



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

<b>Date:</b>	<b>Tuesday, 28 April 2026</b>
<b>Time:</b>	<b>1.00 pm</b>
<b>Location:</b>	<b>Council Chamber Level 1, 67 Horomātangi Street Taupō</b>

# **AGENDA**

## **MEMBERSHIP**

**Chairperson** Mayor John Funnell

**Deputy Chairperson** Cr Kevin Taylor

**Members**

- Cr Rachel Cameron
- Cr Duncan Campbell
- Cr Nicola de Lautour
- Cr Ngāhuia Foreman
- Cr Sandra Greenslade
- Cr Kylie Leonard
- Cr Steve Manunui
- Cr Wahine Murch
- Cr Christine Rankin
- Cr Yvonne Westerman
- Cr Hope Woodward

**Quorum** 7

**Julie Gardyne  
Chief Executive**

### **Auditory Announcement**

Please note that one of today's meeting participants has hearing loss. To support clear communication, please use the microphones, speak clearly, and keep your mouth visible to assist with lip-reading.

### **Reports Not Council Policy**

The reports included in this agenda are provided for consideration only and do not represent Council policy unless or until they are formally adopted. If you require further information about any report, please contact the Chief Executive, the Chairperson, or the Deputy Chairperson.

### **Public Forum**

Members of the public are welcome to address the Council or committee during the public forum at the start of the meeting. To participate, please complete the public forum request form available on Council's website by 4.00pm on the day prior to the meeting.

### **Livestreaming and Recording**

Meetings held in the Council Chamber are livestreamed on Council's YouTube channel, and recordings are uploaded shortly after the meeting.

**Karakia Timatanga** – opening prayer gifted by Iraia Bailey of Ngāti Tūwharetoa to Taupō District Council

Tuia ki te mauri o te whenua	Connect to the life essence of the land
Tuia ki te mana o te tangata	Connect and respect to all
Tuia ki te pono, te aroha	Be honest and compassionate
Kia piki, kia eke	(As we seek) to improve, to exceed
Ki te taumata	Expectations
Hui e, Tāiki e	To aim/reach for the summit
	(As we) come together

**Karakia Whakamutunga** – closing prayer gifted by Iraia Bailey of Ngāti Tūwharetoa to Taupō District Council

Unuhia te rito o tēnei hui	Remove any angst/stress that may have arisen during this gathering
Kia wātea i runga	To be free of anything that impacts your wellbeing
Kia wātea i raro	
Aro ki te tika	That we will act with integrity
Aro ki te pae	As we pursue our goals
Hui e, Tāiki e!	(As we) come together

## Order Of Business

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**4.1 ORDINARY COUNCIL MEETING - 31 MARCH 2026**

**Author:** Shainey James, Governance Quality Manager

**Authorised by:** Nigel McAdie, Legal and Governance Manager

**NGĀ TŪTOHUNGA | RECOMMENDATION(S)**

That the minutes of the Council meeting held on Tuesday 31 March 2026 be approved and adopted as a true and correct record.

**NGĀ TĀPIRIHANGA | ATTACHMENTS**

1. Council Meeting Minutes - 31 March 2026

**5.1 PUBLIC FORUM**

**Author:** Shainey James, Governance Quality Manager

**Authorised by:** Nigel McAdie, Legal and Governance Manager

**TE PŪTAKE | PURPOSE**

To receive comments from members of the public on matters specified on this agenda or, if time permits, on other Council matters.

**NGĀ KŌRERORERO | DISCUSSION**

Standing Orders provide for a period of up to 30 minutes to be made available at the start of meetings for members of the public to bring matters to the attention of the Council.

Speakers can speak for up to 5 minutes. Where the number of speakers presenting in the public forum exceeds 6 in total, the chairperson has discretion to restrict the speaking time permitted for all presenters. Members of the public wishing to address the Council during public forum should register at least one clear day before the meeting by emailing [publicforum@taupo.govt.nz](mailto:publicforum@taupo.govt.nz).

No debate or decisions will be made at the meeting on issues raised during the forum unless related to items already on the agenda. Items not on the agenda may only be discussed if the matter is minor in nature and the procedures set out in Standing Order 9.13 are followed. A meeting may deal with (i.e. make a resolution in respect of) an item of business not on the agenda only if the procedures set out in Standing Order 9.12 are followed.

The relevant extracts from Standing Orders are **attached**.

**WHAKAKAPINGA | CONCLUSION**

It is recommended that the Council receives comments from members of the public.

**NGĀ TŪTOHUNGA | RECOMMENDATION(S)**

That Council receives comments from members of the public.

**NGĀ TĀPIRIHANGA | ATTACHMENTS**

1. Extracts from Standing Orders

**5.2 RECOMMENDATION FROM TAUPŌ WATER SERVICES COMMITTEE - ADOPTION OF THREE WATERS ASSET MANAGEMENT POLICY**

**Author:** Joanne Walton, Programme Manager

**Authorised by:** Sarah Lealand, Three Waters Manager

**TE PŪTAKE | PURPOSE**

This item enables Council's consideration of a recommendation from the Taupō Water Services Committee, in relation to a new Three Waters Asset Management Policy.

**NGĀ KŌRERORERO | DISCUSSION**

At a meeting held on 9 April 2026, the Taupō Water Services Committee considered a draft Three Waters Asset Management Policy. The Committee resolved to recommend that Council adopt the Three Waters Asset Management Policy. The report to the Committee is **attached**.

Subsequent to the Committee meeting, in response to members feedback, several minor amendments were made to the Policy.

- Clarify the scope of the policy where there is crossover between stormwater and other Council assets
- Strengthen the objective on asset data
- Clarify the principle on integration with organisational planning, by emphasising that it is the Asset Management Plans that drive alignment between strategic objectives and day-to-day asset management
- Remove the target asset management maturity level from the principles. Guidance suggests the target should sit in the Strategic Asset Management Plan, rather than the Policy. The policy principle states that we regularly review our maturity level and practices and seek to continuously improve.
- Added an extra responsibility on Council – to ensure the organisation has adequate resourcing to achieve its Asset Management objectives and service levels
- Added definitions for Asset Management Maturity Levels

These changes are not considered to alter the intention of the policy, rather they simply add additional details for clarity.

The final updated copy of the policy is attached.

**WHAKAKAPINGA | CONCLUSION**

It is recommended that Council considers the Taupō Water Services Committee's recommendation and adopts the Three Waters Asset Management Policy.

**NGĀ TŪTOHUNGA | RECOMMENDATION(S)**

That Council accepts the recommendation from the Taupō Water Services Committee and adopts the Three Waters Asset Management Policy.

**NGĀ TĀPIRIHANGA | ATTACHMENTS**

1. Report to Taupō District Water Services Committee - Three Waters Asset Management Policy
2. Three Waters Asset Management Policy updated tracked changes

**5.3 CHANGE OF PURPOSE OF LOCAL PURPOSE RESERVE AND DEDICATION OF LOCAL PURPOSE RESERVE AS ROAD UNDER RESERVES ACT 1977 - CROWN ROAD INDUSTRIAL DEVELOPMENT**

**Author:** Karyn Hollman, Senior Solicitor

**Authorised by:** Nigel McAdie, Legal and Governance Manager

**TE PŪTAKE | PURPOSE**

The purpose of this report is to seek Council's approval to change the purpose of a local purpose reserve from drainage to road, and to then dedicate that local purpose reserve (road) as public road pursuant to the Reserves Act 1977.

**WHAKARĀPOPOTANGA MATUA | EXECUTIVE SUMMARY**

Legal access to five lots within Council's new Crown Road development is across a local purpose reserve (drainage). The reserve's purpose needs to change from 'drainage' to 'road' to then be dedicated as legal road in accordance with Council's obligations under its sale agreements in respect of new Crown Road lots.

**NGĀ TŪTOHUNGA | RECOMMENDATION(S)**

That Council:

1. resolves, pursuant to s24A(1) of the Reserves Act 1977, to change the purpose of proposed Lot 103 on Land Transfer Plan 614613 from local purpose reserve (drainage) to local purpose reserve (road), on the basis that the exception in s24A(3)(b) to the public notice requirement in s24A(2) applies;
2. resolves, pursuant to s111 of the Reserves Act 1977, to dedicate proposed Lot 103 on Land Transfer Plan 614035 as road subject to the purpose of proposed Lot 103 first being changed to local purpose reserve (road); and
3. authorises the Chief Executive and officers to complete such administrative tasks as needed to give effect to the above resolutions.

**TE WHAKAMAHIKI | BACKGROUND**

This proposal has not been presented previously.

Vehicular access from Crown Road to four lots within Council's Crown Road subdivision is across proposed Lot 103 on Land Transfer Plan 614613 ("**Lot 103**") as shown yellow on the plan **attached**.

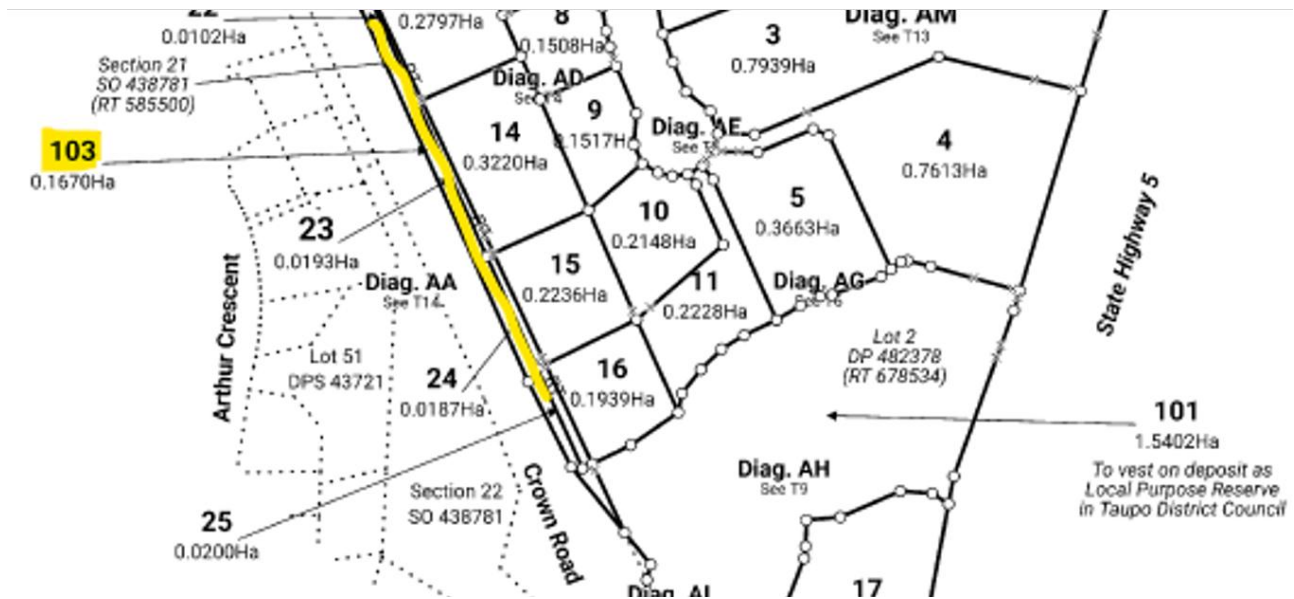
Lot 103 is a grass verge with a formed footpath running parallel to Crown Road. It is currently held in Council's name as local purpose reserve (drainage).

Lot 103 will ultimately have vehicle crossings formed across it to physically provide vehicular access from Crown Road to the new lots adjoining Lot 103.

**NGĀ KŌRERORERO | DISCUSSION**

If Lot 103 remains a reserve, the adjoining landowners' legal right to go between their property and Crown Road is by way of a right of way easement. Whilst a right of way easement is a common mechanism to permit party A legal access across party B's land, it is better, if possible, for the main access to a property to be by road.

More importantly, Council has committed to using reasonable endeavours to convert Lot 103 to road under its sale agreements in respect of new lots adjoining Lot 103.



Titles to the new Crown Road lots are expected to issue soon, so it is sensible to initiate the process to convert Lot 103 into legal road now.

The most efficient way is to change the purpose of Lot 103 from local purpose reserve (drainage) to local purpose (road), and to then dedicate Lot 103 as road under s111 of the Reserves Act 1977.

If Council agrees to change the purpose of Lot 103 from local purpose reserve (drainage) to local purpose reserve (road), it is simple to then dedicate Lot 103 to road under s111.

Upon Lot 103 becoming road, the right of way easement will be surrendered. Because Council is both the grantor and grantee of this easement, no other party is involved in surrendering this easement.

Another way to change the status of Lot 103 from local purpose reserve (drainage) to road is by ministerial declaration under s114 of the Public Works Act 1981. But this requires us to apply to the Department of Conservation (as delegate of the Minister of Conservation) for a decision, and we lose control over the process timeline.

If Lot 103 is not dedicated as road, it will continue to provide access to private property from the formed carriageway of Crown Road, but it will still be a reserve in terms of the Reserves Act 1977, albeit subject to a right of way easement in favour of Council.

The “do nothing” option is not appropriate because of the requirements of the resource consent for the development, and Council’s obligations under its sale agreements of the relevant Crown Road lots.

Based on this information there are 3 options.

**NGĀ KŌWHIRINGA | OPTIONS**

1. Change the purpose of proposed Lot 103 DP 614613 from local purpose reserve (drainage) to local purpose reserve (road), surrender the existing right of way easement and dedicate proposed Lot 103 DP 614613 as road pursuant to s111 of the Reserves Act 1977.
2. Request the Minister of Land Information New Zealand to declare proposed Lot 103 DP 614613 as road pursuant to s114 Public Works Act 1981 and surrender the existing right of way easement.
3. Change the purpose of proposed Lot 103 DP 614613 to local purpose reserve (road) subject to an existing right of way easement to provide legal access to the new industrial lots adjoining Crown Road.



Figure 1: surface of Lot 103 DP 614613 looking south

Analysis of Options

**Option 1: Change the purpose of Lot 103 DP 614613 to local purpose reserve (road), dedicate it as road, and surrender the existing right of way easement.**

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>• Complies with the Reserves Act 1977.</li> <li>• Legalises the de facto situation at minimal cost to Council.</li> <li>• Enables Council to provide its purchasers of adjoining lots within the Crown Road industrial development with the best form of legal access.</li> <li>• Attracts future pavement maintenance subsidies that would not otherwise be available.</li> </ul>	<ul style="list-style-type: none"> <li>• Time and cost involved in public consultation (if the exception in s24A(3)(b) of the Reserves Act 1977 does not apply).</li> <li>• Some cost, in the form of staff time and Land Information New Zealand disbursements, incurred to complete the process.</li> </ul>

**Option 2: Change the purpose of Lot 103 DP 614613 to local purpose reserve (road) and retain the existing right of way easement.**

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>• Complies with the Reserves Act 1977.</li> <li>• No further costs are incurred in relation to the s111 road dedication or the easement surrender.</li> </ul>	<ul style="list-style-type: none"> <li>• Potential purchasers of lots within Council’s Crown Road development might choose to not proceed with the purchase because of this technical irregularity around legal access.</li> <li>• Time and cost involved in public consultation (if the exception in s24A(3)(b) of the Reserves Act 1977 does not apply).</li> <li>• Government subsidies for future pavement maintenance are unavailable.</li> </ul>

	<ul style="list-style-type: none"> <li>Inconsistent with the adjoining legal road parcel and creates a legal oddity that will require further explanation, particularly given the ease with which the situation can be legalised.</li> </ul>
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**Option 3: Lot 103 DP 614613 becomes road by ministerial declaration under s114 Public Works Act 1981.**

<b>Advantages</b>	<b>Disadvantages</b>
<ul style="list-style-type: none"> <li>Complies with the Public Works Act 1981.</li> <li>No prior public notice required.</li> <li>Becomes consistent with the adjoining legal road parcel (proposed Lot 104 on LT 614613).</li> <li>Legalises the de facto situation in one step.</li> <li>Enables Council to provide its purchasers of adjoining lots within the Crown Road industrial development with the best form of legal access.</li> <li>Attracts future pavement maintenance subsidies that would not otherwise be available.</li> </ul>	<ul style="list-style-type: none"> <li>The need for Ministerial involvement which is potentially time-consuming.</li> </ul>

Analysis Conclusion:

The preferred option is **Option 1**: change the purpose of proposed Lot 103 DP 614613 to local purpose reserve (road), surrender the existing right of way easement, and dedicate proposed Lot 103 DP 614613 as road, utilising sections 24A and 111 of the Reserves Act 1977.

**NGĀ HĪRAUNGA | CONSIDERATIONS**

**Financial Considerations**

The costs related to this proposal are insignificant - minimal Land Information New Zealand disbursements are incurred to register the easement surrender and s111 Reserves Act 1977 certificate by which the reserve is dedicated as road.

In the longer-term pavement maintenance subsidies will be available.

**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 economic well-being is of relevance to this matter.

The proposal has been evaluated with regards to a range of legislation. The key legislation applicable to the proposal are the Reserves Act 1977 and the Land Transfer Act 2018. The legal process is relatively simple, and the document preparation and registration with Land Information New Zealand can be completed inhouse.

By s24A(2) of the Reserves Act 1977 public consultation is required to change the purpose of Lot 103 from drainage reserve to road reserve under s24A(1), unless the exception in s24A(3) applies. Section 24A(3) provides that:

- (3) Nothing in subsection (2) shall apply in any case where the reason for the proposed change of purpose is to bring the specific purpose for which the reserve is classified into conformity with—
- (a) the operative district plan in force under the [Resource Management Act 1991](#) for the district in which the reserve is situated;
  - (b) any resource consent applying to the reserve granted by the territorial authority or regional council in accordance with [Part 6](#) of that Act.

In this case, resource consent RM230359 contemplates that proposed Lot 103 on LT 614613 is road, and the scheme plan that was approved as part of that resource consent shows proposed Lot 103 as road to vest in Council immediately on deposit of the plan. This is not technically possible because Lot 103 is a reserve, but it shows that resource consent intends that Lot 103 become legal road, no matter how that is to happen. For that reason, we believe the exception in s24A(3) applies to the effect that no public consultation is required.

Additional authorisation is required of Council, as the grantee benefitting from the right of way easement, to surrender the existing right of way easement over Lot 103.

### **Ngā Hīraunga Kaupapa Here | Policy Implications**

There are no known policy implications.

### **Te Kōrero tahi ki te Māori | Māori Engagement**

Taupō District Council is committed to meeting its statutory obligations including in relation to Te Tiriti o Waitangi/Treaty of Waitangi principles, consideration of Māori interests and meaningful engagement with Māori. In meeting its statutory obligations, Council is committed to acting reasonably and in good faith and consistently with a partnership-based approach. Te Tiriti/Treaty principles include but are not limited to active protection of Māori interests, informed decision-making and enabling effective Māori participation in Council processes.

Lot 103 is part of the Crown Road industrial development for which iwi engagement was undertaken on the basis that Lot 103 would end up as road. For that reason, we believe no further engagement is required.

### **Ngā Tūraru | Risks**

There are no known risks that have not already been considered and mitigated by the terms of the agreements for sale and purchase of the new industrial lots at Crown Road.

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

Council's Significance and Engagement Policy identifies matters to be considered 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.

### **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 the Council resolving on this matter.

### **TE WHAKAWHITI KŌRERO PĀPAHO | COMMUNICATION/MEDIA**

Direct communication will be carried out with affected parties, but no wider communication is considered necessary.

### **WHAKAKAPINGA | CONCLUSION**

Based on the above considerations, it is recommended that the Council resolves to change the purpose of proposed Lot 103 DP 614613 from local purpose reserve (drainage) to local purpose reserve (road) and then dedicate proposed Lot 103 as road pursuant to s111 of the Reserves Act 1977.

**NGĀ TĀPIRIHANGA | ATTACHMENTS**

Nil

<b>5.4</b>	<b>DELEGATION OF DECISION MAKING FOR RESOURCE CONSENT APPLICATION - 132 BROADLANDS ROAD, TAUPŌ</b>
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**Author:** Heather Williams, Resource Consents Manager

**Authorised by:** Jessica Sparks, Environmental Services Manager

### TE PŪTAKE | PURPOSE

The purpose of this item is to seek approval for a commissioner to consider and decide the section 95<sup>1</sup> notification decision and to hear, consider and decide the section 104 application decision (whether a hearing is or is not required) for a resource consent application by Taupō District Council (RM260059) to “upgrade the existing land transfer station at 132 Broadlands Road, Taupō by extending the transfer station building footprint to 2,000m<sup>2</sup>”.

### WHAKARĀPOPOTOTANGA MATUA | EXECUTIVE SUMMARY

Resource Management Act 1991 (RMA) decision-making is a function that cannot be sub-delegated. Therefore, for non-Taupō District Council employees to make decisions on Resource Management Act 1991 (RMA) applications, delegations must be conferred by Council. This resource consent application involves a conflict of interest where Council employees who hold the delegations should not make the decisions required and therefore the decision-making appointment to a qualified and independent commissioner/s is required.

### NGĀ TŪTOHUNGA | RECOMMENDATION(S)

That Council, pursuant to section 34A of the Resource Management Act 1991, hereby delegates the functions and powers in regards to:

- the notification decision under section 95 and
- of hearing, consideration, and decision-making under section 104

in relation to a resource consent application for the proposed upgrade of the land transfer station by extending the new building at 132 Broadlands Road, Taupō to an Independent Commissioner with Chairperson accreditation, Ms Rachel Dimery.

### TE WHAKAMAHIKI | BACKGROUND

The proposal has not been presented previously.

### NGĀ KŌRERORERO | DISCUSSION

#### **New Taupō District Council Land Transfer Building, 132 Broadlands Road, Taupō**

Taupō District Council have applied to build a new Land Transfer Building at 132 Broadlands Road within the existing land transfer site. The upgrade is proposed to improve the functionality and capacity of the existing transfer station. This proposal is part of wider proposed redevelopment and re consenting for the site. This involves the construction of a new building of 2,000m<sup>2</sup> which exceeds the permitted building size for this type of activity within the General Rural Zone.

As Taupō District Council is the applicant in this instance, to avoid any perception of influence or potential perception of conflict, it is proposed to appoint an independent commissioner to make the decision on the notification process under section 95 of the RMA. This will determine if there are any affected parties or

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<sup>1</sup> Section 95 is known as the Notification Decision. It is a determination as to whether there are any affected parties, whether their written approvals have been received and whether the application proceeds on a non notified, limited notified or public notified process.

whether public notification is required. It would also then be appropriate for the decision on the application to be made by the same independent Commissioner.

The processing of the application is being undertaken by a planning consultant on behalf of Council and it is proposed that an RMA Commissioner with the Chairperson qualification be delegated the authority to:

- consider and decide the section 95 notification decision and
- to hear, consider and decide the section 104 application decision (whether a hearing is or is not required).

It is proposed that Ms Rachel Dimery is appointed to make the decisions. Ms Dimery is an experienced Commissioner who has been delegated authority by Council to hear, consider and decide one previous publicly notified Taupō District Council resource consent application.

Councillors Yvonne Westerman and Kevin Taylor hold the *Making Good Decisions* accreditation to be able to be Commissioners but would not be able to conduct a hearing (if required) because they do not have the Chairperson accreditation. Furthermore, the identified potential conflict of interest identified above would also affect them making them unable to participate.

Based on this information it is considered that one sole commissioner with the Chairperson qualification would be sufficient for the scale and nature of effects associated with the proposal. However, Council may determine that the decision making should sit with a wider panel and in that instance, it would be recommended that a panel of up to three suitably qualified Commissioners should be appointed.

## **NGĀ HĪRAUNGA | CONSIDERATIONS**

### **Ngā Aronga Pūtea | Financial Considerations**

The costs incurred in the process, including paying for the hearing are all the responsibility of the applicant to pay and are on-charged to them. Because Council is the applicant in this case, costs will be borne by Council. These costs have been budgeted for via the current Annual Plan 2025/26.

### **Ngā Aronga Ture | Legal Considerations**

The proposal has been evaluated with regards to a range of legislation. The key legislation applicable to the proposal has been reviewed and the relevant matters for consideration are as follows:

Authorisations as follows are required for the proposal:

- Resource Consent     Building Consent     Environmental Health  
 Alcohol Licencing     Licence to occupy

Authorisations are not required from external parties.

### **Ngā Hīraunga Kaupapa Here | Policy Implications**

There are no known policy implications.

### **Te Kōrero tahi ki te Māori | Māori Engagement**

Taupō District Council is committed to meeting its statutory obligations including in relation to Te Tiriti o Waitangi/Treaty of Waitangi principles, consideration of Māori interests and meaningful engagement with Māori. In meeting its statutory obligations, Council is committed to acting reasonably and in good faith and consistently with a partnership-based approach. Te Tiriti/Treaty principles include but are not limited to active protection of Māori interests, informed decision-making and enabling effective Māori participation in Council processes.

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.

These delegations will determine the notification process of these proposals. In terms of decision-making, delegation to Commissioners is required. Matters relating to iwi and hapū in particular given the location of the application site will be considered and determined through the decision-making process. The section 95 decision for notification will take into account and determine any affected parties including Māori. It is considered that these matters can be considered by an RMA Commissioner with general planning expertise.

### **Ngā Tūraru | Risks**

There are no known risks.

### **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.

### **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.

### **TE WHAKAWHITI KŌRERO PĀPAHO | COMMUNICATION/MEDIA**

No communication/media required.

### **WHAKAKAPINGA | CONCLUSION**

It is recommended that an Independent Commissioner with the Chairperson qualification – Ms Rachel Dimery - be appointed to hear, consider and decide alone both the Section 95 notification decision and Section 104 decision for the proposed upgrade of the existing land transfer station and new building at 132 Broadlands Road, Taupō.

### **NGĀ TĀPIRIHANGA | ATTACHMENTS**

Nil

**5.5 DELEGATION TO COMMISSIONERS FOR PLAN CHANGES 47-49**

**Author:** Hilary Samuel, Senior Policy Advisor

**Authorised by:** Nick Carroll, Policy Manager

**TE PŪTAKE | PURPOSE**

The purpose of this report is to seek Council's approval to delegate the hearing and recommendation powers for Plan Changes 44 (Residential Zones), Plan Change 45 Neighbourhood Centre Zone, Plan Change 47 (Māori Purpose Zone), Plan Change 48 (Designations) and Plan Change 49 (Minor Corrections) to an independent hearing commissioner/s.

**WHAKARĀPOPOTANGA MATUA | EXECUTIVE SUMMARY**

Under the Resource Management Act 1991 plan changes must be heard by either councillors or Independent Commissioners with accreditation in the *Making Good Decisions (RMA)* programme. Following hearing and/or consideration of the submissions and officer's reports, the Commissioner/s then make a recommendation back to Council whether the plan change should be approved, approved with modifications or rejected. This paper seeks delegation to be granted to one Chairperson for Plan Change 47, 48 and 49, and also the addition of a commissioner with expertise in Te Ao Māori for Plan Change 47 – Māori Purpose Zone, to hear, consider and make recommendations on the plan changes.

**NGĀ TŪTOHUNGA | RECOMMENDATION(S)**

That, pursuant to section 34A of the Resource Management Act 1991, Council:

1. Appoints one Chairperson to conduct a hearing for Taupō District Plan Changes 44 (Residential Zones), Plan Change 45 (Neighbourhood Centre Zone), Plan Change 47 (Māori Purpose Zone), Plan Change 48 (Designations) and 49 (Minor Corrections), selected from the list of Making Good Decisions certificate holders maintained by the Ministry for the Environment. The proposed Chairperson is David Hill;
2. Appoints one Commissioner with expertise in Te Ao Māori to sit with the chairperson for Plan Change 47 (Māori Purpose Zone) selected from the list of Making Good Decisions certificate holders maintained by the Ministry for the Environment. The proposed commissioner is Eugene Berryman-Kamp; and
3. Delegates to the Commissioners the powers to hear, consider, and make recommendations to Council on the respective Taupō District Plan Changes.

**TE WHAKAMAHIKI | BACKGROUND**

This item relates to five Council-initiated plan changes, being:

- Plan Change 44 – Residential Zones
- Plan Change 45 – Neighbourhood Centre Zones
- Plan Change 47 – Māori Purpose Zone
- Plan Change 48 – Designations
- Plan Change 49 – Minor Corrections

The proposal has been before Council at a prior meeting 26 August 2025, item number 5.1 and the following resolutions were made:

*That Council:*

1. Approves Plan Changes 44-49 and their associated Section 32 Evaluation Reports (Identified in Attachments 1 -13) for notification, subject to receiving an exemption from the Minister for the Environment;
2. Notes the emails of support from Te Arawa River Iwi Trust (TARIT - Attachment 14) and Raukawa (Attachment 16) in accordance with the Joint Management Agreements;
3. Delegates authority to the Policy Manager to authorise any minor editorial changes prior to notification;
4. Directs officers to notify Plan Changes 44-49 in accordance with the First Schedule to the Resource Management Act 1991, as soon as practicable following receiving exemption from the Government.

Following the Government's approval of Plan changes 47-49 in full, the three plan changes were notified. 18 submissions were received on Plan Change 47, 10 on Plan Change 48 and 3 on Plan Change 49.

The next step is to notify these submissions for further submissions and then proceed to hearing if necessary. A hearing may not be required for some of the plan changes if submitters do not wish to appear or withdraw from appearing at the hearing.

Plan Changes 44 and 45 are slightly further behind, having not been notified yet. However, delegation is also sought at the meeting for efficiency purposes.

## NGĀ KŌRERORERO | DISCUSSION

Under the RMA, plan changes must be heard by either councillors or Independent Commissioners with accreditation in the *Making Good Decisions (RMA)* programme. Previously due to the size and complexity of Plan Changes we have used a panel with three Commissioners/Councillors. This time, because of the small number of submissions we are recommending that only one chairperson be used. The exception is for Plan Change 47 (Māori Purpose Zone) where it is recommended that a Commissioner with expertise in Te Ao Māori be used in addition to the chairperson.

Aside from appropriate accreditation the following matters are considered when selecting independent commissioners:

- Chairperson accreditation (for when sitting alone)
- Experience in the matters being considered
- Experience of matters within the local context
- Availability
- Terms of remuneration
- Recommendations from other Councils and experts
- Previous experience if they have been used before
- For Commissioners with expertise in Te Ao Māori, the views of our iwi partners.

For some plan changes joint management agreements (JMAs) or the Mana Whakahono may be relevant in the selection of Commissioners. None of the JMAs are directly relevant in this scenario, however the potential Commissioners with expertise in Te Ao Māori were canvassed with our iwi partners.

Based on this information it is considered that there are 2 options:

1. Proceeding with one Chairperson for Plan Changes 44, 45, 48 and 49, and add a Commissioner with expertise in Te Ao Māori for Plan Change 47.
2. Use the usual model that we have used which has been an independent chairperson, Commissioner with expertise in Te Ao Māori, and a councillor.

## NGĀ KŌWHIRINGA | OPTIONS

### Analysis of Options

Option 1. One Chairperson for Plan Changes 44, 45, 48 and 49, and add a Commissioner with expertise in Te Ao Māori for Plan Change 47.

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>Commissioner number is proportionate to the scale of submissions received and issues raised.</li> <li>Allows expertise in Te Ao Māori in a plan change specific to Māori land.</li> <li>Less cost due to fewer Commissioners.</li> </ul>	<ul style="list-style-type: none"> <li>A different approach to recent plan changes, with fewer commissioners, no Councillor and expertise in Te Ao Māori not applied across all plan changes.</li> </ul>

Option 2. Use the usual model that we have used which has been an independent chairperson, Commissioner with expertise in Te Ao Māori, and a councillor.

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>Consistent with previous plan changes.</li> <li>Expertise in Te Ao Māori is applied across all of the plan changes.</li> <li>Opportunity for councillor to gain RMA experience.</li> </ul>	<ul style="list-style-type: none"> <li>Having three Commissioners would be out of proportion with the number of submissions and issues raised.</li> <li>The cost would be significantly higher with 3 Commissioners on all plan changes.</li> </ul>

### Analysis Conclusion:

It is recommended that Council commissions one Chairperson to hear and make a recommendation to Council on Plan Changes 44, 45, 47, 48 and 49, and include a Commissioner with expertise in Te Ao Māori for Plan Change 47 – Māori Purpose Zone. This is primarily driven a desire to minimise costs on ratepayers.

## NGĀ HĪRAUNGA | CONSIDERATIONS

### **Ngā Aronga Pūtea | Financial Considerations**

The financial impact of the proposal is estimated to be \$30,000 to undertake a hearing.

### Long-term Plan/Annual Plan

The expenditure outlined is currently budgeted for in the Policy management cost centre.

### **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.

This process is being undertaken as per the First Schedule of the Resource Management Act 1991.

### **Ngā Hīraunga Kaupapa Here | Policy Implications**

This process is directed by the Resource Management Act 1991. In some situations JMAs or the Mana Whakohono may apply, however in this case the JMAs are not directly relevant in this scenario. The potential Commissioners with expertise in Te Ao Māori were canvassed with our iwi partners.

### **Te Kōrero tahi ki te Māori | Māori Engagement**

Taupō District Council is committed to meeting its statutory obligations including in relation to Te Tiriti o Waitangi/Treaty of Waitangi principles, consideration of Māori interests and meaningful engagement with Māori. In meeting its statutory obligations, Council is committed to acting reasonably and in good faith and consistently with a partnership-based approach. Te Tiriti/Treaty principles include but are not limited to active protection of Māori interests, informed decision-making and enabling effective Māori participation in Council processes.

A commissioner with expertise in Te Ao Māori is proposed to sit with the chairperson for Plan Change 47 – MPZ. A selection of potential commissioners was supplied to iwi partners so that if there were any concerns they could be discounted.

### **Ngā Tūraru | Risks**

There is always the risk of decisions under the Resource Management Act 1991 being appealed. The risk of appeal is considered low in this case due to low number of submissions and the scope of issues raised.

### **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.

### **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.

### **TE WHAKAWHITI KŌRERO PĀPAHO | COMMUNICATION/MEDIA**

No communication/media required.

### **WHAKAKAPINGA | CONCLUSION**

Approving the proposed delegations will allow the relevant plan changes to be heard and considered by appropriately qualified independent commissioners, in accordance with the Resource Management Act 1991. The proposed appointments provide for a consistent hearing approach across the plan changes and ensure suitable expertise is available, including Te Ao Māori expertise for Plan Change 47. This will enable the plan change process to proceed in an efficient manner, with recommendations reported back to Council for decision-making.

### **NGĀ TĀPIRIHANGA | ATTACHMENTS**

Nil

<b>5.6 FEES AND CHARGES 2026/27 - ANIMAL MANAGEMENT, FOOD LICENSING AND RESOURCE MANAGEMENT</b>
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**Author:** Andrew Wilson, Policy Advisor

**Authorised by:** Nick Carroll, Policy Manager

### TE PŪTAKE | PURPOSE

The purpose of this report is to seek adoption of fees and charges for animal management ahead of the legislative deadline and a statement of proposal to enable consultation on fees related to food licensing, road stopping, and resource management as required by legislation.

### WHAKARĀPOPOTOTANGA MATUA | EXECUTIVE SUMMARY

Fees and charges are reviewed each year and are an important cost sharing mechanism between rates and user-pay services. Fees and charges for the 2026/27 financial year will be presented for adoption along with the Annual Plan at the end of June, with an inflationary adjustment and no consultation proposed. This is in line with Council's Long-term Plan 2024–34, and the financial assumptions for Council's Annual Plan 2026/27.

However, the legislation governing dog fees requires these to be adopted earlier. Officers are seeking adoption of Animal Management fees and charges.

Also, any changes (even inflation adjustments) to Resource Management and Food Licensing fees are required by legislation to be consulted on. Officers are seeking adoption of proposed Food Licensing and Resource Management fees for consultation, as well as a proposed new fee for road stopping applications.

### NGĀ TŪTOHUNGA | RECOMMENDATION(S)

That Council:

1. Adopts the 2026/27 Animal Management Fees and Charges as per the attached schedule; and
2. Adopts the statement of proposal and schedule for food licensing, resource management and road stopping fees to enable consultation.

### TE WHAKAMAHIKI | BACKGROUND

Fees and charges and the impact of fees revenue on rates have been discussed at the Council Annual Plan 2026/27 workshop on 5 February 2026. At this workshop it was discussed that the Long-term Plan forecast increases to revenues driven by periodic inflationary increases to fees and charges.

### NGĀ KŌRERORERO | DISCUSSION

Council's fees and charges are reviewed each year to ensure they are fit for purpose and costs are recovered appropriately. The Long-term Plan's financial assumptions and forecasts include an annual adjustment to fees and charges for inflation (based on LGCI – Local Government Cost Index). Regular annual increases are recommended to maintain the proportion of funding of rates and user-charges. Regular smaller annual adjustments are also preferable to waiting a few years and having to do large increases that surprise users.

#### Animal Management (Dog Registration)

Council deals with compliance issues related to many types of animals. Most of the animal control work is related to dogs, as such Council's facilities and services are primarily focused on dogs. It is important to note however there are fees for impounding of other animals to ensure that costs of dealing with these other animals are recovered appropriately. These fees are included in the attached schedule.

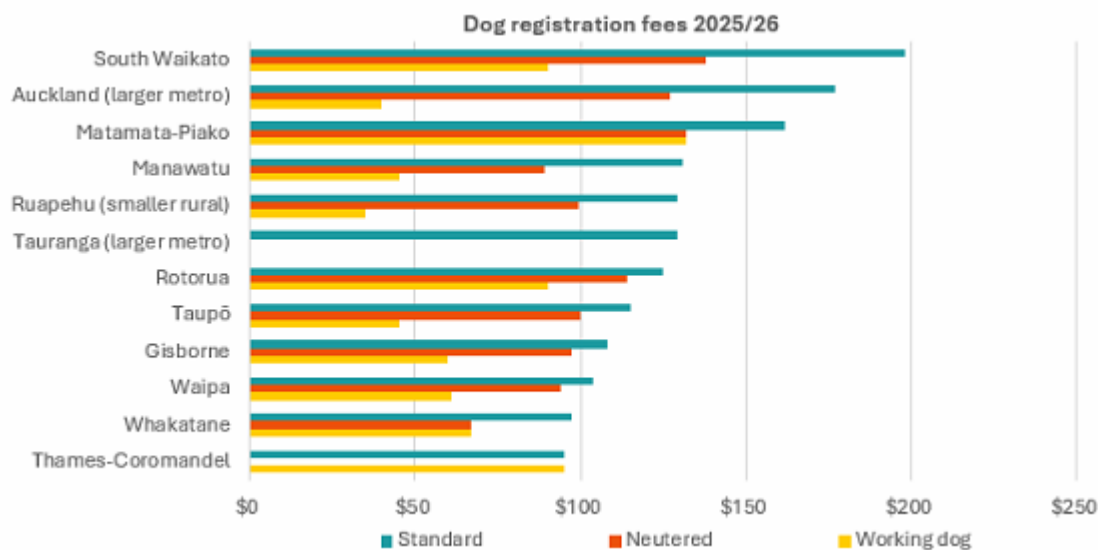
Council must notify dog registration fees in the month before the financial year begins<sup>2</sup>; this means that these charges need to be set in advance of the rest of the charges that will be set through the Annual Plan process. Early adoption will ensure legislative requirements are met.

The proposed dog fees represent an average increase of 3%, this is driven by general costs of operations of the animal control activity. The proposed annual increase for dog registration fees is an increase from \$115 to \$120 for most dogs (before any discounts for responsible ownership or desexing) and from \$42 to \$43 for working dogs<sup>3</sup>. The proposed increase means that fees should recover around 30% of the animal control activity, which aligns with the bottom of the 30 – 50% band set out in Council’s [Revenue and Financing Policy 2024](#).

The below graph compares current (2025/26) dog registration fees against 12 other councils. The other councils chosen are similar provincial councils in the North Island, plus one or two smaller and larger councils for comparison. It is unclear how any of the other authorities may adjust their fees for 2026/27, so we have compared only current charges. The chart shows that there are a broad range of standard dog registration fees (blue). Taupō District Council’s current fee places it in the lower half of the distribution. It is important to note that those councils with much higher standard registration fees often have larger discounts for desexing (orange/red). For neutered dog fees (orange/red), five of the 12 councils assessed have a fee between \$89 – \$100 with Taupō District Council sitting at \$100 currently, and four councils have fees over \$125. For working dog fees (yellow) four of the 12 councils have a fee lower than \$50, which includes Taupō. There are four Councils with working dog fees more than \$90.

In summary:

- Council’s current fee for standard dogs (non-neutered) is in the lower half of councils assessed.
- Council’s current fee for neutered dogs is near the middle of councils assessed.
- Council’s current fee for working dogs is at the bottom of the councils assessed, with only two others lower.
- Even with the proposed increases our fees remain in the low to middle of the range.



### Food Licensing

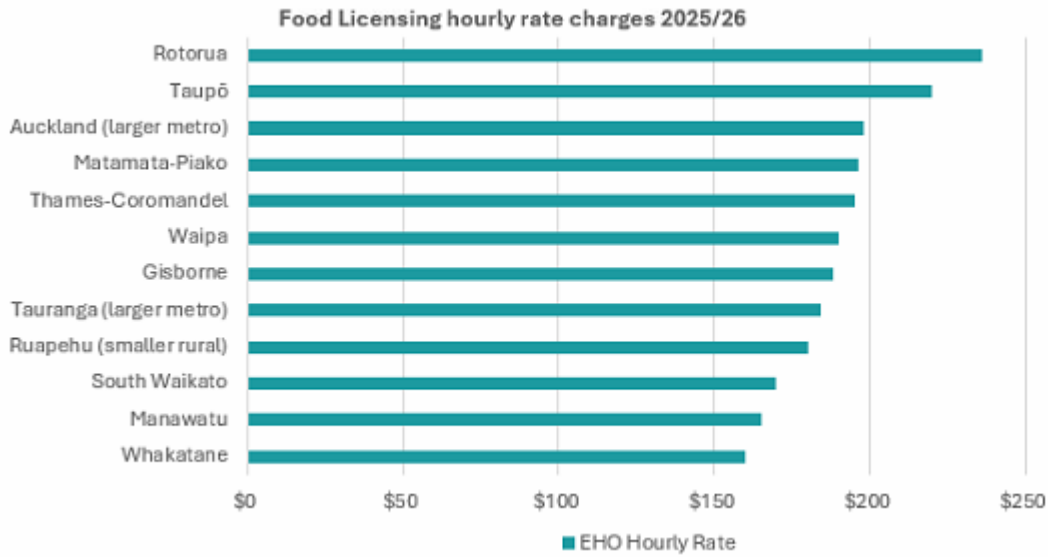
Food Licensing fees have not been increased since the 2024/25 financial year. These fees were not increased last review (2025/26) as changing the fees requires consultation. To ensure these fees do not slip behind Council’s other fee areas, officers are proposing an inflationary increase that includes both last year and the forward-looking inflation rates. This means on average a 7% increase in fees for food licensing. For example, this would increase the hourly rate for environmental health officers (EHO)/verifiers from \$220 to \$235. Food Licensing (along with alcohol licensing) fees are expected to recover 55 – 65% of the cost of the activity. This means 35 – 35% of the cost is covered by rates funding.

The attached fees schedule contains all the fees for this activity and the proposed adjustments.

<sup>2</sup> [Section 37\(6\) of the Dog Control Act 1996](#) refers.

<sup>3</sup> See the attached schedule for details on the other animal control charges.

Compared to other councils, the current hourly rate for an EHO is near the top of the group assessed. The proposed increase will make the hourly rate nearly identical to that of Rotorua Lakes Council's current rate. The below graph compares 25/26 financial year charges against other councils; charges for the same period. It is unclear how any of the other authorities may adjust their fees, so we have compared only current charges.

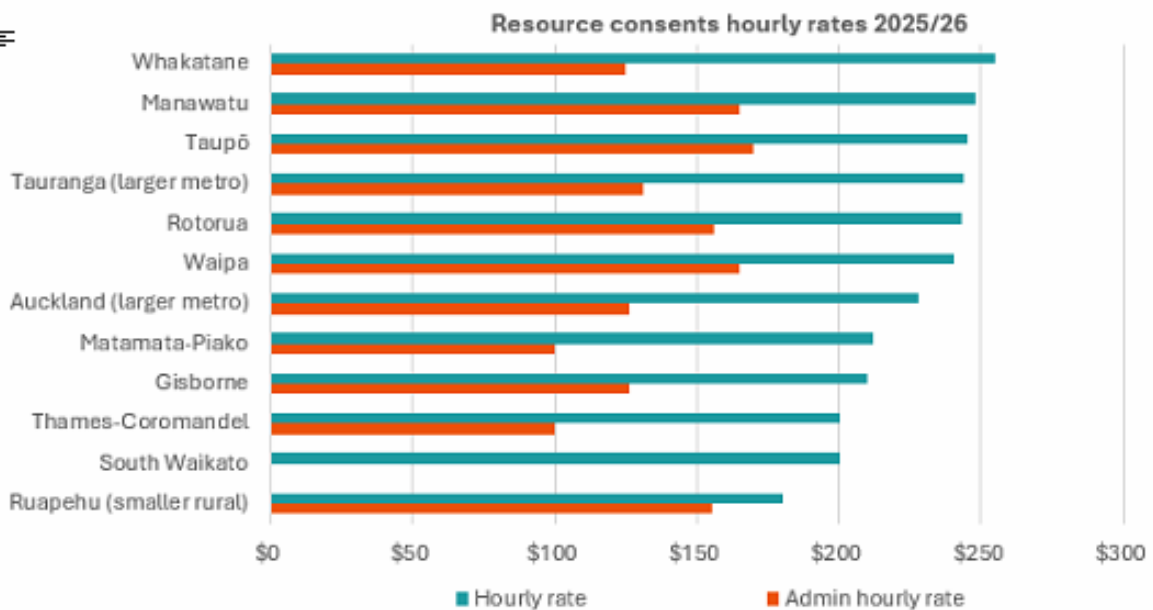


**Resource Consents**

Like Food Licensing, Resource Consenting fees also have not been increased since the 2024/25 financial year. These fees were not increased last review (2025/26) as changing the fees requires consultation. To ensure these fees do not slip behind Council's other fee areas officers are proposing an inflationary increase that includes both last year and the forward-looking inflation rates. This means on average a 7% increase in fees for resource consenting. For example, this would increase the hourly rate for senior level officers from \$245 to \$260. Resource Consenting fees are expected to recover 40 – 60% of the cost of the activity. This means 40 – 60% of the cost is covered by rates funding.

The attached fee schedule contains all the fees for this activity and the proposed adjustments.

The below graph compares 2025/26 financial year charges against other councils' charges for the same period. It is unclear how any of the other authorities may adjust their fees, so we have compared only current charges. This graph shows that Taupō District Council's current hourly rates are near the top of the range of councils assessed.



**Road Stopping**

Road stopping is the termination of a legal road (often a ‘paper road’) and the transfer of the land into private, fee simple ownership. This removes the public’s right of access to this legal road and ends Council ownership of the land. The process is often used to allow nearby landowners to purchase unused land, remove unformed legal roads that run through their property, or as a remedy for neighbouring landowner encroachment.

Council currently does not have a fee or charge for road stopping. This creates challenges with billing customers who request Council to carry out a stopping process. Many other councils charge for this service and have application fees. These application fees generally range from \$600 – \$2,000. Some fees explicitly state an amount of staff time provided in conjunction with the initial fee after which an hourly rate applies. Some of the lower cost application fees are simply an application fee with staff time charged on top of that at an additional rate.

The road stopping process involves several senior level staff including legal services, and transport engineering. Officers are proposing that an application fee be introduced to recover the initial scoping, due diligence, and feasibility assessment. It is estimated that approximately five hours of staff time is required to undertake initial evaluation for a standard application. This stage establishes the legal, technical, and procedural considerations relevant to the proposal and informs subsequent cost recovery requirements.

On this basis, an application fee of \$1,300 is proposed, reflecting five hours of senior staff time. This fee is intended to recover initial assessment costs only and does not include additional expenses associated with progressing a road stopping application. Excluded costs include (but are not limited to) survey and plan preparation, resource and other statutory consents, public notification and advertising, accredited agent fees, Land Information New Zealand (LINZ) fees, legal costs (including those incurred by both the applicant and the Road Controlling Authority), costs associated with any objections, hearings, or court proceedings, and any staff time in excess of the initial five hours. All additional costs will be recovered from the applicant on a cost-recovery basis.

**NGĀ KŌWHIRINGA | OPTIONS**

Analysis of Options

Option 1: Adopt the attached animal management fees and the statement of proposal for food licensing, resource management and road stopping fees.

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>Meets the legislatively required deadlines for notifying and setting fees for dog registration.</li> <li>Enables consultation on resource consent, food licensing and road stopping fees.</li> <li>Aligns with the funding arrangements set in Council’s Revenue and Financing Policy 2024 and financial forecasts for the Long-term Plan 2024 – 34 and Annual Plan 2026/27.</li> </ul>	<ul style="list-style-type: none"> <li>Consulting on the proposed fee increases has an opportunity cost related to staff time being focused on this work.</li> </ul>

Option 2: Amend or do not adopt the attached animal management fees and the statement of proposal for food licensing, resource management and road stopping fees.

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>Allows for changes to be made to fees or to not adopt increases which may help some users.</li> </ul>	<ul style="list-style-type: none"> <li>If charges are increased less than 3% and 7% respectively then it is possible that the activities will recover less than required under the Revenue and Financing Policy which will impact rates.</li> <li>May require section 80 of the Local Government Act 2002 determinations (identification of inconsistent decisions).</li> <li>May not meet the legislative deadline for dog registration fee notification</li> </ul>

### Analysis Conclusion:

Option 1 is preferred, being that Council adopts animal management fees for 2026/27 and the attached statement of proposal for consultation. Doing so would enable Council to meet the legal notification obligations for animal management fees. It would also enable the proposed changes to the other fees to be consulted on as required under the relevant legislation.

## **NGĀ HĪRAUNGA | CONSIDERATIONS**

### **Ngā Aronga Pūtea | Financial Considerations**

#### Annual Plan

The proposed fee increases are considered necessary to meet the increasing costs of providing the services. The proposed increases align with the financial forecasts and assumptions in Council's Long-term Plan 2024 – 34 and the draft financial direction for the Annual Plan 2026/27. If the fees are not increased there will need to be additional rates increases to cover the costs of these activities.

### **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 are of relevance to this particular matter.

[Section 37 of the Dog Control Act 1996](#), set out that when setting dog fees Council must consider pricing options based on several factors such as desexing, working dog status, responsible ownership or late payment of fees. Council's existing schedule reflects these considerations and provides different charges for the relevant categories.

The [Impounding Act 1955](#) provides Council the ability to impound animals other than Dogs and to charge fees in accordance with Section 14 of that Act. The proposed fee schedule includes such fees for impounding and sustenance of animals.

The [Resource Management Act 1991](#) allows Council to set fees for resource management in accordance with Section 36. When setting these fees Council must use the special consultative procedure.

The [Food Act 2014](#) allows Council to set fees for registration, verification, and compliance in accordance with Section 205. When setting these fees Council must use the special consultative procedure.

### **Ngā Hiraunga Kaupapa Here | Policy Implications**

The proposal to increase animal control fees aligns with council's policies:

- Council's [Revenue and Financing Policy 2024](#), which sets out how Council will fund its activities, including the proportion of funding from rates and user-charges, and associated [Section 101\(3\)](#) considerations (which relate to determining the appropriate sources of funding for council activities).
- The financial forecasts and assumptions in Council's Long-term Plan 2024 – 34, which include annual adjustment to fee and charges for inflation (based on LGCI – Local Government Cost Index).

### **Te Kōrero tahi ki te Māori | Māori Engagement**

Taupō District Council is committed to meeting its statutory obligations including in relation to Te Tiriti o Waitangi/Treaty of Waitangi principles, consideration of Māori interests and meaningful engagement with Māori. In meeting its statutory obligations, Council is committed to acting reasonably and in good faith and consistently with a partnership-based approach. Te Tiriti/Treaty principles include but are not limited to active protection of Māori interests, informed decision-making and enabling effective Māori participation in Council processes.

In line with these obligations and commitments Iwi/hapū will be informed and provided with the opportunity to provide feedback on the resource consent, food licensing, and road stopping fees through consultation that will run for one month with the whole community.

### **Ngā Tūraru | Risks**

There are no known risks for the preferred option. Increasing fees by less than 3% (animal management) or 7% (Food licensing and resource consents) is likely to lead to the activities discussed in this paper drifting

outside of their revenue bands and would require additional rates funding. This decision would be contrary to Council's decisions through the Long-term Plan process and the associated Revenue and Financing Policy.

### **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 to moderate degree of significance.

#### **Animal Control**

The Control of Dogs Act 1996 does not require consultation when prescribing fees however, Section 82 of the Local Government Act 2002 requires us to consider the significance and level of interest in the matter. Officers believe this matter is not significant as it is an inflationary adjustment to the existing fee structure and was already planned for as part of Council's Long-term Plan 2024 - 34.

Additionally, assessing the matter under Council's Significance and Engagement Policy outlines that the matter is of low to moderate significance based on the assessment criteria and is therefore not significant.

#### **Resource Consents**

The [Resource Management Act 1991](#) allows Council to set fees for resource management in accordance with Section 36. When setting these fees Council must use the special consultative procedure.

#### **Food Licensing**

The [Food Act 2014](#) allows Council to set fees for registration, verification, and compliance in accordance with Section 205. When setting these fees Council must use the special consultative procedure.

#### **Road Stopping**

Council currently does not have a specific fee for road stopping applications but is able to charge for staff time using the currently published rates. The purpose of this fee is to provide clarity to applicants on what costs they can expect for initial assessments based on the currently published hourly rates. This fee is proposed to be consulted on in conjunction with food licensing and resource consent fees which will enable Council to understand any views or preferences the community may have.

### **TE KŌRERO TAHI | ENGAGEMENT**

Taking into consideration the above assessment, that the decision is of a low to moderate degree of significance, officers are of the opinion that no further engagement is required prior to Council making a decision, as this decision enables consultation to occur as required for resource consent and food licensing fees.

Consultation on the proposed fee changes is expected to take place over May. If required, the hearing of submissions would take place 9 June.

### **TE WHAKAWHITI KŌRERO PĀPAHO | COMMUNICATION/MEDIA**

Communications will include a media release, social media posts and direct communication with those on Council's relevant databases to alert them of the changes/proposed changes. In addition to these usual channels dog registration fees will be placed in a newspaper as required under the Dog Control Act 1996.

### **WHAKAKAPINGA | CONCLUSION**

Officers recommend that Council adopt the attached fees for animal management to notify the community ahead of legislative time frames. Officers also recommend that Council adopt the statement of proposal for resource consenting, food licensing and road stopping applications. This will enable consultation ahead of the full fees schedule being adopted alongside the annual plan.

Adopting these fees allows Council to meet its legislative obligations and ensures that fees are increased gradually to both minimise the impact on the community and ensures the costs of the activities are shared by both ratepayers and users fairly.

### **NGĀ TĀPIRIHANGA | ATTACHMENTS**

1. Draft Fees Schedule Animal Management, Resource Consents, Food Licensing and Road Stopping
2. Statement of Proposal - Fees and Charges

**5.7 APPOINTMENT OF LOCAL RECOVERY MANAGER**

**Author:** Emily Harrington, Senior Emergency Management Advisor

**Authorised by:** Tania Russell, Community Engagement and Development Manager

**TE PŪTAKE | PURPOSE**

To provide an update on the appointment of a Civil Defence Emergency Management Local Recovery Manager.

**NGĀ KŌRERORERO | DISCUSSION**

The Civil Defence Emergency Management Act 2002 requires territorial authorities to nominate and appoint one Local Recovery Manager.

Following an interview process the nominee must complete Response and Recovery Leadership Development (RRANZ) training and on successful completion of the training a recommendation is made to the Waikato Civil Defence Emergency Management Joint Committee to appoint the nominee.

The Waikato CDEM Group Recovery Manager Policy, approved by the Joint Committee December 2023, requires elected members to formally endorse the candidate.

On 30 March 2026 the Joint Committee appointed Mr Nick Carroll as a Local Recovery Manager for Taupō District Council. Mr Nick Carroll is currently Taupō District Council's Policy Manager.

Taupō District Council now has one Local Recovery Manager.

**WHAKAKAPINGA | CONCLUSION**

Taupō District Council has now met its legislative requirements by appointing a Local Recovery Manager.

**NGĀ TŪTOHUNGA | RECOMMENDATION(S)**

That Council receives the information regarding the appointment of a Local Recovery Manager.

**NGĀ TĀPIRIHANGA | ATTACHMENTS**

Nil

**5.8 TAUPŌ DISTRICT COUNCIL PERFORMANCE REPORT - MARCH 2026**

**Author:** Julie Gardyne, Chief Executive

**Authorised by:** Julie Gardyne, Chief Executive

**TE PŪTAKE | PURPOSE**

This report provides Council with an overview of the performance of the organisation including updates from the executive team, a portfolio update, and a finance report.

**NGĀ TŪTOHUNGA | RECOMMENDATION(S)**

That Council receives the information contained in the Performance Report for the month of March 2026.

**NGĀ TĀPIRIHANGA | ATTACHMENTS**

1. Performance Report - March 2026
2. Portfolio Update - March 2026
3. Finance Report - March 2026

**5.9 DEFERRAL OF ROADING ASSET REVALUATION AND MODIFICATION OF ACCOUNTING POLICY**

**Author:** Jeanette Paenga, Finance Manager

**Authorised by:** Sarah Matthews, General Manager Organisation Performance

**TE PŪTAKE | PURPOSE**

The purpose of this report is to seek Council approval to defer the scheduled roading asset revaluation by six months and to approve a modification to the Accounting Policy for Asset Revaluations by removing prescriptive timing language.

**WHAKARĀPOPOTANGA MATUA | EXECUTIVE SUMMARY**

This item asks Council to approve two related matters.

First, to defer the roading revaluation for six months in response to current uncertainty in infrastructure input costs, particularly fuel-related impacts that could distort asset values and depreciation if captured at this time.

Second, to approve a minor modification to the accounting policy by removing the prescriptive wording “and at least every three years”. Council officers believe that this change will not weaken the policy as assets will continue to be revalued with sufficient regularity to ensure fair value - but provides flexibility to undertake revaluations at the most appropriate time.

Together, these decisions support reliable financial reporting, affordability, and prudent long-term planning.

**NGĀ TŪTOHUNGA | RECOMMENDATION(S)**

That Council:

1. Approves the modification of the Accounting Policy for Asset Revaluations by removing the words “and at least every three years”; and
2. Approves the deferral of the roading asset revaluation for a period of six months.

**TE WHAKAMAHUKI | BACKGROUND**

The proposal has not been presented previously.

Council’s roading assets are carried at fair value and revalued on a regular cycle in accordance with Council’s Accounting Policies and applicable accounting standards, at least every three years. Officers have reviewed whether a revaluation should be undertaken as scheduled for the June 2026 balance date considering current market uncertainty.

It is important to note that Council undertakes fair value assessments on each non-revaluation year, to provide an evidentiary basis that asset carrying values, for Council’s substantial infrastructural assets, remain at fair value. As of 30 June 2025, the roading asset values had remained relatively stable since Council’s last roading revaluation in 2023.

**NGĀ KŌRERORERO | DISCUSSION**

The recommendation to defer the roading revaluation is driven by significant volatility in infrastructure input costs, particularly those related to fuel, bitumen, concrete, freight, and contractor pricing.

There is a risk that undertaking a revaluation in the current environment would embed short-term cost spikes into long-life asset values and potentially trigger a subsequent revaluation if costs stabilise.

Any material revaluation uplift would increase depreciation expense, creating ongoing funding pressures that may not reflect long-term cost trends. Given the timing of the Annual Plan and Long-term Plan processes, Council has limited ability to accommodate sudden depreciation increases.

In considering these matters, officers have also assessed the implications for audit, valuation timing, and the deliverability of statutory reporting requirements.

**Audit, Timing and Deliverability Considerations**

Undertaking a full revaluation during a period of heightened market uncertainty increases the risk that asset values reflect short-term pricing conditions rather than settled long-term trends. If prices were to materially decline within the following financial year, Council could be required to undertake a further revaluation within a short period, resulting in additional cost and resource pressure, with an estimated revaluation cost of approximately \$70,000 plus substantial staff time and resource.

Officers have also considered the impact of revaluation timing on the deliverability of the 2025/26 Annual Report. A full roading revaluation requires sufficient time for valuation preparation, audit procedures, and resolution of audit queries. The increased uncertainty increases the risk of delays to statutory reporting timeframes and the potential for increased audit cost.

From a financial planning perspective, recognising a valuation uplift driven by short-term input cost movements would increase depreciation expense for 2026/27. These impacts are not incorporated into the draft 2026/27 Annual Plan and cannot be reliably estimated while market conditions remain unsettled.

Officers consider that a short, clearly defined deferral balances the need for accurate valuation with effective risk management and does not compromise Council’s ability to meet accounting or reporting obligations.

**Audit and Risk & Assurance Engagement**

Council officers have discussed the proposed deferral of the roading revaluation and the related accounting policy amendment with Audit New Zealand.

Audit New Zealand have relayed their concerns around a misstatement of asset values but also acknowledged that there is risk either way due to the current market conditions and uncertainty, particularly for roading-related inputs such as fuel and bitumen, and that it is currently difficult to determine whether recent price movements represent short-term volatility or sustained long-term change.

They have noted that valuation and estimation uncertainty is elevated and that our proposed response is understandable. Audit New Zealand has indicated that a fair value assessment approach at balance date, supported by clear disclosure and ongoing engagement with valuers, is reasonable and appropriate in the current circumstances.

Officers have also discussed the proposed approach with Bruce Robertson, Chair of the Risk and Assurance Committee, who is supportive of the recommended deferral and accounting policy amendment, noting that it reflects prudent financial management and appropriate management of valuation and audit risk.

Based on this information it is considered that there are two options:

**NGĀ KŌWHIRINGA | OPTIONS**

Analysis of Options

Option 1. Approve deferral of roading asset revaluation and approve the wording change to the asset revaluation policy

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>• Short-term cost spikes will not be embedded into long-life asset values.</li> <li>• Deferring for six-months should allow for more certainty and a settling of input costs allowing a more robust revaluation to be performed.</li> <li>• The policy change enables more flexibility and does not tie Council into revaluing every three years if there has been minimal market movement.</li> <li>• Maintains compliance with accounting standards through fair value assessment and disclosure during the deferral period.</li> </ul>	<ul style="list-style-type: none"> <li>• Residual audit risk remains if asset values do not fully reflect movements in input costs at balance date; this risk is mitigated through a fair value assessment and appropriate disclosure.</li> <li>• If higher costs remain in the longer-term there is a potential for a large depreciation impact (and subsequent rates requirement) in the 2027/28 year and beyond.</li> </ul>

Option 2. Do not approve deferral of roading asset revaluation or the wording change to the asset revaluation policy

Advantages	Disadvantages
<ul style="list-style-type: none"> <li>• If medium to long-term market projections are more certain by 30 June, revaluation would ensure we accurately reflect fair value of roading assets in 2025/26 Annual Report.</li> <li>• If higher costs remain in the longer-term any impact would be known earlier to enable budget planning for any large depreciation impact (and subsequent rates requirement).</li> </ul>	<ul style="list-style-type: none"> <li>• Risk of audit qualification remains if market uncertainty settles between revaluation time and annual report adoption.</li> <li>• Increased short-term input costs will inflate depreciation for 2026/27 which has not been included in draft 2026/27 Annual Plan and at this point cannot be reliably estimated</li> <li>• There is a risk that input costs could fall materially within 2026/27, potentially requiring a second revaluation within a 12-month period at an estimated cost of approximately \$70,000.</li> <li>• Market uncertainty may put pressure on timelines and increase delivery risk for the 2025/26 Annual Report and could increase audit cost if delays occur.</li> <li>• Leaving the policy the same removes flexibility and ties Council into revaluing every three years even if there has been minimal market movement.</li> </ul>

Analysis Conclusion:

Option 1 allows Council to defer the roading revaluation for a short, clearly defined period while retaining compliance through a fair value assessment and disclosure. It reduces the risk of embedding short-term pricing effects into asset values, provides greater certainty for financial planning, and allows the revaluation to be undertaken when market conditions are more stable and indicative of long-term replacement costs.

On balance, Option 1 is preferred as it reflects prudent financial management and appropriate management of valuation and audit risk.

**NGĀ HĪRAUNGA | CONSIDERATIONS**

**Ngā Aronga Pūtea | Financial Considerations**

Deferring the revaluation reduces the risk of temporary fuel-driven inflation being embedded into depreciation funding requirements and subsequent rates or borrowing impacts.

**Ngā Aronga Ture | Legal Considerations**

This report has been prepared with reference to the Local Government Act 2002 and applicable Public Benefit Entity International Public Sector Accounting Standards (PBE IPSAS), which require assets to be revalued with sufficient regularity but do not prescribe a fixed revaluation interval.

Section 80 of the Local Government Act 2002 requires that if a decision of a local authority is significantly inconsistent with, or is anticipated to have consequences that will be significantly inconsistent with, any policy adopted by the local authority or any plan required by the Act or any other enactment, the local authority must, when making the decision, clearly identify—

- (a) the inconsistency; and
- (b) the reasons for the inconsistency; and
- (c) any intention of the local authority to amend the policy or plan to accommodate the decision.

As set out earlier, to the extent that the recommendation will result in a decision that is significantly inconsistent with the Council’s accounting policy, this paper has identified that inconsistency (the proposal to defer the roading revaluation), the reasons for the inconsistency (to reduce the risk of embedding short-term pricing effects into asset values and provide greater certainty for financial planning) and the intention of the

Council to amend its accounting policy (to accommodate a more flexible approach that removes the prescriptive minimum revaluation frequency while retaining full compliance with PBE IPSAS requirements).

### Ngā Hiraunga Kaupapa Here | Policy Implications

The proposal has been evaluated against the following plans:

- Long Term Plan 2024-2034   
  Annual Plan   
  Waikato Regional Plan  
 Taupō District Plan   
  Bylaws   
  Relevant Management Plan(s)

The key aspect for consideration with regards to this proposal is as follows:

The Accounting Policy for Property, Plant and Equipment in the Long-term Plan and the Annual Plan currently states:

“Land and buildings (operational and restricted), land under roads and infrastructural assets are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years.”

### Proposed Accounting Policy Amendment (Tracked Wording)

#### Current Wording

Land and buildings (operational and restricted), land under roads and infrastructural assets are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years.

#### Proposed Wording

Land and buildings (operational and restricted), land under roads and infrastructural assets are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value.

The proposed amendment removes the prescriptive minimum revaluation frequency while retaining full compliance with PBE IPSAS requirements.

### Ngā Tūraru | Risks

There is a medium residual audit risk relating to valuation uncertainty at balance date. Council officers consider this risk manageable through a fair value assessment and transparent disclosure in the financial statements.

### 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.

### 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.

### TE WHAKAWHITI KŌRERO PĀPAHO | COMMUNICATION/MEDIA

No communication/media required.

**WHAKAKAPINGA | CONCLUSION**

Both options considered can meet minimum accounting requirements; however, either present a risk depending on how quickly this market uncertainty resolves.

Proceeding with a full roading revaluation at this time would prioritise ensuring fair value is reflected at balance date, but exposes Council to a higher risk of recognising short-term market volatility in long-life asset values. This could result in increased depreciation not aligned with proposed budgets, potential revaluation within a short timeframe if prices normalise, increased audit complexity, and pressure on statutory reporting timeframes.

Deferring the roading revaluation for a short, clearly defined period allows Council to manage these risks while retaining compliance through a fair value assessment and transparent disclosure. It reduces the likelihood of short-term pricing effects being embedded into asset values, provides greater certainty for financial planning, and allows the revaluation to be undertaken when market conditions are more stable and indicative of long-term replacement costs.

On balance, Option 1 is preferred as it reflects prudent financial management, appropriate management of valuation and audit risk, and supports reliable and sustainable long-term financial reporting.

**NGĀ TĀPIRIHANGA | ATTACHMENTS**

Nil

**5.10 RESULTS OF FEBRUARY REFORECASTING**

**Author:** Jeanette Paenga, Finance Manager

**Authorised by:** Sarah Matthews, General Manager Organisation Performance

**NGĀ KŌRERORERO | DISCUSSION**

This report was not available at the time the agenda was produced, but will be separately circulated prior to the meeting.

**NGĀ TĀPIRIHANGA | ATTACHMENTS**

Nil

<b>5.11</b>	<b>COUNCIL ENGAGEMENTS MAY 2026, APPOINTMENTS, AND TRAINING AND CONFERENCE OPPORTUNITIES</b>
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**Author:** Shainey James, Governance Quality Manager

**Authorised by:** Nigel McAdie, Legal and Governance Manager

### **ENGAGEMENTS**

ENGAGEMENT	DAY	DATE	TIME
Tūrangi Co-Governance Committee workshop (Te Mataapuna, Tūrangitukua Park, Hirangi Road, Tūrangi)	Wednesday	6	9.30am-10.30am
Tūrangi Co-Governance Committee meeting (Te Mataapuna, Tūrangitukua Park, Hirangi Road, Tūrangi)	Wednesday	6	10.30am-12.30pm
Tūrangi Tongariro Community Grants Distribution Committee meeting (Te Mataapuna, Tūrangitukua Park, Hirangi Road, Tūrangi)	Wednesday	6	1pm-3pm
Mangakino-Pouakani Representative Group meeting (Mangakino Community Hub, Civic Centre, Rangatira Drive, Mangakino)	Thursday	7	1pm-3pm
Water Services Committee meeting (Council Chamber)	Thursday	14	1pm-2.30pm
Taupō Airport Authority Committee meeting (Taupō Airport conference room, Taupō Airport, ANZAC Memorial Drive, Taupō)	Monday	18	1.30pm-3.30pm
Regulatory Committee meeting (Council Chamber)	Tuesday	19	1pm-2.30pm
Council meeting (Council Chamber)	Tuesday	26	1pm-3pm

### **APPOINTMENTS**

#### **Te Kōpu ā Kānapanapa – Taupō District Council membership**

Taupō District Council's current membership on Te Kōpu ā Kānapanapa is as follows: Crs Ngāhuia Foreman and Steve Manunui (primary representatives); Cr Rachel Cameron (first alternate); and His Worship the Mayor, John Funnell *ex officio*. These appointments were made at the Council meeting held on 25 November 2025. It is proposed that a slight change be made to this membership, so that Cr Rachel Cameron becomes a primary representative and Cr Steve Manunui the first alternate. This updated arrangement will be reviewed after a year. A resolution to that effect is sought.

### **TRAINING AND CONFERENCE OPPORTUNITIES**

In accordance with the Expenses and Allowances Policy 2025-2028, this is a request to approve, either prior or retrospectively, elected member attendance at training and/or conferences.

The following requests to attend a training and conference opportunity have been received:

- Mayor John Funnell and Cr \_\_\_\_\_: Local Government New Zealand All-of-local-government meeting on Thursday 14 May and Rural Provincial Sector meeting on Friday 15 May in Wellington with travel, accommodation and attendance costs to be paid by Council.
- Zone 2 Local Government New Zealand meeting on Friday 22 May in Karapiro with travel and attendance costs to be paid by Council: Cr(s) \_\_\_\_\_.

**NGĀ TŪTOHUNGA | RECOMMENDATION(S)**

That Council:

1. Receives the information relating to engagements for May 2026;
2. Amends Taupō District Council's representation on Te Kōpu ā Kānapanapa, so that Council's primary representatives will be Crs Rachel Cameron and Ngāhuia Foreman; the first alternate representative will be Cr Steve Manunui; with His Worship the Mayor, John Funnell appointed *ex officio*. This membership will be reviewed after a year;
3. Approves / declines the attendance of Mayor John Funnell and Cr \_\_\_\_\_ at the Local Government New Zealand All-of-local-government meeting on Thursday 14 May and Rural Provincial Sector meeting on Friday 15 May in Wellington with travel, accommodation and attendance costs to be paid by Council; and
4. Approves / declines the attendance of Cr(s) \_\_\_\_\_ at the Zone 2 Local Government New Zealand meeting on Friday 22 May in Karapiro with travel and attendance costs to be paid by Council.

**NGĀ TĀPIRIHANGA | ATTACHMENTS**

Nil

## 6 NGĀ KŌRERO TŪMATAITI | CONFIDENTIAL BUSINESS

### RESOLUTION TO EXCLUDE THE PUBLIC

I move that the public be excluded from the following parts of the proceedings of this meeting.

The general subject matter of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under Section 48(1) for the passing of this resolution	Plain English reason for passing this resolution in relation to each matter
<p><b>Agenda Item No: 6.1</b> Confirmation of Confidential Portion of Ordinary Council Minutes - 31 March 2026</p>	<p>Section 7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege Section 7(2)(i) - the withholding of the information is necessary to enable [the Council] to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	<p>Section 48(1)(a)(i)- the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 7</p>	<p>It is necessary to exclude the public for consideration of the confidential minutes of the 31 March 2026 Council meeting, for the reasons set out on the public agenda for that meeting (negotiations and legal professional privilege)</p>
<p><b>Agenda Item No: 6.2</b> Legalisation of Oruanui Road - Progress Update</p>	<p>Section 7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons Section 7(2)(i) - the withholding of the information is necessary to enable [the Council] to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	<p>Section 48(1)(a)(i)- the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 7</p>	<p>It is necessary for the public to be excluded to protect privacy of property owners and negotiations that are taking place.</p>
<p><b>Agenda Item No: 6.3</b> Appointment of External Representatives to Council Committees</p>	<p>Section 7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</p>	<p>Section 48(1)(a)(i)- the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 7</p>	<p>It is necessary to protect applicants' personal information that they have provided in their cover letters and curriculum vitae.</p>

I also move that *[name of person or persons]* be permitted to remain at this meeting, after the public has been excluded, because of their knowledge of *[specify]*. This knowledge, which will be of assistance in relation to the matter to be discussed, is relevant to that matter because *[specify]*.