




Statement of Proposal

Revenue and Financing Policy

Consultation 28 March-29 April 2018

Version: To Council 13 December 2017

This is a proposal to review our Revenue and Financing Policy (Policy) under the Local Government Act 2002 (LGA). We are proposing some amendments to the Policy and asking the community for submissions to assess support/objections so any alterations can be considered before Council adopt the Policy and it come into effect on 1 July 2018.

Background
In the interest of efficiency this Statement of Proposal (SOP), for the review of the Policy, is being undertaken alongside the Long Term Plan 2018-28. Council is consulting on the Policy using section 83 (special consultative procedure) of the LGA as this aligns with what we are required to do for the Long Term Plan 2018-28 consultation. This also covers the requirement to consult in a way that gives effect to the principals of consultation of the LGA.

The Policy must also be included within our Long Term Plan.

Purpose
The purpose of consultation is to assess public support/objections so any alterations can be considered before Council adopt the Policy.

What is the Policy?
The Policy aims to explain how we will fund the operating expenses and capital expenditure of our activities from the funding sources specified in the LGA 2002 and Local Government (Rating) Act 2002 (LGRA 2002), and provide predictability and certainty about our sources and levels of funding.

Reasons we review the Policy
The reasons for our Policy proposal are the result of the following statutory requirements:

- section 102(2)(a) of the LGA 2002 requires that we must have a Policy;
- sections 103(1) and 103(2) of the LGA 2002 set out the required contents of the Policy;
- clause 10 of schedule 1 to the LGA 2002 requires that the Policy be included in the Long Term Plan.

What are the key changes to the Policy?
<u>Community outcomes</u>
Early on in the development of the Long Term Plan 2018-28, Council reviewed its community outcomes, which form the basis of Council's vision for our community.
To do this we looked at:

- our existing community outcomes and vision to assess whether they are still relevant to the community needs, and whether they matched with Council's areas of focus and aspirations.
- our issues and challenges
- our priorities for the future
- discussed our vision and outcomes with the Te Manawhenua Forum Mo Matamata-Piako

The outcome of this process was a new 'strategic direction', which is outlined below. As part of the review of the Revenue and Finance Policy we have updated the community outcomes to which the activity primarily contributes.

<u>Funding sources and ratios</u>
One change has been proposed to the funding sources and the amount of funding we expect to receive from these sources.

Currently Council has indicated a policy to collect funding for the Solid Waste activity as follows:

Activity	**Funding**
Waste management facilities	General rates 10-20% Fees and charges 80-90%

Kerbside collection services	Targeted rate on uniform basis for serviced properties 100%

However, in order to align Council's revenue with this policy there is a need to shift some funding to the general rate and increase the revenue generated by the Refuse Transfer Stations.

In addition, Council has proposed to change the manner in which rubbish bags are supplied to the community. As a result of this last change it is proposed that revenue for the Solid Waste Activity will be funded as follows:

- General rate19%-25%
- Kerbside Collection - targeted rate11%-14% on a uniform basis for serviced properties
- Fees and Charges 64%-73%

This change is in alignment with Council's consideration of the legal requirements for its Revenue and Finance Policy as follows. The analytical process is a sequential two-step process. The first step includes consideration at an activity level the rationale for service delivery, the beneficiary pays principle, the exacerbator pays principle, inter-generational equity, and the costs and benefits of separate funding. The second step of the analysis involves consideration of the results of the first step and their impact on community interests.

Exacerbator issues	Individuals generate waste and through their actions or inaction can significantly impact the waste volume. Some activities generate hazardous wastes or large volumes of waste	Individuals generate waste and through their actions or inaction can significantly impact the waste volume
Transparency and accountability	User charges for the use of waste management facilities is transparent and promotes accountability on waste generators	Targeted rate for properties to which Council is prepared to provide collection, promotes transparency and accountability linking a service provided to a specific Council rate
Overall impact on social, environmental and cultural wellbeing of the district	Selected funding sources assist with the achievement of the desired outcomes Council's ability to use general rate funding acknowledges the wider community benefits generates from the activity	Selected funding sources assist with the achievement of the desired outcomes.

Analysis of reasonably practicable options – Solid Waste

<u>Current approach (Option 1) – please note figures are approximate</u>
Currently urban rate payers pay a targeted rate for waste and recycling collection. This is a lump sum which pays for all the waste services however the operation of waste management services (transfer station) is currently subsidised by the targeted rate. This is inconsistent with the current Revenue and Finance Policy.

Residents who receive waste and recycling kerbside collection pay for it through their rates. In the 2017/18 financial year residents paid $153.08 through their rates for this service. Rate payers currently receive a voucher for 52 rubbish bags per year so they can collect rubbish bags once a year from the nearest Council office. If residents need more bags they have to purchase them from a Council office or retailer for $3 each. Vouchers are supplied to rental agencies/property managers who are responsible for passing the rubbish bags onto tenants.

Our current approach is for cost of the rubbish bags is paid through rates (52 bags supplied). The rates divided by 52 approximately equals the cost of each rubbish bag ($3). The rates people pay for rubbish services is made up of the actual cost of the rubbish bag itself, the kerbside collection service, disposal, recycling pick-up, waste services such as transfer stations, education programmes and GST.

The key advantages and disadvantages of the current approach is as follows:

Advantages	Disadvantages
• Council retains control over the price of rubbish bags, this means residents benefit from the cheaper contract rates that Council can get for collecting rubbish over the whole district; • Council can monitor waste disposal and whether we are reducing the amount of waste going to landfill; • The community understands how the present system works; • Tenants don't have to pay directly for their own rubbish bags.	• Residents would continue paying for a minimum of 52 rubbish bags, whether they use them or not; • There is no incentive for urban residents to reduce their waste (i.e. you don't have the opportunity to save money by reducing the number of rubbish bags you use); • Because there is no incentive, it is unlikely that we would see a reduction in waste going to landfills (so this option does not align with the Strategy); • Landlords have to pay through their rates for rubbish bags for their tenants; • Tenants have to rely on landlords to forward rubbish bags to them, or buy their own; • This distribution system is inefficient, as Council has to employ additional temporary staff to distribute rubbish bags at Council offices.

Changing the funding system (Option 2) – please note figures are approximate
Council would stop distributing rubbish bags from Council offices once a year to rate payers who receive waste and recycling kerbside collection. This means urban residents would no longer receive a voucher for 52 rubbish bags per year. They would however continue to receive the same level of service from this activity. People would need to buy official rubbish bags from retail outlets (such as supermarkets).

Based on an assumption of a 70% uptake, as shown in the table below Council would reduce the rates for waste from approximately $153 to $29.00 per year. Residents would then need to purchase official rubbish bags yourself through retail outlets (such as supermarkets). Staff estimate the cost of individual rubbish bags would be $2.00 at the supermarket. The remaining rate would cover the cost of kerbside collection of rubbish bags once a week.

This would mean if a person bought 52 rubbish bags at $2.00 (total $104.00) and paid the residual rate of $29.00 this would be a total of $133.00.

total net cost of service $ 1,000,000.00	bag cost	100%	90% uptake	80% uptake	70% uptake	60 % uptake
bags purchased and distributed 510000	$ 3.00	$ 1,530,000.00	$ 1,377,000.00	$ 1,224,000.00	$1,071,000.00	$ 918,000.00
	$ 2.50	$ 1,275,000.00	$ 1,147,500.00	$ 1,020,000.00	$ 892,500.00	$765,000.00
	$ 2.00	$1,020,000.00	$ 918,000.00	$ 816,000.00	$ 714,000.00	$ 612,000.00
	$ 1.75	$ 892,500.00	$ 803,250.00	$ 714,000.00	$ 624,750.00	$ 535,500.00
	$ 1.50	$ 765,000.00	$ 688,500.00	$ 612,000.00	$ 535,500.00	$ 459,000.00
Targeted rate funding required	bag cost	100%	90% uptake	80% uptake	70% uptake	60 % uptake
	$3.00	-$ 530,000.00	-$ 377,000.00	-$ 224,000.00	-$ 71,000.00	$ 82,000.00
	$ 2.50	-$ 275,000.00	-$ 147,500.00	-$ 20,000.00	$ 107,500.00	$ 235,000.00
	$ 2.00	-$ 20,000.00	$ 82,000.00	$ 184,000.00	$ 286,000.00	$ 388,000.00
	$ 1.75	$ 107,500.00	$ 196,750.00	$ 286,000.00	$ 375,250.00	$ 464,500.00
	$ 1.50	$ 235,000.00	$ 311,500.00	$ 388,000.00	$ 464,500.00	$ 541,000.00
Targeted Rate	bag cost	100%	90% uptake	80% uptake	70% uptake	60 % uptake
	$ 3.00	-$ 54.36	-$ 38.67	-$ 22.97	-$ 7.28	$ 8.41
	$ 2.50	-$ 28.21	-$ 15.13	-$ 2.05	$11.03	$ 24.10
	$ 2.00	-$ 2.05	$ 8.41	$ 18.87	$ 29.33	$ 39.79
	$ 1.75	$ 11.03	$ 20.18	$ 29.33	$ 38.49	$ 47.64
	$ 1.50	$ 24.10	$ 31.95	$ 39.79	$ 47.64	$ 55.49

Council would control the price of rubbish bags by making them available to purchase at the Council offices. This is the same method used by Thames-Coromandel District Council, Hauraki District Council, and the majority of other councils in New Zealand. Council would be aiming to recover $1 million from the combination of bag sales and the residual rate to cover the kerbside service.

Total cost of Kerbside Service Total cost of Kerbside Service (this includes a portion of overheads)	$ 952,000.00
Estimated margin to supermarkets	$ 48,000.00

This proposal also assumes income broken down as follows – importantly this assumes that the Council transfer stations fees will increase to reflect more of the true cost of waste disposal at these sites by approximately $150,000 and a shift of approximately $100,000 of costs to the general rate to more appropriately reflect the public good of some aspects of the service such as CBD rubbish collection.

Rates and rubbish bags	$ 1,000,000.00
RTS income	$ 560,000.00
Share of levy (minimisation)	$ 112,000.00
general rate	$ 650,000.00
Total income (approx.)	**$ 2,322,000.00**

So what would be covered by the general rate?

Waste Management Indirect Costs	$ 2,708.00
Waste Management Non Routine Projects	$ 70,600.00
TA After Care Landfill Interest	$ 47,453.00
KVS & Plant Street collections	$ 130,000.00
Overheads	$ 210,000.00
RTS Subsidy from targeted rate	$ 129,500.00
General operational costs	$ 60,000.00

Total	$ 650,000(approx.)

Assuming 70% uptake means that Council is assuming that we will sell 70% of the number of bags (more or less) that are currently distributed each year. If Council achieve more than this target then there will be a surplus.

total net cost of service $ 1,000,000.00	**100% uptake**	**90% uptake**	**80% uptake**	**70% uptake**	**60 % uptake**
bags purchased and distributed 510,000 income	$ 1,020,000.00	$918,000.00	$816,000.00	$714,000.00	$612,000.00
Targeted rate funding set	$ 388,000.00	$ 388,000.00	$388,000.00	$388,000.00	$388,000.00
Total income	$1,408,000.00	$1,306,000.00	$1,204,000.00	$1,102,000.00	$1,000,000.00
Surplus/Shortfall	$408,000.00	$306,000.00	$204,000.00	$102,000.00	$ -

Council has indicated the key driver of change to the rubbish bag system is to encourage waste minimisation. By shifting to a system where people need to buy their own rubbish bags it may reduce the waste sent to landfill. Evidence from other Council's suggest that this will be the case.

The key advantages and disadvantages of option 2 are as follows:

Advantages	**Disadvantages**
• Rates would be reduced and you would only pay for what you use; • Council can monitor waste disposal and whether we are reducing the amount of waste going to landfill; • This option should reduce the amount of waste going to landfill because it provides an incentive to reduce waste (if you reduce waste it will save residents money). Because we anticipate a reduction in waste going to land fill, this option aligns with the WMMP; • We won't have to pay for printing and postage of rubbish bag vouchers and temporary staff to distribute the bags; • Council retains control over the price of rubbish bag collection, this means you benefit from the cheaper contract rates that Council can get for collecting rubbish over the whole district; • Rubbish bags may be cheaper than the $3.00 currently charged by Council depending on the model adopted by Council; • Landlords would no longer need to forward rubbish bags to tenants.	• The cost of rubbish bags would no longer be covered by your rates; • Tenants may face increase in costs if landlords fail to pass rates savings on.

<u>User-pays vs. Rates philosophy</u>

The proposal to change the way the refuse bags are delivered and charged for is a direct move to user-pays but also brings about more flexibility into the system. Changing to the system builds in a certain amount of flexibility which the status quo does not allow allowing the community to have more control and the ability to save money by producing less waste. By shifting to a user pays system it is intended to build in financial incentives to reducing waste (i.e. the need to buy less bags and save money).

User-pays is a pricing approach based on the idea that those who do not use a service should not be obligated to pay for it. Under a user-pays system consumers pay directly for the cost of the goods or services they receive. A user-pays system is fundamentally a more transparent system, as it shifts the price of a service from being the lowest average cost per dwelling to a direct cost borne by the user. Since these users are often more conscious of consumption, user-pays can potentially act as a tool for waste minimisation efforts.

Currently urban rate-payers pay a targeted rate which covers the cost of supplying and collecting rubbish bags. Council presently operates a uniform annual targeted rate for the waste services. Because the price of rubbish bags is included in the rates it is essentially a ‘hidden cost’. The pricing method currently used involves assessing the full costs of providing waste services and charging this amount through rates. Theoretically, with a uniform charge [i.e. targeted rate] there is no incentive to use less of a good or service because the cost has been paid through rates. If there is an increase in the cost of waste collection and disposal there will be a corresponding increase in rates.

Costs and funding options

The costs and funding options are set out above.

Alignment with other Council’s

If Council decide to change the distribution and charging system then there is systematic alignment with our neighbouring Councils who currently use a similar system to option 2 including Thames-Coromandel and Hauraki District Council.

Analysis of reasonably practicable options – the Policy

In preparing the Policy as a whole we have considered three broad options and we would like your thoughts on what we should do. The Policy itself sets out in detail the considerations we have made in relation to sections 102 and 103 of the LGA 2002, however in terms of our overall funding we have three key options:

Option 1 – Adopt the Policy

Council would adopt the Policies as they have been proposed.

Advantages	Disadvantages
Allows us to recover costs for new services and facilities more directly from the user.	Some fees may increase significantly as the less rates funding is used to pay for these activities.
	Increased fees and charges will mean increased costs to those in the community that use the affected services and may discourage usage or development.

Option 2 - Status quo

The Policies would remain the same as present.

Advantages	Disadvantages
The public are familiar with current Policy	These will not reflect our the activities names or the way we allocate funding under our new

	structure in the Long Term Plan.

Option 3
We would decrease our reliance on fees and charges, development contributions and move towards a more rates-based system whereby rates fund services and facilities.

Advantages	Disadvantages
The cost of services and facilities is spread over all ratepayers.	We will need to recover our costs through rates increases.

Statutory requirements and Policy Considerations
We are required under the Local Government Act 2002 ("LGA 2002") to adopt a Revenue and Financing Policy ("Policy").

Determining funding needs
The decision-making process required to adopt our Policy are set out in the LGA 2002, sections 76 to 82.

In essence the process involves determining the activities that should be undertaken and the sources of funding that are most appropriate having regard for:

- in relation to each activity to be funded (under section 101(3)), the community outcome to which the activity primarily contributes;
- the distribution of benefits between the community as a whole, any identifiable part of the community and individuals;
- the period in or over which those benefits are expected to occur;
- the extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity;
- the costs and benefits including consequences for transparency and accountability of funding the activity distinctly from other activities; and
- the overall impact of any allocation of liability for revenue needs on the current and future social, economic, environmental and cultural interests of the community.

Section 102 Funding and financial policies
(1) A local authority must, in order to provide predictability and certainty about sources and levels of funding, adopt the funding and financial policies listed in subsection 2.

(2) The policies are—
(a) a revenue and financing policy;

(4) A local authority—
(a) must consult on a draft policy in a manner that gives effect to the requirements of section 82 before adopting a policy under this section:
(b) may amend a policy adopted under this section at any time after consulting on the proposed amendments in a manner that gives effect to the requirements of section 82.

Section 103 Revenue and Financing Policy:
(1) A policy adopted under section 102(1) must state—
(a) the local authority's policies in respect of the funding of operating expenses from the sources listed in subsection(2); and
(b) the local authority's policies in respect of the funding of capital expenditure from the sources listed in subsection(2).

(2) The sources referred to in subsection (1) are as follows:

- *(a) general rates, including—*
  - *(i) choice of valuation system; and*
  - *(ii) differential rating; and*
  - *(iii) uniform annual general charges:*
- *(b) targeted rates:*
- *(ba) lump sum contributions:*
- *(c) fees and charges:*
- *(d) interest and dividends from investments:*
- *(e) borrowing:*
- *(f) proceeds from asset sales:*
- *(g) development contributions:*
- *(h) financial contributions under the Resource Management Act 1991:*
- *(i) grants and subsidies:*
- *(j) any other source.*

(3) A policy adopted under section 102(1) must also show how the local authority has, in relation to the sources of funding identified in the policy, complied with section 101(3).

(4) If a local authority amends its revenue and financing policy under section 93(4), only a significant amendment to the policy is required to be audited in accordance with sections 93D(4) and 94.

<u>Economic Concepts</u>

At their most basic level, funding and financial policies show who pays, for what, when. The Policy is a device for recording and explaining the decisions we have made regarding the funding of our activities. Transparency in this document is especially important to demonstrate the link between dollars and value to the ratepayer.

Much of the Policy refers to the considerations in section 101(3) of the LGA 2002, and our application of those considerations. The analytical process is a sequential two step process. The first step includes consideration at an activity level of the rationale for service delivery, the beneficiary pays principle, the exacerbator pays principle, inter-generational equity, and the costs and benefits of separate funding. The second step of the analysis involves consideration of the results of the first step and their impact on community interests.

A clear rationale for service delivery is a vital piece of information to have when working through the section 101(3)(a) analysis. Knowing why we are delivering the service can help sort out who benefits, when they benefit, and who any of the exacerbators are, as well as obtaining some idea of what impacts on community interests might arise from the way we fund a service

In considering the Policy and how we propose to structure its rates, some useful economic concepts to keep in mind are:

- *incidence* – the distribution of the burden of rates. Two key things to distinguish are the legal incidence of the tax (who gets the bill) and the economic incidence (from whose pocket the money eventually comes)
- *the difference between income and wealth* – income is a flow concept. It measures the amount of money an individual receives from work or investment over a set period of time. Wealth, on the other hand is a stock concept and measures the level of financial and non-financial assets an individual has. Rates are a tax on one element of wealth
- *affordability, ability to pay, and willingness to pay* – this is the difference between ‘can’t pay’ and ‘don’t want to pay’. Affordability is a measure an individual’s true capacity to meet their contribution to community services. Willingness to pay relates more to the value an individual thinks they receive from council services

- *efficiency* – the degree to which local authority funding requirements affect production and consumption decisions
- *equity* – very much a subjective concept, equity relates to the 'fairness' of certain decisions
- *public/private goods* – a *public* good is an activity or service that is both non-rival (my consumption does not interfere with yours) and non-excludable (I cannot be prevented from consuming the service). Common examples in local government are civil defence and various planning functions. A private good is both rival and excludable.

<u>Our Rating Structure</u>
Legislation gives us four broad rating tools that can be used to set rates.

The General Rate
The general rate is a tool for funding those activities where we have decided that all or part of the cost of a particular activity should be funded by the community as a whole. We have the choice of one of three bases for setting a value-based general rate. These are land (unimproved value), capital value (land and improvements) or annual value (either rentable values or five percent of the capital value).

Capital and annual value tend to be better proxies for ability to pay and use of services than unimproved values. Capital and annual value are also thought to be less prone to sudden swings than unimproved values as location-based factors play a lesser role. On the other hand, to the extent that rates are a part of business cost structures, rating based on unimproved values can be more of an incentive for development. Annual value needs a large and active rental market to work effectively, and is not one of the more commonly used methods of apportioning the general rate.

We can use differential powers on our value-based rates i.e. charge one category of property a higher rate in the dollar than another. Differentials are a tool for altering the incidence of rates; they do not release new revenue in and of themselves. Use of differentials can create 'winners and losers' – it is therefore important that these policies are based on robust criteria.

We have in the past considered that general rates are the 'public good' component which is available to be enjoyed equally by the whole community. General rates also used to pick up short-falls in cost recovery. For example, using the libraries:
- the individual benefit is considered high,
- the community benefit considered medium
- general rate funds +80% as a significant increase in user fees will likely result in a drop-off in use

The Uniform Annual General Charge (UAGC)
The UAGC is a flat dollar charge per property, or separately used/inhabited part of a property. The UAGC is a device for mitigating the impact of high property values, it can also be used as a tool to shift the incidence of rates between groups of rate payers (for example rural vs. urban). It is a regressive tax (you pay the same amount regardless of income or wealth) – this is one reason why the legislation caps the use of this tool at 30%.

Targeted Rates
Targeted rates are devices for funding those activities where we have decided that:
- all or part of the cost of a particular activity should be met by particular groups of ratepayers; and/or
- there is some other advantage in funding the activity outside of the general rate.

We have access to a wide range of targeted rating powers including: property values (land value, capital value, annual value and the value of improvements). We can also set a targeted rate based on one or more of the following:

- a flat dollar charge;
- the number of separately used or inhabited parts of a rating unit;
- the number of water closets and urinals within the rating unit (pan charges);
- the number of connections the rating unit has to local authority reticulation;
- the extent of provision of any service to the rating unit by the local authority (where this is capable of objective measure and independent verification);
- the total land area of the rating unit;
- the total land area within the rating unit that is sealed, paved or built upon;
- the total area of land within the rating unit that is protected by any facility provided by a local authority; or
- the total area of floor space within the rating unit.

In addition to the above, we can set a targeted rate for water consumption based on the volume of water consumption (water metering).

We also can set:

- more than one targeted rate to fund a particular activity (for example, many rural local authorities with more than one water or sewage scheme set a rate for each scheme, some city councils charge a base water supply rate and an additional fire protection rate to fund water supply);
- a targeted rate to fund more than one activity (targeted works and services rates are a common example of this);
- a targeted rate over only some defined categories of property (such as a CBD rate for security patrols, street-cleaning or development or a tourism rate over commercial property). The bases for constructing the categories are defined in Schedule Two of the LGRA.
- a differential targeted rate – provided that the basis for constructing the categories is one of the matters listed in schedule two of the LGRA
- targeted rates using combinations of factors (a not uncommon use is to set a flat dollar charge and a value based rate)
- including a rate that uses different factors for different categories of property (so for example a targeted rate that is set on the basis of a flat dollar charge for residential property, a value based rate for commercial property and an area based rate for rural property)

Non-Rate Funding Tools
We also have the following non-rate funding tools available to us:

- user charges – a variety of powers exist, some set maxima on the levels of fees, others prescribe charging methods (for example dog registration fees);
- development contributions – a tool for recovering the capital costs that are imposed by growth from development;
- revenue from investments;
- asset sales – for example the sale of surplus land; and
- funding from third parties (including but not limited to central government – for example subsidies for roading).

Proposed Policy – from draft to adoption
The views of the community are vital to our success. Therefore, we would like to invite the community to provide submissions on the proposed amendments to the policies to assist us in the decision making process.

The submission process

Process	Date
Council approve statement of proposal and Revenue and Financing Policy for public consultation	13 December 2017
Consult the community (alongside the Long Term Plan 2018-28 and various policies)	28 March – 29 April 2018
Council hearing (volume of submitters will determine if the meeting is required to run for both days)	16 May & 17 May 2018 (if required)
Submitters to be advised of outcome of hearing	18 May-22 June 2018
Adopt Policy	27 June 2018
Policy come into effect	1 July 2018

Where can I find more information?
You can download the Revenue and Financing Policy, Long Term Plan 2018-28 or any of the other documents at www.mpdc.govt.nz and you can view a copy of these documents at our offices or libraries.

How can I have my say?
We actively encourage the community to contribute to the formation of these important documents and it is easy to have your say. Simply make a submission on any/all draft documents (Policies on the Remission and Postponement of Rates, Long Term Plan 2018-28 or any of the other documents) and return it to us by 29 April 2018.

You can make a submission:

Online - through our website at www.mpdc.govt.nz
Email - submissions@mpdc.govt.nz
Fax - 07 884 8865
Written - forms are available at any of our offices or libraries, or you can simply write your submission as a letter and either drop if off at one of our offices or
post it to: Submissions
PO Box 266
Te Aroha 3342

Note: Please be aware that submissions made to Council are public information. Your submission will be used and reproduced for purposes such as reports to Councillors, which are made available to the public and media.

If you advise in your submission that you wish to speak to your submission at the hearing on 16 May 2018, Council staff will contact you (please ensure to provide a day time contact) to arrange a time for you to speak at the meeting on 16 May 2018 (volume of submitters determines if the meeting will run 17 May also). If you advise on your submission assistance is required Council is able to offer assistance with special requirements such as New Zealand sign language and audio visual mechanisms.

Office and library locations

- Te Aroha Council Office: Kenrick Street Te Aroha
- Te Aroha Library: Rewi Street, Te Aroha
- Morrinsville Area Office or Library: Canada Street, Morrinsville
- Matamata Area Office or Library: Tainui Street, Matamata

Any questions?
We are here to help - so if you have any questions about the Policies or the submission process please let us know. Just call us on 07 884 0060 and let our friendly Customer Services staff know you have a question about the Policies on the Remissions and Postponement of Rates.

You must have your submission back to Council by 5pm 29 April 2018.