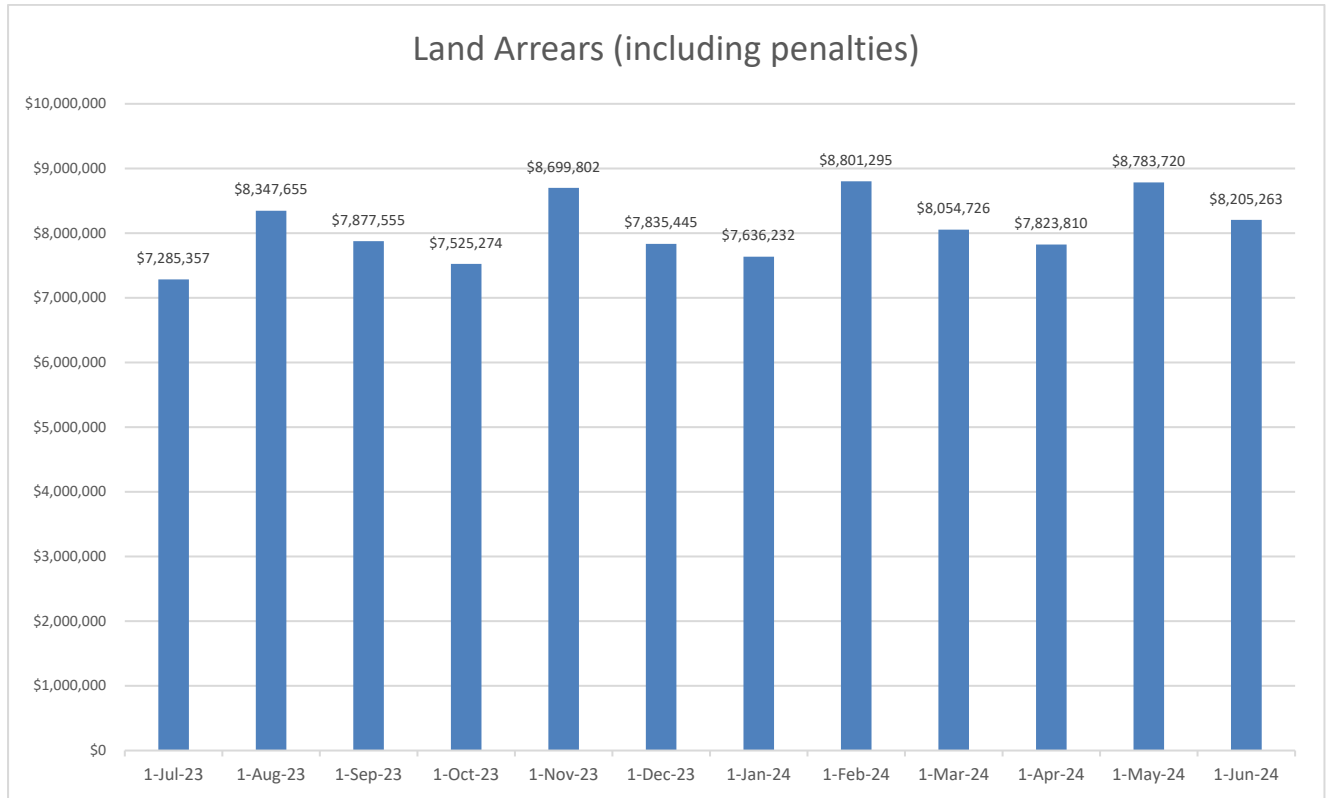


# Land Rates Arrears 2023/24

The 2023/24 year started with an overall land arrears balance (inclusive of penalties) of \$7,493,835 and it ended with a balance of \$8,205,263. Indicating an overall increase of \$711,428, a 9.49% increase from the end of the 2022/23 year.



The penalty balance applied is made up of:

- \$200,413 of P1 penalties – 10% applied quarterly to overdue invoice balance from 2023/24
- \$574,133 of P2 penalties - 10% applied annually to unpaid balance remaining from year ending 2022/23 at time of application

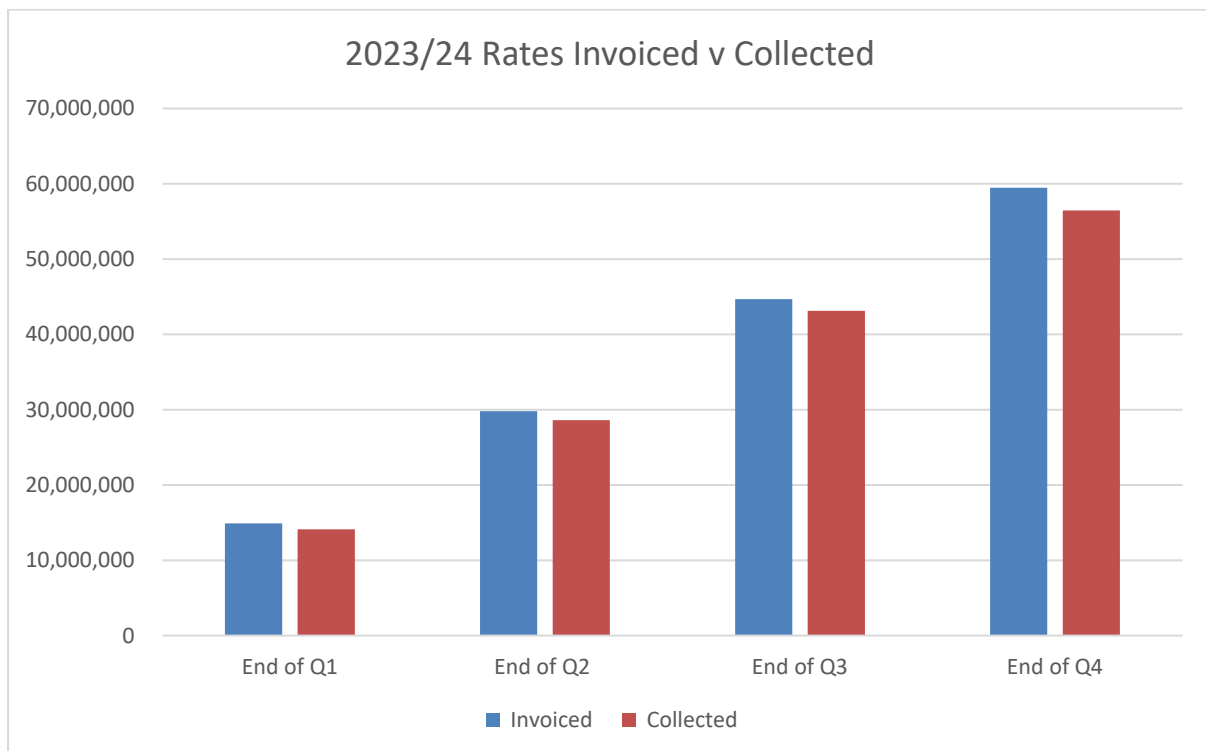
This compares to \$156,573 on P1 (28% increase) and \$571,982 on P2 (0.38% increase) from the 2022/23 year.

End of Year	Instalment Arrears	P1	P2
2024	\$1,905,988	\$200,143	\$574,133
2023	\$1,503,183	\$156,573	\$571,982

The collection rate (on newly invoiced balance) averaged 96.05% across the year, showing a decrease of 0.53% from the 2022/23 year (average of 96.58%).

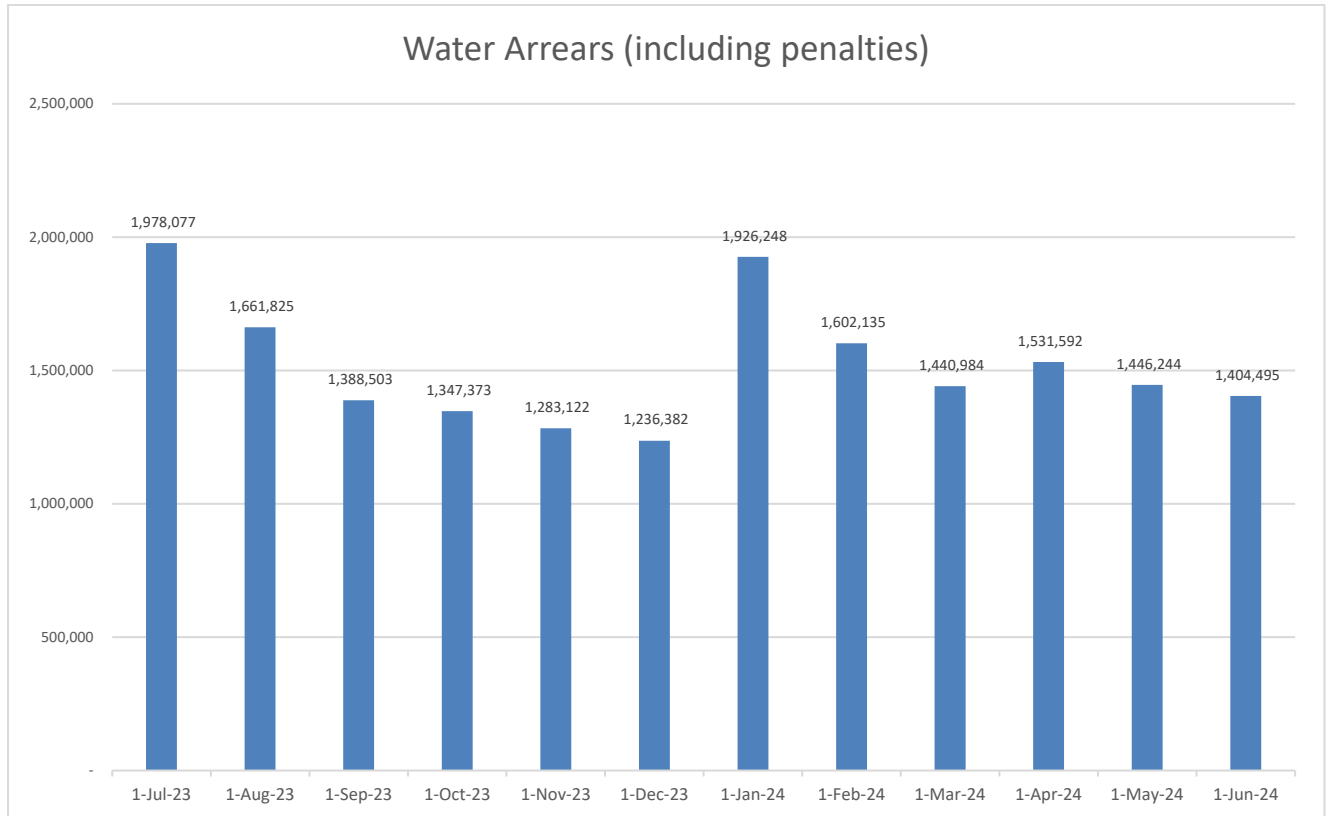
Of the \$59,473,388 invoiced for the 2023/24 year, \$57,567,400 was collected giving an overall collection rate of 96.8% on newly invoiced accounts. This shows a decrease of 0.43% from 2022/23 year (overall collection rate of 97.23%).

Percentage Collected	2024	2023
Q1 as at 30 September	94.76%	95.74%
Q2 as at 31 December	96.05%	96.48%
Q3 as at 31 March	96.57%	96.86%
Q4 as at 30 June	96.80%	97.23%



# Water Rates Arrears 2023/24

The 2023/24 year started with an overall Water arrears balance (inclusive of penalties) of \$1,283,925 and it ended with a balance of \$1,404,495. Indicating an overall increase of \$120,570, a 9.4% increase from the end of the 2022/23 year.



The invoice balance of \$1,272,355 is made up of:

- \$286,449 overdue invoice balance for 2023/24 year – a decrease of 10.2% from previous year (\$318,827 - 2022/23)
- \$985,906 overdue invoice balance remaining from prior years – an increase of 16.9% (\$843,680 remaining prior years)

The penalty balance of \$132,139 is made up of:

- \$50,177 of 10% penalties on overdue invoice balance for 2023/24 year - an increase of 1.36% from previous year (\$49,503 - 2022/23)
- \$81,962 balance from 10% penalties on overdue invoice balance remaining from prior years – an increase of 14% (\$71,915 remaining prior years)

Period Covered:

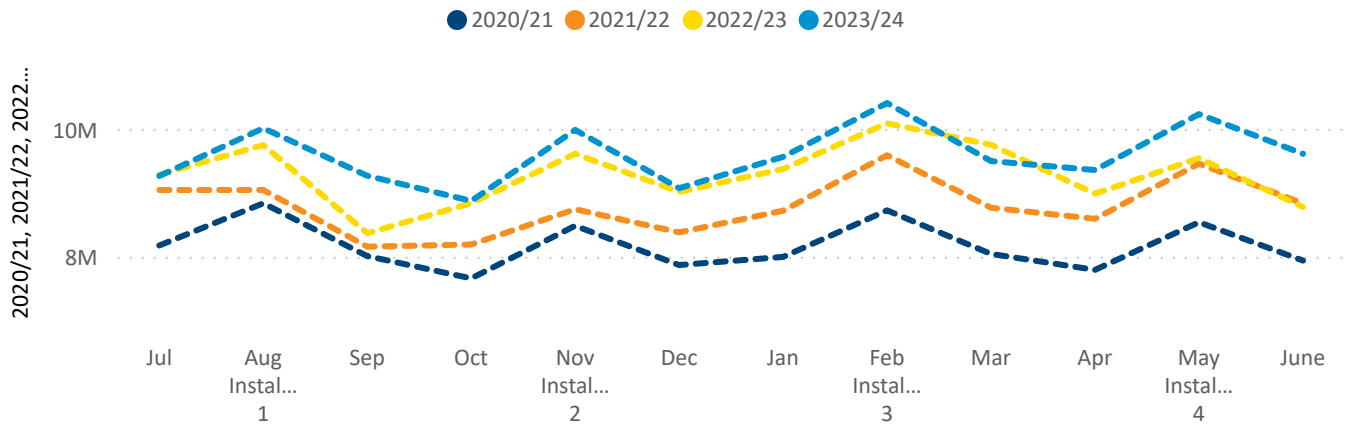
**Q4**

# RATES UPDATE



## Total Rates Arrears Land & Water

### Land and Water Arrears Comparison 2021 - 2024



End of month land and water rates debt comparison (NB inclusive of BOPRC debt and penalties applied 2020 - 2022)

### Land Rate Arrears at 30 June 2024

WDC Instalment	4,664,000
WDC P1 Penalties	470,272
WDC P2 Penalties	2,597,957
BOPRC Instalment	431,094
BOPRC P1 Penalties	41,939
<b>Total</b>	<b>8,205,263</b>

Māori Land	3,614,210
General Land	4,591,053
<b>Total</b>	<b>8,205,263</b>

Current rates debt has decreased by 9.5% in comparison to January 2023 (\$7,493,835)

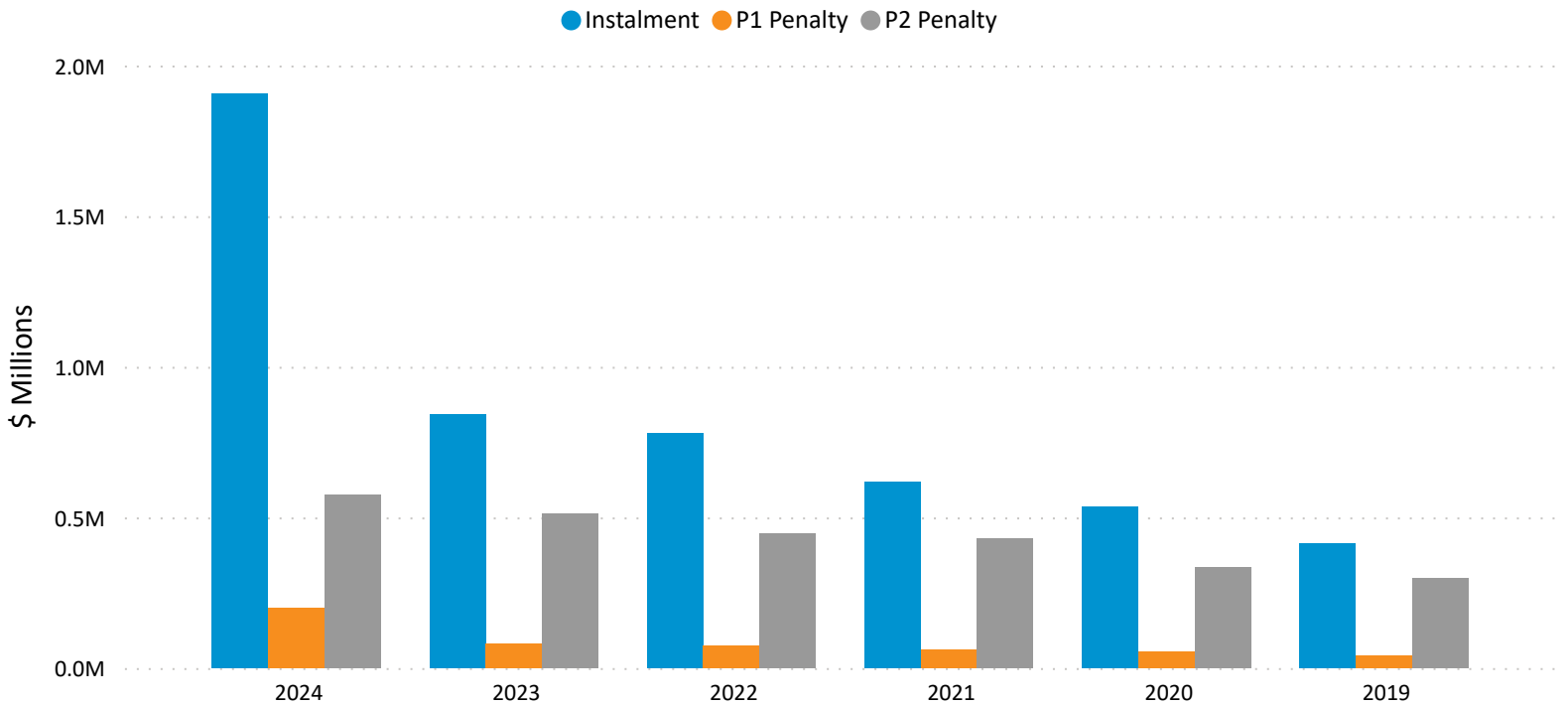
### Water Rates Arrears at 30 June 2024

Penalty	132,139
Read Invoice	1,272,355
<b>Total</b>	<b>1,404,495</b>



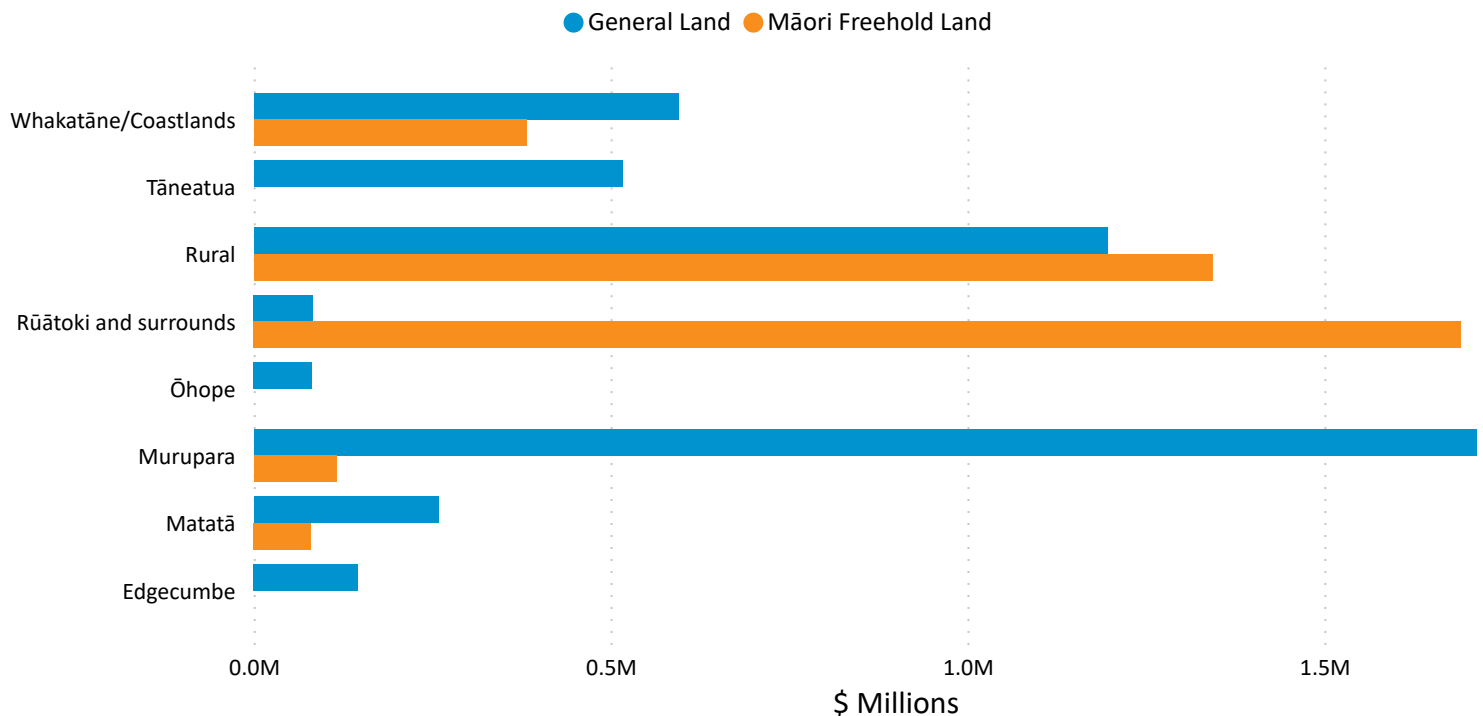
# Land Rates Arrears

## Land Rates Arrears Per Year at 30 June 2024



BOPRC rate arrears are no longer included from financial year 2023

## Land Rates Arrears by location at 30 June 2024



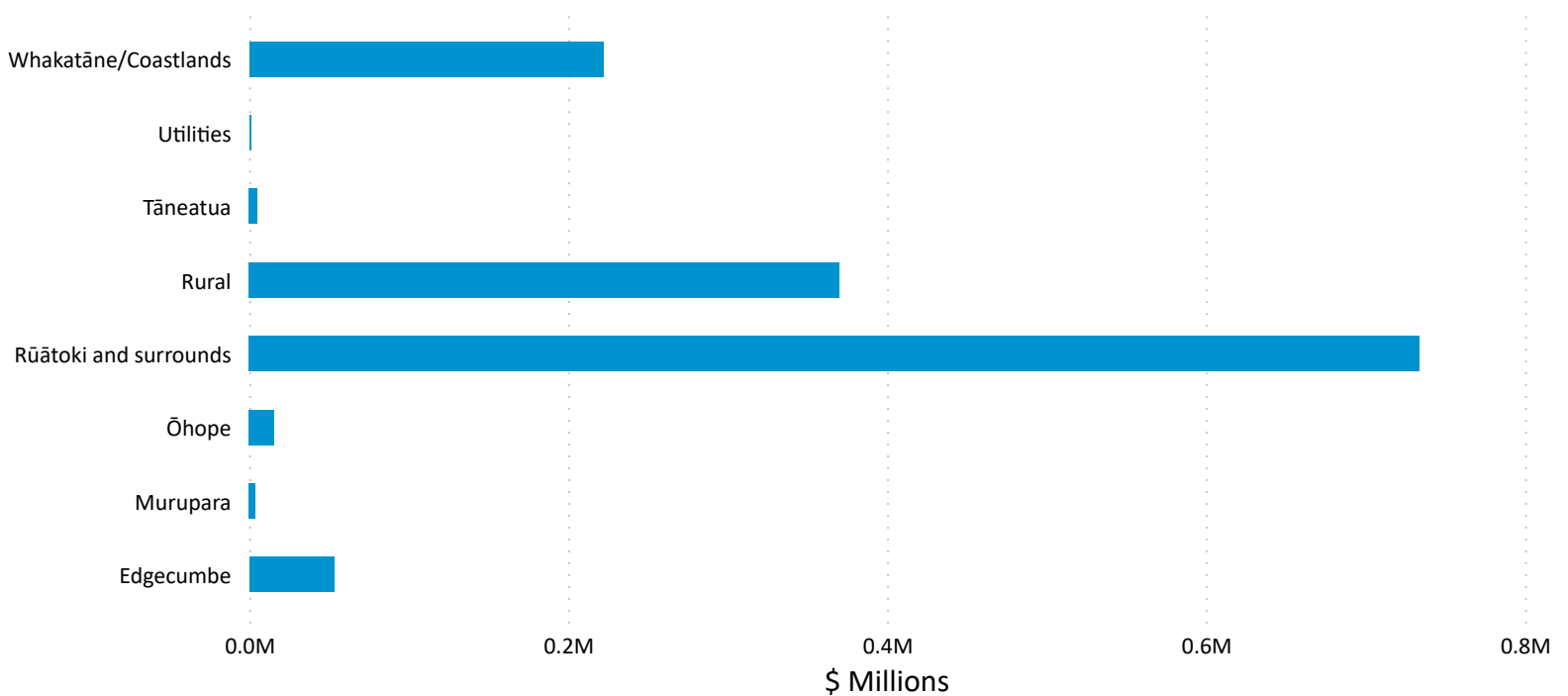


# Water Rates Arrears

## Water Rates Arrears Per Year at 30 June 2024

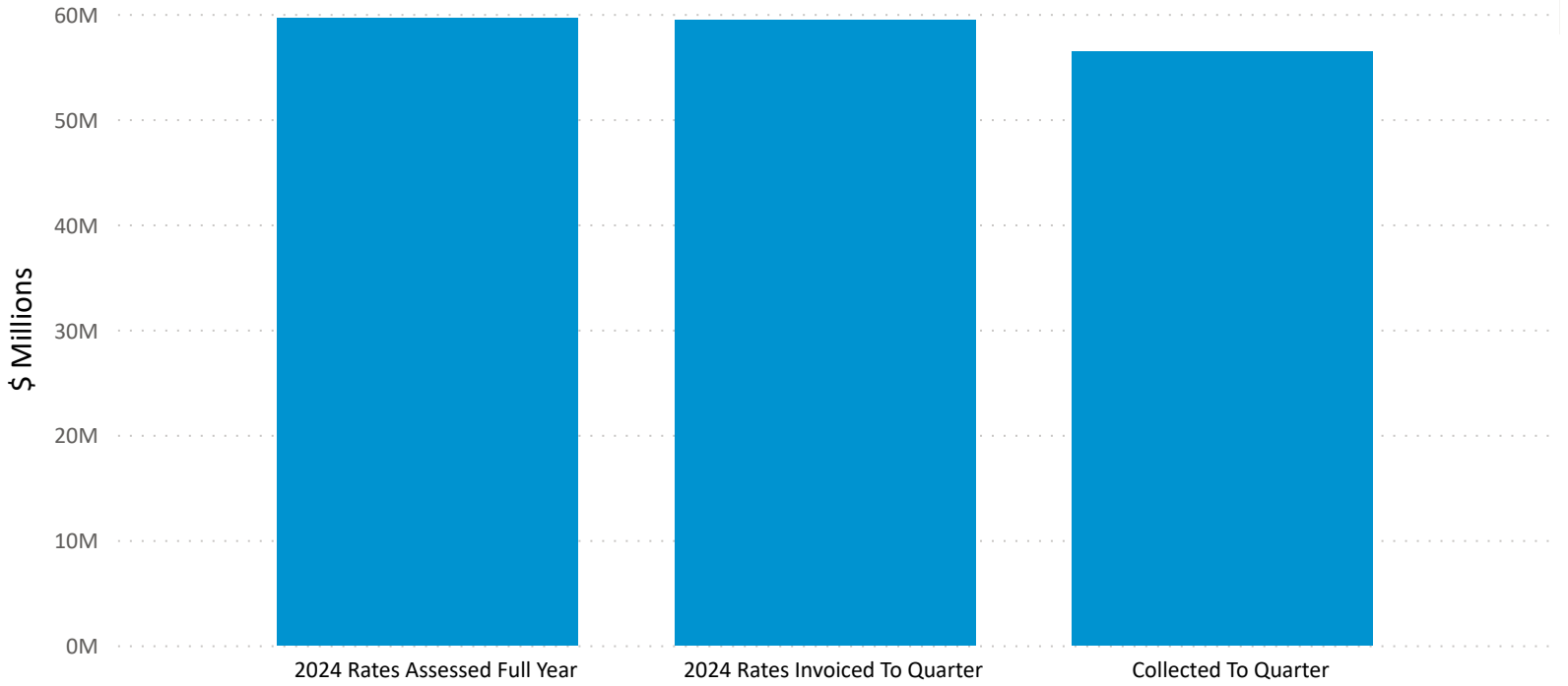
	2019	2020	2021	2022	2023	2024	Total
Read Invoice	92,693	127,086	187,940	243,799	334,388	286,449	1,272,355
Penalty	8,492	10,722	14,129	23,322	25,297	50,177	132,139
<b>Total</b>	<b>101,185</b>	<b>137,807</b>	<b>202,069</b>	<b>267,121</b>	<b>359,685</b>	<b>336,627</b>	<b>1,404,495</b>

## Water Rates Arrears by Location at 30 June 2024

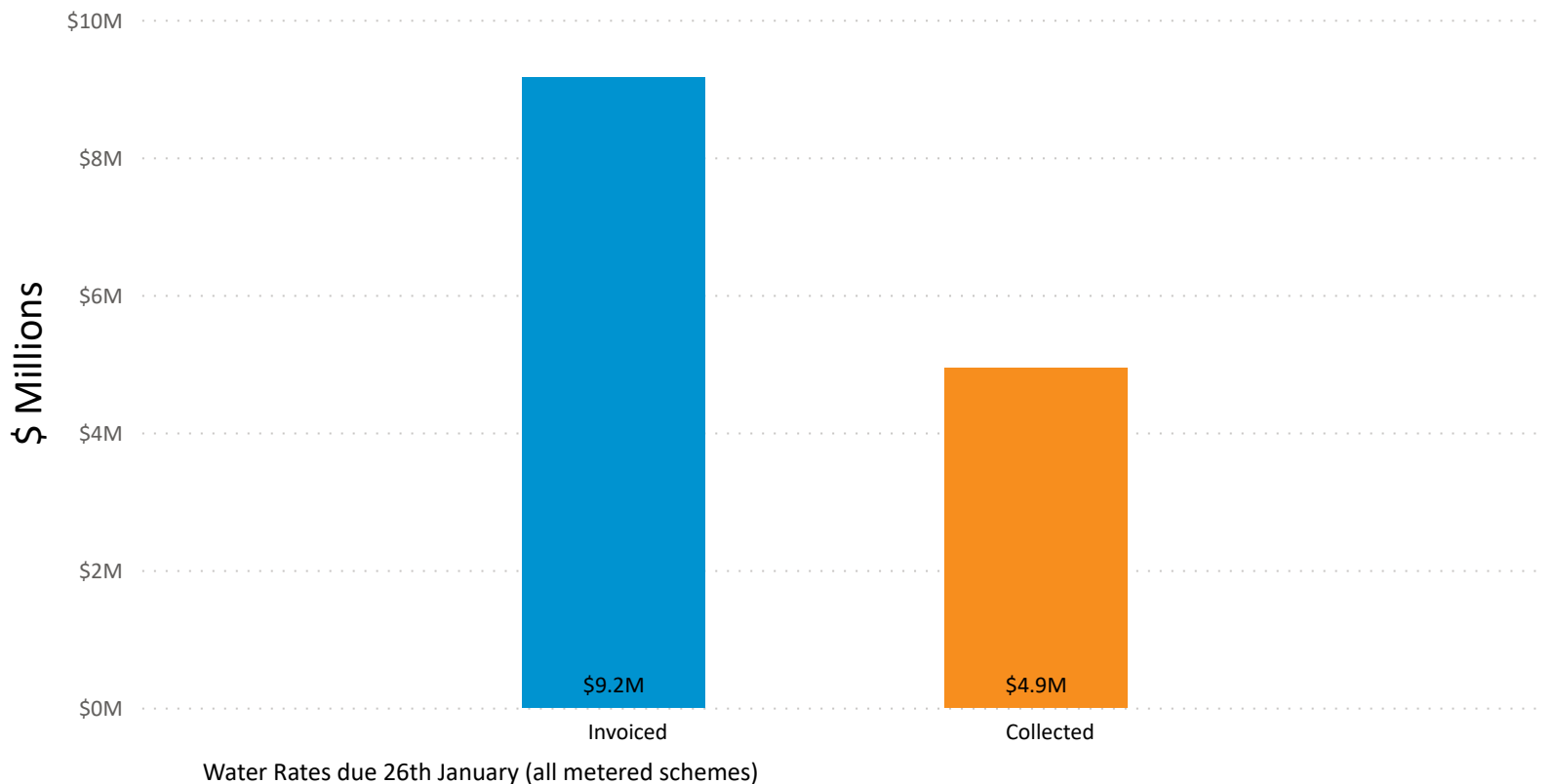




# Land Rates Invoiced and Collected 2024



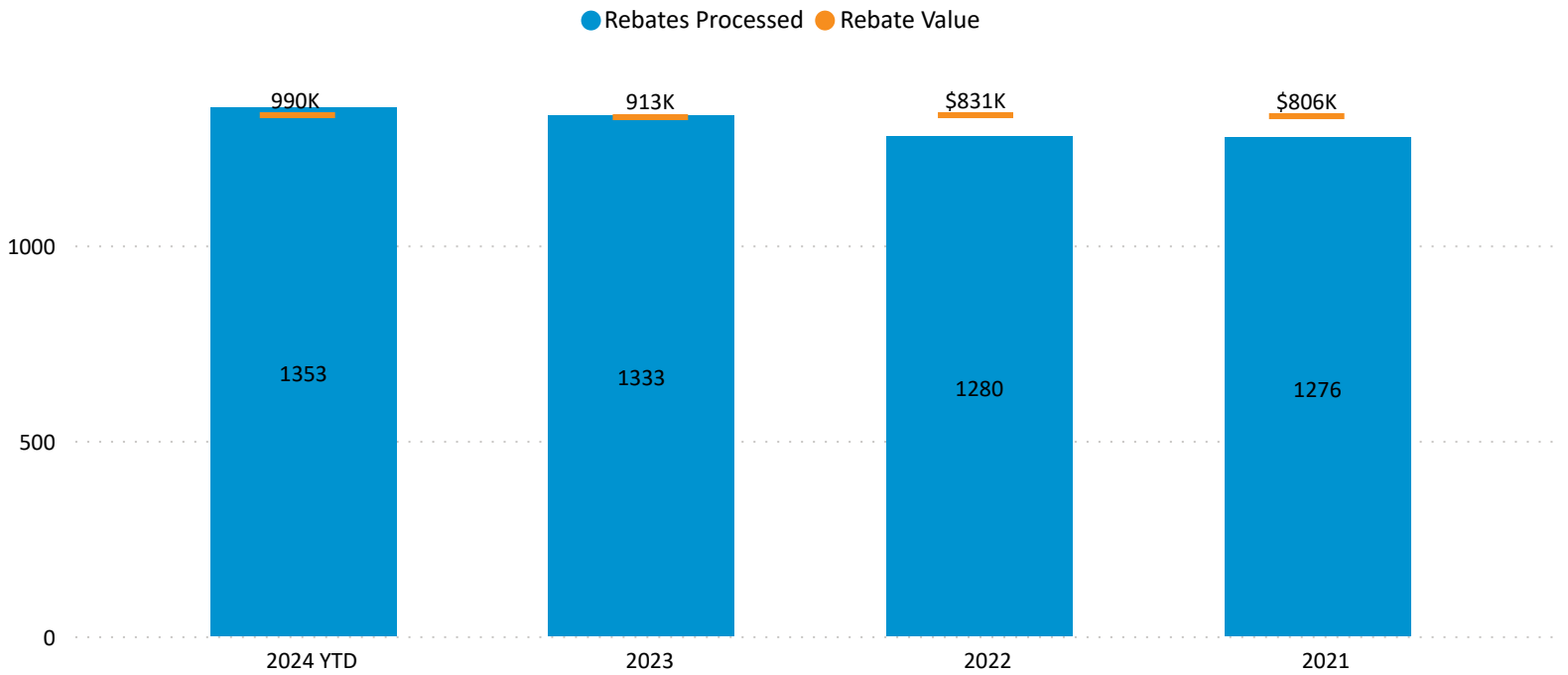
# Water Rates Invoiced and Collected 2024



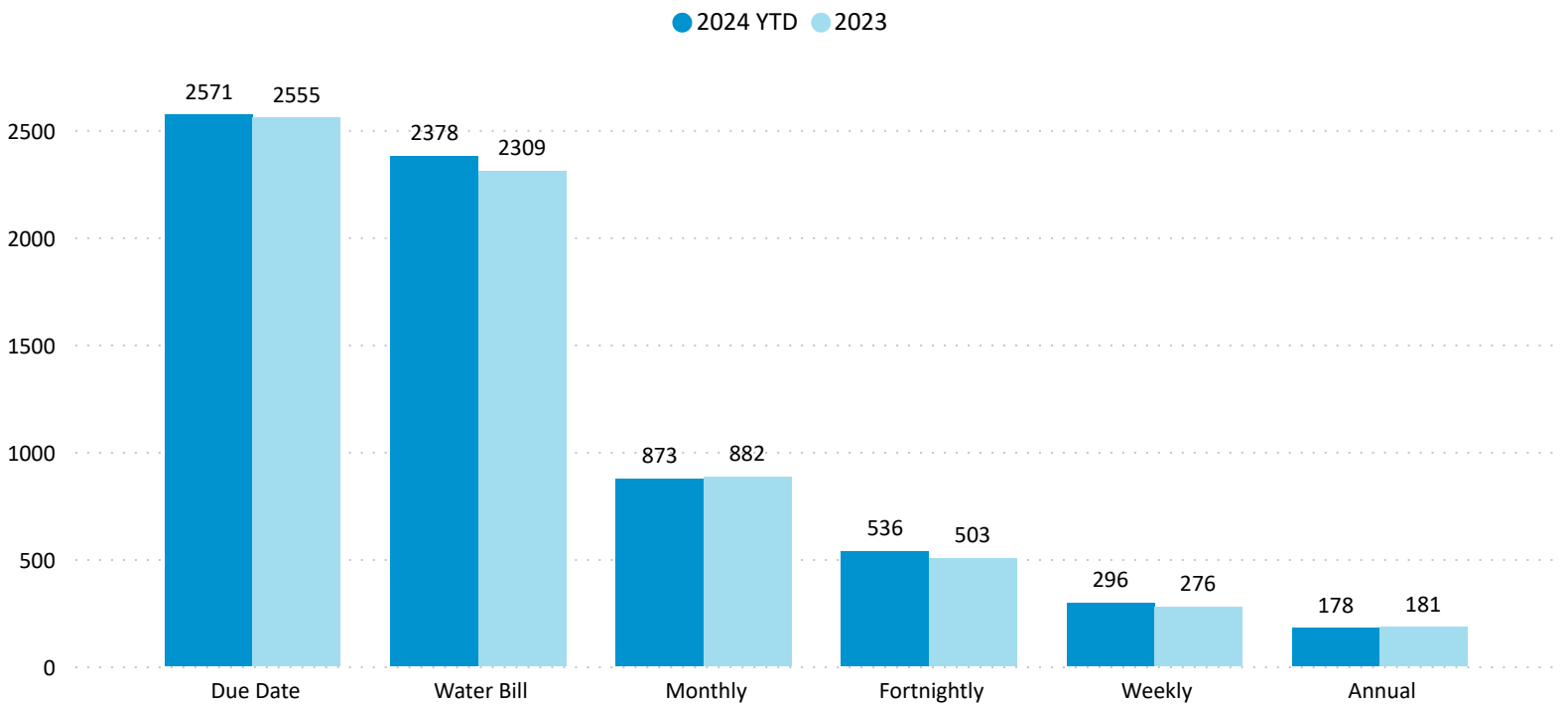


# Rates Rebates, Email opt-ins and Direct Debits

## Rates Rebates Processed 2021-2024



## Direct Debits Comparison 2023-2024



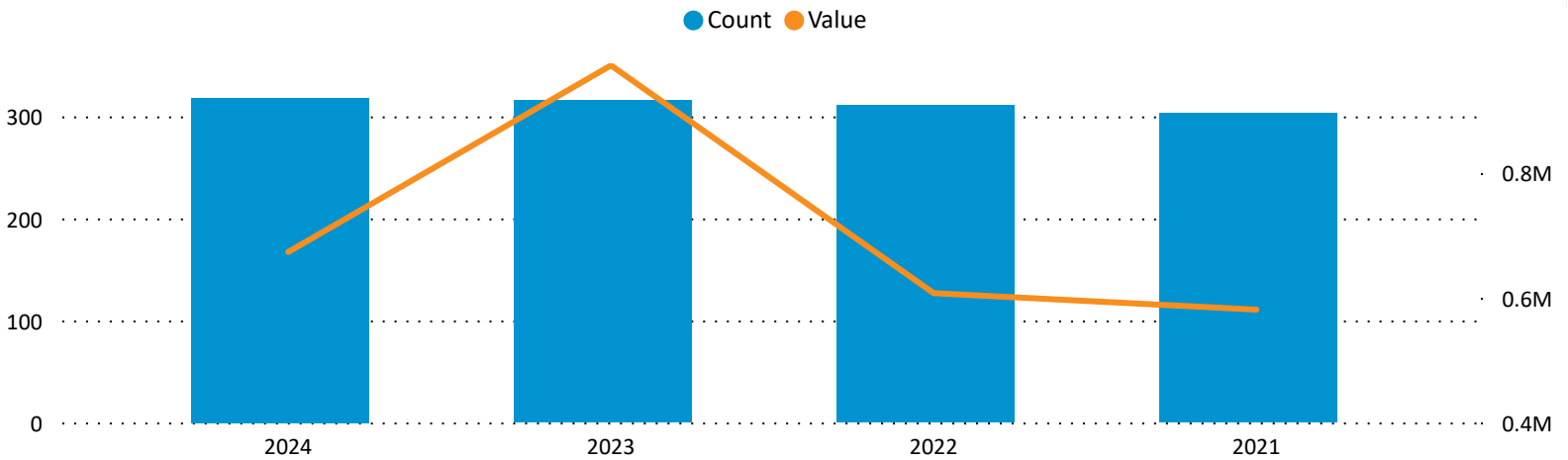
Note - Water billing direct debits are deducted due date only





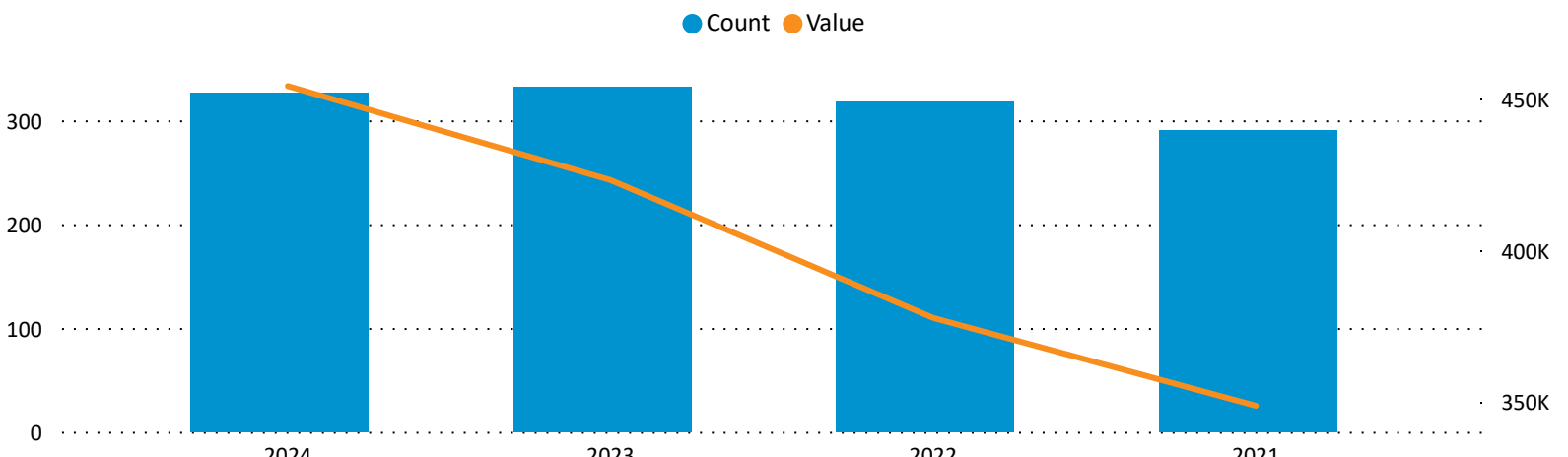
# Rates Remissions

## Statute Barred Write Offs



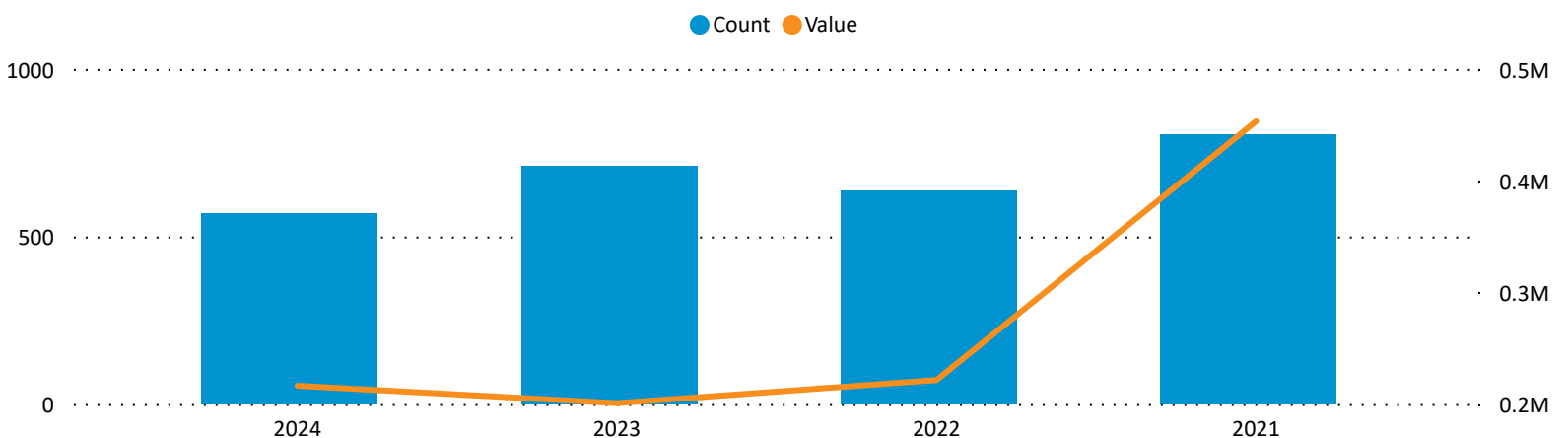
Statute barred debt is six year old debt unable to be recovered through the courts. Statute barred rates for 2018 processed on the 5 October 2023 includes BOPRC

## Remissions



Annual rates remissions for properties which have met the conditions and criteria in Whakatane District Council's Rates Remissions and Postponement policy.

## Ad-Hoc Remissions and Write Offs



Includes remissions and write-offs not processed through the instalment or statute barred process – e.g. penalties, calamity and corrections, including prior years, including BOPRC



## Rates Team Update

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- Rates 4th instalment penalty applied and reminder letters sent
- Large number of rebates processed (mailed out reminder for those unclaimed this year)
- Large number of MFL remissions processed (mailed out reminder for new FY renewals)
- Large number of leak remissions processed
- Large number of subdivisions and notice of change processed (end of year)
- Refunds processed
- Penalty remissions processed
- LTP work (rates resolution, remissions policies, alternative rates dates etc.)
- Recruitment for new Rates Officer underway