



Waitaki

DISTRICT COUNCIL

TE KAUNIHERA Ā ROHE O WAITAKI

**I hereby give notice that an Extraordinary
Council Meeting
will be held on:**

Date: Monday, 30 June 2025
Time: 2:00 pm
Location: Council Chamber, Third Floor
Office of the Waitaki District Council
20 Thames Street, Oamaru

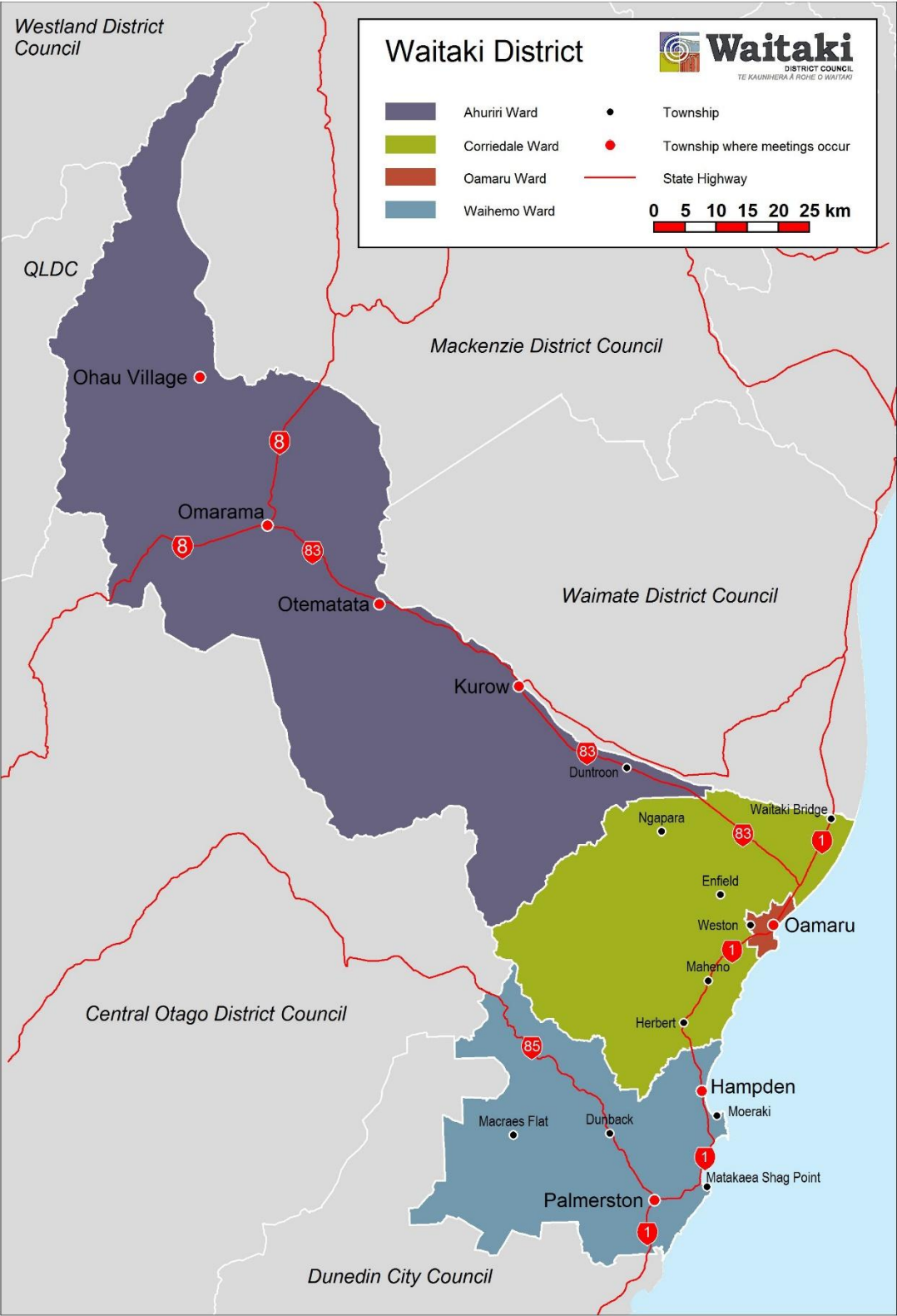
Agenda

Extraordinary Council Meeting

30 June 2025

**Alex Parmley
Chief Executive**

This meeting will be livestreamed on YouTube at:
<https://www.youtube.com/live/yeBBByGUmw?si=-yY2HQZDi8Dei4Cb>





Agenda Items

1	Apologies	5
2	Declarations of Interest	5
3	Public Forum.....	5
4	Decision Reports	6
4.1	Adoption of the 2025-34 Long Term Plan	6
4.2	Resolution to Set the Rates for the 2025-26 Rating Year	17
5	Meeting Close	24

- 1 APOLOGIES**
- 2 DECLARATIONS OF INTEREST**
- 3 PUBLIC FORUM**

4 DECISION REPORTS

4.1 ADOPTION OF THE 2025-34 LONG TERM PLAN

Author: Amanda Nicholls, Chief Financial Officer

Authoriser: Paul Hope, Director Support Services

Attachments: 1. Rate Increases for the 2025-34 Long Term Plan [↓](#) 

RECOMMENDATION

That Council:

1. Confirms the following minor matter that supports the 2025-34 Long Term Plan and Rates Resolution:
 - a) Confirm the Selected Owner Dog Fees effective from 1 July 2025 at the corrected amount, to align with the Policy.
2. Rescinds Resolution WDC2025/002:

That Council:

Resolves that it is financially prudent to adopt an initial unbalanced budget for each financial year of the term of the draft 2025-34 Long Term Plan, noting that during the deliberations the Governance Team and Officers will develop a balanced budget for the Long Term Plan;
3. Resolves that it is financially prudent of Council to have an unbalanced budget in Year 2 of the 2025-34 Long Term Plan, under section 100(2) of the Local Government Act 2002.
4. Notes the level of rate increase indicated each year of the nine year term of the 2025-34 Long Term Plan as set out in Attachment 1.
5. Receives the Audit New Zealand report on the 2025-34 Long Term Plan, to be tabled at this meeting, and notes that the report is included in the 2025-34 Long Term Plan.
6. Adopts the 2025-34 Long Term Plan, to be tabled at this meeting, pursuant to section 93 of the Local Government Act 2002.
7. Notes that officers may make final minor changes and corrections to the 2025-34 Long Term Plan prior to the printing and publishing of the document, subject to audit clearance.
8. Notes that the 2025-34 Long Term Plan must be made publicly available within one month after the adoption of the Long Term Plan.
9. Delegates authority to Council's Chief Executive, in consultation with the Mayor, for officers to make any necessary final non-material changes and corrections to the 2025-34 Long Term Plan prior to legal deposit.

DECISION OBJECTIVE

To adopt the 2025-34 Long Term Plan (to be tabled at this meeting) no later than 30 June 2025.

Confirm the Selected Owner Dog Fees effective from 1 July 2025 at the corrected amount, to align with the Policy.

Rescind Resolution WDC2025/002 that Council will develop a balanced budget for all years of the Long Term Plan, and instead agree that it is financially prudent of Council to have an unbalanced budget in Year 2 of the 2025-34 Long Term Plan.

SUMMARY

Section 93 of the Local Government Act 2002 requires Council to have a long term plan at all times. It must be adopted before the commencement of the first year to which it relates (1 July 2025 in this case) and continue in force until the close of the third consecutive year to which it relates. It must cover a period of not less than 10 consecutive financial years, and include specific information required by Part 1 of Schedule 10.

Council has produced a 2025-34 Long Term Plan, which only covers 9 consecutive financial years, and will continue in force until the close of the second consecutive year to which it relates. This change is due to the Government allowing councils to delay their 2024-34 Long Term Plan by one year, as a result of uncertainties surrounding water reforms and the impacts of these on the future of water services delivery.

The purpose of a long term plan is to –

- a) Describe the activities of the local authority; and
- b) Describe the community outcomes of the local authority's district or region; and
- c) Provide integrated decision-making and co-ordination of the resources of the local authority; and
- d) Provide a long term focus for the decisions and activities of the local authority; and
- e) Provide a basis for accountability of the local authority to the community.

DECISION-MAKING EXPECTATIONS

Governance Decision-Making:	Adoption of the 2025-34 Long Term Plan.
Operational Decision-Making:	Final formatting and publishing of the 2025-34 Long Term Plan.
Communications	Media Releases – contributed to by officers and Elected Members. Media/public enquiries regarding governance decision-making topics above can be addressed by governance. Media/public enquiries regarding operational decision-making topics above can be addressed by officers.

SUMMARY OF DECISION-MAKING CRITERIA

	No/Moderate/Key		No/Moderate/Key
Policy/Plan	Key	Environmental Considerations	No
Legal	Moderate	Cultural Considerations	No
Significance	Key	Social Considerations	No
Financial Criteria	Key	Economic Considerations	No
Community Views	No	Community Board Views	No
Consultation	No	Publicity and Communication	No

BACKGROUND

Council has spent more than 20 months preparing the 2025-34 Long Term Plan. Work in the initial stages was contributing to the development of the 2024-34 Long Term Plan.

In February 2024, Council agreed to take the option provided by Government to defer the long term plan by one year, as a result of uncertainties surrounding water reforms and the unknown impact of those reforms on the future delivery of water services.

Council agreed to defer the long term plan by one year, when more certainty would be expected on the reforms and the delivery of water services, and instead prepared a 2024-25 Enhanced Annual Plan.

The work that had already begun on the 2024-34 long term plan was built on and further considered, reviewed and revised for the development of the 2025-34 long term plan.

As part of the long term plan development, Council has considered operating budgets and new initiatives proposed to achieve a rates rise that is affordable for our district, that still delivers the services our communities need and care for.

During February and March 2025, Council consulted with the community on some of the key decisions within the 2025-34 long term plan. The 2025-34 Long Term Plan Consultation Document was available in print and online, supported by live Facebook Q&A sessions, in-person Q&A sessions, and other engagement activities to reach the district and encourage resident feedback through submissions to the long term plan.

654 submissions were received to the long term plan, with 70 people speaking to their submissions during Hearings held on 17 and 18 March 2025. Deliberations and workshops were held on 31 March, and 1, 15, 28 April. Council formalised its decisions on the submissions, budgets and initiatives at the Council Meeting held on 27 May 2025.

Attachment 1 sets out the changes in rates through the development of the 2025-34 Long Term Plan, as discussed and approved at the Council Meeting held on 27 May 2025, and details the final changes in annual rates required each year of the 2025-34 Long Term Plan.

Council has also considered and adopted policies, strategies and other key supporting components to enable the completion of the 2025-34 long term plan including the Financial Strategy, Infrastructure Strategy, Liability Management and Investment Policy, and the Policy on Development Contributions and Financial Contributions.

BALANCED BUDGET

Prior to adopting the long term plan Council needs to consider the balanced budget requirement:

100 Balanced budget requirement

(1) A local authority must ensure that each year's projected operating revenues are set at a level sufficient to meet that year's projected operating expenses.

(2) Despite subsection (1), a local authority may set projected operating revenues at a different level from that required by that subsection if the local authority resolves that it is financially prudent to do so, having regard to—

(a) the estimated expenses of achieving and maintaining the predicted levels of service provision set out in the long-term plan, including the estimated expenses associated with maintaining the service capacity and integrity of assets throughout their useful life; and

(b) the projected revenue available to fund the estimated expenses associated with maintaining the service capacity and integrity of assets throughout their useful life; and

(c) the equitable allocation of responsibility for funding the provision and maintenance of assets and facilities throughout their useful life; and

(d) the funding and financial policies adopted under [section 102](#).

At the time of approving the consultation document on the long term plan, Council resolved that it is financially prudent to adopt an initial unbalanced budget for each financial year of the term of the draft 2025-34 Long Term Plan, noting that during the deliberations the Governance Team and Officers will develop a balanced budget for the Long Term Plan.

However, Council is now asked to rescind that Resolution WDC2025/002, as it is now necessary that Council agrees that it is financially prudent of Council to have an unbalanced budget in Year 2 of the 2025-34 Long Term Plan and formally resolves under section 100(2), not to balance its operating budget in 2027 / the second year of the long-term plan.

This matter has been previously discussed in Council workshops. A statement of the reasons for the resolution and any other matters taken into account and the implications of the decision has been included in the long term plan.

AUDIT

Section 94 of the Local Government Act 2002 requires a long term plan to contain a report from the Auditor-General on whether the plan gives effect to the purpose of a long term plan and the quality of the information and assumptions underlying the forecast information provided in the plan. It is expected that the Audit report will be tabled at the meeting and will be included in the 2025-34 Long Term Plan prior to publication.

Audit New Zealand has indicated that there will be two Emphasis of Matters in their audit report:

- Uncertainty over water service delivery
- Uncertainty over third party funding for the Network Waitaki Events Centre

Uncertainty over water service delivery is dependent on the outcome of the water reform process. Council is yet to make a decision on the water service delivery model it will propose for Waitaki district. As this decision is to be made after the LTP is adopted, and a decision by Government on whether that model is acceptable will not happen until much later this year, this is why an emphasis of matter has been included.

Uncertainty over third party funding is with regard to the Network Waitaki Events Centre and the balance of the fundraising that is yet to be secured by the Trust, recognising Council's capped contribution at no more than \$15 million.

The auditors are meeting at 11am on Monday 30 June to consider a qualification with regard to the accounting treatment of intangible assets not in accordance with GAAP. The outcome of this meeting will be provided on the day.

SUMMARY OF OPTIONS CONSIDERED

Option 1 – Adopt the 2025-34 Long Term Plan, as reviewed by Audit New Zealand, prior to the commencement of the new financial year being 1 July 2025.

Option 1 still provides for officers to make any non-material editorial changes to the document (**Recommended**).

Option 2 – Not resolve to adopt, or request changes that are materially different to the document audited by Audit New Zealand.

ASSESSMENT OF PREFERRED OPTION

Option 1 is the preferred option as this fulfils the legislative requirement for Council to adopt a long term plan prior to the start of the new financial year (being 1 July 2025). It also allows Council to set the rates and payment dates for the financial year commencing 1 July 2025 and ending 30 June 2026.

If Council did not adopt the long term plan by 30 June 2025, not only would this breach legislation with regard to the long term plan, but it could have implications on the ability to publish the Pre-Election Report to meet legislative requirements (18 July 2025) and potentially delay the completion of the Annual Report and subsequent audit, again breaching legislation.

SUBSEQUENT DECISIONS

There are some matters that were noted in the 2025-34 long term plan consultation process where a further decision is required. This has been outlined within the long term plan and any assumptions and uncertainty around these decisions have been disclosed. These decisions will finalise the approach Council is going to take in determining how the services included in the long term plan will be delivered.

These matters include decisions on the approach to Beach Road, the delivery of economic development services and the specific allocation of the approved tourism development funds.

SELECTED OWNER DOG FEE

Proposed changes to the 2025-26 Fees and Charges schedule were consulted on during the 2025-34 long term plan consultation period.

The fees and charges that were presented in the schedule showed an incorrect fee for the Selected Owner Dog Fee. The table below shows the fees and charges consulted on by type of dog, and the corrected fee for Selected Owner Dogs.

Dog Category	2025-26 Fees Consulted On from 1 July 2025	2025-26 Fees Corrected
Working Dogs, per dog	\$39.00	No change to consultation
Non-working Dogs, per dog	\$130.50	No change to consultation
Neutered non-working dog	\$105.00	No change to consultation
Selected owner dogs, per dog	\$61.25	\$52.50
Farm pet dogs, per dog	\$39.00	No change to consultation

The fee proposed in the schedule for Selected Owner Dogs showed an increase that was higher than it should have been.

Summary Of Options Considered

Option 1: Confirm the Selected Owner Dog Fees effective from 1 July 2025 at the corrected amount, to align with the Policy.

Option 2: Vary the recommendation in Option 1 above.

FINAL STEPS IN THE 2025-34 LONG TERM PLAN

Following the adoption of the 2025-34 long term plan, officers will complete a final proof for the Chief Executive's sign off prior to printing and publishing the long term plan within the necessary timeline to meet legislative requirements.

The 2025-34 long term plan will be made available on the Council website. A limited number of printed copies will be printed and distributed to Council service centres and libraries and some statutory recipients.

CONCLUSION

The adoption of the 2025-34 long term plan is a critical step to not only meet legislative requirements to adopt prior to the start of the next financial year, but it also confirms Councils commitments to the community over the next 9 years.

ADDITIONAL DECISION-MAKING CONSIDERATIONS

Waitaki District Council Strategic Framework

Outcomes

Community Outcomes

Prosperous District

- Attractive to new opportunities
- Supporting local businesses
- Fostering a diverse and resilient economy

Strong Communities

- Enabling safe, healthy communities
- Connected, inclusive communities
- Promoting a greater voice for Waitaki
- Celebrating our community identity

Quality Services

- Robust core infrastructure and services
- Community facilities and services we are proud of

Valued Environment

- Protecting our diverse landscapes and water bodies
- Meeting environmental and climate change challenges

Policy and Plan Considerations

Prior to adopting a long term plan, Council must adopt its Revenue and Financing Policy. Council adopted this Policy on 11 June 2024.

Community Views

Formal community consultation on the draft 2025-34 Long Term Plan was held between Tuesday 4 February and Tuesday 4 March 2025. 654 submissions to the Long Term Plan were received, these were considered by Council during Hearings held on Monday 17 March and Tuesday 18 March 2025.

Financial Considerations

The 2025-34 Long Term Plan incorporates Council's budget for 9 consecutive financial years.

Legal Considerations

Section 93 of the Local Government Act 2002 states:

- (1) A local authority must, at all times, have a long-term plan under this section.
- (2) A local authority must use the special consultative procedure in adopting a long-term plan.
- (3) A long-term plan must be adopted before the commencement of the first year to which it relates, and continues in force until the close of the third consecutive year to which it relates.
- (4) A local authority may amend a long-term plan at any time.
- (5) A local authority must use the special consultative procedure in making any amendment to a long-term plan.
- (6) The purpose of a long-term plan is to—

- (a) describe the activities of the local authority; and
- (b) describe the community outcomes of the local authority's district or region; and
- (c) provide integrated decision-making and co-ordination of the resources of the local authority; and
- (d) provide a long-term focus for the decisions and activities of the local authority; and
- (e) provide a basis for accountability of the local authority to the community.

Section 94 of the Local Government Act 2002 states:

- (1) The long-term plan must contain a report from the Auditor-General on—
 - (a) whether the plan gives effect to the purpose set out in [section 93\(6\)](#); and
 - (b) the quality of the information and assumptions underlying the forecast information provided in the plan.

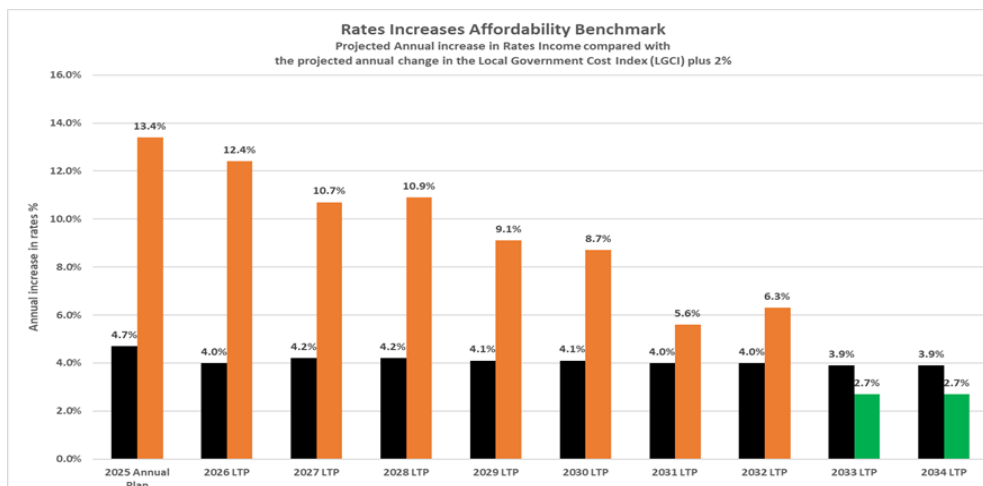
Publicity and Community Considerations

The 2025-34 long term plan must be made publicly available within one month after adoption.

Attachment 1 – Annual rate increases for the 2025-34 Long Term Plan

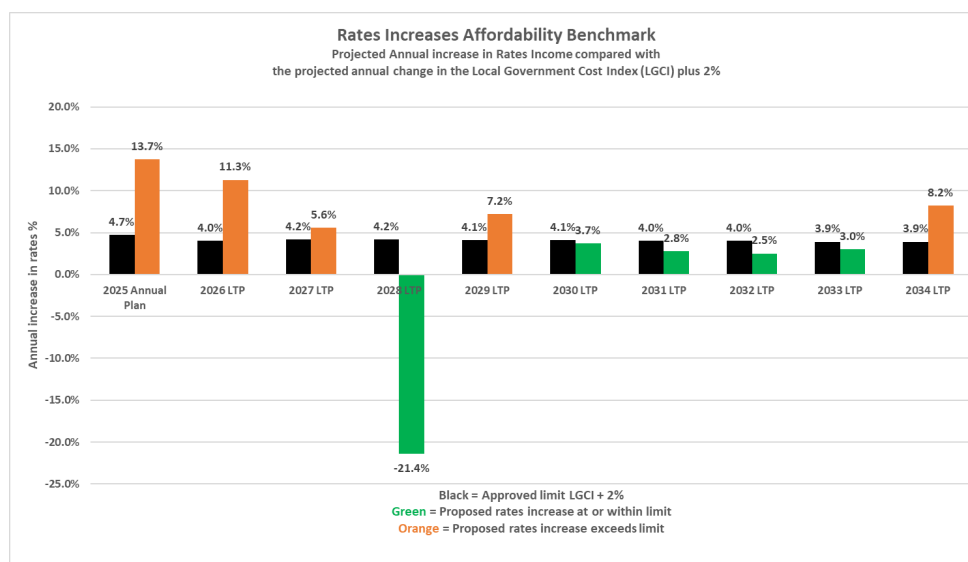
In the initial financial forecasts prepared for the 2025-34 Long Term Plan (as presented to Council in August 2024), Council predicted a 12.4% rates increase in the 2026 year.

This was followed by five years of rates increases at close to 10% each year, and another two years of rates increases close to 6%.



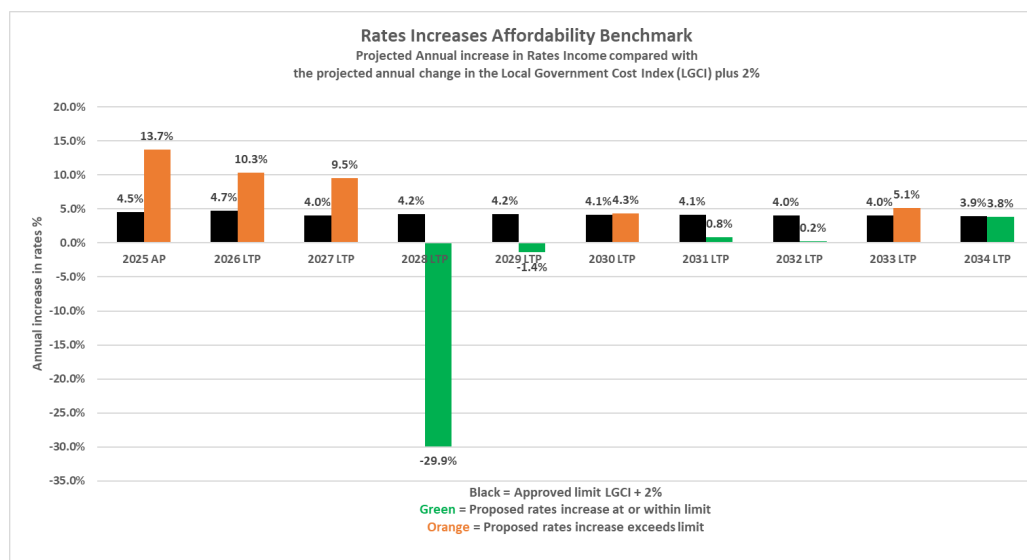
The decision was then made that Council would propose to shift 3 waters services to another entity from 1 July 2027. This meant waters rates were removed from the financial forecasts in the 2028 financial year and beyond, resulting in much lower rates increases in later years of the LTP.

However, as discussed in October 2024, Council still had to contend with significant rates increases in the initial two years of the LTP, and very conscious that increases in the later years needed to be as low as possible, to offset what is expected to be significant water charges by the new waters entity.



The budgets were fine-tuned and audited during December 2024 – January 2025, resulting in the following rates increases included in the Consultation Document:

FEBRUARY 2024 CONSULTATION DOCUMENT (EXCLUDING 3 WATERS)	2025 AP \$000	2026 LTP \$000	2027 LTP \$000	2028 LTP \$000	2029 LTP \$000	2030 LTP \$000	2031 LTP \$000	2032 LTP \$000	2033 LTP \$000	2034 LTP \$000
Total rates	45,723	50,417	55,213	38,688	38,134	39,772	40,100	40,167	42,221	43,820
Total rates movement from PY		4,694	4,796	16,526	554	1,638	328	68	2,054	1,599
Projected annual increase	13.73%	10.27%	9.51%	-29.93%	-1.43%	4.29%	0.83%	0.17%	5.11%	3.79%



In March 2025, all departments reset their operating budgets from the ground up. Key changes were:

- Departmental budgets were reset based on prior year actual results adjusted for known changes. New or changed departments made their best estimates based on actual results for the current year to date.
- Where Council previously relied on reserves to cover the costs, and the reserve is empty or negative (thus reliant on debt funding to physically pay the costs), it was adjusted so that these costs were now subject to rates funding. This significantly increased the rates requirement.
- Operating charges and other income sources were increased where possible and likely to be received.
- Financial income and expenditure were reduced due to the early repayment of Observatory Village's loan which was used to repay debt, and due to deferring circa \$20m of capital projects from the 2025 financial year to later years.
- Inflationary adjustments were made at the department level, based on known inflationary increases that had occurred during the current financial year (e.g. insurance, electricity costs).
- Depreciation expenses were increased in line with the significant increases evidenced during the current year, to recognise the higher value of assets, due to higher revaluation increases than anticipated in earlier years.
- Depreciation was unfunded for some capital items, meaning that the rates requirement was reduced.
- Personnel costs were updated to reflect the new organisation structure, staff changes that had occurred in the current year, and the ability to increase the amount of this cost that was

capitalised to the balance sheet (e.g. employee costs and related overheads associated with developing software and internal project management of capital projects are recognised as an asset, instead of an expense).

Overall, the rates increase was forecast to be over 16% from 2025 to 2026, at this time.

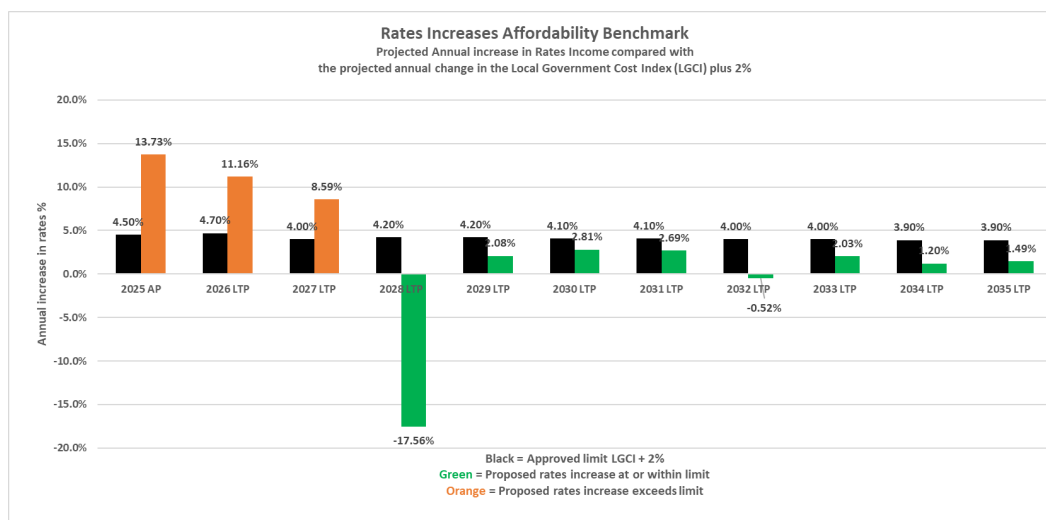
On 31 March 2025 and 1 April 2025, Council held Deliberations to consider submissions made on the Consultation Document and reconsidered the LTP projects and initiatives list. Decisions to defer some projects reduced the rates requirement slightly.

Two Council workshops were held during April 2025, where further recommendations were considered that would reduce the rates requirement. Most notably:

- Reduced or deferred the water and waste water maintenance program of work for 2026
- Reduced personnel costs by removing all buffers, adjustments for unfilled roles etc.
- Reduced the investment in tourism from \$910k to \$455k
- Increased revenue by including the sale of surplus property generating \$500k income p.a. for the first 5 years of the LTP

At this time, the rates increase was forecast to be 11.2% in 2026.

27 MAY KEY DIRECTIONS (EXCLUDING 3 WATERS)	2025 AP \$000	2026 LTP \$000	2027 LTP \$000	2028 LTP \$000	2029 LTP \$000	2030 LTP \$000	2031 LTP \$000	2032 LTP \$000	2033 LTP \$000	2034 LTP \$000
Total rates	45,723	50,828	55,193	45,499	46,447	47,751	49,034	48,777	49,768	50,368
Total rates movement from PY		5,105	4,365	- 9,695	949	1,304	1,283	- 257	991	600
Projected annual increase	13.73%	11.16%	8.59%	-17.56%	2.08%	2.81%	2.69%	-0.52%	2.03%	1.20%

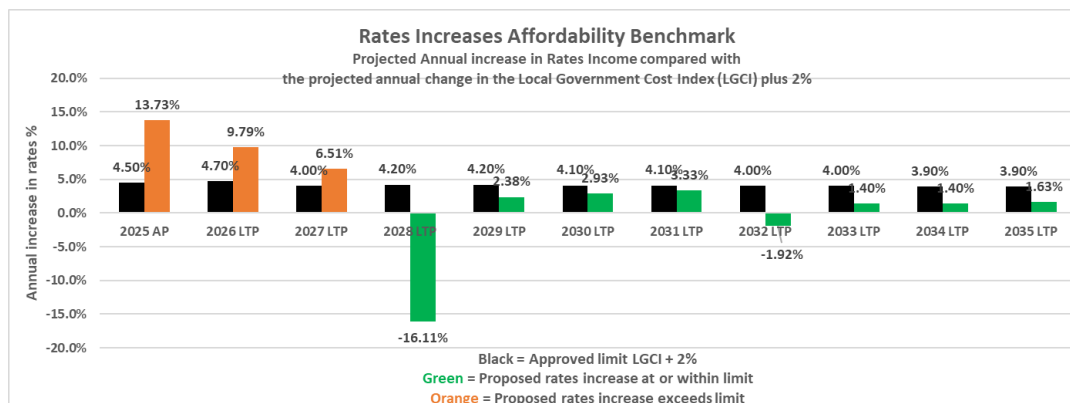


Council directed officers to find further cost reductions to reduce the rates requirement below 10%. Changes made were to unfund depreciation on hall buildings (in line with prior year), unfund 20% of the depreciation on digital services assets, and to use up reserves for heritage and biodiversity grants and not refund the reserve for future years.

Refer to Attachment 1 of the 27 May 2025 Council Key Directions meeting, which outlines the changes above in further detail.

Ultimately, after these changes, the financial forecasts included in the draft Long-Term Plan provided to audit on 19 May 2025, included a 9.79% rates increase from 2025 to 2026.

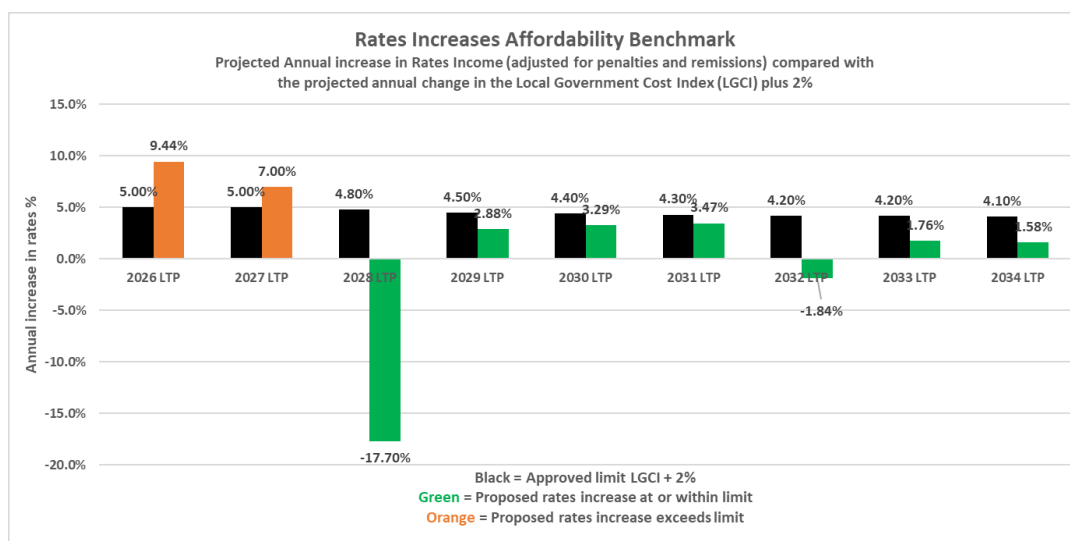
19 MAY VERSION TO AUDIT (EXCLUDING 3 WATERS)	2025 AP \$000	2026 LTP \$000	2027 LTP \$000	2028 LTP \$000	2029 LTP \$000	2030 LTP \$000	2031 LTP \$000	2032 LTP \$000	2033 LTP \$000	2034 LTP \$000
Total rates	45,723	50,201	53,471	44,855	45,923	47,267	48,841	47,905	48,576	49,254
Total rates movement from PY		4,478	3,270	- 8,616	1,068	1,344	1,574	- 935	670	679
Projected annual increase	13.73%	9.79%	6.51%	-16.11%	2.38%	2.93%	3.33%	-1.92%	1.40%	1.40%



Since then Council also directed officers to reduce the regulatory operating costs by \$100k.

Today, the financial forecasts provided in the audited Long-Term Plan for adoption, include a 9.44% rates increase from 2025 to 2026.

26 JUNE AUDITED VERSION TO ADOPT IN LTP (EXCLUDING 3 WATERS)	2025 AP \$000	2026 LTP \$000	2027 LTP \$000	2028 LTP \$000	2029 LTP \$000	2030 LTP \$000	2031 LTP \$000	2032 LTP \$000	2033 LTP \$000	2034 LTP \$000
Total rates	45,723	50,039	53,540	44,063	45,332	46,824	48,447	47,558	48,396	49,162
Total rates movement from PY		4,316	3,500	- 9,476	1,269	1,492	1,623	- 890	839	766
Projected annual increase	13.73%	9.44%	7.00%	-17.70%	2.88%	3.29%	3.47%	-1.84%	1.76%	1.58%



4.2 RESOLUTION TO SET THE RATES FOR THE 2025-26 RATING YEAR

Author: Amanda Nicholls, Chief Financial Officer

Authoriser: Paul Hope, Director Support Services

RECOMMENDATION

That Council:

1. Agrees to set the rates and due dates for payments, and to authorise the penalty regime for the 2025-26 year commencing 1 July 2025 and ending 30 June 2026, in accordance with the information contained in the 2025-34 Long Term Plan as set out below.

All amounts are GST inclusive and the rates in the dollar are shown per \$100 of value.

Name of Rate	Summary Narrative	Local Government (Rating) Act Ref	Rate Set (GST inclusive)	Required Revenue (GST inclusive)
To be read in conjunction with the Funding Impact Statement				
General Rate	A uniform rate in the dollar is based on the land value of each rating unit in the district.	s13(2)(a)	\$0.0810	\$5,065,080
Uniform Annual General Charge	Charged on each Separately Used or Inhabited Part (SUIP) of a rating unit in the district.	s15(1)(b)	\$590	\$8,418,125
District Services Rate	A targeted rate be set at a uniform rate in the dollar, based on the capital value of each rating unit in the district.	s16(3)(a)	\$0.0252	\$3,025,153
Ward Services Charges	Charged on each Separately Used or Inhabited Part (SUIP) of a rating unit in the district, differentiated by Ward.	s16(3)(b)		
Ahuriri Ward Services Charge			\$173	\$362,944
Corriedale Ward Services Charge			\$440	\$1,198,760
Ōamaru Ward Services Charge			\$722	\$5,362,350
Waihemo Ward Services Charge			\$163	\$332,743
Ward Services Rates	A targeted rate set at a uniform rate in the dollar, based on the capital value of each rating unit in the district differentiated by Ward.	s16(3)(b)		
Ahuriri Ward Services Rate			\$0.0240	\$721,365
Corriedale Ward Services Rate			\$0.0118	\$402,156
Ōamaru Ward Services Rate			\$0.0536	\$2,142,564
Waihemo Ward Services Rate			\$0.0466	\$735,992

Community Board Rates	A targeted rate set at a uniform rate in the dollar, based on the land value of each rating unit in each Ward.	s16(3)(b)		
Ahuriri Community Board Rate			\$0.0026	\$36,238
Waihemo Community Board Rate			\$0.0053	\$52,533
Ōamaru Business Area Rates	A targeted rate set at a uniform rate in the dollar, differentiated by use and location, based on the capital value of each rating unit in the defined areas.	s16(3)(b)		
Ōamaru Business Area A			\$0.2253	\$478,485
Ōamaru Business Area B			\$0.1127	\$85,173
Roading Rate	A targeted rate differentiated by land use based on the capital value of each rating unit in the district.	s16(3)(a)		
Electrical Generation			\$0.0997	\$830,871
Mineral Extraction			\$1.7485	\$519,295
Forestry			\$0.3134	\$316,250
General			\$0.0819	\$9,035,724
Township Amenity Rates	A targeted rate set at a uniform rate in the dollar, based on the land value of each rating unit in each defined area.	s16(3)(b)		
Duntroon			\$0.0100	\$1,006
Hampden			\$0.0465	\$31,625
Herbert			\$0.0094	\$1,006
Kakanui			\$0.0288	\$37,375
Kurow			\$0.0192	\$9,508
Lake Ōhau			\$0.0056	\$3,002
Maheno			\$0.0082	\$1,006
Moeraki			\$0.0067	\$3,397
Ōmārama			\$0.0217	\$24,013
Otematata			\$0.0412	\$69,784
Palmerston			\$0.0523	\$45,104
Shag Point			\$0.0042	\$1,006
Township Amenity Rates	A targeted rate differentiated by land value based on a uniform rate in the dollar or a fixed amount on each rating unit in each defined area.	s16(3)(b)		
Ōamaru (land value less than \$1,340,000)			\$0.0297	\$418,447

Ōamaru (land value exceeds \$1,340,000)	\$400	\$12,000
Weston (land value less than \$630,000)	\$0.0788	\$94,854
Weston (land value exceeds \$630,000)	\$400	\$3,600

Public Hall Rates Charged on each Separately Used or Inhabited Part (SUIP) of a rating unit in the defined areas. s16(3)(b)

Airedale Public Hall Rate	\$40	\$1,080
Ardgowan Public Hall Rate	\$30	\$4,770
Awamoko Public Hall Rate	\$40	\$3,440
Dunback Public Hall Rate	\$30	\$3,930
Duntroon Public Hall Rate	\$30	\$4,620
Enfield Public Hall Rate	\$20	\$2,720
Five Forks Public Hall Rate	\$30	\$2,340
Hampden Public Hall Rate	\$40	\$11,680
Kakanui Public Hall Rate	\$20	\$8,060
Kauru Hill Public Hall Rate	\$90	\$4,140
Kurow Public Hall Rate	\$110	\$36,080
Lower Waitaki Public Hall Rate	\$80	\$16,560
Macraes Public Hall Rate	\$60	\$3,000
Maheno Public Hall Rate	\$40	\$7,840
Moeraki Public Hall Rate	\$40	\$9,280
Ngapara Public Hall Rate	\$20	\$1,740
Ōmārama Public Hall Rate	\$50	\$20,100
Otekaieke Public Hall Rate	\$20	\$1,700
Otematata Public Hall Rate	\$60	\$33,240
Otepopo Public Hall Rate	\$50	\$9,200
Palmerston Public Hall Rate	\$40	\$29,040
Pukeuri Public Hall Rate	\$20	\$2,100
Tokarahi Public Hall Rate	\$50	\$5,450
Totara Public Hall Rate	\$40	\$9,920
Waianakarua Public Hall Rate	\$30	\$1,860
Waitaki Bridge Public Hall Rate	\$20	\$3,140
Weston Public Hall Rate	\$40	\$26,160
Windsor Public Hall Rate	\$20	\$1,400

Sewerage Rates and Charges A targeted rate based on a fixed amount per water closet. Some targeted rates are differentiated. s16(3)(b)

Ōamaru	\$336	\$2,777,428
Duntroon	\$357	\$3,569

Kakanui	\$336	\$120,254
Kurow	\$406	\$123,954
Lake Ōhau Village	\$306	\$21,715
Lake Ōhau Village – connection availability	\$153	\$8,717
Moeraki	\$1,421	\$288,455
Moeraki – connection availability	\$710	\$26,288
Ōmārama	\$503	\$295,223
Otematata	\$370	\$213,348
Palmerston	\$730	\$468,366

Water Rates – Urban Targeted rates based on a fixed amount per rating unit or by the nature of connections. Some targeted rates are differentiated. s16(3)(b)

Ōamaru Water – Supply	\$445	\$3,048,816
Ōamaru Water – Reticulation	\$386	\$2,501,673
Ōamaru Water – Weston Zone	\$985	\$1,070,865
Ōamaru Water – Kakanui Zone – ordinary supply	\$985	\$463,411
Ōamaru Water – Kakanui Zone – crib unit supply	\$758	\$36,404
Ōamaru Water – Hampden-Moeraki Zone – domestic supply	\$758	\$392,102
Ōamaru Water – Hampden-Moeraki Zone – rural supply	\$985	\$146,957
Kurow	\$990	\$304,568
Ōmārama	\$992	\$370,738
Otematata	\$880	\$470,681
Waihemo Water – Palmerston Zone	\$1,082	\$666,745

Rural Water Uniform targeted rates based on type of connection. s16(3)(b)

Awamoko	\$699	\$167,838
Bushy Creek	\$270	\$25,619
Waihemo Water – Dunback Zone	\$1,082	\$184,958
Duntroon	\$1,197	\$96,996
Ōamaru Water – Enfield Zone	\$985	\$245,683
Waihemo Water – Goodwood Zone	\$1,082	\$275,263
Ōamaru Water – Herbert-Waianakarua Zone	\$985	\$603,702
Kauru Hill	\$626	\$125,578
Lake Ōhau Village	\$483	\$39,100
Lake Ōhau Village – connection availability	\$241	\$11,827
Lower Waitaki	\$857	\$356,466
Ōamaru Water – Maheno Zone	\$985	\$68,437
Ōamaru Water – Maheno Zone – half charge	\$492	\$11,324

Stoneburn		\$601	\$198,782
Tokarahi		\$525	\$367,773
Windsor		\$472	\$92,198

**Construction
Loan Rates**

A targeted rate charged on rating units that have not paid a lump sum. Excludes businesses with water meters

Ōamaru Water Treatment Loan Rate		\$154	\$863,924
----------------------------------	--	-------	-----------

**Metered Water
Rates**

Targeted rates per cubic metre, based on volume of water supplied. s19(2)(a)

Ōamaru Water – All zones		\$1.73	
Waihemo Water – All zones		\$1.73	
Kurow		\$0.77	
Lake Ōhau village		\$0.77	
Ōmārama		\$1.40	
Otematata		\$0.77	

Instalments

Rates, except metered water rates, will be collected by four equal quarterly instalments due on the following dates, or the first working day after this date.

Payments will be applied to the oldest debt first.

Instalment Number	Due Date
One	25 August 2025
Two	25 November 2025
Three	25 February 2026
Four	25 May 2026

Metered Water Rates

Actual consumption of water by meter will be billed based on meter readings undertaken quarterly and will be due for payment on the following dates, or the first working day after this date.

Payments will be applied to the oldest debt first.

Water usage invoiced for	Due Date
Period ended 30 June 2025	25 August 2025 (billed at the 2024-25 rate)
Period ended 30 September 2025	25 November 2025
Period ended 31 December 2025	25 February 2026
Period ended 31 March 2026	25 May 2026
Period ended 30 June 2026	25 August 2026

Penalty Regime

As authorised under section 58(1)(a) of the Local Government (Rating) Act 2002, an additional charge of 10% of any amount of an instalment or metered water charge that remains unpaid after the due date for that instalment or metered water charge will be added on or after the 25 August 2025, 25 November 2025, 25 February 2026, 25 May 2026 and 25 August 2026 respectively for each instalment of rates or metered water charge.

As authorised under section 58(1)(b) of the Local Government (Rating) Act 2002, a further charge of 10% of any amount of rates or metered water charges that remain unpaid from previous financial years will be added on 7 July 2025, being five working days after this resolution.

In addition, as authorised under section 58(1)(c) of the Local Government (Rating) Act 2002, a further charge of 10% on any amount of rates or metered water charges that remain unpaid from previous financial years will be added on 7 January 2026, being six months after application of the previous penalty.

Council confirms that all matters that can be delegated under section 132 of the Local Government (Rating) Act 2002 are delegated to the Chief Executive, Director Support Services, Chief Financial Officer, and Rates Lead.

DECISION OBJECTIVE

To set the rates for the 2025-26 financial year in accordance with the Local Government Act 2002, the Local Government (Rating) Act 2002, and Council's 2025-34 Long Term Plan.

SUMMARY

A specific and detailed resolution that meets the requirements of the Local Government (Rating) Act 2002 is required to legally set the rates for any financial year. This report contains the necessary information for this to occur.

DECISION-MAKING EXPECTATIONS

Governance Decision-Making:	It is anticipated that Council will adopt the resolution to set the rates.
Operational Decision-Making:	The resolution provides Council the legal authority to set, invoice, and collect the rates revenue necessary to ensure the continued operations of Council and the delivery of services to the community.
Communications	Media Releases – contributed to by officers and Elected Members Media/public enquiries regarding governance decision-making topics above can be addressed by governance Media/public enquiries regarding operational decision-making topics above can be addressed by officers

SUMMARY OF DECISION-MAKING CRITERIA

	No/Moderate/Key		No/Moderate/Key
Policy/Plan	No	Environmental Considerations	No
Legal	Key	Cultural Considerations	No
Significance	Key	Social Considerations	No
Financial Criteria	No	Economic Considerations	No
Community Views	No	Community Board Views	No
Consultation	No	Publicity and Communication	No

BACKGROUND

Council has developed and engaged with the community and adopted the 2025-34 Long Term Plan. The next stage of the process is to set the rates for the 2025-26 rating year by resolution. Council is also required to set instalment dates and the penalty regime that will apply for the year. In addition, it is prudent to confirm the delegation to specific officers in relation to rating matters.

SUMMARY OF OPTIONS CONSIDERED

Option 1 – Council must agree and set the 2025-26 rates in accordance with the Local Government Act 2002 and the Local Government (Rating) Act 2002. **(Recommended)**

Option 2 – Council does not agree to set the 2025-26 rates. This option is not recommended as Council would then be in breach of legislation and would be unable to invoice and collect rates income for the 2025-26 financial year.

ASSESSMENT OF PREFERRED OPTION

Option 1 is, in the opinion of officers, the only option practically and legally available to Council.

CONCLUSION

The resolution must be adopted at this meeting to enable officers to commence the processes involved in striking the rates for the 2025-26 financial year so that invoices for the first instalment can be delivered to ratepayers during July.

ADDITIONAL DECISION-MAKING CONSIDERATIONS

Waitaki District Council Strategic Framework

Outcomes

Community Outcomes

Prosperous District

- Attractive to new opportunities
- Supporting local businesses
- Fostering a diverse and resilient economy

Strong Communities

- Enabling safe, healthy communities
- Connected, inclusive communities
- Promoting a greater voice for Waitaki
- Celebrating our community identity

Quality Services

- Robust core infrastructure and services
- Community facilities and services we are proud of

Valued Environment

- Protecting our diverse landscapes and water bodies
- Meeting environmental and climate change challenges

Legal Considerations

To meet good practice, rates must be set by 30 June of each year to meet the requirements of the Local Government Act 2002, and the Local Government (Rating) Act 2002.

Significance

Rates are the most significant income stream for Council. It is critical to their transparency and collectability that they are set correctly in accordance with the applicable legislation.

5 MEETING CLOSE