



# Proposed Funding Impact Statement - Rating Tools



Kaipara te Orangaui

**KAIPARA  
DISTRICT**

Two Oceans Two Harbours



## Funding Impact Statement - Rating Tools

The Whole of Council Funding Impact Statement as required under the Local Government (Financial Reporting and Prudence) Regulations 2014 is set out below.

For period commencing:	Annual Plan	LTP	Annual Plan
1 July	2016-2017	2017-2018	2017-2018
	\$'000	\$'000	\$'000

### Operating funding

#### Sources of operating funding

General rates, uniform annual general charges, rate penalties	21,839	22,231	22,044
Targeted rates	10,449	11,283	11,377
Subsidies and grants for operating purposes	5,302	4,847	5,895
Fees and charges	4,043	4,115	4,799
Internal charges and overheads recovered	6,698	6,721	9,160
Local authorities fuel tax, fines, infringement fees and other receipts	303	365	302

**Total operating funding** **48,634** **49,561** **53,576**

#### Application of operating funding

Payments to staff and suppliers	31,602	31,803	34,063
Finance costs	3,440	4,166	3,369
Internal charges and overheads applied	6,698	6,721	7,896
Other operating funding applications	0	0	0

**Total applications of operating funding** **41,739** **42,689** **45,328**

**Surplus (deficit) of operating funding** **6,894** **6,872** **8,248**

For period commencing:	Annual Plan	LTP	Annual Plan
1 July	2016-2017	2017-2018	2017-2018
	\$'000	\$'000	\$'000

### Capital funding

#### Sources of capital funding

Subsidies and grants for capital expenditure	6,355	5,959	7,968
Development and financial contributions	1,190	925	1,188
Increase (decrease) in debt	-565	-1,673	-3,126
Gross proceeds from sale of assets	150	150	150
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0

**Total sources of capital funding** **7,130** **5,361** **6,180**

#### Applications of capital funding

Capital expenditure - to meet additional demand	1,167	538	1,340
Capital expenditure - to improve the level of service	2,788	2,321	5,198
Capital expenditure - to replace existing assets	11,908	10,971	12,320
Increase (decrease) in reserves	-1,838	-1,597	-4,429
Increase (decrease) of investments	0	0	0

**Total applications of capital funding** **14,025** **12,234** **14,428**

**Surplus (deficit) of capital funding** **-6,895** **-6,872** **-8,248**

**Funding Balance** **0** **0** **0**

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The following information sets out the revenue and financing mechanisms that the Council will use, including information about the different rates the Council will set for 2017/2018.

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

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

- Wastewater Network Targeted Rates on residential properties.

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

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

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

## Background

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

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

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

## Activities Funded

All activities that are not funded by Fees and Charges, targeted rates, borrowings or any other income are funded out of the general rates.  
 (Please refer to the Revenue and Financing Policy prepared for the Long Term Plan 2015/2025 for a full list of activities funded by general rates.)

## Land Liable for the Rate

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

## Rates Differential Definitions

The Council has defined its rates differential categories using land use classifications.

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

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

## How the rate is assessed

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

- A fixed amount per rating unit of \$728.00 (UAGC) including GST. Please note this includes a \$173.84 (including GST) contribution towards the capital costs of the Mangawhai Community Wastewater Scheme (MCWWS);
- A differential rate in the dollar on land value.

Differential Category	Number of rating units (UAGC)	Rates Differential	Land value rate in the dollar for 2017/2018 (incl GST)	Revenue value-based rate (excl GST)	Revenue from UAGC (excl GST)
Residential and small sized lifestyle properties	8,739	100%	0.002930	\$3,394,700	\$5,532,200
Other	4,826	155%	0.004541	\$9,311,900	\$3,055,000
<b>All properties</b>	<b>13,565</b>	-		<b>\$12,706,600</b>	<b>\$8,587,200</b>

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

In total, general rates will generate \$21.294 million (excluding GST) in 2017/2018. Collectively, general rates represent 65% of the Council's total rates revenue.

## Targeted Rates

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

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

## **Wastewater Targeted Rates – All Networks**

### **Background**

The Council provides wastewater collection and treatment systems in Dargaville, Glinks Gully, Te Kopuru, Maungaturoto, Kaiwaka and Mangawhai. It will set a targeted rate for each wastewater network on land connected or able to be connected to the relevant wastewater network. The six targeted rates will generate around \$5.1 million (excluding GST) in rates revenue in 2017/2018.

For 2017/2018, \$2.1 million of costs associated with the Mangawhai wastewater treatment plant, reticulation and dam are included in the calculation of the general rate. The remaining costs related to wastewater are separated into defined operating and defined capital costs. Defined operating costs are operational costs excluding interest and depreciation and defined capital costs are capital costs (i.e. including loan repayments) plus interest and funded depreciation.

For the purposes of calculating each targeted rate, except the Te Kopuru network, defined operating costs are aggregated across all wastewater schemes and divided by the total number of wastewater charges (connected equivalent) for properties connected and capable of connection to the networks. For 2017/2018, this figure is calculated at \$632.94 (including GST). The defined capital costs for each respective network are added onto the average defined operating costs.

For affordability reasons, Council has calculated the targeted rate for the Te Kopuru network separately on a scheme basis pending an investigation of alternative options. Alternatives for Glinks Gully will also be investigated, however for affordability reasons this scheme has been calculated in the same manner as all other schemes (except Te Kopuru).

### **Activities funded**

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

### **Land liable for the rates**

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

- Dargaville
- Glinks Gully
- Te Kopuru
- Maungaturoto
- Kaiwaka
- Mangawhai

Maps of the respective wastewater networks can be viewed in the Appendix (pages 1 to 6) of this document.

## How the rates are assessed

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

The targeted rates are assessed on the following basis:

### **Properties not connected to the wastewater network as at 30 June 2017 but are capable of being connected (i.e. service available)**

- A fixed amount per SUIP to all units used primarily as a residence; and
- A fixed amount per rating unit to all other units.

### **Properties that are connected to the wastewater network as at 30 June 2017 (i.e. service provided)**

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

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

The fixed amount for units that are not connected to the relevant wastewater network as at 30 June 2017 but are capable of being connected is equivalent to 75% of the corresponding fixed amount applied to properties connected to the wastewater network.

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



**A table of the rates**

Wastewater Network	Primary use of land	Units connected to the relevant wastewater network		Units capable of connection to the relevant wastewater network, as at 30 June 2017 <sup>1</sup>		Units connected to the relevant wastewater network, not primarily used as a residence <sup>2</sup>		All units
		Number of units	Charge <sup>3</sup> (incl GST)	Number of units or SUIPs	Charge <sup>3</sup> (incl GST)	Number of pans	Charge per pan (incl GST)	Number of units Contribution to wastewater targeted rate (excl GST)
Dargaville	Residence	1,812	\$947.80	121	\$710.90	0		\$1,587,200
	Other	298	\$947.80	49	\$710.90	487	\$473.90	\$457,600
<b>Total</b>								<b>\$2,044,800</b>
Glinks Gully	Residence	24	\$1,137.60	1	\$853.20	0		\$24,500
	Other	1	\$1,137.60	0	\$853.20	0	\$568.80	\$1,000
<b>Total</b>								<b>\$25,500</b>
Kaiwaka	Residence	143	\$995.20	20	\$746.40	0		\$136,700
	Other	28	\$995.20	1	\$746.40	26	\$497.60	\$36,100
<b>Total</b>								<b>\$172,800</b>
Mangawhai	Residence	1,888	\$1,146.30	430	\$859.70	0		\$2,208,400
	Other	44	\$1,146.30	20	\$859.70	118	\$573.15	\$112,600
<b>Total</b>								<b>\$2,321,000</b>
Maungaturoto Township and Maungaturoto Station Village	Residence	320	\$1,146.30	25	\$859.70	0		\$337,700
	Other	62	\$1,146.30	16	\$859.70	96	\$573.15	\$121,600
<b>Total</b>								<b>\$459,300</b>
Te Kopuru	Residence	187	\$576.80	22	\$432.60	0		\$103,100
	Other	10	\$576.80	3	\$432.60	9	\$288.40	\$7,400
<b>Total</b>								<b>\$110,500</b>
<sup>1</sup> Situated within 30 metres of a public sewerage drain to which it is capable of being effectively connected, either directly or through a private drain. <sup>2</sup> This is an additional pan charge for the third or more pan. It is in addition to the fixed amount per SUIP that applies to all connected properties of the relevant wastewater network as at 30 June 2017. <sup>3</sup> Fixed amount per SUIP for units used primarily as a residence and fixed amount per rating unit for other units. The fixed amount per SUIP and per rating unit are the same amount.								

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## **Wastewater Targeted Rate – Mangawhai Wastewater Capital Contribution A**

### **Background**

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

### **Activities funded**

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

### **Land liable for the rate**

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

A map of Mangawhai Wastewater Capital Contribution A and the affected properties can be viewed in the Appendix (pages 7 to 12) of this document.

### **How the rates are assessed**

The targeted rate is a fixed amount per rating unit to all land liable for the rate within the Mangawhai wastewater network of \$676.00 (including GST). This amount is calculated from a principal amount of \$8,397 (including GST), payable over 30 years from 01 July 2013 at annuity interest of 6.99%. The Council's Early Payment of Rates for Subsequent Years Policy applies to this rate. In addition, a postponement policy has been adopted for those ratepayers with undeveloped sections who wish to defer payment to a later date.

The rate will generate around \$241,600 (excluding GST) in rates revenue in 2017/2018.

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## **Wastewater Targeted Rate – Mangawhai Wastewater Capital Contribution D**

### **Background**

The Council introduced and reinstated six targeted rates in 2013/2014 to fund the capital cost of the Mangawhai Community Wastewater Scheme (MCWWS) and to ensure equity amongst current and future users of the Scheme. The Mangawhai Wastewater Capital Contribution D targeted rate represents the next instalment of 25 of the initial capital contribution to the Scheme for those who have been invoiced for previous instalments (or an equivalent amount).

### **Activities funded**

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

### **Land liable for the rate**

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

A map of the Mangawhai wastewater network and the affected properties can be viewed in the Appendix (pages 13 and 14) of this document.

### **How the rates are assessed**

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

The rate will generate around \$22,300 (excluding GST) in rates revenue in 2017/2018.

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## **Wastewater Targeted Rate – Mangawhai Wastewater Capital Contribution E**

### **Background**

The Council introduced and reinstated six targeted rates in 2013/2014 to fund the capital cost of the Mangawhai Community Wastewater Scheme (MCWWS) and to ensure equity amongst current and future users of the Scheme. The Mangawhai Wastewater Capital Contribution E targeted rate represents the next instalment of 25 of the initial capital contribution to the Scheme for those who have been invoiced for previous instalments (or an equivalent amount).

### **Activities funded**

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

### **Land liable for the rate**

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

A map of the Mangawhai wastewater network and the affected properties can be viewed in the Appendix (pages 15 and 16) of this document.

### **How the rates are assessed**

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

The rate will generate around \$47,500 (excluding GST) in rates revenue in 2017/2018.

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## **Wastewater Targeted Rate – Mangawhai Wastewater Capital Contribution F**

### **Background**

The Council introduced and reinstated six targeted rates in 2013/2014 to fund the capital cost of the Mangawhai Community Wastewater Scheme (MCWWS) and to ensure equity amongst current and future users of the Scheme. The Mangawhai Wastewater Capital Contribution F targeted rate represents the next instalment of 25 of the initial capital contribution to the Scheme for those who have been invoiced for previous instalments (or an equivalent amount).

### **Activities funded**

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

### **Land liable for the rate**

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

A map of the Mangawhai wastewater network and the affected properties can be viewed in the Appendix (pages 17 and 18) of this document.

### **How the rates are assessed**

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

The rate will generate around \$15,100 (excluding GST) in rates revenue in 2017/2018.

## Stormwater Targeted Rates – All Networks

### Background

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

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

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

### Activities funded

The expenses in running and maintaining the following stormwater networks:

- Baylys
- Dargaville
- Te Kopuru
- Kaiwaka
- Mangawhai

### Land liable for the rates

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

- Baylys
- Dargaville
- Te Kopuru
- Kaiwaka
- Mangawhai

Maps of the areas of the respective stormwater networks can be viewed in the Appendix (pages 19 to 23) of this document.

### How the rates are assessed

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

<b>Stormwater Network</b>	<b>Rate in the Dollar on Land Value for 2017/2018 (including GST)</b>	<b>Level of Stormwater Targeted Rates (excluding GST)</b>
Baylys	0.002473	\$61,400
Dargaville	0.004050	\$589,900
Kaiwaka	0.001281	\$14,600
Mangawhai	0.001011	\$686,000
Te Kopuru	0.001982	\$16,000
<b>Total</b>		<b>\$1,367,900</b>

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## **Land Drainage Scheme Targeted Rate – Raupo**

### **Background**

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

### **Activities funded**

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

### **Land liable for the rate**

All land located within the Raupo Land Drainage Scheme.

A map of the Raupo Land Drainage Scheme and the areas where the differentials apply can be viewed in the Appendix (pages 24 to 26) of this document.

### **How the rate is assessed**

The targeted rate is assessed on the following basis:

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

The table below shows the rates differentials that the Council has applied in 2017/2018.

### **Rates differential definitions and rates**

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



Differential Category	Differential Factor	Estimated Rate in the Dollar on Land Value for 2017/2018 (including GST)	Revenue from Land Drainage Scheme Targeted Rate (excluding GST)	Share of Land Drainage Scheme Targeted Rate
Raupo District A	49%	0.002373	\$314,500	91%
Raupo District B	28%	0.001375	\$1,700	<1%
Raupo Township	100%	0.004878	\$31,300	9%
<b>All properties</b>	-		<b>\$347,500</b>	<b>100%</b>

## Land Drainage Targeted Rates – Other Schemes

### Background

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

Land drainage work is undertaken in 28 other drainage districts of various sizes with administrative and technical support from Council. Each of these schemes is self-funding.

### Activities funded

The targeted rates for each land drainage scheme are used to fund the operations in maintaining the 28 respective schemes. This includes maintenance of drains and outlets by weedspraying and machine cleaning, maintenance and if necessary replacement of floodgates, drain cleaning and stopbank maintenance.

## Land liable for the rates

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

- Aoroa
- Awakino Valley
- Koremoa
- Otiria
- Tatarariki N°2
- Arapohue N°1
- Greenhill
- Mangatara
- Owairangi
- Tatarariki N°3
- Arapohue N°2
- Hoanga
- Manganui
- Tangowahine N°1
- Tikinui
- Aratapu Swamp
- Horehore
- Mititai
- Tangowahine N°2
- Whakahara
- Aratapu Village
- Kaihu
- Notorious
- Tangowahine Valley
- Awakino Point
- Kopuru Swamp
- Oruariki
- Tatarariki N°1

Maps of the areas of the respective land drainage schemes can be viewed in the Appendix (pages 27 to 54) of this document.

## How the rates are assessed

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

## A table of the rates

Land Drainage Scheme	Rate in the Dollar on Land Value for 2017/2018 (including GST)	Revenue From Land Drainage Targeted Rates (excluding GST)
Aoroa	0.001743	\$2,600
Arapohue N°1	0.000399	\$3,600
Arapohue N°2	0.000562	\$5,700
Aratapu Swamp	0.001596	\$32,900
Aratapu Village	0.000569	\$4,100
Awakino Point	0.000601	\$9,500
Awakino Valley	0.000496	\$29,900
Greenhill	0.000270	\$2,100
Hoanga	0.002182	\$20,500
Horehore	0.000702	\$27,800

Land Drainage Scheme	Rate in the Dollar on Land Value for 2017/2018 (including GST)	Revenue From Land Drainage Targeted Rates (excluding GST)
Kaihu	0.000487	\$27,900
Kopuru Swamp	0.001295	\$12,200
Koremoa	0.000493	\$3,800
Mangatarā	0.000507	\$12,300
Manganui	0.000094	\$8,200
Mititai	0.000554	\$4,600
Notorious	0.000837	\$16,600
Oruariki	0.001289	\$15,300
Otiria	0.000585	\$3,100
Owairangi	0.000526	\$5,600
Tangowahine N°1	0.001314	\$8,400
Tangowahine N°2	0.000744	\$3,600
Tangowahine Valley	0.000380	\$5,800
Tatarariki N°1	0.000502	\$5,700
Tatarariki N°2	0.001373	\$7,100
Tatarariki N°3	0.000592	\$6,200
Tikinui	0.000953	\$2,600
Whakahara	0.000442	\$2,600
<b>Total</b>		<b>\$290,300</b>

## Water Supply Targeted Rate

### Background

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

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

### Activities funded

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

### Land liable for the rates

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

- Dargaville (including Baylys)
- Glinks Gully
- Ruawai
- Maungaturoto (Station Village)
- Maungaturoto (Township)
- Mangawhai

Maps of the areas of the respective water supply networks can be viewed in the Appendix (pages 55 to 59) of this document.

### Rates differential definitions

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

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

Differential category	Definition
Metered properties	Land that is connected to the relevant water supply network as at 30 June 2017 irrespective of how much water is consumed.
Other properties	Land that is not connected to the relevant water supply network as at 30 June 2017, but is situated within 30 metres of a water supply network to which it is capable of being effectively connected.

## How the rates are assessed

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

Metered properties:

- A scale of charges based on the per cubic metre amount of water consumed. The charge for up to the first cubic metre of water consumed is calculated on 25% of the average defined operating costs across all water supply networks plus a portion of the scheme specific defined capital costs.

Other properties:

- A fixed amount per rating unit. The rate set is equivalent to 75% of the volumetric charge for a metered property in the same water supply network for the first cubic metre of water consumed.

A fixed amount per rating unit does not apply to properties that are not connected to the Mangawhai water supply network as at 30 June 2017 as the Council has no intention of providing a reticulated water supply service beyond those properties connected as at June 2016.

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

	Metered Properties		Other properties	All units
	Volumetric Charge (up to and including the first cubic metre) (including GST)	Volumetric Charge(per cubic metre beyond the first cubic metre) (including GST)	Fixed amount per Rating Unit (including GST)	Revenue From Water Supply Targeted Rate (excluding GST)
Dargaville	\$112.77	\$2.87	\$84.58	\$2,190,400
Glinks Gully	\$325.23	\$1.36	\$243.92	\$28,600
Mangawhai	\$112.77	\$2.36	N/A	\$15,900
Maungaturoto (Station Village)	\$197.60	\$2.86	\$148.20	\$27,100
Maungaturoto (Township)	\$209.96	\$2.68	\$157.47	\$367,500
Ruawai	\$168.48	\$3.27	\$126.36	\$123,100
<b>All water supply networks</b>				<b>\$2,752,600</b>

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## **Mangawhai Harbour Restoration Targeted Rate**

### **Background**

The targeted rate for the Mangawhai Harbour Restoration commenced on 01 July 1996. It funds a grant to the Mangawhai Harbour Restoration Society to assist it in servicing a loan to finance rectification of the collapse of the geomorphyl and ecological structure of the Mangawhai Harbour.

### **Activities funded**

In addition to servicing a loan to the Mangawhai Harbour Restoration Society for rectification of the collapse of the geomorphyl and ecological structure of the Mangawhai Harbour, the grant funded by the targeted rate also funds an enhanced harbour dredging programme and includes operating costs of a works nature, such as replanting.

### **Land liable for the rate**

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

A map of the Mangawhai Harbour Restoration area can be viewed in the Appendix (page 60) of this document.

### **How the rate is assessed**

The targeted rate is assessed as a fixed amount per rating unit to all units located within the Mangawhai Harbour Restoration Area of \$72.12 (including GST).

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

The rate will generate around \$267,000 (excluding GST) in rates revenue in 2017/2018.

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## **Ruawai Tokatoka Hall Targeted Rate**

### **Background**

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

### **Activities funded**

The operating costs of maintaining the Ruawai Tokatoka Hall.

### **Land liable for the rate**

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

A map of the Ruawai Tokatoka Hall Targeted Rate area can be viewed in the Appendix (page 61) of this document.

### **How the rate is assessed**

The targeted rate is assessed on the following basis:

- a fixed amount per rating unit to all units located within the Ruawai Tokatoka Hall Targeted Rate area of \$36.32 (including GST).

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

The rate will generate around \$15,000 (excluding GST) in rates revenue.

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## **Forestry Roding Targeted Rate**

### **Background**

The Forestry Roding Targeted Rate will be introduced in 2017/2018 for six years to 2021 in order to partially fund the impact of forestry and logging trucks and maintain current standards on Council roads. The NZ Transport Agency will also contribute.

### **Activities funded**

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

### **Land liable for the rate**

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

A map of the Forestry Roding Targeted Rate area can be viewed in the Appendix (pages 61 and 62) of this document.

### **How the rate is assessed**

The targeted rate is assessed on the following basis:

- A rate in the dollar on land value across all properties categorised as Exotic Forestry (i.e. those in the Forestry Roding Targeted Rate area) of \$0.008077 (including GST).

The rate will generate around \$390,000 (excluding GST) in rates revenue.



## Rating Information

### Due Date for Payment of Rates

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

<b>Instalment Number</b>	<b>Due Date</b>
Instalment One	20 August 2017
Instalment Two	20 November 2017
Instalment Three	20 February 2018
Instalment Four	20 May 2018

### Water charges – metered properties

Water meters are read and invoices sent on a six-monthly cycle. The amount payable is due on the 20<sup>th</sup> of the month following the month that the invoice was dated.

### Penalties

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

- a) A penalty of 10% of the rates (other than water-by-meter rates) assessed in the 2017/2018 financial year that are unpaid after the due date for each instalment will be added on the relevant penalty date for each instalment stated below, except where a ratepayer has entered into an arrangement by way of direct debit authority, or an automatic payment authority, and honours that arrangement. For each instalment the date the penalty will be added is as follows:

<b>Instalment Number</b>	<b>Penalty Date</b>
Instalment 1	22 August 2017
Instalment 2	21 November 2017
Instalment 3	21 February 2018
Instalment 4	22 May 2018; and

- b) A penalty of 10% of the amount of all rates (including any penalties) from any previous financial years that are unpaid on 3 July 2017 will be added on 4 July 2017; and

- c) A penalty of 10% of the amount of all rates to which a penalty has been added under (b) and which are unpaid on 3 January 2018 will be added on 4 January 2018; and
- d) Water charges – metered properties

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

Billing month	Area	Penalty date
July 2017 January 2018	Dargaville (Hokianga Road and side streets) and Glinks Gully	22 August 2017 21 February 2018
August 2017 February 2018	Dargaville (Station and Beach Roads) and Mangawhare	21 September 2017 21 March 2018
September 2017 March 2018	Dargaville Township East	24 October 2017 23 April 2018
October 2017 April 2018	Dargaville (Awakino Road and Main Street) and Ruawai	21 November 2017 22 May 2018
November 2017 May 2018	Dargaville (Ranfurly, Plunket and Tirarau Streets) and Maungaturoto Railway; Maungaturoto Township, and Mangawhai	21 December 2017 21 June 2018
December 2017 June 2018	Dargaville (out of Borough - Kaihu etcetera), Awakino Point and Baylyls	23 January 2018 23 July 2018

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## Payment of Rates

Rates payments can be made:

1. By direct debit.
2. By online banking.
3. By telephone banking.
4. By credit card online, *MasterCard and Visa only*.
5. By automatic payment.
6. In person (EFTPOS, MasterCard, Visa, cheque or cash). Payment of rates will be accepted during normal business hours at either of the following two Council offices:
  - Dargaville: 42 Hokianga Road;
  - Mangawhai: Unit 6, The Hub, 6 Molesworth Drive
7. By mail to:
  - The Chief Executive
  - Kaipara District Council
  - Private Bag 92201
  - Auckland 1020**

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

## Sample Properties

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

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

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

Unless stated otherwise only one wastewater charge applies in the sample properties. For the reasons above the information should be treated as indicative.

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

Indicative rates are inclusive of GST.

Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Total	\$ change	% change
<b>2016/2017</b>						<b>2017/2018</b>									
<b>Residential property in Mangawhai – land value \$131,000</b>															
390	708	119	1,108	0	74	2,400	384	728	132	1,146	0	72	2,463	63	3%
<b>Residential property in Mangawhai – land value \$185,000</b>															
551	708	169	1,108	0	74	2,610	542	728	187	1,146	0	72	2,676	66	3%
<b>Residential property in Mangawhai – land value \$275,000</b>															
820	708	251	1,108	0	74	2,960	806	728	278	1,146	0	72	3,030	70	2%
<b>Residential property in Mangawhai – land value \$770,000</b>															
2,295	708	702	1,108	0	74	4,886	2,256	728	778	1,146	0	72	4,981	95	2%
<b>Residential property in Dargaville – land value \$51,000</b>															
152	708	141	924	0	0	1,925	149	728	207	948	0	0	2,032	107	6%
<b>Residential property in Dargaville – land value \$59,000</b>															
176	708	163	924	0	0	1,971	173	728	239	948	0	0	2,088	117	6%

Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Total	\$ change	% change
<b>2016/2017</b>							<b>2017/2018</b>								
<b>Residential property in Dargaville – land value \$57,000</b>															
170	708	157	924	0	0	1,960	167	728	231	948	0	0	2,074	114	6%
<b>Residential property in Dargaville – land value \$81,000</b>															
241	708	224	924	0	0	2,097	237	728	328	948	0	0	2,241	144	7%
<b>Residential property in Maungaturoto – land value \$73,000</b>															
218	708	0	1,108	0	-70	1,963	214	728	0	1,146	0	0	2,088	125	6%
<b>Residential property in Maungaturoto – land value \$76,000</b>															
226	708	0	1,108	0	-70	1,972	223	728	0	1,146	0	0	2,097	125	6%
<b>Residential property in Maungaturoto – land value \$78,000</b>															
232	708	0	1,108	0	-70	1,978	229	728	0	1,146	0	0	2,103	125	6%
<b>Residential property in Maungaturoto – land value \$90,000</b>															
268	708	0	1,108	0	-70	2,014	264	728	0	1,146	0	0	2,138	124	6%
<b>Residential property in Baylys – land value \$71,000</b>															
212	708	126	0	0	0	1,046	208	728	176	0	0	0	1,112	66	6%
<b>Residential property in Baylys – land value \$85,000</b>															
253	708	151	0	0	0	1,112	249	728	210	0	0	0	1,187	75	7%
<b>Residential property in Baylys – land value \$98,000</b>															
292	708	174	0	0	0	1,174	287	728	242	0	0	0	1,257	84	7%
<b>Residential property in Baylys – land value \$153,000</b>															
456	708	271	0	0	0	1,435	448	728	378	0	0	0	1,555	119	8%
<b>Residential property in Te Kopuru – land value \$30,000</b>															
89	708	43	533	0	0	1,373	88	728	59	577	0	0	1,452	79	6%
<b>Residential property in Te Kopuru – land value \$34,000</b>															
101	708	49	533	0	0	1,391	100	728	67	577	0	0	1,472	81	6%
<b>Residential property in Te Kopuru – land value \$35,000</b>															
104	708	50	533	0	0	1,395	103	728	69	577	0	0	1,477	82	6%
<b>Residential property in Te Kopuru – land value \$53,000</b>															
158	708	76	533	0	0	1,474	155	728	105	577	0	0	1,565	91	6%
<b>Residential property in Ruawai – land value \$25,000</b>															
75	708	0	0	122	37	941	73	728	0	0	122	36	960	19	2%

Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Total	\$ change	% change
<b>2016/2017</b>						<b>2017/2018</b>									
<b>Residential property in Ruawai – land value \$27,000</b>															
80	708	0	0	132	37	957	79	728	0	0	132	36	975	19	2%
<b>Residential property in Ruawai – land value \$27,000</b>															
80	708	0	0	132	37	957	79	728	0	0	132	36	975	19	2%
<b>Residential property in Ruawai – land value \$32,000</b>															
95	708	0	0	156	37	996	94	728	0	0	156	36	1,014	18	2%
<b>Residential property in Tinopai – land value \$90,000</b>															
268	708	0	0	0	0	976	264	728	0	0	0	0	992	15	2%
<b>Residential property in Tinopai – land value \$113,000</b>															
337	708	0	0	0	0	1,045	331	728	0	0	0	0	1,059	14	1%
<b>Residential property in Tinopai – land value \$116,000</b>															
346	708	0	0	0	0	1,054	340	728	0	0	0	0	1,068	14	1%
<b>Residential property in Tinopai – land value \$185,000</b>															
551	708	0	0	0	0	1,259	542	728	0	0	0	0	1,270	11	1%
<b>Residential property in Paparoa – land value \$69,000</b>															
206	708	0	0	0	0	914	202	728	0	0	0	0	930	17	2%
<b>Residential property in Paparoa – land value \$74,000</b>															
221	708	0	0	0	0	929	217	728	0	0	0	0	945	16	2%
<b>Residential property in Paparoa – land value \$77,000</b>															
229	708	0	0	0	0	937	226	728	0	0	0	0	954	16	2%
<b>Residential property in Paparoa – land value \$113,000</b>															
337	708	0	0	0	0	1,045	331	728	0	0	0	0	1,059	14	1%
<b>Residential property in Kaiwaka – land value \$62,000</b>															
185	708	70	837	0	0	1,799	182	728	79	995	0	0	1,984	185	10%
<b>Residential property in Kaiwaka – land value \$65,000</b>															
194	708	73	837	0	0	1,811	190	728	83	995	0	0	1,997	185	10%
<b>Residential property in Kaiwaka – land value \$79,000</b>															
235	708	89	837	0	0	1,869	231	728	101	995	0	0	2,056	187	10%

Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Total	\$ change	% change
<b>2016/2017</b>							<b>2017/2018</b>								
<b>Residential property in Kaiwaka – land value \$113,000</b>															
337	708	127	837	0	0	2,009	331	728	145	995	0	0	2,199	191	9%
<b>Residential property in Pahi – land value \$83,000</b>															
247	708	0	0	0	0	955	243	728	0	0	0	0	971	16	2%
<b>Residential property in Pahi – land value \$95,000</b>															
283	708	0	0	0	0	991	278	728	0	0	0	0	1,006	15	2%
<b>Residential property in Pahi – land value \$100,000</b>															
298	708	0	0	0	0	1,006	293	728	0	0	0	0	1,021	15	1%
<b>Residential property in Pahi – land value \$162,000</b>															
483	708	0	0	0	0	1,191	475	728	0	0	0	0	1,203	12	1%
<b>Residential property in Ginks Gully – land value \$235,000</b>															
700	708	0	1,108	0	0	2,516	689	728	0	1,138	0	0	2,554	38	2%
<b>Residential property in Ginks Gully – land value \$245,000</b>															
730	708	0	1,108	0	0	2,546	718	728	0	1,138	0	0	2,583	38	1%
<b>Residential property in Ginks Gully – land value \$230,000</b>															
685	708	0	1,108	0	0	2,501	674	728	0	1,138	0	0	2,540	38	2%
<b>Residential property in Ginks Gully – land value \$255,000</b>															
760	708	0	1,108	0	0	2,576	747	728	0	1,138	0	0	2,613	37	1%
<b>Lifestyle property in Mangawhai – land value \$165,000, 0.47ha</b>															
492	708	150	0	0	74	1,424	483	728	167	0	0	74	1,452	28	2%
<b>Lifestyle property in Mangawhai – land value \$205,000, 0.59ha</b>															
611	708	187	0	0	74	1,580	601	728	207	0	0	74	1,610	30	2%
<b>Lifestyle property in Mangawhai – land value \$257,000, 2.5ha</b>															
1,187	708	234	0	0	74	2,203	1,167	728	260	0	0	74	2,229	25	1%
<b>Lifestyle property in Mangawhai – land value \$650,000, 9.5ha</b>															
3,003	708	593	0	0	74	4,377	2,952	728	657	0	0	74	4,411	34	1%
<b>Lifestyle property in Kaiwaka – land value \$145,000, 1.6ha</b>															
432	708	0	0	0	0	1,140	425	728	0	0	0	0	1,153	13	1%
<b>Lifestyle property in Kaiwaka – land value \$175,000, 1.6ha</b>															
808	708	0	0	0	0	1,516	513	728	0	0	0	0	1,241	-276	-18%

Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Total	\$ change	% change		
<b>2016/2017</b>							<b>2017/2018</b>										
<b>Lifestyle property in Kaiwaka – land value \$185,000, 5.9ha</b>																	
855	708	0	0	0	0	1,563	840	728	0	0	0	0	1,568	6	0%		
<b>Lifestyle property in Kaiwaka – land value \$280,000, 9.1ha</b>																	
1,293	708	0	0	0	0	2,001	1,271	728	0	0	0	0	1,999	-2	0%		
<b>Lifestyle property in Maungaturoto – land value \$98,000, 0.6ha</b>																	
292	708	0	0	0	0	1,000	287	728	0	0	0	0	1,015	15	2%		
<b>Lifestyle property in Maungaturoto – land value \$116,000, 1.3ha</b>																	
346	708	0	0	0	0	1,054	340	728	0	0	0	0	1,068	14	1%		
<b>Lifestyle property in Maungaturoto – land value \$130,000, 1.8ha</b>																	
388	708	0	0	0	0	1,096	381	728	0	0	0	0	1,109	13	1%		
<b>Lifestyle property in Maungaturoto – land value \$215,000, 12.2ha</b>																	
993	708	0	0	0	0	1,701	976	728	0	0	0	0	1,704	3	0%		
<b>Lifestyle property in Paparoa – land value \$76,000, 0.59ha</b>																	
226	708	0	0	0	0	934	223	728	0	0	0	0	951	16	2%		
<b>Lifestyle property in Paparoa – land value \$91,000, 3.5ha</b>																	
420	708	0	0	0	0	1,128	413	728	0	0	0	0	1,141	13	1%		
<b>Lifestyle property in Paparoa – land value \$104,000, 4.0ha</b>																	
480	708	0	0	0	0	1,188	472	728	0	0	0	0	1,200	12	1%		
<b>Lifestyle property in Paparoa – land value \$229,000, 10.0ha</b>																	
1,058	708	0	0	0	0	1,766	1,040	728	0	0	0	0	1,768	2	0%		
<b>Pastoral property in Waipoua – land value \$301,000</b>																	
1,390	708	0	0	0	0	2,098	1,367	728	0	0	0	0	2,095	-4	0%		
<b>Pastoral property in Kaihu – land value \$470,000, 100ha</b>																	
2,171	708	0	0	0	0	2,879	2,134	728	0	0	0	0	2,862	-17	-1%		
<b>Pastoral property in Pouto Peninsula – land value \$665,000, 67ha</b>																	
3,072	708	0	0	329	0	4,109	3,020	728	0	0	350	0	4,098	-11	0%		
<b>Pastoral property in Kaiwaka – land value \$1,890,000, 235ha</b>																	
8,731	708	0	0	0	0	9,439	8,582	728	0	0	0	0	9,310	-128	-1%		



Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates & remission	Total	Value-based general rate	UAGC	Stormwater	Wastewater	Land drainage	Other rates	Total	\$ change	% change	
<b>2016/2017</b>							<b>2017/2018</b>									
<b>Dairy property in Maungaturoto – land value \$530,000, 51ha</b>																
2,448	708	0	0	0	0	3,156	2,407	728	0	0	310	0	3,445	289	9%	
<b>Dairy property in Tokatoka – land value \$790,000, 70ha</b>																
3,649	708	0	0	1,833	37	6,227	3,587	728	0	0	1,875	36	6,226	-1	0%	
<b>Dairy property in Pouto – land value \$950,000, 76ha</b>																
4,388	708	0	0	2,205	0	7,301	4,314	728	0	0	795	0	5,837	-1,464	-20%	
<b>Dairy property in Ruawai – land value \$2,770,000, 247ha</b>																
12,796	708	0	0	766	0	14,270	12,579	728	0	0	3,809	36	17,152	2,882	20%	
<b>Horticultural property in Central – land value \$320,000</b>																
1,478	708	0	0	227	0	2,413	1,453	728	0	0	225	0	2,406	-7	0%	
<b>Forestry Exotic property in Waipoua – land value \$360,000, 293ha</b>																
1,663	708	0	0	0	2,818	5,189	1,635	728	0	0	0	2,908	5,270	82	2%	
<b>Commercial property in Dargaville – land value \$77,000</b>																
356	708	213	924	0	0	2,201	350	728	312	948	0	0	2,337	137	6%	
<b>Commercial property in Dargaville – land value \$120,000</b>																
554	708	331	1,387	0	0	2,980	545	728	486	1,422	0	0	3,181	200	7%	
<b>Commercial property in Dargaville – land value \$150,000</b>																
693	708	414	1,849	0	0	3,664	681	728	608	1,896	0	0	3,912	249	7%	
<b>Commercial property in Dargaville – land value \$365,000</b>																
1,686	708	1,008	3,697	0	0	7,099	1,657	728	1,478	3,791	0	0	7,655	556	8%	
<b>Commercial property in Mangawhai – land value \$410,000</b>																
1,894	708	374	2,216	0	74	5,265	1,862	728	415	2,293	0	72	5,369	104	2%	
<b>Industrial property in Dargaville – land value \$115,000</b>																
531	708	317	924	0	0	2,481	522	728	466	948	0	0	2,664	183	7%	