

Mā tō tātou takiwā
For our District

Annual Plan and Long Term Plan Committee

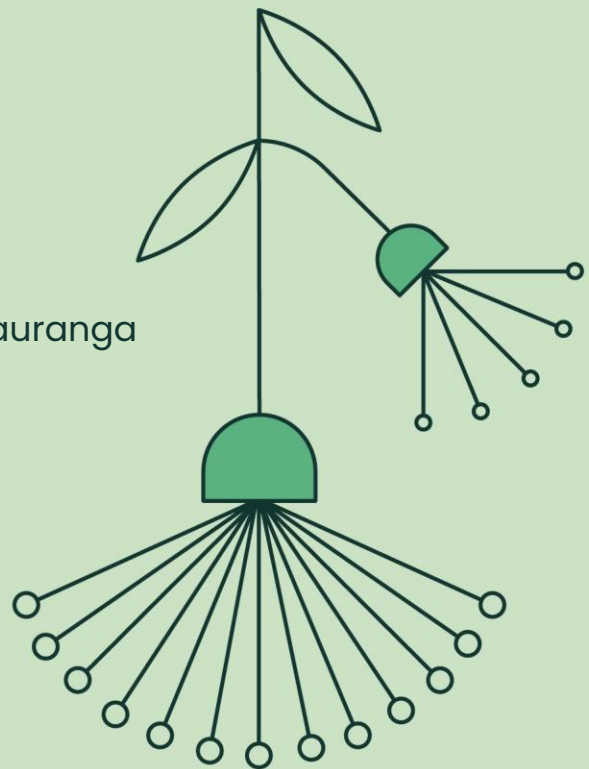
Komiti Kaupapa Tiro Whakamua

Tabled Item

APLTP25-1

Wednesday, 26 February 2025, 1.30pm

Council Chambers, 1484 Cameron Road, Tauranga



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10 REPORTS

10.1.1 TABLED ITEM 1 – ANNUAL PLAN 2025–26 – RATING INFORMATION

File Number: A6663539

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EXECUTIVE SUMMARY

As outlined in Report 10.1 of the ARF25-1 agenda, the Rating Information was not available at the time of the agenda publication. This information is now attached as **Tabled Item 1**.

ATTACHMENTS

1. **Tabled Item 1 – Annual Plan 2025–26 – Rating Information**  

Tabled Item 1 - Rating Information

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Funding Impact Statement - Rates

Rate Funding Mechanisms 2025/26

Further detail on the rate funding mechanisms can be found in Council Revenue and Financing Policy. All our funding will also be used during each future year covered by the Long Term Plan 2024-2033.

General rate

General rates are set under section 13 of the Local Government (Rating) Act 2002 on a differential basis on the capital value of all rateable rating units for the District. General Rates consist of a rate in the dollar charged on capital value and a Uniform Annual General Charge (UAGC) which is a flat amount assessed on each rateable rating unit. Our policy is to have the same system for charging General Rates across the whole District. Our current differential rates policy is that all rateable rating units are charged at a differential of 1.0 for the General Rate. The objectives of the differential rate, in terms of the total revenue sought from each category are:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 General rate in the dollar of capital value Gst Incl	2025/26 General rate in the dollar of capital value GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
All zoned areas	Zone	Capital value	30,783,043	0.000845906	0.001001915	36,737,956	18.4%
Total general rates			30,783,043			36,737,956	

Uniform Annual General Charge (UAGC)

A uniform annual general charge set under section 15 (1) of the Local Government (Rating) Act for all rateable land within the District. The size of the UAGC is set each year by Council and is used as a levelling tool in the collection of General Rates. The combined revenue sought from both the UAGC and targeted rates set on a uniform basis, is to be assessed close to but not exceeding 30% of the total rates revenue. If the Uniform Annual General Charge (UAGC) were set at zero the effect would be to increase the amount of General Rates assessed on capital value which would increase the share assessed on

- * The impact of a high UAGC on those with low incomes and relatively low property values.
- * The impact of a low UAGC on the relative share of rates levied on large rural properties.
- * Fairness and equity and the social consequences of an unfair distribution of rates.

Environmental Protection Targeted Rate - This is a uniform targeted rate set under section 16 (3) (a) of the Local Government (Rating) Act 2002. It was set as a fixed charge per rating unit for the District. It part funds the following activities: wastewater, environmental protection, recreation and leisure. It is now included as part of the UAGC.

The **library services rate** is a differential targeted rate set under section 16 of the Local Government (Rating) Act 2002. It was set as a fixed charge per rating unit for the District. It part funds the library activity. It is now included as part of the UAGC.

Heritage Museum - This is a targeted rate set in respect of all rating units in the district, as an amount per rating unit. It is now included as part of the UAGC.

Roading Rate District wide - This is a targeted rate set in respect of all rating units in the district, as an amount per rating unit. It is now included as part of the UAGC.

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
UAGC	-	Fixed amount per rating unit	11,337,343	560.00	655.20	13,492,338	
Total UAGC			11,337,343	560.00	655.20	13,492,338	17.0%

Roading targeted rates

The roading rates are differential targeted rates set under section 16 of the Local Government (Rating) Act 2002. The different categories of land are based on the use to which the land is put and where the land is situated. The roading targeted rates part fund the transportation activity.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 General rate in the dollar of land value Gst Incl	2024/25 General rate in the dollar of land value GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Residential and Rural zoned	Zoning	Land value	14,480,365	0.000739289	0.000748685	14,738,858	1.3%
Commercial/Industrial or Post-harvest zoned properties	Zoning	Land value	1,653,130	0.002957145	0.002994727	1,654,589	1.3%
Rural zoned	Zoning	Fixed amount per rating unit	3,833,702	429.60	435.38	3,938,250	1.3%
Total roading targeted rates			19,967,197			20,331,697	1.8%

Community Board targeted rates

The community board rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002.

The community board rate part funds community board activity.

The different categories of land are based on where the land is situated (location). The rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 General rate in the dollar of capital value Gst Incl	2025/26 General rate in the dollar of capital value GST Incl	0	2025/26 Annual Plan Revenue \$ GST excl	
Waihi Beach	Location	Fixed charge per rating unit	81,591	29.50	0.00	0	0	-100.0%
Katikati	Location	Fixed charge per rating unit	95,811	23.41	0.00	0	0	-100.0%
Omokoroa	Location	Fixed charge per rating unit	73,269	34.80	0.00	0	0	-100.0%
Te Puke	Location	Fixed charge per rating unit	115,228	31.57	0.00	0	0	-100.0%
Maketu	Location	Fixed charge per rating unit	80,760	184.64	0.00	0	0	-100.0%
Total Community Board targeted rates			446,659			0	0	

Community Halls targeted rates

Community Hall rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002.

Community Hall targeted rates part fund Community Halls in defined areas of benefit.

The targeted rates are on all rating units in defined areas of benefit.

The categories of land are based on the location of land.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Katikati War Memorial Hall	Location of land and provision or availability of service	Fixed charge per rating unit	98,762	24.09	24.09	101,050	0.0%
Te Puna War Memorial Hall	Location of land and provision or availability of service	Fixed charge per rating unit	16,086	12.44	12.58	16,584	1.2%
Te Puna Community Centre	Location of land and provision or availability of service	Fixed charge per rating unit	58,250	45.03	36.42	48,000	-19.1%
Paengaroa Hall	Location of land and provision or availability of service	Fixed charge per rating unit	34,990	55.93	48.98	31,073	-12.4%
Pukehina Beach Community Centre	Location of land and provision or availability of service	Fixed charge per rating unit	23,140	62.60	30.24	24,217	-51.7%
Ohauti Hall	Location of land and provision or availability of service	Fixed charge per rating unit	13,421	56.74	49.25	11,692	-13.2%
Oropi War Memorial Hall	Location of land and provision or availability of service	Fixed charge per rating unit	31,810	57.29	44.80	25,148	-21.8%
Kaimai Hall	Location of land and provision or availability of service	Fixed charge per rating unit	10,274	27.93	27.67	10,274	-0.9%
Omokoroa Settlers Hall	Location of land and provision or availability of service	Fixed charge per rating unit	49,959	20.53	19.61	49,965	-4.5%
Omanawa Hall	Location of land and provision or availability of service	Fixed charge per rating unit	11,610	31.87	31.19	11,610	-2.1%
Te Ranga Hall	Location of land and provision or availability of service	Fixed charge per rating unit	8,673	37.93	34.96	8,146	-7.8%
Pyes Pa Hall	Location of land and provision or availability of service	Fixed charge per rating unit	24,712	57.53	47.78	20,484	-16.9%

Te Puke War Memorial and Settlers Hall	Location of land and provision or availability of service	Fixed charge per rating unit	204,989	51.01	49.80	202,411	-2.4%
Waihi Beach Community Centre	Location of land and provision or availability of service	Fixed charge per rating unit	53,556	19.36	18.47	51,464	-4.6%
Whakamarama Hall	Location of land and provision or availability of service	Fixed charge per rating unit	18,081	41.17	39.54	17,465	-4.0%
Total Community Halls targeted rates			658,313			629,583	

Promotion targeted rates

Promotion rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002.

Promotion targeted rates part fund town centre promotion in defined areas of benefit.

The categories of land are based on the location of land and zoning.

The targeted rates are on all rating units in defined areas of benefit.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Waihi Beach Community board area	Location - community board area	Fixed amount per rating unit	50,250	18.17	19.23	53,567	5.8%
Waihi Beach Commercial/industrial zoned area	Location of land and land use	Fixed amount per rating unit	16,750	321.04	348.03	17,856	8.4%
Katikati Town Centre	Location of land	Fixed amount per rating unit	95,140	23.00	23.00	97,340	0.0%
Katikati promotion	Location of land	Fixed amount per rating unit	68,750	16.77	17.47	73,288	4.2%
Katikati Commercial/industrial zoned area	Location of land and land use	Fixed amount per rating unit	56,250	465.38	496.09	59,963	6.6%
Te Puke promotion	Location of land - Te Puke	Fixed amount per rating unit	62,937	17.25	18.20	67,091	5.5%
Te Puke promotion	Location of land - Maketu	Fixed amount per rating unit	23,693	8.63	9.12	25,256	5.7%
Te Puke Commercial/industrial zoned area	Location of land and land use	Fixed amount per rating unit	48,371	256.93	276.44	51,563	7.6%
Total promotion targeted rates			422,141			445,924	

Development Fund targeted Rates

Development fund rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002.

Targeted rates part fund Pukehina development in defined areas of benefit.

The different categories of land are based on land use and services provided by Council.

The targeted rates are on all rating units in defined areas of benefit.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Residential	Land use	Fixed amount per rating unit	0	-	-	-	
Total Pukehina beach protection targeted rates							

Community Development and Grants targeted rates

Community Development and Grants rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002, which part fund the communities activity

The different categories of land are based on location of land.

The targeted rates are on all rating units in defined areas of benefit.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Katikati resource centre - Katikati	Location - community board area	Fixed amount per rating unit	33,000	8.05	8.39	35,178	4.2%
Katikati resource centre - Waihi Beach	Location - community board area	Fixed amount per rating unit	11,000	3.98	4.21	11,726	5.8%

Total community development and grants targeted rates	44,000	46,904
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Waihi Beach Coastal Protection targeted rates

The Waihi Beach Coastal Protection rates are targeted rates set under section 16 and 17 of the Local Government (Rating) Act 2002.

The Waihi Beach Coastal Protection targeted rates part fund coastal protection in Waihi Beach.

The different categories of land are based on the the provision services by Council.

The targeted rates are on all rating units in the Waihi Beach area or defined areas of benefit.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Rock revetment area of benefit - Operational	Location of land and provision or availability of service	Per rating unit	7,136	221.79	219.77	7,071	-0.9%
Rock revetment area of benefit - Capital	Location of land and provision or availability of service	Per rating unit	19,704	1,510.64	1,510.64	19,704	0.0%
Rock revetment area of benefit capital lump sum (optional)	Location of land and provision or availability of service	Per rating unit	0	13,381.86	11,871.22	0	-11.3%
- Ward area	Location of land and provision or availability of service	Per rating unit	47,108	17.03	16.22	45,174	-4.8%
- Dunes northern end area of benefit	Location of land and provision or availability of service	Per rating unit	15,775	788.74	773.88	15,478	-1.9%
- Dunes Glen Isla Place area of benefit	Location of land and provision or availability of service	Per rating unit	4,239	812.41	797.10	4,159	-1.9%
Total Waihi Beach Coastal Protection targeted rates			93,962			91,586	

* Lump sum contributions are invited in respect of Waihi Beach Rock revetment within the defined areas of benefit in lieu of future payments of the Rock Revetment area of benefit - capital rate above. Offer letters are sent out each year inviting rate payers to make a lump sum contribution.

Pukehina Beach Protection targeted rates

Pukehina Beach Protection rate is a targeted rate set under section 16 of the Local Government (Rating) Act 2002 and part funds Pukehina beach protection in defined areas of benefit.

The different categories of land are based on location of land.

The targeted rates are on all rating units in defined areas of benefit.

The different categories of land and rates are outlined in the table below.

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Coastal	Location	Fixed amount per rating unit	14,844	64.18	70.54	16,316	9.9%
Inland	Location	Fixed amount per rating unit	3,711	11.44	9.93	3,222	-13.2%
Total Pukehina beach protection targeted rates			18,555			19,538	

Western Water targeted rates

The western water rates are targeted rates set under section 16 and a volumetric water rate set under section 19 of the Local Government (Rating) Act 2002.

The western water targeted rate part funds the western water activity, this area approximates the Katikati/Waihi Beach ward.

The different categories of land are based on the the provision or availability of water supply services provided by Council on all rating units in the western water zone.

Where a rating unit has the ability to, but is not connected to the water supply an availability rate is charged.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl
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Metered connection (standard 20mm)	Location of land and provision or availability of service	Per connection	2,785,959	435.62	398.03	2,586,756	-8.6%
Metered connection (additional to standard 20mm)	Location of land and provision or availability of service	Per connection	27,937	108.91	99.51	25,093	-8.6%
Metered connection (25mm)	Location of land and provision or availability of service	Per connection	4,667	243.95	222.90	5,039	-8.6%
Metered connection (40mm)	Location of land and provision or availability of service	Per connection	3,409	1,306.86	1,194.10	3,115	-8.6%
Metered connection (50mm)	Location of land and provision or availability of service	Per connection	21,876	2,287.01	2,089.67	36,342	-8.6%
Metered connection (100mm)	Location of land and provision or availability of service	Per connection	18,182	10,454.91	9,552.80	33,227	-8.6%
Metered connection (150mm)	Location of land and provision or availability of service	Per connection	0	24,068.07	21,991.34	19,123	-8.6%
Unmetered connection	Location of land and provision or availability of service	Per connection	1,973	567.18	518.24	1,803	-8.6%
Availability charge	Location of land and availability of service	Per rating unit	50,441	217.81	199.02	47,122	-8.6%
Consumption charge	Location of land and provision or availability of service	A fixed amount per cubic metre of water consumption	0	1.43	1.75	0	22.7%
Woodland Road water supply extension	Location of land in defined area of benefit and provision or availability of service	Per rating unit	1,055	606.48	606.48	1,055	0.0%
Woodland Road water supply extension - lump sum	Location of land in defined area of benefit and provision or availability of service	Per rating unit	0	2,583.29	1,813.37	0	-29.8%
Total western water targeted rates			2,915,499			2,758,675	

Central Water targeted rates

The central water rates are targeted rates set under section 16 and a volumetric water rate set under section 19 of the Local Government (Rating) Act 2002.

The central water targeted rate part funds the western water activity. The area serviced is approximated by the Kaimai Ward area.

The different categories of land are based on the the provision or availability of water supply services provided by Council on all rating units in the central water zone.

Where a rating unit has the ability to, but is not connected to the water supply an availability rate is charged.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Metered connection (standard 20mm)	Location of land and provision or availability of service	Per connection	1,721,572	435.62	398.03	1,611,790	-8.6%
Metered connection (additional to standard 20mm)	Location of land and provision or availability of service	Per connection	22,160	108.91	99.51	20,680	-8.6%
Metered connection (25mm)	Location of land and provision or availability of service	Per connection	5,727	243.95	222.90	6,202	-8.6%
Metered connection (40mm)	Location of land and provision or availability of service	Per connection	0	1,306.86	1,194.10	2,077	-8.6%
Metered connection (50mm)	Location of land and provision or availability of service	Per connection	15,910	2,287.01	2,089.67	21,805	-8.6%
Metered connection (100mm)	Location of land and provision or availability of service	Per connection	0	10,454.91	9,552.80	24,920	-8.6%

Metered connection (150mm)	Location of land and provision or availability of service	Per connection	0	24,068.07	21,991.34	0	-8.6%
Unmetered connection	Location of land and provision or availability of service	Per connection	986	567.18	518.24	901	-8.6%
Availability charge	Location of land and availability of service	Per rating unit	34,966	217.81	199.02	38,352	-8.6%
Consumption charge	Location of land and provision or availability of service	A fixed amount per cubic metre of water consumption	0	1.43	1.75	0	22.7%
Total central water targeted rates			1,801,321			1,726,727	

Eastern Water targeted rates

The eastern water rates are targeted rates set under section 16 and a volumetric water rate set under section 19 of the Local Government (Rating) Act 2002.

The eastern water targeted rate part funds the western water activity. The area serviced is approximated by the Maketu/Te Puke Ward area.

The different categories of land are based on the the provision or availability of water supply services provided by Council on all rating units in the eastern water zone.

Where a rating unit has the ability to, but is not connected to the water supply an availability rate is charged.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Metered connection (standard 20mm)	Location of land and provision or availability of service	Per connection	2,085,111	435.62	398.03	1,918,347	-8.6%
Metered connection (additional to standard 20mm)	Location of land and provision or availability of service	Per connection	21,402	108.91	99.51	21,805	-8.6%
Metered connection (25mm)	Location of land and provision or availability of service	Per connection	7,849	243.95	222.90	9,885	-8.6%
Metered connection (40mm)	Location of land and provision or availability of service	Per connection	5,682	1,306.86	1,194.10	5,192	-8.6%
Metered connection (50mm)	Location of land and provision or availability of service	Per connection	29,831	2,287.01	2,089.67	49,062	-8.6%
Metered connection (100mm)	Location of land and provision or availability of service	Per connection	18,182	10,454.91	9,552.80	49,841	-8.6%
Metered connection (150mm)	Location of land and provision or availability of service	Per connection	20,929	24,068.07	21,991.34	19,123	-8.6%
Unmetered connection	Location of land and provision or availability of service	Per connection	2,959	567.18	518.24	2,704	-8.6%
Availability charge	Location of land and availability of service	Per rating unit	43,681	217.81	199.02	43,365	-8.6%
Consumption charge	Location of land and provision or availability of service	A fixed amount per cubic metre of water consumption	0	1.43	1.75	0	22.7%
Black Road water supply extension	Location of land in defined area of benefit and provision or availability of service	Per rating unit	1,023	587.96	587.96	1,023	0.0%
Black Road water supply extension - lump sum	Location of land in defined area of benefit and provision or availability of service	Per rating unit	0	2,515.92	1,758.11	0	-30.1%
Gibraltar water scheme	Location of land in defined area of benefit and provision or availability of service	Per rating unit	3,075	121.96	121.96	3,075	0.0%
Total eastern water targeted rates			2,239,724			2,123,422	

Waihi Beach Wastewater targeted rates

The Waihi Beach wastewater rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002.

The Waihi Beach wastewater targeted rate part funds the Waihi Beach wastewater activity.

The different categories of land are based on the the provision or availability of wastewater services provided by Council

The targeted rates are on all rating units in the Waihi Beach wastewater area or in defined areas of benefit.

Where a rating unit has the ability to, but is not connected to the wastewater system an availability rate is charged. A rating unit used primarily as a residence is deemed to only have one toilet.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Availability charge	Location of land and provision or availability of service	Per rating unit	73,221	607.53	661.21	76,241	8.8%
Connection charge	Location of land and provision or availability of service	On each rating unit connected to the scheme	3,005,655	1,215.07	1,322.43	3,302,268	8.8%
Multiple pan charge	Location of land and provision or availability of service	Per water closet or urinal after the first	365,524	1,032.81	1,124.06	417,369	8.8%
Waihi Beach School	Location of land and provision or availability of service	Per rating unit	8,842	10,167.95	11,072.75	9,628	8.9%
Total Waihi Beach wastewater targeted rates			3,453,242			3,805,506	

Katikati Wastewater targeted rates

The Katikati wastewater rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002.

The Katikati wastewater targeted rate part funds the Katikati wastewater activity.

The different categories of land are based on the the provision or availability of wastewater services provided by Council.

The targeted rates are on all rating units in the Katikati wastewater area or in defined areas of benefit.

Where a rating unit has the ability to, but is not connected to the wastewater system an availability rate is charged. A rating unit used primarily as a residence is deemed to only have one toilet.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Availability charge	Location of land and provision or availability of service	Per rating unit	64,583	607.53	661.21	81,214	8.8%
Connection charge	Location of land and provision or availability of service	On each rating unit connected to the scheme	2,577,000	1,215.07	1,322.43	2,885,187	8.8%
Multiple pan charge	Location of land and provision or availability of service	Per water closet or urinal after the first	386,180	1,032.81	1,124.06	424,211	8.8%
Katikati College	Location of land and provision or availability of service	Per rating unit	28,972	33,318.20	36,283.03	31,550	8.9%
Katikati Primary	Location of land and provision or availability of service	Per rating unit	18,236	20,971.40	22,837.55	19,859	8.9%
Total Katikati wastewater targeted rates			3,074,971			3,442,021	

Te Puna West Wastewater targeted rates

The Te Puna West wastewater rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002.

The Te Puna West Wastewater targeted rate part funds the Te Puna wastewater activity and part funds the Te Puna West Wastewater wastewater activity.

The different categories of land are based on the the provision or availability of wastewater services provided by Council.

The targeted rates are on all properties in the Te Puna West wastewater area or in defined areas of benefit.

Where a rating unit has the ability to, but is not connected to the wastewater system an availability rate is charged. A rating unit used primarily as a residence is deemed to only have one toilet.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Availability charge	Location of land and provision or availability of service	Per rating unit	5,811	607.53	661.21	8,625	8.8%
Connection charge	Location of land and provision or availability of service	On each rating unit connected to the scheme	141,582	1,215.07	1,322.43	154,091	8.8%
Multiple pan charge	Location of land and provision or availability of service	Per water closet or urinal after the first	37,720	1,032.81	1,124.06	41,053	8.8%
Te Puna West	Location in defined area of benefit and provision or availability of service (either A or B is required to	B. Per rating unit	29,909	1,074.85	1,335.79	37,170	24.3%
Te Puna West lump sum		A. Optional per rating unit (one-off capital repayment)	0	8,651.78	8,651.78	0	0.0%
Total Te Puna West wastewater targeted rates			215,022			240,939	

Omokoroa Wastewater targeted rates

The Omokoroa wastewater rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002.

The Omokoroa wastewater targeted rate part funds the Omokoroa wastewater activity.

The different categories of land are based on the the provision or availability of wastewater services provided by Council .

The targeted rates are on all rating units in the Omokoroa wastewater area or in defined areas of benefit.

Where a rating unit has the ability to, but is not connected to the wastewater system an availability rate is charged. A rating unit used primarily as a residence is deemed to only have one toilet.

The different categories of land and rates are outlined in the table below.

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Availability charge	Location of land and provision or availability of service	Per rating unit	102,488	607.53	661.21	158,116	8.8%
Connection charge	Location of land and provision or availability of service	On each rating unit connected to the scheme	2,303,345	1,215.07	1,322.43	2,541,356	8.8%
Multiple pan charge	Location of land and provision or availability of service	Per water closet or urinal after the first	258,651	1,032.81	1,124.06	286,391	8.8%
Omokoroa Point School	Location of land and provision or availability of service	Per rating unit	12,197	7,013.16	7,637.23	13,282	8.9%
Astelia Place	Location of land in Astelia Place and availability of service	Per rating unit	1,817	696.34	-	0	-100.0%
Total Omokoroa wastewater targeted rates			2,678,498			2,999,145	

Ongare Point Wastewater targeted rates

The Ongare Point wastewater rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002.

The Ongare Point wastewater targeted rate part funds the Ongare Point Wastewater wastewater activity.

The different categories of land are based on the provision or availability of wastewater services provided by Council.

The targeted rates are on all rating units in the Ongare Point wastewater area or in defined areas of benefit.

Where a rating unit has the ability to, but is not connected to the wastewater system an availability rate is charged. A rating unit used primarily as a residence is deemed to only have one toilet.

The different categories of land and rates are outlined in the table below.

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Availability charge	Location of land and provision or availability of service	Per rating unit	1,585	607.53	661.21	1,150	8.8%
Connection charge	Location of land and provision or availability of service	On each rating unit connected to the scheme	57,055	1,215.07	1,322.43	63,246	8.8%

Multiple pan charge	Location of land and provision or availability of service	Per water closet or urinal after the first	898	1,032.81	1,124.06	977	8.8%
Ongare Point Wastewater Scheme	Location of land in the Ongare	B. Per rating unit	11,616	1,335.79	1,335.79	11,616	0.0%
Ongare Point Wastewater Scheme lump sum	Point area of benefit and provision or availability of service	A. Optional per rating unit (one-off capital repayment)	0	9,350.14	8,554.71	0	-8.5%
Total Omokoroa wastewater targeted rates			71,154			76,989	

Te Puke Wastewater targeted rates

The Te Puke wastewater rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002 and part funds the Te Puke wastewater activity.

The different categories of land are based on the the provision or availability of wastewater services provided by Council.

The targeted rates are on all rating units in the Te Puke wastewater area or in defined areas of benefit.

Where a rating unit has the ability to, but is not connected to the wastewater system an availability rate is charged. A rating unit used primarily as a residence is deemed to only have one toilet.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Availability charge	Location of land and provision or availability of service	Per rating unit	57,055	607.53	661.21	66,121	8.8%
Connection charge	Location of land and provision or availability of service	On each rating unit connected to the scheme	3,036,612	1,215.07	1,322.43	3,341,711	8.8%
Multiple pan charge	Location of land and provision or availability of service	Per water closet or urinal after the first	711,290	1,032.81	1,124.06	796,617	8.8%
Te Puke High School	Location of land and provision or availability of service	Per rating unit	28,972	33,318.20	43,005.77	37,396	29.1%
Te Puke Intermediate School	Location of land and provision or availability of service	Per rating unit	15,552	17,884.70	19,476.18	16,936	8.9%
Te Puke Primary School	Location of land and provision or availability of service	Per rating unit	12,197	14,026.33	15,274.46	13,282	8.9%
Fairhaven Primary School	Location of land and provision or availability of service	Per rating unit	16,223	18,656.38	20,316.52	17,667	8.9%
Te Timatanga Hou Kohanga Reo	Location of land and provision or availability of service	Per rating unit	789	907.85	2,669.32	2,321	194.0%
Total Te Puke wastewater targeted rates			3,878,690			4,292,051	

Maketu / Little Waihi Wastewater targeted rates

The Maketu / Little Waihi wastewater rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002.

The Maketu / Little Waihi wastewater targeted rate part funds the Maketu / Little Waihi Wastewater wastewater activity.

The different categories of land are based on the the provision or availability of wastewater services provided by Council.

The targeted rates are on all rating units in the Maketu / Little Waihi wastewater area or in defined areas of benefit.

Where a rating unit has the ability to, but is not connected to the wastewater system an availability rate is charged. A rating unit used primarily as a residence is deemed to only have one toilet.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Availability charge	Location of land and provision or availability of service	Per rating unit	24,523	607.53	661.21	26,805	8.8%
Connection charge	Location of land and provision or availability of service	On each rating unit connected to the scheme	497,438	1,215.07	1,322.43	29,668	8.8%

Multiple pan charge	Location of land and provision or availability of service	Per water closet or urinal after the first	99,688	1,032.81	1,124.06	64,511	8.8%
Maketu School	Location of land and provision or availability of service	Per rating unit	2,131	2,451.20	2,669.32	2,321	8.9%
Total Maketu / Little Waihi Wastewater targeted rates			623,780			679,011	

Land Drainage targeted rates

Land Drainage rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002.

Land Drainage targeted rates part fund land drainage in Little Waihi defined areas of benefit.

The categories of land liable for each rate are based on the provision of services by Council and the location of the land.

The targeted rates are on all rating units in defined areas of benefit

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Waihi Land Drainage - drains class A	Location of land and provision or availability of service	Per hectare of each rating unit	249,272	68.17	65.38	249,272	-4.1%
Waihi Land Drainage - drains class B	Location of land and provision or availability of service	Per hectare of each rating unit	3,877	42.46	27.16	3,877	-36.0%
Waihi Pumping Drainage - pumps class A	Location of land and provision or availability of service	Per hectare of each rating unit	474,417	289.43	288.52	474,417	-0.3%
Waihi Pumping Drainage - pumps class B	Location of land and provision or availability of service	Per hectare of each rating unit	11,848	212.89	151.61	11,848	-28.8%
Waihi Pumping Drainage - pumps class C	Location of land and provision or availability of service	Per hectare of each rating unit	14,820	149.50	92.68	14,820	-38.0%
Total Land Drainage targeted rates			754,234			754,234	

Stormwater targeted rates

Stormwater rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002.

The Stormwater targeted rate part funds stormwater in defined areas of benefit.

The different categories of land are based on the provision services provided by Council.

The targeted rates are on all rating units in defined areas of benefit.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Waihi Beach	Location of land	Fixed amount per rating unit	2,032,138	734.69	538.22	1,499,473	-26.7%
Kauri Point	Location of land	Fixed amount per rating unit	15,634	219.26	92.66	6,607	-57.7%
Ongare Point	Location of land	Fixed amount per rating unit	11,439	219.26	92.66	4,834	-57.7%
Tanners Point	Location of land	Fixed amount per rating unit	21,163	219.26	92.66	9,024	-57.7%
Tuapiro Point	Location of land	Fixed amount per rating unit	4,766	219.26	92.66	2,014	-57.7%
Katikati	Location of land	Fixed amount per rating unit	1,437,446	734.69	538.22	1,082,533	-26.7%
Omokoroa	Location of land	Fixed amount per rating unit	1,547,970	734.69	538.22	1,196,262	-26.7%
Te Puna	Location of land	Fixed amount per rating unit	26,311	219.26	92.66	11,119	-57.7%
Te Puke	Location of land	Fixed amount per rating unit	1,998,050	734.69	538.22	1,483,861	-26.7%
Paengaroa	Location of land	Fixed amount per rating unit	57,388	219.26	92.66	24,574	-57.7%
Pukehina	Location of land	Fixed amount per rating unit	122,593	219.26	92.66	51,807	-57.7%
Maketu	Location of land	Fixed amount per rating unit	83,698	219.26	92.66	35,371	-57.7%
Total Stormwater targeted rates			7,358,596			5,407,479	-26.5%

Omokoroa Greenwaste targeted rate

The Omokoroa greenwaste rate is a targeted rate set under section 16 of the Local Government (Rating) Act 2002.

The Omokoroa greenwaste targeted rate part funds greenwaste facilities.

The targeted rate is on all properties in the Omokoroa community board defined area of benefit.

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Omokoroa Greenwaste targeted rate	Location	Fixed amount per rating unit	185,885	87.83	49.82	111,196	
Total Omokoroa greenwaste targeted rate			185,885			111,196	-43.3%

Solid waste Targeted Rate

The solid waste rates are a targeted rate set under section 16 (3) (b) of the Local Government (Rating) Act 2002. The solid waste rate part funds the solid waste activity (refuse that is non recyclable).

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Western	Location - Katikati/Waihi Beach	Fixed amount per rating unit	825,431	120.23	96.76	675,480	-19.5%
Eastern	Location - Maketu/Te Puke ward	Fixed amount per rating unit	556,559	87.07	81.85	528,386	-6.0%
Total solid waste targeted rates			1,381,990			1,203,866	

Kerbside collection targeted rate

The Kerbside collection rates are a targeted rate set under section 16 (3) (b) of the Local Government (Rating) Act 2002.

This rate only applies to rating units provided with the service.

The kerbside collection rate part funds the solid waste activity.

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Partial Service	Service provision	Fixed amount per service	701,139	120.00	116.43	701,909	-3.0%
Full service	Service provision	Fixed amount per service	1,927,070	180.00	174.63	1,922,331	-3.0%
Total Kerbside targeted rates			2,628,209			2,624,240	

Western Bay of Plenty District Council - (Sample Assessments)

Rates GST Inclusive - with Community Board moved to General Rates

AssNumber	General Rates	UAGC	Roading	Community Board	Hall	Promotion	Water	Waste Water	Storm Water	Solid Waste	Kerbside	Grand Total	% Increase
KWRS KATIKATI/WAIHI BEACH Residential													
KWRS LQ													
Current Year 2024-25	\$ 634	\$ 560	\$ 285	\$ 23	\$ 24	\$ 48	\$ 436	\$ 1,215	\$ 735	\$ 120	\$ 180	\$ 4,260	
Proposed Year 2025 - 26	\$ 751	\$ 655	\$ 288	\$ -	\$ 24	\$ 49	\$ 398	\$ 1,322	\$ 538	\$ 97	\$ 175	\$ 4,298	0.9%
KWRS MED													
Current Year 2024-25	\$ 854	\$ 560	\$ 495	\$ 30	\$ 19	\$ 22	\$ 436	\$ 1,215	\$ 752	\$ 120	\$ 180	\$ 4,683	
Proposed Year 2025 - 26	\$ 1,012	\$ 655	\$ 502	\$ -	\$ 18	\$ 23	\$ 398	\$ 1,322	\$ 554	\$ 97	\$ 175	\$ 4,757	1.6%
KWRS UQ													
Current Year 2024-25	\$ 2,749	\$ 560	\$ 2,366	\$ 30	\$ 19	\$ 22	\$ 436	\$ 1,215	\$ 752	\$ 120	\$ 180	\$ 8,449	
Proposed Year 2025 - 26	\$ 3,256	\$ 655	\$ 2,396	\$ -	\$ 18	\$ 23	\$ 398	\$ 1,322	\$ 554	\$ 97	\$ 175	\$ 8,895	5.3%
KWCI KATIKATI/WAIHI BEACH Commercial / Industrial													
KWCI LQ													
Current Year 2024-25	\$ 651	\$ 560	\$ 2,100	\$ 30	\$ 19	\$ 343	\$ 436	\$ 1,215	\$ 752	\$ 120		\$ 6,226	
Proposed Year 2025 - 26	\$ 771	\$ 655	\$ 2,126	\$ -	\$ 18	\$ 371	\$ 398	\$ 1,322	\$ 554	\$ 97		\$ 6,315	1.4%
KWCI MED													
Current Year 2024-25	\$ 981	\$ 560	\$ 3,016	\$ 30	\$ 19	\$ 343	\$ 436	\$ 1,215	\$ 752	\$ 120		\$ 7,472	
Proposed Year 2025 - 26	\$ 1,162	\$ 655	\$ 3,055	\$ -	\$ 18	\$ 371	\$ 398	\$ 1,322	\$ 554	\$ 97		\$ 7,634	2.2%
KWCI UQ													
Current Year 2024-25	\$ 1,320	\$ 560	\$ 4,288	\$ 30	\$ 19	\$ 343	\$ 436	\$ 1,215	\$ 752	\$ 120	\$ 180	\$ 9,262	
Proposed Year 2025 - 26	\$ 1,563	\$ 655	\$ 4,342	\$ -	\$ 18	\$ 371	\$ 398	\$ 1,322	\$ 554	\$ 97	\$ 175	\$ 9,497	2.5%
KWRU KATIKATI/WAIHI BEACH Rural													
KWRU LQ													
Current Year 2024-25	\$ 863	\$ 560	\$ 773	\$ 23	\$ 24	\$ 48	\$ 436	\$ 1,215		\$ 120	\$ 180	\$ 4,242	
Proposed Year 2025 - 26	\$ 1,022	\$ 655	\$ 784	\$ -	\$ 24	\$ 49	\$ 398	\$ 1,322		\$ 97	\$ 175	\$ 4,525	6.7%
KWRU MED													
Current Year 2024-25	\$ 1,150	\$ 560	\$ 1,265	\$ 23	\$ 24	\$ 48				\$ 120		\$ 3,191	
Proposed Year 2025 - 26	\$ 1,363	\$ 655	\$ 1,281	\$ -	\$ 24	\$ 49				\$ 97		\$ 3,469	8.7%
KWRU UQ													
Current Year 2024-25	\$ 1,565	\$ 560	\$ 1,265	\$ 23	\$ 24	\$ 48	\$ 436			\$ 120	\$ 120	\$ 4,161	
Proposed Year 2025 - 26	\$ 1,854	\$ 655	\$ 1,281	\$ -	\$ 24	\$ 49	\$ 398			\$ 97	\$ 116	\$ 4,474	7.5%
KWRO KATIKATI/WAIHI BEACH Rural Orchards													
KWRO LQ													
Current Year 2024-25	\$ 1,726	\$ 560	\$ 1,272	\$ 23	\$ 24	\$ 48	\$ 436			\$ 120	\$ 120	\$ 4,329	
Proposed Year 2025 - 26	\$ 2,044	\$ 655	\$ 1,289	\$ -	\$ 24	\$ 49	\$ 398			\$ 97	\$ 116	\$ 4,672	7.9%
KWRO MED													
Current Year 2024-25	\$ 2,462	\$ 560	\$ 1,553	\$ 23	\$ 24	\$ 48	\$ 436			\$ 120	\$ 120	\$ 5,346	
Proposed Year 2025 - 26	\$ 2,916	\$ 655	\$ 1,573	\$ -	\$ 24	\$ 49	\$ 398			\$ 97	\$ 116	\$ 5,828	9.0%
KWRO UQ													
Current Year 2024-25	\$ 3,417	\$ 560	\$ 2,367	\$ 23	\$ 24	\$ 48	\$ 436			\$ 120	\$ 120	\$ 7,115	
Proposed Year 2025 - 26	\$ 4,048	\$ 655	\$ 2,397	\$ -	\$ 24	\$ 49	\$ 398			\$ 97	\$ 116	\$ 7,784	9.4%

AssNumber	General Rates	UAGC	Roading	Community Board	Hall	Promotion	Water	Waste Water	Storm Water	Solid Waste	Kerbside	Grand Total	% Increase
KWLF KATIKATI/WAIHI BEACH Lifestyle													
KWLF LQ													
Current Year 2024-25	\$ 791	\$ 560	\$ 932	\$ 30	\$ 19	\$ 22	\$ 436		\$ 752	\$ 120	\$ 120	\$ 3,782	
Proposed Year 2025 - 26	\$ 937	\$ 655	\$ 944	\$ -	\$ 18	\$ 23	\$ 398		\$ 554	\$ 97	\$ 116	\$ 3,744	-1.0%
KWLF MED													
Current Year 2024-25	\$ 901	\$ 560	\$ 925	\$ 23	\$ 24	\$ 48				\$ 120	\$ 120	\$ 2,721	
Proposed Year 2025 - 26	\$ 1,067	\$ 655	\$ 937	\$ -	\$ 24	\$ 49				\$ 97	\$ 116	\$ 2,945	8.2%
KWLF UQ													
Current Year 2024-25	\$ 1,438	\$ 560	\$ 1,228	\$ 23	\$ 24	\$ 48				\$ 120	\$ 120	\$ 3,562	
Proposed Year 2025 - 26	\$ 1,703	\$ 655	\$ 1,244	\$ -	\$ 24	\$ 49				\$ 97	\$ 116	\$ 3,889	9.2%
KWRP KATIKATI/WAIHI BEACH Post Harvest													
KWRP LQ													
Current Year 2024-25	\$ 761	\$ 560	\$ 1,686	\$ 23	\$ 24	\$ 48	\$ 436			\$ 120	\$ 120	\$ 3,778	
Proposed Year 2025 - 26	\$ 902	\$ 655	\$ 1,707	\$ -	\$ 24	\$ 49	\$ 398			\$ 97	\$ 116	\$ 3,948	4.5%
KWRP MED													
Current Year 2024-25	\$ 5,668	\$ 560	\$ 2,573	\$ 23	\$ 24	\$ 48	\$ 436			\$ 120		\$ 9,451	
Proposed Year 2025 - 26	\$ 6,713	\$ 655	\$ 2,605		\$ 24	\$ 49	\$ 398			\$ 97		\$ 10,541	11.5%
KWRP UQ													
Current Year 2024-25	\$ 14,744	\$ 560	\$ 5,116	\$ 23	\$ 24	\$ 48	\$ 436			\$ 120		\$ 21,071	
Proposed Year 2025 - 26	\$ 17,463	\$ 655	\$ 5,181		\$ 24	\$ 49	\$ 398			\$ 97		\$ 23,867	13.3%
KWFO KATIKATI/WAIHI BEACH Forestry													
KWFO LQ													
Current Year 2024-25	\$ 865	\$ 560	\$ 1,065									\$ 2,490	
Proposed Year 2025 - 26	\$ 1,024	\$ 655	\$ 1,079									\$ 2,758	10.8%
KWFO MED													
Current Year 2024-25	\$ 1,455	\$ 560	\$ 1,080		\$ 51							\$ 3,146	
Proposed Year 2025 - 26	\$ 1,723	\$ 655	\$ 1,094		\$ 50							\$ 3,523	12.0%
KWFO UQ													
Current Year 2024-25	\$ 3,299	\$ 560	\$ 3,128	\$ 23	\$ 24	\$ 48				\$ 120		\$ 7,203	
Proposed Year 2025 - 26	\$ 3,907	\$ 655	\$ 3,168	\$ -	\$ 24	\$ 49				\$ 97		\$ 7,900	9.7%

AssNumber	General Rates	UAGC	Roading	Community Board	Hall	Promotion	Water	Waste Water	Storm Water	Solid Waste	Kerbside	Grand Total	% Increase
KIRS KAIMAI Residential													
KIRS LQ													
Current Year 2024-25	\$ 719	\$ 560	\$ 270	\$ 35	\$ 21		\$ 436	\$ 1,215	\$ 735	\$ 88	\$ 180	\$ 4,257	
Proposed Year 2025 - 26	\$ 852	\$ 655	\$ 273		\$ 20		\$ 398	\$ 1,322	\$ 538	\$ 50	\$ 175	\$ 4,283	0.6%
KIRS MED													
Current Year 2024-25	\$ 905	\$ 560	\$ 407	\$ 35	\$ 21		\$ 436	\$ 1,215	\$ 735	\$ 88	\$ 180	\$ 4,580	
Proposed Year 2025 - 26	\$ 1,072	\$ 655	\$ 412	\$ -	\$ 20		\$ 398	\$ 1,322	\$ 538	\$ 50	\$ 175	\$ 4,642	1.3%
KIRS UQ													
Current Year 2024-25	\$ 1,100	\$ 560	\$ 436	\$ 35	\$ 21		\$ 436	\$ 1,215	\$ 735	\$ 88	\$ 180	\$ 4,804	
Proposed Year 2025 - 26	\$ 1,302	\$ 655	\$ 442	\$ -	\$ 20		\$ 398	\$ 1,322	\$ 538	\$ 50	\$ 175	\$ 4,902	2.0%
KICI KAIMAI Commercial / Industrial													
KICI LQ													
Current Year 2024-25	\$ 1,167	\$ 560	\$ 2,454		\$ 57						\$ 120	\$ 4,359	
Proposed Year 2025 - 26	\$ 1,383	\$ 655	\$ 2,486		\$ 45						\$ 116	\$ 4,685	7.5%
KICI MED													
Current Year 2024-25	\$ 1,540	\$ 560	\$ 2,395		\$ 58							\$ 4,552	
Proposed Year 2025 - 26	\$ 1,823	\$ 655	\$ 2,426		\$ 48							\$ 4,952	8.8%
KICI UQ													
Current Year 2024-25	\$ 3,138	\$ 560	\$ 4,938		\$ 57		\$ 897	\$ 608				\$ 10,199	
Proposed Year 2025 - 26	\$ 3,717	\$ 655	\$ 5,001		\$ 49		\$ 820	\$ 661				\$ 10,904	6.9%
KIRU KAIMAI Rural													
KIRU LQ													
Current Year 2024-25	\$ 998	\$ 560	\$ 1,125		\$ 21		\$ 436				\$ 120	\$ 3,259	
Proposed Year 2025 - 26	\$ 1,182	\$ 655	\$ 1,139		\$ 20		\$ 398				\$ 116	\$ 3,511	7.7%
KIRU MED													
Current Year 2024-25	\$ 1,320	\$ 560	\$ 984		\$ 28							\$ 2,892	
Proposed Year 2025 - 26	\$ 1,563	\$ 655	\$ 997		\$ 28							\$ 3,243	12.1%
KIRU UQ													
Current Year 2024-25	\$ 1,751	\$ 560	\$ 984									\$ 3,295	
Proposed Year 2025 - 26	\$ 2,074	\$ 655	\$ 997									\$ 3,726	13.1%
KIRO KAIMAI Rural Orchards													
KIRO LQ													
Current Year 2024-25	\$ 1,844	\$ 560	\$ 1,442		\$ 57		\$ 436				\$ 120	\$ 4,460	
Proposed Year 2025 - 26	\$ 2,184	\$ 655	\$ 1,461		\$ 49		\$ 398				\$ 116	\$ 4,864	9.1%
KIRO MED													
Current Year 2024-25	\$ 5,710	\$ 560	\$ 2,914		\$ 58							\$ 9,241	
Proposed Year 2025 - 26	\$ 6,763	\$ 655	\$ 2,951		\$ 48							\$ 10,417	12.7%
KIRO UQ													
Current Year 2024-25	\$ 8,400	\$ 560	\$ 4,096		\$ 21		\$ 545				\$ 120	\$ 13,741	
Proposed Year 2025 - 26	\$ 9,949	\$ 655	\$ 4,149		\$ 20		\$ 498				\$ 116	\$ 15,387	12.0%

AssNumber	General Rates	UAGC	Roading	Community Board	Hall	Promotion	Water	Waste Water	Storm Water	Solid Waste	Kerbside	Grand Total	% Increase
KILF KAIMAI Lifestyle													
KILF LQ													
Current Year 2024-25	\$ 981	\$ 560	\$ 473		\$ 57		\$ 436				\$ 120	\$ 2,628	
Proposed Year 2025 - 26	\$ 1,162	\$ 655	\$ 479		\$ 49		\$ 398				\$ 116	\$ 2,860	8.9%
KILF MED													
Current Year 2024-25	\$ 1,683	\$ 560	\$ 1,405		\$ 57		\$ 436				\$ 120	\$ 4,262	
Proposed Year 2025 - 26	\$ 1,994	\$ 655	\$ 1,424		\$ 49		\$ 398				\$ 116	\$ 4,636	8.8%
KILF UQ													
Current Year 2024-25	\$ 3,088	\$ 560	\$ 1,102		\$ 57		\$ 436				\$ 120	\$ 5,363	
Proposed Year 2025 - 26	\$ 3,657	\$ 655	\$ 1,117		\$ 49		\$ 398				\$ 116	\$ 5,992	11.7%
KIRP KAIMAI Post Harvest													
KIRP MED													
Current Year 2024-25	\$ 3,714	\$ 560	\$ 2,809		\$ 32						\$ 120	\$ 7,235	
Proposed Year 2025 - 26	\$ 4,398	\$ 655	\$ 2,845		\$ 31						\$ 116	\$ 8,046	11.2%
KIRP UQ													
Current Year 2024-25	\$ 14,059	\$ 560	\$ 9,670		\$ 57		\$ 897					\$ 25,244	
Proposed Year 2025 - 26	\$ 16,652	\$ 655	\$ 9,793		\$ 49		\$ 820					\$ 27,969	10.8%
KIFO KAIMAI Forestry													
KIFO LQ													
Current Year 2024-25	\$ 727	\$ 560	\$ 1,051		\$ 51							\$ 2,389	
Proposed Year 2025 - 26	\$ 862	\$ 655	\$ 1,064		\$ 50							\$ 2,631	10.1%
KIFO MED													
Current Year 2024-25	\$ 1,396	\$ 560	\$ 1,354		\$ 28							\$ 3,337	
Proposed Year 2025 - 26	\$ 1,653	\$ 655	\$ 1,371		\$ 28							\$ 3,707	11.1%
KIFO UQ													
Current Year 2024-25	\$ 2,470	\$ 560	\$ 2,440		\$ 58							\$ 5,528	
Proposed Year 2025 - 26	\$ 2,926	\$ 655	\$ 2,472		\$ 48							\$ 6,100	10.4%

AssNumber	General Rates	UAGC	Roading	Community Board	Hall	Promotion	Water	Waste Water	Storm Water	Solid Waste	Kerbside	Grand Total	% Increase
TMRS TE PUKE/MAKETU Residential													
TMRS LQ													
Current Year 2024-25	\$ 550	\$ 560	\$ 370	\$ 32	\$ 51	\$ 17	\$ 436	\$ 1,215	\$ 735	\$ 87	\$ 180	\$ 4,232	
Proposed Year 2025 - 26	\$ 651	\$ 655	\$ 374	\$ -	\$ 50	\$ 18	\$ 398	\$ 1,322	\$ 538	\$ 82	\$ 175	\$ 4,264	0.8%
TMRS MED													
Current Year 2024-25	\$ 660	\$ 560	\$ 274	\$ 32	\$ 51	\$ 17	\$ 436	\$ 1,215	\$ 735	\$ 87	\$ 180	\$ 4,246	
Proposed Year 2025 - 26	\$ 781	\$ 655	\$ 277	\$ -	\$ 50	\$ 18	\$ 398	\$ 1,322	\$ 538	\$ 82	\$ 175	\$ 4,297	1.2%
TMRS UQ													
Current Year 2024-25	\$ 804	\$ 560	\$ 421	\$ 32	\$ 51	\$ 17	\$ 436	\$ 1,215	\$ 735	\$ 87	\$ 180	\$ 4,537	
Proposed Year 2025 - 26	\$ 952	\$ 655	\$ 427	\$ -	\$ 50	\$ 18	\$ 398	\$ 1,322	\$ 538	\$ 82	\$ 175	\$ 4,617	1.8%
TMCI TE PUKE/MAKETU Commercial / Industrial													
TMCI LQ													
Current Year 2024-25	\$ 558	\$ 560	\$ 1,745	\$ 32	\$ 51	\$ 274	\$ 436	\$ 2,248	\$ 735	\$ 87		\$ 6,725	
Proposed Year 2025 - 26	\$ 661	\$ 655	\$ 1,767	\$ -	\$ 50	\$ 295	\$ 398	\$ 2,446	\$ 538	\$ 82		\$ 6,892	2.5%
TMCI MED													
Current Year 2024-25	\$ 931	\$ 560	\$ 3,016	\$ 32	\$ 51	\$ 274	\$ 1,742	\$ 1,215	\$ 735	\$ 87		\$ 8,643	
Proposed Year 2025 - 26	\$ 1,102	\$ 655	\$ 3,055	\$ -	\$ 50	\$ 295	\$ 1,592	\$ 1,322	\$ 538	\$ 82		\$ 8,691	0.6%
TMCI UQ													
Current Year 2024-25	\$ 1,540	\$ 560	\$ 3,135	\$ 32	\$ 51	\$ 274	\$ 545	\$ 2,248	\$ 735	\$ 87		\$ 9,205	
Proposed Year 2025 - 26	\$ 1,823	\$ 655	\$ 3,174	\$ -	\$ 50	\$ 295	\$ 498	\$ 2,446	\$ 538	\$ 82		\$ 9,562	3.9%
TMRU TE PUKE/MAKETU Rural													
TMRU LQ													
Current Year 2024-25	\$ 826	\$ 560	\$ 1,136			\$ 9				\$ 87		\$ 2,619	
Proposed Year 2025 - 26	\$ 979	\$ 655	\$ 1,151			\$ 9				\$ 82		\$ 2,876	9.8%
TMRU MED													
Current Year 2024-25	\$ 1,201	\$ 560	\$ 910			\$ 9				\$ 87		\$ 2,767	
Proposed Year 2025 - 26	\$ 1,423	\$ 655	\$ 922			\$ 9				\$ 82		\$ 3,091	11.7%
TMRU UQ													
Current Year 2024-25	\$ 1,768	\$ 560	\$ 1,014		\$ 57							\$ 3,398	
Proposed Year 2025 - 26	\$ 2,094	\$ 655	\$ 1,027		\$ 49							\$ 3,825	12.6%
TMRO TE PUKE/MAKETU Rural Orchards													
TMRO LQ													
Current Year 2024-25	\$ 2,495	\$ 560	\$ 1,420		\$ 56	\$ 9				\$ 87		\$ 4,627	
Proposed Year 2025 - 26	\$ 2,956	\$ 655	\$ 1,439		\$ 49	\$ 9				\$ 82		\$ 5,189	12.1%
TMRO MED													
Current Year 2024-25	\$ 3,629	\$ 560	\$ 1,834	\$ 32	\$ 51	\$ 17				\$ 87	\$ 120	\$ 6,330	
Proposed Year 2025 - 26	\$ 4,298	\$ 655	\$ 1,858	\$ -	\$ 50	\$ 18				\$ 82	\$ 116	\$ 7,078	11.8%
TMRO UQ													
Current Year 2024-25	\$ 5,727	\$ 560	\$ 2,455	\$ 32	\$ 51	\$ 17	\$ 436			\$ 87	\$ 120	\$ 9,485	
Proposed Year 2025 - 26	\$ 6,783	\$ 655	\$ 2,487	\$ -	\$ 50	\$ 18	\$ 398			\$ 82	\$ 116	\$ 10,589	11.6%

AssNumber	General Rates	UAGC	Roading	Community Board	Hall	Promotion	Water	Waste Water	Storm Water	Solid Waste	Kerbside	Grand Total	% Increase
TMLF TE PUKE/MAKETU Lifestyle													
TMLF LQ													
Current Year 2024-25	\$ 1,218	\$ 560	\$ 895	\$ 32	\$ 51	\$ 17				\$ 87		\$ 2,860	
Proposed Year 2025 - 26	\$ 1,443	\$ 655	\$ 907	\$ -	\$ 50	\$ 18				\$ 82		\$ 3,155	10.3%
TMLF MED													
Current Year 2024-25	\$ 1,328	\$ 560	\$ 1,250	\$ 32	\$ 51	\$ 17				\$ 87		\$ 3,325	
Proposed Year 2025 - 26	\$ 1,573	\$ 655	\$ 1,266	\$ -	\$ 50	\$ 18				\$ 82		\$ 3,644	9.6%
TMLF UQ													
Current Year 2024-25	\$ 2,199	\$ 560	\$ 1,953	\$ 32	\$ 51	\$ 17				\$ 87		\$ 4,899	
Proposed Year 2025 - 26	\$ 2,605	\$ 655	\$ 1,978	\$ -	\$ 50	\$ 18				\$ 82		\$ 5,388	10.0%
TMRP TE PUKE/MAKETU Post Harvest													
TMRP LQ													
Current Year 2024-25	\$ 677	\$ 560	\$ 1,183	\$ 32	\$ 51	\$ 17				\$ 87	\$ 120	\$ 2,726	
Proposed Year 2025 - 26	\$ 802	\$ 655	\$ 1,198	\$ -	\$ 50	\$ 18				\$ 82	\$ 116	\$ 2,921	7.1%
TMRP MED													
Current Year 2024-25	\$ 8,315	\$ 560	\$ 2,928		\$ 38	\$ 9	\$ 436			\$ 87		\$ 12,372	
Proposed Year 2025 - 26	\$ 9,849	\$ 655	\$ 2,965		\$ 35	\$ 9	\$ 398			\$ 82		\$ 13,993	13.1%
TMRP UQ													
Current Year 2024-25	\$ 14,127	\$ 560	\$ 6,210		\$ 56	\$ 9				\$ 87		\$ 21,048	
Proposed Year 2025 - 26	\$ 16,732	\$ 655	\$ 6,289		\$ 49	\$ 9				\$ 82		\$ 23,816	13.1%
TMFO TE PUKE/MAKETU Forestry													
TMFO LQ													
Current Year 2024-25	\$ 1,027	\$ 560	\$ 1,295	\$ 32	\$ 51	\$ 17				\$ 87		\$ 3,068	
Proposed Year 2025 - 26	\$ 1,216	\$ 655	\$ 1,311	\$ -	\$ 50	\$ 18				\$ 82		\$ 3,333	8.6%
TMFO MED													
Current Year 2024-25	\$ 1,548	\$ 560	\$ 1,731	\$ 32	\$ 51	\$ 17				\$ 87		\$ 4,026	
Proposed Year 2025 - 26	\$ 1,834	\$ 655	\$ 1,753	\$ -	\$ 50	\$ 18				\$ 82		\$ 4,392	9.1%
TMFO UQ													
Current Year 2024-25	\$ 3,231	\$ 560	\$ 3,091		\$ 63	\$ 9				\$ 87		\$ 7,041	
Proposed Year 2025 - 26	\$ 3,827	\$ 655	\$ 3,131		\$ 30	\$ 9				\$ 82		\$ 7,734	9.9%

Funding Impact Statement - Rates

Rate Funding Mechanisms 2025/26

Further detail on the rate funding mechanisms can be found in Council Revenue and Financing Policy. All our funding will also be used during each future year covered by the Long Term Plan 2024-2033.

General rate

General rates are set under section 13 of the Local Government (Rating) Act 2002 on a differential basis on the capital value of all rateable rating units for the District. General Rates consist of a rate in the dollar charged on capital value and a Uniform Annual General Charge (UAGC) which is a flat amount assessed on each rateable rating unit. Our policy is to have the same system for charging General Rates across the whole District. Our current differential rates policy is that all rateable rating units are charged at a differential of 1.0 for the General Rate. The objectives of the differential rate, in terms of the total revenue sought from each category are:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 General rate in the dollar of capital value Gst Incl	2025/26 General rate in the dollar of capital value GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
All zoned areas	Zone	Capital value	30,783,043	0.000845906	0.000976753	35,815,403	15.5%
Total general rates			30,783,043			35,815,403	

Uniform Annual General Charge (UAGC)

A uniform annual general charge set under section 15 (1) of the Local Government (Rating) Act for all rateable land within the District. The size of the UAGC is set each year by Council and is used as a levelling tool in the collection of General Rates. The combined revenue sought from both the UAGC and targeted rates set on a uniform basis, is to be assessed close to but not exceeding 30% of the total rates revenue. If the Uniform Annual General Charge (UAGC) were set at zero the effect would be to increase the amount of General Rates assessed on capital value which would increase the share assessed on

- * The impact of a high UAGC on those with low incomes and relatively low property values.
- * The impact of a low UAGC on the relative share of rates levied on large rural properties.
- * Fairness and equity and the social consequences of an unfair distribution of rates.

Environmental Protection Targeted Rate - This is a uniform targeted rate set under section 16 (3) (a) of the Local Government (Rating) Act 2002. It was set as a fixed charge per rating unit for the District. It part funds the following activities: wastewater, environmental protection, recreation and leisure. It is now included as part of the UAGC.

The **library services rate** is a differential targeted rate set under section 16 of the Local Government (Rating) Act 2002. It was set as a fixed charge per rating unit for the District. It part funds the library activity. It is now included as part of the UAGC.

Heritage Museum - This is a targeted rate set in respect of all rating units in the district, as an amount per rating unit. It is now included as part of the UAGC.

Roading Rate District wide - This is a targeted rate set in respect of all rating units in the district, as an amount per rating unit. It is now included as part of the UAGC.

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
UAGC	-	Fixed amount per rating unit	11,337,343	560.00	700.00	14,414,891	
Total UAGC			11,337,343	560.00	700.00	14,414,891	25.0%

Roading targeted rates

The roading rates are differential targeted rates set under section 16 of the Local Government (Rating) Act 2002. The different categories of land are based on the use to which the land is put and where the land is situated. The roading targeted rates part fund the transportation activity.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 General rate in the dollar of land value Gst Incl	2024/25 General rate in the dollar of land value GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Residential and Rural zoned	Zoning	Land value	14,480,365	0.000739289	0.000748685	14,738,858	1.3%
Commercial/Industrial or Post-harvest zoned properties	Zoning	Land value	1,653,130	0.002957145	0.002994727	1,654,589	1.3%
Rural zoned	Zoning	Fixed amount per rating unit	3,833,702	429.60	435.38	3,938,250	1.3%
Total roading targeted rates			19,967,197			20,331,697	1.8%

Community Board targeted rates

The community board rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002.

The community board rate part funds community board activity.

The different categories of land are based on where the land is situated (location). The rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 General rate in the dollar of capital value Gst Incl	2025/26 General rate in the dollar of capital value GST Incl	0	2025/26 Annual Plan Revenue \$ GST excl	
Waihi Beach	Location	Fixed charge per rating unit	81,591	29.50	0.00	0	0	-100.0%
Katikati	Location	Fixed charge per rating unit	95,811	23.41	0.00	0	0	-100.0%
Omokoroa	Location	Fixed charge per rating unit	73,269	34.80	0.00	0	0	-100.0%
Te Puke	Location	Fixed charge per rating unit	115,228	31.57	0.00	0	0	-100.0%
Maketu	Location	Fixed charge per rating unit	80,760	184.64	0.00	0	0	-100.0%
Total Community Board targeted rates			446,659			0	0	

Community Halls targeted rates

Community Hall rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002.

Community Hall targeted rates part fund Community Halls in defined areas of benefit.

The targeted rates are on all rating units in defined areas of benefit.

The categories of land are based on the location of land.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Katikati War Memorial Hall	Location of land and provision or availability of service	Fixed charge per rating unit	98,762	24.09	24.09	101,050	0.0%
Te Puna War Memorial Hall	Location of land and provision or availability of service	Fixed charge per rating unit	16,086	12.44	12.58	16,584	1.2%
Te Puna Community Centre	Location of land and provision or availability of service	Fixed charge per rating unit	58,250	45.03	36.42	48,000	-19.1%
Paengaroa Hall	Location of land and provision or availability of service	Fixed charge per rating unit	34,990	55.93	48.98	31,073	-12.4%
Pukehina Beach Community Centre	Location of land and provision or availability of service	Fixed charge per rating unit	23,140	62.60	30.24	24,217	-51.7%
Ohauti Hall	Location of land and provision or availability of service	Fixed charge per rating unit	13,421	56.74	49.25	11,692	-13.2%
Oropi War Memorial Hall	Location of land and provision or availability of service	Fixed charge per rating unit	31,810	57.29	44.80	25,148	-21.8%
Kaimai Hall	Location of land and provision or availability of service	Fixed charge per rating unit	10,274	27.93	27.67	10,274	-0.9%
Omokoroa Settlers Hall	Location of land and provision or availability of service	Fixed charge per rating unit	49,959	20.53	19.61	49,965	-4.5%
Omanawa Hall	Location of land and provision or availability of service	Fixed charge per rating unit	11,610	31.87	31.19	11,610	-2.1%
Te Ranga Hall	Location of land and provision or availability of service	Fixed charge per rating unit	8,673	37.93	34.96	8,146	-7.8%
Pyes Pa Hall	Location of land and provision or availability of service	Fixed charge per rating unit	24,712	57.53	47.78	20,484	-16.9%

Te Puke War Memorial and Settlers Hall	Location of land and provision or availability of service	Fixed charge per rating unit	204,989	51.01	49.80	202,411	-2.4%
Waihi Beach Community Centre	Location of land and provision or availability of service	Fixed charge per rating unit	53,556	19.36	18.47	51,464	-4.6%
Whakamarama Hall	Location of land and provision or availability of service	Fixed charge per rating unit	18,081	41.17	39.54	17,465	-4.0%
Total Community Halls targeted rates			658,313			629,583	

Promotion targeted rates

Promotion rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002.

Promotion targeted rates part fund town centre promotion in defined areas of benefit.

The categories of land are based on the location of land and zoning.

The targeted rates are on all rating units in defined areas of benefit.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Waihi Beach Community board area	Location - community board area	Fixed amount per rating unit	50,250	18.17	19.23	53,567	5.8%
Waihi Beach Commercial/industrial zoned area	Location of land and land use	Fixed amount per rating unit	16,750	321.04	348.03	17,856	8.4%
Katikati Town Centre	Location of land	Fixed amount per rating unit	95,140	23.00	23.00	97,340	0.0%
Katikati promotion	Location of land	Fixed amount per rating unit	68,750	16.77	17.47	73,288	4.2%
Katikati Commercial/industrial zoned area	Location of land and land use	Fixed amount per rating unit	56,250	465.38	496.09	59,963	6.6%
Te Puke promotion	Location of land - Te Puke	Fixed amount per rating unit	62,937	17.25	18.20	67,091	5.5%
Te Puke promotion	Location of land - Maketu	Fixed amount per rating unit	23,693	8.63	9.12	25,256	5.7%
Te Puke Commercial/industrial zoned area	Location of land and land use	Fixed amount per rating unit	48,371	256.93	276.44	51,563	7.6%
Total promotion targeted rates			422,141			445,924	

Development Fund targeted Rates

Development fund rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002.

Targeted rates part fund Pukehina development in defined areas of benefit.

The different categories of land are based on land use and services provided by Council.

The targeted rates are on all rating units in defined areas of benefit.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Residential	Land use	Fixed amount per rating unit	0	-	-	-	
Total Pukehina beach protection targeted rates							

Community Development and Grants targeted rates

Community Development and Grants rates are targeted rates set under section 16 of the Local Government (Rating) Act 2002, which part fund the communities activity

The different categories of land are based on location of land.

The targeted rates are on all rating units in defined areas of benefit.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Katikati resource centre - Katikati	Location - community board area	Fixed amount per rating unit	33,000	8.05	8.39	35,178	4.2%
Katikati resource centre - Waihi Beach	Location - community board area	Fixed amount per rating unit	11,000	3.98	4.21	11,726	5.8%

Total community development and grants targeted rates	44,000	46,904
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Waihi Beach Coastal Protection targeted rates

The Waihi Beach Coastal Protection rates are targeted rates set under section 16 and 17 of the Local Government (Rating) Act 2002.

The Waihi Beach Coastal Protection targeted rates part fund coastal protection in Waihi Beach.

The different categories of land are based on the the provision services by Council.

The targeted rates are on all rating units in the Waihi Beach area or defined areas of benefit.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Rock revetment area of benefit - Operational	Location of land and provision or availability of service	Per rating unit	7,136	221.79	219.77	7,071	-0.9%
Rock revetment area of benefit - Capital	Location of land and provision or availability of service	Per rating unit	19,704	1,510.64	1,510.64	19,704	0.0%
Rock revetment area of benefit capital lump sum (optional)	Location of land and provision or availability of service	Per rating unit	0	13,381.86	11,871.22	0	-11.3%
- Ward area	Location of land and provision or availability of service	Per rating unit	47,108	17.03	16.22	45,174	-4.8%
- Dunes northern end area of benefit	Location of land and provision or availability of service	Per rating unit	15,775	788.74	773.88	15,478	-1.9%
- Dunes Glen Isla Place area of benefit	Location of land and provision or availability of service	Per rating unit	4,239	812.41	797.10	4,159	-1.9%
Total Waihi Beach Coastal Protection targeted rates			93,962			91,586	

* Lump sum contributions are invited in respect of Waihi Beach Rock revetment within the defined areas of benefit in lieu of future payments of the Rock Revetment area of benefit - capital rate above. Offer letters are sent out each year inviting rate payers to make a lump sum contribution.

Pukehina Beach Protection targeted rates

Pukehina Beach Protection rate is a targeted rate set under section 16 of the Local Government (Rating) Act 2002 and part funds Pukehina beach protection in defined areas of benefit.

The different categories of land are based on location of land.

The targeted rates are on all rating units in defined areas of benefit.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Coastal	Location	Fixed amount per rating unit	14,844	64.18	70.54	16,316	9.9%
Inland	Location	Fixed amount per rating unit	3,711	11.44	9.93	3,222	-13.2%
Total Pukehina beach protection targeted rates			18,555			19,538	

Western Water targeted rates

The western water rates are targeted rates set under section 16 and a volumetric water rate set under section 19 of the Local Government (Rating) Act 2002.

The western water targeted rate part funds the western water activity, this area approximates the Katikati/Waihi Beach ward.

The different categories of land are based on the the provision or availability of water supply services provided by Council on all rating units in the western water zone.

Where a rating unit has the ability to, but is not connected to the water supply an availability rate is charged.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl
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Metered connection (standard 20mm)	Location of land and provision or availability of service	Per connection	2,785,959	435.62	398.03	2,586,756	-8.6%
Metered connection (additional to standard 20mm)	Location of land and provision or availability of service	Per connection	27,937	108.91	99.51	25,093	-8.6%
Metered connection (25mm)	Location of land and provision or availability of service	Per connection	4,667	243.95	222.90	5,039	-8.6%
Metered connection (40mm)	Location of land and provision or availability of service	Per connection	3,409	1,306.86	1,194.10	3,115	-8.6%
Metered connection (50mm)	Location of land and provision or availability of service	Per connection	21,876	2,287.01	2,089.67	36,342	-8.6%
Metered connection (100mm)	Location of land and provision or availability of service	Per connection	18,182	10,454.91	9,552.80	33,227	-8.6%
Metered connection (150mm)	Location of land and provision or availability of service	Per connection	0	24,068.07	21,991.34	19,123	-8.6%
Unmetered connection	Location of land and provision or availability of service	Per connection	1,973	567.18	518.24	1,803	-8.6%
Availability charge	Location of land and availability of service	Per rating unit	50,441	217.81	199.02	47,122	-8.6%
Consumption charge	Location of land and provision or availability of service	A fixed amount per cubic metre of water consumption	0	1.43	1.75	0	22.7%
Woodland Road water supply extension	Location of land in defined area of benefit and provision or availability of service	Per rating unit	1,055	606.48	606.48	1,055	0.0%
Woodland Road water supply extension - lump sum	Location of land in defined area of benefit and provision or availability of service	Per rating unit	0	2,583.29	1,813.37	0	-29.8%
Total western water targeted rates			2,915,499			2,758,675	

Central Water targeted rates

The central water rates are targeted rates set under section 16 and a volumetric water rate set under section 19 of the Local Government (Rating) Act 2002.

The central water targeted rate part funds the western water activity. The area serviced is approximated by the Kaimai Ward area.

The different categories of land are based on the the provision or availability of water supply services provided by Council on all rating units in the central water zone.

Where a rating unit has the ability to, but is not connected to the water supply an availability rate is charged.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Metered connection (standard 20mm)	Location of land and provision or availability of service	Per connection	1,721,572	435.62	398.03	1,611,790	-8.6%
Metered connection (additional to standard 20mm)	Location of land and provision or availability of service	Per connection	22,160	108.91	99.51	20,680	-8.6%
Metered connection (25mm)	Location of land and provision or availability of service	Per connection	5,727	243.95	222.90	6,202	-8.6%
Metered connection (40mm)	Location of land and provision or availability of service	Per connection	0	1,306.86	1,194.10	2,077	-8.6%
Metered connection (50mm)	Location of land and provision or availability of service	Per connection	15,910	2,287.01	2,089.67	21,805	-8.6%
Metered connection (100mm)	Location of land and provision or availability of service	Per connection	0	10,454.91	9,552.80	24,920	-8.6%

Metered connection (150mm)	Location of land and provision or availability of service	Per connection	0	24,068.07	21,991.34	0	-8.6%
Unmetered connection	Location of land and provision or availability of service	Per connection	986	567.18	518.24	901	-8.6%
Availability charge	Location of land and availability of service	Per rating unit	34,966	217.81	199.02	38,352	-8.6%
Consumption charge	Location of land and provision or availability of service	A fixed amount per cubic metre of water consumption	0	1.43	1.75	0	22.7%
Total central water targeted rates			1,801,321			1,726,727	

Eastern Water targeted rates

The eastern water rates are targeted rates set under section 16 and a volumetric water rate set under section 19 of the Local Government (Rating) Act 2002.

The eastern water targeted rate part funds the western water activity. The area serviced is approximated by the Maketu/Te Puke Ward area.

The different categories of land are based on the the provision or availability of water supply services provided by Council on all rating units in the eastern water zone. Where a rating unit has the ability to, but is not connected to the water supply an availability rate is charged.

The different categories of land and rates are outlined in the table below:

Categories	Matters	Factor of liability	2024/25 Annual Plan Revenue \$ GST Excl	2024/25 Amount (\$) GST Incl	2025/26 Amount (\$) GST Incl	2025/26 Annual Plan Revenue \$ GST excl	
Metered connection (standard 20mm)	Location of land and provision or availability of service	Per connection	2,085,111	435.62	398.03	1,918,347	-8.6%
Metered connection (additional to standard 20mm)	Location of land and provision or availability of service	Per connection	21,402	108.91	99.51	21,805	-8.6%
Metered connection (25mm)	Location of land and provision or availability of service	Per connection	7,849	243.95	222.90	9,885	-8.6%
Metered connection (40mm)	Location of land and provision or availability of service	Per connection	5,682	1,306.86	1,194.10	5,192	-8.6%
Metered connection (50mm)	Location of land and provision or availability of service	Per connection	29,831	2,287.01	2,089.67	49,062	-8.6%
Metered connection (100mm)	Location of land and provision or availability of service	Per connection	18,182	10,454.91	9,552.80	49,841	-8.6%
Metered connection (150mm)	Location of land and provision or availability of service	Per connection	20,929	24,068.07	21,991.34	19,123	-8.6%
Unmetered connection	Location of land and provision or availability of service	Per connection	2,959	567.18	518.24	2,704	-8.6%
Availability charge	Location of land and availability of service	Per rating unit	43,681	217.81	199.02	43,365	-8.6%
Consumption charge	Location of land and provision or availability of service	A fixed amount per cubic metre of water consumption	0	1.43	1.75	0	22.7%
Black Road water supply extension	Location of land in defined area of benefit and provision or availability of service	Per rating unit	1,023	587.96	587.96	1,023	0.0%
Black Road water supply extension - lump sum	Location of land in defined area of benefit and provision or availability of service	Per rating unit	0	2,515.92	1,758.11	0	-30.1%
Gibraltar water scheme	Location of land in defined area of benefit and provision or availability of service	Per rating unit	3,075	121.96	121.96	3,075	0.0%
Total eastern water targeted rates			2,239,724			2,123,422	

