

# **TARARUA DISTRICT COUNCIL (RATES VALIDATION AND EMPOWERING) BILL**

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AS REPORTED FROM THE INTERNAL AFFAIRS AND LOCAL  
GOVERNMENT COMMITTEE

## **COMMENTARY**

### **Recommendation**

The Internal Affairs and Local Government Committee has examined the Tararua District Council (Rates Validation and Empowering) Bill and recommends that it be passed with the amendments shown in the bill.

The Standing Orders have been complied with and the rights and prerogatives of the Crown are not affected.

### **Conduct of the examination**

The Tararua District Council (Rates Validation and Empowering) Bill, which was referred to the committee on 22 August 1995, validates certain rates of the Tararua District Council for the financial years ending 30 June 1994 and 30 June 1995, and empowers the making of certain charges for the Pongaroa Rural Water Supply.

We spent two hours and 50 minutes considering the bill. Advice was received from the Department of Internal Affairs and Senior Parliamentary Counsel.

This commentary sets out the details of our consideration of the Tararua District Council (Rates Validation and Empowering) Bill and the major issues we addressed.

### **Contents of the bill**

The bill has the following objectives:

- To validate certain rates and charges and additional charges of the Tararua District Council for the year ending 30 June 1994.
- To validate certain rates and charges and additional charges of the Tararua District Council for the year ending 30 June 1995.

- To empower the Tararua District Council to continue to make and levy the 50 percent charge for the Pongaroa Rural Water Supply Scheme as if it were a rate under the Rating Powers Act 1988.

### **Submissions**

We received four submissions on the bill. Oral evidence was heard from the Tararua District Council, the promoter of the bill, the Department of Internal Affairs, and Mrs M C F Oomen. A written submission was received from the Office of the Controller and Auditor-General.

### **Validation of rates and charges for 1993/94 and 1994/95**

Clauses 3 and 4 of the bill seek to validate a number of rating irregularities in one or both of the 1993/94 and 1994/95 rating years.

The irregularities arose from the failure of the Tararua District Council to comply with the provisions of the Rating Powers Act 1988. The preamble to the bill describes the background and sets out the irregularities, but the most serious infractions involve the following:

- Failure to follow the correct public notification procedures.
- Making and levying a separate roading rate on commercial and industrial properties only for which there was no statutory authority.
- Making and levying of the general rate not in accordance with the differential rating system in force.
- Illegal levying of half-charges for urban refuse collection, urban water supply and urban sewerage on each separately inhabited portion of properties.
- The retrospective imposition of additional charges for unpaid rates.
- An unauthorised basis of charging for the Pongaroa Rural Water Supply scheme.

### **Notice of intention to make rates**

Section 110 of the Rating Powers Act 1988 requires the local authority to give public notice of its intention to make rates. The purpose of the public notice is to inform ratepayers of the local authority's rating proposals. Ratepayers may then make representations to councillors concerning those intentions. Failure to specify adequately the basis on which certain charges were to be levied and the purposes for which revenue was to be raised detracts from the ability of the public to understand both the nature and purposes of what is intended, and hence to make such representations.

We were told that, before making the rates for 1993/94, the Tararua District Council conducted a comprehensive review of its rating policies. The council issued several reports to ratepayers which notified them of the draft rating proposals, invited public submissions, and later informed them of the final rating decisions. Because of the prior public consultation, the deficiencies in the public notice assume less significance than they would otherwise. We noted that the council's notice of intention to make the 1994/95 rates was much closer to meeting the requirements of the legislation.

### **Separate roading rates**

The reason for the council levying a separate roading rate on commercial and industrial properties, in addition to a separate rural roading rate and a separate urban roading rate, was to match the additional benefit which the commercial and industrial sector was perceived as receiving from roading. The council could,

and should, have legally achieved this objective by making a single roading rate on a differential basis, and which could have realised the same incidence of rates as the three separate roading rates. We understand that the council has adopted a single differential rate for roading purposes for the 1995/96 financial year.

#### **Differential general rate**

For both the 1993/94 and 1994/95 rating years, the differential General rate was not made and levied in accordance with the differential system adopted by the council by special order confirmed in 1990 and currently in force. We noted, however, that this rate was a relatively insignificant component of the council's overall rating strategy. In 1993/94, for example, it accounted for less than two percent (some \$90,000) of rates revenue. In these circumstances it seems unlikely that the impact of any variation on individual ratepayers would be significant.

#### **Half charges on serviceable properties**

Half charges may be levied on serviceable property only for urban water supply and urban sewerage under section 17 of the Rating Powers Act 1988. There is no statutory authority to levy a half-charge for refuse collection.

In both years a half charge for urban refuse collection, urban water supply and urban sewerage was illegally levied on each separately inhabited portion of properties.

The reason for levying half charges is to recognise and charge properties which are capable of receiving a particular service, even though the service is not being received. For example, a property may not be connected to the piped water supply because it has a well on its section. The property may be capable of receiving the water service but chooses not to receive it.

Because the incidence of rates is spread among more people, the illegal levying of half charges advantages those ratepayers paying the full charge to the detriment of ratepayers required to pay the half charge. The levying of half charges on each separately inhabited portion of a property increases the advantage for those paying the full charge, especially those with multi-unit properties receiving the service, at the expense of multi-unit ratepayers not receiving the service. For example, under the Tararua regime, a house consisting of four flats, able to access the water supply but not receiving the service, would pay twice what a residential household receiving water would pay.

#### **The retrospective imposition of additional charges for unpaid rates**

In both years the resolutions retrospectively provided for additional or penalty charges to be added to the amounts of the first instalment of rates remaining unpaid. Section 132 of the Rating Powers Act 1988 does not authorise the retrospective imposition of additional charges. Despite there being no legal basis for them, the newspaper advertisements giving notice of intention to make and levy rates included the additional charges and they were also notified on rates instalments.

#### **Constitutional approach to retrospective imposition of penalties**

We felt a constitutional repugnance to passing legislation imposing retrospective penalties. We were reluctant to support the council's action to validate the retrospective penalty provisions firstly as a matter of principle and secondly to indicate to local government that validation of serious breaches of legislative principles could not be relied upon. We considered omitting the retrospectively-applied charges from the bill and amending it to provide for ratepayers who had

paid those charges to apply for a credit or refund of that payment, and for those charges to be waived for ratepayers still to pay them.

However, we then had to consider the consequences of not validating the retrospective penalty provisions. In answer to our written query about the number of ratepayers affected by the retrospective additional charges for unpaid rates in the 1993/94 and 1994/95 financial years, the council stated "It is administratively difficult to reconstruct accurate details of additional charges (penalty) for individual ratepayers over the period." However, the council provided the following general information:

	number of assessments	amount
1993/94 1st penalty (1 September)	1347	\$23,186
1994/95 1st penalty (31 August)	1146	\$21,452
1994/95 prior years arrears penalty (1 July)	939	\$67,833

We were also told that because of "significant rates collection difficulties" the council imposed a rates amnesty in 1995. Under the amnesty all penalties were waived if satisfactory arrangements were made to clear arrears. We were not provided with specific details, but it is possible that the rates amnesty resulted in some of the additional charges being waived.

The council said that repaying the retrospective-applied charges would be a "substantial administrative exercise" which would involve checking the rate records for every separately rateable property. The administrative cost of processing the refunds was difficult to estimate, while the council estimated the cost of repaying the charges to be between \$50,000 to \$100,000.

It is true that there are numerous precedents for the validation by Parliament of illegal rates and other illegal actions by local authorities. That is not to say that Parliament has rubber-stamped such validations. In fact Parliament carefully considers each item of validating legislation. Similarly we did not wish to be seen rubber-stamping the validation of retrospectively-imposed penalties. In most cases, and, as we have learnt with this bill, the cost to ratepayers of non-validation is more than the cost of not validating the irregularities. Despite our reluctance, when we learned of the potential costs to those ratepayers who had paid these rates and charges, having to pay additional administrative costs if the retrospective charges were not validated, we felt we had to approve their validation.

### **Pongaroa Rural Water Supply Scheme**

The Pongaroa Rural Water Supply Scheme, which was opened in 1983, supplies water to just under 10,000 hectares of land including 35 farms and the Pongaroa township. The maintenance and operation of the scheme is funded by annual charges, based on units of water, which were agreed when the scheme was established. One unit is one cubic metre or 1000 litres of water per day. The amount of water supplied daily is 51,000 units or cubic metres. A minimum of two units is set for residential consumers, whilst the average farm uses 23.5 units.

Supply is based on the size of the hole or orifice. A small hole in the pipe joint connection supplies one unit. To get more water a larger hole is installed. The cost of a unit of water is \$66.64. Most properties pay the full unit price for water supplied. Certain specified properties which provide their own pumps pay 70 percent of the unit price for water supplied. Properties with access to the water supply but not receiving it pay 50 percent of the full charge per unit it is estimated

they would consume. While the full charge and the 70 percent charge can be made and levied under the Rating Powers Act 1988, that Act contains no authority for a charge for water units not supplied. Council witnesses told us that the percentage of non-users paying the 50 percent charge is less than 10 percent (some 32 (64 half units) out of 700 plus users).

We investigated other territorial authorities known to have rural water supply schemes operating in their areas to see how their schemes are funded. The territorial authorities included Central Hawke's Bay, Masterton, Southland, Waimate and Waitaki District Councils. We learnt that all these district councils' rural water supply schemes are funded in accordance with the Rating Powers Act 1988, and no charges are levied for units of water available but not consumed.

New clause 5 of the bill validates the council's action of making and levying the 50 percent charge as if it were a rate in the current rating year. As noted above, this charge is not authorised under the Rating Powers Act 1988. This additional validation is required because the bill will not be enacted as early as was originally intended, and because we decided not to proceed with the original clause 5 which would have authorised the making and levying of that charge as if it were authorised by the Rating Powers Act 1988.

New clause 6 of the bill authorises the council to include the Pongaroa water charges on rates assessments to liable landowners but without conferring on those charges the status of rates or the recovery powers under the Rating Powers Act 1988.

## **Amendments proposed by the committee**

Amendments include the following:

- To amend clause 4(2) of the bill by omitting the year ended with the 30th day of June 1994, and substituting the year ended with the 30th day of June 1995.
- To omit clause 5, and substitute new clauses 5 and 6 to validate the council's action of making and levying the 50 percent charge as if it were a rate in the current rating year, and to authorise the inclusion of charges for the Pongaroa Rural Water Supply Scheme on rates assessments to relevant landowners, but expressly providing that those charges are not rates.
- To amend the preamble to the bill to clarify that public notice of intention to make the 1993/94 rates was given in the *Dannevirke Evening News*, *Manawatu Evening Standard* and *Wairarapa Times-Age*, and public notice of intention to make the 1994/95 rates was given in the *Dannevirke Evening News* and *Bush Telegraph*.
- To amend the Title to the bill to reflect the amendments contained in proposed new clauses 5 and 6.

## **Conclusion**

We have decided reluctantly to recommend the validation of all the illegally-imposed charges in the bill. On balance we believe that the detrimental effect on ratepayers of non-validation is greater than if validation does not occur. The major issue which concerned us was the departure from constitutional principles represented by the retrospective imposition of charges, but even here, we opted for validation because of the potential cost to ratepayers of non-validation.

We are satisfied that none of the rating irregularities described have been repeated in 1995/96 rating year.

We expect the New Zealand Local Government Association to bring to the attention of its members the need to ensure that rates and charges levied under the authority of the Rating Powers Act 1988 are actually authorised by that Act, and for them to review the method of funding of rural water supplies.

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KEY TO SYMBOLS USED IN REPRINTED BILL  
AS REPORTED FROM A SELECT COMMITTEE

*Struck Out (Unanimous)*

Subject to this Act,

Text struck out unanimously

*New (Unanimous)*

Subject to this Act,

Text inserted unanimously

*(Subject to this Act,)*

Words struck out unanimously

Subject to this Act,

Words inserted unanimously

Hon. John Falloon

**TARARUA DISTRICT COUNCIL (RATES  
VALIDATION AND EMPOWERING)**

[LOCAL]

ANALYSIS

Title	4. Validating 1994 rates
Preamble	5. Pongoroa Rural Water Supply Charges
1. Short Title	6. Inclusion of Pongoroa Rural Water Supply Charges on rates assessments
2. Interpretation	Schedules
3. Validating 1993 rates	

A BILL INTITULED

5 **An Act to validate certain rates of the Tararua District Council for the years ended with the 30th day of June 1994 (and the 30th day of June 1995, and to empower the making of certain charges for Pongoroa Rural Water Supply), the 30th day of June 1995, and the 30th day of June 1996, and to empower the inclusion on rates assessments of certain charges for Pongoroa Water Supply.**

10 WHEREAS—

*1993/1994 Rates*

- 15 (a) At a meeting held on the 6th day of October 1993, the Tararua District Council resolved certain proposals for the making and levying of rates for the year ended with the 30th day of June 1994, and instructed the giving of public notice of the Council's intention to make and levy the rates:
- 20 (b) Public notice of the Council's intention to make and levy rates for the year ended with the 30th day of June 1994 at a meeting to be held on the 27th day of October 1993, was given in the *Dannevirke Evening News*, the *Wairarapa Times-Age*, and the *Manawatu Evening Standard* on the 12th day of October 1993:



- (c) At a special meeting held on the 27th day of October 1993 the Council resolved to make and levy the rates and charges, and to prescribe additional charges, as set out in the notice of intention to make and levy rates: 5
- (d) The notice of intention to make rates did not comply with section 110 of the Rating Powers Act 1988 by failing—
- (i) To state clearly the purpose or purposes for which the revenue from certain of the rates or charges was to be applied; and 10
  - (ii) To state (or separately identify) the revenue sought from the Public Amenities separate rate, the Public Amenities separate uniform charge, the Urban Refuse Collection charge, and the Pahiatua Interim Refuse Collection charge; and 15
  - (iii) To state, in respect of the Urban Water Supplies uniform charge, the Urban Refuse Collection uniform charge, the Pahiatua Interim Refuse Collection uniform charge, the Urban Sewerage charge, the Urban Stormwater Drainage uniform charge, the Pongaroa Water Supply charge, and the Norsewood Sewerage Loan uniform charge, whether the amount of the charges were per separately rateable property; or per separately used or inhabited portion of a property or building; or per unit of water supplied or consumed; or per urinal or water closet connected; or per container of refuse: 20 25
- (e) Certain of the rates and charges as made (and levied) were not authorised by, or were contrary to, the Rating Powers Act 1988, as follows: 30
- (i) The separate Industrial/Commercial rate for roading purposes was made and levied only on properties zoned for industrial or commercial purposes contrary to section 16 of that Act: 35
  - (ii) The Urban Sewerage charge was actually levied on each water closet or urinal connected, and therefore the provision for a half charge was unauthorised:
  - (iii) There was no statutory authority for the 50 percent charge for the Pongaroa rural water supply: 40
  - (iv) There was no statutory authority for half charges for urban refuse collection:

- (f) There is doubt whether certain of the rates and charges were authorised by the Rating Powers Act 1988, as follows:
- 5 (i) The separate Rural Roading rate was affected by the invalidity of the separate Industrial/Commercial rate, and it is doubtful that the part of the district in which this rate was to be levied was sufficiently described:
- 10 (ii) The separate Urban Roading rate was affected by the invalidity of the separate Industrial/Commercial rate, and it is doubtful that the part of the district in which this rate was to be levied was sufficiently described:
- 15 (iii) The Urban Water Supplies uniform charge was actually levied on each separately used or inhabited portion of a property or building connected to the water supply and there is doubt whether the half charge was authorised:
- 20 (g) The differential General rate was not made and levied strictly in accordance with the differential system adopted by the Council by special order confirmed on the 29th day of August 1990:
- 25 (h) The Urban Water Supplies uniform charge, the Urban Refuse Collection uniform charge, the Pahiatua Interim Refuse Collection uniform charge, the Urban Sewerage charge, the Urban Stormwater Drainage uniform charge, the Pongaroa Rural Water Supply charge, and the Norsewood Sewerage Loan uniform charge were not expressly made under the authority of any specific provisions, and therefore their incidence was uncertain:
- 30 (i) The resolution of the 27th day of October 1993 retrospectively provided for an additional charge of 10 percent to be added to amounts of the first instalment of rates remaining unpaid on the 1st day of September 1993, contrary to section 132 of the Rating Powers Act 1988:
- 35
- 1994/95 Rates*
- 40 (j) Public notice of the Council's intention to make and levy rates for the year ended with the 30th day of June 1995 at a meeting to be held on the 28th day of September 1994 was given in the Dannevirke Evening

News and the Bush Telegraph on the 13th day of September 1994:

- (k) At a special meeting held on the 28th day of September 1994, the Council resolved to make and levy the rates and charges, and to prescribe additional charges, as set out in the notice of intention to make and levy rates: 5
- (l) The notice of intention to make and levy rates did not comply with section 110 of the Rating Powers Act 1988 by failing to state clearly the purpose or purposes for which the revenue from certain of the charges was to be applied: 10
- (m) Certain of the rates and charges as made and levied were not authorised by, or were contrary to, the Rating Powers Act 1988 as follows: 15
- (i) The separate Industrial/Commercial rate for roading purposes was made and levied only on properties zoned for industrial or commercial purposes contrary to section 16 of that Act:
- (ii) There is no statutory authority for the half charge for urban refuse purposes: 20
- (iii) The Urban Sewerage charge was made and levied pursuant to section 30 of the Rating Powers Act 1988, and therefore the provision for a half charge was unauthorised: 25
- (iv) There is no statutory authority for the 50 percent charge for the Pongaroa rural water supply:
- (n) There is doubt whether certain of the rates and charges were authorised by the Rating Powers Act 1988 as follows: 30
- (i) The separate Rural Roding rate was affected by the invalidity of the separate Industrial/Commercial rate, and it is doubtful that the part of the district in which this rate was to be levied was sufficiently described: 35
- (ii) The separate Urban Roding rate was affected by the invalidity of the separate Industrial/Commercial rate, and it is doubtful that the part of the district in which this rate was to be levied was sufficiently described: 40
- (iii) The Urban Water charge was made and levied pursuant to section 24 of the Rating Powers Act 1988

and there is doubt whether the half charge was authorised:

- 5 (o) The differential General rate was not made and levied strictly in accordance with the differential system adopted by the Council by special order confirmed on the 29th day of August 1990:
- 10 (p) The resolution of the 28th day of September 1994 retrospectively provided for additional charges to be added to the amounts of the first instalment of rates remaining unpaid on the 31st day of August 1994, and to rates outstanding from previous years on the 1st day of July 1994, contrary to section 132 of the Rating Powers Act 1988:

*New (Unanimous)*

- 15 *1995/96 Rates*
- (pa) The Council's notice of intention to make rates, rates resolutions, and rates assessments included all charges for the Pongaroa Water Supply Scheme:
- 20 (pb) There is no statutory authority for the 50 percent charge for the Pongaroa water supply:

*Pongaroa Rural Water Supply*

- 25 (q) The maintenance and operation of the Pongaroa Rural Water Supply is funded by annual charges calculated by reference to a unit of water, being 1 cubic metre of water per day:
- 30 (r) The practice has developed of levying a 100 percent charge per unit supplied to the majority of properties; a 70 percent charge per unit supplied to certain specified properties; and a 50 percent charge per unit is charged to properties able to receive the supply but not in fact receiving it, and, by reference to an agreed formula, certain properties not receiving the supply are levied a multiple of the 50 percent charge per unit:
- 35 (s) The method of charging for the Pongaroa Rural Water Supply was established by agreement with property owners having access to the supply:
- 40 (t) Notwithstanding that there is no statutory authority for the 50 percent charges, it is desired that the Council have authority to continue to charge for the

*Taranua District Council (Rates Validation and Empowering)*

Pongaroa Rural Water Supply on the basis agreed by the property owners having access to it:

*General*

- (u) It is desirable that all rates and charges invalidly made by the Council for the years ended with the 30th day of June 1994 and the 30th day of June 1995 be validated as levied: 5
- (v) It is desirable that, for the avoidance of doubt, all other rates and charges made by the Council for the years ended with the 30th day of June 1994 and the 30th day of June 1995 about which there is doubt as to the validity be validated as levied: 10
- (w) It is desirable that all additional charges added to outstanding rates in reliance on, but before, the resolutions of the 27th day of October 1993 and the 28th day of September 1994 respectively, be validated: 15

*Struck Out (Unanimous)*

- (x) It is desirable that the Council be authorised to continue to charge for the maintenance and operation of the Pongaroa Rural Water Supply as agreed with property owners: 20

*New (Unanimous)*

- (x) It is desirable that the making and levying of the 50 percent charge for the Pongaroa Water Supply Scheme in the year ending with the 30th day of June 1996 be validated: 25
- (y) It is desirable that the Council be authorised to include, in rates assessments issued in respect of properties within the Pongaroa Rural Water Supply area, advice of the agreed charges for the Pongaroa Water Supply Scheme, notwithstanding that the 50 percent charge cannot be made and levied as a rate under the Rating Powers Act 1988 and that the Council may choose 30

*New (Unanimous)*

not to make and levy other of the charges for that  
scheme under the authority of that Act:

5 BE IT THEREFORE ENACTED by the Parliament of New Zealand  
as follows:

**1. Short Title**—This Act may be cited as the Tararua  
District Council (Rates Validation and Empowering) Act 1995.

**2. Interpretation**—In this Act, unless the context otherwise  
requires,—

10 “1993 rates” means the rates and charges for the year  
ended with the 30th day of June 1994 of the amounts  
in the dollar of land value, or amounts per separately  
rateable property; or per separately used or inhabited  
15 portion of a property or building; or per unit of water  
supplied; or per water closet or urinal connected, as  
set out in the **First Schedule** to this Act:

“1994 rates” means the rates and charges for the year  
ended with the 30th day of June 1995 of the amounts  
in the dollar of land value; or amounts per separately  
20 rateable property; or per separately used or inhabited  
portion of a property or building; or per unit of water  
supplied; or per water closet or urinal connected, as  
set out in the **Second Schedule** to this Act:

“Council” means the Tararua District Council.

25 **3. Validating 1993 rates**—(1) Notwithstanding anything in  
the Rating Powers Act 1988, the 1993 rates are hereby  
validated and declared to have been lawfully made and levied  
by the Council.

30 (2) Notwithstanding anything in the Rating Powers Act 1988,  
any additional charge added to unpaid amounts of the first  
instalment of rates for the year ended with the 30th day of  
June 1994 on the 1st day of September 1993 in reliance on the  
Council resolution dated the 27th day of October 1993 is  
hereby validated and declared to be lawful.

35 (3) All actions of the Council in levying and collecting the  
1993 rates, and of adding the additional charges referred to in  
**subsection (2)** of this section are hereby validated and declared to  
have been lawful.

(4) All money received by the Council in payment of the 1993 rates and the said additional charges is hereby deemed to have been lawfully paid to and received by the Council.

(5) Such part of the 1993 rates and additional charges as has not yet been paid is declared to be lawfully payable to the Council and capable of being collected as if it had always been lawfully payable. 5

**4. Validating 1994 rates—**(1) Notwithstanding anything in the Rating Powers Act 1988, the 1994 rates are hereby validated and declared to have been lawfully made and levied by the Council. 10

(2) Notwithstanding anything in the Rating Powers Act 1988, any additional charges added to unpaid amounts of the first instalment of rates for the year ended with the 30th day of June (1994) 1995 on the 31st day of August 1994, and to rates outstanding from previous years on the 1st day of July 1994, in reliance on the Council resolution dated the 28th day of September 1994 are hereby validated and declared to be lawful. 15

(3) All actions of the Council in levying and collecting the 1994 rates, and of adding the additional charges referred to in subsection (2) of this section, are hereby validated and declared to have been lawful. 20

(4) All money received by the Council in payment of the 1994 rates and the said additional charges is hereby deemed to have been lawfully paid to and received by the Council. 25

(5) Such part of the 1994 rates and additional charges as has not yet been paid is declared to be lawfully payable to the Council and capable of being collected as if it had always been lawfully payable. 30

*Struck Out (Unanimous)*

**5. Pongaroa Rural Water Supply Charges—**

(1) Notwithstanding anything to the contrary in the Rating Powers Act 1988, the Council is hereby authorised to make and levy 50 percent charges per unit of water available, but not supplied to, properties in the Pongaroa Rural Water Supply area. 35

(2) Section 26 of the Rating Powers Act 1988 shall apply, with all necessary modifications, to any charges made and levied under the authority of subsection (1) of this section. 40

*New (Unanimous)*

**5. Pongaroa Rural Water Supply Charges—**

5 (1) Notwithstanding that there was no statutory authority for the 50 percent charge per unit of water available, but not supplied, to properties in the Pongaroa Rural Water Supply Area, the inclusion of such charges in the rates and charges made and levied by the Council for the year ended with the 30th day of June 1996 is hereby validated and declared to be lawful.

10 (2) All money received by the Council in payment of the said rates and charges is hereby deemed to have been lawfully paid to and received by the Council.

15 (3) Such part of the said rates and charges as has not yet been paid is hereby declared to be lawfully payable to the Council and capable of being collected as if it had always been lawfully payable.

**6. Inclusion of Pongaroa Rural Water Supply Charges on rates assessments—**

20 (1) Subject to this section, the Council may include in any rates assessment under section 122 of the Rating Powers Act 1988 in respect of any property in the Pongaroa Rural Water Supply Area, advice of the annual charges payable in respect of that property for the maintenance and operation of the Pongaroa Water Supply, notwithstanding that any such charge is not authorised under any provision of that Act.

25 (2) Any advice included on an assessment pursuant to subsection (1) of this section shall be clearly separated and distinguished from the rates and charges levied by means of that assessment, and shall be accompanied by a clear  
30 statement to the effect that the charge is not a rate or charge under the Rating Powers Act 1988, and that the provisions of that Act do not apply to that charge.



**SCHEDULES**

**FIRST SCHEDULE**

**PART I**

**1993/94 RATES**

Rate or charge	Differential category	Amount	Incidence
Differential General rate	See Part II of First Schedule	See Part II of First Schedule	every separately rateable property
Public Amenities uniform charge		\$92.50	every separately rateable property
Public Amenities separate rate		0.00095566 in the \$	every separately rateable property
Industrial/ Commercial rate		0.06228615 in the \$	every separately rateable property zoned industrial or commercial
Rural Roading rate		0.00691724 in the \$	every separately rateable property in the rural area
Urban Roading Rate		0.01385267 in the \$	every separately rateable property in the urban area
Urban Water Supplies uniform charge	Full	\$95.15	every separately used or inhabited portion of a property connected to an urban water supply
	Half	\$47.57	every separately used or inhabited portion of a property within 100 metres of an urban water supply and capable of being (but not) connected
Urban Refuse Collection uniform charge	Full	\$51.05	every separately used or inhabited portion of a property in an urban area (other than Pahiatua) which receives a refuse collection service

FIRST SCHEDULE—continued

PART I—continued

1993/94 RATES—continued

Rate or charge	Differential category	Amount	Incidence
	Half	\$25.52	every separately used or inhabited portion of a property in an urban area (other than Pahiatua) which does not receive a refuse collection service
Pahiatua Interim Refuse Collection uniform charge		\$33.78	every separately used or inhabited portion of a property in Pahiatua
Urban Sewerage uniform charge	Full	\$50.21	per urinal or water closet connected to a sewerage system
	Half	\$25.11	every separately rateable property within 30 metres of a sewerage system, capable of being (but not) connected
Urban Stormwater Drainage uniform charge		\$34.95	every separately rateable property in the Tararua district urban stormwater drainage area
Pongaroa Rural Water Supply	Full	\$50.77	per unit of water supplied
	70%	\$35.54	per unit of water supplied
	50%	\$25.39	per unit of water agreed to be supplied

*Tararua District Council (Rates Validation  
and Empowering)*

FIRST SCHEDULE—*continued*

PART I—*continued*

1993/94 RATES—*continued*

Rate or charge	Differential category	Amount	Incidence
Norsewood Sewerage Loan uniform charge		\$287.00	every separately rateable property in the Norsewood Sewerage area being a property in respect of which a lump sum contribution has not been paid.

FIRST SCHEDULE—*continued*  
PART II  
1993/94 DIFFERENTIAL GENERAL RATE

A	Dannevirke Residential	0.00080956
C	Dannevirke Commercial	0.00096467
D	Dannevirke Urban Farmland	0.00034685
E	Dannevirke Rural	0.00015045
G	Akitio (former County)	0.00021932
H	Eketahuna Commercial	0.00426664
I	Eketahuna Residential	0.00056553
J	Eketahuna Town Rural	0.00020777
K	Eketahuna Industrial	0.00077195
K1	Eketahuna County General	0.00013600
L	Pahiatua Residential	0.00043006
M	Pahiatua Commercial	0.00096132
N	Pahiatua Flood Protection > 0.75 and < 1 ha	0.00039127
O	Pahiatua Flood Protection > 1 ha and < 2 ha	0.00033197
P	Pahiatua Flood Protection > 2 ha and < 3 ha	0.00030323
Q	Pahiatua Flood Protection > 3 ha and < 4 ha	0.00035376
R	Pahiatua Flood Protection > 4 ha	0.00032702
S	Pahiatua County General	0.00008216
T	Woodville County General	0.00009082
U	Woodville Industrial/Commercial	0.00109397
V	Woodville Residential < 1 ha	0.00052393
W	Woodville Urban Farmland 1-16 ha	0.00023872
X	Woodville Urban Farmland > 16 ha	0.00012219
Y	Ex Central Hawke's Bay	0.00017393
Z	Ex Masterton	0.00012051

*Taranua District Council (Rates Validation  
and Empowering)*

SECOND SCHEDULE

PART I

1994/95 RATES

Rate or charge	Differential category	Amount	Incidence
Differential General rate	See Part II of Second Schedule	See Part II of Second Schedule	every separately rateable property
Industrial/Commercial rate		0.055636606 in the \$	every separately rateable property zoned industrial or commercial
Rural Roading rate		0.006800131 in the \$	every separately rateable property in the rural area
Urban Roading rate		0.01569196 in the \$	every separately rateable property in the urban area
Urban Water charge	Full	\$107.63	every separately used or inhabited portion of a property connected to an urban water supply
	Half	\$53.82	every separately used or inhabited portion of a property within 100 metres of an urban water supply and capable of being (but not) connected
Urban Refuse charge	Full	\$69.86	every separately used or inhabited portion of a property in an urban area which receives a refuse collection service
	Half	\$34.93	every separately used or inhabited portion of a property in an urban area which does not receive a refuse collection service

SECOND SCHEDULE—*continued*

PART I—*continued*

1994/95 RATES—*continued*

Rate or charge	Differential category	Amount	Incidence
Urban Sewerage charge	Full	\$68.74	per urinal or water closet connected to a sewerage system
	Half	\$34.37	every separately rateable property within 30 metres of a sewerage system, capable of being (but not) connected
Urban Stormwater charge		\$45.68	every separately rateable property in the Tararua District urban stormwater drainage area
Pongaroa Rural Water Supply	Full	\$52.02	per unit of water supplied
	70%	\$36.42	per unit of water supplied
	50%	\$26.01	per unit of water agreed to be supplied
Norsewood Sewerage Loan charge		\$287.00	every separately rateable property in the Norsewood Sewerage area being a property in respect of which a lump sum contribution has not been paid.

*Tararua District Council (Rates Validation  
and Empowering)*

SECOND SCHEDULE—*continued*

PART II

1994/95 DIFFERENTIAL GENERAL RATE

A	Dannevirke Residential	0.00081733
C	Dannevirke Commercial	0.00095974
D	Dannevirke Urban Farmland	0.00030114
E	Dannevirke Rural	0.00015007
G	Akitio (former County)	0.00021338
H	Eketahuna Commercial	0.00426894
I	Eketahuna Residential	0.00057065
J	Eketahuna Town Rural	0.00020031
K	Eketahuna Industrial	0.00078260
K1	Eketahuna County General	0.00013587
L	Pahiatua Residential	0.00042971
M	Pahiatua Commercial	0.00095315
N	Pahiatua Flood Protection > 0.75 and < 1 ha	0.00039755
O	Pahiatua Flood Protection > 1 ha and < 2 ha	0.00032884
P	Pahiatua Flood Protection > 2 ha and < 3 ha	0.00030034
Q	Pahiatua Flood Protection > 3 ha and < 4 ha	0.00035398
R	Pahiatua Flood Protection > 4 ha	0.00032475
S	Pahiatua County General	0.00008202
T	Woodville County General	0.00009049
U	Woodville Industrial/Commercial	0.00112788
V	Woodville Residential < 1 ha	0.00052072
W	Woodville Urban Farmland 1-16 ha	0.00023369
X	Woodville Urban Farmland > 16 ha	0.00012735
Y	Ex Central Hawke's Bay	0.00017712
Z	Ex Masterton	0.00012029