

# For Tasman

DRAFT
FUNDING
IMPACT
STATEMENT
(RATES)

2019 - 2020





## DRAFT FUNDING IMPACT STATEMENT (RATES)

This Draft Funding Impact Statement (Rates) should be read in conjunction with the Council's Revenue and Financing Policy.

Rates are set under the Local Government (Rating) Act 2002 ("the Act") as at 1 July each year.

At various points in this Draft Funding Impact
Statement (Rates), the Council has included an
indicative level of rate or charge. These figures support
the calculations in the example rate models and are
included to provide you with an indication of the level
of rates the Council is likely to assess on your rating
unit in the coming year.

The rates in this Draft Funding Impact Statement (Rates)- are GST inclusive (unless otherwise stated.)

#### **RATING AREA MAPS**

The targeted rates which are proposed to be set based on where the land is situated, other than district wide rates, have unique rating area maps which are included in this document. Rating units that fall fully or partially in the map area of a rate will be charged the applicable rate.

#### **RATING UNIT: DEFINITION**

The Rating Unit is determined by the Valuer General. It is generally a property which has one Certificate of Title but can include two or more Certificate of Titles or part Certificates of Title, for example, dependant on whether the land is owned by the same person or persons and are used jointly as a single unit and are adjacent.

#### **RATING DIVISIONS**

Council will consider applications from ratepayers to apply rating divisions to a rating unit as per Section 27(5) of the Act only when the parts of a rating unit have different rateability treatment as per Part 1 or Part 2 of Schedule 1 of the Act or when one of the proposed parts may qualify for a rates remission under Council's Rates Remission Policy. If a rating division of a rating unit is approved, the Council's Policy is that each part of the rating unit will be separately valued by the Council's registered valuer.

#### **RATING BASE INFORMATION**

Clause 20A of Schedule 10 of the Local Government Act 2002 requires the Council to disclose its projected number of rating units with the District at the end of the proceeding financial year, as well as the projected total capital value and land value of these rating units.

STATISTICS	PROJECTED FIGURES FIGURES AT 1 JULY 2019							
	RATEABLE	NON RATEABLE	TOTAL RATING UNITS					
Capital value (note last general revaluation was in late 2017)	\$17,292,865,978	\$825,230,500	\$18,118,096,478					
Land value (note last general revaluation was in late 2017)	\$8,916,764,176	\$560,741,500	\$9,477,505,676					
Rating Units	23,666	1,309	24,975					

Funds raised by uniform charges, which include the UAGC and any targeted rate set as a uniform fixed amount per rating unit (excluding water and wastewater) cannot exceed 30% of the total rates revenue. The Council is proposing to set its uniform charges at 18%, which is below the maximum allowed level.

# DESCRIPTION OF EACH RATE

## **GENERAL RATE**

	DIFFERENTIAL CATEGORY	CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2019 - 2020 RATE (GST INC)	2019 – 2020 TOTAL RATE (\$000, GST INC)
GENERAL RATE				D		20.277
The General rate funds activities which are deemed to provide a general benefit across the entire District or which are not economic to fund separately. These activities include: environmental management, public health and safety, transportation, roads and footpaths, coastal structures, water supply, solid waste, flood protection and river control works, community development, governance, and council enterprises.  A portion of the general rate is used to replenish the Council's General Disaster Fund.  The capital values are assessed by independent valuers. Their results are audited by the Office of the Valuer General.		Every rateable rating unit in the district		Rate in the \$ of Capital Value	0.2277 cents	39,377
UNIFORM ANNUAL GENERAL CHARGE (UAGC)						
Funding the same activities as the general rate.  The Council has determined a portion of the general rate is to be assessed as a UAGC.  The purpose of setting the UAGC is to ensure that every ratepayer makes a minimum		Every rateable rating unit in the district		Fixed amount \$ per Rating Unit	\$290.00	6,863
contribution to the Council activities.						

## TARGETED RATES

The Council will not accept lump sum contributions (as defined by Section 117A of the Act) in respect of any targeted rate.

	DIFFERENTIAL CATEGORY	CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2019 – 2020 RATE (GST INC)	2019 - 2020 TOTAL RATE (\$000, GST INC)
1 STORMWATER RATE						
(Funding the Stormwater activities including operating, maintaining and improving the stormwater infrastructure assets.)		Every rateable rating unit in the District which has a land value				
Ratepayers in the Urban Drainage Rating Area receive greater benefits from stormwater infrastructure. For this reason the Council has determined that a differential charge will be applied as follows:						
*Urban Drainage Area – Stormwater Differential – A differential of 1 will apply.	Urban Drainage Area – Stormwater Differential	Where the land is situated being rateable rating units in the Stormwater Urban Drainage Rating Area	A1 – A15	Rate in the \$ of Capital Value	0.0567 cents	4,915
*Balance of the District – General Drainage Stormwater Differential – A differential of 0.105 will apply.	Balance of the District – General Drainage Stormwater Differential	Where the land is situated being rateable rating units with land value, that are not in the Stormwater Urban Drainage Rating Area	Balance of district	Rate in the \$ of Capital Value	0.0060 cents	487

	DIFFERENTIAL CATEGORY	CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2019 – 2020 RATE (GST INC)	2019 - 2020 TOTAL RATE (\$000, GST INC)
2 WATER SUPPLY RATES						
2.1 WATER SUPPLY RATES – URBAN WATER SUPPLY METERED CONNECTIONS AND RURAL WATER EXTENSIONS TO URBAN WATER SCHEMES ("THE CLUB")						
Ratepayers on the Urban Water Supply with a metered connection pay both the volumetric charge and the service charge. The portion of revenue allocated to the service charge for rates is determined by taking 36% of the total revenue required for the urban water supply including the portion billed to other users as charges but excluding the rural water extensions to urban water scheme revenue, and then deducting the portion recovered through charges.						
Ratepayers on the Urban Water Supply with a water restrictor pay the Rural Water Extensions to Urban Water Schemes Rate.						
2.1 (a) Water Supply – Urban Water Supply Metered Connections (excluding Motueka Water Supply & Industrial Water Supply Agreement Holders): Volumetric charge  (Funding the urban water supply (not including Motueka) including operating, maintaining and improving the infrastructure assets relating to water supply.)  This water rate will be billed separately from the rates invoice.		Provision of service being the supply of metered water to those rating units in the District, which have metered water connections, excluding those connected to the Motueka Water Supply because they have a different targeted rate, and excluding the industrial water supply users who have a commercial water supply agreement with the Council		Per m³ of water supplied	\$2.17	4,695
2.1 (b) Water Supply – Urban Water Supply Metered Connections (excluding Motueka Water Supply & Industrial Water Supply Agreement Holders):  Service Charge  (Funding the urban water supply (not including Motueka) including operating, maintaining and improving the infrastructure assets relating to water supply.)		Provision of a service being a connection to a metered water supply by rating units in the District, excluding those connected to the Motueka Water Supply, and excluding the industrial water supply users who have a commercial water supply agreement with the Council		Fixed amount \$ per connection (meter)	\$337.56	3,389
2.1 (c) Water Supply – Rural Water Extensions to Urban Water Schemes  (Funding the urban water supply (not including Motueka) including operating, maintaining and improving the infrastructure assets relating to water supply.)  The 1m³ base rate is set at 80% of the Urban Metered Connections volumetric rate multiplied by 365.  The extensions that will be charged this rate are: Best Island Water Supply, Mapua/Ruby Bay Water Supply, Brightwater/Hope Water Supply, Richmond Water Supply, Wakefield Water Supply, and any others which are referred to as the Other Rural Water Supply Extensions.		Provision of a service being a connection to a supply of water via a rural extension to urban schemes through a lowflow restricted water connection		Extent of provision of service: 1m³/ day (based on size of water restrictor volume) e.g. 2m³/ day restrictor volume will be charged at two times the listed	\$634.71	745

	DIFFERENTIAL CATEGORY	CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2019 – 2020 RATE (GST INC)	2019 – 202 TOTAL RAT (\$000, GST IN(
2.2 WATER SUPPLY RATES – MOTUEKA WATER SUPPLY METERED CONNECTIONS						
Ratepayers on the Motueka Water Supply with a metered connection pay both a volumetric water supply charge and a service charge. The portion of revenue allocated to the service charge is determined by taking 27% of the total revenue required for the Motueka water supply and the Motueka firefighting water supply less the rates recovered by the Motueka firefighting water supply less the rates recovered by the Motueka firefighting water supply rate. This is planned to escalate to and remain at 36% after 2019 – 2020.						
The existing Motueka Water Supply account will continue to operate separately to the Urban Water Supply – Club account. This means that the water charges for the existing connected Motueka water users will have a different cost structure. As renewals and capital upgrades are required, these will be reflected in the water supply charges.						
<b>2.2 (a) Water Supply – Motueka Water Supply Metered Connections: Volumetric Charg</b> (Funding the Motueka Water Supply including operating, maintaining and improving the infrastructure assets relating to water supply.)	ge	Provision of service being the supply of metered water to rating units connected to the Motueka Water Supply		Per m³ of water supplied	\$2.13	523
This water rate will be billed separately from the rates invoice.						
2.2 (b) Water Supply – Motueka Water Supply Metered Connections: Service Charge		Provision of service being a connection to the Motueka		Fixed amount \$ per connection	\$97.11	132
(Funding the Motueka Water Supply including operating, maintaining and improving the infrastructure assets relating to water supply.)	W 6	(meter)				
2.3 WATER SUPPLY – RURAL CONNECTIONS						
2.3 (a) Water Supply – Dovedale Rural Water Supply		Provision of a service being a				
(Funding the Dovedale Rural Water Supply including operating, maintaining and improving the infrastructure assets relating to water supply.)		connection to the Dovedale Rural Water Supply through				
The Council has determined that a differential charge will be applied:		a lowflow restricted water connection				
*Dovedale Differential A – includes the supply of water for up to and including the first 2m³ per day. This rate is charged based on the extent of provision of service using the size of restrictor volume, with a base of 1m³ per day. A differential of 1 per 1m³ per day will apply.	Dovedale Differential A			Extent of provision of service: 1m³/day (based on size	\$706.91	351
For example, users with a 2m³ per day restrictor volume will be billed two of the Differential A charge.				of water restrictor volume).		
*Dovedale Differential B – includes the supply of water greater than 2m³ per day. This rate is charged based on the extent of provision of service based using the size of restrictor volume, with a base of 1m³ per day. A differential of 0.77 per 1m³ per day will apply.	Dovedale Differential B			Extent of provision of service: 1m³/day (based on size	\$544.32	231
For example, users with a 3m³ per day restrictor volume will be billed two of the Differential A charge and one of the Differential B charge.				of water restrictor volume).		

	DIFFERENTIAL CATEGORY	CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2019 – 2020 RATE (GST INC)	2019 – 2020 TOTAL RATE (\$000, GST INC)
2.3 (b) Water Supply – Redwood Valley Rural Water Supply (Funding the Redwood Valley Rural Water Supply including operating, maintaining and improving the infrastructure assets relating to water supply.)		Provision of a service being a connection to the Redwood Valley Rural Water Supply through a lowflow restricted water connection		Extent of provision of service: 1m³/ day (based on size of water restrictor volume) e.g. 2m³/ day restrictor volume will be charged at two times the listed annual rate	\$432.71	457
2.3 (c) Water Supply – Eighty Eight Valley Rural Water Supply – Variable Charge (Funding the Eighty Eight Valley Rural Water Supply including operating, maintaining and improving the infrastructure assets relating to water supply.)		Provision of a service being a connection to the Eighty Eight Valley Rural Water Supply through a lowflow restricted water connection		Extent of provision of service: 1m³/ day (based on size of water restrictor volume) e.g. 2m³/ day restrictor volume will be charged at two times the listed annual rate	\$270.90	131
<b>2.3 (d) Water Supply – Eighty Eight Valley Rural Water Supply – Service Charge</b> (Funding the Eighty Eight Valley Rural Water Supply including operating, maintaining and improving the infrastructure assets relating to water supply.)		Provision of a service being a connection to the Eighty Eight Valley Rural Water Supply through a lowflow restricted water connection		Extent of provision of service: Fixed amount \$ per connected rating unit	\$301.01	46
2.3 (e) Water Supply – Hamama Rural Water Supply – Variable Charge (Funding the Hamama Rural Water Supply including operating, maintaining and improving the infrastructure assets relating to water supply.)		Provision of a service being a connection to the Hamama Rural Water Supply		Rate in the \$ of Land Value	0.044 cents	9
2.3 (f) Water Supply – Hamama Rural Water Supply – Service Charge (Funding the Hamama Rural Water Supply including operating, maintaining and improving the infrastructure assets relating to water supply.)		Provision of a service being a connection to the Hamama Rural Water Supply		Extent of provision of service: Fixed amount \$ per connected rating unit	\$238.36	7
2.3 (g) Water Supply – Hamama Rural Water Supply – Fixed Charge based on set land value  (Funding the Hamama Rural Water Supply including operating, maintaining and improving the infrastructure assets relating to water supply.)		Where the land is situated being rating units in the Hamama Rural Water Supply Rating Area	B1	Rate in the \$ of set land value (which is the land value at the time capital works were completed in 2005)	0.165 cents	9

## DESCRIPTION OF EACH RATE (CONT.)

	DIFFERENTIAL CATEGORY	CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2019 - 2020 RATE (GST INC)	2019 - 2020 TOTAL RATI (\$000, GST INC
2.4 WATER SUPPLY FIREFIGHTING						
<b>2.4 (a) Water Supply: Motueka Firefighting</b> (Funding the Motueka Township firefighting water supply.)		Where the land is situated being rating units in the Motueka Firefighting Water Supply Rating Area	C1	Fixed amount \$ per Rating Unit	\$17.88	61
2.4 (b) Water Supply: Takaka Firefighting – Capital (Funding the Takaka CBD firefighting water supply capital costs.)  The amount of revenue planned to be raised by each of the differentials is shown.		Every Rating Unit in the Golden Bay Ward	D1 - D3			
	Takaka CBD Differential	Where the land is situated being rating units in the Takaka Firefighting Water Supply Commercial CBD Rating Area	D1	Rate in the \$ of Capital Value	0.093 cents	53
	Takaka Residential Differential	Where the land is situated being rating units in the Takaka Firefighting Water Supply Residential Rating Area	D2	Fixed amount \$ per Rating Unit	\$52.13	22
	Takaka Balance of Golden Bay Ward Differential	Where the land is situated being rating units in the Takaka Firefighting Water Supply Rest of Golden Bay Rating Area	D3	Fixed amount \$ per Rating Unit	\$15.33	43
<b>2.4 (c) Water Supply: Takaka Firefighting</b> – <b>Operating</b> (Funding the Takaka CBD firefighting water supply operating costs.)		Where the land is situated being those in the Takaka Firefighting Water Supply Commercial CBD Rating Area and Takaka Firefighting Water Supply Residential Rating Area	D1, D2	Fixed amount \$ per Rating Unit	\$46.00	25
2.5 WATER SUPPLY – DAMS						
2.5 (a) Water Supply – Dams: Wai-iti Valley Community Dam (Funding the costs of the Wai-iti Valley Community Dam.)  Water is only released from the dam when low flows are reached.		Where land is situated and the provision of service and the activities controlled under the Tasman Resource Management Plan under the Resource Management Act 1991. This rate will apply to those rating units in the Wai-iti Dam Rating Area that are permit holders under the Resource Management Act 1991 because they are able to use the amount of augmented water as permitted by their resource consent and apply it to the land in accordance with the amount and rate specified in	E1	Extent of provision of service: charged at \$ per hectare as authorised by water permits granted under the Resource Management Act 1991	\$328.55	292

	DIFFERENTIAL CATEGORY	CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2019 - 2020 RATE (GST INC)	2019 – 2020 TOTAL RATE (\$000, GST INC)
3 WASTEWATER RATE						
(Funding the Wastewater activities including providing and managing wastewater treatment facilities and sewage collection and disposal.)  In respect of rating units used primarily as a residence for one household, no more than one toilet will be liable for the wastewater rate.		Provision of a service. The provision of service is measured by the number of toilets and/or urinals ("pans") connected either				
The costs associated with wastewater are lower per pan the more pans that are present.  For this reason the Council has determined that a differential charge will be applied as follows:		directly or by private drain to a public wastewater system with a minimum of one pan being charged per connected rating unit				
*One toilet or urinal. A differential of 1 is set.	First toilet or urinal ("pan")			Uniform charge in the \$ for each toilet or urinal (pan)	\$706.87	9,871
*2 – 10 toilets or urinals. A differential of 0.75 is set.	2 – 10 toilets or urinals ("pans")			Uniform charge in the \$ for each toilet or urinal (pan)	\$530.15	1,580
*11 or more toilets or urinals. A differential of 0.5 is set.	11 or more toilets or urinals ("pans")			Uniform charge in the \$ for each toilet or urinal (pan)	\$353.44	689
For example, a non-residential property with 12 pans would pay one of the first pan charge, nine of the $2-10$ pans charge, and two of the 11 or more pans charge.						
4 REGIONAL RIVER WORKS RATE						
(Funding Flood Protection and River Control Works activities – river works including maintaining rivers in order to promote soil conservation and mitigate damage caused		Every rateable rating unit in the district				
by floods and riverbank erosion and to maintain quality river control and flood protection schemes.)  The river works benefits are not equal throughout the district. For this reason the Council	River Rating Area X Differential	Where the land is situated being rateable rating units in the River Rating Area X	F1, F2	Rate in the \$ of Land Value	0.1020 cents	949
has determined that a differential charge will be applied. The differentials are planned so that the Area X Differential and Area Y Differential will be charged at the same rate, and the total amount of rates planned to be generated by the combined Area X Differential and Area Y Differential is the same as the planned rates generated for the Area Z Differential.	River Rating Area Y Differential	Where the land is situated being rateable rating units in the River Rating Area Y	F1, F2	Rate in the \$ of Land Value	0.1020 cents	724
	River Rating Area Z Differential	Where the land is situated being rateable rating units in the River Rating Area Z	F2	Rate in the \$ of Land Value	0.0230 cents	1,673

	DIFFERENTIAL CATEGORY	CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2019 - 2020 RATE (GST INC)	2019 – 2020 TOTAL RATE (\$000, GST INC)
5 MOTUEKA BUSINESS RATE						
(Funding Governance activities – providing a grant to Our Town Motueka to fund promotion of the Motueka business area and covering administration and other associated costs.)  The promotion of the Motueka business area has a greater benefit for those businesses that are closer to the CBD. For this reason the Council has determined that a differential charge will be applied.  The differentials are planned to generate two times the total amount of rates from the Area A Differential than the Area B Differential.		Where the land is situated being rateable rating units in the Motueka Business Rating Area A and B and the use to which the land is put. The land usage categories as set out in the Rating Valuations Rules 2008 for actual property use that will be charged for this rate include: Commercial, Industrial, Multi use commercial/ industrial, Residential – public communal/ multi use, Lifestyle – multi-use, Transport, Utility services – communications, Community services – Medical and allied, and Recreational				
	Motueka Business Area A Differential	This will apply to properties with land use categories as listed above for rateable rating units in Motueka Business Rating Area A	G1, G2	Rate in the \$ of Capital Value	0.0423 cents	42
	Motueka Business Area B Differential	This will apply to properties with land use categories as listed above for rateable rating units in Motueka Business Rating Area B	G1	Rate in the \$ of Capital Value	0.0273 cents	21
6 RICHMOND BUSINESS RATE						
(Funding Governance activities – providing a grant to Richmond Unlimited to fund promotion of the Richmond business area and covering administration and other associated costs.)		Where the land is situated being rateable rating units in the Richmond Business Rating Area and the use to which the land is put. The land usage categories as set out in the Rating Valuations Rules 2008 for actual property use that will be charged for this rate include: Commercial, Industrial, Multi use commercial/ industrial, Residential – public communal/ multi use, Lifestyle – multi-use, Transport, Utility services – communications, Community services – Medical and allied, and Recreational		Rate in the \$ of Capital Value	0.0469 cents	128

	DIFFERENTIAL CATEGORY	CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2019 - 2020 RATE (GST INC)	2019 - 2020 TOTAL RATE (\$000, GST INC)
7 RUBY BAY STOPBANK RATE						
(Funding the costs of Coastal Structure activities – the capital costs of the Ruby Bay Stop Bank.)		Where the land is situated being rateable rating units in the Ruby Bay Stopbank Rating Area	l1	Fixed amount \$ per Rating Unit	\$1,072.38	11
8 MAPUA STOPBANK RATE						
(Funding the costs of Coastal Structure activities – the capital costs of the Mapua Stop Bank and the operating and other costs of the Ruby Bay and Mapua Stop Banks and coastal studies.)		Where the land is situated being rateable rating units in the Mapua Stopbank Rating Area	J1	Fixed amount \$ per Rating Unit	\$56.67	66
9 MOTUEKA FLOOD CONTROL RATE						
(Funding Flood Protection and River Control Works- the costs of the Motueka Flood Control Project, including project investigation design and feasibility study.)  The flood control was intended to benefit the rating units in the Motueka Flood Control		Where the land is situated being rateable rating units in the Motueka Flood Control Rating Area A and B	K1 – K2			
Pating areas, with a higher degree of benefits for those that are closer to the river. For this season the Council has determined that a differential charge will be applied. The differentials are set so that the A Differential contributes 57% of the planned targeted atterevenue and the B Differential contributes 43% of the planned targeted rate revenue.	Motueka Flood Control Area A Differential	Where the land is situated being rateable rating units in the Motueka Flood Control Rating Area A	K1	Rate in the \$ of Capital Value	0.0068 cents	42
	Motueka Flood Control Area B Differential	Where the land is situated being rateable rating units in the Motueka Flood Control Rating Area B	K2	Rate in the \$ of Capital Value	0.0010 cents	31
10 TORRENT BAY REPLENISHMENT RATE						
(Funding the costs of Coastal Structure Activities- reinstating and maintaining the beach at Torrent Bay.)		Where the land is situated being rateable rating units in the Torrent Bay Rating Area A and B	L1-L2			
The replenishment has a benefit to the rating units in the Torrent Bay area, with a higher degree of benefits for those that are closer to the foreshore. For this reason the Council has determined that a differential charge will be applied.  The differentials are set to generate the same amount of planned rates from Torrent Bay	Torrent Bay Area A Differential	Where the land is situated being rateable rating units in the Torrent Bay Rating Area A	L1	Fixed amount \$ per Rating Unit	\$857.52	10
The differentials are set to generate the same amount of planned rates from Torrent Bay Area A Differential and Torrent Bay Area B Differential. There are significantly more rating units in Area B than in Area A which means those individual rating units in Area A will be contributing more for the higher degree of benefits they receive.	Torrent Bay Area B Differential	Where the land is situated being rateable rating units in the Torrent Bay Rating Area B	L2	Fixed amount \$ per Rating Unit	\$270.79	10
11 DISTRICT FACILITIES RATE						
(Funding Community Development activities including part of the costs of capital funding for new, large, community, recreational, sporting or cultural district projects which have met defined criteria, and will provide benefit to the residents of Tasman District.)		Every rateable rating unit in the district		Fixed amount \$ per Rating Unit	\$46.97	1,112

	DIFFERENTIAL CATEGORY	CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2019 - 2020 RATE (GST INC)	2019 - 2020 TOTAL RATE (\$000, GST INC)
12 SHARED FACILITIES RATE						
(Funding Community Development activities including part of the costs of capital funding for new, large, community, recreational, sporting or cultural regional projects which have met defined criteria, and will provide benefit to the residents of Tasman District and Nelson City.)		Every rateable rating unit in the district		Fixed amount \$ per Rating Unit	\$64.22	1,520
13 FACILITIES OPERATIONS RATE						
(Funding Community Development activities including the operating costs of various community facilities within the District.)		Every rateable rating unit in the district		Fixed amount \$ per Rating Unit	\$50.48	1,195
14 MUSEUMS FACILITIES RATE						
(Funding Community Development museum activities including contributing to the capital and operating costs of the Regional Museum, and the Council's District museums.)		Every rateable rating unit in the district		Fixed amount \$ per Rating Unit	\$56.33	1,333
15 REFUSE/RECYCLING RATE						
(Funding Solid Waste activities including kerbside recycling, rubbish collection and other waste related activities.)		Where the land is situated being rating units in the Refuse/Recycling Rating Area	M1-M16	Fixed amount \$ per Rating Unit	\$136.23	2,726
16. MAPUA REHABILITATION RATE						
(Funding costs of Environmental Management activities – interest and loans and holding costs associated with the former Fruit Grower Chemical Company site.)		Every rateable rating unit in the district		Fixed amount \$ per Rating Unit	\$5.94	141
17 GOLDEN BAY COMMUNITY BOARD RATE						
(Funding Governance activities- the costs of the Golden Bay Community Board and specific projects that the Board wishes to undertake in the Golden Bay Ward.)		Where the land is situated being rateable rating units in the Golden Bay Community Board Rating Area, which is the Golden Bay Ward	N1	Fixed amount \$ per Rating Unit	\$19.37	65
18 MOTUEKA COMMUNITY BOARD RATE						
(Funding Governance activities- the costs of the Motueka Community Board and specific projects that the Board wishes to undertake in the Motueka Ward.)		Where the land is situated being rateable rating units in the Motueka Community Board Rating Area, which is the Motueka Ward	O1	Fixed amount \$ per Rating Unit	\$19.12	111

DIFFERENTIAL CATEGORY	CATEGORIES OF LAND ON WHICH RATE IS SET	MAP REF. (IF APPLICABLE)	FACTORS	2019 - 2020 RATE (GST INC)	2019 – 2020 TOTAL RATE (\$000, GST INC)
19 WARM TASMAN RATE					
(Funding the costs of Environmental Management activities – the Warm Tasman Scheme.)  The rate will commence in the first rating year after the application is finalised.	Provision of service which occurs when homeowners apply and are approved into the scheme which results in the installation of a wood burner and/or insulation into their property		Extent of provision of service: calculated per \$ of the total cost of the installed works and the administration fee charged over a 9 year period including GST and interest	\$0.1553	48
20 WAIMEA COMMUNITY DAM: ENVIRONMENTAL AND COMMUNITY BENEFITS RATES					
The Council utilises two targeted rates to fund the Council's rates contribution for environmental and community benefits associated with the Waimea Community Dam. The Districtwide rate is set to fund 70% of the environmental and community benefit cost to be funded through rates less the amount recovered through charges. In addition those rating units within the Zone of Benefit (ZOB) will fund the remaining 30% of the revenue less the amount recovered through charges because properties with a closer proximity to the water supplied by the dam will have a greater benefit than those farther away.  The Waimea Community Dam – Environmental & Community Benefits Rates include some funding for costs incurred that have not been covered as part of the project joint venture. In the event that the project doesn't proceed, Council will use					
the full funds collected by these rates to fund costs that have been incurred up to the point of making a decision.					
20.1 WAIMEA COMMUNITY DAM – ENVIRONMENTAL AND COMMUNITY BENEFITS DISTRICTWIDE RATE					
(Funding the costs of the water supply activity – Council's contribution for the environmental & community benefits associated with the Waimea Community Dam.)	Every rateable rating unit in the district		Fixed amount \$ per Rating Unit	\$17.98	426
20.2 WAIMEA COMMUNITY DAM - ENVIRONMENTAL AND COMMUNITY BENEFITS ZOB RATE					
(Funding the costs of the water supply activity – Council's contribution for the environmental & community benefits associated with the Waimea Community Dam.)	Where the land is situated being rateable rating units in the Waimea Community Dam Zone of Benefit Rating Area	P1	Rate in the \$ of Capital Value	0.0025 cents	180
TOTAL INCLUDING GST					87,567
TOTAL EXCLUDING GST					76,145
Plus: Rates penalties					393
TOTAL RATES INCLUDING RATES PENALTIES INCLUDING GST					87,960
TOTAL RATES INCLUDING RATES PENALTIES EXCLUDING GST					76,538

## ASSESSMENT AND INVOICING

For rates other than volumetric metered water rates, rates are set as at 1 July each year and the Council invoices rates quarterly, with the instalment invoice dates being 1 August, 1 November, 1 February and 1 May. Each instalment is one quarter of the total annual rates payable for the year. Rates are due and payable to the Tasman District Council. The 2019/2020 rates instalments due dates for payment are:

INSTALMENT 1	20 AUG 2019
INSTALMENT 2	20 NOV 2019
INSTALMENT 3	20 FEB 2020
INSTALMENT 4	20 MAY 2020

Volumetric metered water rates are invoiced separately from other rates. Invoices for the majority of users are issued six monthly and invoices for larger industrial users are issued monthly. The 2019/2020 due dates for payment are as follows:

#### **METERS INVOICED IN JUNE: 22 JUL 2019**

(may include but is not limited to meters in Murchison, Upper Takaka, Pohara, Collingwood & meters W00898, W00897, W00906, W45268)

#### **METERS INVOICED IN JULY: 20 AUG 2019**

(may include but is not limited to meters in Hope, Brightwater, Wakefield, Tapawera, meters W00898, W00897, W00906, W45268)

#### **METERS INVOICED IN AUGUST: 20 SEP 2019**

(may include but is not limited to meters in Mapua, meters W00898, W00897, W00906, W45268)

#### **METERS INVOICED IN SEPTEMBER: 21 OCT 2019**

(may include but is not limited to meters in Motueka, Kaiteriteri, Riwaka, meters W00898, W00897, W00906, W45268)

#### **METERS INVOICED IN OCTOBER: 20 NOV 2019**

(may include but is not limited to meters in Richmond, meters W00898, W00897, W00906, W45268)

## METERS INVOICED IN NOVEMBER: 20 DEC 2019

(may include but is not limited to meters W00898, W00897, W00906, W45268)

#### **METERS INVOICED IN DECEMBER: 20 JAN 2020**

(may include but is not limited to meters in Murchison, Upper Takaka, Pohara, Collingwood & meters W00898, W00897, W00906, W45268)

#### **METERS INVOICED IN JANUARY: 20 FEB 2020**

(may include but is not limited to meters in Hope, Brightwater, Wakefield, Tapawera, meters W00898, W00897, W00906, W45268)

#### **METERS INVOICED IN FEBRUARY: 20 MAR 2020**

(may include but is not limited to meters in Mapua, meters W00898, W00897, W00906, W45268)

#### **METERS INVOICED IN MARCH: 20 APR 2020**

(may include but is not limited to meters in Motueka, Kaiteriteri, Riwaka, meters W00898, W00897, W00906, W45268)

#### **METERS INVOICED IN APRIL: 20 MAY 2020**

(may include but is not limited to meters in Richmond, meters W00898, W00897, W00906, W45268)

#### **METERS INVOICED IN MAY: 22 JUN 2020**

(may include but is not limited to meters W00898, W00897, W00906, W45268)

Payments received will be applied to the oldest outstanding amounts first.

#### ASSESSMENT AND INVOICING (CONT.)

#### **PENALTIES**

For rates other than volumetric metered water rates, under Section 57 and 58 of the Local Government (Rating) Act 2002, the Council prescribes a penalty of ten percent (10%) of the amount of rate instalments remaining unpaid after the due date to be added on the following dates:

INSTALMENT 1	21 AUG 2019
INSTALMENT 2	21 NOV 2019
INSTALMENT 3	21 FEB 2020
INSTALMENT 4	21 MAY 2020

For volumetric metered water rates, a penalty of 10 percent (10%) will be added to the amount of metered water rates remaining unpaid after the due date to be added on the following dates:

**METERS INVOICED IN JUNE: 23 JUL 2019** 

**METERS INVOICED IN JULY: 21 AUG 2019** 

**METERS INVOICED IN AUGUST: 23 SEP 2019** 

METERS INVOICED IN SEPTEMBER: 22 OCT 2019

**METERS INVOICED IN OCTOBER: 21 NOV 2019** 

METERS INVOICED IN NOVEMBER: 23 DEC 2019

**METERS INVOICED IN DECEMBER: 21 JAN 2020** 

**METERS INVOICED IN JANUARY: 21 FEB 2020** 

METERS INVOICED IN FEBRUARY: 23 MAR 2020

**METERS INVOICED IN MARCH: 21 APR 2020** 

**METERS INVOICED IN APRIL: 21 MAY 2020** 

**METERS INVOICED IN MAY: 23 JUN 2020** 

On 4 July 2019, a further penalty of five percent (5%) will be added to rates (including previously applied penalties) that remain unpaid from previous years on 1 July 2019. On 7 January 2020, a further penalty of five percent (5%) will be added to any portion of previous years rates (including previously applied penalties) still remaining unpaid on 4 January 2020.

The above penalties will not be charged on a rating unit where Council has agreed to a programme for payment of rate arrears or where a direct debit programme is in place and payments are being honoured.

# INDICATIVE RATES IMPACT ON EXAMPLE PROPERTIES

The Council uses example properties with different rating mixes and a range of property values to illustrate the impact of its rating policies.

The General Rate applies to every rateable rating unit in the District. Targeted rates are applied to rating units depending on how each targeted rate is set, as detailed in the Council's Funding Impact Statement.

To demonstrate rates changes between the 2018/2019 year and the indicative rates for the 2019/2020 year, a selection of 26 properties from the District have been set out below.

These properties are examples of properties and do not cover all situations for all of the rateable properties in the District.

More information on the proposed rates for a particular property can be found on the Council website, www.tasman.govt.nz.

The following table is GST inclusive. It covers the total rates increases including both the increases in the general and targeted rates. Metered water has been included using the actual volumes for the example properties in the previous year.

Depending on particular circumstances and the effect of specific targeted rates, individual circumstances will vary from these examples.

The overall indicative rates change for these properties range from 0.4% to 5.8%.

	CAPITAL VALUE (2017 DISTRICT WIDE REVALUATION)	2018/2019 ACTUAL RATES	2019/2020 INDICATIVE RATES	% CHANGE FROM 2018/2019	\$ CHANGE FROM 2018/2019
Residential – Takaka	\$350,000	\$2,550	\$2,587	1.5%	\$37
Residential – Murchison, with 121m³ of water, Urban Water Supply Metered Connections	\$190,000	\$2,382	\$2,392	0.4%	\$10
Residential – Mapua (no wastewater/metered water)	\$645,000	\$2,290	\$2,346	2.4%	\$56
Residential – Mapua, with 146m³ of water, Urban Metered Water Supply	\$495,000	\$3,533	\$3,581	1.4%	\$48
Residential – Kaiteriteri, with 127m³ of water, Urban Water Supply Metered Connections	\$790,000	\$4,285	\$4,352	1.6%	\$67
Residential – Brightwater, with 121m³ of water, Urban Water Supply Metered Connections	\$500,000	\$3,582	\$3,645	1.8%	\$63
Residential – Wakefield, with 151m³ of water, Urban Water Supply Metered Connections	\$455,000	\$3,336	\$3,382	1.4%	\$46
Residential – Motueka, with 118m³ of water, Motueka Water Supply Metered Connections	\$490,000	\$3,109	\$3,219	3.5%	\$110
Residential – Richmond (Waimea Village,) with 30m³ of water, Urban Water Supply Metered Connections	\$280,000	\$2,580	\$2,617	1.4%	\$37
Residential – Richmond, with 112m³ of water, Urban Water Supply Metered Connections	\$670,000	\$3,890	\$3,954	1.6%	\$64
Residential – Richmond, with 106m³ of water, Urban Water Supply Metered Connections	\$1,210,000	\$5,418	\$5,514	1.8%	\$96
Dairy Farm – Collingwood-Bainham	\$7,800,000	\$20,353	\$21,087	3.6%	\$734
Forestry – Motueka	\$3,830,000	\$10,021	\$10,360	3.4%	\$339
Horticultural – Hope	\$1,555,000	\$4,435	\$4,580	3.3%	\$145
Horticultural – Ngatimoti	\$905,000	\$2,726	\$2,785	2.2%	\$59

	CAPITAL VALUE (2017 DISTRICT WIDE REVALUATION)	2018/2019 ACTUAL RATES	2019/2020 INDICATIVE RATES	% CHANGE FROM 2018/2019	\$ CHANGE FROM 2018/2019
Horticultural – Waimea West, with 9 hectares, with Water Supply Dams- Wai-iti Valley Community Dam	\$1,515,000	\$7,941	\$8,062	1.5%	\$121
Pastoral Farming (Fattening) – Upper Moutere	\$1,090,000	\$3,172	\$3,251	2.5%	\$79
Lifestyle – Wakefield, with 3m³/day restrictor, Eighty Eight Valley Rural Water Supply	\$2,000,000	\$6,153	\$6,508	5.8%	355
Lifestyle – East Takaka	\$570,000	\$1,930	\$1,962	1.7%	32
Lifestyle – Neudorf, with 2m³/day restrictor, Dovedale Rural Water Supply	\$430,000	\$2,887	\$3,013	4.4%	126
Lifestyle – Tasman with 2m³/day restrictor, Rural Water Extension to Urban Water Scheme	\$825,000	\$3,928	\$4,008	2.0%	80
Lifestyle – Bronte, with 3m³/day restrictor, Redwood Valley Rural Water Supply	\$1,390,000	\$5,185	\$5,436	4.8%	251
Commercial – Queen St, Richmond, with 106m <sup>3</sup> of water, Urban Water Supply Metered Connections	\$1,370,000	\$8,662	\$8,840	2.1%	\$178
Commercial – High St, Motueka	\$1,460,000	\$7,068	\$7,165	1.4%	\$97
Industrial – Cargill Place, Richmond, with 97m³ of water, Urban Water Supply Metered Connections	\$660,000	\$3,819	\$3,881	1.6%	\$62
Utility	\$77,210,000	\$171,026	\$176,339	3.1%	\$5,313

#### The following table shows the breakdown of the rates for the example properties for 2019/20:

	GENERAL RATES	DISTRICT- WIDE TARGETED RATES (1)	STORM- WATER RATE	WASTE- WATER RATE	REGIONAL RIVER WORKS RATE	REFUSE/ RECYCLING RATE	COMMUNITY BOARD RATES (2)	WATER SUPPLY FIRE- FIGHTING RATES (3)	MOTUEKA FLOOD CONTROL	MAPUA STOPBANK	BUSINESS RATES (4)	WATER SUPPLY - DAMS: WAI- ITI VALLEY COMMUNITY DAM RATE	WATER SUPPLY RATES (5)	WAIMEA COMMUNITY DAM - ENVIRONMENTAL & COMMUNITY BENEFITS ZOB RATE	TOTAL RATES
Residential – Takaka	\$1,087	\$242	\$199	\$707	\$99	\$136	\$19	\$98	-	-	_	-	-	-	\$2,587
Residential – Murchison, with 121m³ of water, Urban Water Supply Metered Connections	\$722	\$242	\$108	\$707	\$12	-	-	_	_	-	-	-	\$601	-	\$2,392
Residential – Mapua (no wastewater/ metered water)	\$1,759	\$242	\$38	-	\$98	\$136	-	_	-	\$57	-	-	-	\$16	\$2,346
Residential – Mapua, with 146m³ of water, Urban Metered Water Supply	\$1,417	\$242	\$281	\$707	\$73	\$136	-	-	-	\$57	-	-	\$655	\$13	\$3,581

	GENERAL RATES	DISTRICT- WIDE TARGETED RATES (1)	STORM- WATER RATE	WASTE- WATER RATE	REGIONAL RIVER WORKS RATE	REFUSE/ RECYCLING RATE	COMMUNITY BOARD RATES (2)	WATE SUPP FIR FIGHTIN RATES (	PLY RE- NG	MOTUEKA FLOOD CONTROL RATE	MAPUA STOPBANK RATE	BUSINESS RATES (4)	WATER SUPPLY - DAMS: WAI- ITI VALLEY COMMUNITY DAM RATE	WATER SUPPLY RATES (5)	WAIMEA COMMUNITY DAM - ENVIRONMENTAL & COMMUNITY BENEFITS ZOB RATE	TOTAL RATES
Residential – Kaiteriteri, with 127m³ of water, Urban Water Supply Metered Connections	\$2,089	\$242	\$448	\$707	\$90	\$136	\$19		-	\$8	-	-	-	\$613	-	\$4,352
Residential – Brightwater, with 121m³ of water, Urban Water Supply Metered Connections	\$1,428	\$242	\$284	\$707	\$235	\$136	-		-	-	-	-	-	\$600	\$13	\$3,645
Residential – Wakefield, with 151m³ of water, Urban Water Supply Metered Connections	\$1,326	\$242	\$258	\$707	\$47	\$136	-		-	-	-	-	-	\$666	-	\$3,382
Residential – Motueka, with 118m³ of water, Motueka Water Supply Metered Connections	\$1,406	\$242	\$278	\$707	\$59	\$136	\$19	\$1	18	\$5	-	-	-	\$349	-	\$3,219
Residential – Richmond (Waimea Village,) with 30m³ of water, Urban Water Supply Metered Connections	\$927	\$242	\$159	\$707	\$36	\$136	-		_	-	-	-	-	\$403	\$7	\$2,617
Residential – Richmond, with 112m³ of water, Urban Water Supply Metered Connections	\$1,816	\$242	\$380	\$707	\$75	\$136	-		-	-	-	-	-	\$581	\$17	\$3,954
Residential – Richmond, with 106m³ of water, Urban Water Supply Metered Connections	\$3,045	\$242	\$686	\$707	\$99	\$136	-		-	-	-	-	-	\$568	\$31	\$5,514
Dairy Farm – Collingwood-Bainham	\$18,051	\$242	\$465	-	\$2,295	-	\$19	\$1	15	-	-	-	-	-	-	\$21,087
Forestry – Motueka	\$9,011	\$242	\$228	_	\$686	\$136	\$19		_	\$38	_	_	_	_	-	\$10,360

	GENERAL RATES	DISTRICT- WIDE TARGETED RATES (1)	STORM- WATER RATE	WASTE- WATER RATE	REGIONAL RIVER WORKS RATE	REFUSE/ RECYCLING RATE	COMMUNITY BOARD RATES (2)	WATEF SUPPL FIRE FIGHTING RATES (3	FLOOD CONTROL	MAPUA STOPBANK RATE	BUSINESS RATES (4)	WATER SUPPLY - DAMS: WAI- ITI VALLEY COMMUNITY DAM RATE	WATER SUPPLY RATES (5)	WAIMEA COMMUNITY DAM - ENVIRONMENTAL & COMMUNITY BENEFITS ZOB RATE	
Horticultural – Hope	\$3,831	\$242	\$92	-	\$239	\$136	-	-	-	-	-	-	-	\$40	
Horticultural – Ngatimoti	\$2,351	\$242	\$54	-	\$110	-	\$19	-	\$9	-	-	-	-	-	
Horticultural – Waimea West, with 9 hectares, with Water Supply Dams- Wai-iti Valley Community Dam	\$3,740	\$242	\$90	-	\$897	\$136	-	_	-	-	-	\$2,957	-	-	
Pastoral Farming (Fattening) – Upper Moutere	\$2,772	\$242	\$65	-	\$172	-	-	_	-	-	-	-	-	-	:
Lifestyle – Wakefield, with 3m³/day restrictor, Eighty Eight Valley Rural Water Supply	\$4,844	\$242	\$119	-	\$189	-	-	_	-	-	-	-	\$1,114	-	:
Lifestyle – East Takaka	\$1,588	\$242	\$34	_	\$64	_	\$19	\$15	-	-	_	_	_	-	
Lifestyle – Neudorf, with 2m³/day restrictor, Dovedale Rural Water Supply	\$1,269	\$242	\$26	-	\$62	-	-	_	-	-	-	-	\$1,414	-	Š
Lifestyle – Tasman with 2m³/day restrictor, Rural Water Extension to Urban Water Scheme	\$2,169	\$242	\$49	-	\$122	\$136	-	_	-	-	-	-	\$1,269	\$21	:
Lifestyle – Bronte, with 3m³/day restrictor, Redwood Valley Rural Water Supply	\$3,455	\$242	\$83	-	\$187	\$136	-	_	-	-	-	-	\$1,298	\$35	!
Commercial – Queen St, Richmond, with 106m³ of water, Urban Water Supply Metered Connections	\$3,409	\$242	\$777	\$2,827	\$203	\$136	_	_	_	-	\$643	-	\$568	\$35	

Commercial – High St, Motueka	GENERAL RATES \$3,614	DISTRICT- WIDE TARGETED RATES (1) \$242	STORM- WATER RATE \$828	WASTE- WATER RATE \$1,237	REGIONAL RIVER WORKS RATE \$438	REFUSE/ RECYCLING RATE \$136	COMMUNITY BOARD RATES (2) \$19	WATER SUPPLY FIRE- FIGHTING RATES (3) \$18	MOTUEKA FLOOD CONTROL RATE \$15	MAPUA STOPBANK	BUSINESS RATES (4) \$618	WATER SUPPLY - DAMS: WAI- ITI VALLEY COMMUNITY DAM RATE	WATER SUPPLY RATES (5)	WAIMEA COMMUNITY DAM – ENVIRONMENTAL & COMMUNITY BENEFITS ZOB RATE	TOTAL RATES \$7,165
Industrial – Cargill Place, Richmond, with 97m³ of water, Urban Water Supply Metered Connections	\$1,793	\$242	\$374	\$707	\$63	\$136	-	-	-	-	-	-	\$549	\$17	\$3,881
Utility	\$176,097	\$242	-	-	-	-	-	-	-	_	-	-	-	-	\$176,339

- (1) Includes District Facilities Rate, Shared Facilities
  Rate, Facilities Operations Rate, Museums Facilities
  Rate, Mapua Rehabilitation Rate, and Waimea
  Community Dam Environmental and Community
  Benefits Districtwide Rate.
- (2) Includes Golden Bay Community Board Rate and Motueka Community Board Rate.
- (3) Includes Water Supply: Motueka Firefighting, Water Supply: Takaka Firefighting Capital, and Water Supply: Takaka Firefighting Operating.
- (4) Includes Motueka Business Rate and Richmond Business Rate.
- (5) Includes Water Supply Urban Water Supply Metered Connections: Volumetric Charge, Water Supply – Urban Water Supply Metered Connections: Service Charge, Water Supply – Rural Water Extensions to Urban Water Schemes, Water Supply – Motueka Water Supply Metered Connections: Volumetric Charge, Water Supply – Motueka Water Supply Metered Connections: Service Charge, Water Supply – Dovedale Rural Water Supply, Water Supply – Redwood Valley Rural Water Supply, Water Supply – Eighty Eight Valley Rural Water Supply – Variable Charge, Water Supply – Eighty Eight Valley Rural Water Supply – Service Charge.

# The following rates are not presented in the above examples:

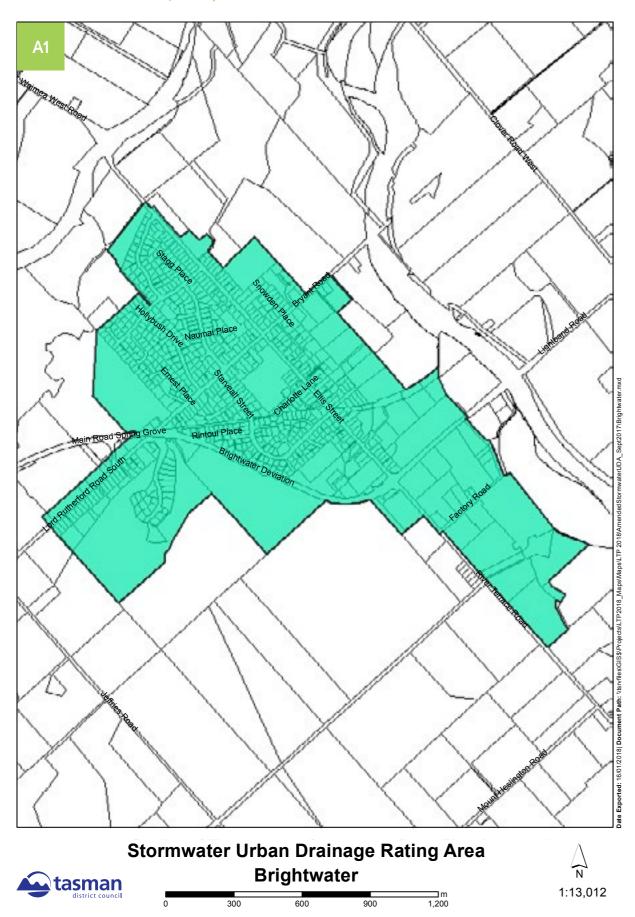
- Water Supply Hamama Rural Water Supply Variable Charge
- Water Supply Hamama Rural Water Supply Service Charge
- Water Supply Hamama Rural Water Supply Fixed Charge based on set land value
- Ruby Bay Stopbank Rate
- Torrent Bay Replenishment Rate
- Warm Tasman Rate

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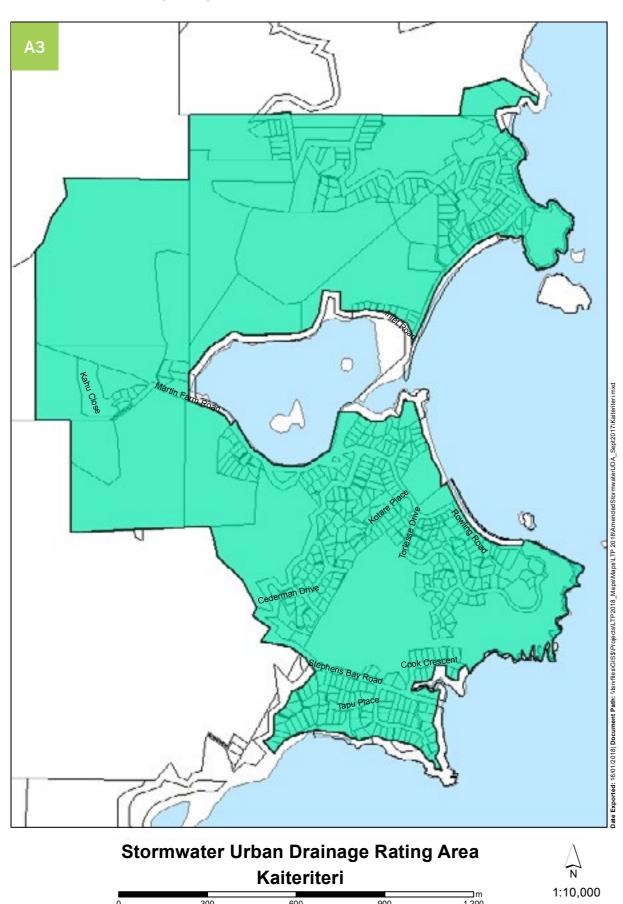
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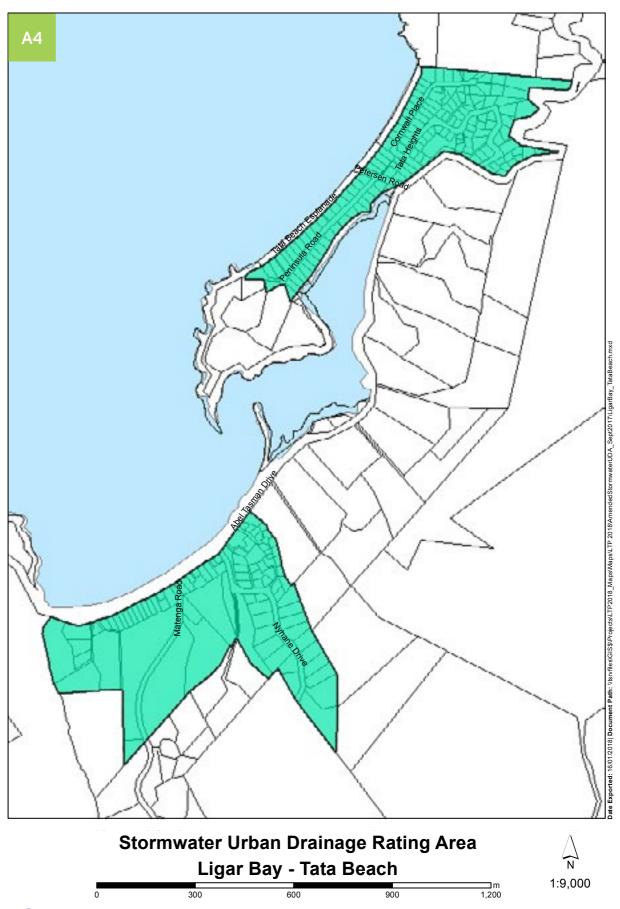
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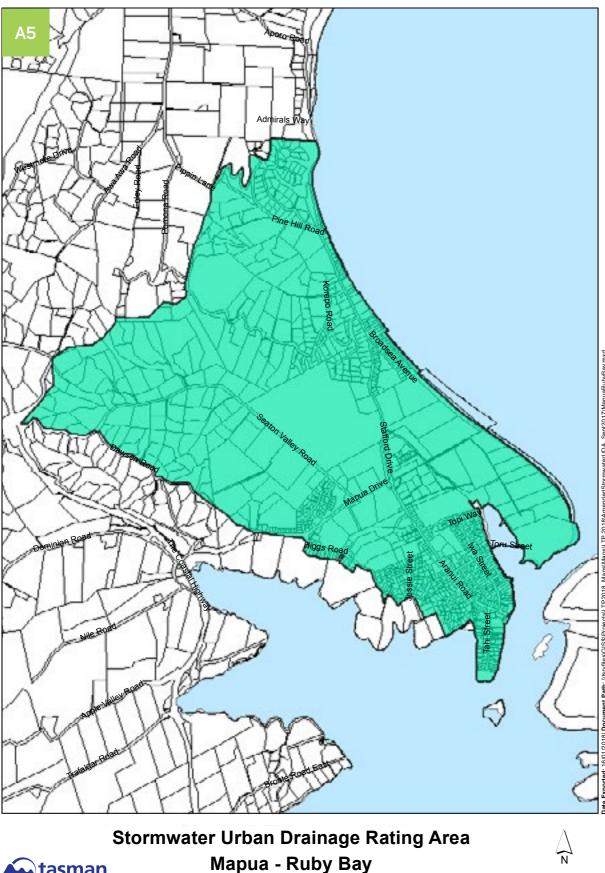








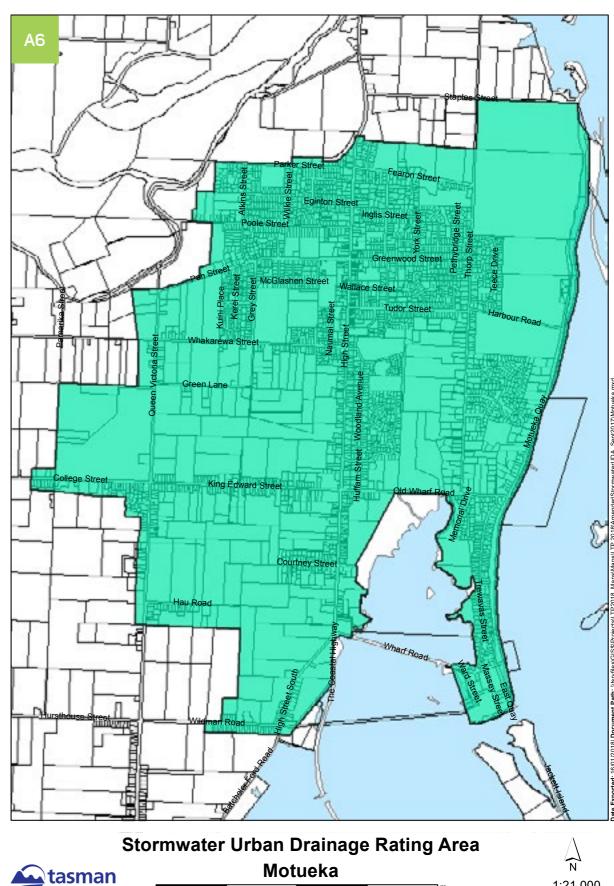




Mapua - Ruby Bay tasman



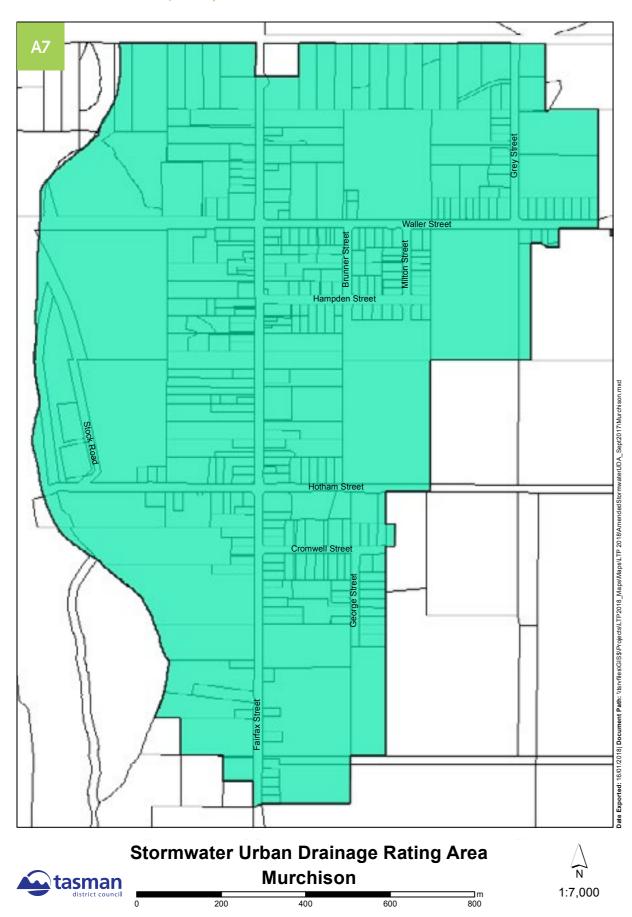
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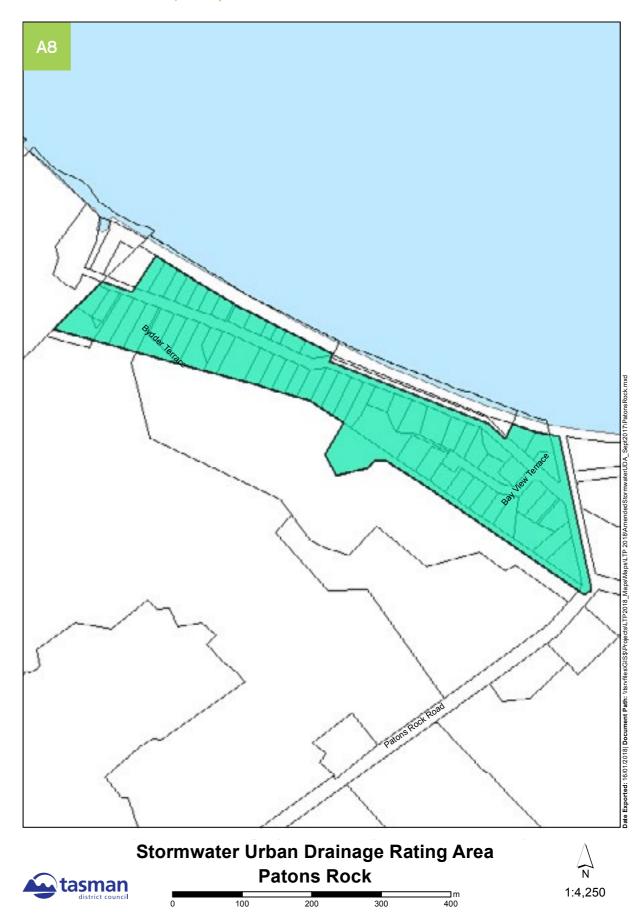


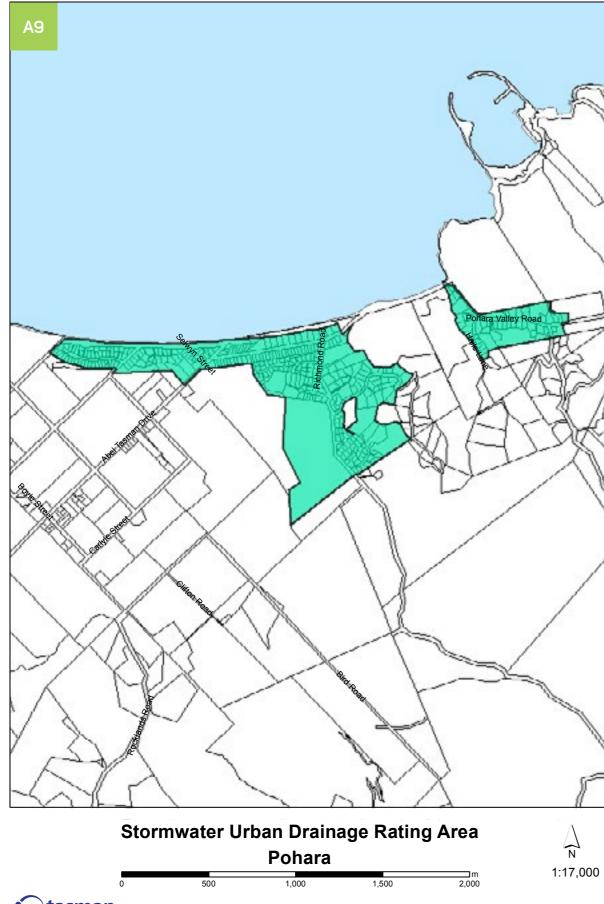
tasman district council

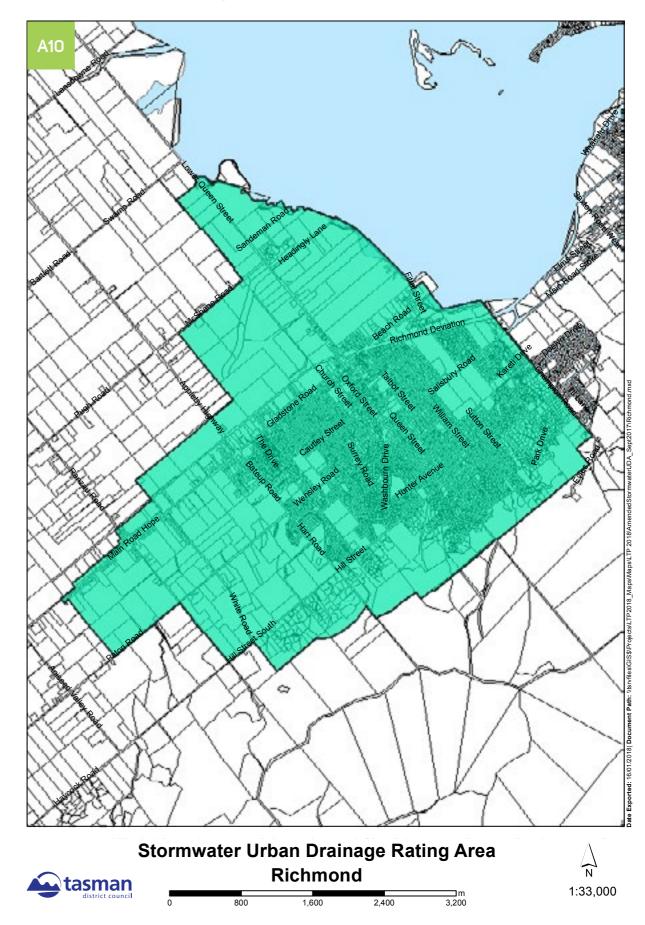


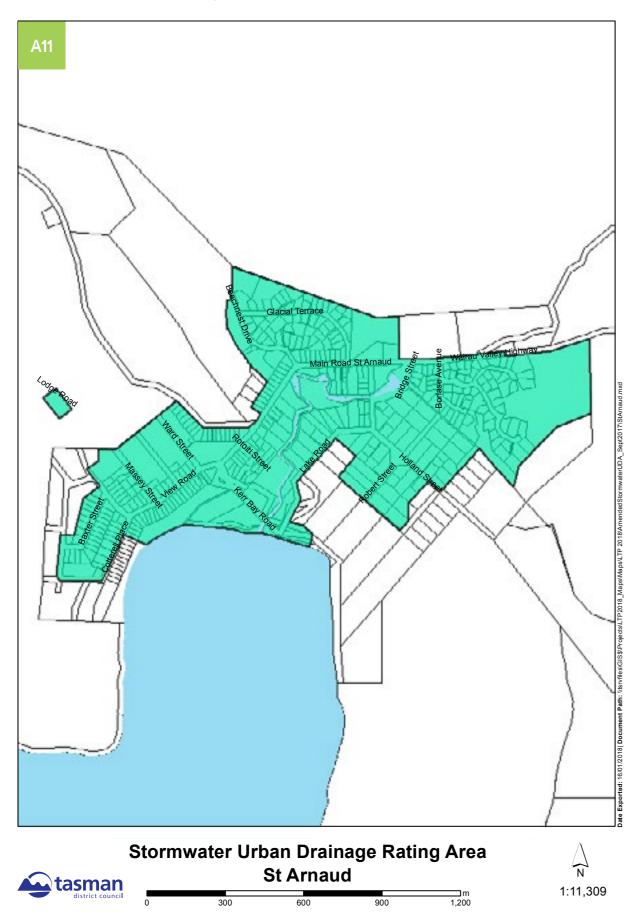


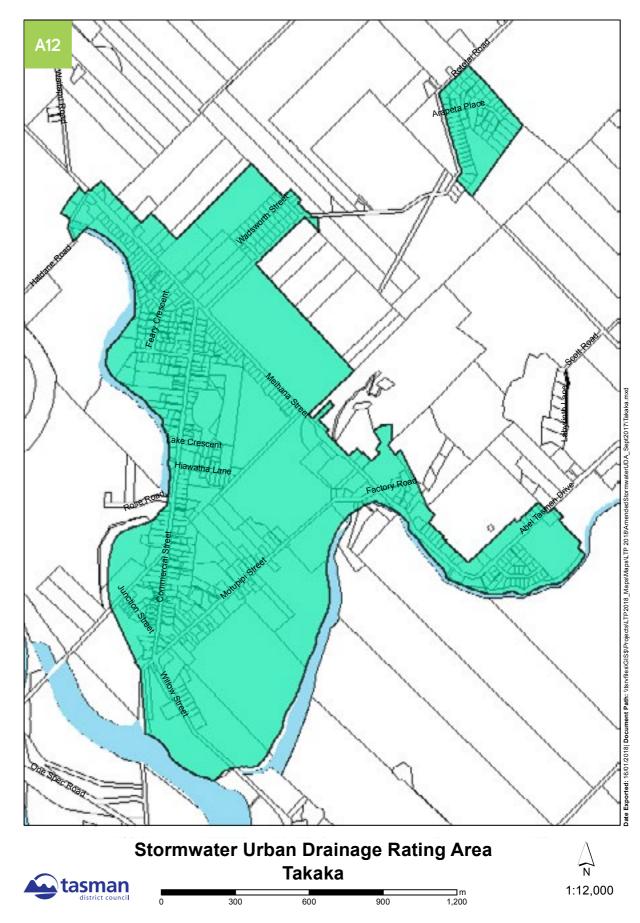


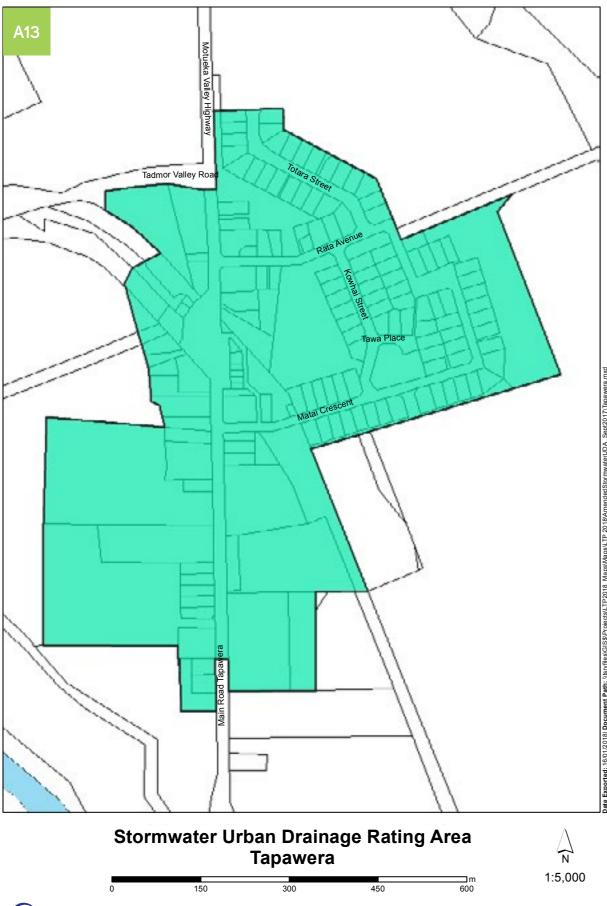


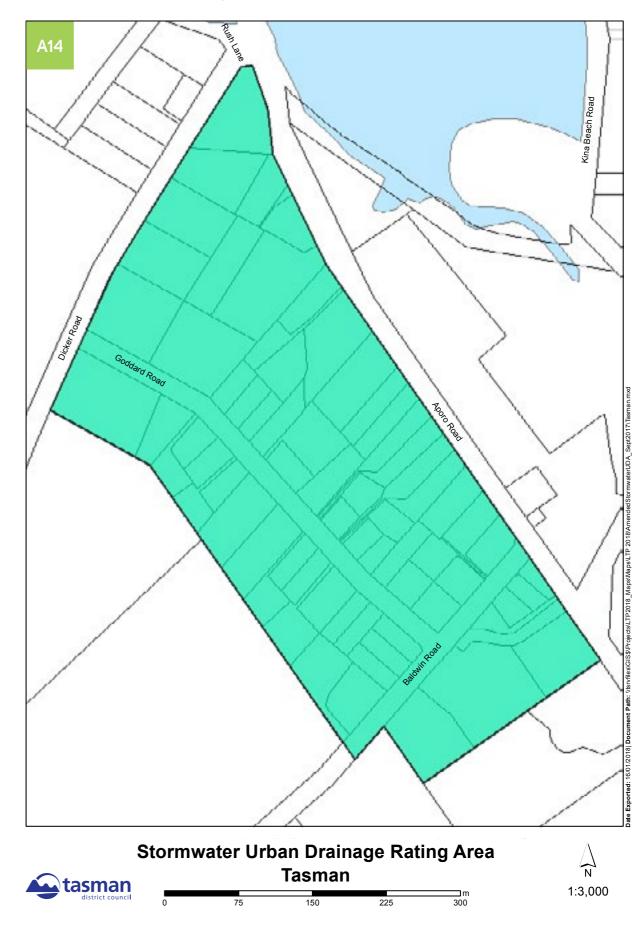


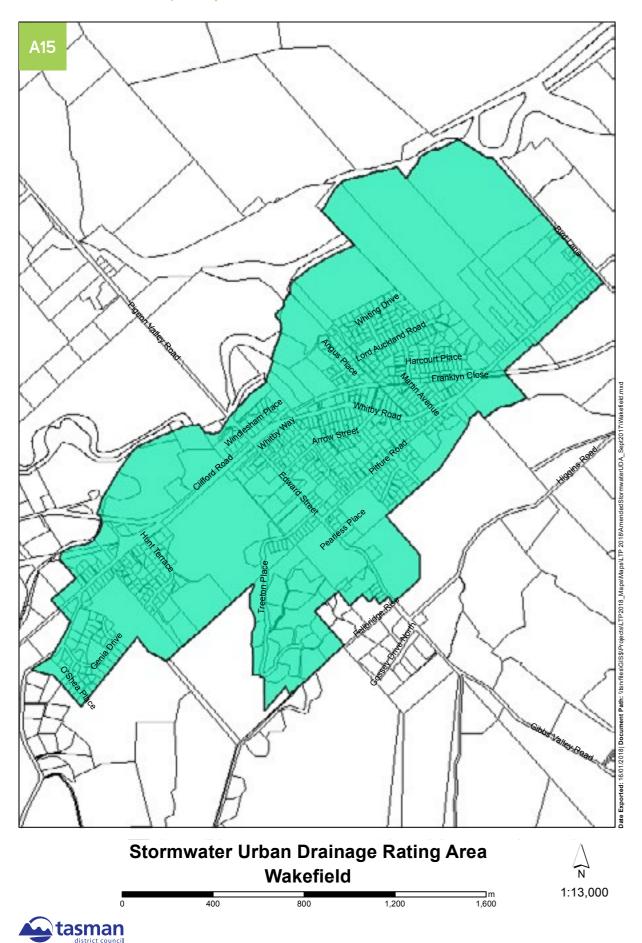


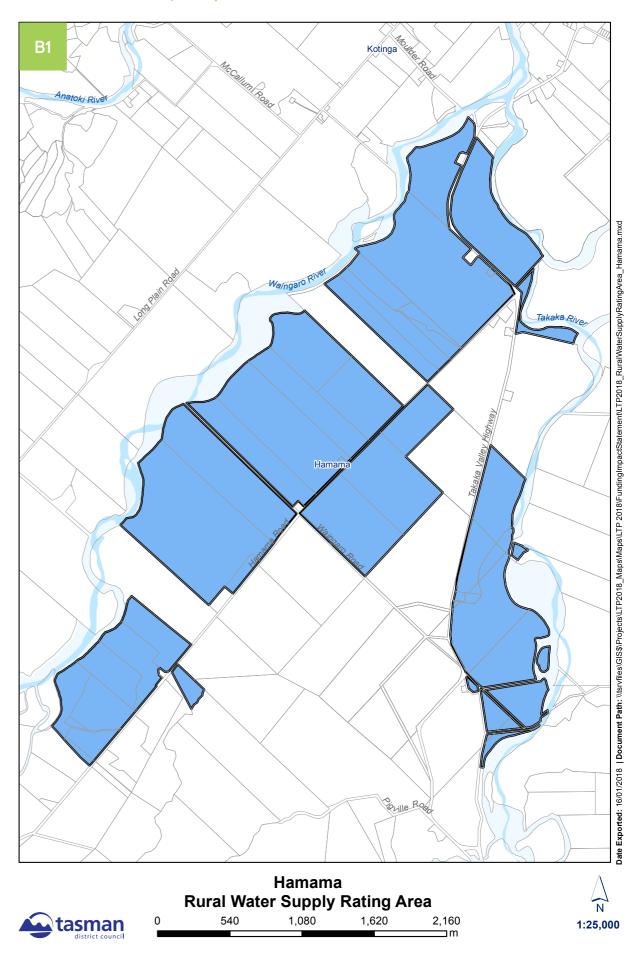


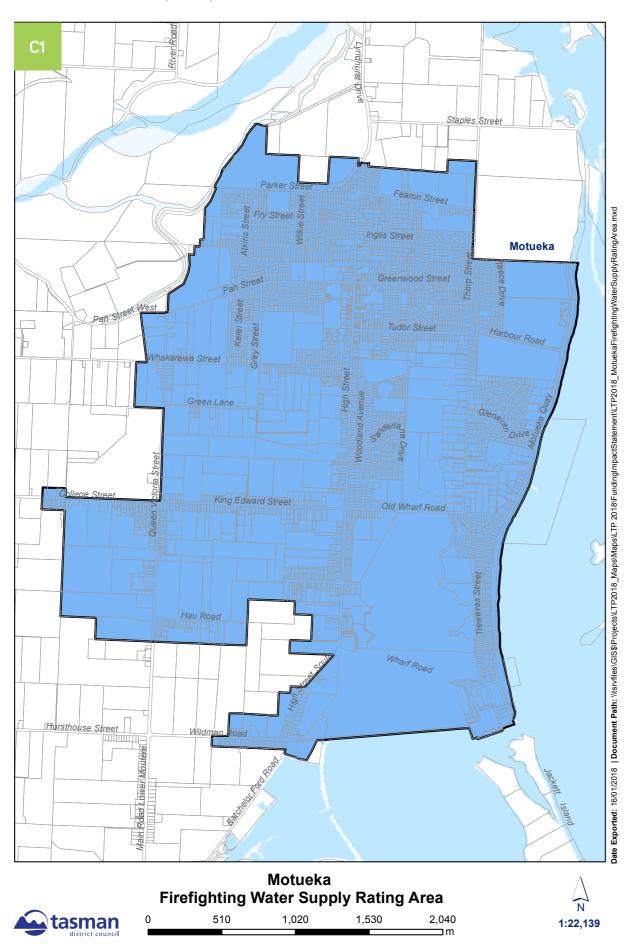


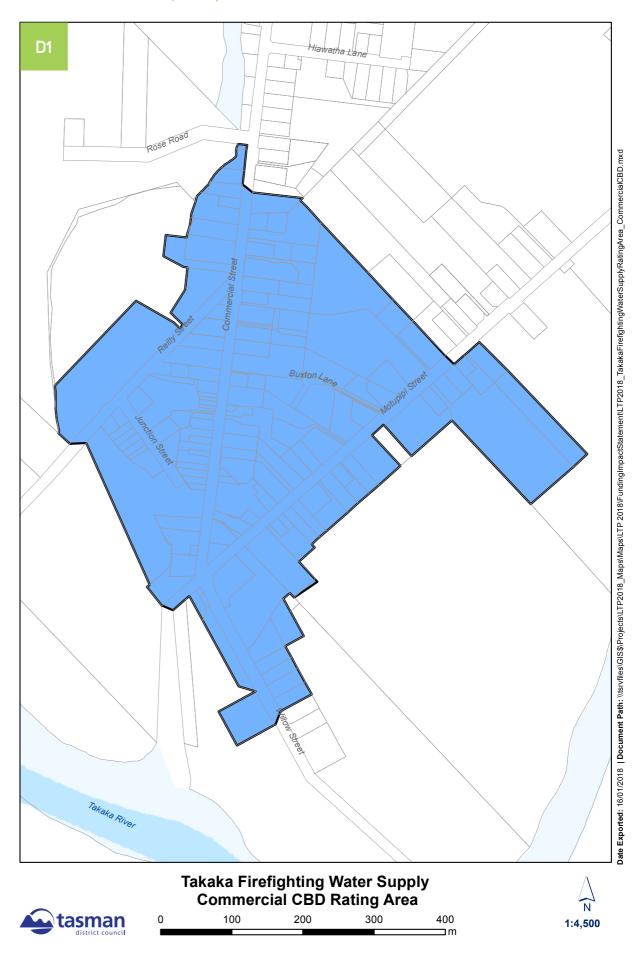


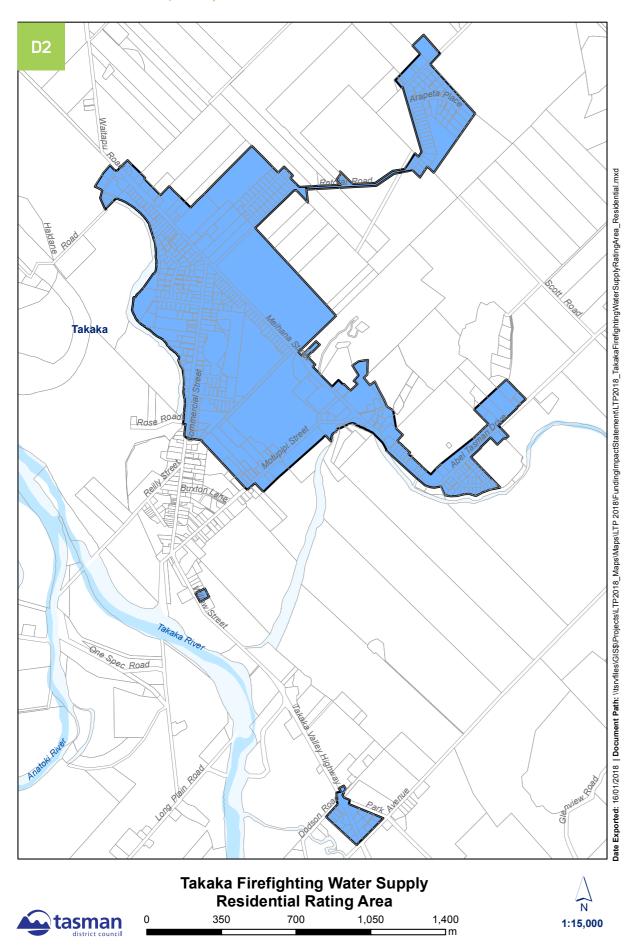


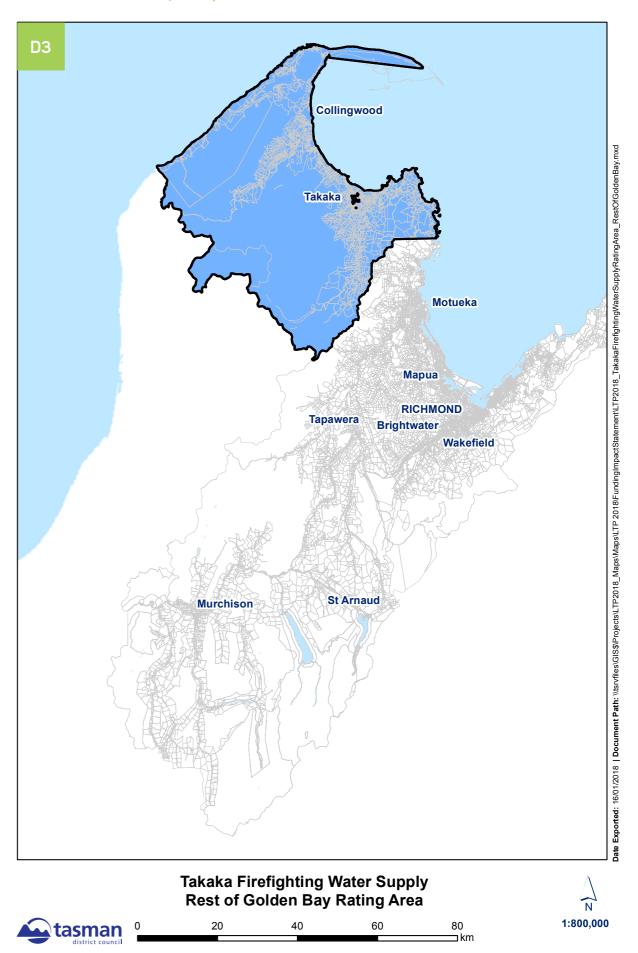


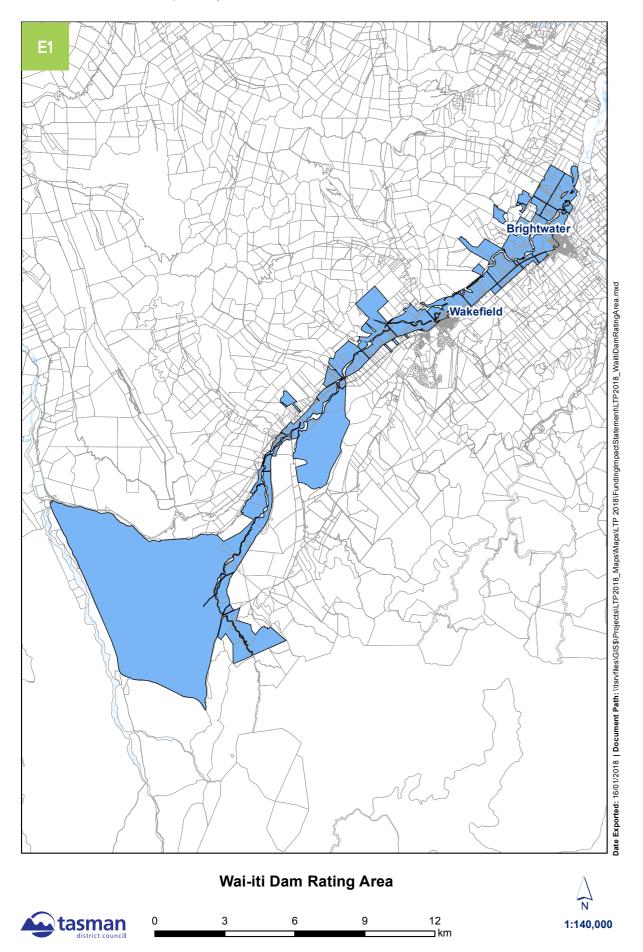


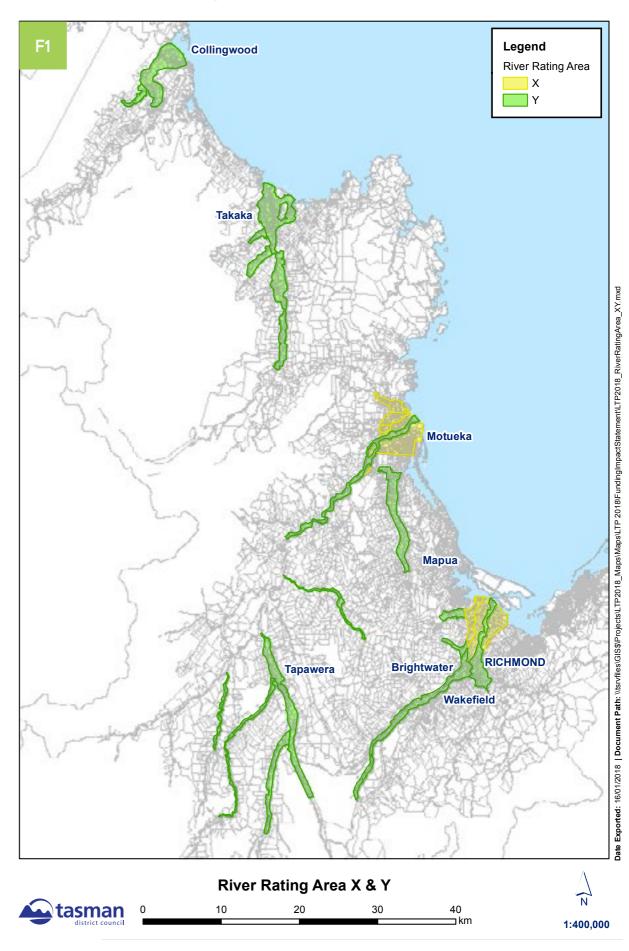


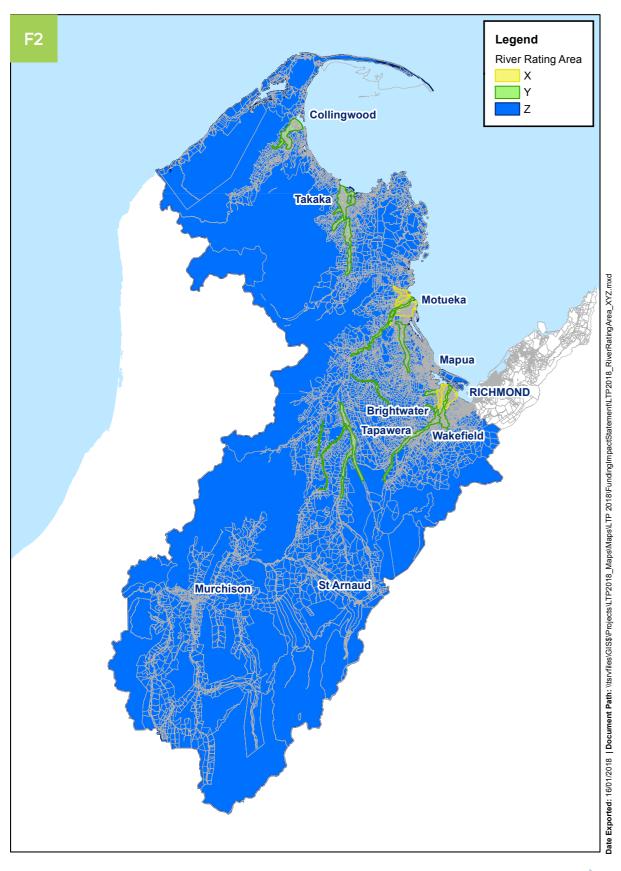


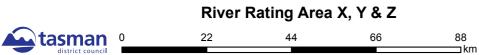




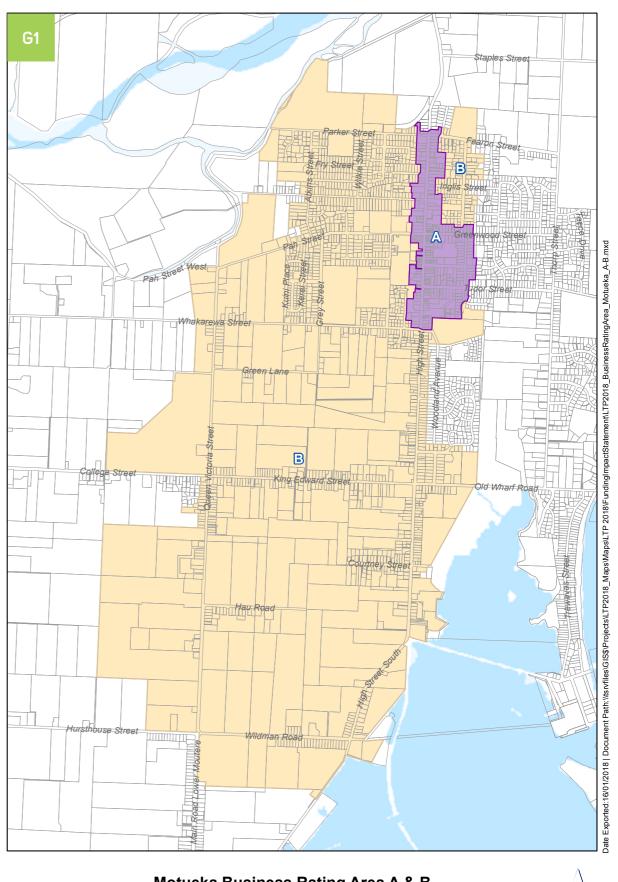


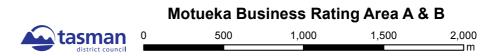




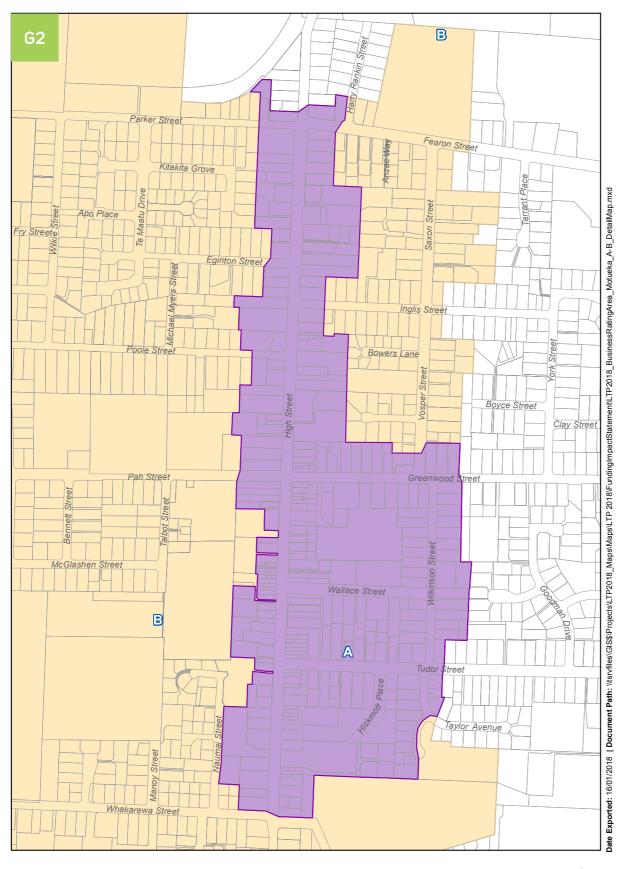


## N 1:831,931



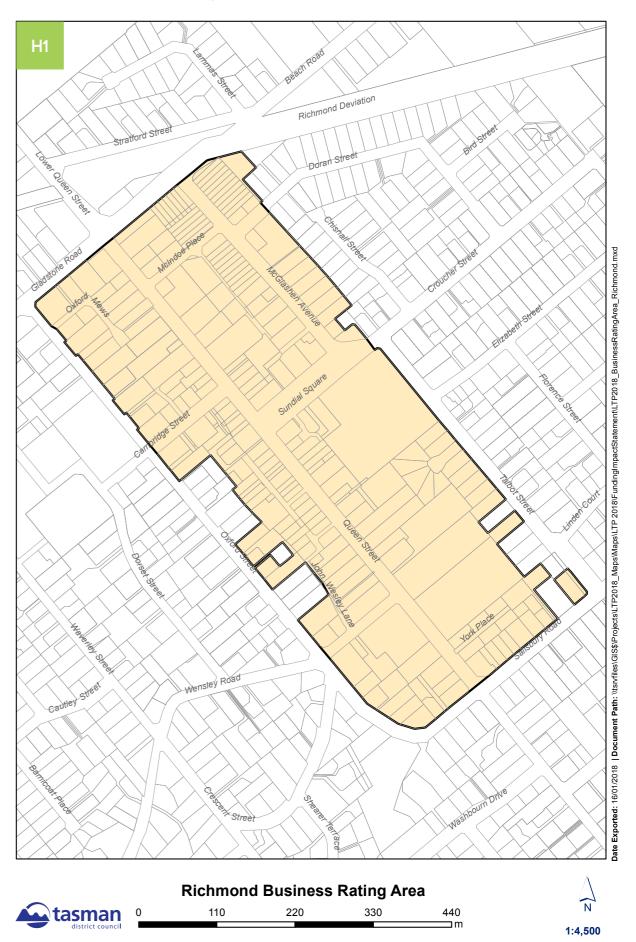


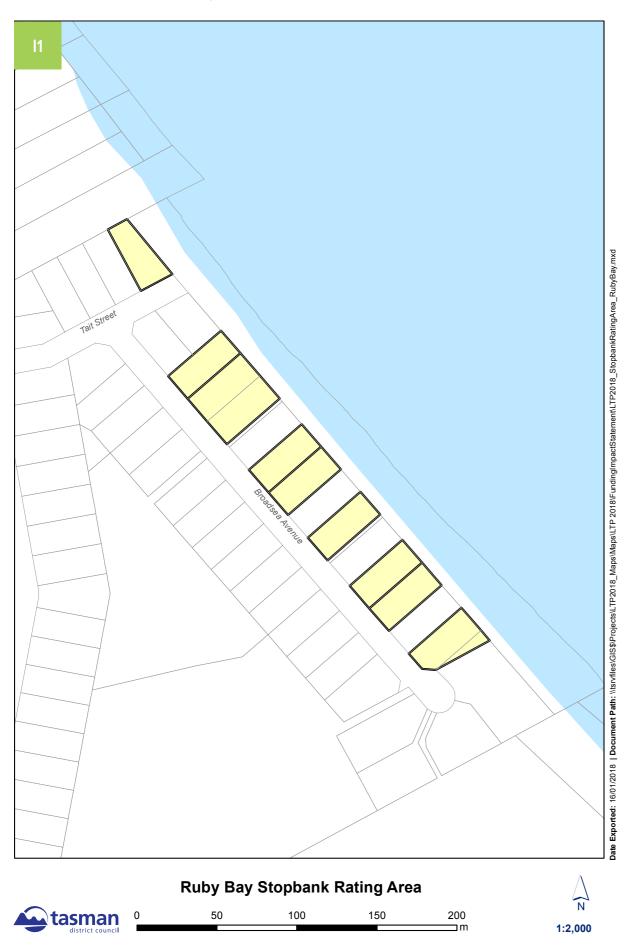


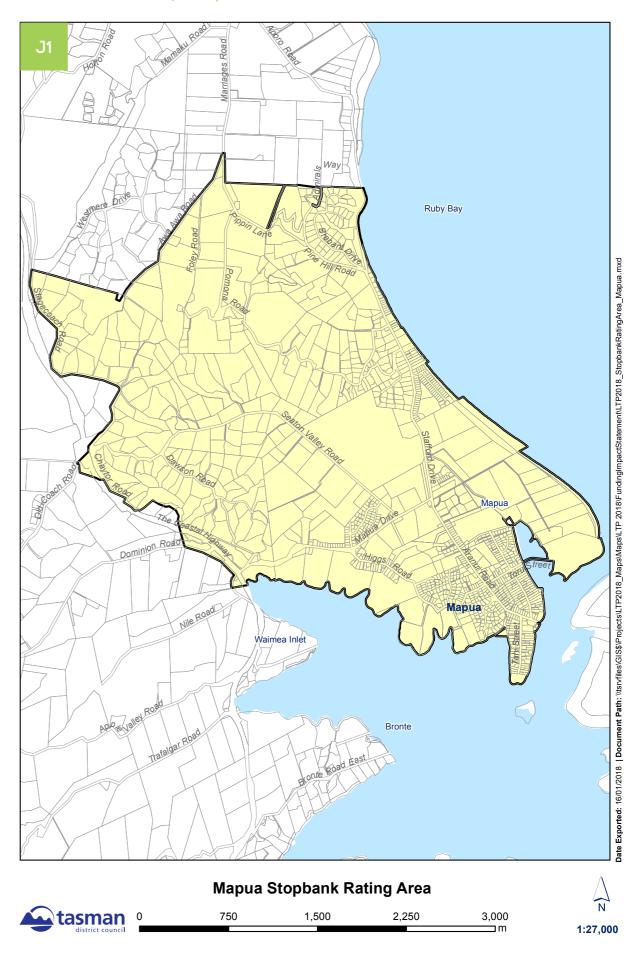


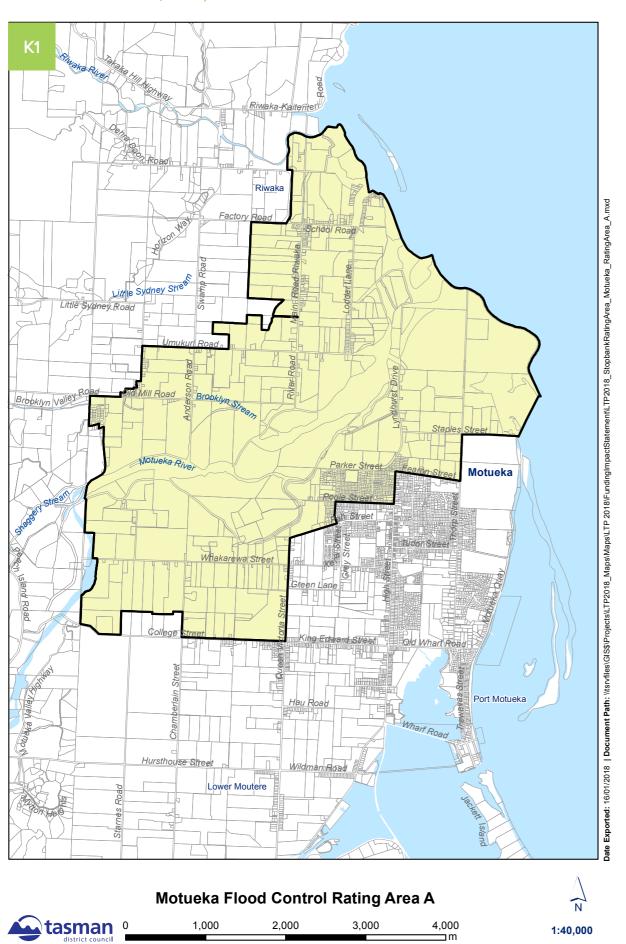


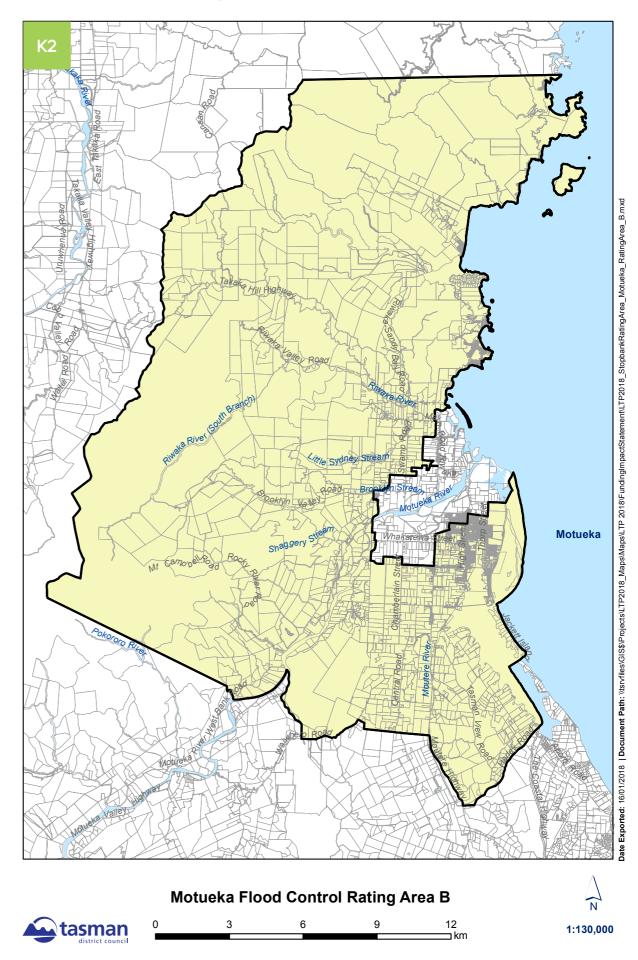


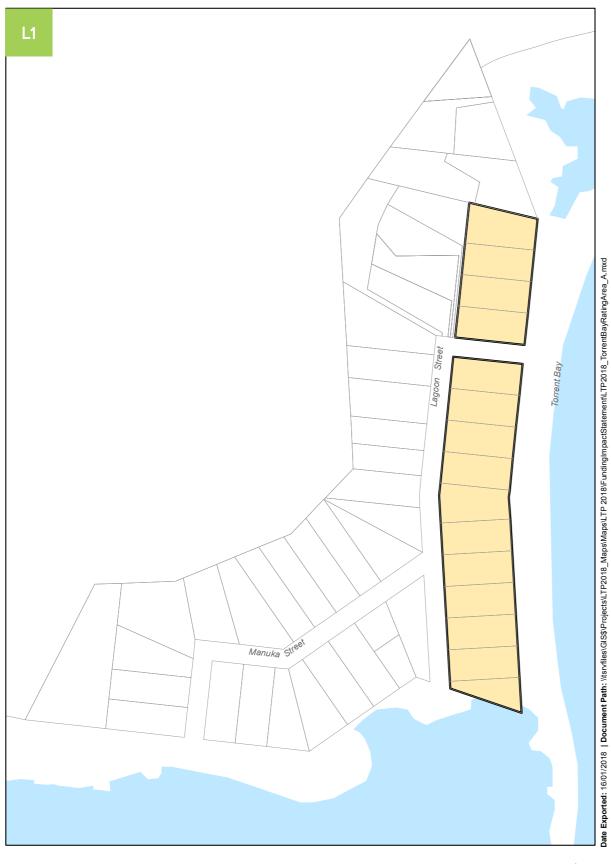








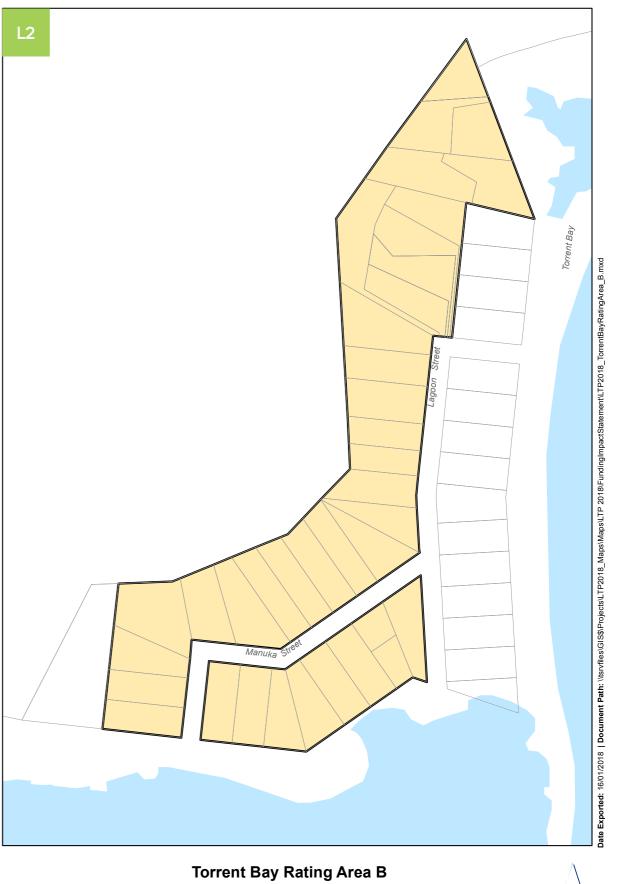


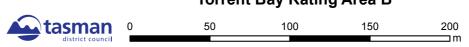


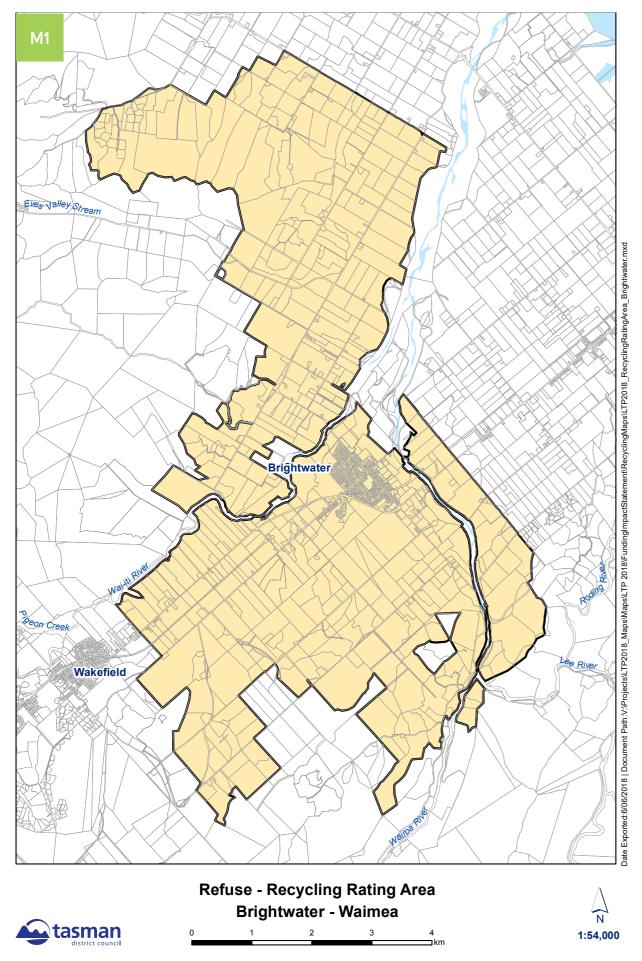
Torrent Bay Rating Area A

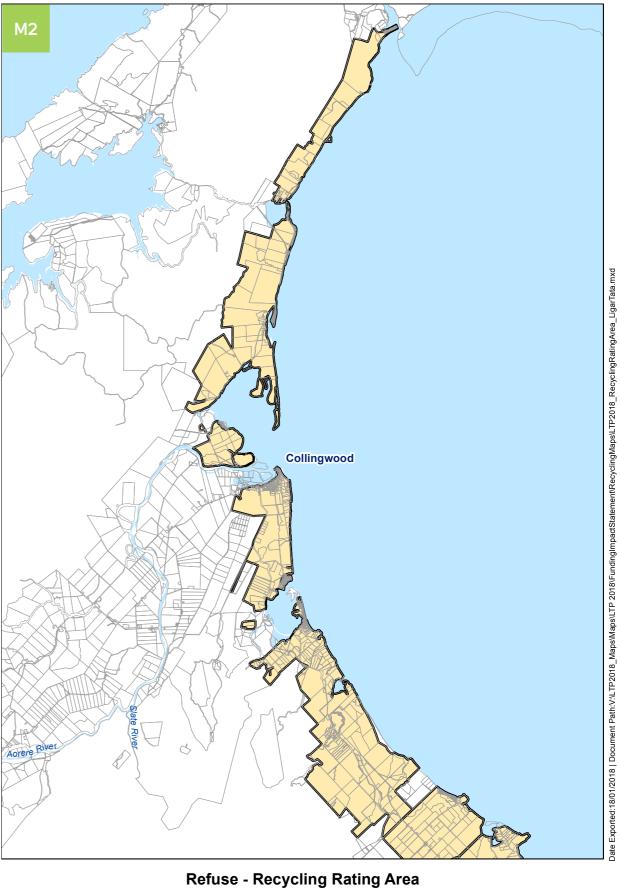
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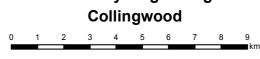




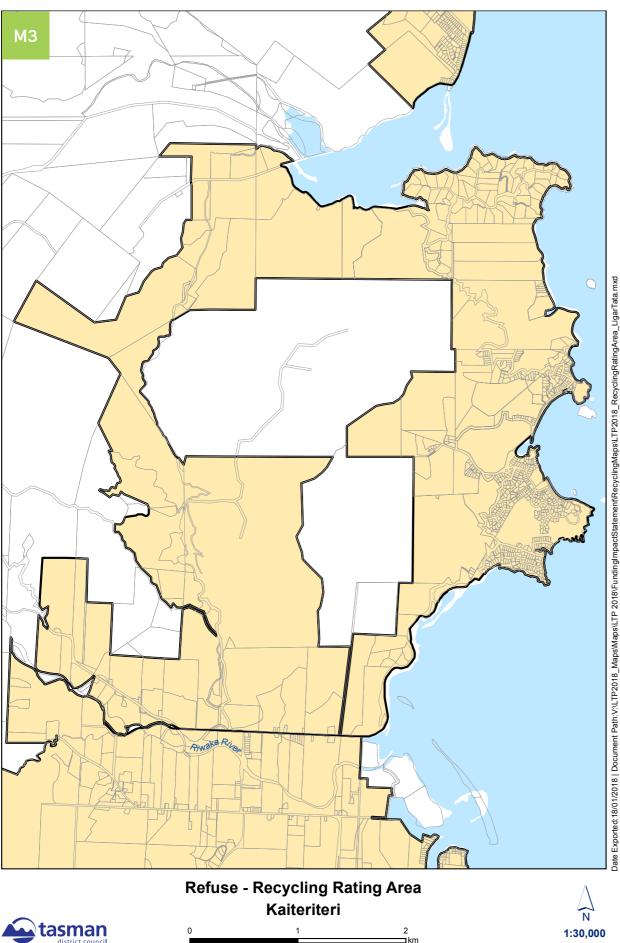




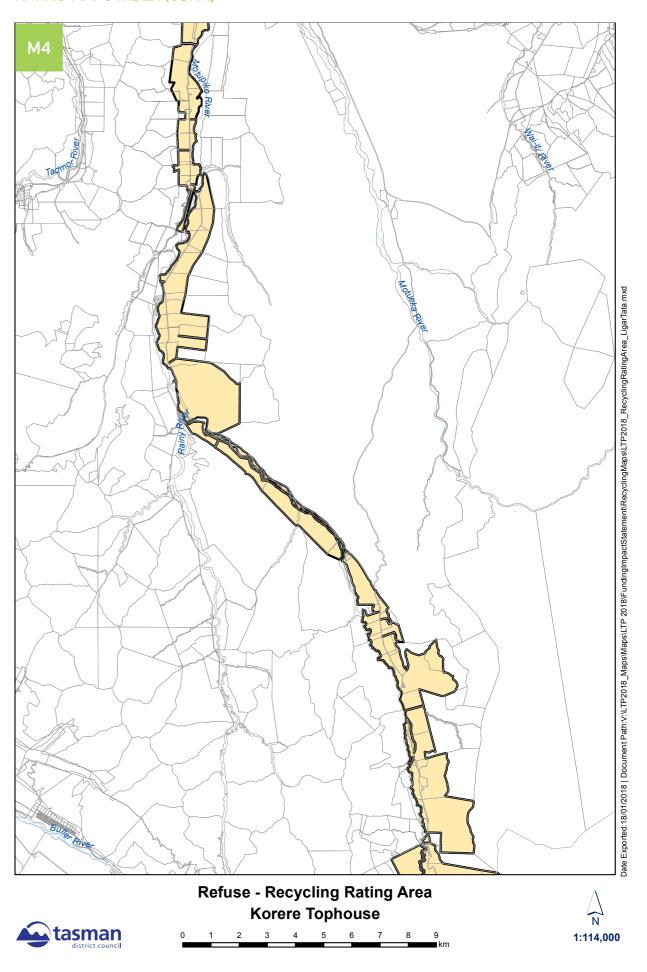


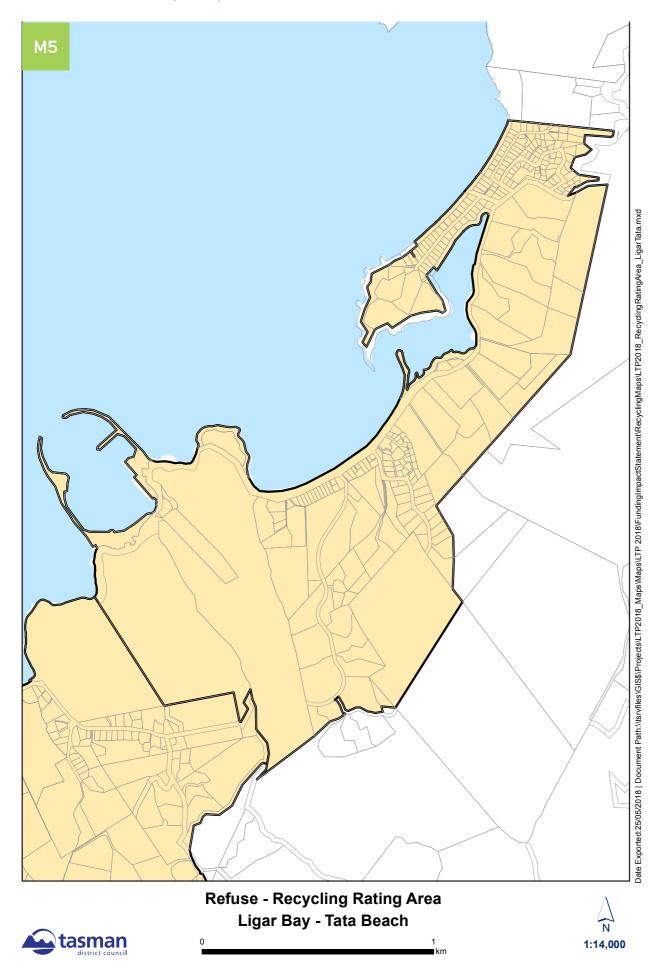


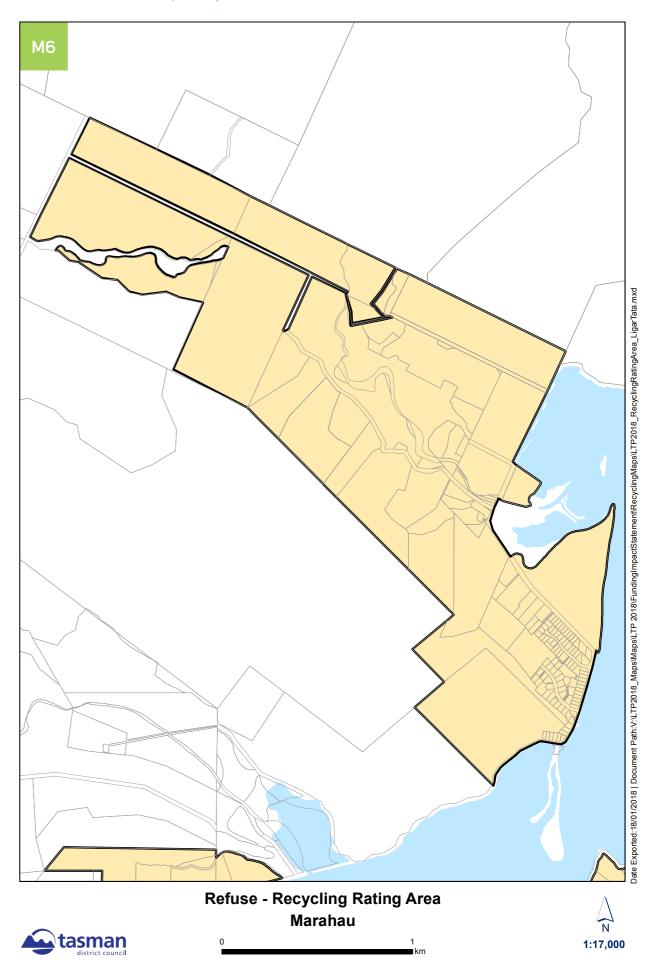


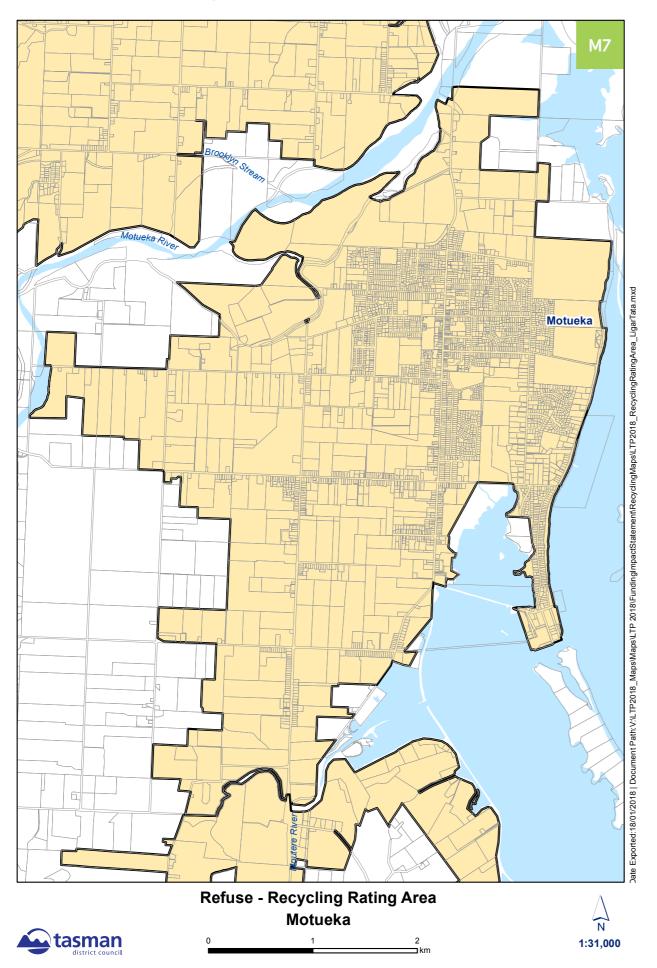


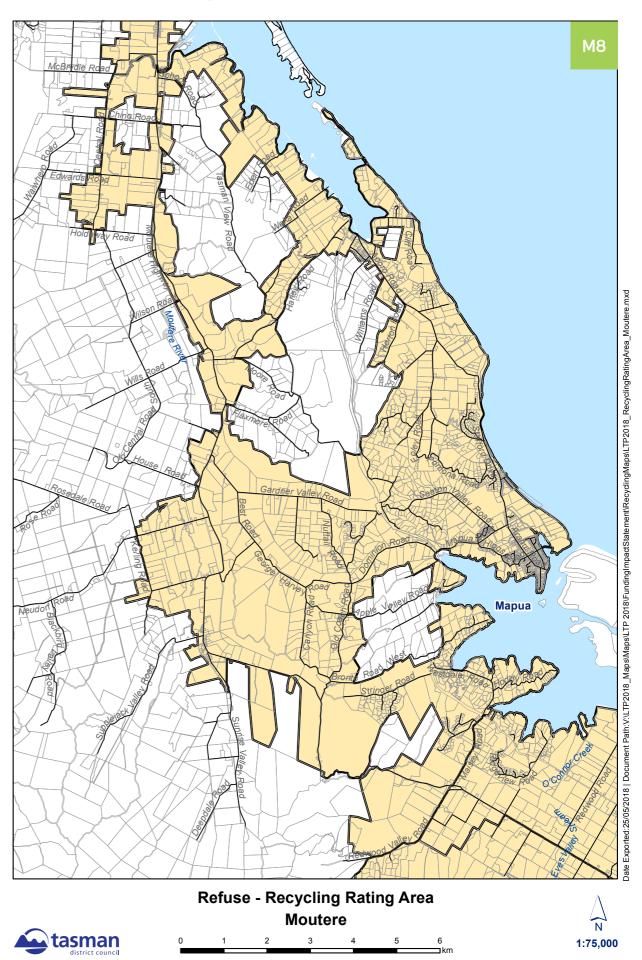


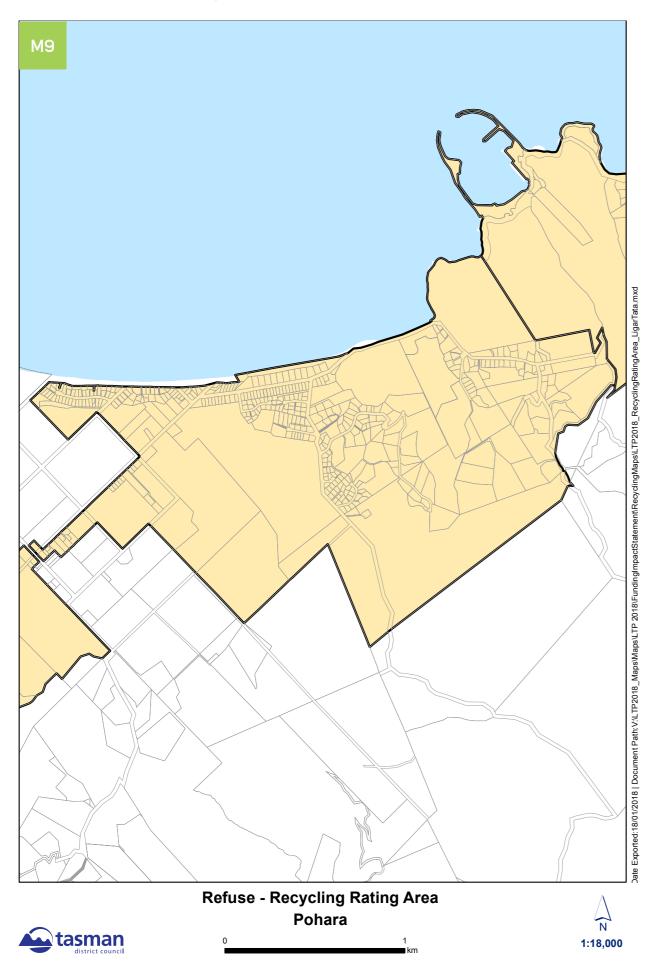


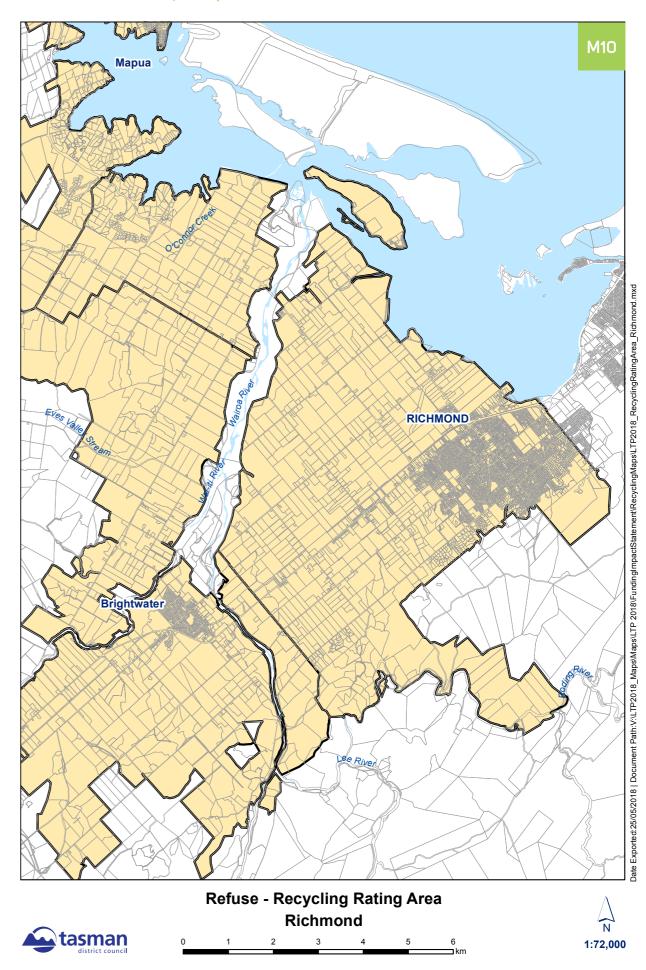


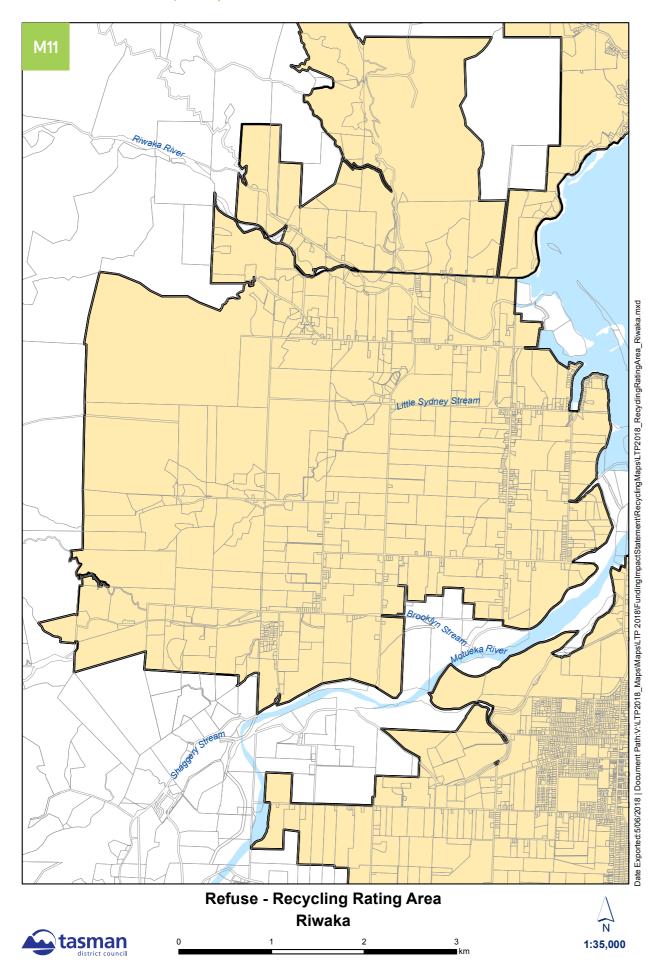


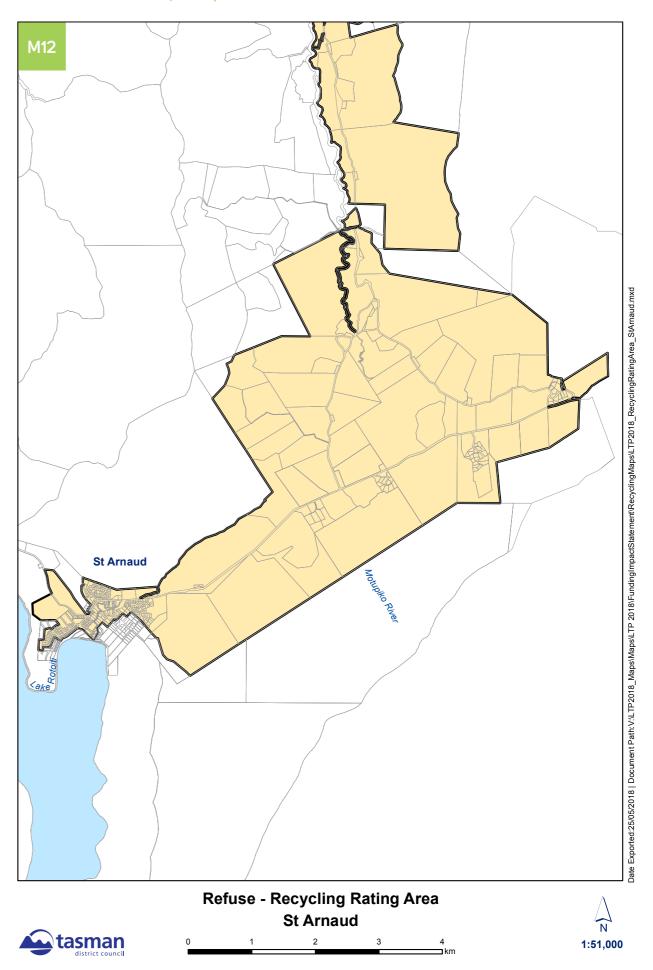


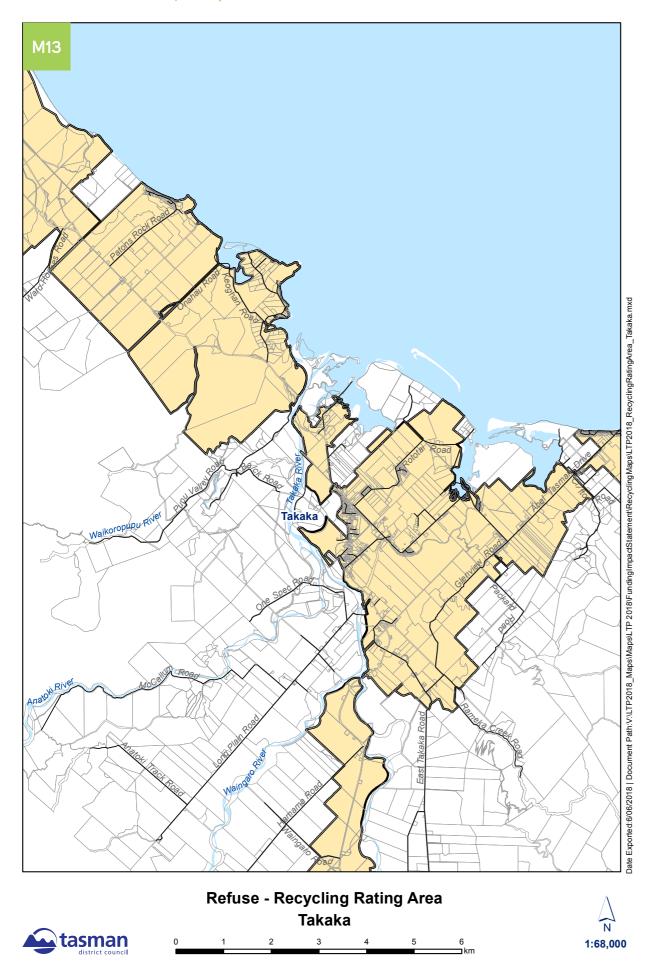


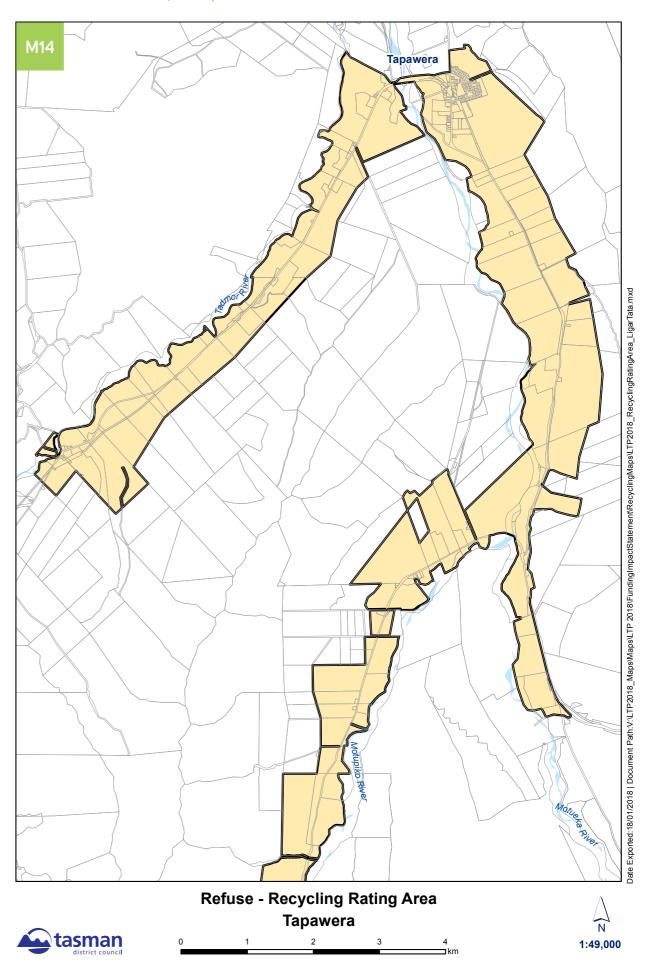


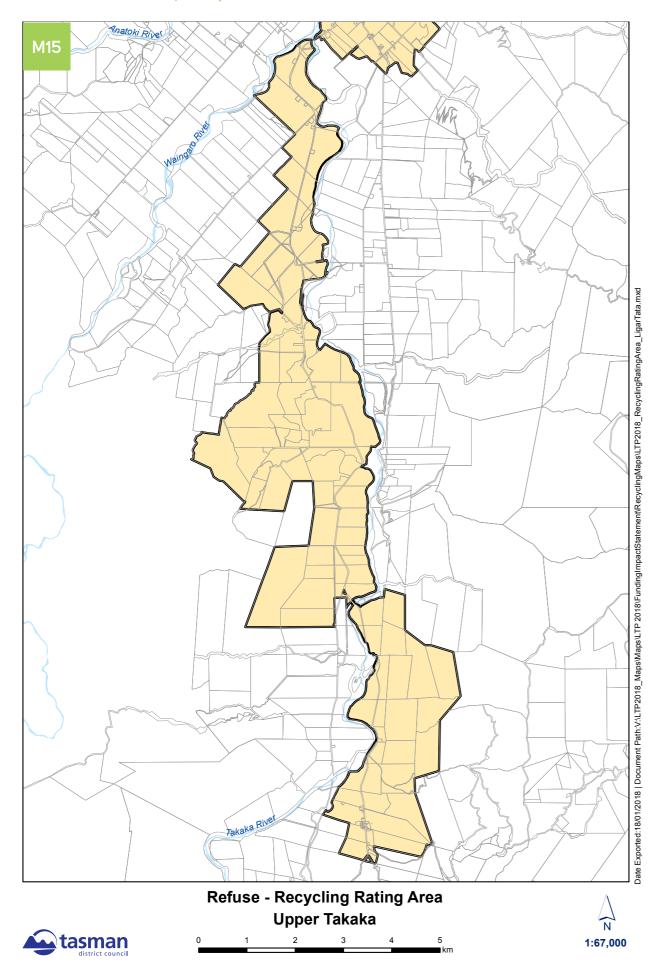


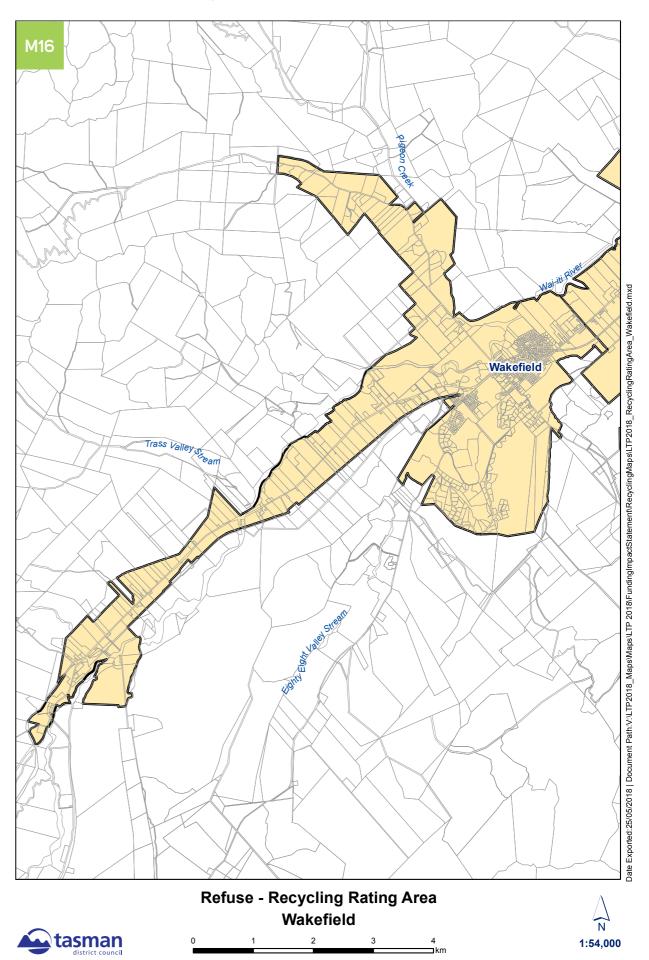


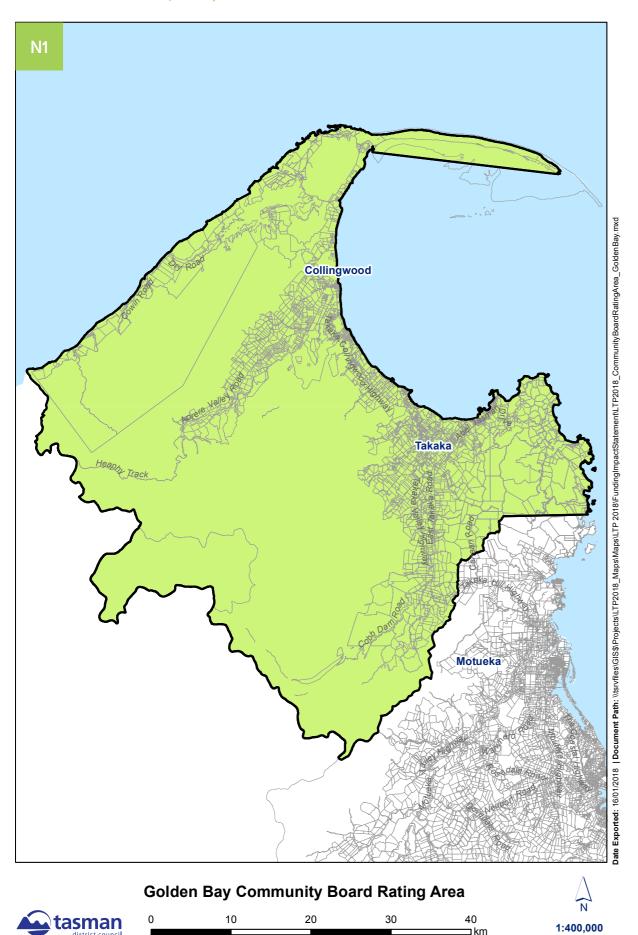


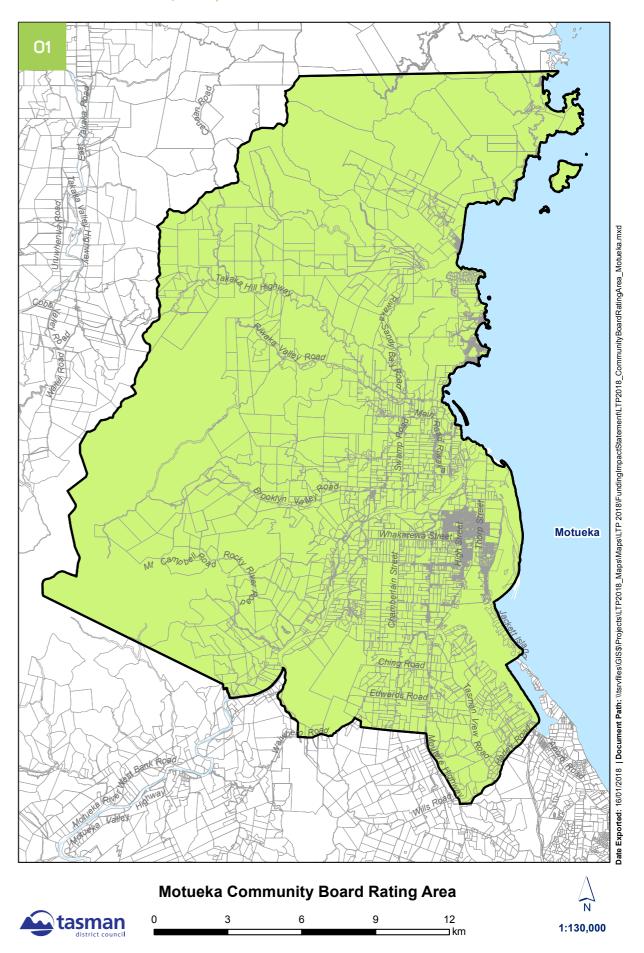


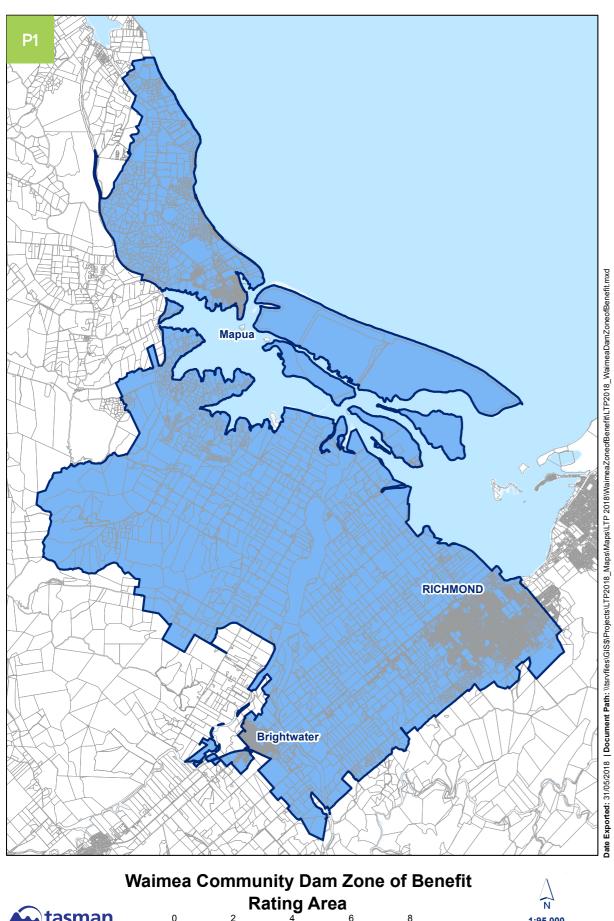




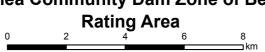
















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