

**QLDC Council**

**19 September 2024**

**Report for Agenda Item | Rīpoata moto e Rāraki take [2]**

**Department: Assurance, Finance & Risk**

**Title | Taitara : Setting of Rates 2024/25**

**Purpose of the Report | Te Take mō te Pūroko**

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The purpose of this report is to set the rates for the Queenstown Lakes District Council for the 2024/25 financial year as per section 23 of the Local Government (Rating) Act 2002.

**Executive Summary | Whakarāpopototaka Matua**

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- This report and attachment describe the rates that will apply for the 2024/25 financial year based on the 2024-2034 Long-Term Plan (LTP) and the options selected following deliberations on the consultation on written and verbal submissions.
- There was a small decrease from the expected growth in rateable units from the draft to final LTP and this has slightly adjusted the average rate increase and where the rating increase burden falls.
- There were some new rates introduced from consultation topic 1A (Queenstown CBD Transport rate) for street/furniture upgrades and a new Cardrona Water scheme capital rate.
- The effect of these changes, since the draft LTP, have been disclosed in this report.

**Recommendation | Kā Tūtohuka**

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That the Council:

1. **Note** the contents of this report; and
2. **Authorise** the setting of the rates for the Queenstown Lakes District Council for the 2024/25 financial year as per section 23 of the Local Government (Rating) Act 2002 (Per Attachment A).

Prepared by:



**Name:** Stewart Burns  
**Title:** GM, Assurance Finance & Risk  
**Date:** 2/09/2024

Reviewed and Authorised by:



**Name:** Mike Theelen  
**Title:** Chief Executive  
**Date:** 4/09/2024

## Context | Horopaki

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1. The process for the setting of rates for the 2024/25 year is different from previous years as a result of the extended period required for the adoption of the 2024- 2034 Long Term Plan.
2. Instead of the normal sequential approach, which sees the detailed rates setting work completed in July and August following the adoption of the Long Term Plan/Annual Plan in late June, this work has had to happen in parallel with the consultation period for the draft 2024-2034 Long Term Plan.
3. This means that the adoption of the 2024- 2034 Long Term Plan and the setting of rates will occur at the same meeting on 19 September 2024. The rates resolution can only be made after the Long Term Plan/Annual Plan has been adopted.
4. The Local Government (Rating) Act 2002 and the Local Government Act 2002 provisions mean that the draft Annual Plan or draft Long Term Plan has become the primary notification to the public of the proposed rates for the new year.
5. Rates can only be set by resolution of the Council.

## Analysis and Advice | Tatāritaka me kā Tohutohu

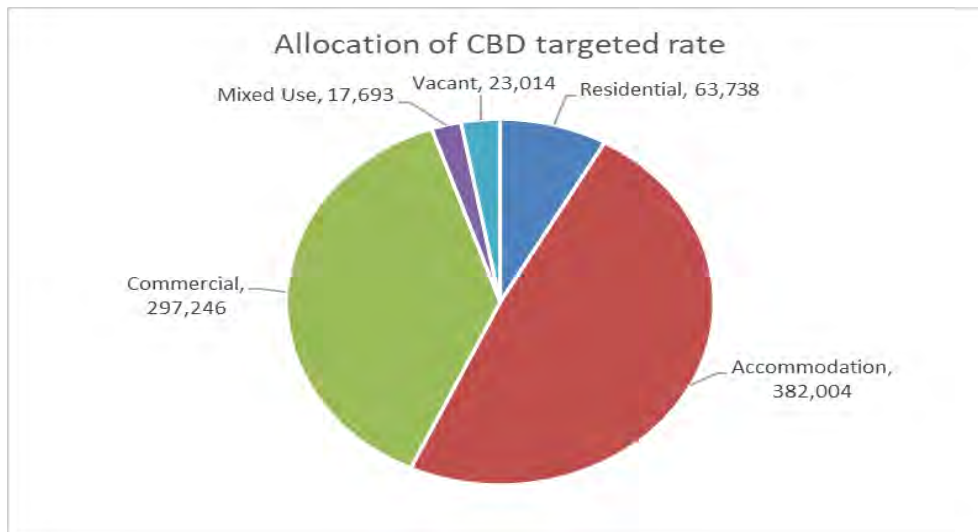
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6. The final rates for the 2024/25 year as per the attached resolution are substantially as expected. The indicative rates information published in the draft 2024-2034 Long Term Plan were the Council's best estimate at that time. They were subject to change as a result of any alterations made to the draft budgets through the submission process which may have had a funding impact and to changes in the capital value of the district which occurred between adoption of the draft plan and 30 June 2024.
7. District-wide the actual annual increase in capital value was 2.6% (2023: 2.4%) compared to 3.5% allowed for in the draft 2024-2034 Long Term Plan. This amount reflects the estimated growth in rating base for the past year. The overall increase in the Wānaka/Upper Clutha ward was 3.2% (2023: 2.84%) compared to 2.3% (2023: 2.1%) within the combined Whakatipu/Arrowtown-Kawerau wards.
8. The total number of rateable units for the 2024/25 year is estimated to be 33,823 (2023: 32,455) which represents an increase of 4.2% (2023: 3.5%) on last year. The rating unit growth factor for the year is therefore more than the 3.5% forecast allowed for in the draft 2024- 2034 Long Term Plan. The actual overall growth rate taking into account both the value increase and the unit increase is 3.3% which is slightly less than the 3.5% allowed for in the draft 2024- 2034 Long Term Plan.

## Impact on Rates

9. As a result of the slightly lower actual growth, the overall average rates increase moves from 13.6% to 13.8% (after allowing for growth). The impact of this is that estimated rates increases for the Wānaka/Upper Clutha ward are slightly less than forecast and those for the Whakatipu/Arrowtown-Kawerau wards are slightly higher than forecast.

10. There are some new rates introduced in the 2024/25 year. The first relates to Consultation Topic 1A and features the introduction of Queenstown CBD Transport Rate. It will allow for 65% of rate-funded cost of the Queenstown Town Centre Street Upgrades project to be recovered from properties within the wider CBD area. The remaining 35% will be recovered from the entire Whakatipu/Arrowtown-Kawerau ward through the existing Whakatipu Rooding rate. The chart below shows the incidence of the new rate with Commercial and Accommodation contributing 86.6% of the rate.



11. The other new rates relate to the introduction of the new Cardrona Water Scheme. There are new rates to recover operating costs of the scheme and a new capital rate which allows ratepayers who elect to join the scheme to pay off the capital charge over an extended period.
12. Following deliberations on Consultation Topic 1B which related to a proposal to recover 65% of rate-funded cost of the Queenstown Arterials project from properties within the wider CBD area using the new Queenstown CBD Transport Rate from 2025/26, Council has decided to not proceed with the proposal. This means that 100% of the rate-funded cost will be recovered from the entire Whakatipu/Arrowtown-Kawerau ward through the existing Whakatipu Rooding rate from 2025/26.
13. The impact of the rates increases for 2024/25 will not be even across all property types and locations. This is largely because of the impact of targeted rates which are often ward or scheme based and the availability of reticulated services.
14. The columns on the left-hand side of the tables below labelled '24/25 Final' show the final proposed rates movement for 2024-2025. These have been compared to the estimated rates in the draft 2024- 2034 Long Term Plan adopted on 27 June 2024.
15. There is a high degree of consistency between the final proposed rates and the estimated rates in the draft 2024- 2034 Long Term Plan document. For median value properties, the main changes are slight decreases to most Wānaka/Upper Clutha rates within the range of: -0.27% for Luggate to -1.76% for Hawea. There are small increases for most Queenstown/Whakatipu/Arrowtown rates with range of 0.25% for Kingston to 2.06% for Queenstown Commercial.

<b>SUMMARY OF INDICATIVE TOTAL RATE MOVEMENTS 24/25</b>								
Median Values			24/25	24/25	24/25	24/25		
	new		Final	Final	Draft	Draft	Diff	Diff
PROPERTY TYPE	CV	LOCATION	%	\$	%	\$	%	\$
RESIDENTIAL	\$1,390,000	QUEENSTOWN	16.15%	\$629	15.64%	\$610	0.50%	\$20
COMMERCIAL	\$2,999,000	QUEENSTOWN	15.73%	\$1,300	13.67%	\$1,130	2.06%	\$170
ACCOMMODATION	\$2,860,000	QUEENSTOWN	18.94%	\$2,434	17.23%	\$2,214	1.71%	\$219
M/U ACCOMMODATION	\$1,720,000	QUEENSTOWN	17.26%	\$899	16.30%	\$849	0.96%	\$50
VACANT	\$1,086,000	QUEENSTOWN	15.73%	\$475	15.22%	\$460	0.51%	\$15
M/U COMMERCIAL	\$1,565,000	QUEENSTOWN	15.96%	\$729	15.11%	\$690	0.85%	\$39
RESIDENTIAL	\$1,298,000	WANAKA	11.76%	\$455	12.54%	\$485	-0.78%	-\$30
COMMERCIAL	\$1,780,000	WANAKA	10.64%	\$606	11.43%	\$650	-0.79%	-\$45
ACCOMMODATION	\$1,724,000	WANAKA	12.48%	\$1,118	13.28%	\$1,189	-0.80%	-\$72
M/U ACCOMMODATION	\$1,613,000	WANAKA	12.79%	\$653	13.45%	\$687	-0.67%	-\$34
PRIMARY INDUSTRY	\$7,138,000	WANAKA	12.30%	\$676	11.97%	\$658	0.33%	\$18
COUNTRY DWELLING	\$2,465,000	WANAKA	12.31%	\$410	12.25%	\$408	0.06%	\$2
VACANT	\$907,500	WANAKA	10.31%	\$295	10.80%	\$309	-0.49%	-\$14
M/U COMMERCIAL	\$1,390,400	WANAKA	11.39%	\$502	12.19%	\$537	-0.80%	-\$35
RESIDENTIAL	\$1,437,000	ARROWTOWN	17.15%	\$701	15.94%	\$652	1.21%	\$49
COMMERCIAL	\$3,302,000	ARROWTOWN	16.12%	\$1,418	15.43%	\$1,357	0.69%	\$61
ACCOMMODATION	\$2,689,000	ARROWTOWN	19.55%	\$2,079	18.45%	\$1,962	1.10%	\$117
M/U ACCOMMODATION	\$1,380,000	ARROWTOWN	17.31%	\$826	16.25%	\$775	1.06%	\$51
VACANT	\$1,180,000	ARROWTOWN	16.57%	\$519	15.67%	\$491	0.90%	\$28
M/U COMMERCIAL	\$1,430,000	ARROWTOWN	16.51%	\$742	15.48%	\$695	1.04%	\$47
PRIMARY INDUSTRY	\$5,750,000	WAKATIPU	16.30%	\$764	15.26%	\$715	1.05%	\$49
COUNTRY DWELLING	\$3,281,000	WAKATIPU	17.04%	\$666	16.19%	\$633	0.86%	\$33
RESIDENTIAL	\$892,000	GLENORCHY	16.29%	\$531	16.45%	\$536	-0.15%	-\$5
RESIDENTIAL	\$1,042,000	LAKE HAYES	18.86%	\$680	17.85%	\$643	1.01%	\$37
RESIDENTIAL	\$843,000	HAWEA	13.85%	\$431	15.61%	\$486	-1.76%	-\$55
RESIDENTIAL	\$788,000	LUGGATE	10.41%	\$360	10.68%	\$369	-0.27%	-\$9
RESIDENTIAL	\$840,000	KINGSTON	16.24%	\$358	16.00%	\$353	0.25%	\$5
RESIDENTIAL	\$1,013,000	ARTHURS POINT	12.52%	\$454	11.97%	\$434	0.55%	\$20

<b>SUMMARY OF INDICATIVE TOTAL RATE MOVEMENTS 24/25</b>								
Median Values			24/25	24/25	24/25	24/25		
	new		Final	Final	Draft	Draft	Diff	Diff
PROPERTY TYPE	CV	LOCATION	%	\$	%	\$	%	\$
RESIDENTIAL	\$1,390,000	QUEENSTOWN CBD	18.00%	\$701	17.43%	\$679	0.57%	\$22
COMMERCIAL	\$2,999,000	QUEENSTOWN CBD	20.41%	\$1,687	18.22%	\$1,506	2.19%	\$181
ACCOMMODATION	\$2,860,000	QUEENSTOWN CBD	23.54%	\$3,026	21.69%	\$2,788	1.85%	\$238
M/U ACCOMMODATION	\$1,720,000	QUEENSTOWN CBD	20.26%	\$1,055	19.20%	\$1,000	1.06%	\$55
VACANT	\$1,086,000	QUEENSTOWN CBD	18.53%	\$560	17.93%	\$542	0.61%	\$18
M/U COMMERCIAL	\$1,565,000	QUEENSTOWN CBD	18.40%	\$841	17.47%	\$798	0.93%	\$42

16. The impact on both the Higher Values and Lower Values follows a similar pattern with similar % variations although the nominal differences vary according to capital value of the properties.
17. For lower value properties, the main changes are slight decreases to most Wānaka/Upper Clutha rates within the range of: -0.23% for Luggate to -1.73% for Hawea. There are small increases for most Queenstown/Whakatipu/Arrowtown rates within the range of 0.12% for Kingston to 1.44% for Queenstown Accommodation.
18. For higher value properties, the main changes are slight decreases to most Wānaka/Upper Clutha rates within the range of: -0.17% for Luggate to -1.88% for Hawea. There are small increases for most Queenstown/Whakatipu/Arrowtown rates within the range of 0.40% for Kingston to 1.72% for Queenstown Accommodation.

<b>SUMMARY OF INDICATIVE TOTAL RATE MOVEMENTS 24/25</b>								
Lower Values			24/25	24/25	24/25	24/25		
PROPERTY TYPE	CV	LOCATION	Final %	Final \$	AP %	AP \$	Diff %	Diff \$
RESIDENTIAL	\$862,000	QUEENSTOWN	14.81%	\$493	14.51%	\$483	0.31%	\$10
COMMERCIAL	\$680,000	QUEENSTOWN	12.91%	\$427	11.58%	\$383	1.33%	\$44
ACCOMMODATION	\$920,000	QUEENSTOWN	16.23%	\$780	14.79%	\$711	1.44%	\$69
M/U ACCOMMODATION	\$1,004,000	QUEENSTOWN	15.67%	\$638	15.01%	\$611	0.66%	\$27
VACANT	\$584,000	QUEENSTOWN	13.78%	\$344	13.53%	\$337	0.26%	\$6
M/U COMMERCIAL	\$996,000	QUEENSTOWN	14.86%	\$565	14.24%	\$541	0.62%	\$23
RESIDENTIAL	\$1,172,000	WANAKA	11.43%	\$427	12.24%	\$457	-0.81%	-\$30
COMMERCIAL	\$815,000	WANAKA	9.49%	\$345	10.25%	\$372	-0.76%	-\$27
ACCOMMODATION	\$775,000	WANAKA	11.86%	\$521	12.47%	\$548	-0.61%	-\$27
M/U ACCOMMODATION	\$1,093,000	WANAKA	11.59%	\$497	12.35%	\$530	-0.76%	-\$33
PRIMARY INDUSTRY	\$2,030,000	WANAKA	15.38%	\$415	15.37%	\$415	0.01%	\$0
COUNTRY DWELLING	\$1,868,000	WANAKA	11.67%	\$336	11.72%	\$337	-0.04%	-\$1
VACANT	\$785,000	WANAKA	9.93%	\$271	10.47%	\$286	-0.54%	-\$15
M/U COMMERCIAL	\$945,000	WANAKA	10.41%	\$396	11.28%	\$429	-0.87%	-\$33
RESIDENTIAL	\$1,428,000	ARROWTOWN	17.13%	\$698	15.93%	\$649	1.20%	\$49
COMMERCIAL	\$1,101,000	ARROWTOWN	14.55%	\$612	13.61%	\$572	0.94%	\$40
ACCOMMODATION	\$710,000	ARROWTOWN	16.01%	\$669	14.95%	\$625	1.06%	\$44
M/U ACCOMMODATION	\$1,193,000	ARROWTOWN	16.92%	\$756	15.89%	\$710	1.03%	\$46
VACANT	\$703,000	ARROWTOWN	14.97%	\$394	14.23%	\$374	0.74%	\$20
M/U COMMERCIAL	\$1,280,000	ARROWTOWN	16.27%	\$697	15.25%	\$653	1.02%	\$44
PRIMARY INDUSTRY	\$2,293,000	WAKATIPU	20.72%	\$581	19.93%	\$558	0.79%	\$22
COUNTRY DWELLING	\$1,646,000	WAKATIPU	15.56%	\$414	15.06%	\$401	0.50%	\$13
RESIDENTIAL	\$613,000	GLENORCHY	14.90%	\$425	15.10%	\$430	-0.20%	-\$6
RESIDENTIAL	\$950,000	LAKE HAYES	18.71%	\$658	17.71%	\$623	1.00%	\$35
RESIDENTIAL	\$734,000	HAWEA	13.33%	\$399	15.06%	\$451	-1.73%	-\$52
RESIDENTIAL	\$670,000	LUGGATE	10.07%	\$364	10.30%	\$372	-0.23%	-\$8
RESIDENTIAL	\$643,000	KINGSTON	15.43%	\$312	15.31%	\$309	0.12%	\$3
RESIDENTIAL	\$864,000	ARTHURS POINT	12.25%	\$422	11.79%	\$406	0.46%	\$16

<b>SUMMARY OF INDICATIVE TOTAL RATE MOVEMENTS 24/25</b>								
Lower Values			24/25	24/25	24/25	24/25	24/25	
PROPERTY TYPE	CV	LOCATION	Final %	Final \$	Draft %	Drfat \$	Diff %	Diff \$
RESIDENTIAL	\$862,000	QUEENSTOWN CBD	16.17%	\$538	15.80%	\$526	0.36%	\$12
COMMERCIAL	\$680,000	QUEENSTOWN CBD	15.56%	\$514	14.16%	\$468	1.40%	\$46
ACCOMMODATION	\$920,000	QUEENSTOWN CBD	20.18%	\$970	18.63%	\$895	1.56%	\$75
M/U ACCOMMODATION	\$1,004,000	QUEENSTOWN CBD	17.91%	\$729	17.17%	\$699	0.74%	\$30
VACANT	\$584,000	QUEENSTOWN CBD	15.62%	\$389	15.29%	\$381	0.33%	\$8
M/U COMMERCIAL	\$996,000	QUEENSTOWN CBD	16.73%	\$636	16.05%	\$610	0.68%	\$26

<b>SUMMARY OF INDICATIVE TOTAL RATE MOVEMENTS 24/25</b>								
Higher Values			24/25	24/25	24/25	24/25		
PROPERTY TYPE	new CV	LOCATION	Final %	Final \$	Draft %	Draft \$	Diff %	Diff \$
RESIDENTIAL	\$5,020,000	QUEENSTOWN	20.06%	\$1,567	18.98%	\$1,482	1.08%	\$85
COMMERCIAL	\$35,800,000	QUEENSTOWN	15.25%	\$15,886	13.28%	\$13,833	1.97%	\$2,053
ACCOMMODATION	\$71,000,000	QUEENSTOWN	20.11%	\$65,425	18.39%	\$59,833	1.72%	\$5,592
M/U ACCOMMODATION	\$5,012,000	QUEENSTOWN	20.12%	\$2,098	18.63%	\$1,943	1.49%	\$155
VACANT	\$1,501,000	QUEENSTOWN	16.90%	\$584	16.23%	\$561	0.66%	\$23
M/U COMMERCIAL	\$2,170,000	QUEENSTOWN	16.78%	\$904	15.76%	\$849	1.03%	\$55
RESIDENTIAL	\$3,044,000	WANAKA	14.71%	\$843	15.23%	\$873	-0.52%	-\$30
COMMERCIAL	\$15,220,000	WANAKA	10.52%	\$5,352	11.23%	\$5,712	-0.71%	-\$360
ACCOMMODATION	\$22,850,000	WANAKA	14.15%	\$13,620	14.93%	\$14,376	-0.79%	-\$756
M/U ACCOMMODATION	\$5,840,000	WANAKA	15.33%	\$1,990	15.88%	\$2,061	-0.55%	-\$71
PRIMARY INDUSTRY	\$26,656,000	WANAKA	13.44%	\$2,177	12.92%	\$2,092	0.52%	\$85
COUNTRY DWELLING	\$5,599,000	WANAKA	13.99%	\$802	13.64%	\$782	0.35%	\$20
VACANT	\$2,724,000	WANAKA	13.48%	\$646	13.56%	\$650	-0.08%	-\$4
M/U COMMERCIAL	\$1,750,000	WANAKA	12.01%	\$587	12.76%	\$624	-0.76%	-\$37
RESIDENTIAL	\$3,505,000	ARROWTOWN	19.67%	\$1,266	18.18%	\$1,170	1.49%	\$96
COMMERCIAL	\$7,732,000	ARROWTOWN	17.06%	\$3,337	16.29%	\$3,185	0.77%	\$151
ACCOMMODATION	\$4,580,000	ARROWTOWN	20.27%	\$4,021	18.84%	\$3,738	1.43%	\$283
M/U ACCOMMODATION	\$3,220,000	ARROWTOWN	19.53%	\$1,513	18.29%	\$1,417	1.24%	\$96
VACANT	\$1,570,000	ARROWTOWN	17.54%	\$621	16.54%	\$586	0.99%	\$35
M/U COMMERCIAL	\$1,687,000	ARROWTOWN	16.88%	\$818	15.82%	\$767	1.07%	\$52
PRIMARY INDUSTRY	\$24,520,000	WAKATIPU	17.27%	\$2,815	15.95%	\$2,600	1.31%	\$214
COUNTRY DWELLING	\$8,702,000	WAKATIPU	18.67%	\$1,502	17.43%	\$1,402	1.24%	\$100
RESIDENTIAL	\$1,120,000	GLENORCHY	17.20%	\$618	17.32%	\$623	-0.12%	-\$4
RESIDENTIAL	\$1,437,000	LAKE HAYES	19.45%	\$773	18.38%	\$730	1.07%	\$43
RESIDENTIAL	\$1,468,000	HAWEA	16.21%	\$615	18.09%	\$686	-1.88%	-\$71
RESIDENTIAL	\$965,000	LUGGATE	10.72%	\$417	10.89%	\$424	-0.17%	-\$6
RESIDENTIAL	\$1,126,000	KINGSTON	17.21%	\$426	16.81%	\$416	0.40%	\$10
RESIDENTIAL	\$1,497,000	ARTHURS POINT	13.24%	\$556	12.44%	\$523	0.78%	\$33

<b>SUMMARY OF INDICATIVE TOTAL RATE MOVEMENTS 24/25</b>								
Higher Values			24/25	24/25	24/25	24/25		
	new		Final	Final	Draft	Draft	Diff	Diff
PROPERTY TYPE	CV	LOCATION	%	\$	%	\$	%	\$
RESIDENTIAL	\$5,020,000	QUEENSTOWN CBD	23.38%	\$1,825	22.21%	\$1,734	1.17%	\$92
COMMERCIAL	\$35,800,000	QUEENSTOWN CBD	19.68%	\$20,503	17.59%	\$18,322	2.09%	\$2,181
ACCOMMODATION	\$71,000,000	QUEENSTOWN CBD	24.63%	\$80,125	22.77%	\$74,076	1.86%	\$6,049
M/U ACCOMMODATION	\$5,012,000	QUEENSTOWN CBD	24.47%	\$2,551	22.85%	\$2,382	1.62%	\$169
VACANT	\$1,501,000	QUEENSTOWN CBD	20.27%	\$701	19.50%	\$674	0.77%	\$27
M/U COMMERCIAL	\$2,170,000	QUEENSTOWN CBD	19.65%	\$1,058	18.54%	\$998	1.11%	\$60

19. This report identifies and assesses the following options as required by section 77 of the Local Government Act 2002.

20. Option 1 Set the Rates for 2024/25.

*Advantages:*

- Setting the rates allows Council to recover the costs of providing the services to the community as laid out in year 1 of the 2024- 2034 Long Term Plan.
- Allows for continuation of projects that are underway.
- Council will be able to meet its various financial commitments

*Disadvantages:*

- There will be a requirement for ratepayers to pay increased rates for the year

21. Option 2 Do not Set the Rates for 2024/25

*Advantages:*

- There will be no requirement for ratepayers to pay rates for the year

*Disadvantages:*

- Council will not secure the funding needed to deliver the services for the community as outlined in year 1 of the 2024-34 Long Term Plan
- Council will not able to meet its various financial commitments

22. This report recommends **Option 1** as the Council relies on its income from rates to recover the cost of providing services to the community and to meet its various financial commitments.

### Consultation Process | Hātepe Matapaki

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#### Significance and Engagement | Te Whakamahi I kā Whakaaro Hiraka

23. This matter is of medium significance, as determined by reference to the Council's Significance and Engagement Policy because the setting of rates impacts on all ratepayers and is a matter of high public interest.
24. The Long Term Plan/ Annual Plan process, however, requires the Special Consultative Process, and as the rates are in line with those consulted on, no further consultation is required.

#### Risk and Mitigations | Kā Raru Tūpono me kā Whakamaurutaka

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25. This matter relates to the Regulatory/Legal/Compliance risk category. It is associated with RISK 10013 'Unexpected change in cost or funding' within the QLDC Risk Register, This risk has been assessed as having a very high residual risk rating.
26. Approval of the recommended option will support the Council by allowing the risk to be avoided.

#### Financial Implications | Kā Riteka ā-Pūtea

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27. The rates which are set as a result of this decision have no direct financial implication for Council. They represent the mechanism for collecting budgeted revenues adopted in the 2024-34 Long Term Plan.

#### Council Effects and Views | Kā Whakaaweawe me kā Tirohaka a te Kaunihera

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28. The following Council policies, strategies and bylaws were considered:
- 2024-34 Long Term Plan;
  - Revenue and Financing Policy
29. The recommended option is consistent with the principles set out in the named policy/policies.

#### Local Government Act 2002 Purpose Provisions | Te Whakatureture 2002 o te Kāwanataka ā-Kiaka

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30. Section 10 of the Local Government Act 2002 states the purpose of local government is (a) to enable democratic local decision-making and action by, and on behalf of, communities; and (b) to promote the social, economic, environmental, and cultural well-being of communities in the present and for the future.
31. The recommended option:
- Will help meet the current and future needs of communities for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses.
  - Is consistent with the Council's plans and policies; and

- Would not alter significantly the intended level of service provision for any significant activity undertaken by or on behalf of the Council or transfer the ownership or control of a strategic asset to or from the Council.

### Attachments | Kā Tāpirihaka

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A	Rates and Charges for 2024/25
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Document revision: 2023-1