

INTERNAL AFFAIRS



Te Tari Taiwhenua

APPENDIX ONE and ATTACHMENT TO APPENDIX ONE

for

**Report of the Department of Internal Affairs to the Local
Government and Environment Committee**

on

**Kaipara District Council (Validation of Rates and Other
Matters) Bill**



kaipara te Orangahau

KAIPARA
DISTRICT

The Oceans Two Harbours

25 September 2013

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Dear John

Kaipara District Council (Validation of Rates and Other Matters) Bill

Please refer to your email dated 12 September 2013 concerning the above.

In your email you have asked for a range of information related to future rating liabilities for a range of sample properties should the historical rating irregularities and/or penalties be either confirmed (or not) through the Bill. The particular information that you are seeking includes:

- a) Our best estimate of 2014/15 rates on the listed sample properties if the historic rates and associated penalties are validated as proposed in the Bill. For all Mangawhai properties please assume liability for Mangawhai Wastewater Capital Contribution A targeted rate [Scenario 1 – Baseline];
- b) Our best estimate of 2014/15 rates on the listed sample properties if the Bill were not enacted (i.e. none of the historical rates and penalties are validated) under realistic strategies likely to be considered by Commissioners in that event (this should include the possibility of the High Court ordering the specified rates to be reimbursed, or the rates replacement process to be followed). Please note also any ongoing impacts on rates levels after 2014/15. We realise that there are a wide range of possible scenarios in these circumstances. I do not think we need more than best and worst plausible scenarios in this respect, provided you can describe the hypotheses/assumptions on which the estimates are based [Scenario 2].
- c) The best estimate of 2014/15 rates on these properties in the event that historic rates are validated as proposed in the Bill but all penalties on those rates imposed before 1 July 2014 are required to be waived [Scenario 3].

Rates Penalties

We note that implicit in the questions that have been raised by the Select Committee is the question of whether it is appropriate to validate penalties through the Bill. In looking at this issue the Council see it as important that the Select Committee consider that:

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- The Council has previously waived the 10% additional penalty on outstanding arrears that was imposed at the start of the 2012/13 financial year as an acknowledgement of its commitment to addressing the historical irregularities;
- The majority of ratepayers in the district are paying their rates on time;
- There is a need to ensure that those who have chosen to pay their rates on time or who have paid penalties in the past because they have not done so and are now up to date are not treated unfairly relative to those who continue to withhold their rates. Note that the Commissioners have been consistent in their approach of requiring the payment of penalties where there has been the non-payment of rates for any reason;
- The Commissioners have consistently advised ratepayers that are withholding their rates that penalties are being applied;
- The Council has used the penalty income that it has received to date to fund a number of its operating costs. Any decision to require a refund of these penalties would create additional costs that would need to be funded from an alternative revenue source;
- The non-payment of rates is creating significant additional financing and other costs for the Council. These costs need to be funded and it would inappropriate that these costs be carried by the majority of ratepayers who are paying their rates on time.
- There are a number of property owners, who have continued to pay their rates that have also raised concerns about the historical performance of the Council. Hence, it is not just ratepayers withholding rates who have raised concerns;
- Given the range of actions that have now been taken to address the concerns raised by ratepayers (eg the Review Team report, the appointment of Commissioners, the Auditor-General Inquiry and Local Bill) it cannot be argued that there is a need to continue to withhold rates to ensure that action is taken to address the historical issues which have existed at the Council. The continued withholding of rates can only be seen as a protest against more recent Council decisions. It is important that the application of penalties be confirmed through the Bill so that the withholding of rates does not become an accepted method of protest against the otherwise valid and legal decisions of a local authority.

Modelling scenarios

To address the specific questions raised in your request we have generated four different rating scenarios for 2014/2015, the three that you have asked for plus a combined scenario. These scenarios, which are reflected in the attachment include:

- Scenario 1 – Baseline: the proposed rate increase and allocation for 2014/2015 based on the amended Long Term Plan 2012-2022.
- Scenario 2: Scenario 1 plus additional rates requirement should there be a court order to refund the irregular rates of \$17.013m, and

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- Scenario 3: Scenario 1 plus additional rates requirement should there be a requirement for Council to refund rates penalties associated with the irregular rates.
- Scenario 4: Scenario 1 plus additional rates requirement should there be a court order to refund the irregular rates of \$17.013m plus additional rates requirement should there be a requirement for Council to refund rates penalties associated with the irregular rates (Scenario 2 and 3 combined).

Please note that the rate of GST increased from 12.5% to 15% on 1 October 2010. Rates invoiced before this date would be refunded at a GST rate of 12.5% whereas any new rates set to recover the funds would be invoiced at 15%. This change in GST rate will create an additional cost for ratepayers who are not GST registered.

Scenario 1 – baseline: the proposed rate increase and allocation for 2014/2015 based on the amended Long Term Plan 2012-2022

Under this scenario, it is proposed that the overall rates requirement in 2014/2015 increases by 3.1%. The results presented in the attachment for this scenario are based on planned increases in net expenses for each of the relevant activities and sub-activities that support the Funding Impact Statement in the amended Long Term Plan 2012-2022, and have not been updated. It is also assumed under this scenario that there are no changes to existing rating policies and tools.

The baseline results also assume that there is validation of the irregular rates via the Kaipara District Council (Validation of Rates and Other Matters) Bill and that any arrears are repaid in a timely manner. Any significant delay in the passing of the Bill and/or the collection of rate arrears would create additional financial costs for the Council which are not currently reflected in the baseline budgets.

Scenario 2: Scenario 1 plus additional rates requirement should there be a court order to refund irregular rates of \$17.013m

The second scenario assumes that there has been a court order for Council to refund \$17.013m (including GST) of rates to the original 4,812 ratepayers, which is carried out in March 2014. If this were to be the situation, then Council would need to recover \$14.986m (the same amount excluding GST) and any costs directly related to the refund by rating the owners of the same 4,812 properties (but possibly different ratepayers) in 2014/2015.

It is estimated that the additional cost to Council in locating ratepayers in refunding rates, organising GST refunds, the possible additional use of legal and consultancy experts and other administrative costs equates to around \$80 (excluding GST) per property. With 4,812 properties this equates to approximately \$385,000 (excl GST) in costs to be recovered.

Additionally, in refunding \$17.013m in rates in March 2014, Council would need to borrow that amount to fund day to day operations. While Council would recover this in full in 2014/2015, as there are four instalments for payment of rates, Council would progressively pay the debt, but not fully until after the

fourth instalment in June 2014. The additional interest expense to Council in doing this has been estimated at \$800,000.

Should Council be required to refund the irregular rates, Council would then set an additional \$15.986m (excluding GST) of rates in 2014/2015 to be allocated across the 4812 properties.

It is important to recognise that refunds would need to be sent to the original ratepayers, which in many cases could be different to the current ratepayer. Given that during the six-year period there was significant property development in the Mangawhai area and that over time ownership of property changes hands, there is likely to be a relatively high proportion of properties in the District that have changed ownership.

Where a Mangawhai property that has paid an initial capital contribution in the past, for example, has changed ownership then the original ratepayer would get, on average, a rates refund of \$5,065. The new property owner would then be required to pay additional rates of \$5,408 if the historical rating irregularities and penalties are not validated through the Bill. Where the property ownership has not changed then the ratepayer would get the \$5,065 refund but also be required to pay the new rate of \$5,408. The increase of \$343 is due to the transaction and interest costs associated with being required to refund and then recollect these rates along with the increase in GST.

Scenario 3: Scenario 1 plus additional rates requirement should there be a requirement for Council to refund rates penalties associated with the irregular rates

The third scenario assumes that Council is required to refund or waive any penalties associated with the irregular rates prior to 1 July 2014.

Council has in the case of older rates penalties already used the revenue to fund its day-to-day activities. With respect to more recent rates penalties, the rates revenue is required to fund higher costs for future capital projects that have been deferred as a result of the non-payment of rates.

If Council were required to refund/waive penalties associated with the irregular rates, then it would seek to recover the foregone penalty rates revenue and other associated costs from the ratepayers that have received the refund.

It is not possible to identify rates penalties to specific rates, as the penalties apply to the amount of total rates unpaid. Therefore the total rates penalty revenue generated from the irregular rates prior to 1 July 2012 has been calculated by apportioning the total rates penalties in any given year by the ratio of rates revenue for the irregular rates to total rates revenue. This equates to around \$386,000 in penalty revenue to refund.

For penalties applied since 1 July 2012, it is extremely difficult to isolate arrears penalties to the irregular rates. The penalties amounts in 2012/2013 and 2013/2014 have been calculated by applying the 2011/2012 proportion between irregular rates and total rates to the total rates penalties. As we are only partway through the 2013/2014 financial year, it has been assumed that there is an additional 10 per cent arrears penalty to apply in January (based on the arrears at 1 July 2013) and that there

would be two instalment penalties for 2013/2014 rates. This equates to \$352,000 in penalty revenue to refund/waive giving a total of \$738,000.

It is estimated that the additional cost to Council in going through each of the years and apportioning the penalty that relate to the irregular rates, locating ratepayers in refunding the penalties, the possible additional use of legal and consultancy experts and other administrative costs equates to around \$80 (excluding GST) per property. With 4,812 properties this equates to approximately \$385,000 (excl GST) in costs to be recovered.

The interest expense to Council in having to borrow \$738,000 to fund day-to-day activities increases Council's costs by another \$40,000. This would also be recovered from the 4,812 properties in 2014/2015.

The total additional rate requirement would be \$1,163,000 (excluding GST).

Scenario 4: Scenario 1 plus additional rates requirement to recover refund of irregular rates of \$17.013m rates penalties associated with the irregular rates (Scenario 2 and 3 combined)

The fourth scenario effectively combines the additional rates requirement should there be a court order to refund the irregular rates of \$17.013m and refund/waive rates penalties associated with the irregular rates, estimated at \$738,000.

There would be some saving in administration costs in carrying out refunds for both rates and penalties. This is calculated at \$577,000 (excluding GST).

The total amount that Council would rate for (excluding GST) in addition to Scenario 1 would be \$17.141 (excluding GST) consisting of \$14.986m for rates refunded, \$738,000 for penalties refunded/waived, \$840,000 in interest expenses and \$577,000 in administration costs. The modelling results assume that this amount is set against the 4,812 properties that received the refunds.

Summary and sample property information

The results from the four different scenarios have been summarised and attached.

Attachment A presents the average rate impact of all four scenarios at the ratepayer category level (eg residential, commercial and dairy).

Attachment B provides the information at the sample property level. We have expanded the list of sample properties that you considered to cover other properties in the district that would be affected from the alternative scenarios, such as a Forestry property and a property connected to the Maungaturoto Station Village water network.

However, the information provided at the sample property level is only representative and would not necessarily apply to all properties. For this exercise, we have averaged the rates to be recovered from ratepayers. The actual situation will differ depending on specific circumstances. The average capital contribution to be recovered in 2014/2015 to a property connected to the Mangawhai wastewater network, for example would be \$3,257 (including GST). This has been calculated by summing all Mangawhai capital contribution irregular rates over the six-year period and dividing it by

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the number of properties. However, the amount refunded to each property in reality would differ depending on whether or not they were a subsidised¹ property and received a Ministry of Health subsidy, when they started paying the rates and which capital contribution rates applied. Depending on the situation this would vary between \$557 and \$8,397 per property.

Similarly, the amount to recover for the irregular annual wastewater rates would differ depending on whether the property was connected or capable of connection, whether the property is used as a school, or whether a property was residential or non-residential with multiple pans.

Despite the limitations, the results provide a good insight into the general magnitude on properties in recovering the rates.

Attachment C provides the same information at the sample property level as Attachment B, except that it assumes that the ratepayer of the sample property has not paid any rates between 1 July 2012 and 30 June 2014. Whilst non-payment of rates does not affect the rates to be generated in 2014/2015, it does provide some context on how significant the penalties are relative to the baseline rates levied in 2014/2015.

If you have any further queries regarding the information contained in the letter please do not hesitate to contact me.

Yours faithfully



Steve Ruru
Chief Executive

¹ Rates Modelling: Attachments A – C

¹ Note that Council received a \$5.9 million subsidy from the Sanitary Works Subsidy Scheme that was administered by the Ministry of Health. Only properties which were developed prior to March 2002 were eligible for this subsidy, which was used to reduce the size of the capital contribution that they were required to make.

Attachment A: Average impact of scenarios at ratepayer category level

Scenario 2: Scenario 1 plus additional rates requirement should there be a court order to refund irregular rates of \$17.013m										Scenario 3: Scenario 1 plus additional rates requirement should there be a requirement for Council to refund rates penalties associated with the irregular rates			Scenario 4: Scenario 1 plus additional rates requirement to recover refund of irregular rates of \$17.013m rates penalties associated with the irregular rates (Scenario 2 and 3 combined)			
Average rate per property (per rating unit - incl GST)	Scenario 1 - baseline															
	2013/2014 rates	2014/2015		% difference	2014/2015 rates	\$ difference to 2014/2015 baseline		% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline		% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline		% difference to 2013/2014 rates
		rates	\$ difference			baseline	baseline			baseline	baseline					
Commercial	3,152	3,311	160	5%	5,964	2,653	89%	3,519	207	12%	6,131	2,820	95%			
Dairy	4,816	5,070	254	5%	5,078	7	5%	5,071	1	5%	5,078	8	5%			
Forestry exotic	2,628	2,767	139	5%	8,994	6,227	242%	3,159	392	20%	9,341	6,574	255%			
Forestry indigenous	1,244	1,300	56	5%	1,300	0	5%	1,300	0	5%	1,300	0	5%			
Horticultural	2,322	2,430	108	5%	2,430	0	5%	2,430	0	5%	2,430	0	5%			
Industrial	2,078	2,200	123	6%	3,713	1,512	79%	2,323	122	12%	3,810	1,610	83%			
Lifestyle <2 ha	1,134	1,176	42	4%	1,252	76	10%	1,182	6	4%	1,257	81	11%			
Lifestyle >=2 ha	1,481	1,550	69	5%	1,577	27	6%	1,551	2	5%	1,579	29	7%			
Mining	1,133	1,182	48	4%	1,182	0	4%	1,182	0	4%	1,182	0	4%			
Other	2,002	2,086	84	4%	3,583	1,497	79%	2,202	116	10%	3,677	1,590	84%			
Pastoral	3,774	3,980	206	5%	4,021	41	7%	3,984	3	6%	4,024	44	7%			
Residential	2,005	2,021	16	1%	4,487	2,466	124%	2,198	177	10%	4,635	2,614	131%			
Specialty	3,873	4,067	194	5%	4,067	0	5%	4,067	0	5%	4,067	0	5%			
Utilities	1,671	1,755	84	5%	2,487	732	49%	1,813	58	8%	2,533	778	52%			
Total	2,164	2,231	68	3%	3,578	1,347	65%	2,328	97	8%	3,659	1,428	69%			
UAGC	704	726			726			726			726					

Attachment B: Sample properties

All rates include GST					Scenario 2: Scenario 1 plus additional rates requirement should there be a court order to refund irregular rates of \$17.013m					Scenario 3: Scenario 1 plus additional rates requirement should there be a requirement for Council to refund rates penalties associated with the irregular rates			Scenario 4: Scenario 1 plus additional rates requirement to recover refund of irregular rates of \$17.013m rates penalties associated with the irregular rates (Scenario 2 and 3			
					Scenario 1 - baseline					Average refund	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates
Land value	2013/2014 rates	2014/2015 rates	\$ difference	% difference												
Residential property in Mangawhai* – Land value \$129000																
Lower value property	129,000	2,286	2,323	36	2%	-5,065	7,730	5,408	238%	2,677	354	17%	8,038	5,715	252%	
Residential property in Mangawhai* – Land value \$180000																
Median value property	180,000	2,484	2,514	30	1%	-5,065	7,922	5,408	219%	2,868	354	15%	8,230	5,715	231%	
Residential property in Mangawhai* – Land value \$262000																
Average value property	262,000	2,802	2,823	21	1%	-5,065	8,230	5,408	194%	3,177	354	13%	8,538	5,715	205%	
Residential property in Mangawhai* – Land value \$680000																
Extra high value property	680,000	4,422	4,394	-29	-1%	-5,065	9,801	5,408	122%	4,748	354	7%	10,109	5,715	129%	
* Assumes that the ratepayer of the property has already fully paid a capital contribution prior to 2012/2013																
Residential property in Mangawhai – Land value \$129000 - Capital contribution A**																
Lower value property	129,000	2,962	2,999	36	1%	-1,853	5,149	2,151	74%	3,192	194	8%	5,297	2,298	79%	
Residential property in Mangawhai – Land value \$180000 - Capital contribution A**																
Median value property	180,000	3,160	3,190	30	1%	-1,853	5,341	2,151	69%	3,384	194	7%	5,489	2,298	74%	
Residential property in Mangawhai – Land value \$262000 - Capital contribution A**																
Average value property	262,000	3,478	3,499	21	1%	-1,853	5,649	2,151	62%	3,692	194	6%	5,797	2,298	67%	
Residential property in Mangawhai – Land value \$680000 - Capital contribution A**																
Extra high value property	680,000	5,098	5,070	-29	-1%	-1,853	7,221	2,151	42%	5,263	194	3%	7,368	2,298	45%	
Commercial property in Mangawhai – Land value \$449000 - capital contribution A**																
Average value property	449,000	5,864	5,933	69	1%	-1,853	8,084	2,151	38%	6,126	194	4%	8,231	2,298	40%	
** Ratepayer had not been levied for any capital contribution prior to 2012/2013																
Residential property in Dargaville – Land value \$56000																
Lower value property	56,000	1,750	1,910	160	9%	-2,320	4,496	2,586	157%	2,128	218	22%	4,720	2,810	170%	
Residential property in Dargaville – Land value \$67000																
Median value property	67,000	1,833	1,976	143	8%	-2,320	4,562	2,586	149%	2,193	218	20%	4,786	2,810	161%	
Residential property in Dargaville – Land value \$65000																
Average value property	65,000	1,818	1,964	146	8%	-2,320	4,550	2,586	150%	2,182	218	20%	4,774	2,810	163%	
Residential property in Dargaville – Land value \$83000																
Extra high value property	83,000	1,945	2,072	127	7%	-2,320	4,658	2,586	139%	2,289	218	18%	4,881	2,810	151%	

Attachment B: Sample properties

All rates include GST		Scenario 1 - baseline				Scenario 2: Scenario 1 plus additional rates requirement should there be a court order to refund irregular rates of \$17.013m				Scenario 3: Scenario 1 plus additional rates requirement should there be a requirement for Council to refund rates penalties associated with the irregular rates			Scenario 4: Scenario 1 plus additional rates requirement to recover refund of irregular rates of \$17.013m rates penalties associated with the irregular rates (Scenario 2 and 3		
		2013/2014 rates	2014/2015 rates	\$ difference	% difference	Average refund	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates
Land value															
Residential property in Maungaturoto Station Village – Land value \$68000															
Lower value property	68,000	1,886	1,949	63	3%	-5,685	8,517	6,568	352%	2,436	487	29%	8,677	6,729	360%
Residential property in Maungaturoto – Land value \$70000															
Median value property	70,000	1,891	1,954	63	3%	-5,208	7,753	5,799	310%	2,316	362	22%	7,834	5,880	314%
Residential property in Maungaturoto – Land value \$73000															
Average value property	73,000	1,899	1,963	64	3%	-5,208	7,762	5,799	309%	2,324	362	22%	7,843	5,880	313%
Residential property in Maungaturoto – Land value \$92500															
Extra high value property	92,500	1,952	2,018	67	3%	-5,208	7,817	5,799	301%	2,380	362	22%	7,898	5,880	305%
Residential property in Baylys – Land value \$102000															
Lower value property	102,000	1,193	1,206	12	1%	0	1,206	0	1%	1,206	0	1%	1,206	0	1%
Residential property in Baylys – Land value \$116000															
Median value property	116,000	1,260	1,271	11	1%	0	1,271	0	1%	1,271	0	1%	1,271	0	1%
Residential property in Baylys – Land value \$133000															
Average value property	133,000	1,342	1,351	9	1%	0	1,351	0	1%	1,351	0	1%	1,351	0	1%
Residential property in Baylys – Land value \$188000															
Extra high value property	188,000	1,606	1,610	4	0%	0	1,610	0	0%	1,610	0	0%	1,610	0	0%
Residential property in Te Kopuru – Land value \$43000															
Lower value property	43,000	1,361	1,523	162	12%	-2,590	4,411	2,888	224%	1,754	231	29%	4,621	3,098	240%
Residential property in Te Kopuru – Land value \$46000															
Median value property	46,000	1,375	1,539	164	12%	-2,590	4,427	2,888	222%	1,770	231	29%	4,637	3,098	237%
Residential property in Te Kopuru – Land value \$50000															
Average value property	50,000	1,395	1,560	166	12%	-2,590	4,448	2,888	219%	1,791	231	28%	4,659	3,098	234%
Residential property in Te Kopuru – Land value \$74300															
Extra high value property	74,300	1,514	1,692	177	12%	-2,590	4,580	2,888	202%	1,923	231	27%	4,790	3,098	216%

Attachment B: Sample properties

Scenario 1 - baseline						Scenario 2: Scenario 1 plus additional rates requirement should there be a court order to refund irregular rates of \$17.013m				Scenario 3: Scenario 1 plus additional rates requirement should there be a requirement for Council to refund rates penalties associated with the irregular rates			Scenario 4: Scenario 1 plus additional rates requirement to recover refund of irregular rates of \$17.013m rates penalties associated with the irregular rates (Scenario 2 and 3		
Land value		2013/2014 rates	2014/2015 rates	\$ difference	% difference	Average refund	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates
Residential property in Ruawai – Land value \$39000															
Lower value property	39,000	967	996	28	3%	0	996	0	3%	996	0	3%	996	0	3%
Residential property in Ruawai – Land value \$39000															
Median value property	39,000	967	996	28	3%	0	996	0	3%	996	0	3%	996	0	3%
Residential property in Ruawai – Land value \$40000															
Average value property	40,000	973	1,002	28	3%	0	1,002	0	3%	1,002	0	3%	1,002	0	3%
Residential property in Ruawai – Land value \$48250															
Extra high value property	48,250	1,021	1,051	30	3%	0	1,051	0	3%	1,051	0	3%	1,051	0	3%
Residential property in Tinopai – Land value \$105000															
Lower value property	105,000	986	1,025	39	4%	0	1,025	0	4%	1,025	0	4%	1,025	0	4%
Residential property in Tinopai – Land value \$129000															
Median value property	129,000	1,050	1,093	43	4%	0	1,093	0	4%	1,093	0	4%	1,093	0	4%
Residential property in Tinopai – Land value \$131000															
Average value property	131,000	1,055	1,099	43	4%	0	1,099	0	4%	1,099	0	4%	1,099	0	4%
Residential property in Tinopai – Land value \$205000															
Extra high value property	205,000	1,254	1,309	55	4%	0	1,309	0	4%	1,309	0	4%	1,309	0	4%
Residential property in Paparoa – Land value \$60000															
Lower value property	60,000	865	897	32	4%	0	897	0	4%	897	0	4%	897	0	4%
Residential property in Paparoa – Land value \$65000															
Median value property	65,000	878	911	32	4%	0	911	0	4%	911	0	4%	911	0	4%
Residential property in Paparoa – Land value \$75000															
Average value property	75,000	905	939	34	4%	0	939	0	4%	939	0	4%	939	0	4%
Residential property in Paparoa – Land value \$120000															
Extra high value property	120,000	1,026	1,067	41	4%	0	1,067	0	4%	1,067	0	4%	1,067	0	4%

Attachment B: Sample properties

All rates include GST		Scenario 1 - baseline				Scenario 2: Scenario 1 plus additional rates requirement should there be a court order to refund irregular rates of \$17.013m				Scenario 3: Scenario 1 plus additional rates requirement should there be a requirement for Council to refund rates penalties associated with the irregular rates			Scenario 4: Scenario 1 plus additional rates requirement to recover refund of irregular rates of \$17.013m rates penalties associated with the irregular rates (Scenario 2 and 3		
		2013/2014 rates	2014/2015 rates	\$ difference	% difference	Average refund	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates
Land value															
Residential property in Kaiwaka – Land value \$64000															
Lower value property	64,000	1,859	2,044	185	10%	-4,422	6,972	4,928	275%	2,366	323	27%	7,092	5,048	282%
Residential property in Kaiwaka – Land value \$66000															
Median value property	66,000	1,866	2,055	189	10%	-4,422	6,983	4,928	274%	2,378	323	27%	7,103	5,048	281%
Residential property in Kaiwaka – Land value \$81000															
Average value property	81,000	1,923	2,139	217	11%	-4,422	7,067	4,928	268%	2,462	323	28%	7,187	5,048	274%
Residential property in Kaiwaka – Land value \$148900															
Extra high value property	148,900	2,177	2,438	261	12%	-4,422	7,366	4,928	238%	2,760	323	27%	7,486	5,048	244%
Residential property in Pahi – Land value \$90000															
Lower value property	90,000	945	982	37	4%	0	982	0	4%	982	0	4%	982	0	4%
Residential property in Pahi – Land value \$108000															
Median value property	108,000	994	1,033	39	4%	0	1,033	0	4%	1,033	0	4%	1,033	0	4%
Residential property in Pahi – Land value \$112000															
Average value property	112,000	1,004	1,044	40	4%	0	1,044	0	4%	1,044	0	4%	1,044	0	4%
Residential property in Pahi – Land value \$167000															
Extra high value property	167,000	1,152	1,201	49	4%	0	1,201	0	4%	1,201	0	4%	1,201	0	4%
Residential property in Glinks Gully – Land value \$260000															
Lower value property	260,000	2,401	2,494	94	4%	-4,310	7,299	4,805	204%	2,812	317	17%	7,424	4,930	209%
Residential property in Glinks Gully – Land value \$270000															
Median value property	270,000	2,428	2,523	95	4%	-4,310	7,328	4,805	202%	2,840	317	17%	7,453	4,930	207%
Residential property in Glinks Gully – Land value \$272000															
Average value property	272,000	2,433	2,529	96	4%	-4,310	7,333	4,805	201%	2,846	317	17%	7,458	4,930	207%
Residential property in Glinks Gully – Land value \$285000															
Extra high value property	285,000	2,468	2,566	98	4%	-4,310	7,370	4,805	199%	2,883	317	17%	7,495	4,930	204%

Attachment B: Sample properties

All rates include GST					Scenario 2: Scenario 1 plus additional rates requirement should there be a court order to refund irregular rates of \$17.013m					Scenario 3: Scenario 1 plus additional rates requirement should there be a requirement for Council to refund rates penalties associated with the irregular rates			Scenario 4: Scenario 1 plus additional rates requirement to recover refund of irregular rates of \$17.013m rates penalties associated with the irregular rates (Scenario 2 and 3		
Scenario 1 - baseline					Average refund	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	
Land value	2013/2014 rates	2014/2015 rates	\$ difference	% difference											
Lifestyle property in Mangawhai – Land value \$170000, 0.79ha					0	1,448	0	0%	1,448	0	0%	1,448	0	0%	
Lower value property	170,000	1,446	1,448	2											0%
Lifestyle property in Mangawhai – Land value \$205000, 1.5ha															
Median value property	205,000	1,581	1,579	-2											0%
Lifestyle property in Mangawhai – Land value \$270000, 2.5ha					0	2,246	0	1%	2,246	0	1%	2,246	0	1%	
Average value property	270,000	2,231	2,246	14											1%
Lifestyle property in Mangawhai – Land value \$607000, 7.1ha															
Extra high value property	607,000	4,035	4,040	5											0%
Lifestyle property in Kaiwaka – Land value \$131000, 1.2ha					0	1,099	0	4%	1,099	0	4%	1,099	0	4%	
Lower value property	131,000	1,055	1,099	43											4%
Lifestyle property in Kaiwaka – Land value \$155000, 2.1ha															
Median value property	155,000	1,348	1,409	61											5%
Lifestyle property in Kaiwaka – Land value \$166000, 3.1ha					0	1,458	0	5%	1,458	0	5%	1,458	0	5%	
Average value property	166,000	1,394	1,458	64											5%
Lifestyle property in Kaiwaka – Land value \$280000, 8ha															
Extra high value property	280,000	1,868	1,960	92											5%
Lifestyle property in Maungaturoto – Land value \$107000, 1.4ha					0	1,030	0	4%	1,030	0	4%	1,030	0	4%	
Lower value property	107,000	991	1,030	39											4%
Lifestyle property in Maungaturoto – Land value \$125000, 3.4ha															
Median value property	125,000	1,224	1,277	53											4%
Lifestyle property in Maungaturoto – Land value \$131000, 4.5ha					0	1,303	0	4%	1,303	0	4%	1,303	0	4%	
Average value property	131,000	1,248	1,303	55											4%
Lifestyle property in Maungaturoto – Land value \$190000, 13ha															
Extra high value property	190,000	1,494	1,563	70											5%

Attachment B: Sample properties

All rates include GST		Scenario 1 - baseline				Scenario 2: Scenario 1 plus additional rates requirement should there be a court order to refund irregular rates of \$17.013m				Scenario 3: Scenario 1 plus additional rates requirement should there be a requirement for Council to refund rates penalties associated with the irregular rates			Scenario 4: Scenario 1 plus additional rates requirement to recover refund of irregular rates of \$17.013m rates penalties associated with the irregular rates (Scenario 2 and 3		
		2013/2014 rates	2014/2015 rates	\$ difference	% difference	Average refund	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates
Lifestyle property in Molesworth – Land value \$240000, 1.1ha															
Lower value property	240,000	1,430	1,491	61	4%	0	1,491	0	4%	1,491	0	4%	1,491	0	4%
Lifestyle property in Molesworth – Land value \$295000, 2.1ha															
Median value property	295,000	2,013	2,109	96	5%	0	2,109	0	5%	2,109	0	5%	2,109	0	5%
Lifestyle property in Molesworth – Land value \$468400, 5.7ha															
Average value property	468,400	2,733	2,873	140	5%	0	2,873	0	5%	2,873	0	5%	2,873	0	5%
Lifestyle property in Molesworth – Land value \$2000000, 20.5ha															
Extra high value property	2,000,000	9,099	9,624	525	6%	0	9,624	0	6%	9,624	0	6%	9,624	0	6%
Lifestyle property in Paparoa – Land value \$141500, 1.3ha															
Lower value property	141,500	1,084	1,128	45	4%	0	1,128	0	4%	1,128	0	4%	1,128	0	4%
Lifestyle property in Paparoa – Land value \$175000, 2.8ha															
Median value property	175,000	1,431	1,497	66	5%	0	1,497	0	5%	1,497	0	5%	1,497	0	5%
Lifestyle property in Paparoa – Land value \$191200, 4.3ha															
Average value property	191,200	1,499	1,569	70	5%	0	1,569	0	5%	1,569	0	5%	1,569	0	5%
Lifestyle property in Paparoa – Land value \$348500, 13.7ha															
Extra high value property	348,500	2,152	2,262	110	5%	0	2,262	0	5%	2,262	0	5%	2,262	0	5%
Pastoral property in Paparoa – Land value \$340000															
Lower value property	340,000	2,117	2,225	107	5%	0	2,225	0	5%	2,225	0	5%	2,225	0	5%
Pastoral property in Maungaturoto – Land value \$500000															
Median value property	500,000	2,782	2,930	148	5%	0	2,930	0	5%	2,930	0	5%	2,930	0	5%
Pastoral property in Pouto Peninsula – Land value \$737000															
Average value property	737,000	4,040	4,247	207	5%	0	4,247	0	5%	4,247	0	5%	4,247	0	5%
Pastoral property in Kaiwaka – Land value \$2050000															
Extra high value property	2,050,000	9,224	9,761	538	6%	0	9,761	0	6%	9,761	0	6%	9,761	0	6%

Attachment B: Sample properties

All rates include GST					Scenario 2: Scenario 1 plus additional rates requirement should there be a court order to refund irregular rates of \$17.013m					Scenario 3: Scenario 1 plus additional rates requirement should there be a requirement for Council to refund rates penalties associated with the irregular rates			Scenario 4: Scenario 1 plus additional rates requirement to recover refund of irregular rates of \$17.013m rates penalties associated with the irregular rates (Scenario 2 and 3		
					Scenario 1 - baseline					Scenario 1 plus additional rates requirement should there be a requirement for Council to refund rates penalties associated with the irregular rates			Scenario 1 plus additional rates requirement to recover refund of irregular rates of \$17.013m rates penalties associated with the irregular rates (Scenario 2 and 3		
Land value		2013/2014 rates	2014/2015 rates	\$ difference	% difference	Average refund	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates
Dairy property in Pouto Peninsula – Land value \$440000															
Lower value property	440,000	2,645	2,778	133	5%	0	2,778	0	5%	2,778	0	5%	2,778	0	5%
Dairy property in Ruawai – Land value \$700000															
Median value property	700,000	5,199	5,396	198	4%	0	5,396	0	4%	5,396	0	4%	5,396	0	4%
Dairy property in Ruawai – Land value \$829000															
Average value property	829,000	6,020	6,250	230	4%	0	6,250	0	4%	6,250	0	4%	6,250	0	4%
Dairy property in Pouto Peninsula – Land value \$1986250															
Extra high value property	1,986,250	9,467	9,989	521	6%	0	9,989	0	6%	9,989	0	6%	9,989	0	6%
Horticultural property in Central – Land value \$332000															
Average value property	332,000	2,298	2,403	105	5%	0	2,403	0	5%	2,403	0	5%	2,403	0	5%
Forestry Exotic property in Maungaturoto – Land value \$474000															
Average value property	474,000	2,674	2,815	141	5%	-6,031	9,203	6,388	244%	3,217	402	20%	9,559	6,744	257%
Commercial property in Dargaville – Land value \$65000															
Lower value property	65,000	1,914	2,066	152	8%	-2,320	4,652	2,586	143%	2,283	218	19%	4,875	2,810	155%
Commercial property in Dargaville – Land value \$113000															
Median value property	113,000	2,658	2,852	194	7%	-2,320	5,438	2,586	105%	3,070	218	15%	5,662	2,810	113%
Commercial property in Dargaville – Land value \$170000															
Average value property	170,000	3,457	3,707	250	7%	-2,320	6,293	2,586	82%	3,925	218	14%	6,517	2,810	89%
Commercial property in Dargaville – Land value \$579000															
Extra high value property	579,000	7,766	8,491	725	9%	-2,320	11,077	2,586	43%	8,709	218	12%	11,301	2,810	46%
Commercial property in Mangawhai – Land value \$449000															
Average value property	449,000	5,188	5,257	69	1%	-5,065	10,664	5,408	106%	5,611	354	8%	10,972	5,715	111%
Industrial property in Dargaville – Land value \$119000															
Average value property	119,000	2,302	2,473	171	7%	-2,320	5,059	2,586	120%	2,691	218	17%	5,283	2,810	130%

Attachment C: Sample properties including penalties

							Scenario 2: Scenario 1 plus additional rates requirement should there be a court order to refund irregular rates of \$17.013m				Scenario 3: Scenario 1 plus additional rates requirement should there be a requirement for Council to refund rates penalties associated with the irregular rates			Scenario 4: Scenario 1 plus additional rates requirement to recover refund of irregular rates of \$17.013m rates penalties associated with the irregular rates (Scenario 2 and 3		
All rates include GST		Scenario 1 - baseline		Scenario 1 - baseline												
		2013/2014 rates	Penalties as at 1 July 2014***	2014/2015 rates	\$ difference	% difference	Average refund	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates
Land value																
Residential property in Mangawhai* – Land value \$129000																
Lower value property	129,000	2,286	1,560	2,323	36	2%	-5,065	7,730	5,408	238%	2,677	354	17%	8,038	5,715	252%
Residential property in Mangawhai* – Land value \$180000																
Median value property	180,000	2,484	1,680	2,514	30	1%	-5,065	7,922	5,408	219%	2,868	354	15%	8,230	5,715	231%
Residential property in Mangawhai* – Land value \$262000																
Average value property	262,000	2,802	1,873	2,823	21	1%	-5,065	8,230	5,408	194%	3,177	354	13%	8,538	5,715	205%
Residential property in Mangawhai* – Land value \$680000																
Extra high value property	680,000	4,422	2,857	4,394	-29	-1%	-5,065	9,801	5,408	122%	4,748	354	7%	10,109	5,715	129%
* Assumes that the ratepayer of the property has already fully paid a capital contribution prior to 2012/2013																
Residential property in Mangawhai – Land value \$129000 - Capital contribution A**																
Lower value property	129,000	2,962	1,702	2,999	36	1%	-1,853	5,149	2,151	74%	3,192	194	8%	5,297	2,298	79%
Residential property in Mangawhai – Land value \$180000 - Capital contribution A**																
Median value property	180,000	3,160	1,822	3,190	30	1%	-1,853	5,341	2,151	69%	3,384	194	7%	5,489	2,298	74%
Residential property in Mangawhai – Land value \$262000 - Capital contribution A**																
Average value property	262,000	3,478	2,015	3,499	21	1%	-1,853	5,649	2,151	62%	3,692	194	6%	5,797	2,298	67%
Residential property in Mangawhai – Land value \$680000 - Capital contribution A**																
Extra high value property	680,000	5,098	2,999	5,070	-29	-1%	-1,853	7,221	2,151	42%	5,263	194	3%	7,368	2,298	45%
Commercial property in Mangawhai – Land value \$449000 - capital contribution A**																
Average value property	449,000	5,864	3,534	5,933	69	1%	-1,853	8,084	2,151	38%	6,126	194	4%	8,231	2,298	40%
** Ratepayer had not been levied for any capital contribution prior to 2012/2013																
Residential property in Dargaville – Land value \$56000																
Lower value property	56,000	1,750	1,096	1,910	160	9%	-2,320	4,496	2,586	157%	2,128	218	22%	4,720	2,810	170%
Residential property in Dargaville – Land value \$67000																
Median value property	67,000	1,833	1,149	1,976	143	8%	-2,320	4,562	2,586	149%	2,193	218	20%	4,786	2,810	161%
Residential property in Dargaville – Land value \$65000																
Average value property	65,000	1,818	1,139	1,964	146	8%	-2,320	4,550	2,586	150%	2,182	218	20%	4,774	2,810	163%
Residential property in Dargaville – Land value \$83000																
Extra high value property	83,000	1,945	1,224	2,072	127	7%	-2,320	4,658	2,586	139%	2,289	218	18%	4,881	2,810	151%

*** Assumes no payment of rates since 1 July 2012

Attachment C: Sample properties including penalties

All rates include GST	Scenario 1 - baseline						Scenario 2: Scenario 1 plus additional rates requirement should there be a court order to refund irregular rates of \$17.013m				Scenario 3: Scenario 1 plus additional rates requirement should there be a requirement for Council to refund rates penalties associated with the irregular rates			Scenario 4: Scenario 1 plus additional rates requirement to recover refund of irregular rates of \$17.013m rates penalties associated with the irregular rates (Scenario 2 and 3		
	Land value	2013/2014 rates	Penalties as at 1 July 2014***	2014/2015 rates	\$ difference	% difference	Average refund	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates
Residential property in Maungaturoto Station Village – Land value \$68000																
Lower value property	68,000	1,886	1,264	1,949	63	3%	-5,685	8,517	6,568	352%	2,436	487	29%	8,677	6,729	360%
Residential property in Maungaturoto – Land value \$70000																
Median value property	70,000	1,891	1,267	1,954	63	3%	-5,208	7,753	5,799	310%	2,316	362	22%	7,834	5,880	314%
Residential property in Maungaturoto – Land value \$73000																
Average value property	73,000	1,899	1,273	1,963	64	3%	-5,208	7,762	5,799	309%	2,324	362	22%	7,843	5,880	313%
Residential property in Maungaturoto – Land value \$92500																
Extra high value property	92,500	1,952	1,310	2,018	67	3%	-5,208	7,817	5,799	301%	2,380	362	22%	7,898	5,880	305%
Residential property in Baylys – Land value \$102000																
Lower value property	102,000	1,193	782	1,206	12	1%	0	1,206	0	1%	1,206	0	1%	1,206	0	1%
Residential property in Baylys – Land value \$116000																
Median value property	116,000	1,260	830	1,271	11	1%	0	1,271	0	1%	1,271	0	1%	1,271	0	1%
Residential property in Baylys – Land value \$133000																
Average value property	133,000	1,342	888	1,351	9	1%	0	1,351	0	1%	1,351	0	1%	1,351	0	1%
Residential property in Baylys – Land value \$188000																
Extra high value property	188,000	1,606	1,076	1,610	4	0%	0	1,610	0	0%	1,610	0	0%	1,610	0	0%
Residential property in Te Kopuru – Land value \$43000																
Lower value property	43,000	1,361	832	1,523	162	12%	-2,590	4,411	2,888	224%	1,754	231	29%	4,621	3,098	240%
Residential property in Te Kopuru – Land value \$46000																
Median value property	46,000	1,375	843	1,539	164	12%	-2,590	4,427	2,888	222%	1,770	231	29%	4,637	3,098	237%
Residential property in Te Kopuru – Land value \$50000																
Average value property	50,000	1,395	856	1,560	166	12%	-2,590	4,448	2,888	219%	1,791	231	28%	4,659	3,098	234%
Residential property in Te Kopuru – Land value \$74300																
Extra high value property	74,300	1,514	938	1,692	177	12%	-2,590	4,580	2,888	202%	1,923	231	27%	4,790	3,098	216%
Residential property in Ruawai – Land value \$39000																
Lower value property	39,000	967	604	996	28	3%	0	996	0	3%	996	0	3%	996	0	3%
Residential property in Ruawai – Land value \$39000																
Median value property	39,000	967	604	996	28	3%	0	996	0	3%	996	0	3%	996	0	3%
Residential property in Ruawai – Land value \$40000																
Average value property	40,000	973	608	1,002	28	3%	0	1,002	0	3%	1,002	0	3%	1,002	0	3%
Residential property in Ruawai – Land value \$48250																
Extra high value property	48,250	1,021	642	1,051	30	3%	0	1,051	0	3%	1,051	0	3%	1,051	0	3%

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Attachment C: Sample properties including penalties

							Scenario 2: Scenario 1 plus additional rates requirement should there be a court order to refund irregular rates of \$17.013m				Scenario 3: Scenario 1 plus additional rates requirement should there be a requirement for Council to refund rates penalties associated with the irregular rates			Scenario 4: Scenario 1 plus additional rates requirement to recover refund of irregular rates of \$17.013m rates penalties associated with the irregular rates (Scenario 2 and 3			
All rates include GST		Scenario 1 - baseline		Scenario 1 - baseline													
		2013/2014 rates	Penalties as at 1 July 2014****	2014/2015 rates	\$ difference	% difference	Average refund	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	
Land value																	
Residential property in Tinopai – Land value \$105000 Lower value property		105,000	986	621	1,025	39	4%	0	1,025	0	4%	1,025	0	4%	1,025	0	4%
Residential property in Tinopai – Land value \$129000 Median value property		129,000	1,050	667	1,093	43	4%	0	1,093	0	4%	1,093	0	4%	1,093	0	4%
Residential property in Tinopai – Land value \$131000 Average value property		131,000	1,055	670	1,099	43	4%	0	1,099	0	4%	1,099	0	4%	1,099	0	4%
Residential property in Tinopai – Land value \$205000 Extra high value property		205,000	1,254	812	1,309	55	4%	0	1,309	0	4%	1,309	0	4%	1,309	0	4%
Residential property in Paparoa – Land value \$60000 Lower value property		60,000	865	535	897	32	4%	0	897	0	4%	897	0	4%	897	0	4%
Residential property in Paparoa – Land value \$65000 Median value property		65,000	878	545	911	32	4%	0	911	0	4%	911	0	4%	911	0	4%
Residential property in Paparoa – Land value \$75000 Average value property		75,000	905	564	939	34	4%	0	939	0	4%	939	0	4%	939	0	4%
Residential property in Paparoa – Land value \$120000 Extra high value property		120,000	1,026	649	1,067	41	4%	0	1,067	0	4%	1,067	0	4%	1,067	0	4%
Residential property in Kaiwaka – Land value \$64000 Lower value property		64,000	1,859	1,321	2,044	185	10%	-4,422	6,972	4,928	275%	2,366	323	27%	7,092	5,048	282%
Residential property in Kaiwaka – Land value \$66000 Median value property		66,000	1,866	1,327	2,055	189	10%	-4,422	6,983	4,928	274%	2,378	323	27%	7,103	5,048	281%
Residential property in Kaiwaka – Land value \$81000 Average value property		81,000	1,923	1,371	2,139	217	11%	-4,422	7,067	4,928	268%	2,462	323	28%	7,187	5,048	274%
Residential property in Kaiwaka – Land value \$148900 Extra high value property		148,900	2,177	1,570	2,438	261	12%	-4,422	7,366	4,928	238%	2,760	323	27%	7,486	5,048	244%
Residential property in Pahi – Land value \$90000 Lower value property		90,000	945	592	982	37	4%	0	982	0	4%	982	0	4%	982	0	4%
Residential property in Pahi – Land value \$108000 Median value property		108,000	994	627	1,033	39	4%	0	1,033	0	4%	1,033	0	4%	1,033	0	4%
Residential property in Pahi – Land value \$112000 Average value property		112,000	1,004	634	1,044	40	4%	0	1,044	0	4%	1,044	0	4%	1,044	0	4%
Residential property in Pahi – Land value \$167000 Extra high value property		167,000	1,152	739	1,201	49	4%	0	1,201	0	4%	1,201	0	4%	1,201	0	4%

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Attachment C: Sample properties including penalties

							Scenario 2: Scenario 1 plus additional rates requirement should there be a court order to refund irregular rates of \$17.013m				Scenario 3: Scenario 1 plus additional rates requirement should there be a requirement for Council to refund rates penalties associated with the irregular rates			Scenario 4: Scenario 1 plus additional rates requirement to recover refund of irregular rates of \$17.013m rates penalties associated with the irregular rates (Scenario 2 and 3		
All rates include GST	Scenario 1 - baseline		Scenario 1 - baseline													
	2013/2014 rates	Penalties as at 1 July 2014****	2014/2015 rates	\$ difference	% difference	Average refund	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates		2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates
Land value																
Residential property in Glinks Gully – Land value \$260000																
Lower value property	260,000	2,401	1,708	2,494	94	4%	-4,310	7,299	4,805	204%	2,812	317	17%	7,424	4,930	209%
Residential property in Glinks Gully – Land value \$270000																
Median value property	270,000	2,428	1,727	2,523	95	4%	-4,310	7,328	4,805	202%	2,840	317	17%	7,453	4,930	207%
Residential property in Glinks Gully – Land value \$272000																
Average value property	272,000	2,433	1,731	2,529	96	4%	-4,310	7,333	4,805	201%	2,846	317	17%	7,458	4,930	207%
Residential property in Glinks Gully – Land value \$285000																
Extra high value property	285,000	2,468	1,756	2,566	98	4%	-4,310	7,370	4,805	199%	2,883	317	17%	7,495	4,930	204%
Lifestyle property in Mangawhai – Land value \$170000, 0.79ha																
Lower value property	170,000	1,446	926	1,448	2	0%	0	1,448	0	0%	1,448	0	0%	1,448	0	0%
Lifestyle property in Mangawhai – Land value \$205000, 1.5ha																
Median value property	205,000	1,581	1,019	1,579	-2	0%	0	1,579	0	0%	1,579	0	0%	1,579	0	0%
Lifestyle property in Mangawhai – Land value \$270000, 2.5ha																
Average value property	270,000	2,231	1,275	2,246	14	1%	0	2,246	0	1%	2,246	0	1%	2,246	0	1%
Lifestyle property in Mangawhai – Land value \$607000, 7.1ha																
Extra high value property	607,000	4,035	2,274	4,040	5	0%	0	4,040	0	0%	4,040	0	0%	4,040	0	0%
Lifestyle property in Kaiwaka – Land value \$131000, 1.2ha																
Lower value property	131,000	1,055	710	1,099	43	4%	0	1,099	0	4%	1,099	0	4%	1,099	0	4%
Lifestyle property in Kaiwaka – Land value \$155000, 2.1ha																
Median value property	155,000	1,348	811	1,409	61	5%	0	1,409	0	5%	1,409	0	5%	1,409	0	5%
Lifestyle property in Kaiwaka – Land value \$166000, 3.1ha																
Average value property	166,000	1,394	838	1,458	64	5%	0	1,458	0	5%	1,458	0	5%	1,458	0	5%
Lifestyle property in Kaiwaka – Land value \$280000, 8ha																
Extra high value property	280,000	1,868	1,125	1,960	92	5%	0	1,960	0	5%	1,960	0	5%	1,960	0	5%
Lifestyle property in Maungaturoto – Land value \$107000, 1.4ha																
Lower value property	107,000	991	657	1,030	39	4%	0	1,030	0	4%	1,030	0	4%	1,030	0	4%
Lifestyle property in Maungaturoto – Land value \$125000, 3.4ha																
Median value property	125,000	1,224	735	1,277	53	4%	0	1,277	0	4%	1,277	0	4%	1,277	0	4%
Lifestyle property in Maungaturoto – Land value \$131000, 4.5ha																
Average value property	131,000	1,248	750	1,303	55	4%	0	1,303	0	4%	1,303	0	4%	1,303	0	4%
Lifestyle property in Maungaturoto – Land value \$190000, 13ha																
Extra high value property	190,000	1,494	899	1,563	70	5%	0	1,563	0	5%	1,563	0	5%	1,563	0	5%

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							Scenario 1 - baseline		Scenario 1 - baseline		Average refund	2014/2015 rates	\$ difference to 2014/2015 baseline	% difference to 2013/2014 rates	2014/2015 rates	\$ difference to 2014/2015 baseline
Land value	2013/2014 rates	Penalties as at 1 July 2014****	2014/2015 rates	\$ difference	% difference											
Lifestyle property in Molesworth – Land value \$240000, 1.1ha Lower value property																
240,000	1,430	1,004	1,491	61	4%	0	1,491	0	4%	1,491	0	4%	1,491	0	4%	
Lifestyle property in Molesworth – Land value \$295000, 2.1ha Median value property																
295,000	2,013	1,217	2,109	96	5%	0	2,109	0	5%	2,109	0	5%	2,109	0	5%	
Lifestyle property in Molesworth – Land value \$468400, 5.7ha Average value property																
468,400	2,733	1,653	2,873	140	5%	0	2,873	0	5%	2,873	0	5%	2,873	0	5%	
Lifestyle property in Molesworth – Land value \$2000000, 20.5ha Extra high value property																
2,000,000	9,099	5,505	9,624	525	6%	0	9,624	0	6%	9,624	0	6%	9,624	0	6%	
Lifestyle property in Paparoa – Land value \$141500, 1.3ha Lower value property																
141,500	1,084	733	1,128	45	4%	0	1,128	0	4%	1,128	0	4%	1,128	0	4%	
Lifestyle property in Paparoa – Land value \$175000, 2.8ha Median value property																
175,000	1,431	861	1,497	66	5%	0	1,497	0	5%	1,497	0	5%	1,497	0	5%	
Lifestyle property in Paparoa – Land value \$191200, 4.3ha Average value property																
191,200	1,499	902	1,569	70	5%	0	1,569	0	5%	1,569	0	5%	1,569	0	5%	
Lifestyle property in Paparoa – Land value \$348500, 13.7ha Extra high value property																
348,500	2,152	1,297	2,262	110	5%	0	2,262	0	5%	2,262	0	5%	2,262	0	5%	
Pastoral property in Paparoa – Land value \$340000 Lower value property																
340,000	2,117	1,276	2,225	107	5%	0	2,225	0	5%	2,225	0	5%	2,225	0	5%	
Pastoral property in Maungaturoto – Land value \$500000 Median value property																
500,000	2,782	1,678	2,930	148	5%	0	2,930	0	5%	2,930	0	5%	2,930	0	5%	
Pastoral property in Pouto Peninsula – Land value \$737000 Average value property																
737,000	4,040	2,484	4,247	207	5%	0	4,247	0	5%	4,247	0	5%	4,247	0	5%	
Pastoral property in Kaiwaka – Land value \$2050000 Extra high value property																
2,050,000	9,224	5,576	9,761	538	6%	0	9,761	0	6%	9,761	0	6%	9,761	0	6%	
Dairy property in Pouto Peninsula – Land value \$440000 Lower value property																
440,000	2,645	1,747	2,778	133	5%	0	2,778	0	5%	2,778	0	5%	2,778	0	5%	
Dairy property in Ruawai – Land value \$700000 Median value property																
700,000	5,199	3,480	5,396	198	4%	0	5,396	0	4%	5,396	0	4%	5,396	0	4%	
Dairy property in Ruawai – Land value \$829000 Average value property																
829,000	6,020	4,039	6,250	230	4%	0	6,250	0	4%	6,250	0	4%	6,250	0	4%	
Dairy property in Pouto Peninsula – Land value \$1986250 Extra high value property																
1,986,250	9,467	6,366	9,989	521	6%	0	9,989	0	6%	9,989	0	6%	9,989	0	6%	

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Scenario 1 - baseline		Scenario 1 - baseline															
2013/2014 rates		Penalties as at 1 July 2014***		2014/2015 rates		\$ difference		% difference		Average refund		2014/2015 rates		\$ difference to 2014/2015 baseline		% difference to 2013/2014 rates	
Land value																	
Horticultural property in Central – Land value \$332000																	
Average value property	332,000	2,298	1,414	2,403	105	5%	0	2,403	0	5%	2,403	0	5%	2,403	0	5%	
Forestry Exotic property in Maungaturoto – Land value \$474000																	
Average value property	474,000	2,674	2,462	2,815	141	5%	-6,031	9,203	6,388	244%	3,217	402	20%	9,559	6,744	257%	
Commercial property in Dargaville – Land value \$65000																	
Lower value property	65,000	1,914	1,179	2,066	152	8%	-2,320	4,652	2,586	143%	2,283	218	19%	4,875	2,810	155%	
Commercial property in Dargaville – Land value \$113000																	
Median value property	113,000	2,658	1,625	2,852	194	7%	-2,320	5,438	2,586	105%	3,070	218	15%	5,662	2,810	113%	
Commercial property in Dargaville – Land value \$170000																	
Average value property	170,000	3,457	2,114	3,707	250	7%	-2,320	6,293	2,586	82%	3,925	218	14%	6,517	2,810	89%	
Commercial property in Dargaville – Land value \$579000																	
Extra high value property	579,000	7,766	4,941	8,491	725	9%	-2,320	11,077	2,586	43%	8,709	218	12%	11,301	2,810	46%	
Commercial property in Mangawhai – Land value \$449000																	
Average value property	449,000	5,188	3,392	5,257	69	1%	-5,065	10,664	5,408	106%	5,611	354	8%	10,972	5,715	111%	
Industrial property in Dargaville – Land value \$119000																	
Average value property	119,000	2,302	1,486	2,473	171	7%	-2,320	5,059	2,586	120%	2,691	218	17%	5,283	2,810	130%	

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