

## 9.0 Funding Impact Statement

(PURONGO PUTEA)

**Note:** For referencing purposes, the Funding Impact Statement below retains the numbering as shown in Volume II of Council's 2006-16 Long-Term Plan (pages 132 – 145).

## 7.0 Funding Impact Statement

### 7.1 Introduction

In terms of the Local Government (Rating) Act 2002, and the Local Government Act 2002, each Council is required to prepare a Funding Impact Statement disclosing the revenue and financing mechanisms it intends to use.

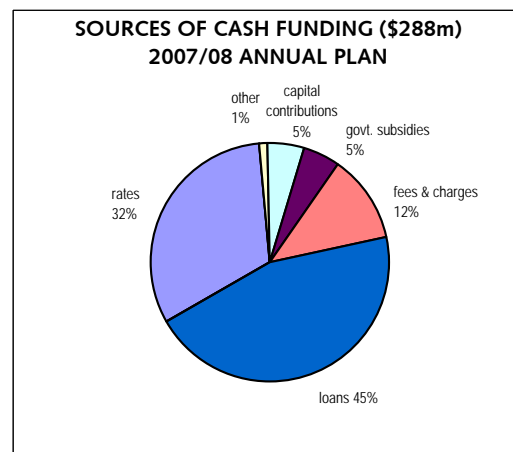
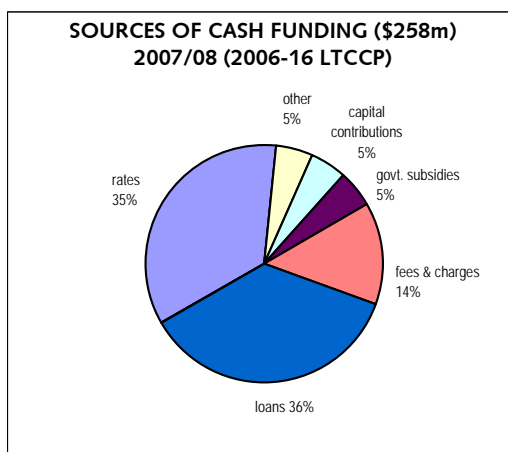
The information in the following sub-sections is intended to achieve compliance with this legislation by, among other things, giving ratepayers full details of how rates are calculated.

This statement should be read in conjunction with Council's Revenue and Financing Policy (Section 2) of Volume II of the 2006-16 Long-Term Plan which sets out Council's policies in respect of each source of funding of operating and capital expenses - i.e. the revenue and financing mechanisms to be used to cover the expenses of the Council.

### 7.2 Summary of Funding Mechanisms and indication of level of funds to be produced by each mechanism

#### 7.2.1 2007/08 Funding Mix

The mix of funding mechanisms for the City as a whole for the 2007/08 financial year is summarised graphically below.



The particular revenue and financing mechanisms selected by Council, including the amount to be produced by each mechanism to meet the budgeted costs (as outlined in the 2007/08 Annual Plan), are set out in the Funding Impact Statement on the following page.

Details of user charges, other funding sources and rating mechanisms, and the proportion applicable to each service are outlined further in the Revenue and Financing

Policy (Section 2) and the Appendices (Section 16) to the 2006-16 Long-Term Plan.

**FUNDING IMPACT STATEMENT 2007/08**

All figures in \$'000s

	LTCCP 2007/08 Yr 2	Annual Plan 2007/08	Difference	Reasons
<b>OPERATING REVENUE</b>				
Fees & Charges	76,436	81,175	4,739	Increase of fees and charges over a range of services
Operating Subsidies	3,832	4,141	309	Increase of subsidies from Land Transport NZ
Rates Penalty Charges Income	568	570	2	
<b>Capital Contributions</b>				
Development contributions	12,646	11,498	(1,148)	Review of policy and growth predictions
Financial contributions	2,362	2,677	315	External funding for capital projects
Subsidies	12,874	11,350	(1,524)	Increase of subsidies from Land Transport NZ
Other Income (Interest, Petrol Tax)	9,652	3,831	(5,821)	Sale of Waiwhakareke Lake subdivision deferred to 2008/09
<b>Total Operating Revenue</b>	<b>118,370</b>	<b>115,242</b>	<b>(3,128)</b>	
<b>LESS OPERATING EXPENDITURE</b>				
Operational expenditure	140,399	147,458	7,059	Additional resourcing, cost increases recovered by fees and charges, fuel energy and maintenance charges
Interest expense	21,007	19,560	(1,447)	Debt servicing reduction due to Rotokauri growth cell projects being deferred and interest rate management programme
Other expenses	276	330	54	Increase in rate remissions granted due to change in policy
<b>Total Operating Expenditure</b>	<b>161,682</b>	<b>167,348</b>	<b>5,666</b>	
<b>PLUS OTHER FUNDING</b>				
Loans	91,213	68,267	(22,946)	Loan raising not required due to Rotokauri growth cell projects being deferred
Transfer from special & general reserves	17,666	16,668	(998)	Impact of changes to the timing and cost revision of projects
<b>Total Other Funding</b>	<b>108,879</b>	<b>84,935</b>	<b>(23,944)</b>	
<b>LESS OTHER EXPENDITURE</b>				
Capital expenditure	130,035	105,392	(24,643)	Rotokauri growth cell projects and wastewater treatment plant upgrade deferred
Debt repayments	15,267	9,724	(5,543)	Debt repayment reduced due to Rotokauri growth cell projects being deferred and delay in sale of project
Transfer to special & general reserves	16,496	14,901	(1,595)	Reduction in development contributions revenue and delay in sale of subdivision
<b>Total Other Expenditure</b>	<b>161,798</b>	<b>130,017</b>	<b>(31,781)</b>	
<b>NET RATES REQUIRED</b>	<b>96,231</b>	<b>97,188</b>	<b>957</b>	
<b>RATES FUNDED FROM</b>				
<b>General Rate</b>	88,911	89,019	108	Net impact of changes in 2007/08 Annual Plan
<b>Targeted Rates</b>				
General rate-50% non-rateable properties	41	90	49	Increase in rates due to policy change
<b>Targeted Rates</b>				
Water supply (metered properties only)	4,327	4,939	612	Increase in rate to recover additional costs of providing service
<b>Targeted Rates</b>				
Access Hamilton	2,560	2,560	0	
<b>Targeted Rates</b>				
100% Non-rateable properties (Water/refuse/wastewater)	392	580	188	Increase in rates due to policy change
<b>TOTAL RATES</b>	<b>96,231</b>	<b>97,188</b>	<b>957</b>	

Note:

Targeted Rates-Water Supply (re. water by meter charges) is disclosed separately in the Funding Impact Statement. In the Statement of Financial Performance and in the Protecting our Future Cost of Service, these charges are included as revenue in the water supply service.

Internal revenue and expenditure (from internal support services and business units) is included in total operating revenue and total operating expenditure in the Funding Impact Statement. In the Statement of Financial Performance and the Cost of Services Statements, these internal transactions are eliminated and overhead allocation charges included.

### 7.3 Detailed Description of Rate Funding Mechanisms

Council sets the following rates for the year commencing 1 July 2007 and ending 30 June 2008 pursuant to the powers conferred on it by the Local Government Act 2002 and the Local Government (Rating) Act 2002.

#### 7.3.1 General Rate

A general rate set and assessed on the land value of all rateable land in the City.

General rates are set under Section 13 of the Local Government (Rating) Act 2002 on a differential basis on the land value of all rateable properties. The differential basis is based on the use to which the land is put. The different categories of rateable land (differential) are outlined in the table below.

The rate per dollar of land value outlined in the table below for 2007/08 is based on the value of land in the City as at 30 June 2007, and subject to movement of land between rating categories, and the total rate requirement and funding decisions finalised by Council for 2007/08.

This funding mechanism covers all services of Council. The total revenue sought for 2007/08 is \$100.146 million including GST (\$89.019 million excluding GST).

A general rate set and assessed on a differential basis as follows:

Source	Differential Categories	Differential Factor	General Rate in the dollar of Land Value for 2006/07 (GST Inclusive)	Revenue (GST exclusive) 2006/07
<b>Rates</b>				
General Rate	Residential	1.0000	\$0.008576	\$55,925,444
	Inner City Residential	0.9570	\$0.008207	\$191,262
	Commercial/Industrial	2.2657	\$0.019431	\$30,175,686
	Multi Unit Residential	1.4314	\$0.012276	\$1,789,187
	Rural Residential	0.4940	\$0.004237	\$60,463
	Rural Small	0.3336	\$0.002861	\$649,494
	Rural Large	0.1666	\$0.001429	\$227,465

### 7.3.2 Category Definitions - General Rate Differential

Each rating unit is allocated to a differential rating category (based on the land use) for the purpose of calculating the general rate. Set out below are the definitions used to allocate rating units to categories.

#### Category A - Residential and Other

All rating units -

- (i) Used solely or principally for residential purposes as the home or residence of not more than two households which have available the full Council services; excluding properties categorised as Category B, Category C or Category E; or
- (ii) 2,000 square metres or less in area, used solely or principally for rural purposes, which receive full water and wastewater services from the Council; or
- (iii) The residential portion of a property which is used for both residential/ commercial use, i.e. small business operated from residential properties; or
- (iv) Land under development for a residential subdivision and no longer used principally for rural purposes; or
- (v) Not otherwise specified in the Category definitions.

### **Category B - Inner City Residential Apartments**

All rating units -

- (i) Used solely or principally for residential purposes as the home or residence of not more than two households, excluding properties categorised as Category C; and
- (ii) Located within the CBD where the Council cannot provide a household refuse collection service.

### **Category C - Commercial/Industrial**

All rating units -

- (i) Used solely or principally for commercial or industrial purposes, but excluding properties categorised as Category F or G (note: commercial properties in rural areas will be rated at full commercial and a remission may be applied subject to the Remission of Rates for Commercial Land Use in a Rural Location Policy); or
- (ii) Used solely or principally for commercial residential purposes, including, but not limited to, hotels, boarding houses, resthomes, motels, residential clubs, hostels; or
- (iii) The commercial portion of the property, which is used for both commercial/residential use, i.e. small business, operated from residential property; or
- (iv) All vacant commercial/industrial land.

#### Definition

Commercial residential purposes is where a property is being provided for residential accommodation at a fee with the average occupancy period of the property not exceeding three months. Where the average occupancy exceeds three months, the property would be classified under the multi-unit category.

#### Definition

A hostel is the residence or lodging place for persons.

### **Category D - Multi-Unit Residential**

All rating units used solely or principally for residential purposes as the home or residence of three or more households, but excluding properties categorised as Category C.

Also includes hostels operated by charitable trusts that are not classified as 100% non-rateable - (Schedule 1, Part 1).

### **Category E - Rural Residential**

All rating units -

- (i) Used solely or principally for residential purposes as the home or residence of not more than two households; or
- (ii) Receive all the services of a residential property apart from stormwater, footpaths and traffic/streetlighting services.

### **Category F - Rural Small Holding**

All rating units less than 10 hectares in area, used solely or principally for rural purposes, excluding properties categorised under paragraph (ii) of Category A or Category E.

### **Category G - Rural Large Holding**

All rating units over 10 hectares in area, which are used solely or principally for rural purposes.

For categories A, F and G, rural purposes include agricultural, horticultural or pastoral purposes and the keeping of bees or poultry or other livestock.

#### **Note:**

Subject to the right of objection in Sections 29 and 39 of the Local Government (Rating) Act 2002, it shall be at the sole discretion of the Council to determine the sole use or principal use of any separately rateable property within the district.

### **7.3.3 Uniform Annual General Charge**

The current policy is that Council will not use a uniform annual general charge.

### **7.3.4 Targeted Rates**

#### **Targeted Rate - Non-Domestic Water Supply**

- (a) Pursuant to Section 19(2)(b) and Clause 7 of Schedule 3 of the Local Government (Rating) Act 2002, Hamilton City Council will set and assess a targeted rate on a differential basis to all rating units supplied with non-domestic water supply (as defined by Hamilton City Council's Water Supply Bylaw 1999) as follows:
- (i) a fixed amount on every separately used or inhabited parts of a rating unit supplied with non-domestic water in accordance with the following scale (GST inclusive):
    - \$240 for commercial/industrial properties, non-rateable properties, or other properties with metered supply;
    - \$180 for rural properties receiving a restricted flow supply.
  - (ii) a charge per unit of water consumed or supplied on every separately used or inhabited parts of a rating unit in accordance with the following scale (GST inclusive):
    - commercial/industrial properties, non-rateable properties, or other properties with metered supply -  
97 cents per kilolitre of water supplied after the first 240 kilolitres of consumption or supply;
    - rural properties receiving a restricted flow supply -  
73 cents per kilolitre of water supplied after the first 240 kilolitres of consumption or supply.

Properties in the Waikato District Council and Waipa District Council supplied with water under contractual arrangements will be charged at equivalent rates per unit of water, but outside the rating system.

The Targeted Rate - Non-Domestic Water Supply is summarised in the table below.

**Summary of Targeted Rate - Non-Domestic Water Supply**

Category	Rate per Unit of Water (cents per kilolitre) (GST inclusive)	Minimum Charge (GST inclusive)
Non-Domestic Supply Rateable/Non-Rateable City (Commercial/Industrial Properties and Non-Rateable Properties)	97.0 (after the first 240 kilolitres of consumption or supply)	\$240
Non-Domestic Supply Rural - Restricted Flow Supply (Rural Large & Rural Small Properties which receive the service)	73.0 (after the first 240 kilolitres of consumption or supply)	\$180
Outside City - (Waipa District Council & Waikato District Council properties)	97.0 (after the first 240 kilolitres of consumption or supply)	\$240
Waikato District Council (supply agreement)	73.0 after the first 240 kilolitres of consumption or supply)	\$180

(b) General Information - Targeted Rate for Non-Domestic Water Supply:

Each rating unit, or part of a rating unit, assessed a targeted rate for non-domestic water supply will be charged a rate per unit of water supplied in accordance with the scale of charges above. Where the six monthly consumption is less than 50% of the annual minimum charge, a fixed amount of 50% of the annual minimum charge will be charged to every rating unit or every separately used or inhabited part of a rating unit supplied with non-domestic water.

The charge per unit of water consumed or supplied is on a scale that reflects the difference between City full pressure supply and rural restricted flow supply.

Non-Domestic Supply is defined in the Bylaw as any water supplied for all purposes other than domestic supply (domestic supply is generally limited to City based domestic use).

This funding mechanism covers the Water Supply service. The total revenue sought for 2007/08 is \$5.477 million including GST (\$4.868 million excluding GST).

The revenue from this targeted rate will be applied to fund the operation, and maintenance of capital works, depreciation and financing costs of the water supply service.

The meters on properties with a total annual consumption of less than 30,000 kilolitres are read twice during the year. The charges will be due and payable in two instalments per year, on receipt of an invoice from the Council.

Meters on properties with a total annual consumption of more than 30,000 kilolitres are read monthly. These charges will be due and payable in twelve instalments per year, on receipt of an invoice from the Council.

All amounts stated above include Goods and Services Tax and are for the period commencing 1 July 2007 and ending 30 June 2008.

### **7.3.5 Targeted Rate – Access Hamilton**

A targeted rate relating to Access Hamilton set and assessed at a uniform rate per dollar of capital value (GST inclusive) on all categories of rateable property (excluding 100% non-rateable and 50% non-rateable properties).

The amount raised by this targeted rate will be transferred into a special reserve and these funds will be used to fund any of:

- Investigation or associated Access Hamilton capital costs
- Debt servicing of loan funded Access Hamilton capital projects
- Subsidies of transport initiatives, design and feasibility studies and other operational costs linked to the Access Hamilton strategy.

These targeted rates are assessed in accordance with Sections 16(3)(b) & 16(4)(a) and Schedule 2 Clause 1 of the Local Government (Rating) Act 2002.

The targeted rate will be \$0.000145843 per dollar of capital value (GST inclusive). The total revenue sought for 2007/08 is \$2,880,000 including GST (\$2,560,000 excluding GST).

### **7.3.6 Targeted Rate – 100% (fully) Non-Rateable Properties**

Council rates a number of categories of non-rateable land assessed under the Local Government (Rating) Act 2002.

The properties which are 100% (fully) non-rateable (excluding water, refuse and wastewater rates) are:

- Educational Institutions
- Churches (Place of Worship)
- Community Organisations (Needs Based)
- any land which falls within Part 1 of Schedule 1 of the Local Government (Rating) Act 2002, e.g. Health Services (public hospitals and related services).

Where the land is 100% (fully) non-rateable, three targeted rates will be set and assessed on a differential basis for water supply, waste collection (refuse), and sewerage disposal (wastewater), in accordance with sections 8, 9 & 16(3)(b) and schedules 2 & 3 (clauses 3, 7 & 8) of the local government (rating) act 2002.

These funding mechanisms cover the water, refuse and wastewater services. The total revenue sought for 2007/08 is \$753,406 including gst (\$669,695 excluding gst).

### **Category Definitions - 100% (fully) Non-Rateable Properties**

#### Educational Institutions

Educational Institutions are defined in Clause 6 of Part 1 of Schedule 1 of the Local Government (Rating) Act 2002.

Churches (Place of Worship)

Land and buildings that are to be used as a place of religious worship (Part 1 of Schedule 1 of the Local Government (Rating) Act 2002) not including associated rooms, halls or buildings which are used for meetings, accommodation and preparation of food. These are classified under the Community Organisations' category.

Community Organisations (Needs Based)

Community Organisations (Needs Based) (as defined in Clause 21 of Part 1 of Schedule 1 of the Local Government (Rating) Act 2002) with a not-for-profit status, existing to deliver social benefits to the community where neither government nor business is best or appropriately placed.

(Refer: A Good Practice Guide, LGNZ, January 2000, page 20).

Any land (other than Educational Institutions, Churches (Place of Worship), or Community Organisations (Needs Based)) defined within Part 1 of Schedule 1 of the Local Government (Rating) Act 2002 will be rated the same as a Community Organisation (Needs Based).

**Details of Targeted Rates**

To give effect to the foregoing policies on the rating of 100% (fully) non-rateable properties, the Council will set and assess the following targeted rates:

**Non-Rateable Water Targeted Rate**

A targeted rate for water on all 100% (fully) non-rateable properties as follows (GST inclusive):

- (a) a fixed amount of \$240 per rating unit, or separately used or inhabited part of a rating unit; and
- (b) a rate per dollar of land value of the property:
  - Educational Institutions
  - Churches (Place of Worship)
  - Community Organisations (Needs Based) (and any other land defined within Part 1 of Schedule 1 of the Local Government (Rating) Act 2002)

The rate per dollar of land value required to meet the full cost of the service (after allowing for the total revenue raised by the fixed amount of \$240 per property) is \$0.001938 (GST inclusive).

**Non-Rateable Refuse Targeted Rate**

A targeted rate for refuse on all 100% (fully) non-rateable properties as follows (GST inclusive):

- (a) a fixed amount of \$120 per rating unit, or separately used or inhabited part of a rating unit; and
- (b) a rate in cents in the dollar of land value of the property:
  - Educational Institutions
  - Churches (Place of Worship)

- Community Organisations (Needs Based) (and any other land defined within Part 1 of Schedule 1 of the Local Government (Rating) Act 2002)

The rate per dollar of land value required to meet the full cost of the service (after allowing for the total revenue raised by the fixed amount of \$120 per property) is \$0.000832 (GST inclusive).

#### **Non-Rateable Wastewater Targeted Rate**

A targeted rate for wastewater on all 100% (fully) non-rateable properties as follows (GST inclusive):

- (a) a fixed amount of \$270 per rating unit, or separately used or inhabited part of a rating unit; and
- (b) a rate per dollar of land value of the property:
  - Educational Institutions
  - Churches (Place of Worship)
  - Community Organisations (Needs Based) (and any other land defined within Part 1 of Schedule 1 of the Local Government (Rating) Act 2002)

The rate per dollar of land value required to meet the full cost of the wastewater services (after allowing for the total revenue raised by the fixed amount of \$270 per property) is \$0.001596 (GST inclusive).

#### **Note:**

These targeted rates apply only to properties which are 100% (fully) non-rateable in terms of Part 1 of Schedule 1 of the Local Government (Rating) Act 2002 and only to those properties supplied with the relevant service.

To calculate each sector's proportion of the cost of each service, the total cost of the service for the relevant year is multiplied by the proportion that the total rateable value of the sector bears to the total rateable value of the City.

### **7.3.7 Targeted Rates and Activities**

The targeted rate for non-domestic water supply funds the operating and depreciation costs of water supplies to Commercial/Industrial, Non-Rateable, Rural properties and other customers outside the City boundary.

The targeted rate for Access Hamilton funds the work programmes and/or financing costs relating to this project.

The targeted rate for Non-Rateable properties for water, refuse and wastewater, represents a charge for the operating, financing and depreciation costs for these activities.

### **7.3.8 Rating of 50% Non-Rateable Land**

Council rates a number of categories of non-rateable land assessed under the Local Government (Rating) Act 2002.

The properties which are 50% non-rateable (excluding water, refuse and wastewater rates if applicable) are:

- Community Organisations (Arts Based)
- Sporting and Cultural Organisations

- any land which falls within Part 2 of Schedule 1 of the Local Government (Rating) Act 2002

Where the land is 50% non-rateable as defined under Part 2 of Schedule 1 of the Local Government (Rating) Act 2002, Council will rate these properties at 50% of the residential general rate (mandatory rates) in accordance with Section 8(2) of the Local Government (Rating) Act 2002.

This funding mechanism covers all the services of Council. The total revenue sought for 2007/08 is \$105,044 including GST (\$93,372 excluding GST).

### **7.3.9 Targeted Rate - Rating of Community Organisations (Arts Based) - 50% Non-Rateable**

#### **Definition**

Community Organisations (Arts Based) (as defined in Clause 3 of Part 2 of Schedule 1 of the Local Government (Rating) Act 2002) with a not-for-profit status, existing to deliver social benefits to the community where neither government nor business is best or appropriately placed.

(Ref: A Good Practice Guide, LGNZ, January 2000, page 20).

Land in the category of Community Organisations (Arts Based) - 50% non-rateable will be rated at the 50% general residential rates, which is a rate per dollar of land value of \$0.004288 (GST inclusive).

Unless otherwise stated, any land:

- which is entitled to a 50% rates exemption under Part 2 of Schedule 1 of the Local Government (Rating) Act 2002; but
- to which the rating policy for Community Organisations (Arts Based); and Sporting and Cultural Organisations do not apply

will be rated in accordance with the rating policy for Community Organisations (Arts Based) - 50% non-rateable.

### **7.3.10 Targeted Rate - Rating of Sporting and Cultural Organisations - 50% Non-Rateable**

#### **Definition**

An organisation whose principal object is to promote games, sports, recreation, arts or instructions, for the benefit of residents or any group or groups of residents of the district, not for private pecuniary profit in accordance with the definition provided in Part 2 of Schedule 1 of the Local Government (Rating) Act 2002. If applicable, no commercial rating apportionment will be applied to the liquor licence portion of the premises.

Land in the category of Sporting and Cultural Organisations - 50% non-rateable will be rated at the 50% general residential rates, which is a rate per dollar of land value of \$0.004288 (GST inclusive).

### **7.3.11 Separately Used or Inhabited Part (SUIP) of a Rating Unit**

#### **Definition**

Any part of a rating unit that is, or is able to be, separately used or inhabited by the ratepayer, or by any other person or body having a right to use or inhabit that part by

virtue of a tenancy, lease, licence, or other agreement, but excluding uses of a minor or incidental nature; for example, including, but not limited to, vending and ATM machines.

To avoid doubt, each use that involves a different activity that is conducted by a person, company, or organisation different to the ratepayer is considered to be a separate use. For example, if a photographic processing franchise operated within a store is operated by the store's staff, it is not a separate use. However if the same franchise is operated by a person, company, or organisation different to the store operator, it is considered a separate use.

### 7.3.12 Horsham Downs Hall Rate

Council invoices and collects the following rate on behalf of Waikato District Council. For further information refer to their 2007/08 Annual Plan. The 2007/08 rate for the Horsham Downs Hall is \$25.00 (GST inclusive) per property for properties within the Hamilton City boundary within a defined radius of the Hall.

### 7.3.13 Due Dates for Payment of Rates

The due dates for rates covering the financial period 1 July 2007 to 30 June 2008 are as follows:

I N S T A L M E N T S				
Area	1	2	3	4
North East	30 Aug 2007	15 Nov 2007	14 Feb 2008	16 May 2008
South East	06 Sep 2007	22 Nov 2007	21 Feb 2008	23 May 2008
North West	13 Sep 2007	29 Nov 2007	28 Feb 2008	30 May 2008
South West	20 Sep 2007	06 Dec 2007	06 Mar 2008	06 Jun 2008

### 7.3.14 Penalties

Pursuant to Section 57 and 58 of the Local Government (Rating) Act 2002:

- (a) A penalty of 10% of the amount outstanding on each instalment to be added on the day after the due date.
- (b) A penalty of 10% to be added under Section 58(1)(b) to the amount of any rates assessed in any previous year which remain outstanding on 1 September 2007.
- (c) A penalty of 10% to be added under Section 58(1)(c) to the amount of any rates assessed in any previous year which remain outstanding on 1 March 2008.

**Note:**

The amount of unpaid rates to which any penalty is added includes:

- (i) Any additional charges previously added to the amount of unpaid rates under Section 132 of the Rating Powers Act 1988; and
- (ii) Any penalties previously added to unpaid rates under Section 58 of the Local Government (Rating) Act 2002.

### 7.3.15 Payment Options

- (a) By pre-arranged automatic payment, direct debit, telephone banking or internet desktop banking - (weekly, fortnightly, monthly or quarterly). Credit card payments via internet only - convenience fee applies - [www.hamilton.co.nz](http://www.hamilton.co.nz)
- (b) By post, using the prepaid envelope enclosed with this account.
- (c) At any branch of the Bank of New Zealand within the Waikato.
- (d) In person at our Council Municipal Building, Garden Place, during the hours of 8.00am-4.45pm, Monday to Friday, or Branch Library drop-off boxes. (EFTPOS debit cards accepted, not credit cards).

### 7.3.16 Inspection of Rating Information Database

In accordance with Section 28 of the Local Government (Rating) Act 2002, the District Valuation Roll and Rates Records are available for public inspection at the Council Offices, Garden Place, Hamilton, between the hours of 8.00am and 4.45pm on all business days of the week. The owners' names and postal addresses of the properties are available for inspection unless Council has received a request in writing withholding the owners' names or postal addresses (or both) from the database.

All requests for suppression of names and postal addresses must be sent in writing to the Revenue Manager, Hamilton City Council, Private Bag 3010, Hamilton.

### 7.3.17 Funding Rationale

In selecting the rate funding mechanisms outlined in Section 3.3, the Council applied the matters in Section 101 (3) of the Local Government Act 2002 and the funding of each service of Council is further explained in the Revenue and Financing Policy (Section 2) of Volume II of the 2006-16 Long-Term Plan.