



BREAK O'DAY COUNCIL

RATES RESOLUTION

That Council adopt the following 2025-2026 rates resolution by absolute majority:

In accordance with the provisions of the *Local Government Act 1993* (as amended) and the *Fire Services Act 1979* the Council makes the following Rates and Charges for land within the Council's municipal area for the period 1 July 2025 to 30 June 2026.

Definitions Used in this Resolution

- (a) "AAV" means the assessed annual value (AAV) for the land determined by the Valuer-General under the *Valuation of Land Act 2001* and adjusted under the Act;
- (b) "land" means a parcel of land which is shown as being separately valued in the valuation list pursuant to the provisions of the *Valuation of Land Act 2001*;
- (c) "commercial" means land that is shown as commercial (C), in the list of valuations prepared by the Valuer-General pursuant to the provisions of the *Valuation of Land Act 2001*;
- (d) "industrial" means land that is shown as industrial (I), in the list of valuations prepared by the Valuer-General pursuant to the provisions of the *Valuation of Land Act 2001*;
- (e) "primary production" means land that is shown as primary production (L), in the list of valuations prepared by the Valuer-General pursuant to the provisions of the *Valuation of Land Act 2001*;
- (f) "vacant land" means land that is shown as vacant land (V), in the list of valuations prepared by the Valuer-General pursuant to the provisions of the *Valuation of Land Act 2001*;
- (g) "tenement" means any land in relation to which the Valuer-General has separately determined assessed annual values having regard to occupation or construction of the land or improvement or structural alterations made in it;
- (h) "multiple dwelling" means a dwelling containing more than one separately occupied tenement where that dwelling does not have a separate title
- (i) "the Act" means the *Local Government Act 1993*
- (j) Terms used in this resolution have the same meaning as given to them in Part 9 of the Act unless it is inconsistent with the context of this resolution

1. GENERAL RATE

- 1.1 Pursuant to Section 90, of the Act Council hereby makes a General Rate of 7.23720645 cents in the dollar of AAV for all rateable land (excluding land which is exempt pursuant to the provisions of section 87 of the Act) within the municipal area subject to a minimum amount payable of \$800.
- 1.2 Pursuant to Section 107(1) of the Act, Council declares that the general rate is varied within the municipal area and within different parts of the municipal area according to the following factors:

- (a) For all land within the municipality, which is used or predominantly used for commercial purposes, the General Rate is varied to 9.10397592 cents in the dollar of AAV.
- (b) For land within the municipality, which is used or predominantly used for industrial purposes, the General Rate is varied to 9.10397592 cents in the dollar of AAV.
- (c) For land within the municipality which is used or predominantly used for commercial purposes and non-use land (i.e. vacant commercial) the General Rate is varied to 9.10397592 cents in the dollar of AAV.
- (d) For land within the municipality, which is used or predominantly used for quarry purposes, the General Rate is varied to 9.10397592 cents in the dollar of AAV.
- (e) For land within the municipality, which is used or predominantly used for public purposes, the General Rate is varied to 10.9317100 cents in the dollar of AAV.
- (f) For land within the municipality which is used or predominantly used for primary production purposes, the General Rate is varied to 6.5337480 cents in the dollar of AAV;
- (g) For land within the municipality which is used or predominantly used for primary production - forestry purposes, the General Rate is varied to 14.8459825 cents in the dollar of AAV.
- (h) For land within the municipality which is used or predominantly used for residential purposes and non-use land (i.e. vacant residential), the General Rate is varied to 8.0103830 cents in the dollar of AAV.

1.3 Pursuant to Section 107(1) and 107(2A) of the *Act*, Council hereby varies the minimum General Rate of \$800 to \$900 per rateable land as follows:

- (a) For land within the municipality which is used or predominantly used for residential purposes and non-use land (i.e. vacant residential) and is within the following locations:

Akaroa, Ansons Bay, Beaumaris, Binalong Bay, Chain of Lagoons, Douglas River, Falmouth, Fingal, Four Mile Creek, Scamander, Seymour, St Helens, St Marys, Stieglitz, The Gardens and Upper Scamander.

2. SERVICE RATES AND CHARGES

2.1 In accordance with the provisions of Section 93 and 94 of the *Act*, Council makes:

- (a) A Waste Infrastructure charge of \$265.00 for all rateable tenements within the municipal area comprising waste disposal areas, waste transfer stations and related waste management facilities.
- (b) Waste Collection Charge
 - i. A collection charge of \$121.00 per bin for all land that has available a recycling waste collection services from Council; and
 - ii. A collection charge of \$116.50 per bin for all land that has available a 140L waste collection services from Council; and
 - iii. A collection charge of \$193.00 per bin for land that has available a 240L waste collection service from Council.

- (c) Extra collection charges beyond those stipulated in 2.1(a) & (b) are to be arranged directly with the Council.
- 2.2 Pursuant to Section 97(3) of the *Act*, varies the service charges for waste management within the municipality as follows:
- (a) Where land is within a collection area but is vacant and not utilised for any purpose the collection charge in 3.1 (b), (c) and (d) is varied to nil if a bin is not provided or required.
- (b) Where land is used or predominantly used for sporting or recreational purposes and is a jetty, boatshed, boat ramp or slipway, the service charges in 3.1 (b), (c) and (d) is varied to nil if bin is not provide or required.

3. FIRE SERVICE RATE

- 3.1 Pursuant to Section 93 and Section 93A of the *Act*, Council makes the following fire protection service rates for the purpose of collecting a fire service contribution from all rateable land in the municipal area sufficient to pay the contribution that Council is required to make pursuant to the notice received by Council from the State Fire Commission given accordance with Section 81B of the *Fire Service Act 1979* for the 2025-2026 financial year as follows:

District	Rate
Urban Volunteer Brigade Rating Districts	0.2983300 cents in the dollar of AAV
General Land	0.2637200 cents in the dollar of AAV

- 3.2 Pursuant to Section 93(3) of the *Act* and Section 81C (6) of the *Fire Service Act 1979*, the minimum fire service contribution payable in respect of the fire service contribution is the amount of \$50.00.

4. PAYMENT OF RATES AND CHARGES

- 4.1 Pursuant to Section 124 of the *Act*, for the period commencing 1 July 2025 and ending 30 June 2026 all rates and charges payable to Council shall be payable by four (4) instalments in accordance with the following payment schedule:
- (a) The first instalment must be made on or before the 31 August 2025;
- (b) The second instalment must be made on or before the 31 October 2025;
- (c) The third instalment must be made on or before the 31 January 2026;
- (d) The fourth and final instalment must be made on or before 30 April 2026.
- 4.2 Pursuant to Section 130 of the *Act*, Council will provide a discount of 2% of the total current rates and charges specified in the rates notice applying to all the rates and charges for the financial year 2025-2026 and any arrears if they are paid in full on or before 31 August 2025.

- 4.3 Pursuant to Section 130 of the Act, Council will provide a discount of 2% of the total current rates and charges specified in the rates notice applying to all the rates and charges for the financial year 2025-2026 and any arrears if they are paid in full on or before 31 August 2025.
- 4.4 In accordance with the provisions of Section 124 (5) of the *Act* if a ratepayer fails to pay any instalment within 21 days of the date on which the instalment is due, the ratepayer is liable to pay the full amount of the unpaid rates and charges.
- 4.5 Pursuant to Section 128 (2) of the *Act*, if any rate or instalment is not paid on or before the due date then:
- i. There is payable a penalty of 6% of the unpaid due instalment; and
 - ii. If any rates and charges or instalment of the rates and charges are not paid on or before the date they fall due, then daily interest being 0.028227% (10.303% p.a.) for the financial year 2025-2026 charged monthly is payable from the date they fell due to the date of payment.