for not more than 25% of the rates that are payable in the previous year if not able to deliver a rates assessment at least 14 days before the	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection

	circumstances specified in subsection 50(1)	
51	Functions, powers and duties relating to delivery of combined rates assessments and combined rates invoices if the circumstances set out in subsection 51(1) apply	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
52	Power to determine method of payment of rates	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
53	Power to appoint a rates collector. Power to accept appointment of the Council as a rates collector for another local authority.	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
54	Power to determine not to collect rates payable on a rating unit that are uneconomic to collect	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Setting • Manager responsible for Rates Collection
55(3)	Power to apply rates discounts for early payment in accordance with Council's policy for early payment of rates in current financial year	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Setting • Manager responsible for Rates Collection • Rates Team Leader
56(4)	Power to apply rates discounts for early payment in accordance with Council's policy for early payment of rates in subsequent financial years	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Setting • Manager responsible for Rates Collection • Rates Team Leader
57 and 58	Power to add penalties for rates not paid by the due date in accordance with the Council resolution authorising penalties to be added	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection • Rates Team Leader
61(1)	Power to recover rates from the owner of a rating unit if the ratepayer defaults	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection

61(2)	Power to recover or retain the amount of unpaid rates from the ratepayer (where Council is the owner, but another entity is the ratepayer)	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
62	Power to: <ul style="list-style-type: none"> • notify persons with an interest in the property that the owner has defaulted in paying rates; and • accept payment from those persons; or • recover the unpaid rates from the first mortgagee. 	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer/ • Manager responsible for Rates Collection
63 and 64	Power to commence legal proceedings to recover unpaid rates and service of summons to an agent or by public notice	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
67	Power to apply to the Registrar of the High Court to have a judgment enforced (for sale or lease of a rating unit)	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer
72	Power to give consent to the Registrar to sell or lease a rating unit by private treaty for any consideration that the Registrar thinks reasonable	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer
77	Power to apply to the District Court for an order declaring land as abandoned and authorising Council to sell or lease the land (includes the power to give notice under subsections 77(2) and 77(4))	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer
79 to 83	All authority necessary under sections 79 to 83 to implement the court's authorisation (given pursuant to section 78) to the Council to sell or lease abandoned land (provided that any documents that Council is required to execute under seal are executed by persons with the necessary delegated authority to witness the affixation of Council's seal)	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer
85 and 86	Power to remit rates (and penalties for unpaid rates) in accordance with Council's rates remission policy and section 85 (including the duty to give notice to the ratepayer pursuant to	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection • Rates Team Leader

	subsection 85(2)) and duty to record remitted rates in accordance with section 86	<ul style="list-style-type: none"> • Kaitohutohu Matua, Whenua Māori (Māori Land Rates Specialist)
87	Power to postpone the requirement to pay all or part of the rates (including penalties for unpaid rates) in certain circumstances in accordance with Council's rates postponement policy and section 87 (including the duty to give notice to the ratepayer pursuant to subsection 87(2))	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection • Rates Team Leader
88	Power to authorise that a postponement fee be added to postponed rates in accordance with the Council's rates postponement policy and section 88	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
89(2)	Functions, powers and duties relating to authorising the recording of postponement fees	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
90(1)	Power to register a notice of charge on a rating unit if the requirement to pay rates for the rating unit has been postponed under section 87(1)	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection • In-house Legal Counsel
90(2)	Power to determine whether to give consent to the Registrar to register a dealing by the owner of the rating unit, of the land comprising the rating unit	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection • In-house Legal Counsel
90(4)	Power to register a notice of release of charge if all postponed rates for a rating unit are paid	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection • In-house Legal Counsel
92	Power to record details of ratepayers for Māori freehold land	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection • Rates Team Leader • Kaitohutohu Matua, Whenua Māori (Māori Land Rates Specialist)
93	Power to request annual financial statements from beneficial	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate

	owners of rateable Māori freehold land	<ul style="list-style-type: none"> • Chief Financial Officer • Manager responsible for Rates Collection
94	Power to apply to the Māori Land Court to appoint an owner or an agent of the owners to receive rates assessments and rates invoices and to record the appointee in the rating information database in accordance with subsection 94(3)	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
95(3)	Functions, powers and duties relating to delivery of rates assessments to an appointee appointed under section 94	<ul style="list-style-type: none"> • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
97	Functions, powers and duties relating to delivery of rates assessments and rates invoices to a person actually using rateable Māori freehold land and liable for rates in accordance with section 96	<ul style="list-style-type: none"> • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
98A	Power to divide Māori freehold land into separate rating areas upon request made in accordance with section 98A and power to give notice of the request to the ratepayers of the rating unit	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
98B	Power to apportion rates assessed for the rating unit between each separate rating area and residual rating area in accordance with section 98B	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
98D	Power to agree with a requestor that a separate rating area should apply from the commencement of the financial year in which the request is made and power to do anything required to in respect of adjustments pursuant to subsection 98D(3)	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
98E	Power to determine that a separate rating area ceases to be a separate rating area and the financial year from which any such determination shall apply. Power to write off any rates outstanding in accordance with subsection 98E(3).	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection

99	Power to apply to the Māori Land Court for an order charging unpaid rates against Māori freehold land	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection • In-house Legal Counsel
104	Power to give consent to owner to deal with Māori freehold land that is the subject of a charging order	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
108	Power to apply to the Māori Land Court to enforce a charging order made by the Court	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection • In-house Legal Counsel
111	Power to apply to the Māori Land Court to make an order for the payment of unpaid rates by the Māori Trustee or any other person as described in subsection 111(1)	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
112	Power to discharge a charging order in writing on behalf of the Council (in full or in proportion to the amount of rates paid)	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
114	Power to remit all or part of the rates (including penalties for unpaid rates) on Māori freehold land in accordance with Council's remission and postponement of rates on Māori freehold land policy and section 114	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection • Rates Team Leader • Kaitohutohu Matua, Whenua Māori (Māori Land Rates Specialist)
114A	Power to remit all or part of rates (including penalties for unpaid rates) on Māori freehold land for land that is being developed, or intended to be developed in accordance with section 114A	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection • Rates Team Leader • Kaitohutohu Matua, Whenua Māori (Māori Land Rates Specialist)
115	Power to postpone the requirement to pay all or part of the rates on Māori freehold land (including penalties for unpaid rates) in accordance with Council's remission and postponement of rates on Māori	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection

	freehold land policy and section 115	
116	Power to determine whether to give consent to the Governor-General exempting Māori freehold land, as specified in the relevant Order in Council, from some or all liability for rates.	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer
131	Power to arrange for a registered valuer to make an estimate of the projected valuation of all rateable land	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
135(2)	Power to sign the documents specified in section 135 as correct copies for the purpose of legal proceedings	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection • In-House Legal Counsel

RATING VALUATIONS ACT 1998

Delegations under the Rating Valuations Act 1998 have been delegated to staff directly by a Council resolution on 10 November 2021.

Where there is more than one delegate, unless otherwise stated, the power is given to each delegate individually.

SECTION	DESCRIPTION OF FUNCTION / POWER / DUTY	DELEGATES
	Any of the functions, powers and duties conferred on the Council by the Rating Valuations Act 1998 (including any amendments to the Act) and any regulations, rules and Bay of Plenty Regional Council policies and plans made under the Act, that are not otherwise specifically delegated by Council with the exception of: <ul style="list-style-type: none"> • any functions, powers and duties the Council is prohibited by rule of law from delegating to a Council officer. 	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection
43	Power to agree with the relevant territorial authority the amount of Council's share of the costs of the relevant territorial authority in preparing and maintaining its district valuation roll.	<ul style="list-style-type: none"> • Chief Executive • General Manager, Corporate • Chief Financial Officer • Manager responsible for Rates Collection

Love/Rose
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