

Proposed Rates and Charges for 2021/22

The rating system used by Council is based on Capital Value. Property valuations produced by Quotable Value as at 1 July 2017 are to be used for the 2021/22 rating year. All proposed rates in the section that follows are inclusive of GST.

Uniform Annual General Charge

Pursuant to sections 15 of the Local Government (Rating) Act 2002 (the Act), Council proposes to set a uniform annual general charge of \$77.00 on each separately used or inhabited part of every rating unit in the district.

The uniform annual general charge revenue (\$2,312,536) will be used to fund the costs associated with the following activities:

- Cemeteries.
- Community development and grants.
- Property including housing and Wanaka airport
- A general contribution to the promotion of the district.

Sports, Halls & Libraries Annual Charge

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted annual charge on each separately used or inhabited part of every rating unit in the district as follows:

1. Residential	\$410.00
2. Residence plus Flat	\$574.00
3. Vacant Sections	\$410.00
4. Primary Industry	\$410.00
5. Country Dwelling	\$410.00
6. Country Dwelling plus Flat	\$574.00
7. Mixed Use Apportioned	\$410.00

The targeted Sports, Halls & Libraries Annual charge revenue (\$10,368,904) will be used to fund the costs associated with the following activities:

Community grants (for recreational activities).

District library services.

Public halls and other community facilities.

Active recreation facilities including sportsfields and community swimming pools (excludes Alpine Aqualand and Wanaka Aquatic Centre).

Governance Rate

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted differential governance rate based on land use on the rateable capital value of all property within the Queenstown Lakes District as follows:

1. Residential	0.00015600 cents in the \$
2. Residence plus Flat	0.00015600 cents in the \$
3. Hydro Electric/Utilities	0.00007800 cents in the \$
4. Vacant Sections	0.00015600 cents in the \$
5. Accommodation	0.00015600 cents in the \$
6. CBD Accommodation	0.00015600 cents in the \$
7. Commercial	0.00015600 cents in the \$
8. CBD Commercial	0.00015600 cents in the \$
9. Primary Industry	0.00011700 cents in the \$
10. Country Dwelling	0.00015600 cents in the \$
11. Country Dwelling plus Flat	0.00015600 cents in the \$
12. Other	0.00015600 cents in the \$
13. Mixed Use Apportioned	See note (i)

Note (i): The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The governance rate revenue (\$5,479,350) will be used to fund 80% of the costs associated with the following activities:

- Cost of democratic functions including Council and standing committees
- Cost of communications and management of Council including corporate, financial and rating administration services.

Regulatory Rate

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted differential regulatory rate based on land use on the rateable capital value of all property within the Queenstown Lakes District as follows:

1. Residential	0.00022500 cents in the \$
2. Residence plus Flat	0.00022500 cents in the \$
3. Hydro Electric/Utilities	0.00011813 cents in the \$
4. Vacant Sections	0.00022500 cents in the \$
5. Accommodation	0.00023625 cents in the \$
6. CBD Accommodation	0.00023625 cents in the \$
7. Commercial	0.00023625 cents in the \$
8. CBD Commercial	0.00023625 cents in the \$
9. Primary Industry	0.00016875 cents in the \$
10. Country Dwelling	0.00022500 cents in the \$
11. Country Dwelling plus Flat	0.00022500 cents in the \$
12. Other	0.00022500 cents in the \$
13. Mixed Use Apportioned	See note (i)

Note (i): The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The regulatory rate revenue (\$7,968,192) will be used to fund 80% of the costs associated with the following activities:

- Regulatory and advisory services relating to planning and resource management, the district plan, building control, dog control and health and liquor licensing.

Governance & Regulatory Charge

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted Governance & Regulatory Charge on each separately used or inhabited part of every rating unit in the district as follows:

1. Residential	\$100.00
2. Residence plus Flat	\$140.00
3. Hydro Electric/Utilities	\$190.00
4. Vacant Sections	\$100.00
5. Accommodation	\$135.00
6. CBD Accommodation	\$135.00
7. Commercial	\$190.00
8. CBD Commercial	\$190.00
9. Primary Industry	\$200.00
10. Country Dwelling	\$100.00
11. Country Dwelling plus Flat	\$140.00
12. Other	\$100.00
13. Mixed Use Apportioned	See note (i)

Note (i): The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The Governance & Regulatory Charge revenue (\$3,361,885) will be used to fund 20% of the costs associated with the following activities:

- Cost of democratic functions including Council and standing committees
- Cost of communications and management of Council including corporate, financial and rating administration services.

- Regulatory and advisory services relating to planning and resource management, the district plan, building control, dog control and health and liquor licensing.

Recreation & Events Rate

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted differential recreation and events rate based on land use on the rateable capital value of all property within the Queenstown Lakes District as follows:

1. Residential	0.00023800 cents in the \$
2. Residence plus Flat	0.00023800 cents in the \$
3. Hydro Electric/Utilities	0.00011900 cents in the \$
4. Vacant Sections	0.00023800 cents in the \$
5. Accommodation	0.00083300 cents in the \$
6. CBD Accommodation	0.00083300 cents in the \$
7. Commercial	0.00023800 cents in the \$
8. CBD Commercial	0.00023800 cents in the \$
9. Primary Industry	0.00004760 cents in the \$
10. Country Dwelling	0.00014280 cents in the \$
11. Country Dwelling plus Flat	0.00014280 cents in the \$
12. Other	0.00023800 cents in the \$
13. Mixed Use Apportioned	See note (i)

Note (i): The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The recreation and events rate revenue (\$9,733,025) will be used to fund 67% of the costs associated with the following activities:

- Passive recreation areas, gardens, walkways and reserves.
- The provision on public toilets.
- Provision of events and facilitation events.
- Contribution to the operating shortfall of Alpine Aqualand attributable to non-residents

Recreation & Events Charge

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a new targeted Recreation & Events Charge on each separately used or inhabited part of every rating unit in the district as follows:

1. Residential	\$123.00
2. Residence plus Flat	\$172.20
3. Hydro Electric/Utilities	\$228.00
4. Vacant Sections	\$123.00
5. Accommodation	\$504.00
6. CBD Accommodation	\$504.00
7. Commercial	\$228.00
8. CBD Commercial	\$228.00
9. Primary Industry	\$111.00
10. Country Dwelling	\$111.00
11. Country Dwelling plus Flat	\$155.40
12. Other	\$123.00
13. Mixed Use Apportioned	See note (i)

Note (i): The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The recreation and events charge revenue (\$4,793,878) will be used to fund 33% of the costs associated with the following activities:

- Passive recreation areas, gardens, walkways and reserves.
- The provision on public toilets.
- Provision of events and facilitation events.
- Contribution to the operating shortfall of Alpine Aqualand attributable to non residents

General Rate

Pursuant to Sections 13 and 14 of the Act, Council proposes to set a differential general rate based on land use on the rateable capital value of all property within the Queenstown Lakes District as follows:

1. Residential	0.00003000 cents in the \$
2. Residence plus Flat	0.00003000 cents in the \$
3. Hydro Electric/Utilities	0.00001500 cents in the \$
4. Vacant Sections	0.00003000 cents in the \$
5. Accommodation	0.00003600 cents in the \$
6. CBD Accommodation	0.00003600 cents in the \$
7. Commercial	0.00003000 cents in the \$
8. CBD Commercial	0.00003000 cents in the \$
9. Primary Industry	0.00003600 cents in the \$
10. Country Dwelling	0.00003600 cents in the \$
11. Country Dwelling plus Flat	0.00003600 cents in the \$
12. Other	0.00003000 cents in the \$
13. Mixed Use Apportioned	See note (i)

Note (i): The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The general rate revenue (\$1,130,017) will be used to fund the costs associated with the following activities:

- Provision of emergency services (civil defence & rural fire).
- Waste management including landfill establishment.
- Forestry including wilding pine control

Roading Rate (Wanaka Ward)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted differential roading rate based on land use on the rateable capital value of all property within the Wanaka ward on the Queenstown Lakes District as follows:

1. Residential	0.00033500 cents in the \$
2. Residence plus Flat	0.00033500 cents in the \$
3. Hydro Electric/Utilities	0.00008375 cents in the \$
4. Vacant Sections	0.00050250 cents in the \$
5. Accommodation	0.00125625 cents in the \$
6. CBD Accommodation	0.00125625 cents in the \$
7. Commercial	0.00125625 cents in the \$
8. CBD Commercial	0.00125625 cents in the \$
9. Primary Industry	0.00027135 cents in the \$
10. Country Dwelling	0.00033500 cents in the \$
11. Country Dwelling plus Flat	0.00033500 cents in the \$
12. Other	0.00033500 cents in the \$
13. Mixed Use Apportioned	See note (i)

Note (i) The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The Wanaka roading rate revenue (\$5,026,491) will be used to fund the costs associated with the following activities:

- Wanaka wards roading network, which includes footpaths and other amenities within the road reserve.
- The development of town centre areas.
- The maintenance and upgrading of roading drainage systems.

Roading Rate (Queenstown/Wakatipu and Arrowtown Wards)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted differential roading rate based on land use on the rateable capital value of all property within the Queenstown/Wakatipu and Arrowtown wards of the Queenstown Lakes District as follows:

1. Residential	0.00022700 cents in the \$
2. Residence plus Flat	0.00022700 cents in the \$
3. Hydro Electric/Utilities	0.00005675 cents in the \$
4. Vacant Sections	0.00034050 cents in the \$
5. Accommodation	0.00085125 cents in the \$
6. CBD Accommodation	0.00085125 cents in the \$
7. Commercial	0.00085125 cents in the \$
8. CBD Commercial	0.00085125 cents in the \$
9. Primary Industry	0.00018387 cents in the \$
10. Country Dwelling	0.00022700 cents in the \$
11. Country Dwelling plus Flat	0.00022700 cents in the \$
12. Other	0.00022700 cents in the \$
13. Mixed Use Apportioned	See note (i)

Note (i) The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The Wakatipu/Arrowtown roading rate revenue (\$9,521,368) will be used to fund the costs associated with the following activities:

- Wakatipu/Arrowtown ward's roading network, which includes footpaths and other amenities within the road reserve.
- The development of town centre areas.
- The maintenance and upgrading of roading drainage systems.

Stormwater Rate (Wanaka Ward)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted stormwater rate based on land use of the rateable capital value of the following categories of property within the Wanaka ward of the Queenstown Lakes District as follows:

1. Residential	0.00017600 cents in the \$
2. Residence plus Flat	0.00017600 cents in the \$
3. Hydro Electric/Utilities	0.00004400 cents in the \$
4. Vacant Sections	0.00017600 cents in the \$
5. Accommodation	0.00017600 cents in the \$
6. CBD Accommodation	0.00017600 cents in the \$
7. Commercial	0.00017600 cents in the \$
8. CBD Commercial	0.00017600 cents in the \$
9. Other	0.00017600 cents in the \$
10. Mixed Use Apportioned	See note (i)

Note (i) The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The Wanaka stormwater rate revenue (\$1,462,937) will be used to fund the costs associated with the following activities:

- The maintenance and upgrading of stormwater reticulation systems.

Stormwater Rate (Queenstown/Wakatipu and Arrowtown Wards)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted stormwater rate based on land use of the rateable capital value of the following categories of property within the Queenstown/Wakatipu and Arrowtown wards of the Queenstown Lakes District as follows:

1. Residential (ii)	0.00014300 cents in the \$
2. Residence plus Flat plus Flat (ii)	0.00014300 cents in the \$
3. Hydro Electric/Utilities	0.00003575 cents in the \$
4. Vacant Sections (ii)	0.00014300 cents in the \$
5. Accommodation	0.00014300 cents in the \$
6. CBD Accommodation	0.00014300 cents in the \$
7. Commercial	0.00014300 cents in the \$
8. CBD Commercial	0.00014300 cents in the \$
9. Other	0.00014300 cents in the \$
10. Mixed Use Apportioned	See note (i)

Note (i) The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

Note (ii) Excludes property within the Jacks Point Special Zone.

The Wakatipu/Arrowtown stormwater rate revenue (\$2,684,008) will be used to fund the costs associated with the following activities:

- The maintenance and upgrading of stormwater reticulation systems.

Tourism Promotion Rate (Wanaka Ward)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted tourism promotion rate based on land use on the rateable capital value of the following categories of property within the Wanaka ward of the Queenstown Lakes District as follows:

1. Accommodation	0.00094600 cents in the \$
2. CBD Accommodation	0.00094600 cents in the \$
3. Commercial	0.00094600 cents in the \$
4. CBD Commercial	0.00094600 cents in the \$
5. Hydro Electric/Utilities	0.00023650 cents in the \$
6. Mixed Use Apportioned	See note (i)

Note (i) The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The Wanaka tourism promotion rate revenue (\$1,245,585) will be used to fund the costs associated with the following activities:

- To finance promotional activities of Lake Wanaka Tourism.

Tourism Promotion Rate (Queenstown/Wakatipu Wards)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted tourism promotion rate based on land use on the rateable capital value of the following categories of property within the Queenstown/Wakatipu Wards of the Queenstown Lakes District as follows:

1. Accommodation	0.00081600 cents in the \$
2. CBD Accommodation	0.00081600 cents in the \$
3. Commercial	0.00081600 cents in the \$
4. CBD Commercial	0.00081600 cents in the \$
5. Hydro Electric/Utilities	0.00020400 cents in the \$
6. Mixed Use Apportioned	See note (i)

Note (i) The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The Wakatipu tourism promotion rate revenue (\$4,828,624) will be used to fund the costs associated with the following activities:

- To finance promotional activities of Destination Queenstown

Tourism Promotion Rate (Arrowtown Ward)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted tourism promotion rate based on land use on the rateable capital value of the following categories of property within the Arrowtown Ward of the Queenstown Lakes District as follows:

1. Accommodation	0.00078300 cents in the \$
2. CBD Accommodation	0.00078300 cents in the \$
3. Commercial	0.00078300 cents in the \$
4. CBD Commercial	0.00078300 cents in the \$
5. Hydro Electric/Utilities	0.00019575 cents in the \$
6. Mixed Use Apportioned	See note (i)

Note (i) The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The Arrowtown tourism promotion rate revenue (\$222,984) will be used to fund the costs associated with financing the following activities:

- To finance promotional activities of the Arrowtown Promotion Association.

Waste Management Charges

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted waste management charge on each separately used or inhabited part of every rating unit in the district, as follows:

1. Residential	\$326.00
2. Residence plus Flat	\$456.00
3. Hydro Electric/Utilities	\$149.00
4. Vacant Sections	\$149.00
5. Accommodation	\$149.00
6. CBD Accommodation	\$149.00
7. Commercial	\$149.00
8. CBD Commercial	\$149.00
9. Primary Industry	\$326.00
10. Country Dwelling	\$326.00
11. Country Dwelling plus Flat	\$456.00
12. Other	\$149.00
13. Mixed Use Apportioned	\$326.00

The Waste Management Charge revenue (\$8,085,086) will be used to fund the costs associated with the following activities:

- To fund the operating deficit of the transfer stations and the recycling initiatives proposed in the Waste Management Strategy.

Aquatic Centre Charge (Queenstown/Wakatipu and Arrowtown Wards)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted Aquatic Centre charge on each separately used or inhabited part of every rating unit with a residential component in the Queenstown / Wakatipu and Arrowtown Wards, as follows:

1. Residential	\$115.00
2. Residence plus Flat	\$161.00
3. Vacant Sections	\$115.00
4. Primary Industry	\$115.00
5. Country Dwelling	\$115.00
6. Country Dwelling plus Flat	\$161.00
7. Mixed Use Apportioned	\$115.00

The Aquatic Centre Charge revenue (\$1,765,744) will be used to fund the costs associated with the following activities:

- To fund the operating shortfall of Alpine Aqualand attributable to residents

Aquatic Centre Charge (Wanaka Ward)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted Aquatic Centre charge on each separately used or inhabited part of every rating unit with a residential component in the Wanaka Ward, as follows:

1. Residential	\$160.00
2. Residence plus Flat	\$224.00
3. Vacant Sections	\$160.00
4. Primary Industry	\$160.00
5. Country Dwelling	\$160.00
6. Country Dwelling plus Flat	\$224.00
7. Mixed Use Apportioned	\$160.00

The Aquatic Centre Charge revenue (\$1,584,070) will be used to fund the costs associated with the following activities:

To fund the operating shortfall of Wanaka Aquatic Centre attributable to residents

Water Supply Rates

Queenstown and District Water Supply, Arrowtown Water Supply and Wanaka Water Supply

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted rate for water supply on each separately used or inhabited part of every connected or serviceable rating unit within the respective water supply areas as follows:

Queenstown and District water supply:	\$300.00
Arrowtown water supply:	\$250.00
Wanaka and District water supply:	\$200.00
Arthurs Point water supply:	\$300.00
Glenorchy water supply:	\$480.00
Hawea water supply:	\$190.00

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted differential water supply rate based on land use on the rateable capital value of all rating units connected in the following water supply areas.

	Queenstown (cents in the \$)	Arrowtown (cents in the \$)	Wanaka (cents in the \$)	Arthurs Pt (cents in the \$)	Glenorchy (cents in the \$)	Hawea (cents in the \$)
1. Residential	0.00015400	0.00022400	0.00018900	0.00026100	0.00045500	0.00024000
2. Residential plus Flat	0.00015400	0.00022400	0.00018900	0.00026100	0.00045500	0.00024000
3. Accommodation	0.00027720	0.00040320	0.00034020	0.00046980	0.00081900	0.00043200
4. CBD Accommodation	0.00027720	0.00040320	0.00034020	-	-	-
5. Commercial	0.00024640	0.00035840	0.00030240	0.00041760	0.0007280	0.00038400
6. CBD Commercial	0.00024640	0.00035840	0.00030240	-	-	-
7. Primary Industry	0.00011396	0.00016576	0.00013986	0.00019314	0.00033670	0.00017760
8. Country Dwelling	0.00012628	0.00018368	0.00015498	0.00021402	0.00037310	0.00019680
9. Country Dwelling plus Flat	0.00012628	0.00018368	0.00015498	0.00021402	0.00037310	0.00019680
10. Other	0.00015400	0.00022400	0.00018900	0.00026100	0.00045500	0.00024000
11. Mixed Use Apportioned	See note (i)	See note (i)	See note (i)	See note (i)	See note (i)	See note (i)

Note (i) The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

Note (ii) those properties comprising a Residence plus Flat and Country Dwelling plus Flat will charged the targeted rate a factor of 1.5.

Other Water Supplies

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted rate for water supply on each separately used or inhabited part of every rating unit connected to the respective scheme, and a half charge on each separately used or inhabited part of every serviceable rating unit.

Water Supply	Full Charge (\$)	Half Charge (\$)
Lake Hayes	512.00	256.00
Luggate	530.00	265.00

The Targeted Water Supply Rates revenue (\$11,790,921) will be used to fund the costs associated with the following activities:

- (i) To provide supplies of potable (drinkable) water to the above communities.

Note (i) those properties comprising a Residence plus Flat and Country Dwelling plus Flat will charged the targeted rate a factor of 1.5.

Sewerage Rates

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted sewerage rate on every rating unit connected to a district sewerage scheme, on the basis on one full charge per first pan or urinal connected, with a discounted charge on every subsequent pan or urinal connected. A half charge will apply to every serviceable rating unit. The charges for each scheme are set out in the schedule below.

Note (i): every rating unit used exclusively or principally as a residence of not more than one household is deemed to have not more than one connection.

Note (ii) those properties comprising a Residence plus Flat and Country Dwelling plus Flat will charged the targeted rate a factor of 1.5.

Sewerage Scheme	Charge for 1st pan connected (\$)	Half Charge capable of connection (\$)	Charge per pan after 1 connected (\$)
Wanaka/Albert Town	652.00	326.00	326.00
Arrowtown	694.00	347.00	347.00
Arthurs Point	620.00	310.00	446.40
Hawea	480.00	240.00	240.00
Lake Hayes	560.00	280.00	280.00
Luggate	800.00	400.00	400.00
Queenstown	694.00	347.00	347.00

The Targeted Sewerage Rates revenue (\$16,874,235) will be used to fund the costs associated with providing public sewerage services to the above communities.

Due Dates for Payments

The Council proposes that the above rates and charges for the financial year commencing on the 1st day of July 2020 are payable in four instalments, the due dates and last days for payment without penalty being as follows:

	Due Date	Last Day for Payment (without penalty)
Instalment One	3 September 2021	24 September 2021
Instalment Two	22 October 2021	26 November 2021
Instalment Three	14 January 2022	25 February 2022
Instalment Four	15 April 2022	27 May 2022

Payment of Rates

Rates payments can be made during normal office hours at:

- Civic Centre, 10 Gorge Road, Queenstown
- Wanaka Service Centre, Ardmore Street, Wanaka
- Arrowtown Public Library, Buckingham Street, Arrowtown

Or by direct debit and internet banking.

Additional Charges (Penalties)

Pursuant to Sections 24, 57 and 58 of the Act, Council proposes that the following penalties will apply under delegated authority to the Rating Administrator:

- A penalty of 5% will be added to the rates and charges levied in each instalment which remains unpaid on the day after the last day for payment date as shown above (i.e. the penalty will be added on 26 September 2020, 28 November 2020, 27 February 2021 and 29 May 2021 respectively).
- A penalty of 10% will be added to the amount of rates or instalments (including penalties) levied in any previous financial year and remaining unpaid on 30 September 2021.
- A second penalty of 10% will be added to the amount of rates or instalments (including penalties) levied in any previous financial year which remains unpaid on 31 March 2022.

Differential Matters Used to Define Categories of Rateable Land

Where Council's propose to assess rates on a differential basis they are limited to the list of matters specified in Schedule Two of the Local Government (Rating) Act 2002. Council is required to state which matters will be used for what purpose, and the category or categories of any differentials.

Differentials by Land Use

The categories are:

1. Residential

All rating units which are used exclusively or principally for residential purposes, but excluding properties categorised as pursuant to clause 9 (Primary Industry), clause 10 (Country Dwelling) or to clause 13 (Mixed Use Apportioned).

2. Residential Plus Flat

All rating units comprising a single dwelling and a residential flat which are used exclusively or principally for residential purposes, but excluding properties categorised as clause 11 (Country Dwelling plus Flat).

3. Hydro Electric/ Utilities

All rating units on which there are structures used exclusively or principally for, or in connection with, the generation of hydro-electric power, including structures used to control the flow of water to other structures used for generating hydro-electric power and all rating units used exclusively or principally for network utility services including water supply, wastewater, stormwater, electricity, gas & telecommunications.

4. Vacant Sections

All rating units which are vacant properties and suitable for development.

5. Accommodation

All rating units used exclusively or principally for the accommodation of paying guests on a short term basis (nightly, weekly or for periods up to a month) including hotels, motels, houses and flats used for such purposes, commercial time share units, managed apartments, bed and breakfast properties, motor camps and home stay properties; but excluding properties categorised as pursuant to clause 13 (Mixed Use Apportioned) or clause 6 (CBD Accommodation).

6. CBD Accommodation

All rating units used exclusively or principally for the accommodation of paying guests on a short term basis including hotels, motels, houses and flats used for such purposes, commercial time share units, managed apartments, bed and breakfast properties, motor camps and home stay properties located within the Town Centre Zones contained in the Queenstown Lakes District Council's District Plan as at 1 July of the current rating year; but excluding properties categorised as pursuant to clause 13 (Mixed Use Apportioned).

7. Commercial

All rating units used exclusively or principally for commercial activities including industrial, retail, transport, utility services, storage, recreation and tourist operations, offices, or rest homes; but excluding properties categorised as Hydro-Electric Power, Accommodation, CBD Accommodation, Primary Industry, or pursuant to clause 13 (Mixed Use Apportioned) or clause 8 (CBD Commercial).

8. CBD Commercial

All rating units used exclusively or principally for commercial activities including industrial, retail, transport, utility services, storage, recreation and tourist operations, offices, or rest homes located within the Town Centre Zones contained in the Queenstown Lakes District Council's District Plan as at 1 July of the current rating year; but excluding properties categorised as CBD Accommodation or pursuant to clause 13 (Mixed Use Apportioned).

9. Primary Industry

All rating units:

Used exclusively or principally for agricultural or horticultural purposes including dairying, stock fattening, arable farming, sheep, market gardens, vineyards, orchards, specialist livestock, forestry or other similar uses, or which are ten hectares or more in area and located in any of the Rural or Special Zones contained in the Queenstown Lakes District Council's District Plan as at 1 July of the current rating year.

10. Country Dwelling

All rating units of less than 10 hectares, located in any of the Rural Zones (except for the land zoned as Rural Residential north of Wanaka township in the vicinity of Beacon Point Road bounded by the low density residential zone to the south, Penrith Park zone to the north and Peninsula Bay to the east and the land zoned as Rural General off Mt Iron Drive comprising of Liverpool Way; Cascade Drive; Bevan Place and Islington Place) or Special Zones (excluding Penrith Park; Remarkables Park; Quail Rise; Woodbury Park; Lake Hayes Estate; Shotover Country; Jacks Point; Peninsula Bay; and Meadow Park) as shown in the Queenstown Lakes District Council's District Plan, which are used exclusively for Residential purposes.

11. Country Dwelling Plus Flat

All rating units comprising a single dwelling pursuant to clause 10 and a residential flat which are used exclusively or principally for residential purposes.

12. Other

Any rating unit not classified under any of the other categories.

13. Mixed Use Apportioned

All rating units which are used in part, but not exclusively, for residential purposes, and in part, but not principally, for commercial or accommodation purposes. Usage in part may be determined by:

- a. The physical portion of the rating unit used for the purpose, or
- b. The amount of time (on an annual basis) that the rating unit is used for the purpose.

Note: the Mixed Use Apportioned classification will not be applied to residential rating units used for accommodation purposes for a single period of up to 28 consecutive days in any rating year.

These categories are used to differentiate the following rates:

general rate, targeted rates: sports halls & libraries charge; governance rate; regulatory rate; recreation & events rate; governance & regulatory charge; recreation & events charge; roading rate; stormwater rate; tourism promotion rates; waste management charge; aquatic centre charges; water supply rates.

Targeted Rates Based on Location

The categories are:

1. Location within the Wanaka ward.
2. Location within the Queenstown/Wakatipu ward or the Arrowtown ward.

These categories are used to differentiate the following targeted rates:

- roading rate; stormwater rate; tourism promotion rates; aquatic centre charge.

Targeted Rates Based on Availability of Service

The categories are:

1. Connected
Any rating unit that is connected to a Council operated water scheme or is connected to a public sewerage drain.
2. Serviceable
Any rating unit within the area of service that is not connected to a Council operated water scheme but is within 100 metres of any part of the waterworks and to which water can be supplied. Any rating unit within the area of service, that is not connected to a public sewerage drain, but is within 30 metres of such a drain, and is capable of being connected.

These categories are used to differentiate the following targeted rates:

- water supply rates, water scheme loan rates, sewerage rates, sewerage scheme loan rates.

Definition of “Separately Used or Inhabited Parts of a Rating Unit”

Where rates are calculated on each separately used or inhabited part of a rating unit, the following definitions will apply:

- Any part of a rating unit that is used or occupied by any person, other than the ratepayer, having a right to use or inhabit that part by virtue of a tenancy, lease, licence, or other agreement.
- Any part or parts of a rating unit that is used or occupied by the ratepayer for more than one single use.

The following are considered to be separately used parts of a rating unit:

- Individual flats or apartments
- Separately leased commercial areas which are leased on a rating unit basis
- Vacant rating units
- Single rating units which contain multiple uses such as a shop with a dwelling or commercial activity with a dwelling
- A residential building or part of a residential building that is used, or can be used as an independent residence.

An independent residence is defined as a liveable space with its own kitchen, living and toilet/bathroom facilities that can be deemed to be a secondary unit to the main residence. Note: the definition of a kitchen comes from the District Plan.

The following are not considered to be separately used parts of a rating unit:

- A residential sleep-out or granny flat that does not meet the definition of an independent residence
- A hotel room with or without kitchen facilities
- A motel room with or without kitchen facilities
- Individual storage garages/sheds/portioned areas of a warehouse
- Individual offices or premises of business partners.

District Plan definition of a Kitchen:

Means any space, facilities and surfaces for the storage, rinsing preparation and/or cooking food, the washing of utensils and the disposal of waste water, including a food preparation bench, sink, oven, stove, hot-plate or separate hob, refrigerator, dish-washer and other kitchen appliances.