



Development Contributions Policy

Te Kaupapa Here Tāpaetanga Whakawhanake

1.0 INTRODUCTION – *Kupu Arataki*

This policy sets out what monetary contributions or contributions in the form of land are required when development occurs that will result in a growth-related impact.

Under the Local Government Act 2002, the Council is required to adopt a Development Contributions Policy to fund or partly fund capital projects from development contributions. This allows Council to adopt a framework to manage growth and ensure that its associated costs are attributed to those generating the impact on infrastructure and community facilities.

The Council first adopted a Development Contributions Policy in June 2004, and it has been regularly reviewed since. The current policy aligns with the 2024-34 Long Term Plan.

Development contributions under the Local Government Act are in addition to and need to be clearly separate contributions to financial contributions imposed as a condition of a resource consent under section 108 of the Resource Management Act 1991.

Development contributions taken by the Council under the Long Term Plan relate directly to the assumed cost of development on current and future community facilities.

2.0 PURPOSE – *Te Take*

Population and business growth create the need for new subdivisions and developments, and these add increased demand on the assets and services provided by the Council. As a result, significant investment in new or upgraded assets and services is required to meet the demands of growth.

The purpose of the development contributions provisions (and the need for a policy) is to ensure that a fair, equitable and proportionate share of the cost of the infrastructure required to meet growth demands over the long term, is funded by development contributions under the Local Government Act 2002.

The policy has been developed to meet the principles of the act that (amongst other principles) require development contributions to be required:

- If the effects or cumulative effects of developments will create or have created a requirement for the Council to provide or to have provided new or additional assets or assets of increased capacity.
- Once consideration has been given to the capacity life of the assets in a way that avoids over recovery of costs allocated to development contribution funding.
- Once consideration has been given to the persons who will benefit from the assets, including the community as a whole, as well as those who create the need for those assets.
- For or towards the purpose of the activity or the group of activities for which they were required, and for the benefit of the district or the part of the district where they were required.

3.0 APPLICATION OF THE POLICY – *Ngā Tōno*

The policy will apply to the type and/or location of development, where applications are received for:

- a) Resource consent (land use and subdivision consents); or
- b) Building consents; or
- c) Authorisations for service connection.

This policy applies to any applications received for resource consent, building consent or authorisations for service connections on or after 1 July 2024, for the type of activity or within a defined area as stipulated in this policy. The policy also applies if payment has not been received before this date based on an earlier assessment, with the Council reserving a right to reassess the development contribution based on this new policy.



4.0 PREAMBLE TO TE TURE WHENUA MĀORI ACT 1993 – Kupu Whakataki ki Te Ture Whenua Māori 1993

Section 102(3A) (a) of the Local Government Act 2002 states a development contributions policy must support the principles set out in the preamble to the Te Ture Whenua Māori Act 1993. That preamble reads:

Nā te mea i riro nā te Tiriti o Waitangi i motuhake ai te noho a te iwi me te Karauna: ā, nā te mea e tika ana kia whakaūtia anō te wairua o te wā i riro atu ai te kāwanatanga kia riro mai ai te mau tonu o te rangatiratanga e takoto nei i roto i te Tiriti o Waitangi: ā, nā te mea e tika ana kia mārama ko te whenua he taonga tuku iho e tino whakaaro nuitia ana e te iwi Māori, ā, nā tērā he whakahau kia mau tonu taua whenua ki te iwi nōna, ki ō rātou whānau, hapū hoki, a, a ki te whakangungu i ngā wāhi tapu hei whakamāmā i te nohotanga, i te whakahaeretanga, i te whakamahitanga o taua whenua hei painga mō te hunga nōna, mō ō rātou whānau, hapū hoki: ā, nā te mea e tika ana kia tū tonu he Kooti, ā, kia whakatakototia he tikanga hei āwhina i te iwi Māori kia taea ai ēnei kaupapa te whakatinana.

Whereas the Treaty of Waitangi established the special relationship between the Māori people and the Crown: And whereas it is desirable that the spirit of the exchange of kawanatanga for the protection of rangatiratanga embodied in the Treaty of Waitangi be reaffirmed: And whereas it is desirable to recognise that land is a taonga tuku iho of special significance to Māori

people and, for that reason, to promote the retention of that land in the hands of its owners, their whānau, and their hapū, and to protect wāhi tapu: and to facilitate the occupation, development, and utilisation of that land for the benefit of its owners, their whānau, and their hapū: And whereas it is desirable to maintain a court and to establish mechanisms to assist the Māori people to achieve the implementation of these principles.

The policy recognises land is a taonga tuku iho of special significance and the importance of retaining that land and facilitating its occupation, development and use for the benefit of its Māori owners, their whānau and hapū. This policy provides for greater flexibility in relation to the assessment of development contributions in relation to iwi/hapū and whānau seeking to occupy, develop and utilise land for the benefit of their owners, whānau and hapū. This policy will only apply to papakainga housing development on Māori land (as defined under the Te Ture Whenua Māori Land Act) as follows: Roading/ transportation development contributions; and water, wastewater and stormwater reticulated services where connection is proposed.

5.0 POPULATION AND LABOUR FORCE CHANGE

– *Ngā panonitanga ki te Taupori me te Hunga Mahi*

The policy has been informed by the report titled “Eastern Bay of Plenty Housing and Business Needs Research” by MRCagney (July and September 2023). The report identifies the following trends:

- Population is expected to grow by about 20 percent in the next 30 years across the Eastern Bay.
- Net migration was responsible for about 70 percent of population change between the period 2013 and 2020. While there is a positive natural increase in population, this rate is declining.
- The average household size is likely to remain at 2.6 to 2.7 people per household.
- While there is still a pattern of an aging population, it is moderated in the Whakatāne District by a younger Māori population.
- There is an increasing number of seasonal employer workers in the Eastern Bay.
- Employment is expected to grow by 21 percent over the next 30 years. Based on the 2023 assessment by Infometrics, the average number of employees of a business in the district is a modest 3.8, with 93 percent of all businesses employing 10 or fewer employees.
- Recent construction trends show that more is being built and that the typologies are changing, albeit at a moderate rate.

The report concludes that this will result in an additional 7,700 people by 2055 (38,300 in 2022 (base) to 46,000 in 2055).

For this Long Term Plan, it means that the population is likely to increase from 39,230 (est. 2024) to 42,618 by 2034 – an increase of 3,388 people, with an estimated additional 1,255 units of accommodation being needed over this period. For the purposes of this policy, 1,255 additional dwellings will be consented or built over the next ten years, with an additional 2,048 over the next 20 years. This is based on 14,950 existing dwellings in 2024, increasing to 16,998 by 2044.

The labour force is predicted to increase by 1,500 people between 2022 (base) and 2034, with 45 percent in commerce, 18 percent in heavy industry, 13 percent in light industry and 24 percent in other (rural based or intensification of existing business).

The building consent data for the last three years (2020/21, 2021/22, 2022/23) show there have been on average 84 building consents issued per year for new dwellings in the district, with the majority of these being built in the Whakatāne/ Ōhope (56.2 percent) and Rangitāiki (35 percent) Wards. These figures exclude a number of building consents issued for “pods” constructed in the district, but which may or may not have been located within the Whakatāne District.



5.0 POPULATION AND LABOUR FORCE CHANGE (continued) – Ngā panonitanga ki te Taupori me te Hunga Mahi

The level of development throughout the district is variable with the demand for new dwellings and new commercial investment higher in the north of the district, particularly in the urban areas of Whakatāne and Ōhope, and on the Rangitāiki Plains (Matatā/Otakiri, Onepū Springs, Te Teko Lakes and Thornton/Awakeri).

There has been increased interest in building on Māori land, either as papakainga development (housing for whānau) or housing to provide broader socio-economic benefit, although this is yet to be realised. For the purposes of this policy, the additional houses that are projected to be built will include Papakāinga and other housing on Māori land. The policy exempts some contributions being charged for housing recognising the 102(3A) of the Local Government Act. As the exemption is not in total, it is not appropriate to amend the assessed total number of additional household units to reflect papakainga housing developments. However, the uptake of papakāinga and other housing on Māori land will be monitored over time.

Investment in industrial development in Kawerau and Ōpōtiki Harbour in Ōpōtiki, and the Te Rāhui Herenga Waka (Whakatāne Commercial Boat Harbour) in Whakatāne through Government investment by Kanoa Regional Economic Development & Investment Unit will also provide opportunities to leverage off these investments.

The actual number of new dwellings being consented and built is less the projected demand described above, and this could be due to a number of factors including the diminishing amount of available residential zoned land, funding constraints, construction costs, and burgeoning but unrealised housing developments on Māori land.

The amount of land available for development will be considered as part of the Eastern Bay of Plenty Spatial Plan and subsequent review of the Whakatāne District Plan, starting in 2025.

While the MRCagney report outlines demand for growth into the future, it is unlikely to be fully realised based on the constraints identified above. The Long Term Plan 2024-34 does not yet include the full suite of capex projects required to meet the demand in the MRCagney report, and this will be more informed once the Eastern Bay Spatial Plan is completed by December 2025, alongside the completion of the Waters Strategy (drinking water) and Open Spaces Strategy.

On this basis, this Development Contribution Policy will continue to seek contributions for projects that have been historically provided to meet growth and/or are currently planned to support growth at a rate consistent with what has occurred over the last three years.

Hence, the number of household equivalent units in some planning areas has remained the same as in the previous Long Term Plan for consistency. This can be reviewed once further census data is available and amendments to the estimated household equivalent units can be made through the next review of the development contributions policy.

6.0 SPATIAL PLAN – Te Mahere Whaitua

Council is working together with Kawerau District Council, Ōpōtiki District Councils and the Bay of Plenty Regional Council to prepare an Eastern Bay of Plenty Spatial Plan. The plan outlines a 30-year strategy to meet and plan for new housing and business growth and provide the infrastructure to support that growth but to also develop a spatial strategy that supports the delivery of broader social, cultural, environmental, and economic benefits. This will support investment into the Eastern Bay of Plenty through a coherent and agreed strategic direction. The plan is being developed with iwi partners, and key agencies such as Kainga Ora, The Ministry of Housing and Urban Development, The Ministry of Education, NZ transport Agency Waka Kotahi and representatives from key business and social sectors (such as Horizon Energy and Te Whatu Ora). The key challenges for the Plan include determining the economic drivers for the next 30 years, its implications on employment opportunities and job creation, and population increases. Climate change impacts will also be a significant determinant to new growth areas, as several existing settlements may be affected by the impacts of more frequent weather events and changes in coastal areas through sea level rise and other coastal processes.

The Eastern Bay Spatial Plan is not scheduled to be completed until the end of 2025, so this policy assumes that development will generally follow the pattern outlined in the District Plan for this next three-year period.

7.0 POLICY DIRECTION – *Te Arotahi o tēnei Kaupapa Here*

This policy is not intended to unnecessarily hinder or obstruct investment opportunities in the Whakatāne District, but it recognises the demand for services and infrastructure to support new developments should not place unfair costs on the wider ratepayer base.

The Council will charge development contributions for new residential development as described below:

Household Unit or other Accommodation Unit, or a residential lot or service connection for a Household Unit or Accommodation Unit for the following activities and areas:

- Water, wastewater and stormwater infrastructure in Whakatāne, including Coastlands and Bunyan Road, or otherwise connecting to the Whakatāne reticulated supply.
- Water and wastewater in Ōhope (or connecting to the Ōhope wastewater or Whakatāne/Ōhope Water scheme).
- Water and wastewater infrastructure for the Huna Road/Shaw Road Structure Plan Area. This is staged with the development zoned residential in the Whakatāne District Plan prior to 2024 being known as Stage 1, and the subsequent residential zoned land (through Plan Change No. 8) being known as Stage 2.

- Roads and other transport infrastructure, including walking and cycling, throughout the Whakatāne District.
- Reserves Contribution throughout the Whakatāne District.
- Community Infrastructure throughout the Whakatāne District.

The Council will charge development contributions for new commercial and industrial development; or per subdivision lot for this purpose, as described below:

- Water, wastewater and stormwater infrastructure in Whakatāne, Coastlands, Bunyan Road, Huna/Shaw Road Structure Plan, and Ōhope or elsewhere if connected to one of these reticulated services.
- Roads and other transport infrastructure, including walking and cycling, throughout the Whakatāne District.

The Council will update the Development Contributions Policy at least every three years, alongside the Long Term Plan cycle, to account for:

- a) The Eastern Bay of Plenty Spatial Plan and associated place-based development strategies or plans that will be developed over the next three years.
- b) The review of the Whakatāne District Plan which is planned to start in 2025.
- c) Legislative changes that may occur.

- d) Any changes to the significant assumptions to the Development Contributions Policy (refer to section 15.0).
- e) Any other changes in policy as the Council deals with growth issues (or a lack of growth).
- f) Any changes in the capital works programme for growth.
- g) Changes in growth assumptions.
- h) Any changes in the pattern and distribution of development in the district.
- i) The regular reviews of the Financial Strategy, including the Revenue and Financing Policy.
- j) The use of financial contributions under the Resource Management Act.

8.0 FINANCIAL CONTRIBUTIONS – *Ngā Tāpaetanga Pūtea*

Development contributions under the Local Government Act 2002 are different from financial contributions under the Resource Management Act 1991.

A financial contribution may be in the form of money or land or a combination of both. The Resource Management Act 1991 restricts the charging of financial contributions to only those activities that avoid, remedy or mitigate environmental effects.

While the Council generally considers development contributions as its main funding tool to meet the costs associated with community facilities resulting from growth, it may also require financial contributions for other activities as set out in the District Plan. It is recognised that a financial contribution cannot be charged for the same purpose as a development contribution. Therefore, a financial contribution will be more commonly charged as a condition of resource consent to mitigate or remedy the environmental effects of a specific development or subdivision. These effects are often localised or unanticipated and arise from the land use activity or subdivision itself, rather than the incremental or cumulative effects on a broader infrastructure network or the district as a whole.

The Whakatāne District Plan was made operative in June 2017, and includes objectives, policies and rules regarding the charging of financial contributions. These enable financial contributions to be taken to mitigate the environmental effects of a development or subdivision. Financial contributions may be taken to mitigate the effects on roads, public car parking and service lanes (for business activities), water supply, sewage collection and disposal, stormwater detention, collection and disposal, and community facilities, including reserves.

This Development Contributions Policy has been changed so reserve contributions are collected through this policy, rather than as a financial contribution as a condition of resource consent. This change is for administrative efficiencies.

It is not anticipated financial contributions will be utilised for the vast majority of subdivisions or land use consents, and the anticipated income from this source will be less than \$100,000 per year.

A review of the Whakatāne District Plan will commence (subject to legislative reform) during the life of this policy. That will include a review of the Financial Contributions Policy in the District Plan.



9.0 CAPITAL EXPENDITURE FOR COMMUNITY FACILITIES – Te Whakapaunga Utu Rawa mō ngā Hua o te Hapori

Development contributions reflect the impact a development (or a development in conjunction with other developments) has in requiring new or additional assets or assets of increased capacity.

Capital works that are needed to improve the level of service to existing ratepayers or for renewal of existing assets are funded from other sources.

The Council will spend all collected contributions on the asset classes they are taken under to deliver the benefit, or equivalent benefit, for which they are collected.

The following table summarises:

- The total estimated capital expenditure for projects that include a growth component over the next 10 years or 20 years.
- The amount of total estimated capital expenditure that will be funded from development contributions by asset group.

TABLE 1 - ESTIMATED TOTAL CAPITAL EXPENDITURE AND AMOUNT TO BE FUNDED BY DEVELOPMENT CONTRIBUTIONS

Asset Group	Total Cost of Capital Works Project (\$)	Amount Funded by Development Contributions (\$)
Water supply	16,536,898	1,764,604.52
Stormwater drainage	2,304,899	38,722.30
Wastewater treatment and disposal	3,044,821	212,224.02
Roading and transportation	32,423,949	2,720,369.33
Community facilities (other than Rex Morpeth)*	3,870,512	324,735.96
Community facilities (Rex Morpeth)+	107,477,296	14,229,993.99
Reserves	3,219,849	270,145.33
TOTAL	168,878,224	19,560,795.45

The capital expenditure costs are based on the best current estimate of total cost. These costs will be refined in subsequent revisions of the policy based on updated information about assets and growth.

In most cases, a percentage estimate of what is growth related costs has been used to determine the capital expenditure required for growth. This is based on additional household units within defined catchments or the district over the next ten years or beyond.

* Amount funded over 10 years.
+ Amount funded over 20 years.

10.0 HISTORIC CAPITAL EXPENDITURE – Te Whakapaunga Utu Rawa o ngā rā o mua

In addition to the proposed capital programme, the Council has already incurred capital expenditure to cater for future development, and the development contributions include fees to continue to recover this growth component.

TABLE 2: HISTORICAL CAPITAL EXPENDITURE AND AMOUNT TO BE FUNDED BY DEVELOPMENT CONTRIBUTIONS

Asset Group	Total Cost of Capital Works Projects budgeted in previous Policy (\$)	Amount Funded under previous Development Contributions Policy (\$)
Water supply	2,914,012	564,447 <i>(\$402,455 to collect)</i>
Wastewater treatment disposal	4,046,012 est.*	2,277,216 <i>(\$1,967,388 to collect)*</i>
Stormwater drainage	7,255,014	164,760 <i>(\$760 to collect)</i>
Roading and transportation	-	-
Community facilities	-	-
TOTAL	14,215,038	3,006,423 <i>\$2,370,603 to collect</i>

* Includes one project that is subject to a separate development agreement and valued at \$1.3 million.

In some cases, the Council has received development contribution income through the current and previous long term plans, and this, as well as interest accrued on reserve balances reflecting timing of capital expenditure and timing of receipts, has determined the balance of the amount needed to be further collected.

11.0 FUNDING CONSIDERATIONS – Ngā Whaiwhakaaro Pūtea

The Council sets out its funding philosophy through the Revenue and Finance Policy.

The Council has determined the use of development contributions is appropriate for the above capital expenditure with regard to community outcomes, strategic priorities, the distribution of benefits across the community over time, those driving the need for the expenditure, costs and benefits and impact on future revenue requirements.

11.1 Community outcomes and strategic projects

The Council has four community outcomes. These were set through the Long Term Plan 2021-31 and identify the main goals the Council aims to achieve in order to fulfil its vision and purpose. They are:



Strategic Priorities



Enhancing the safety, wellbeing and vibrancy of communities

Me mātua whakanui i te marutau, te oranga, me te wana o ngā hapori



Strengthening relationships with iwi, hapū and whānau

Me mātua whakawhanake i ngā kōtuituinga ā-iwi, ā-hapū, ā-whānau anō hoki



Building climate change and natural hazard resilience, including our infrastructure

Me mātua whakakaha i te aumangea ki te huringa āhuarangi me ngā tūraru matepā taiao tae ana ki te hangaroto



Facilitating economic regeneration and responding to development pressures

Me mātua whakahaere i te tipuranga o te taiōhanga me ngā tonotono whare



Shaping a green district

Kia toitū te rohe

The Council has also identified strategic priorities that underpin the development of the Long Term Plan 2024-34. These drive the priorities and projects the Council is proposing over the next 30 years and form the basis of both the Long Term Plan 2024-34 and the Council's Financial Strategy. The eight strategic priorities are set out on the next page. Each priority is supported by significant strategies, programmes of work, and projects.

In terms of community outcomes, community infrastructure, in principle, contributes to *Thriving Circular Economies*, but more particularly the strategic priority of *Facilitating economic regeneration and responding to development pressures – Me matua whakaaere I te tipuranga o te taiohanga me ngā tonotono whare.*

Development contributions are necessary to service and facilitate new developments, contributing to the above outcomes and priorities.

11.2 Distribution of benefits between the community as a whole, any identifiable part of the community, and individuals

It is appropriate that development contributions fund the additional capacity benefiting new households or equivalent units of development, as it is these units that will benefit. The use of development contributions not only allows the specific community benefitting from the new works to be identified but also, through catchments, is further refined to specific areas where the benefit will occur.

The Council recognises that users from across the district enjoy the benefits of roading, reserves, and community infrastructure. Therefore, all new lots, developments, or service connections in the district will be required to pay development contributions for these asset groups.

The Council runs a number of water, wastewater and stormwater schemes across the district. Growth-related capital expenditure improvements will mainly have benefits related to those people connected to that system.

For this reason, development contributions for water, stormwater and wastewater are collected on the basis of defined catchments (planning areas). Only those lots and developments or service connections that are located within those catchments that will benefit from the works are required to pay a development contribution for water, stormwater and sewerage.

The identified catchments and their census area unit equivalents are noted below.

TABLE 3: CATCHMENTS OF BENEFIT AND CENSUS AREA UNITS (CAUS)

Project Catchments	Census Area Units (CAUs)
Transportation (roading and other transport)	District wide – All CAUs
Community infrastructure	District wide – All CAUs
Reserves	District wide – All CAUs
Whakatāne wastewater treatment and reticulation - Whakatāne township, Huna/Shaw Road Structure Plan and Coastlands	Allandale, Mokorua Bush, Trident, Whakatāne North, Whakatāne West, part of Coastlands statistical area
Whakatāne Water treatment and reticulation - Whakatāne, Ōhope, Coastlands, Huna/Shaw Road Structure Plan	Whakatāne Water treatment and reticulation- Whakatāne, Ōhope, Coastlands, Huna/Shaw Road Structure Plan
Whakatāne Stormwater (south of Whakatāne River)	Allandale, Mokorua Bush, Trident, Whakatāne North, Whakatāne West, part of Coastlands statistical area, and Ōhope

11.3 The period over which benefits are expected to occur

It is expected the benefits of the capital works projects identified, some of which are already available to the district, may extend beyond the 10-year timeframe used according to the life of the particular asset built. The cost recovery timeframe is set for reasons of fiscal prudence and to recognise intergenerational equity. This approach helps manage the significant financial risks faced by the Council in creating infrastructure in anticipation of growth and is a fair balance of developer and wider community interests.

For some projects that will exclusively benefit new developments in a defined catchment, cost recovery is made across the whole development, and the timeframe for recovery will be set by the timeframe of completion of the development in the catchment.

While the 10-year timeframe is the basis of capital expenditure forecasting information held by the Council, growth rates longer than 10 years can be used where the benefits of capex currently proposed District Plan and household growth figures suggest not all anticipated growth will be realised within the next 10 years.

11.4 The extent to which an exacerbator can be identified

The need to install new capacity in Council-provided networks is directly linked to those undertaking subdivision, development or connection to a service resulting in the creation of new household equivalent units. Accordingly, it is appropriate that the costs of installing additional capacity are passed on through development contributions, payable by developers on the granting of resource or building consent or an application for a service connection.

The degree to which a development exacerbates a need for new assets or increased capacity can depend on its function. The Council will charge development contributions for residential development, in the identified catchment area. This recognises the increased pressure put on the Council water, stormwater and wastewater schemes as well as roading and other transport, reserves and community infrastructure as a result of more people living in an area.

Commercial and industrial developments or subdivisions will be charged specific development contributions to reflect the impact of vehicle movements on our roading network and demand for water, wastewater and stormwater services.

11.5 The costs, benefits and overall impact

Development in the district will place a strain on the capacity of community facilities if it is not well managed. The challenge is to put in place a transparent, consistent, and equitable basis for requiring contributions so that those undertaking developments pay a fair share of the required growth capital expenditure without inhibiting growth.

If development contributions are not taken from developments, then either:

- the Council will not be able to provide the necessary community facilities to meet new demands
- or more revenue will need to come from other funding sources, such as rates.

The latter scenario means existing ratepayers meet the costs for growth capacity for new development. This situation does not necessarily align with the Council's funding philosophy, given the exacerbators and high level of private benefit can be identified. However, the Council also recognises that development contributions fall on those developing land at a time of high cost through land development or construction costs. Therefore, the Council is mindful to recognise that new development can bring wider economic, social and cultural benefits to the district over time, and that this benefit can outweigh the initial cost of a development contribution.

The Council considers that requiring an appropriate level of development contributions from development, applied alongside other funding tools, is the best overall solution in achieving the best community outcomes, while balancing the costs and benefits in terms of funding between the community, the Council, and those undertaking developments.

The benefits of collecting development contributions are expected to outweigh the administrative costs of collection.

The Development Contributions Policy will provide certainty about the sources and levels of funding for the costs of growth and continue to ensure the sustainable development of the district as a whole, without negatively impacting on growth.

12.0 SCHEDULE TO DEVELOPMENT CONTRIBUTIONS POLICY

– *Kupu Āpiti ki te Kaupapa Here Tāpaetanga Whakawhanake*

The following is the schedule to the Development Contributions Policy that is required under sections 201(2) and 202 of the Local Government Act. The schedule specifies, in summary form where required:

- a) Statement on Goods and Services Tax.
- b) Explanation of units of demand.
- c) The event that will give rise to a requirement for a development contribution (resource consent, building consent or authorisation for service connection).
- d) The development contributions required from development for capital expenditure for growth for water, stormwater, sewerage, roading and community infrastructure.

12.1 Requirement for development contributions

Section 197 of the Local Government Act defines 'development' as:

- a) any subdivision, building (as defined in Section 8 of the Building Act 2004), land use, or work that generates a demand for reserves, network infrastructure, or community infrastructure; but
- b) does not include the pipes or lines of a network utility operator.

A development contribution may be required in relation to a 'development' when:

- a) The effect of that "development" is to require new or additional assets or assets of increased capacity.
- b) The Council incurs capital expenditure to provide appropriately for those assets.
- c) This policy provides for it to be required.

The 'effect' of a development, in terms of impact on these assets, includes the cumulative effect that a development may have in combination with another development.

The policy also enables Council to require a development contribution that pays in full or in part for capital expenditure already incurred by the Council in anticipation of development.

The Council will not require a development contribution if:

- a) Under s108(2)(a) of the Resource Management Act 1991, it has imposed a condition on a resource consent in relation to the same development for the same purpose.
- b) The developer will fund or otherwise provide for the same reserve network infrastructure. community infrastructure.
- c) The Council has received, or will receive, full funding from a third party.

Development contributions will be required from new development in the form of money or land or both, at the Council's discretion, for capital expenditure required for new or additional assets or assets of increased capacity arising from that development (or that development in combination with other development) for network infrastructure, community infrastructure and reserves according to the calculation of development contributions specified in section 12.8.

Financial contributions under the Whakatāne District Plan for development or subdivision of land will apply since these charges relate to environmental effects and will only be charged for effects not already anticipated by this policy.

The requirement for a development contribution is subject to the credits and review procedure provided for in section 13 of this policy.

Generally, the maximum level of development contributions will be required on development over and above that existing at the time of an application, where additional units of demand are generated, as assessed by the Council according to section 12.8 of this policy.

Under this policy, development contributions can be assessed with the applicant before the lodgement of a resource consent, building consent or service connection application. However, in the absence of an applicant seeking this assessment before the lodgement of an application, the Council will assess the quantity of the development contribution once it has received the relevant application and will include that assessment with the decision for resource consent or the issuing of the building consent or the granting of a service connection.

12.2 Capital expenditure and cost inflation

All costs from projects in the 10-year plan used in the Development Contributions Policy are based on current estimates of infrastructure construction prices in 2024 dollar terms.

The value of the development contribution will be inflation adjusted in accordance with the Business and Economic Research Limited (BERL) adjustors in time for each financial year.

12.3 Statement on Goods and Services Tax (GST)

The amounts set in this development contributions policy are exclusive of GST.

Development contributions will be required inclusive of GST.

12.4 Units of demand

The Council has apportioned the cost of capital works projects between renewal, additional capacity/growth and improved level of service. The additional capacity/growth component of capital expenditure has been allocated to growth based on units of demand generated by new development only.

Growth assumptions provide an estimate of potential Household Equivalent Units. The number of Household Equivalent Units provides the base unit of demand for cost recovery across the district.

The total estimated Household Equivalent Units for the Whakatāne District over the next ten years are based on the following:

- The Eastern Bay of Plenty Housing and Business Needs Research by MRCagney which recommends a medium (most likely) growth scenario, reflecting the Stats NZ high population projections. This reflects the trend over the last 10 years that population has grown faster than expected and aligns with the experience and expectations of the Council. This report only predicts household and population growth for the district as a whole.
- The estimated number of new Household Equivalent Unit to be provided through defined Structure Plan areas.
- Infill potential and the location of existing residential zoned land in the Whakatāne District Plan and its capacity to meet future demand.

To moderate and validate these estimates, the Council also had regard to:

- The volume of building consents for new dwellings and other forms of residential accommodation, and commercial and industrial development over the last three years.
- The number of new allotments approved and created through subdivision consents granted over the past three years.
- Knowledge of other potential housing or business investment such as papakāinga, iwi or government-led housing initiatives.
- The available information from the development of the Eastern Bay of Plenty Spatial Plan.

The unit of demand is the Household Equivalent Unit, calculated as follows:

- a) For green-field residential development, a contribution per Household Equivalent Unit will be applied uniformly for each lot existing or created regardless of size for reasons of administrative simplicity and because lot size is not considered to have a material impact on demand.
- b) For an infill residential development, one Household Equivalent Unit is assessed as one household unit as defined in this policy.
- c) For household units that are 75m² in gross floor area or less, the Household Equivalent Unit should be reduced based on the actual gross floor of the proposed household as a percentage of 75m². For example, a household unit of 60m² in gross floor area will be assessed as 0.8 of an Household Equivalent Unit, being 80 percent of the size of a 75m² household unit.

- d) For commercial and industrial subdivision, land use and building development, a Household Equivalent Unit ‘equivalent’ has been assessed based on the characteristics of the development, and demand loading likely to be placed on services and our roading network.

The number of additional Household Equivalent Units that are anticipated to be provided over the 2024-34 period (10 years) is as follows:

- a) Whakatāne (south of the river) – 95 Household Equivalent Units in 10 years.
- b) Whakatāne (north of the river, including Coastlands/ Opihi) – 200 Household Equivalent Units in 10 years.
- c) Ōhope – 50 Household Equivalent Units in 10 years.
- d) Huna Road/Shaw Road Structure Plan Area and Kawarehe Trust land – 175 Household Equivalent Units in 10 years (recognising that 60 Household Equivalent Units have been built in the first stage of this development). Hence the complete Structure Plan area will comprise 235 Household Equivalent Units.
- e) Whakatāne District – 1,255 Household Equivalent Units in 10 years or 2,048 Household Equivalent Units in 20 years.

Catchments of benefit, primarily for water, wastewater and stormwater assets, have been defined and growth Household Equivalent Units for these catchments have been identified based on analysis by Census Area Unit. The identified catchments are noted in section 8.7 (Calculation of development contributions).

For roads and other transport, reserves and community infrastructure, the catchment of benefit is assumed to be the entire district, as all residents have access to these facilities.

12.5 Household Equivalent Conversion Factors

Units of demand will be reviewed when the policy is reviewed. The Council has prepared the following conversion factors for different land use types as follows:

TABLE 4: UNITS OF DEMAND APPLICABLE TO DIFFERENT LAND USE AND SUBDIVISION TYPES

Activity	HEU Conversion Factors
Subdivision	
One residential lot	1.0 Household Equivalent Unit
Development	
One household unit- more than 75m ² in gross floor area	1.0 Household Equivalent Unit per unit
One household unit of 75m ² in gross floor area or less	Actual floor area as a percentage of 75m ² . For example, 60m ² /75m ² is 80% or 0.8 Household Equivalent Unit.
Accommodation units that do not meet the definition of a household unit, but otherwise provides overnight, temporary or rental accommodation, including motel units, hotel rooms or backpackers) or retirement units/rooms.	0.5 Household Equivalent Unit per room or unit, or 0.5 Household Equivalent Unit per 5 guest beds for a backpackers. Stormwater - 0.28 Household Equivalent Unit per 100m ² of additional impervious surfaces area associated with the accommodation unit(s).
Service Connection	
A service connection for water, wastewater or stormwater services provided by the Council	The applicable Household Equivalent Unit as defined by the use listed above.

12.6 Commercial/industrial lots or use

In the case of commercial and industrial subdivisions or developments, the Council will make a Household Equivalent Unit ‘equivalent’ assessment based on the characteristics of the development and demand loadings likely to be placed on the services.

To provide consistency, the demand measures in table 5 have been converted for assessing commercial and/or industrial subdivision developments based on gross floor area and impervious service area. The Council will use these rates for determining Household Equivalent Units for commercial and/or industrial subdivision and developments for water, wastewater, stormwater,

roads and other transport services. For clarity, commercial and industrial development will not be assessed for reserves or community facilities as the demand for these services from commercial or industrial users will be minimal.

Given the wide range of commercial and industrial uses that exist and the variability in impacts on The Council services and other methods that could be implemented to reduce that impact, the Council is willing to consider entering into a development agreement to better reflect that impact and to make a fair assessment for the purpose of charging a development contribution.

TABLE 5: HEU PER 100 M2 GFA UNLESS STATED (*EXCEPT STORMWATER, WHICH IS HEU PER 100M2 OF TOTAL IMPERVIOUS SURFACE AREA)

Development Type	Water	Wastewater	Stormwater*	Roads and Other Transport
Industrial	0.40	0.40	0.28	Warehouse/agricultural/forestry - 0.25 Others - 0.8
Commercial, including retail	0.30	0.30	0.28	Commercial office - 0.75 Retail - 1.6 Restaurants/cafés/bars/takeaways - 1.9

Note: Ratios are based on the broad averages of actual usage based on local and national standards.

12.7 Timing

The event that will give rise to the **assessment** of a development contribution is, at Council’s discretion, the earlier of:

- The granting of a resource consent under the Resource Management Act 1991.
- The granting of a building consent under the Building Act 2004 for building work situated in the Whakatāne District.
- The granting of an authorisation for a service connection.

Where payment is not made within 12 months of the date of the assessment of a development contribution, the amount of the development contribution will be reassessed in accordance with the latest contributions policy.

The event that will give rise to the requirement for **payment** of the assessed development contribution is, at Council’s discretion, the earlier of:

- The granting of a building consent for the development.
- The granting of an authorisation of a service connection.
- A resource consent (land use) has been given effect to.
- The signing of a section 224(c) certificate under the Resource Management Act 1991 for a subdivision.

12.8 Calculation of development contributions required from development or subdivision

DC = Development contributions payable.

A = The applicable rate of development contribution as specified in tables 6 to 11 below.

B = The total units of demand for the site or total units of demand for the development, whichever is greater.

The total development contribution payable will be the development contributions rate per Household Equivalent Unit (A) times the total Household Equivalent Units for development (B).

Development contributions rate per Household Equivalent Unit includes interest accrued on reserve balances reflecting timing of capital expenditure and anticipated contributions.

12.8.1 Water

The development contributions payable for water will be calculated by:

$$DC = A \times B$$

TABLE 6: DEVELOPMENT CONTRIBUTIONS FOR WATER

Catchment	Catchment Cost of Capital Works Projects (\$)	Growth Component of Capital Works Projects (\$)	Number of HEUs	Development Contributions Rate Per HEU (\$)
Whakatāne	15,777,308	1,005,014.52	520	1,932.72
Whakatāne All – Historic	2,289,012	125,627	520	241.59
Whakatāne (Huna/Shaw Road - Stage 2)	681,250	681,250	175	3892.86
Whakatāne (Historic- Huna/Shaw Road)	625,000	276,828	175	1,581.87

The dollar figure in the ‘development contributions rate per Household Equivalent Unit’ column is the rate of development contribution required for water on a catchment basis applicable to the development as listed in table 6. To determine if a site or development falls within the planning areas listed in the table above refer to appendix A (catchments).

Refer also to table 4: Units of demand applicable to different land use and subdivision types for the unit of demand.

Development contributions for water will not be required where:

- a) There is no connection to the Council’s water service and the development can proceed without this connection.
- b) The applicant is required to complete or has elected to complete works to provide water to serve their development to an equivalent standard compliant with any relevant act, regulation or District Plan rule.

12.8.2 Stormwater

The development contributions payable for stormwater will be calculated by:

$$DC = A \times B$$

TABLE 7: DEVELOPMENT CONTRIBUTIONS FOR STORMWATER

Catchment	Catchment Cost of Capital Works Projects (\$)	Growth Component of Capital Works Projects (\$)	Number of HEUs	Development Contributions Rate Per HEU (\$)
Whakatāne (South of the River)	2,304,899	38,722.30	95	407.60
Whakatane (South of the River) - Historic	7,255,014	760	95	8*

* Represents the balance of \$164,760 required to be collected.

The dollar figure in the ‘development contributions rate per Household Equivalent Unit’ column is the rate of development contribution required for stormwater on a catchment basis applicable to the development as listed in table 7. To determine if a site or development falls within the planning areas listed in the table above refer to appendix A.

Refer also to table 4: Units of demand applicable to different land use and subdivision types for the unit of demand.

Note: A development contribution for stormwater is required by all developments and subdivisions as defined in the planning areas shown in Appendix A.

12.8.3 Wastewater

The development contributions payable for sewerage will be calculated by:

$$DC = A \times B$$

TABLE 8: DEVELOPMENT CONTRIBUTIONS FOR WASTEWATER TREATMENT AND DISPOSAL

Catchment	Cost of Capital Works Projects (\$)	Growth Component of Capital Works Projects (\$)	Number of HEUs	Development Contributions Rate Per HEU (\$)
Whakatāne	3,044,821	212,224	470	451.54
Whakatāne – Historic	5,446,013	272,457	470	579.70
Whakatāne (Huna/Shaw Road)	1,045,000	504,001	175	2,880.01
Whakatāne (Historic - Huna/Shaw Road)	764,001	764,001	200	3,820.00

The dollar figure in the ‘development contributions rate per Household Equivalent Unit’ column is the rate of development contribution required for sewerage on a catchment basis applicable to the development as listed in table 8. To determine if a site or development falls within the catchment listed in the table above refer to appendix A.

Refer also to table 4: Units of demand applicable to different land use and subdivision types for the unit of demand.

Development contributions for wastewater will not be required where:

- a) There is no Council wastewater service to connect to and the development can proceed without this connection.
- b) The applicant is required to complete or has elected to complete works to provide sewage facilities to serve their development to an equivalent standard compliant with any relevant act, regulation or District Plan rule.

12.8.4 Transportation - roading and other transport

The development contributions payable for stormwater will be calculated by:

$$DC = A \times B$$

TABLE 9: DEVELOPMENT CONTRIBUTIONS FOR ROADING AND OTHER TRANSPORT

Catchment	Cost of Capital Works Projects (\$)	Growth Component of Capital Works Projects (\$)	Number of HEUs	Development Contributions Rate Per HEU (\$)
District Transportation	32,423,949	2,320,869.33	1255	1,849.30

12.8.5 Reserves Contribution

The development contributions payable for reserves will be calculated by:

$$DC = A \times B$$

TABLE 10: DEVELOPMENT CONTRIBUTIONS FOR RESERVES AND OPEN PUBLIC SPACES:

Catchment	Cost of Capital Works Projects (\$)	Growth Component of Capital Works Projects (\$)	Number of HEUs	Development Contributions Rate Per HEU (\$)
District Reserves	2,898,877	112,215.78	1255	89.41

**Previous balance of reserves of \$131,000 applied.*

The dollar figure in the 'development contributions rate per Household Equivalent Unit' column is the rate of development contribution required for roading and other transport on a district basis applicable to development as listed in table 10.

Refer also to table 4: Units of demand applicable to different land use and subdivision types for the unit of demand.

12.8.6 Community Infrastructure

The development contributions payable for community infrastructure will be calculated by:

$$DC = A \times B$$

TABLE 11: DEVELOPMENT CONTRIBUTIONS FOR COMMUNITY INFRASTRUCTURE

Catchment	Cost of Capital Works Projects (\$)	Growth Component of Capital Works Projects (\$)	Number of HEUs	Development Contributions Rate Per HEU (\$)
District Community Infrastructure (10 years)	3,943,667	230,873.67*	1255	183.96

**Reserve balance of \$100,000 applied.*

The dollar figure in the 'development contributions rate per Household Equivalent Unit' column is the rate of development contribution required for roading and other transport on a district basis applicable to development as listed in Table 11.

Refer also to table 4: Units of demand applicable to different land use and subdivision types for the unit of demand.

12.7 Total fees per Household Equivalent Unit by location

Table 12 shows the total development contribution payable per household Equivalent Unit by location. These contributions cover growth-related capital expenditure listed in the Long Term Plan and historic capital expenditure incurred in anticipation of growth. These figures are exclusive of GST.

TABLE 12: DEVELOPMENT CONTRIBUTIONS BY LOCATION

	Whakatāne			Ōhope	District
	Whakatāne – South of the Whakatāne River (\$)	Whakatāne -North of River (excluding Huna Road/Shaw Road Structure Plan Area (\$)	Huna/Shaw Road Structure Plan Area (\$)	Ōhope, including Ōtarawairere (\$)	Areas not already covered in this table (\$)
Water	2,174.31	2,174.31	7,649.04	2,174.31	-
Stormwater	415.60	-	-	-	-
Wastewater	1,031.24	1,031.24 77 Bunyan Road – \$4,851.24	3,911.25	-	-
Transportation	1,849.50	1,849.50	1,849.50	1,849.50	1,849.50
Reserves	89.41	89.41	89.41	89.41	89.41
Community Infrastructure	183.96	183.96	183.96	183.96	183.96
Total Contribution	5,744.02	5,328.42 77 Bunyan Road – \$9,148.42	13,683.16	4,297.18	2,122.87

All figures are GST exclusive.

13.0 CREDITS – Ngā Pūtea Taurewa

Credits towards the requirement for development contributions will be considered by the Council on a case-by-case basis. There are two types of credits:

13.1 Credits that recognise previous contributions

In awarding such credits, the Council must take into account:

- a) The level of legally established existing development on the site or that occurred within the previous five years where the site is ‘between uses’. Where multiple existing uses are established, the Council will have regard to the intensity of those uses in determining the level of credit to be given.
- b) Money paid and/or works undertaken and/or land set aside by prior:
 - i. Financial contributions taken from a development under the Whakatāne District Plan for capital expenditure that meets the purpose of the development contribution that subsequently applies.
 - ii. Developer agreements between a developer and the Council.
 - iii. Development contributions paid or land vested that achieves the purpose for the development contribution now being charged.
- c) Written confirmation of any other formally acknowledged credit given by the Council towards future development of a site.

13.2 Credits acknowledging historical demand on the site

In awarding such credits, the Council must take into account:

- a) Where a subdivision is developed (e.g. a vacant lot is built on) or an existing lot is further subdivided, full credit will be given for the existing use or deemed existing use rights of the parent lot.
- b) For residential subdivisions (where the balance lot remains residential), the existing lot has a historic credit equal to one Household Equivalent Unit developed in the catchment.
- c) Historical credits for properties will be calculated based on present-day catchments and in terms of present-day assessment methodology.
- d) Where a building has been relocated from one site to another, the title holder of the property will be given a credit of the relevant value of development contribution for the site or lot where the building was formerly sited and be required to pay a development contribution of the relevant value for the site or lot where the building will be moved to.

Credits will be associated with the existing title and calculated and assigned on a per-activity basis. Any excess historical credits that are identified as a result of an amalgamation of individual titles will accrue on the new amalgamated title but will lapse if not utilised within a period of five years.

Any excess historical credits that are identified for any other reason other than amalgamation such as through subdivision of a parent lot will not accrue on an individual title.

Generally, development contributions will be required on development over and above that existing at the time of an application, creating additional units of demand, assessed by the Council according to section 12.8 of this policy.

Any credit given for a contribution paid in the past that exceeds the amount of the contribution payable under this policy cannot be credited towards other types of contributions that are otherwise payable. For example, a credit for water supply contributions paid in the past for a site cannot be used as a credit towards stormwater.

Where a development will result in a lesser number of units of demand than that exists on the site at the time of application, the credit will remain with the site for a period of five years and will not be payable to the applicant by the Council.

The units of demand applicable in the calculation of a development contribution required on a development shall be assessed by the Council at the time of application for the necessary consents or service connection and may be re-adjusted prior to the issue of a section 224 Resource Management Act 1991 certificate in the case of a subdivision, or prior to the commencement of a resource consent, the issue of a code compliance certificate under the Building Act or a service connection as applicable, in the case of a development. This is to allow for units of demand for which development contributions may have previously been paid over and above credits provided for in this policy. That is, adjustments will be made by the Council in its assessment to avoid potential double counting of development contributions required for the development.

14.0 RECONSIDERATION PROCESS – *Te Hātepe Whaiwhakaaro anō*

An applicant may formally request the Council reconsider the development contributions required on the development concerned, under section 199A of the Local Government Act.

The applicant must have grounds to believe that—

- a) The development contribution was incorrectly calculated or assessed under the territorial authority's development contributions policy.
- b) The territorial authority incorrectly applied its development contributions policy.
- c) The information used to assess the person's development against the development contributions policy, or the way the territorial authority has recorded or used it when requiring a development contribution, was incomplete or contained errors.

Any such request shall be made by notice in writing to the Council within 10 working days after the Council has advised in writing that development contributions are required on the development. The request will set out the reasons for reconsideration.

15.0 OBJECTIONS – *Ngā Tarawene*

An applicant may formally object to the assessed amount of development contributions required, under section 199C, of the Local Government Act 2002. The objection will be heard by Development Contributions Commissioners.

The applicant must lodge the objection by serving notice of the objection to the Council within 15 working days of having been advised in writing by the Council that development contributions are required on the development or the outcome of a reconsideration process.

16.0 REFUNDS – *Whakahokinga Pūtea*

Sections 209 and 210 of the Local Government Act apply to refunds of development contributions paid to Council, where:

- a) Resource consent lapses or is surrendered.
- b) Building consent lapses.
- c) The development or building does not proceed.
- d) The Council does not spend the money to provide the growth infrastructure for which the development contribution was required.
- e) Previous overpayment has been made (for whatever reason).

The development contribution will be refunded to the registered titleholders of the subject allotment as at the date of the refund assessment.

17.0 ENFORCEMENT – *Whakauruhi Ture*

Where payment is not received, the Council will, as relevant:

- a) Withhold a certificate under section 224(c) of the Resource Management Act 1991.
- b) Prevent commencement of a resource consent under the Resource Management Act 1991.
- c) Withhold a code of compliance certificate under section 95 of the Building Act 2004.
- d) Withhold a certificate of acceptance under section 99 of the Building Act 2004.
- e) Withhold a service connection to the development.
- f) Register the development contribution under the Statutory Land Charges Registration Act 1928, as a charge on the title of the affected land.

18.0 DEVELOPMENT AGREEMENTS – *Ngā Whakaaetanga Whanake*

The Council may enter into specific arrangements with a developer for the provision and funding of particular infrastructure under a development agreement including the development contributions payable, as provided for under sections 207A-207F of the Local Government Act 2002. For activities covered by development agreement, the agreement overrides the development contributions normally assessed as payable under this policy.

The Council will consider a developer's written request to enter into a development agreement without unnecessary delay. The Council will provide the developer written notice of its decision on the request and reasons for that decision. The Council will take into account the provisions contained in the policy, as well as any other matters it considers relevant. Similarly, where the Council requests a developer enter into a development agreement, the request should be considered by the developer without unnecessary delay, and they must provide a written response to Council.

A development agreement may record specific arrangements with a developer for the provisions of particular infrastructure to meet the special needs of a development, which include (but are not limited to) the situation:

- Where a development involves a large area to be developed in stages, and over time.
- Where a development requires a special level of service or is of a type or scale which is not readily assessed in terms of units of demand.
- Where a development is in an area that the Council is not currently planning to provide infrastructure for the 10-year period covered by the Long Term Plan and the Development Contributions Policy.

The Councils agreement to consider a development agreement may be reliant on confirmed private sector funding of infrastructure; and/or an agreed structure plan.

The content and effect of a development agreement must meet the requirements of the Local Government Act 2002, and in particular s207C.

19.0 METHODOLOGY – *Tukanga Mahi*

The full methodology which demonstrates how the calculations for development contributions are made is set out in this policy.



20.0 SIGNIFICANT ASSUMPTIONS – *Ngā Mōhiohio*

Significant assumptions underlying the calculation of the schedule to the Development Contributions Policy (section 12.8) are as follows:

Best available information: Capital expenditure costs are based on the best available information at the time of preparation and largely represent a 'rough order of costs' rather than specific estimates. In most cases, a percentage estimate of the increase in household units over the next 10 years (or longer) has been used to determine the capital expenditure required for growth.

Growth assumptions: Growth assumptions underpinning this policy are based on recent growth trends in the district based on analysis by MR Cagney using Stats NZ information, building consent and resource consent data from 2021 to 2023, and Stats NZ census data (from 2018). These figures show there is a deficit of land to meet growth predictions over the medium to long term, and the Eastern Bay of Plenty Spatial Plan will define further growth areas by the end of 2025.

Population growth estimates (MR Cagney), plus new households and other forms of residential accommodation are a proxy for 'growth'.

The Whakatāne District Plan has been relied upon to determine future growth areas, pending the completion of the Eastern Bay Spatial Plan.

Planning horizon: A 10-year timeframe is generally used as a basis for forecasting growth, planning growth infrastructure provision and applying a development contribution. However, it is most unlikely that the capacity for growth in some of the identified catchments will be realised in 10 years. In cases where it is reasonable to assume growth capacity over a longer timeframe, a 20-year time horizon has been used.

Estimates of growth-related capital expenditure: The Council has assumed that its planned growth-related capital expenditure will be undertaken. This is a realistic assumption, given that the Council has planned its capital expenditure in accordance with statutory processes.

Growth affordability: The Council assumes that managed growth in the Whakatāne District is affordable. The Council's contributions to major services can mainly be funded through capital expenditure, with support from development contributions, alongside the Council's core business and other projects.

Community facilities built in anticipation of growth: The Council's policy on development contributions for development will include consistent and equitable contributions towards the impact of growth on existing community facilities. This includes water, stormwater, wastewater, roading and transport, reserves and community infrastructure built in anticipation of growth.

Commercial and industrial development:

Based on past commercial and industrial development, most commercial and industrial development occurs as redevelopment of existing sites rather than 'new' growth. The number of additional Housing Equivalent Units arising from commercial and industrial has been minor compared to the number of residential Housing Equivalent Units and has little material difference to the overall number of additional Housing Equivalent Units.

Financial and administrative assumptions:

- a) All costs from projects in the Long Term Plan used in the Development Contributions Policy are based on current estimates of infrastructure construction prices in 2023/24 dollar terms. Inflation will be added each year based on advice from BERL.
- b) The income generated from rates will be sufficient enough to meet the operating costs of capital expenditure for the future.
- c) Operating expenditure will be allocated according to the Council's Revenue and Financing Policy.
- d) There will be an impact from the capital expenditure on operating expenditure and an allowance has been made for this based on the type of asset.
- e) The adopted methods of service delivery will remain substantially unchanged.



21.0 KEY RISKS – Ngā Tūraru Matua

The key financial risks to the Council are:

- The growth assumptions are not met resulting in delayed development and delayed development contributions revenue. If this is the case, the Council faces increased holding costs.
- There is a lag between expenditure being incurred by the Council and contributions received from those undertaking developments.
- Capital expenditure exceeds its forecasted cost.
- The Council's borrowing limits are exceeded.

Other key risks are:

- A volatile and fluctuating residential and commercial/industrial real estate market.
- The pace with which growth can be planned and accommodated through the Spatial Plan, District Plan and Infrastructure Strategy.
- Political pressure to moderate compliance and other costs from the Council.

22.0 POLICY REVIEW – Te Arotake

The Whakatāne District Council will review the implementation of the Development Contributions Policy on an annual basis, by monitoring the actual uptake of building consents for dwellings, commercial and industrial activities, and the creation of allotments by subdivision to ensure that the estimates of the units of demand are accurate. The review process will be reported to the Council each year, where a decision will be made on whether to change the policy under the provisions of the Local Government Act.



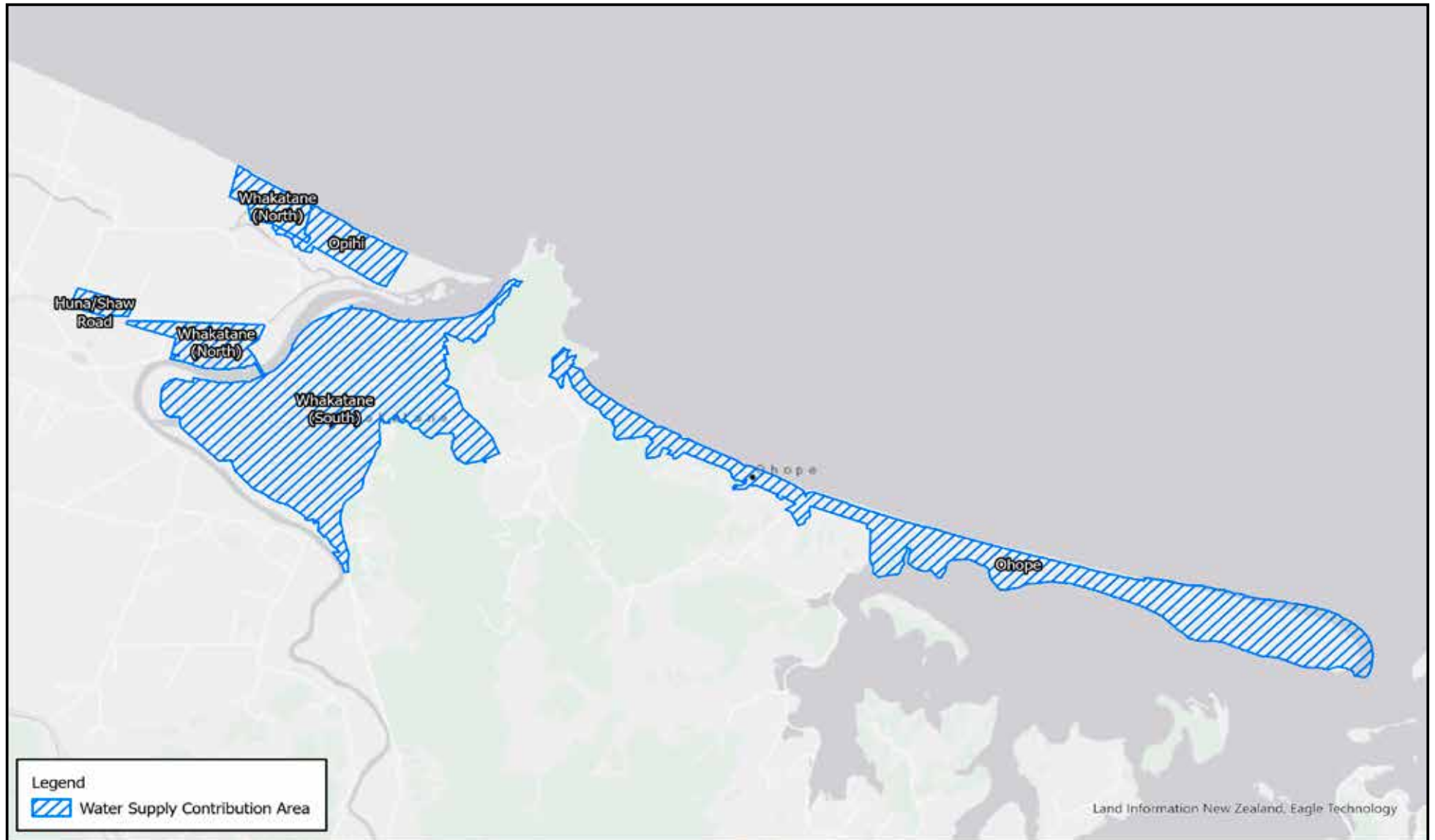
APPENDICES

APPENDIX A: CATCHMENTS – *Ngā Wāhi Kohi Wai*

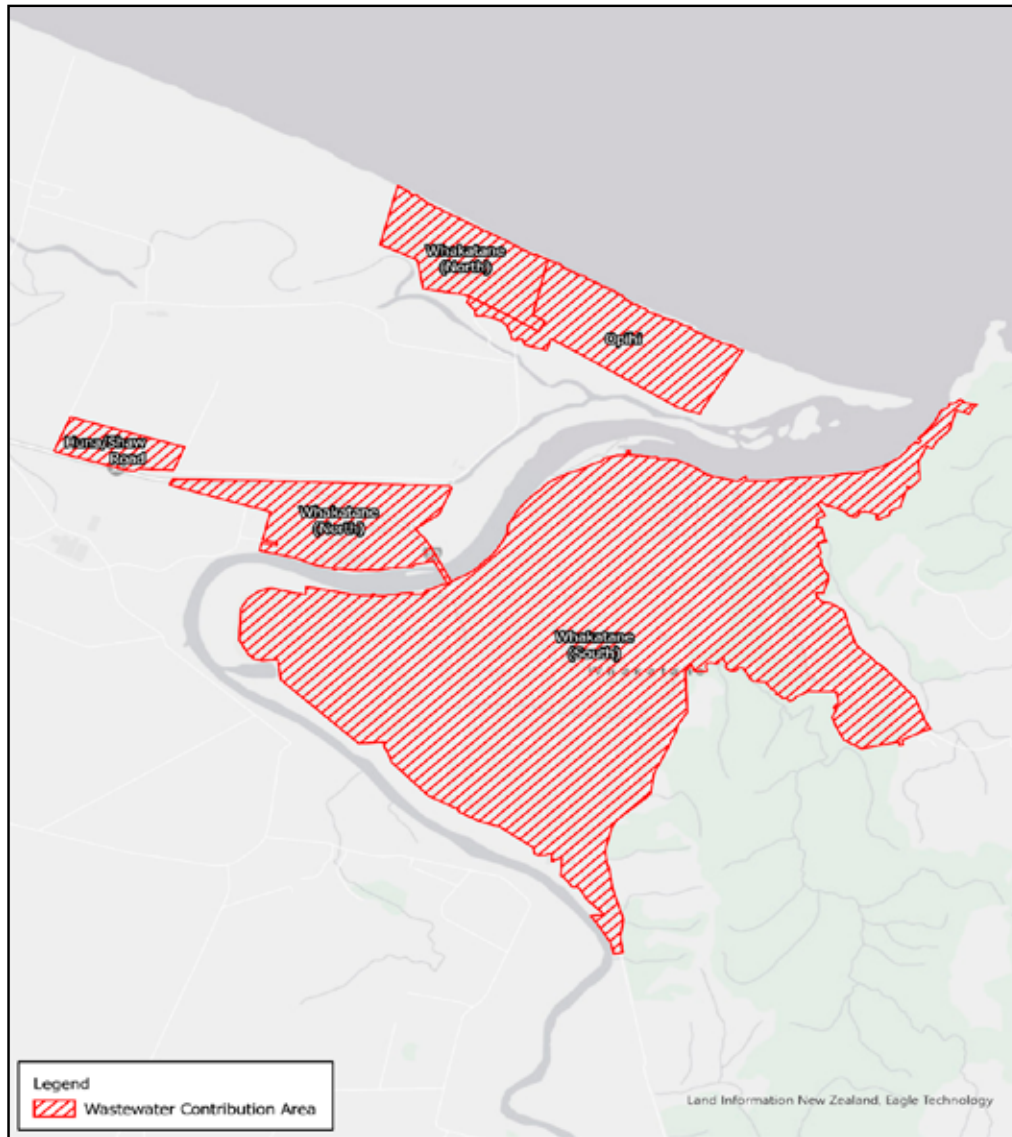
The following maps are included within this appendix:

1. Water – Whakatāne (including Coastlands and Opihi), Huna Road/Shaw Road Structure Plan and Ōhope catchments
2. Wastewater – Whakatāne (including Coastlands) and Huna Road/Shaw Road Structure Plan catchment
3. Stormwater – Whakatāne (South of the River) catchment
4. Huna Road/Shaw Road catchment

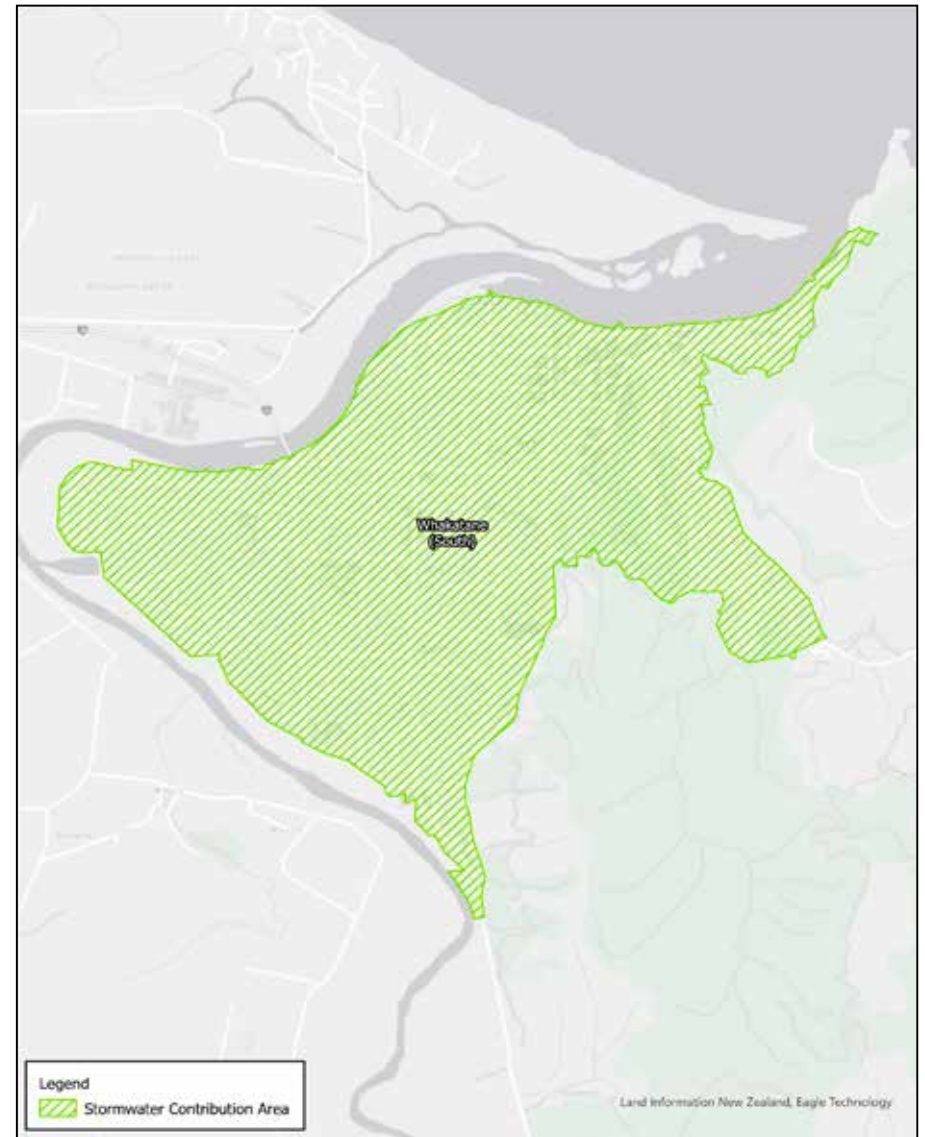
WATER – WHAKATĀNE (INCLUDING COASTLANDS AND OPIHI), HUNA/SHAW ROAD STRUCTURE PLAN AND ŌHOPE CATCHMENTS.



WASTEWATER – WHAKATĀNE (INCLUDING COASTLANDS)
AND HUNA/SHAW ROAD STRUCTURE PLAN CATCHMENTS



STORMWATER – WHAKATĀNE (SOUTH OF THE RIVER) CATCHMENT



HUNA/SHAW ROAD CATCHMENT



APPENDIX B: DEFINITIONS – *Kupu Āpiti Hangaroto kua tahuatia*

Accommodation units	Has the same meaning set out in section 197 of the Local Government Act 2002, or any legislation substituted for the same.
Activity	Has the same meaning set out in section 5 of the Local Government Act 2002, or any legislation substituted for the same as below: Section 5 interpretation: (1) In this act, unless the context otherwise requires; activity means a good or service provided by, or on behalf of, a local authority or a council-controlled organisation; and includes: (a) the provision of facilities and amenities; and (b) the making of grants; and the performance of regulatory and other governmental functions.
Community Infrastructure	Has the same meaning set out in section 197 of the Local Government Act 2002, or any legislation substituted for the same as below: Section 197 interpretation in this subpart, community infrastructure means: (a) land, or development assets on land, owned or controlled by the territorial authority to provide public amenities; and includes land that the territorial authority will acquire for that purpose.
Development	Means any subdivision, building (as defined in section 8 of the Building Act 2004), land use, or work that generates a demand for reserves, network infrastructure or community infrastructure; but does not include the pipes or lines of a network utility operator.
Development Contribution	Has the same meaning set out in section 197 of the Local Government Act 2002, or any legislation substituted for the same as below: Section 197 interpretation in this subpart, development contribution means a contribution: (a) provided for in a development contribution policy of a territorial authority; (b) calculated in accordance with the methodology; and (c) comprising: (i) money or land, including a reserve or esplanade reserve (other than in relation to a subdivision consent), but excluding Māori land within the meaning of Te Ture Whenua Act 1993, unless that act provides otherwise; or both.

Development Contribution Policy	Has the same meaning set out in section 197 of the Local Government Act 2002, or any legislation substituted for the same as below: Section 197 Interpretation In this subpart - development contribution policy means: The policy on development contributions included in the long-term council community plan of the territorial authority under section 102(1).
Goods and Services Tax (GST)	Means goods and services tax under the Goods and Services Tax Act 1985 or any legislation substituted for the same.
Hotel	Means temporary accommodation in an establishment with at least one licensed bar and restaurant on the premises (or adjacent) with charge back facilities. All rooms have tea and coffee making facilities and there is on-site management at all times. All provide breakfast whether in a restaurant or breakfast room, or via room service. Some hotels have conferences and banqueting facilities. A standard room usually has one room for both sleeping and living, with an ensuite bathroom. A suite will usually have a living room and at least one separate bedroom and possible a mini kitchen. Hotel apartments usually have both mini kitchens and laundry facilities.
Household unit	A building or part of a building intended to be used as an independent residence, with a kitchen sink, a toilet and a shower or bath (or plumbing for these facilities). It includes an apartment, semi-detached or detached dwelling, townhouse, retirement unit, dwelling unit, flat or home unit or tiny house.
Lot	<p>A parcel of land held in a separate certificate of title (or two or more titles required to be held in one ownership) but does not include a parcel of land which has been or may be disposed of separately as a public reserve or for other public purposes or which is to be amalgamated with adjoining land.</p> <p>In the case of land subdivided under the cross-lease or company lease systems (other than strata titles), lot shall mean an area of land containing:</p> <ul style="list-style-type: none"> (a) A building or buildings for residential or business purposes with any accessory building, plus any land exclusively restricted to the users of that building, or (b) A remaining share or shares in the fee simple creating a vacant part of the whole for future cross-lease or company lease purposes. <p>In the case of land subdivided under the Unit Titles Act 2010 (other than strata titles), lot shall mean an area of land containing a principal unit or proposed unit on a unit plan together with its accessory units, and an area of land being equivalent to the total land title area divided by the number of principal units located thereon.</p> <p>In the case of strata titles, site shall mean the underlying certificate(s) of title immediately prior to subdivision.</p>

Motel	<p>Means temporary, self-contained and serviced accommodation and includes motor lodges, motor inns, motel apartments, serviced apartments and serviced holiday cottages. Units are usually serviced daily or as otherwise agreed with the guest, and are self-contained providing at least tea and coffee making facilities and a private or ensuite bathroom. Frequently, cooking facilities (microwave and/or range) are provided within the accommodation so guests can prepare their own meals independently. Milk, tea, coffee and sugar are supplied for guests' immediate use. Off-street carparking and all bedding and linen are provided. Communal laundry facilities are available and some units may have their own laundry facilities. Units may have TV's, phone, iron and modem for computer use. At extra cost, breakfasts can usually be ordered the night before. There is a responsible person constantly in charge on site. A studio has one room for both living and sleeping. Other units can have one or more separate bedrooms.</p> <p>For clarity, the area used for permanent accommodation by the motel manager(s) is considered to be a separate household unit for the purposes of this policy, and does not fall within this definition.</p>
Network Infrastructure	Means the provision of roads and other transport, water, wastewater, and stormwater collection and management.
Reserves	Has the same meaning set out in section 2 of the Reserves Act 1977.
Residential Lot	A lot, as defined in this policy that is or will be used for a household unit or units or other accommodation units.
Roading	Has the same meaning set out in section 315 of the Local Government Act 1974.
Service connection	<p>Has the same meaning set out in section 197 of the Local Government Act 2002, or any legislation substituted for the same as below:</p> <p>Section 197 interpretation in this subpart, service connection means:</p> <p>A physical connection to a service provided by, or on behalf of, a territorial authority.</p>
Site Area	The total area of the new and/or additional development proposed, including all buildings, structures and other areas used for car parking, access, manoeuvring areas, loading areas, outdoor storage and display areas, rubbish and waste collection areas and the like, associated with the new and/or additional development.
Solid Waste	Facilities to collect, sort and dispose of waste material (rubbish, refuse) generated from industrial, commercial, agricultural, residential and community use.

Stormwater	Stormwater drainage and any associated infrastructure.
Units of demand	Means those units set out in schedule 13 of the Local Government Act 2002 or any legislation substituted for the same.
Wastewater	Means sewerage, treatment and disposal of sewage wastewater and all associated infrastructure.
Stormwater	Stormwater drainage and any associated infrastructure.
Units of demand	Means those units set out in schedule 13 of the Local Government Act 2002 or any legislation substituted for the same.
Wastewater	Means sewerage, treatment and disposal of sewage wastewater and all associated infrastructure.
Water	Means Water Supply as defined in section 124 of the Local Government Act 2002, or any legislation substituted for the same as below: "124 Interpretation Water Supply means the provision of drinking water to communities by network reticulation to the point of supply of each dwelling house and commercial premise to which drinking water is supplied.

APPENDIX C: SCHEDULE OF ASSETS DEVELOPMENT CONTRIBUTION FUNDED – Kupu Āpiti Hangaroto kua tahuatia

Asset	New Projects (\$)	Total Cost of Project (\$)	Percentage funded by DC (%)	DC amount (\$)	Historic Projects/ Funding (\$)	Total Historic DC value (\$)	Total Proposed and Historic (\$)	Reserve balance (July 2024) (\$)	Balance to be recovered (\$)	10 or 20 years	HEU's (\$)	DC per HEU (\$)	Statistic Area
Reserves	Eve Rimmer Park	704,354											
	Accessible Play Spaces	1,109,711											
	Play Space Improvements	228,723											
	Maraetōtara Improvements	319,110											
	Wairaka Park Upgrade	161,057											
	Murupara Park Improvements	325,334											
	Aniwhenua Camp Water Supply Upgrade	99,999											
	Bike Park/Pump Track	107,371											
	Basketball facilities	164,190											
Total Reserves		3,219,849	8.39	270,145.33			270,145.33	131,000	139,145.33	10	1,255	110.87	District wide
Community Infrastructure	New Whakatāne Cemetery	3,346,254											
	Whitehorse Drive Toilets	197,133											
	Appenzell Drive Park Toilets	200,682											
	Tāneatua Cemetery	126,443											
Subtotal		3,870,512	8.39	324,735.96			324,735.96	100,000	324,735.96	10	1,255	179.07	
	Rex Morpeth Park	107,477,296	13.24	14,229,993.99			14,229,993.99	461,000	13,768,993.99	20	2,048	6,723.14	
Total Community Infrastructure		111,347,808		14,554,729.95			14,554,729.95	561,000	13,993,729.95			6,902.21	District Wide

* Rex Morpeth Recreation Hub – Final design and cost estimate to be made at a later date. DC Policy change to be made to reflect that decision when made.

Asset	New Projects (\$)	Total Cost of Project (\$)	Percentage funded by DC (%)	DC amount (\$)	Historic Projects/ Funding (\$)	Total Historic DC value (\$)	Total Proposed and Historic (\$)	Reserve balance (July 2024) (\$)	Balance to be recovered (\$)	10 or 20 years	HEU's (\$)	DC per HEU (\$)	Statistic Area
Stormwater	WHK SW Western Catchment Upgrade	2,304,899	1.68	38,722.30			38,722.30		38,722.30	10	95	407.60	Allandale, Mokorua, Trident, Whakatāne West, Whakatāne Central - (95/5744 HEU's)
					Apanui S/W - Pyne Street (\$90,000); Whakatāne Western Catchment (\$74,760 (1.68% of estimated cost)).	164,760	164,760	164,000	760	10	95	8.00	
Total Stormwater		2,304,899	1.68	38,722.30		164,760	203,482.30	164,000	39,482.30		95	415.60	
Water	EQ Water Network Upgrade	1,648,925											
	EQ Whak WTP Upgrade	672,735											
	WHK Water Coastlands Link Main	2,895,063											
	Whak Cond & Improv-Reservoirs	9,444,206											
	Ōhope-Upgrade Pipes Harbour	1,116,379											
Sub Total		15,777,308	6.37	1,005,014.52			1,005,014.52		1,005,014.52	10	520	1,932.72	Whakatāne (Allandale, Mokorua, Trident, Whakatāne Central, Whakatāne West, Coastlands, Ōhope, Huna Road - (520/8680 HEU's)

Asset	New Projects (\$)	Total Cost of Project (\$)	Percentage funded by DC (%)	DC amount (\$)	Historic Projects/ Funding (\$)	Total Historic DC value (\$)	Total Proposed and Historic (\$)	Reserve balance (July 2024) (\$)	Balance to be recovered (\$)	10 or 20 years	HEU's (\$)	DC per HEU (\$)	Statistic Area
Water (Historic)	Whakatāne (Historic)				WTP Filter media replacement (\$57,970), WTP Safe Access (\$41), Whak Water Storage (\$5,882), Mill Road (\$52,329), Whak New Source (\$24,036), WHK Cond and Improv - Reservoirs (\$11,369)	151,627	151,627	26,000	125,627	10	520	241.59	Whakatāne (Allandale, Mokorua, Trident, Whakatāne Central, Whakatāne West, Coastlands, Ōhope, Huna Road - (520/8680 HEU's)
Water - Total		15,777,308	6.37	1,005,014.52		151,627	1,156,641.52	26,000	1,130,641.52	10	520	2,174.31	Whakatāne (Allandale, Mokorua, Trident, Whakatāne Central, Whakatāne West, Coastlands, Ōhope, Huna Road - (520/8680 HEU's)
Water - Huna/ Shaw Road	Huna Road (Stage 1 and 2)					412,820	412,820	135,992	276,828	10	175	1,581.87	Huna/Shaw Road - All. Balance of development to pay remaining portion (175/235)
	Huna Road (Stage 2, Plan Change 8)	759,590	100	759,590			759,590		759,590	10	175	4,340.51	Huna/Shaw Road and Kawarehe Trust (175/175) Plan Change 8
Total Water - Huna/Shaw Road		759,590	100	759,590		412,820	1,172,410	135,992	1,036,418	10	175	5,922.38	

Asset	New Projects (\$)	Total Cost of Project (\$)	Percentage funded by DC (%)	DC amount (\$)	Historic Projects/ Funding (\$)	Total Historic DC value (\$)	Total Proposed and Historic (\$)	Reserve balance (July 2024) (\$)	Balance to be recovered (\$)	10 or 20 years	HEU's (\$)	DC per HEU (\$)	Statistic Area
Wastewater	Whakatāne - ST&D Pump Station	3,044,821	6.97	212,224.02			212,224.02		212,224.02	10	470	451.54	Whakatāne (Allandale, Mokorua, Trident, Whakatāne Central, Whakatāne West), Coastlands, Huna/Shaw Road- (470/6743 HEU's)
Wastewater (Historic)	Whakatāne				Whakatāne Install 150GM MH 111/05 to McAlister St PS (\$195,661); Mill Road (\$65,657); Whak PS \$11,139); Bunyan Road Sewer Pump (\$426,929)- funded through developers' agreement.	699,386	699,386	426,929 (Developer Agreement)	272,457		470	579.70	Whakatāne (Allandale, Mokorua, Trident, Whakatāne Central, Whakatāne West, Coastlands, Huna Road (470/6743 HEU's). \$426,929 to be recovered by separate developers' agreement.
Total - Wastewater		3,044,821	6.97	212,224.02		699,386	911,610.02	426,929	484,681.02		470	1,031.24	
Wastewater - Coastlands (Historic)	Coastlands (Historic)				Sewer PS (\$764,001)	764,001			764,001	10	200	3,820.00	Only applicable for lots /dwellings on 77 Bunyan Road if developed
Wastewater - Huna/ Shaw Road Structure Plan	Huna Road (Stage 1)				Huna Road (\$813,829)	813,829		309,828	504,001	10	175	2,880.01	Huna/Shaw Road - All. Balance of development to pay remaining portion (175/235)
Total Wastewater - Coastlands Huna/Shaw Road						1,577,830		309,828	1,268,002	10		6,700.01	

Asset	New Projects (\$)	Total Cost of Project (\$)	Percentage funded by DC (%)	DC amount (\$)	Historic Projects/ Funding (\$)	Total Historic DC value (\$)	Total Proposed and Historic (\$)	Reserve balance (July 2024) (\$)	Balance to be recovered (\$)	10 or 20 years	HEU's (\$)	DC per HEU (\$)	Statistic Area
Transportation	LCLR Future Demand	9,608,358	8.39	806,141.24			806,141.24	99,875	706,266.24	10	1255	642.34	
	LCLR Active Whakatāne	7,866,300	8.39	659,982.57			659,982.57	99,875	560,107.57	10	1255	525.88	
	Keepa Road Improvements	5,165,341	8.39	433,372.11			433,372.11	99,875	333,497.11	10	1255	345.32	
	Shaw Road/ Mill Road Connection	9,783,950	8.39	820,873.41			820,873.41	99,875	720,998.41	10	1255	654.08	
Total Transportation		32,423,949	8.39	2,720,369.33				399,500	2,320,869.33	10	1255	1,849.30	District wide

APPENDIX D: SCHEDULE OF COMPLIANCE – *Kupu Āpiti Tūtohu*

Provision of LGA 2002	Section of Development Contributions Policy
Section 106(2)(a): summarise and explain the (total cost of capital expenditure) identified in the long-term plan, (or identified under clause 1(2) of schedule 13) that the local authority expects to incur to meet the increased demand for community facilities resulting from growth; and	Section 6 (in particular Table 1)
Section 106(2)(b): state the proportion of that (total cost of capital expenditure) that will be funded by development contributions; financial contributions; other sources of funding	Section 6 (in particular Table 1)
Section 106(2)(c): explain, in terms of the matters required to be considered under section 101(3), why the local authority has determined to use these funding sources to meet the expected capital expenditure.	
Section 101(3): The funding needs of the local authority must be met from those sources that the local authority determines to be appropriate, following consideration of,	
Section 101(3)(a): in relation to each activity to be funded,	
Section 101(3)(a)(i): the community outcomes to which the activity primarily contributes; and	Section 7.1
Section 101(3)(a)(ii): the distribution of benefits between the community as a whole, any identifiable part of the community, and individuals.	Section 7.2

WHAKATĀNE DISTRICT DEVELOPMENT CONTRIBUTIONS POLICY SCHEDULE OF LOCAL GOVERNMENT ACT 2002 COMPLIANCE

The following table sets out the requirements under the Local Government Act 2002 for the preparation of a Development Contributions Policy. The sections of the Development Contributions Policy which satisfy the requirements in the Local Government Act 2002 are noted in the second column. The Council considers that the Development Contributions Policy achieves full compliance.

SCHEDULE OF LGA 2002 COMPLIANCE

Provision of LGA 2002	Section of Development Contributions Policy
Section 101(3)(a)(iii): the period in or over which those benefits are expected to occur.	Section 7.3
Section 101(3)(a)(iv): the extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity.	Section 7.4
Section 101(3)(a)(v): the costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities.	Section 7.5
Section 101(3)(b): the overall impact of any allocation of liability for revenue needs on the community.	Section 7.5
Section 106(2)(d): identify separately each activity or group of activities for which a development contribution will be required, and in relation to each activity or group of activities, specify the total amount of funding to be sought by development contributions.	Section 6 (in particular Table 1) and Section 8.7
Section 106 (2)(f): Summarise the provisions that relate to financial contributions in the District Plan.	Section 5
Section 106 (2A): This section does not prevent a local authority from calculating development contributions over the capacity life of assets or groups of assets for which development contributions are required, so long as— (a) the assets that have a capacity life extending beyond the period covered by the territorial authority’s long-term plan are identified in the development contributions policy; and (b) development contributions per unit of demand do not exceed the maximum amount allowed by section 203.	
Section 106(3): If development contributions are required, the local authority must keep available for public inspection the full methodology that demonstrates how calculations for those contributions were made.	Section 8.7
Section 201(1)(a): an explanation of, and justification for, the way in which each development contribution in the (schedule to Development Contributions Policy) is calculated.	Section 8

Provision of LGA 2002	Section of Development Contributions Policy
Section 201(1)(b): the significant assumptions underlying the calculation of the schedule of development contributions, including an estimate of the potential effects, if there is significant uncertainty as to the scope and nature of the effects.	Section 15
Section 201(1)(c): the conditions and criteria (if any) that will apply in relation to the remission, postponement, or refund of development contributions, or the return of land.	Section 12
<p>Section 201A:</p> <ol style="list-style-type: none"> 1) If a territorial authority has determined to seek funding for community facilities under this subpart, the policy required by section 102 must include, in addition to the matters set out in sections 106 and 201, a schedule that lists: <ol style="list-style-type: none"> (a) each new asset, additional asset, asset of increased capacity, or programme of works for which the development contributions requirements set out in the development contributions policy are intended to be used or have already been used; and (b) the estimated capital cost of each asset described in paragraph (a); and (c) the proportion of the capital cost that the territorial authority proposes to recover through development contributions; and (d) the proportion of the capital cost that the territorial authority proposes to recover from other sources. (2) For the purposes of subsection (1), assets for which development contributions are required can be grouped together into logical and appropriate groups of assets that reflect the intended or completed programmes of works or capacity expansion. (3) A schedule under subsection (1) must also include assets for which capital expenditure has already been incurred by a territorial authority in anticipation of development. (4) Information in the schedule under subsection (1) must group assets according to the district or parts of the district for which the development contribution is required, and by the activity or group of activities for which the development contribution is required. 	Section 8 (in particular section 8.7)

Provision of LGA 2002	Section of Development Contributions Policy
<p>Section 202- Contents of schedule to development contributions policy</p> <p>(1) The schedule of development contributions required by section 201 (2) must specify:</p> <p>(a) the development contributions payable in each district, calculated, in each case, in accordance with the methodology in respect of-</p> <ul style="list-style-type: none"> (i) reserves; and (ii) network infrastructure; and (iii) community infrastructure. <p>(b) the event that will give rise to a requirement for a development contribution under section 198, whether upon granting</p> <ul style="list-style-type: none"> (i) a resource consent under the Resource Management Act 1991; or (ii) a building consent under the Building Act 2004 (iii) an authorisation for a service connection <p>(2) If different development contributions are payable in different parts of the district, subsection (1) applies in relation to the parts of the district.</p> <p>(3) The specifications required under subsection (1) or subsection (2) must be given separately in relation to each activity or group of activities for which separate development contributions are required.</p>	<p>Section 8 (in particular section 8.7)</p>
<p>Section 202A: Reconsideration process to be in development contributions policy</p> <p>(1) If a territorial authority has determined to seek funding for community facilities under this subpart, the policy required by section 102 must, in addition to the matters set out in sections 106 and 201 to 202-201 to 202, and subject to any regulations made under section 259(1)(e) or (f), set out the process for requesting reconsideration of a requirement under section 199A.</p> <p>(2) The process for reconsideration must set out:</p> <ul style="list-style-type: none"> (a) how the request can be lodged with the territorial authority; and (b) the steps in the process that the territorial authority will apply when reconsidering the requirement to make a development contribution. 	<p>Section 10</p>

Provision of LGA 2002	Section of Development Contributions Policy
<p>Section 203- Maximum development contributions not to be exceeded:</p> <p>(1) Development contributions for reserves must not exceed the greater of:</p> <ul style="list-style-type: none"> (a) 7.5% of the value of the additional allotments created by a subdivision; and (b) the value equivalent of 20 square metres of land for each additional household unit (or accommodation unit) created by the development. <p>(2) Development contributions for network infrastructure or community infrastructure must not exceed the amount calculated by multiplying the cost of the relevant unit of demand calculated under clause 1 of schedule 13 by the number of units of demand assessed.</p>	Section 8
<p>For a development or type of development, as provided for in clause 2 of schedule 13, and as amended for any Producers Price Index adjustment adopted in a development contributions policy in accordance with section 106(2B), as provided for in clause 2 of schedule 13.</p>	



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