

**I give notice that
an Ordinary Meeting of Council will be held on:**

Date:	Monday, 30 June 2025
Time:	11.00am
Location:	Council Chamber Level 1, 67 Horomātangi Street Taupō

AGENDA

MEMBERSHIP

Chairperson Mayor David Trewavas
Deputy Chairperson Cr Kevin Taylor

Members

- Cr Duncan Campbell
- Cr Karam Fletcher
- Cr Sandra Greenslade
- Cr Kylie Leonard
- Cr Danny Loughlin
- Cr Christine Rankin
- Cr Rachel Shepherd
- Cr Kirsty Trueman
- Cr Yvonne Westerman
- Cr John Williamson
- Vacancy

Quorum 7

**Julie Gardyne
Chief Executive**

Order Of Business

- 1 Karakia
- 2 Whakapāha | Apologies
- 3 Ngā Whakapānga Tukituki | Conflicts of Interest
- 4 Whakamanatanga O Ngā Meneti | Confirmation of Minutes
 - Nil
- 5 Ngā Kaupapa Here Me Ngā Whakataunga | Policy and Decision Making
 - 5.1 Adoption of the Annual Plan 2025/26 and Fees and Charges 2025/263
 - 5.2 Rates Resolution 2025-268
- 6 Ngā Kōrero Tūmataiti | Confidential Business
 - Nil

5.1 ADOPTION OF THE ANNUAL PLAN 2025/26 AND FEES AND CHARGES 2025/26

Author: Kendall Goode, Senior Policy Advisor

Authorised by: Nick Carroll, Policy Manager

TE PŪTAKE | PURPOSE

To adopt the Annual Plan and Fees and Charges schedule for the 2025/26 financial year.

WHAKARĀPOPOTOTANGA MATUA | EXECUTIVE SUMMARY

The Annual Plan 2025/26 has been prepared and is now required to be adopted by Council. The Annual Plan process provides for Council to confirm or adjust aspects of the Long-term Plan and set rates for the upcoming financial year.

An average rate increase of 8.4% is proposed, comparable (0.1% higher) to that forecast for Year 2 (2025/26) of the Long-term Plan. Trade-offs have been necessary to manage unplanned increases and avoid a significant rate increase of greater than 10%. The unplanned costs relate to essential business costs including software licenses, insurance, finance costs, committed contracts and new Local Water Done Well requirements.

Based on more up to date information on timing, availability of resources/materials and cost, selected capital projects have been rephased to better reflect what is expected to be delivered. Either full or partial project budgets have been shifted to the following year to reflect this. To allow flexibility and avoid further time delays, it is proposed to delegate to the Chief Executive the ability to move funding deferred to 2026/27 back to 2025/26. This will allow specific projects to be delivered ahead of expected timeframes where possible.

Council's fees and charges have been reviewed to ensure they are fit for purpose and costs are recovered appropriately. Fees and charges have increased approximately 4% based on the Long-term Plan's financial assumptions and forecasts. They are required to be adopted.

The operational expenditure and the capital programme set out in the Annual Plan are not significantly different to the direction set in the Long-term Plan and will not materially impact baseline levels of service. On this basis public consultation was not required and has not been undertaken.

NGĀ TŪTOHUNGA | RECOMMENDATION(S)

That Council:

1. Adopts the Fees and Charges Schedule for 2025/26 (attached to this report)
2. Adopts the Annual Plan 2025/26 (attached to this report) in accordance with section 95 of the Local Government Act 2002 (LGA)
3. Notes that within one month after adoption, a designed version will be made publicly available in accordance with s95(7) of the Local Government Act 2002.
4. Delegates to the Chief Executive Officer the power to move funding from 2026/27 back to 2025/26 in relation to the capital projects identified in the '*Annual Plan: Final Capital Programme Rephase Report*' (attached to this report) subject to a requirement to report the exercise of the delegation to Council as part of regular performance reporting.

TE WHAKAMAHUKI | BACKGROUND

An Annual Plan is required to be prepared and adopted for each of the following two financial years following the adoption of the Long-term Plan under the Local Government Act 2002. The Annual Plan provides for Council to confirm or adjust aspects of the Long-term Plan 2024-34 and set rates for the upcoming financial year.

Officers provided information at Council workshops on 17 December 2024, 17 March 2025, 22 May and 11 June. These workshops outlined:

- Challenges for the organisation in terms of managing unplanned costs

- Updates on proposed rates increases based on current modelling
- Requirements associated with Local Water Done Well, fees and charges, and
- Expected delivery of the capital programme for the 2025/26 financial year.

Draft financial direction was adopted on 29 April 2025. An average rate increase of 8.4% was endorsed by Council, including recognition that this would require trade-offs to operational projects and reductions to operational budgets.

On 5 June, Council's Risk and Assurance Committee delegated the review of the Annual Plan 2025/26 to the Committee Chair, and Independent Member. This review was completed on 23 June 2025 and feedback incorporated, with the chair comfortable for the Annual Plan to be presented to Council.

NGĀ KŌRERORERO | DISCUSSION

The development of the 2025/26 Annual Plan has been undertaken in what continues to be a challenging time for communities. The review and development of the Annual Plan has been undertaken with an early request from Council to identify savings and efficiencies to reduce the impact on ratepayers. While applying this, staff have had to factor in unplanned increases to essential business costs and new Local Water Done Well costs.

An average rate increase of 8.4% is proposed for the 2025/26 financial year, this has not changed since 29 April when draft financial direction was adopted by Council. The 8.4% is comparable (0.1% higher) to what was forecast for Year 2 of the Long-term Plan 2024-34, and while marginally higher than forecast, the proposal is not significantly different to the direction set in the Long-term Plan. Officers spent considerable time identifying operational budget reductions of approximately \$1.88 million to avoid significant rates increases of approximately 10.2%. Budget reductions included reduced use of consultants, reductions in materials and supplies, a second year of reduced funding to Destination Great Lake Taupō by 20%, and several operational project trade-offs.

A lot has changed since projects for this Annual Plan were planned and budgeted for as part of the Long-term Plan in 2023. There have been various changes to projects proposed for the 2025/26 financial year. The changes primarily reflect the escalation of costs for projects already committed to, the deferring of projects by one year that we don't expect to be delivered in 2025/26, or being ahead of schedule (such as the Taharepa Road and Spa Road roundabouts being brought forward a year). More up to date information including the timing of projects and current internal resourcing, coupled with the requirement to implement the regulatory work for Local Water Done Well, has meant we are suggesting these adjustments to better reflect what we expect to be able to deliver. It is proposed to rephase/defer 23 capital projects, and either full or partial project budgets have been shifted to the 2026/27 financial year to reflect this. This slower paced delivery will not impact the delivery of key commitments signalled in the Long-term Plan. This approach will also start to address carry forward, and see a greater percentage of these projects completed, a commitment made through the Long-term Plan 2024-34.

To maintain momentum and avoid further time delays, some flexibility is sought to shift funding back to 2025/26 if projects are able to be progressed. This is something the organisation has been working on by introducing forecasting. As part of this work, we are seeking delegation from the Council to the CEO, to be able to shift funds between Years 2 and 3 on those projects outlined in the *'Annual Plan: Final Capital Programme Rephase Report'*. Any movement of budget will be reported to Council as part of regular performance reporting.

Changes are generally anticipated for an Annual Plan process, particularly when original planning was undertaken nearly two years ago as part of the development of the Long-term Plan. The changes proposed for this Annual Plan will not create differences that are significant or materially different to the direction set in the Long-term Plan 2024-34 and will not materially impact baseline levels of service.

Fees and Charges

Council's fees and charges are reviewed each year to ensure that they are fit for purpose and costs are recovered appropriately. The fees and charges have increased based on the Long-term Plan's financial assumptions and forecasts, being approximately 4%.

The draft fees and charges schedule was discussed at a workshop held on 22 May 2025. This was an opportunity to provide direction to staff on whether to make any changes prior to adoption. Since the workshop there have been a few updates to the fees schedule, including to pool memberships, water works fees, and a new landfill fee for large commercial volumes. The explanation for these proposed changes is set out in the attached schedule.

The revenue expected from fees and charges has been included as part of the financial modelling for the Annual Plan. Any changes to the schedule have the potential to impact the proposed rate increase for the 2025/26 financial year.

The Animal Management fees were adopted on 29 April 2025 to ensure Council meets its legislative requirements under the Dog Control Act 1996.

NGĀ KŌWHIRINGA | OPTIONS

Analysis of Options

There are two options, Council can either adopt the Annual Plan 2025/26 and Fees and Charges 2025/26, or not.

Option 1. Adopt the Annual Plan 2025/26 and Fees and Charges 2025/26

Advantages	Disadvantages
<ul style="list-style-type: none"> Will meet obligations under the Local Government Act 2002 Rates can be set and collected for the 2025/26 financial year Fees and charges will be set 	<ul style="list-style-type: none"> None

Option 2. Do not adopt the Annual Plan 2025/26 and Fees and Charges 2025/26

Advantages	Disadvantages
<ul style="list-style-type: none"> None 	<ul style="list-style-type: none"> Will not meet obligations under the Local Government Act 2002 Unable to set or collect rates for the 2025/26 financial year Fees and charges will not be set.

Analysis Conclusion:

It is recommended that Council adopt the Annual Plan 2025/26 - Option 1.

NGĀ HĪRAUNGA | CONSIDERATIONS

Ngā Aronga Pūtea | Financial Considerations

The financial considerations associated with the Annual Plan 2025/26 are included in the suite of financial statements and the funding impact statement contained in the Annual Plan 2025/26.

Additionally, the Annual Plan is required to include a disclosure statement of Council's planned financial performance in relation to various benchmarks. This is an assessment of whether Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings. Based on current financial information we will meet all the required benchmarks except the Rates Affordability 'increases' benchmark which is 0.1% higher, but this is not considered to be material. This is illustrated in the table below.

Benchmark	Planned	Met
Rates Affordability benchmark		
<ul style="list-style-type: none"> Income (Total rates revenue ≤ 80% of operating revenues) 	71.3%	Yes
<ul style="list-style-type: none"> Increases (≤ LGCI + 5% which equals 8.3%) 	8.4%	No
Debt Affordability benchmark (Gross external borrowing ≤ 250% of annual operating income)	167%	Yes
Balanced Budget benchmark (≥ 100%)	105%	Yes
Essential Services benchmark (≥ 100%)	182%	Yes
Debt Servicing benchmark (≤ 10%)	6.9%	Yes

The rates resolution is included as a separate report on this agenda, to be considered once the Annual Plan 2025/26 has been adopted.

Ngā Aronga Ture | Legal Considerations

Local Government Act 2002

The matter comes within scope of the Council's lawful powers, including satisfying the purpose statement of [Section 10](#) of the Local Government Act 2002. That section of the Act states that the purpose of local government is (a) to enable democratic local decision-making and action by, and on behalf of, communities; and (b) to promote the social, economic, environmental, and cultural well-being of communities in the present and for the future. It is considered that social, economic, environmental and cultural well-beings are of relevance to this particular matter.

Officers have assessed the Annual Plan and ensured the document complies with Section 95, including the information required by Part 2 of Schedule 10 of the Local Government Act 2002. Council's Risk and Assurance Committee have reviewed the Annual Plan and endorsed for Council Adoption. The Annual is not required to be Audited.

Ngā Hiraunga Kaupapa Here | Policy Implications

There are no policy implications due to the close alignment with Council's Financial Strategy and Year 2 of the Long-term Plan 2024-34.

Te Kōrero tahi ki te Māori | Māori Engagement

Taupō District Council is committed to meeting its statutory Tiriti O Waitangi obligations and acknowledges partnership as the basis of Te Tiriti. Council has a responsibility to act reasonably and in good faith to reflect the partnership relationship, and to give effect to the principles of Te Tiriti. These principles include, but are not limited to the protection of Māori rights, enabling Māori participation in Council processes and having rangatiratanga over tāonga.

Our statutory obligations outline our duties to engage with Māori and enable participation in Council processes. Alongside this, we recognise the need to work side by side with iwi, and hapū of our district.

In line with these obligations and commitments, following the adoption of the draft financial direction on 29 April 2025, staff communicated with iwi and hapū outlining what had been discussed and approved, and to contact staff to discuss further if needed. Given the Annual Plan is not significantly different to the direction set in the Long-term Plan, we did not engage with iwi and hapū before making decisions. We will be communicating with iwi and hapū again once the Annual Plan 2025/26 is adopted.

Ngā Tūraru | Risks

If Council chooses not to adopt the Annual Plan 2025/26, it will not meet its obligations under the Local Government Act 2002 and will not be able to set rates for the 2025/26 financial year.

TE HIRANGA O TE WHAKATAU, TE TONO RĀNEI | SIGNIFICANCE OF THE DECISION OR PROPOSAL

Council's Significance and Engagement Policy identifies matters to be taken into account when assessing the degree of significance of proposals and decisions.

Officers have undertaken an assessment of the matters in the [Significance and Engagement Policy \(2022\)](#), and are of the opinion that the proposal under consideration is of a low degree of significance. Based on this assessment no public consultation on the Annual Plan 2025/26 was required or undertaken.

TE KŌRERO TAHI | ENGAGEMENT

Taking into consideration the above assessment, that the decision is of a low degree of significance, officers are of the opinion that no further engagement is required prior to Council making a decision.

Section 95 of the Local Government Act 2002 identifies that consultation on an Annual Plan is only expected or required if there are significant or material differences from the Long-term Plan.

TE WHAKAWHITI KŌRERO PĀPAHO | COMMUNICATION/MEDIA

A media release will be published shortly after this meeting highlighting to the community the decision made. Additionally, we expect to provide a designed version of Annual Plan on Council's website within a month of adoption as required.

WHAKAKAPINGA | CONCLUSION

It is recommended that Council adopts the Annual Plan 2025/26 and Fees and charges schedule 2025/26. Changes are generally anticipated for an Annual Plan process. The changes proposed for this Annual Plan will not create differences that are significant or materially different to the direction set in the Long-term Plan 2024-34 and will not materially impact baseline levels of service and still achieve key commitments.

NGĀ TĀPIRIHANGA | ATTACHMENTS

1. Fees and Charges Schedule 2025/26
2. Annual Plan 2025-26
3. Annual Plan 2025/26: Capital Projects Budget Rephased to 2026/27

5.2 RATES RESOLUTION 2025-26**Author:** Kathleen Green, Rates Manager**Authorised by:** Jeanette Paenga, Finance Manager**TE PŪTAKE | PURPOSE**

This report recommends for the Council to set rates for 2025-26 in accordance with section 23 of the Local Government (Rating) Act 2002, the due dates for payment in accordance with section 24 of the Local Government (Rating) Act 2002, and to authorise the addition of penalties in accordance with sections 57 and 58 of the Local Government (Rating) Act 2002.

NGĀ TŪTOHUNGA | RECOMMENDATION(S)

That, pursuant to section 23 of the Local Government (Rating) Act 2002, and in accordance with the Taupō District Council's Annual Plan 2025-26, including the Funding Impact Statement the Taupō District Council hereby sets the rates and charges as set out in this resolution; (and in accordance with sections 24 and 57 states the due dates for payment of rates and authorises the addition of penalties to unpaid rates) for the period commencing on 1 July 2025 and ending on 30 June 2026:

The rates and charges are as follows:

1. General Rate

A General Rate, set under section 13 of the Local Government (Rating) Act 2002 on every rating unit in the district and calculated on the capital value of each rateable rating unit. This rate is set on a differential basis as follows:

Rating Unit Category	Rate per \$ of CV 2025/26 GST incl
Residential	0.0021196/\$
Rural	0.0021196/\$
Industrial/Commercial (including electricity generators, utility assets and networks)	0.0038153/\$
Accommodation	0.0038153/\$
Other	0.0021196/\$

2. Uniform Annual General Charge

A Uniform Annual General Charge set under section 15 of the Local Government (Rating) Act 2002 assessed on every separately used or inhabited part (SUIP) of a rating unit in the district.

Per SUIP	2025/26 GST incl
Uniform Annual General Charge	\$250.00

3. Sewage Disposal

A targeted rate for sewage disposal, set under section 16 of the Local Government (Rating) Act 2002, assessed on every rating unit connected or available to be connected (serviceable) to an accessible Council scheme on the basis of one charge per pan, urinal discharge point (with the exception of the residence of a single household – which shall be assessed only one charge) for connected rating units and per rating unit

for serviceable rating units. For the avoidance of doubt the words 'a single household' do not restrict the charge to one pan/urinal in the situation where a rating unit has separately used or inhabited parts. In such a situation each separately used or inhabited part is regarded as a separate household, and the pan charge applied will be at the cumulative per pan rate multiplied by the number of households. (Serviceable - rating units within 30 meters of an accessible sewage drain).

The sewer schemes are: Taupō Township, Acacia Bay, Kinloch, Whakamaru, Mangakino, Ātiāmuri, Tūrangi Township/Tokaanu, Omori/Kuratau/Pukawa, Motutere, Whareroa and Motuoapa.

Targeted Sewer Disposal charges per rating unit are:

Factor	2025/26 GST incl
Connected (1 pan/urinals) per pan/urinal	\$1126.61
Connected (2 pans/urinals) per pan/urinal	\$844.96
Connected (3 or more pans/urinals) per pan/urinal	\$563.30
Wastewater discharge points	\$1126.61
Connected Schools per pan/urinal	\$281.65
Serviceable (available to be connected) per rating unit	\$563.31

4. Water supply

A fixed targeted rate for water supply, set under section 16 of the Local Government (Rating) Act, assessed on each separately used or inhabited part of a rating unit, and being a rating unit, which is connected, or is available to be connected (serviceable), to an accessible Council scheme. A full charge will be made for each connected separately used or inhabited part of the rating unit and a half charge for serviceable separately used or inhabited parts of a rating unit (those within 100 meters of any part of the water scheme).

Water Supply rate	2025/26 GST incl Serviceable (available to be connected)	2025/26 GST incl Connected
District wide fixed targeted	\$478.90	\$957.79

The water schemes are: Taupō, Kinloch, Whakaroa, River Road, Mangakino, Tirohanga, Turangi, Motuoapa, Tokaanu, Hatepe, Omori/Kuratau/Pukawa, Whakamaru, Atiamuri, Rakaunui Road, Waihaha, Whareroa, Centennial Drive, Motutere

5. Metered Water Supply

Targeted rates for metered water supply, set under section 19 of the Local Government (Rating) Act 2002, and assessed on the volume of water supplied to every rating unit with a water meter. These metered water charges apply for supply over and above the equivalent supply allocation provided under the fixed targeted rate, where the equivalent supply allocation is the amount of the fixed targeted rate, divided by the rate per m3 for the relevant water scheme that the property is connected to.

The targeted water meter rates by water scheme are:

Water Scheme	2025/26 GST incl
	cents/m ³
Taupō (includes Taupō township, Waitahanui, Wairakei Village, Acacia Bay, Five Mile Bay, Bonshaw Park, Whakamoenga Point and the wider Mapara area).	227
Kinloch	186
Whakaroa	229
River Road	203
Mangakino	186
Tirohanga	140
Tūrangi	140
Motuoapa	140
Tokaanu	140
Hatepe	259
Omori/Kuratau/Pukawa	159
Whareroa	227
Whakamaru	159
Ātiamuri	186
Rakaunui Road	140
Centennial Drive (untreated)	57
Waihaha	140
Motutere	259

6. District Refuse Disposal Charge

A targeted rate for district refuse disposal, solid waste operations and waste minimisation initiatives, set under section 16 of the Local Government (Rating) Act 2002 and assessed on each separately used or inhabited part (SUIP) of each rateable rating unit in the district on the basis that properties categorised as residential, rural or other shall be assessed with one charge per SUIP, and industrial/commercial (including electricity generators, utility assets and networks) or accommodation, rating units shall be assessed with twice the charge per SUIP. For the avoidance of doubt, where a rating unit is divided into separate parts for rating purposes, each separate part is treated as if it were a separate rating unit for the application of this District Refuse Disposal Charge.

The targeted District Refuse Disposal Charge is:

	2025/26 GST incl Accommodation, Industrial/Commercial, Electricity Generators, Utility Assets & Networks	2025/26 GST incl Residential, Rural or Other
District Refuse Disposal Charge	\$430.10	\$215.05

7. Whareroa Refuse Rate

A targeted Whareroa Refuse Rate, set under section 16 of the Local Government (Rating) Act 2002, assessed on all rating units in the Whareroa rating area as a fixed amount per rating unit.

The targeted Whareroa Refuse Rate is:

	2025/26 GST incl
Whareroa Refuse Rate	\$218.01

8. Town Centre Taupō Management Rate

A targeted Town Centre Taupō Management Rate, set under section 16 of the Local Government (Rating) Act 2002, assessed on each separately used or inhabited part of industrial/commercial (including electricity generators, utility assets and networks) rating units within the Taupō town centre boundary.

The targeted Town Centre Taupō Management Rate is:

	2025/26 GST incl
Town Centre Taupō Management	\$429.71

9. Goods and Services Tax (GST)

15% GST is included in the rates.

10. Due dates for payment

The due dates for the three instalments for rates assessed (excluding rates for metered water supply) are set out in the table below:

Instalment	Due Dates	Period the instalment covers
One	20 August 2025	1 July – 30 September
Two	20 November 2025	1 October – 31 December
Three	20 February 2026	1 January – 31 March
Four	20 May 2026	1 April – 30 June

The due dates for the targeted rates for metered water supply are set out in the table below:

Month	Area	Due Date	
1	Taupō Town	20 Aug 25	20-Feb-26
2	Taupō Town, Acacia Bay, Wairakei	22 Sep 25	20 Mar 26

3	Taupō Town, Broadlands Rd/TMP, Mapara, Tokaanu, Tūrangi, Omori/Kuratau/Pukawa & Whareroa	20 Oct 25	20 Apr 26
4	Mangakino/Atiamuri/Whakamaru, Bonshaw Park, Waitahanui/Hatepe/Motuoapa, Centennial Drive/Rakaunui Road, River Road, Whakamoenga Point, Waihaha	20 Nov 25	20 May 26
5	Taupō Town, Kinloch, Whakaroa, Tirohanga, Serenity Cove	22 Dec 25	20 Jun 26
6	Taupō Town, Ashwood Park	21 Jul 25	22-Jan-26
Monthly	A C Baths, various other (Taupō)	20 th of each month (or the next working day)	
Quarterly	Various (Taupō)	22 Sep & 22 Dec 25 20 Mar & 20 June 26	

(Unless otherwise noted in the table, meters are read six monthly)

11. Penalty Charges

A 10% penalty will be added to any part of the rates instalment that remains unpaid after the due date as shown in the table below as provided for in section 57 and 58(1)(a) of the Local Government (Rating) Act 2002.

Due Date	Penalty added
20 August 2025	27 August 2025
20 November 2025	27 November 2025
20 February 2026	27 February 2026
20 May 2026	27 May 2026

A further 10% penalty on any rates that are unpaid from previous years on 7 July 2025 being 5 working days after this resolution is made, as provided in section 58(1)(b)(ii) of the Local Government (Rating) Act 2002 will be added on 8 July 2025.

TE WHAKAMAHUKI | BACKGROUND

Last year Council delayed adoption of the Long-term Plan which resulted in ratepayers receiving three instalments instead of the usual four instalments. For the 2025/26 rating year we are reverting to four instalments as planned. Ratepayers were communicated with explaining that the three instalments for 2024/2025 was planned for that year only.

NGĀ KŌRERORERO | DISCUSSION

Each financial year Council is required to have a rate resolution, this sets rates for the year and is undertaken after the adoption of the Annual Plan. Council has today adopted the Annual Plan 2025-26 including the Funding Impact Statement and can now consider setting the rates.

NGĀ KŌWHIRINGA | OPTIONS

Council must adopt an Annual Plan and set rates. The two options Council have is to either set the rates, set the due dates and authorise penalties in accordance with the Local Government (Rating) Act 2002, or make amendments. If Council chose not to do so Council would not have the ability to assess and collect rates for 2025-26 until some alternative rates, due dates or penalties were set.

NGĀ HĪRAUNGA | CONSIDERATIONS**Ngā Aronga Pūtea | Financial Considerations**

The rates resolution sets the rates to be assessed.

Ngā Aronga Ture | Legal Considerations

The Local Government (Rating) Act 2002 provides Council with the mandate to set and collect rates. Section 23 of the Local Government (Rating) Act 2002 requires the Council to set rates by a resolution of the local authority.

Ngā Hīraunga Kaupapa Here | Policy Implications

The rates resolution is a complete statement of the rates to be set and is in accordance with the Funding Impact Statement.

Te Kōrero tahi ki te Māori | Māori Engagement

Taupō District Council is committed to meeting its statutory Tiriti O Waitangi obligations and acknowledges partnership as the basis of Te Tiriti. Council has a responsibility to act reasonably and in good faith to reflect the partnership relationship, and to give effect to the principles of Te Tiriti. These principles include but are not limited to the protection of Māori rights, enabling Māori participation in Council processes and having rangatiratanga over tāonga.

Our statutory obligations outline our duties to engage with Māori and enable participation in Council processes. Alongside this, we recognise the need to work side by side with the ahi kaa / resident iwi of our district. Engagement may not always be required by law, however meaningful engagement with Māori allows Council to demonstrate good faith and our commitment to working together as partners across our district.

Ngā Tūraru | Risks

To mitigate the risks of inconsistent data and invalidity of the rates and charges the rates model, the rating information database, the funding impact statement and this resolution are cross checked.

This resolution meets the requirements of legislation to set the rates, it was reviewed by Simpson Grierson.

TE HIRANGA O TE WHAKATAU, TE TONO RĀNEI | SIGNIFICANCE OF THE DECISION OR PROPOSAL

Council's Significance and Engagement Policy identifies matters to be taken into account when assessing the degree of significance of proposals and decisions. Officers have undertaken an assessment of the matters in the [Significance and Engagement Policy \(2022\)](#), and are of the opinion that the proposal under consideration is significant.

TE KŌRERO TAHI | ENGAGEMENT

There is no engagement required prior to Council making a decision to set rates, set due dates for payment and authorise the addition of penalties to unpaid rates for 2025-26.

TE WHAKAWHITI KŌRERO PĀPAHO | COMMUNICATION/MEDIA

The Annual Plan 2025-26 will be published on the Council website and in hard copy and the revised rates will be available on Council's website in the public Online Rating Information Database.

WHAKAKAPINGA | CONCLUSION

The Annual Plan 2025-26 has been adopted, including the Funding Impact Statement. Under Section 23 of the Local Government (Rating) Act 2002, rates need to be set for 2025-26 as set out in this resolution.

NGĀ TĀPIRIHANGA | ATTACHMENTS

Nil