



AGENDA

Strategy, Finance and Risk Committee Meeting Monday, 28 March 2022

I hereby give notice that a Strategy, Finance and Risk Committee Meeting will be held on:

Date: Monday, 28 March 2022

Time: 10.00am

**Location: Bay of Plenty Regional Council Chambers
Regional House
1 Elizabeth Street
Tauranga**

Please note that this meeting will be livestreamed and the recording will be publicly available on Tauranga City Council's website: www.tauranga.govt.nz.

**Marty Grenfell
Chief Executive**

Terms of reference – Strategy, Finance & Risk Committee

Membership

Chairperson	Commission Chair Anne Tolley
Deputy chairperson	Dr Wayne Beilby – Tangata Whenua representative
Members	Commissioner Shadrach Rolleston Commissioner Stephen Selwood Commissioner Bill Wasley Matire Duncan, Te Rangapū Mana Whenua o Tauranga Moana Chairperson Te Pio Kawe – Tangata Whenua representative Rohario Murray – Tangata Whenua representative Bruce Robertson – External appointee with finance and risk experience
Quorum	Five (5) members must be physically present, and at least three (3) commissioners and two (2) externally appointed members must be present.
Meeting frequency	Six weekly

Role

The role of the Strategy, Finance and Risk Committee (the Committee) is:

- to assist and advise the Council in discharging its responsibility and ownership of health and safety, risk management, internal control, financial management practices, frameworks and processes to ensure these are robust and appropriate to safeguard the Council's staff and its financial and non-financial assets;
- to consider strategic issues facing the city and develop a pathway for the future;
- to monitor progress on achievement of desired strategic outcomes;
- to review and determine the policy and bylaw framework that will assist in achieving the strategic priorities and outcomes for the Tauranga City Council.

Membership

The Committee will consist of:

- four commissioners with the Commission Chair appointed as the Chairperson of the Committee
- the Chairperson of Te Rangapū Mana Whenua o Tauranga Moana
- three tangata whenua representatives (recommended by Te Rangapū Mana Whenua o Tauranga Moana and appointed by Council)
- an independent external person with finance and risk experience appointed by the Council.

Voting Rights

The tangata whenua representatives and the independent external person have voting rights as do the Commissioners.

The Chairperson of Te Rangapu Mana Whenua o Tauranga Moana is an advisory position, without voting rights, designed to ensure mana whenua discussions are connected to the committee.

Committee's Scope and Responsibilities

A. STRATEGIC ISSUES

The Committee will consider strategic issues, options, community impact and explore opportunities for achieving outcomes through a partnership approach.

A1 – Strategic Issues

The Committee's responsibilities with regard to Strategic Issues are:

- Adopt an annual work programme of significant strategic issues and projects to be addressed. The work programme will be reviewed on a six-monthly basis.
- In respect of each issue/project on the work programme, and any additional matters as determined by the Committee:
 - Consider existing and future strategic context
 - Consider opportunities and possible options
 - Determine preferred direction and pathway forward and recommend to Council for inclusion into strategies, statutory documents (including City Plan) and plans.
- Consider and approve changes to service delivery arrangements arising from the service delivery reviews required under Local Government Act 2002 that are referred to the Committee by the Chief Executive.
- To take appropriate account of the principles of the Treaty of Waitangi.

A2 – Policy and Bylaws

The Committee's responsibilities with regard to Policy and Bylaws are:

- Develop, review and approve bylaws to be publicly consulted on, hear and deliberate on any submissions and recommend to Council the adoption of the final bylaw. (The Committee will recommend the adoption of a bylaw to the Council as the Council cannot delegate to a Committee the adoption of a bylaw.)
- Develop, review and approve policies including the ability to publicly consult, hear and deliberate on and adopt policies.

A3 – Monitoring of Strategic Outcomes and Long Term Plan and Annual Plan

The Committee's responsibilities with regard to monitoring of strategic outcomes and Long Term Plan and Annual Plan are:

- Reviewing and reporting on outcomes and action progress against the approved strategic direction. Determine any required review/refresh of strategic direction or action pathway.
- Reviewing and assessing progress in each of the six (6) key investment proposal areas within the 2021-2031 Long Term Plan.
- Reviewing the achievement of financial and non-financial performance measures against the approved Long Term Plan and Annual Plans.

B. FINANCE AND RISK

The Committee will review the effectiveness of the following to ensure these are robust and appropriate to safeguard the Council's financial and non-financial assets:

- Health and safety.
- Risk management.
- Significant projects and programmes of work focussing on the appropriate management of risk.
- Internal and external audit and assurance.
- Fraud, integrity and investigations.
- Monitoring of compliance with laws and regulations.
- Oversight of preparation of the Annual Report and other external financial reports required by statute.
- Oversee the relationship with the Council's Investment Advisors and Fund Managers.
- Oversee the relationship between the Council and its external auditor.
- Review the quarterly financial and non-financial reports to the Council.

B1 - Health and Safety

The Committee's responsibilities through regard to health and safety are:

- Reviewing the effectiveness of the health and safety policies and processes to ensure a healthy and safe workspace for representatives, staff, contractors, visitors and the public.
- Assisting the Commissioners to discharge their statutory roles as "Officers" in terms of the Health and Safety at Work Act 2015.

B2 - Risk Management

The Committee's responsibilities with regard to risk management are:

- Review, approve and monitor the implementation of the Risk Management Policy, Framework and Strategy including the Corporate Risk Register.
- Review and approve the Council's "risk appetite" statement.
- Review the effectiveness of risk management and internal control systems including all material financial, operational, compliance and other material controls. This includes legislative compliance, significant projects and programmes of work, and significant procurement.
- Review risk management reports identifying new and/or emerging risks and any subsequent changes to the "Tier One" register.

B3 - Internal Audit

The Committee's responsibilities with regard to the Internal Audit are:

- Review and approve the Internal Audit Charter to confirm the authority, independence and scope of the Internal Audit function. The Internal Audit Charter may be reviewed at other times and as required.
- Review and approve annually and monitor the implementation of the Internal Audit Plan.
- Review the co-ordination between the risk and internal audit functions, including the integration of the Council's risk profile with the Internal Audit programme. This includes assurance over all material financial, operational, compliance and other material controls.

This includes legislative compliance (including Health and Safety), significant projects and programmes of work and significant procurement.

- Review the reports of the Internal Audit functions dealing with findings, conclusions and recommendations.
- Review and monitor management's responsiveness to the findings and recommendations and enquire into the reasons that any recommendation is not acted upon.

B4 - External Audit

The Committee's responsibilities with regard to the External Audit are:

- Review with the external auditor, before the audit commences, the areas of audit focus and audit plan.
- Review with the external auditors, representations required by commissioners and senior management, including representations as to the fraud and integrity control environment.
- Recommend adoption of external accountability documents (LTP and annual report) to the Council.
- Review the external auditors, management letter and management responses and inquire into reasons for any recommendations not acted upon.
- Where required, the Chair may ask a senior representative of the Office of the Auditor General (OAG) to attend the Committee meetings to discuss the OAG's plans, findings and other matters of mutual interest.
- Recommend to the Office of the Auditor General the decision either to publicly tender the external audit or to continue with the existing provider for a further three-year term.

B5 - Fraud and Integrity

The Committee's responsibilities with regard to Fraud and Integrity are:

- Review and provide advice on the Fraud Prevention and Management Policy.
- Review, adopt and monitor the Protected Disclosures Policy.
- Review and monitor policy and process to manage conflicts of interest amongst commissioners, tangata whenua representatives, external representatives appointed to council committees or advisory boards, management, staff, consultants and contractors.
- Review reports from Internal Audit, external audit and management related to protected disclosures, ethics, bribery and fraud related incidents.
- Review and monitor policy and processes to manage responsibilities under the Local Government Official Information and Meetings Act 1987 and the Privacy Act 2020 and any actions from the Office of the Ombudsman's report.

B6 - Statutory Reporting

The Committee's responsibilities with regard to Statutory Reporting relate to reviewing and monitoring the integrity of the Annual Report and recommending to the Council for adoption the statutory financial statements and any other formal announcements relating to the Council's financial performance, focusing particularly on:

- Compliance with, and the appropriate application of, relevant accounting policies, practices and accounting standards.
- Compliance with applicable legal requirements relevant to statutory reporting.
- The consistency of application of accounting policies, across reporting periods.
- Changes to accounting policies and practices that may affect the way that accounts are presented.

- Any decisions involving significant judgement, estimation or uncertainty.
- The extent to which financial statements are affected by any unusual transactions and the manner in which they are disclosed.
- The disclosure of contingent liabilities and contingent assets.
- The basis for the adoption of the going concern assumption.
- Significant adjustments resulting from the audit.

Power to Act

- To make all decisions necessary to fulfil the role, scope and responsibilities of the Committee subject to the limitations imposed.
- To establish sub-committees, working parties and forums as required.
- This Committee has **not** been delegated any responsibilities, duties or powers that the Local Government Act 2002, or any other Act, expressly provides the Council may not delegate. For the avoidance of doubt, this Committee has **not** been delegated the power to:
 - o make a rate;
 - o make a bylaw;
 - o borrow money, or purchase or dispose of assets, other than in accordance with the Long Term Plan (LTP);
 - o adopt the LTP or Annual Plan;
 - o adopt the Annual Report;
 - o adopt any policies required to be adopted and consulted on in association with the LTP or developed for the purpose of the local governance statement;
 - o adopt a remuneration and employment policy;
 - o appoint a chief executive.

Power to Recommend

To Council and/or any standing committee as it deems appropriate.

Order of Business

1	Opening karakia	11
2	Apologies	11
3	Public forum.....	11
4	Acceptance of late items	11
5	Confidential business to be transferred into the open.....	11
6	Change to order of business.....	11
7	Declaration of conflicts of interest	11
8	Business.....	12
8.1	Mainstreets Monitoring Report for the period to 31 December 2021	12
8.2	Audit New Zealand Report on the Audit of Tauranga City Council for the year ended 30 June 2021 and Audit Plan for the year ended 30 June 2022.....	84
8.3	Adoption of draft Rates Remission Policy and draft Rates Postponement Policy for consultation	152
8.4	Review of the Remission and Postponement of Rates on Māori Freehold Land Policy - Issues and Options	168
8.5	TCC Urban Design Framework	191
8.6	Plan Change Work Programme for 2022.....	218
8.7	Adoption of draft Waste Management and Minimisation Bylaw 2022 for consultation.....	226
8.8	Adoption of draft Waste Management and Minimisation Plan 2022-2028 for consultation.....	287
8.9	Q2 2021/22 LGOIMA and Privacy Requests	428
8.10	Three Waters Reform Update Report.....	431
9	Discussion of late items	441
10	Public excluded session	442
10.1	Quarterly Security Report - Q4 2021	442
10.2	Corporate Risk Register - Quarterly Update	442
10.3	Internal Audit - Quarterly Update.....	442
10.4	Litigation Report.....	443
11	Closing karakia	444

- 1 OPENING KARAKIA**
- 2 APOLOGIES**
- 3 PUBLIC FORUM**
- 4 ACCEPTANCE OF LATE ITEMS**
- 5 CONFIDENTIAL BUSINESS TO BE TRANSFERRED INTO THE OPEN**
- 6 CHANGE TO ORDER OF BUSINESS**
- 7 DECLARATION OF CONFLICTS OF INTEREST**

8 BUSINESS

8.1 Mainstreets Monitoring Report for the period to 31 December 2021

File Number: A13171629

Author: Anne Blakeway, **Manager:** Community Partnerships

Authoriser: Gareth Wallis, **General Manager:** Community Services

PURPOSE OF THE REPORT

1. For mainstreet organisations to report to Council on their activities for the period July to December 2021, to highlight issues, to provide a financial update, and to outline plans for future activities.

RECOMMENDATIONS

That the Strategy, Finance and Risk Committee:

- (a) Receives the Mainstreets' Monitoring Report for the period to 31 December 2021.
- (b) Receives the Mount Business Association Report to 31 December 2021.
- (c) Receives the Mainstreet Tauranga Report to 31 December 2021.
- (d) Receives the Greerton Village Mainstreet Report to 31 December 2021.
- (e) Receives the Papamoa Unlimited Report to 31 December 2021.

EXECUTIVE SUMMARY

2. Mainstreet organisations receive a targeted rate through Council.
3. As part of Council's agreement with the four mainstreet organisations, they are required to report every six months on activities achieved, activities planned, and any issues they want to bring to the attention of Council. They are expected to provide a financial update for each reporting period and audited financials after the end of the financial year.
4. This report reflects the period 1 July to 31 December 2021.
5. A summary of performance – both financial and non-financial – is provided for Mainstreet Tauranga, Greerton Village Mainstreet, Mount Business Association and Papamoa Unlimited. All mainstreet organisations are in good financial health.
6. Notwithstanding the ongoing challenges of COVID to foot traffic and event cancellations, the mainstreet organisations appear to be having a positive effect on the activation and economic vibrancy of their areas, largely through a number of events and promotions.
7. Following an independent review of the four mainstreet organisations, on 15 November 2021 Council approved the appointment of a 0.5FTE City Partnerships Specialist who would provide one point of contact for mainstreets within Tauranga City Council (TCC).
8. The appointee to this role will commence on 14 March 2022, and will begin work on developing and implementing a new accountability regime, including the development of a letter of expectation as the mechanism for ensuring strategic alignment between the mainstreet organisations and TCC. They will also review the existing arrangements with the mainstreet organisations to reflect the proposed accountability regime and to standardise, where possible, the terminology in the agreements.

BACKGROUND

9. There are agreements in place between TCC and the four mainstreet organisations for the delivery of services. The intent of the agreements is to the effect that:
- The mainstreet organisations will contribute to the achievement of a strong and vibrant city and town centres, by promoting the appeal of their respective areas to residents and visitors through events, promotions, and other means.
 - That TCC will provide funding for these mainstreet services by way of a targeted rate on commercial property within each of the respective mainstreet business areas.
 - The mainstreet organisations are incorporated societies and all business operators within their respective targeted rates areas are regarded by the mainstreet organisations as being their members.

DISCUSSION

10. Audited financial accounts were due from all mainstreet organisations by 28 January 2022.
11. Financial statements provided by Mainstreet Tauranga, Papamoa Unlimited and Greerton Village Mainstreet indicate that they are in good financial health, showing annual operating surpluses and positive equity.
12. Mount Business Association made a net loss of \$21,947 over the last six months due to the Board approving additional spend, above normal operating expenses, for specific initiatives to improve service to their members. This was taken out of reserves left over from previous years' underspend and supports the greater level of activity now taking place compared to previous years.
13. Activities undertaken by all mainstreet organisations appear to be having a positive effect on the activation and economic vibrancy of their areas, largely through events and promotions.
14. Please see Attachment 1 for a summary of the mainstreet reports, including issues to present to Council.

Mount Business Association:

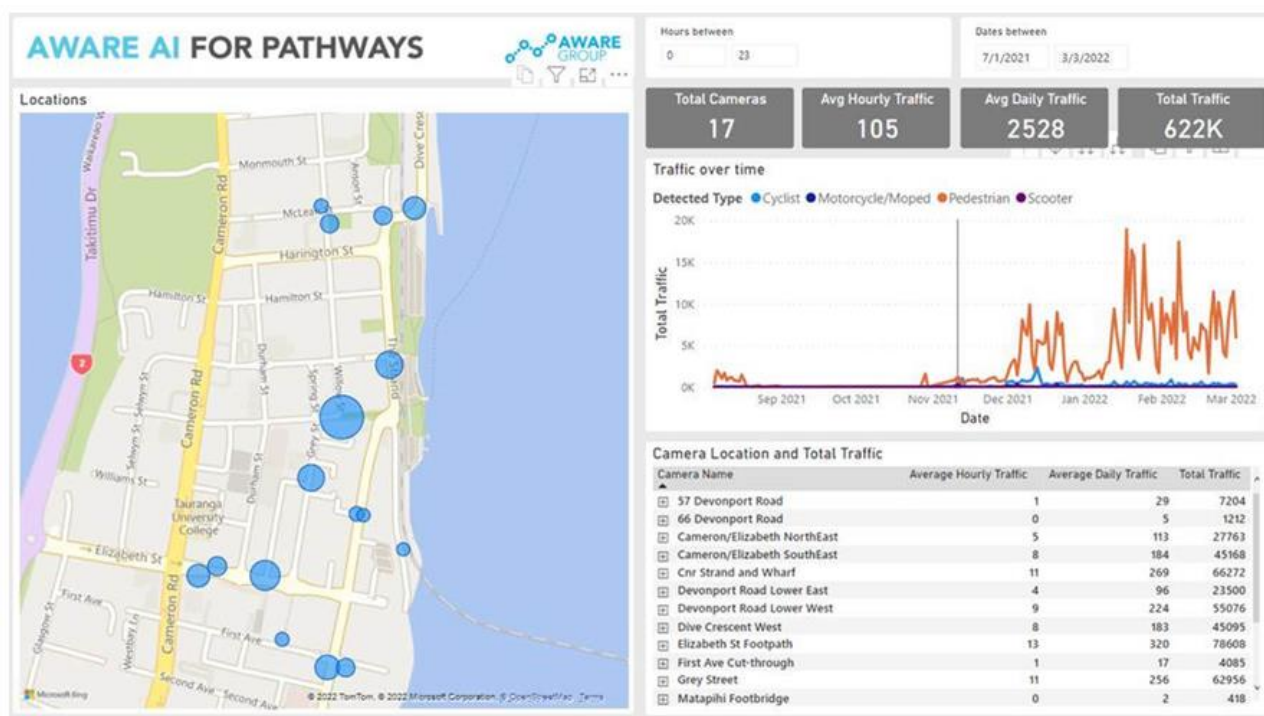
- a) The current agreement for the delivery of mainstreet services has been in place since 1 July 2009. Funding of \$188,550 from targeted rates is provided by TCC under the agreement for the year ended 30 June 2022.
- b) It is pleasing to see that Mount Business Association has undertaken a significant self-review, which has led to the development of a new constitution and destination marketing strategic plan (Attachment 2), which outlines how the targeted rate will be spent on marketing, activations, and member engagement.
- c) A Destination Marketing Manager has been appointed on a 25 hours per week contract, along with an Operations Manager working 4 – 6 hours per week. In addition, Kate Barry-Piceno (Mauao Legal Chambers) has been appointed to chair a new Board.
- d) Members have stuck it out through the various COVID restrictions and have been rewarded with record summer trading.
- e) A number of events and promotions have been rolled out in the first half of the year, which has proved there is demand from the public and members for events to be held down the mainstreet, especially those with a family focus.
- f) Highlights include the July school holiday ice rink, Christmas activations including the Mount Music Trail. Further details can be found in the Mount Business Association Six-Month Monitoring Report and Profit and Loss statement for July to December 2021 (Attachment 3).

- g) The “Welcome to Paradise” marketing campaign will help drive a hyper-local approach to promoting Mount Maunganui and its mainstreet to identified target audiences, and growing brand awareness.
- h) Key issues include street cleanliness, overflowing rubbish bins and member engagement. This will be a major focus over the coming year, including rebuilding trust with old members while helping new members understand the role of the association in supporting their business and creating a connected community.
- i) Mount Business Association looks forward to working with the new City Partnerships Specialist to develop some clear Key Performance Indicators (KPIs) but have provided a draft of initial thinking in Attachment 4.

Mainstreet Tauranga:

- a) The current agreement for the delivery of mainstreet services has been in place since 1 July 2009. Funding of \$353,934 from targeted rates is provided by TCC under the agreement for the year ended 30 June 2022.
- b) Mainstreet Tauranga contracts Tuskany Agency for the day-to-day management and delivery of the mainstreet programme in downtown Tauranga. The Tuskany Agency Manager reports to the Board of Mainstreet Tauranga.
- c) Highlights from the last six months include Trustpower Toi Tauranga Christmas, member promotion and support during the COVID lockdown period, and continued achievements with activating vacant spaces. Further details can be found in Mainstreet Tauranga’s Six-Month Monitoring Report and Profit and Loss statement for July to December 2021 (Attachment 5).
- d) Special mention is made of James Wilson and TCC’s support for Christmas in the city centre, and the addition of the curated collection of light sculptures and installations on The Strand by internationally acclaimed artist, Anguis Muir. This resulted in increased foot traffic around the city and on The Strand, especially at night, and is something members would like to see more of.
- e) Key issues for Mainstreet Tauranga are:
 - Seismic strengthening of Elizabeth and Spring Street car park buildings.
 - Lack of foot traffic counters, despite budget being allocated to Tauranga Traffic Operations Centre (TTOC) in the Long-term Plan.*
 - Accurate city centre parking data collection.
 - New initiatives from Council to replace Activate Vacant Spaces.
 - Rough sleeping issues with one individual – since resolved.

** An update from TTOC indicates that 17 foot traffic counters have been installed and are now operational and collecting data (see below). The Asset Management team are trying to fill a vacancy for a data scientist to turn the data into a dashboard. This has been communicated to Mainstreet Tauranga staff.*



Greerton Village Mainstreet:

- The current agreement for the delivery of mainstreet services has been in place since 1 July 2011. Funding of \$134,672 from targeted rates is provided by TCC under the agreement for the year ended 30 June 2022.
- Greerton Village Mainstreet employs a manager who is responsible to the organisation's Board for the day-to-day delivery of the mainstreet programme in Greerton, including a range of events and promotions designed to attract people to the Greerton business area.
- This reporting period has been a particularly challenging one for Greerton Village Mainstreet, with the cancellation of many planned events and promotions mainly due COVID restrictions, and a downturn in foot traffic and turnover for mainstreet businesses. Further details can be found in the Greerton Village Mainstreet Six-Month Monitoring Report and Profit and Loss statement for July to December 2021 (Attachment 6).
- Highlights include the Yarn Bombing installations in July, the Christmas lights (installed by volunteers), and the support of over 60 businesses for the Giant Christmas Hamper promotion.
- There continue to be issues with pavement deep cleaning, street cleaning, and streetlight cleaning. While the TCC Transportation team are now working with Greerton Village Mainstreet on ongoing 'tidy-up' maintenance work, including streetlights, pavements, and benches, this has taken much longer than Greerton Village Mainstreet had hoped, leaving them feeling like the "poor relations".
- On the plus side, Greerton Village Mainstreet has received great service from TCC and contractors re the installation of additional CCTV cameras and checking of garden sockets.

Papamoa Unlimited:

- The current agreement for the delivery of mainstreet services has been in place since 1 July 2014. Funding of \$50,000 from targeted rates is provided by TCC under the agreement for the year ended 30 June 2022.

- b) Papamoa Unlimited is managed by a volunteer chair who engages a contractor to assist with the running of events. The sole focus of Papamoa Unlimited is to hold three or four community events each year. An element of each event occurs within the Papamoa business area and as such, attracts people to that location and in doing so, promotes the business area as well as the vibrancy of Papamoa generally.
- c) Highlights for this period include Pedal and Pump and Santa's Jolly Good Fellows. Financial results impacted by the cancellation of events due to the uncertainty of changing alert levels and corresponding restrictions on numbers. Further details can be found in the Papamoa Unlimited Six-Month Monitoring Report and Profit and Loss statement for July to December 2021 (Attachment 7).
- d) No increase in the targeted business rate was recommended or sought at the AGM. Papamoa Unlimited feels that its business model ensures agility, which has proven to be beneficial during the COVID pandemic.

STRATEGIC / STATUTORY CONTEXT

- 15. The City Centre Strategy (2012), which is currently under review, is relevant to Mainstreet Tauranga to the extent that its vision is to create a thriving commercial centre. Specific actions may be assigned to Mainstreet Tauranga to implement as a key strategy stakeholder.
- 16. In terms of TCC's community outcomes that were in the Long-term Plan 2021-2031, well-run mainstreet programmes make a worthwhile contribution to city centre vibrancy and to *"a city that is well planned with a variety of successful and thriving compact centres and resilient infrastructure."*
- 17. Well-run mainstreet programmes also have a key role in making a significant contribution *"to the social, economic, cultural and environmental well-being of the region."*

FINANCIAL CONSIDERATIONS

- 18. Mainstreet organisations receive a targeted rate through Council, as detailed above, totalling \$727,156 per annum across the four organisations.
- 19. It is difficult to measure the outcomes achieved by the mainstreet programmes in economic terms, meaning that generally only anecdotal and informal measures of success are available. However, informal measures, such as estimated numbers of people attending events, to determine if customer foot traffic or turnover was improved by events and promotions etc., are useful, providing they are objective.
- 20. One task for the new City Partnerships Specialist will be to undertake independent surveys of retailers as a method of determining the success of the mainstreet programmes.

LEGAL IMPLICATIONS / RISKS

- 21. Each of the mainstreet organisations has met their funding agreement requirements by providing Council with their half yearly reports for 1 July 2021 to 31 December 2021.

CONSULTATION / ENGAGEMENT

- 22. It is not required or expected to consult on half yearly reports under the Local Government Act 2002.

SIGNIFICANCE

- 23. The Local Government Act 2002 requires an assessment of the significance of matters, issues, proposals and decisions in this report against Council's [Significance and Engagement Policy](#). Council acknowledges that in some instances a matter, issue, proposal, or decision may have a high degree of importance to individuals, groups, or agencies affected by the report.

24. In making this assessment, consideration has been given to the likely impact, and likely consequences for:
 - (a) the current and future social, economic, environmental, or cultural well-being of the district or region
 - (b) any persons who are likely to be particularly affected by, or interested in, the matter.
 - (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.
25. In accordance with the considerations above, criteria and thresholds in the Significance and Engagement Policy, it is considered that the decision is of low significance as the receipt of the half yearly reports and the activities of the mainstreet organisations would have an impact on a sub group of people within the city and it is likely these documents will be of moderate public interest.

ENGAGEMENT

26. Taking into consideration the above assessment, that the matter is of low significance, officers are of the opinion that no further engagement is required prior to Council making a decision.

NEXT STEPS

27. Feedback will be provided to the mainstreet organisations at the Strategy, Finance and Risk Committee meeting on 28 March 2022, when representatives from each of the mainstreets will talk to their reports (for a maximum of 10 minutes).
28. The City Partnerships Specialist commences on 14 March 2022 and will begin work on developing and implementing a new accountability regime (including new KPIs), as outlined in the recent review of the mainstreets. This will include the development of a letter of expectation as the mechanism for ensuring strategic alignment between the mainstreet organisations and TCC.
29. The City Partnerships Specialist will also review the existing arrangements with the mainstreet organisations to reflect the proposed accountability regime, and to standardise, where possible, the terminology in the agreements.

ATTACHMENTS

1. **Mainstreet Monitoring Report - Summary for July to December 2021 - A13242895** [↓](#) 
2. **Mount Business Association - Destinating Marketing Plan 2021/2022 - A13240926** [↓](#) 
3. **Mount Business Association Monitoring Report - July to December 2021 - A13273617** [↓](#) 
4. **Mount Business Association Draft KPIs - A13273618** [↓](#) 
5. **Mainstreet Tauranga Monitoring Report - July to December 2021 - A13240903** [↓](#) 
6. **Greerton Village Mainstreet Monitoring Report - July to December 2021 - A13273608** [↓](#) 
7. **Papamoa Unlimited Monitoring Report - July to December 2021 - A13273619** [↓](#) 

Appendix 1: Mainstreet Monitoring Report Summary to the Strategy, Finance and Risk Committee, 28 March 2022**For period 1 July to 31 December 2021**

Organisation	Issues for Council attention	Summary of activities	Looking forward
Mount Mainstreet	<ul style="list-style-type: none"> Street cleanliness, rubbish bins overflowing during peak times (in and around the Mount) Member engagement 	<ul style="list-style-type: none"> Destination Marketing Plan developed New website build Web pages (Essential Service, Level 3 Eats, Level 3 Retail) Double Page Spread in UNO Magazine Reinstatement of Mainstreet Gift Vouchers Rewards in Paradise 24 Days of Christmas Social Media Giveaways Off the Clock Member events Member Updates via Mail Chimp July School Holiday – Ice Rink October School Holiday – Sunday Cinema - Lords of Dog Town Christmas Activations Mount Music Trail Sunday Market Installation of Christmas wreaths 	<ul style="list-style-type: none"> Launching our new website Building “Welcome to Paradise” Campaign as per Destination Marketing Plan Promote Rewards in Paradise programme Bring Jazz Festival to Mount Mainstreet with a sponsored event on Easter Monday Support Flavours of Plenty Festival Revamp Sunday Market Increase member engagement Continue with micro activations Work with Wednesday Challenge project to get members out of cars Beach/street clean up
Tauranga Mainstreet	<ul style="list-style-type: none"> Seismic strengthening of Elizabeth and Spring Street car park building Lack of foot traffic counters City Centre Parking Data Collection Activate Vacant Spaces Replacement Rough Sleeping 	<ul style="list-style-type: none"> Christmas Decorations & Installations Trustpower Hononga Exhibition The Great Gingerbread Hunt Spot Prize Saturday Santa’s Grotto Immediate Covid Lockdown Support ‘We’ve Got What You Want’ and ‘Buy Local, Buy Tauranga’ Date Night 	<ul style="list-style-type: none"> Partnership and sponsorship of After Dark Urban Light Festival New Marketing Strategy and Plan for 2022 Family focus including school holiday programme City Centre Parking Management Plan

Organisation	Issues for Council attention	Summary of activities	Looking forward
		<ul style="list-style-type: none"> • Remaker relocation from Our Place to Red Square • The Pop-Up Art Gallery (Devonport Rd) • The Ceramics Gallery (Devonport Rd) • Smart Digital Strategy • Marketing and Promotion Strategy • PR/Editorials - press releases about positive stories • Member Communication – to keep members informed • Member Advocacy 	<ul style="list-style-type: none"> • Local Alcohol Policy Meeting with stakeholders
Greerton Village Mainstreet	<ul style="list-style-type: none"> • Street cleaning, streetlights, pavement deep cleaning required. This is a rolling issue - back to July 2019 in some cases. • Often still feeling like the “poor relations” • Greerton CCTV and electrical garden sockets. <i>Now have a detailed CCTV location map and all sockets repaired and working.</i> 	<ul style="list-style-type: none"> • Best-ever Yarn Bombing installations • The development of a new look web site (WIP) • Christmas tree and lights in Greerton • Shop and Win Giant Christmas Hamper Promotion November/December • Buy Local – Because it Matters • Generic advertising/promotion of Greerton and its offerings via full page adverts with Sun Media • Mail Chimp newsletters to business owners • BA5 Networking evenings • GVCA AGM November 2021 	<ul style="list-style-type: none"> • Completion of new look web site • “Julio the Latin Lover” on Valentine’s Day • Easter Egg Trail, with participation of retailers to display “eggs” in their windows for kids to follow the trail, guess number of eggs • Extensive digital marketing campaign to promote Greerton • Installation of annual Yarn Bombing 3 July
Papamoa Unlimited	<ul style="list-style-type: none"> • Targeted business rate 	<ul style="list-style-type: none"> • Pedal and Pump • AGM • Santa’s Jolly Good Fellows 	<ul style="list-style-type: none"> • Polar Plunge • Pedal Papamoa • Santa Parade • Another TBC



Mount Business Association

Destination Marketing Plan

2021 – 22

EXECUTIVE SUMMARY

The Mount Business Association Incorporated is allocated a targeted rate from Tauranga City Council annually. This rate is paid by the Association's members in their annual rates and is used in part to promote the main street of Mount Maunganui, to drive revenue back to its members.

This Destination Marketing Plan outlines how this targeted rate will be spent for the remainder of 2021/22 financial year, ending 30 June 2022 on marketing, activations, and member engagement. This plan will be executed by the Destination Marketing Manager, with the guidance of the Chair(s) and approval of the Board.

Mount Business Association is currently in a rebuilding phase. Since May 2021 events and promotions have been rolled out to test the appetite from the public and our members.

These activations have proved there is demand from the public for events to be held down the Mainstreet, especially those that are family focused. We will run several of our own events as well as leverage off other events being organised in our area, that align with our plan and will benefit our members.

Engagement with members needs to be a major area of focus for the coming year. Rebuilding trust with old members, while making new members aware of the Associations role in supporting their business, with the overarching aim of creating a connected community of Mount Mainstreet Businesses. This will be done through regular member catch ups, in person and on zoom, as well as face to face meetings with the Destination Marketing Manager.

"Welcome to Paradise", a marketing campaign to drive a hyper local approach to promoting Mount Maunganui and it's Mainstreet to our identified target audiences, The Family, The Couple, The Active Retiree, The Girls. The aim of this campaign is to grow brand awareness and promote the Mount as the go to destination to live, work, play, shop and eat.



Mount Business Association | Destination Management Plan 2021-22

The proposed budget for the remainder of the financial year, is per below. This is made up of the current FY targeted rate, as well as spending some of the built-up funds held from previous years.

BUDGET		
Member Strategy		\$4,500
Member events	\$4,000	
CRM	\$500	
Marketing		\$20,000
Advertising	\$10,000	
Visitor Guide	\$2,500	
Social Media	\$7,500	
Events & Activations		\$59,500
Outdoor Cinema (4)	\$12,000	
Christmas Festival	\$4,000	
Jazz Festival	\$10,000	
Family Adventure Race	\$10,000	
School Holiday Porotakataka	\$10,000	
Sunday	\$1,000	
School holiday winter activation	\$12,500	
From built up funds		\$71,000
Member upskilling	\$6,000	
Website	\$30,000	
Furniture	\$15,000	
Signage	\$10,000	
Flavours of Plenty	\$10,000	
TOTAL	155,000	



VISION

“Mount Maunganui Mainstreet; a unique and lively downtown that enriches the business community, embraces history, celebrates the arts, preserves our natural environment and promotes quality events to instill a ‘sense of place’ in our community”

MISSION

“Grow the economic return for our members.”

VALUES

Passionate – about our place, our members, and our community.

Approachable – an open-door policy for our members to engage with the Association and feel represented.

Professional – represent our members in a profession manner through all forms of activities undertaken.

Improvement – continually trying to improve the way we operate, communicate, and deliver benefit to our members.

Community – to build a well-connected community of members and local Mount community.

GOALS

A hyper local approach, positioning Mount Maunganui and the Mainstreet as the go to destination locally, to live, work, play, shop and eat.

1. Increase the number of people/foot traffic coming to the Mainstreet.
2. Hero for our members; through their products and service offering.
3. Grow ‘Mount Mainstreet’ brand awareness.
4. Create a fun and vibrant atmosphere in the Mainstreet.



Mount Business Association | Destination Management Plan 2021-22

OBJECTIVES

As stated in the Association's constitution.

1. To **assist and guide** the development and advancement of the **commercial interests** of business people and businesses in Mount Maunganui through a **co-ordinated and structured communications, marketing and economic development programme**.
2. To **foster and promote generally the welfare of the business community** of Mount Maunganui, and, in particular, to **provide a forum for networking and collaboration of members**.
3. To enhance the safety and security of Mount Maunganui and to **attract and retain business** in an effort to **drive employment growth and economical, social, cultural and environmental wellbeing**.
4. To **capitalise on the unique assets and profile of Mount Maunganui** and to use that as a means of establishing an identity and positioning for the area.
5. To **make arrangements with and/or advocate** to the Government, local authorities and/or persons, corporations or associations for the **improvement of amenity, streetscapes, utilities, transport, services or other infrastructure, and for lighting, surfacing, security and cleaning in the business area of Mount Maunganui**.
6. For the purposes and objects stated in these Rules, to administer in conjunction with the Council, the Mount Maunganui Targeted Rate.
7. To do all things as are, or may be incidental to, or conducive to, the attainment of these objects.



Mount Business Association | Destination Management Plan 2021-22

INITIATIVES

To achieve the Associations objectives, the Destination Marketing Manager will work alongside the Chair(s) and Board to implement the below initiatives. Progress will be reported on at Board Meetings.

Initiative	Objective	Details	Next Steps
Website	1, 2, 4	<ul style="list-style-type: none"> Build a new website to elevate the Mount Mainstreet offering. Include a member portal to increase member engagement. Generate better SEO outcomes for our members. To better showcase what the Mainstreet has to offer. Robust analytics for reporting purposes. 	<ul style="list-style-type: none"> Approval required at AGM \$30,000 spend Sign agreement with web developer
New members onboarding	2	<ul style="list-style-type: none"> Develop a process for new members to the Association Connect with Landlords to support this initiative 	<ul style="list-style-type: none"> Connect with Landlords
People movement data	1	<ul style="list-style-type: none"> Investigate ways of measuring movement in and out of the Mainstreet to analyse the success rates of events and activations, across different times of the year. 	<ul style="list-style-type: none"> Discuss options with Council in conjunction with other Mainstreet organisations. Continue to seek external providers for this using available data sets
Sales Data	1	<ul style="list-style-type: none"> Investigate if current sales data available can ringfence Mount Business Association boundaries to show accurate sales trends, to be used as a tool to measure event and promotional success. 	<ul style="list-style-type: none"> Continue discussions with Tourism Bay of Plenty and Priority One Involve TCC
Emergency Management – Readiness Working Group	3	<ul style="list-style-type: none"> Destination Marketing Manager to attend and represent members on a working group for emergency management readiness of our community. Communication of plan cascaded to members. 	<ul style="list-style-type: none"> First meeting scheduled for Wednesday 29th September 3.30pm – 4.30pm



Mount Business Association | Destination Management Plan 2021-22

		<ul style="list-style-type: none"> Utilising MBA marketing channels to share message with wider community. 	
Crisis Management Plan	3	<ul style="list-style-type: none"> Develop a crisis management plan for Mount Business Association and clearly communicate this to members. 	<ul style="list-style-type: none"> Discuss with Council if any exciting plans are in place
Health & Safety Review	3	<ul style="list-style-type: none"> Review current Health & Safety procedures to ensure we are in line with Government standards. 	<ul style="list-style-type: none"> Review to commence
HR Review	3	<ul style="list-style-type: none"> Review current HR policy and procedures to ensure we are in line with Government standards. 	<ul style="list-style-type: none"> Review to commence
Murals	5	<ul style="list-style-type: none"> Two wall spaces have been identified as possible locations for new murals to brighten the street scape. Conversations have commenced with owners and TCC. Funded by TCC. 	<ul style="list-style-type: none"> Awaiting response from TCC City Arts Team for design briefs to go out to artists for tender.
Iwi Relationships	3	<ul style="list-style-type: none"> Build relationships with local Iwi / hapu 	<ul style="list-style-type: none"> Connection to be made
Community Hall Committee	2	<ul style="list-style-type: none"> The Destination Marketing Manager is now a member of the Mount Community Hall committee, to support with the success of the Hall and showcase our community events. 	<ul style="list-style-type: none"> Underway
Te Papa o Ngā Manu Porotakataka placemaking	5	<ul style="list-style-type: none"> To create a vibrant atmosphere in Porotakataka through activations. Investigate the possibility to create an outdoor meeting space in summer for our members. Advocate to TCC for the Resource Management Act be amended to increase the number of annual 'events with amplification'. 	<ul style="list-style-type: none"> Reconnect with TCC
Mount Maunganui Spatial Plan	5	<ul style="list-style-type: none"> TCC have a Mount Spatial Plan work programme proposed. Intended to commence in 21/22 and carry through 22/23. The Association will be a key stakeholder in this process. Members to be kept up to date on this programme and how they can contribute. 	<ul style="list-style-type: none"> Continue open communication with TCC on this, provide updates to Members as information comes to light.
Transportation	5	<ul style="list-style-type: none"> Investigate alternative public transportation options during peak season which can be promoted to the public eg park n ride, water ferry 	<ul style="list-style-type: none"> Discuss with Council the need to park n ride during peak season for busy events.



			<ul style="list-style-type: none"> Follow up with Tauranga Water Taxi to discuss their summer business plans.
POD	1, 5	<ul style="list-style-type: none"> iSite POD to be decal with Mount Mainstreet new branding Develop summer schedule for staffing and activation Te Papa o Nga Manu Porotakataka 	<ul style="list-style-type: none"> Confirm date of wrap
Mount Mainstreet Gift Card Concept	1	<ul style="list-style-type: none"> Investigate the opportunity to roll out a Mount Mainstreet gift card scheme. 	<ul style="list-style-type: none"> Investigate options Canvas members
Signage	5	<ul style="list-style-type: none"> Invest in long lasting signage to be used for events and activations. 	<ul style="list-style-type: none"> Investigate signage options
Partnerships with key stakeholders	1,4	<ul style="list-style-type: none"> Develop and grow relationships with key stakeholders; Tourism Bay of Plenty, Priority one 	<ul style="list-style-type: none"> Identify key stakeholders and make contact to meet Attend regular TBOP catch ups with other tourism providers
Partnerships with existing service providers	1,4	<ul style="list-style-type: none"> Develop and grow relationships with existing service providers; Little Big Events, V8 Tikes, Mauao Adventures to cross promote 	<ul style="list-style-type: none"> Identify existing service providers and make contact to meet
Mount Mainstreet Entrance	4,5	<ul style="list-style-type: none"> Revitalise the look and feel of the Mount Mainstreet entrance on Maunganui Road - at the pedestrian crossing outside the Community Hall - to showcase our unique identity. 	<ul style="list-style-type: none"> Consult with Paora Stanley and Peter Fraser to develop a plan of action
Incentive/discount card for MBA Members / staff	2	<ul style="list-style-type: none"> Investigate the idea of a members discount card or "entertainment Book" which is given to each member organisation down the Mainstreet to encourage them to shop and spend with other members. Discount, special deals etc. 	<ul style="list-style-type: none"> Is there buy in for this type of initiative
Connect with Taonga Tū Heritage Bay of Plenty	4	<ul style="list-style-type: none"> Connect with this local independent charitable trust to see where they are at on their heritage strategy and get more info around their direction 	<ul style="list-style-type: none"> Connect



MEMBER STRATEGY

To achieve the Association's objective no. 2, the Destination Marketing Manager will deliver on the Association's Member Strategy, in consultation with the Chair(s) and Board. Progress will be reported on at Board Meetings.

Member engagement will be tracked and reported on, along with any feedback from members.

ACTIVITY

BUDGET \$10,500

Activity	Date	Type	Budget	Details
Member Communications	Fortnightly	Mailchimp Email	\$0	An EDM will be sent every 2 weeks to communicate key information to members.
Member Networking Events	Bi-monthly	Event – in person	\$4000 <i>(\$500 per event + extra \$1000 for AGM)</i>	“Off the Clock” An informal chance for members to network outside of their business hours. Each event will showcase a member's business in some way. 2021: May, July, September (AGM), November 2022: January, March, May
Hitting the Street	Ongoing	Face to face	\$0	The Destination Manager will pop into member locations to introduce themselves, with face-to-face catchups. Capture member feedback.
Member Zoom Meetings	Bi-monthly – alternating with in person events	Event – online	\$6000 <i>(\$1000 for a key speaker per event)</i>	Members will be invited to attend a bi-monthly zoom meetings, which add value to their business. Topics of discussion may vary from guest speakers, to brainstorming promotional activity to resolving challenges being faced by Members. <i>(Spend from built up funds)</i>
CRM system		Database	\$500	Use CRM system to help manage member database



MARKETING STRATEGY

To achieve the Associations objectives, the Destination Marketing Manager will deliver on the Association’s Marketing Strategy, in consultation with the Chair(s) and Board. Progress will be reported on at Board Meetings.



Welcome to Paradise

Nau mai haere mai ki te whenua Taurikura



Mount Business Association | Destination Management Plan 2021-22

TARGET AUDIENCE

Four target audiences have been identified. All our marketing initiatives will work to satisfy at least one of our 4 audiences.

The Family

- Family of 5 - parents are in their 40's.
- Kids go to school locally and are aged 7, 12, 15.
- Kids are active and love the beach, surfing and skateboarding.
- The kids like to be on trend with fashion and surf gear.
- The family own their own business, it's small-medium but supports the family well.
- Live is always busy, from school, sports, work.
- School holidays are a juggling act, with keeping the kids entertained, while still working.
- The parents like to be social, but time is limited.
- They don't often get a babysitter, so do things as a whole family, or one parent goes while the other stays home with the kids.
- Tech savvy, keep up to date on Facebook, Instagram, and email.

The Active Boomer

- Retired and lives local.
- Has grandkids they like to spoil and do fun activities with.
- Set in their habits and routine.
- Likes to avoid the crowds.
- 60 - 75 years.
- Still trying to figure out Facebook, but like it as they can see what their family is doing.
- Newspaper reader, especially on the weekends.
- Enjoys passive exercise, walks around the Mount or on the beach, thinking about getting an e-bike.

The Couple

- No kids just yet.
- Social couple, both together and with friends.
- Lives a balanced life - work, exercise, adventure, travel.
- Enjoy going out and enjoying dinner and drinks together.
- Higher disposable income.
- 25-35 years old and lives local.
- Enjoys their rituals together - Mount walks, weekend brunches.
- Environmentally conscious, loves the beach / ocean - tries to bring reusable cups as much as possible for their coffees, wants to reduce their impact where they can, but also likes convenience.
- Stylish and house proud.

The Girls

- Loves a chance to catch up with their gal-friends.
- Message over a group chat to arrange catch ups.
- Likes a walk, coffee, hit the shops, wine or dinner.
- A great way to stay in touch with their peers and catch up on life.
- Likes to try the newest bar/restaurant in town.
- A chance to get a little dressed up and have a bit of 'me' time.
- Can be persuaded to spend with the gals - be it a new dress or pair of shoes "it looks great on you", "you deserve it" the gals will help to justify the purchase.
- 35 years +



PROMOTION / ADVERTISING

BUDGET \$12,500

Activity	Date	Type	Strategy	Audience	Budget	Details
"Welcome to Paradise" Campaign	Ongoing	Hero Promotion	Awareness	All	TBD	Build promotional activity for each target audience through website, social media - both organic and paid. Some traditional media will also be considered if it fits. <ul style="list-style-type: none"> • Focus on content creation • Video campaigns • Showcase the experience • Try and drive user generated content as well
Dine on a Lime	Ongoing	Leverage	Consideration	Couple	TBD	Promote the existing Dine on Lime trail, through website, blog post, content via social media. Share user generated content.
Flavours of Plenty	Ongoing	Leverage	Awareness	Couple	TBD	Showcase our member food offering and linking it in with Flavours of Plenty, through website, blog post, content via social media. Utilising: #flavoursofplenty
Monthly hospo Offering	Ongoing	Promotion	Consideration	Couple, Family	TBD	Promote members regular monthly deals eg 2:1, happy hours, meal deals.
Gold Card	Ongoing	Promotion	Consideration	Active Boomer	TBD	Review which members offer gold card discount and promote on website and to retirement villages. Potential for print.
Visitor guide (revamp)	Ongoing	Promotion	Awareness	Active Boomer, Family	\$2500	Refresh the visitors guide inline – make this available to download online from website.



Mount Business Association | Destination Management Plan 2021-22

SOCIAL MEDIA STRATEGY

Goals

- Grow brand awareness – reviewed monthly and measured by:
 - Follow count for Instagram & Facebook
 - Reach of social posts
- Build Community engagement – reviewed monthly and measured by:
 - Reactions, shares and comments on posts

Posting Strategy - Built around the wider campaign of “Welcome to Paradise”

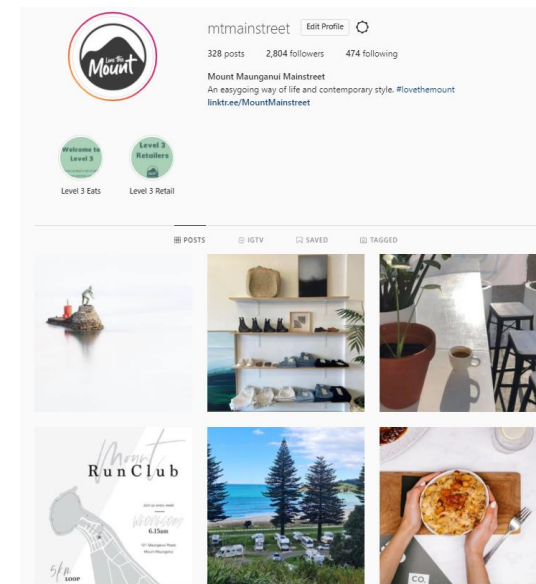
- 1/3 of content to directly promote members
- 1/3 of content to events, activities, stories behind the brands
- 1/3 of content place related, e.g. beach, pilot bay, the Mount experience

The type of original content that we will create, and post is:

- Through our “Welcome to Paradise” campaign, we will create content around the full Mount’s experience. “Brunch to beach”, “Surf to beers”, “Picnic on Pilot Bay”, “walk to coffee’s”, “Shopping to champagne” “Beach to cocktails” “hot pools to a massage”. Create the ultimate day experience.
- Original content will also include coverage of MBA events, the Sunday Market, outdoor cinema, skate pump track, park activations.
- Social media take overs will also be used – capturing how people spend their time in the Mount - from foodies to surfer and families.



BUDGET \$7500



The type of related content we will share is:

- Member's content will be shared, via posts and stories.
- There is a high demand for hospitality focused content.
- Place based imagery of the Mount.

We will post to the following channels this frequently:

- Facebook & Instagram
- At least one post at day – alternating posting times from mid-morning 9am -10.30am to late afternoon 3.30pm – 5.30pm
- Stories can be posted at any time of day, with no limited on posts.

Key Hashtags

#LOVETHEMOUNT

#WELCOMETOPARADISE

#MOUNTMAUNGANUI

#BAYOFPLENTY

#BAYOFPLENTYNZ

#FLAVOURSOFPLENTY

#NOPLACELIKEHOMEBOP

#SURETOMAKEYOU SMILE



Mount Business Association | Destination Management Plan 2021-22

EVENTS/ACTIVATIONS

BUDGET \$69,500

Ongoing / Open

Activity	Date	Type	Strategy	Audience	Budget	Details
Mount Farmers Market	Every Sunday	Own activation	Awareness	Family, Active Retiree, Couple	Cost recovery based on stall holder fees.	<ul style="list-style-type: none"> Market processes are under review to ensure efficiencies Look to revitalise the event with new stall holders. Roll out of new market manager roster. Drive social media promotions Showcase stalls better on website
Workshops / special events / product trials	TBC	Collaboration with Members	Consideration	All	TBD	<ul style="list-style-type: none"> Collaborate with Members to showcase their offering through bespoke events for target audience so they 'consider' purchasing with them: Art lessons in gallery Interior styling session Fashion styling session VIP evenings



Mount Business Association | Destination Management Plan 2021-22

October, November, December

Activity	Date	Type	Strategy	Audience	Budget	Details
School Holidays Free outdoor movie	Sun 10 th Oct Rain date Wed 13 Oct	Own activation	Awareness	Family	\$3000	Screening Lords of Dog Town
Christmas Festival	Sunday 19 th Dec	Own activation	Awareness	Family, Active Retiree, Couple	\$4000 Festival \$3000 Cinema	Free outdoor cinema – screening Christmas movie. Carols, Santa, gift wrapping, collection for charities.
Porotakataka activations - Skate pump track - Staff for POD	18 th – 24 th Dec	Own activation	Awareness	Family		During school holidays – bean bags, table tennis, chess out for families to enjoy.



January, February, March

Activity	Date	Type	Strategy	Audience	Budget	Details
VW Run to The Sun	12 th Feb 22	Leverage Event	Awareness	Family & Active Boomer	TBD	<ul style="list-style-type: none"> 7th Annual charity event which comes to the Mount over 3 day period – 180 pax, camp at Mount Camp Ground. Supporting Wish for Fist Sat's show and shine, approx 100 cars. 10am – 2pm – short pack in. out window as drive in / out. Potential to link in with radio station for coverage on the day Key sponsor: Village Farmer Auto
Porotakataka activations - Skate pump track - Staff for POD	January	Own activation	Awareness	Family		<ul style="list-style-type: none"> During school holidays – bean bags, table tennis, chess out for families to enjoy.
Outdoor Cinema	6 th March	Own activation	Awareness	Family	\$3,000	<ul style="list-style-type: none"> Free outdoor cinema
Family Adventure Race	Sat 19 th or 26 th March	Own activation	Awareness	Family	\$10,000	<ul style="list-style-type: none"> Host a family adventure race around the Mount. Link in with TCC for event funding Outsource organisation - Total Sport? Teams to register



April, May, June

Activity	Date	Type	Strategy	Audience	Budget	Details
Flavours of Plenty Festival	7 th – 10 th April 22	Leverage Event Own Event within Festival	Awareness	Active Boomer, Couple, Family	\$10,000 <i>(allocated from build-up funds)</i>	Theme: Plentiful Produce 4 day Festival made up of 3 corner stone events, along with smaller micro events which are based on event submissions. Event Submission: Market brunch & Farmers Market
Tauranga Jazz Festival	Easter Monday	Sponsored Event	Awareness	Active Boomer	\$10,000	Event sponsorship Tauranga Jazz Fest to organise event Held in Porotakataka
Outdoor Cinema	Sun 1 st May	Own activation	Awareness	Family	\$3000	Free outdoor movie
Porotakataka activations - Skate pump track - Staff for POD	April	Own activation	Awareness	Family		During school holidays – bean bags, table tennis, chess out for families to enjoy.
Activate Porotakataka	24 th Jun	Own activation	Awareness	Family		If weather is fine, activate Porotakataka to celebrate our first Matariki holiday





Photographer: Katie Cox. Image supplied by Tourism Bay of Plenty



Mount Business Association | Destination Management Plan 2021-22

Mainstreet Monitoring Report – Mount Business Assoc.

Reporting Period: July - December 2021

This section will only need to be updated when there are changes to report on

Vision:

Core Purpose / Focus areas of Mainstreet Business Plan:

Membership overview:

Summary of highlights:

The Association has undergone a number of personnel changes in the past 6 months.

- Destination Marketing Manager role has been created and contracted to Claudia West, this is a 25hr pw role.
- Operations Manager has been created and contracted to Malika Ganley, this is approx. 4-6hrs pw.
- Kate Barry-Piceno, Mauao Legal Chambers has been appointed Chair
- Kim Renshaw, Beyond the Bin has moved to Treasurer
- New incoming board members are:
 - o Tim Plews, Paper Plane (Retail)
 - o Matt Saunders, Mount Surf Shop (Retail)
 - o Mark Lucero, The Pizza Library Co. (Hosp)
 - o Matt Yardley, Rice Rice Baby (Hospo)
 - o Kelly Kingston, Mount Skin & Body (Service)
 - o Harriet Linklater, Bad Company (Professional Service)
 - o Kate Barry-Piceno, Mauao Legal Chambers (Professional Service)
 - o Paora Stanley, Ngāi Te Rangi Settlement Trust (landlord & Iwi representation)

Our members stuck it out through the alert level changes and have been rewarded with a record summer trade.

We are proud of the work we have achieved to date, and looking forward to the next 6 months.

Key Activity and Achievements (previous 6 months):

Additional tables can be added if needed

Activity Area: <i>for example: events</i>		
Activity	Explanation	Results / Status / Outcome
July School Holiday – Ice Rink	Inflatable ice rink installed in Porotakataka for 5 days.	This was a really successful activation.
With games and bean bags out in Porotakataka	Call to members for giveaways, we had a great responses and engagement from members.	Across the 5 days we had a total of 1255 people through the ice rink, in addition the parents/ family watching.
Entry fee for 30min session		

Objective ID: A6750689

Mainstreet Monitoring Report – Mount Business Assoc.

Reporting Period: July - December 2021

<p>\$5 adults \$2 kids</p> <p>20th – 24th July</p>	<p>Teamed up with Mediaworks to run a wider radio / social promotion around coming to the Mount for the holidays targeting Waikato & BOP:</p> <p>8 x members had banners on side of ice rink.</p> <p>5 x prize packs on-air with The Breeze Tauranga</p> <p>5 x prize packs on-air with The Hits Bay of Plenty</p> <p>Daily spot prizes given out at ice rink.</p> <p>1 x family pack valued at \$2000 entry via social and on air with Breeze Waikato.</p>	<p>Porotakataka came alive with activity, with families enjoying the space and play games.</p> <p>Foot traffic was definitely up during these days vs second week of school holidays which dropped off.</p> <p>We had 2 weeks of radio promoting the ice rink, but also our businesses who provided the daily giveaways.</p> <p>5.5k engagement across Mediaworks social posts.</p> <p>"Loved it 😊 Great vibe and we definitely got more sales because of it so thumbs up from us!!!" Frosty & Fox</p>
<p>October School Holiday – Sunday Cinema - Lords of Dog Town</p> <p>Sun 10th Oct</p>	<p>Free outdoor movie targeting our youth / skate community.</p> <p>Held in Porotakataka.</p> <p>This was during level 2, with event restrictions of 100pax. Event was ticketed for contact tracing purposes as well.</p>	<p>We had approx. 50pax turn up, which was a bit lower than we would have liked. This was due to pre-ticketing, rather than first come basis.</p> <p>However ticketing meant we collected a database.</p> <p>The event still added a vibrancy to the street, really positive comments those passing-by.</p> <p>Key learning, we may charge a nominal rate for tickets to get peoples buy in.</p>
<p>Christmas Activations</p>	<p>18th & 19th Waipuna hospice remembrance tree + Christmas wrapping.</p> <p>19th Dec Christmas Farmers Market + free Santa Photos</p> <p>20th – 23rd Free Christmas wrapping in Porotakataka</p>	<p>All these activations created a great vibe and Christmas spirit down the Mainstreet.</p>

Objective ID: A6750689

Mainstreet Monitoring Report – Mount Business Assoc.

Reporting Period: July - December 2021


Mount Music Trail <i>Sun 19th Dec to support Christmas Market</i>	<i>We booked 3 musicians and a choir to play at different locations down the street to add vibrancy</i>	<i>This was a great success which had business members happy as well as customers and it created a great vibe down the street.</i> <i>One key area of activation was the Cruise Deck, as this can get forgotten, both cafes said they were full at one point during the session.. They were very pleased! Great feedback from retail clients on Cruise Deck as well.</i>
Sunday Market <i>Every Sunday</i>	<i>This was previously managed by a stall holder for last 4 years. In Sept the operations was handed back to MBA to manage.</i> <i>We feel this is a great event for our local community, so we are looking at how we can improve it's offering and also include our members in it.</i>	<i>We have engaged a site manager to run the market on a Sunday.</i> <i>Completed a rebrand for the market.</i> <i>Next step: increase foot traffic and stall numbers.</i>
Installation of Christmas wreaths Installation of permanent fairy lights in Norfolk Pine in round a bout at Pacific Ave & Maunganui Road.	<i>50 x Christmas weathers were installed down the Mainstreet on light poles.</i> <i>Working with TCC we managed to get the Norfolk Pine decorated with fairy lights which are now permanently in the tree and can be switched on and off. These will be turned on for special occasions / seasons. This is funded by MBA.</i>	<i>Wreaths are looking a little tired but it was great to get them up for Christmas.</i> <i>Christmas lights were well received down the street. These will be turned off after Waitangi Day, then back on for Anzac Day.</i>

Activity Area: for example: initiatives, marketing		
Activity	Purpose	Results / Status / Outcome
Destination Marketing Plan Developed	To get a clear direction on our planning activities for the current year.	This is our road map for the current year which we are working to.
New website build	We are creating a full new customer made website.	Front end design is at a point where the back end if being developed.

Objective ID: A6750689

Mainstreet Monitoring Report – Mount Business Assoc.

Reporting Period: July - December 2021

	<p>It will have a back end dashboard for our members to be kept up to date with all key information, they can load events, sales, promotions in. There will be a messaging platform/notice board, key resources.</p> <p>With a slick customer site which promotes the Mount and our Mainstreet, which will be easy to use.</p>	<p>We expect this to launch in May and we are super excited!</p>
Web pages <ul style="list-style-type: none"> - Essential Service - Level 3 Eats - Level 3 Retail 	<p>With alert level 4 & 3 we created web pages which showed who was still open and how you could shop. It started with Essential Services as we had a number of pharmacies, dairies and a vege shop that were able to open.</p> <p>Then with the move to level 3 it was how could you order online / contactless from our retail and hospo members.</p>	<p><i>The Level 3 eats page was really popular, we had requests from business outside our boundaries to be included on it.</i></p> <p><i>Members were really grateful for the extra support during lockdown.</i></p> <p><i>We saw web traffic increase during level 3 to these pages.</i></p>
Double Page Spread in UNO Magazine	<p>Promote the Mount Mainstreet and our hot spots in the Dec – March issue of UNO magazine.</p> <p>A call to members went out to be included in the issue.</p>	<p>We had a good number and a wide variety of members to promote in the issue. For those that didn't have any quality images we arranged a photographer to capture their business.</p> 
Reinstatement of Mainstreet Gift Vouchers	<p>We have reinstated our Mount Mainstreet gift vouchers which are used by MBA for promotions and giveaways.</p>	<p>These were rebranded and launched in December and are in circulation.</p> <p>They are a easy way for MBA to provide giveaways without</p>

Objective ID: A6750689

Mainstreet Monitoring Report – Mount Business Assoc.

Reporting Period: July - December 2021

		always asking our members for them.
Rewards in Paradise Digital loyalty programme Go live December	A digital loyalty programme was created across all our members. A QR code at point of sale, when people spend over \$20 they can scan the code and collect stamps to win prizes. This is a way to generate a database of customers across different businesses. As well as promoting members to customers with limited time deals	This is an ongoing engagement initiative, we are looking to build for 2022. A launch in December may not have been a great idea as there is already a lot of noise and a busy time of year for customers and our businesses. We still feel this is a good initiative and one we'll continue to grow.
24 Days of Christmas Social Media Giveaways	From 1 st to 24 th December we had a daily giveaway across Facebook and Instagram. With both paid and organic reach. Purpose was to thank our loyal followers and also try and generate new followers. While promoting our members and their offering.	We had great engagement across the posts and very happy winners. We increased our facebook following by 112 people and instagram by 252 people. Our reach across paid and organic was 150k for December.

Activity Area: for example: member communication		
Activity	Purpose	Results / Status / Outcome
Off the Clock Member events	We held two off the clock events 20 th July – Morning coffee and Ice Rink visit 10 th Nov – evening drinks / pre Christmas catch up We aim to hold a bi-monthly face to face member event.	Our July attendance was 15 members. November attendance was up at 40 members, which was a great turn out. Everyone had a nice time unwinding before Christmas.
AGM	Held on 28 th September	We had 22 members attend this event. A new board was appointed which is a better representation across our business sectors.

Objective ID: A6750689

Mainstreet Monitoring Report – Mount Business Assoc.

Reporting Period: July - December 2021

Member Updates via Mail Chimp	<i>We have sent 11 member newsletters between July – December</i>	<i>Our average open rate is between 38 to 41%. This is increasing with our most recent being 51%</i> <i>We are still to increase our call to action engagement from these newsletters.</i>
--------------------------------------	---	---

Key issues:

Are there any particular current issues that need to be highlighted to Council? What is happening to resolve these issues, if the issues relate to Council activity what is the next step? On a rolling basis close issues that were raised in previous reports.

Issue	Explanation	Status
Street cleanliness, rubbish bins overflowing during peak times (in and around the Mount)	The street cleaning of Mount Mainstreet was handed back to TCC / InterGroup to manage. Due to the large volume of visitors to the area, bins were overflowing and there was a lot of rubbish down the street. This was an issue down the Mount Main beach / Pilot Bay as well.	We are looking to run a beach / street clean up down the Mount end of March and get public on board to support, we'd really like TCC's support with this to ensure our region is looking the best it can be. During peak times, extra bin empties should be scheduled in to keep on top of it. Key time is around 5pm once beach goers leave town.
Member engagement	This is an ongoing challenge for MBA	We know this will take time to rebuild trust. We will continue to hold our member events, looking at different times and activities we do. Hand deliver a monthly newsletter / call to actions to get face to face time.

Future activities (coming 6 months):

- Launching our new website
- Building our "Welcome to Paradise" Campaign as per Destination Marketing Plan
- Promote our Rewards in Paradise programme
- Bring Jazz Festival to Mount Mainstreet with our sponsored event on Easter Monday
- Support Flavours of Plenty Festival
- Revamp our Sunday Market
- Increase member engagement

Objective ID: A6750689

Mainstreet Monitoring Report – Mount Business Assoc.

Reporting Period: July - December 2021

- Continue with micro activations
- Work with Wednesday Challenge project to get members out of cars
- Beach / street clean up

Financials:

Provide financial update at end of each financial year. Comment on tracking to budget in interim reporting cycle. Note any matters that Council needs to be made aware of.

Kim Renshaw has moved into the role of Treasurer and has worked hard over the last 6 months to get our financials up to scratch. We have now rolled all our accounts over to Xero to ensure accurate and timely reporting going forward.

- Our 2019 financials were audited and passed at our AGM in September.
- Our 2020 financials have been audited and passed at SGM in January 2022 ready for submission – see attached.
- Our 2021 financials are currently in motion and will be ready in approx. April 2022

Objective ID: A6750689

Profit and Loss

The Mount Business Association Incorporated For the 6 months ended 31 December 2021

JUL-DEC 2021

Trading Income

Cleaning Contract	20,105.53
Events/Funding	2,813.70
Farmers Market stallholder fees	5,704.15
Interest Income	1.13
Other Revenue	778.12
Targeted Rate	94,275.01
Total Trading Income	123,677.64

Cost of Sales

Christmas Decorations	1,093.28
Cleaning Contract Expenses	55.64
Events - Christmas Festival	7,416.31
Events - Cinema	7,460.07
Events - Farmers Market - Marketing	217.39
Events - Farmers market site manager	2,369.77
Events - Farmers Market Site Rental	1,217.40
Events - Farmers Market waste	608.71
Events - Member Events	1,027.57
Events - Winter Promotions	608.70
Events/Promotions - other	11,056.23
Total Cost of Sales	33,131.07

Gross Profit

90,546.57

Operating Expenses

Accounting	476.60
Advertising - generic	10,198.32
Advertising - Social Media	1,669.80
Advertising/Marketing Targeted campaign	3,274.78
Bank Fees	142.73
Computer & Office Equipment Expenses	2,712.60
Consulting	1,629.88
Contractor - Destination Marketing Manager	22,008.31
Contractor - governance/operations	23,052.12
Contractor - non GST	450.00
Entertainment	1,177.68
General Expenses	1,494.48
Insurance	469.29
KiwiSaver Employer Contributions	520.01
Legal expenses	3,869.24
Office Expenses	185.15
Printing & Stationery	443.38

Profit and Loss

	JUL-DEC 2021
Rent	4,630.08
Repairs and Maintenance	434.79
Salaries & Wages	12,491.13
Salaries & Wages - Cleaning	17,973.49
Software & Subscriptions	619.40
Storage Containers	2,271.78
Telephone & Internet	298.78
Total Operating Expenses	112,493.82
Net Profit	(21,947.25)

KPI'S Measuring our impact

KPI's have not been set previously for Mount Business Association (to our knowledge), nor do we have easily accessible historical data to base our KPI's on. A baseline needs to be attained to be able to set KPI's for 2022 financial year. Data collected from our 2021/22 programme will be collated and reviewed, along with a member survey conducted to set KPI figures for next financial year.

Suggested approach below to be reviewed and agreed by Board. We would also like to work with the new City Partnerships Specialist to discuss our KPI's before they are finalised.

ECONOMIC VIABILITY

Goal: Increase the number of people / foot traffic coming to the Mainstreet.

- Measure foot traffic (*How do other main streets track their foot traffic – other than doing random manual samples, is there any support from TCC in this space?*)
- Foot traffic samples taken at Urban Market, events and activations

Other data monitored monthly:

- Track area sales data – view by category (Monthly sales data provided by Priority One)
- Accommodation occupancy rates (Provided by TBOP)
- Number of new businesses joining the street
- Track number of empty tenancies down the street.

PROMOTION & ENGAGEMENT

Goal: Hero for our members; through their products and service offering.

- 100% of members loaded onto website directory
- Each member is promoted at least once during the year - track number of times businesses are promoted through our marketing channels.
- Each month have a 20% increase in “Rewards in Paradise” loyalty programme usage – Track sign ups and usage

Goal: Grow 'Mount Mainstreet' brand awareness.

- Consumer engagement
 - Increase social media following



- Increase social media reach and engagement
 - Measure specific marketing campaigns
 - Increase Consumer database by 50% - track engagement
 - (New Website live approx May) Increase month on month website traffic – track usage/analytics
- Business Member engagement
 - 80% member survey completed, twice yearly (Conducted online and face to face)
 - Deliver 6 face to face member events “Off the Clock” across the year – track attendance numbers
 - Deliver 4 member upskilling events – track attendance numbers
 - Send a minimum of 12 member email newsletters – track open rate of member newsletter
 - Track member engagement across promotions, call to actions

PLACE MAKING

Goal: Create a fun and vibrant atmosphere in the Mainstreet.

- Deliver/facilitate 5 events across the year
- Deliver 10 micro activations across the year
- Deliver 3 revitalisation projects (eg art installations, updates to spaces)
- Run 4 community litter clean ups annually and audit litter.

Urban Market

- Have an average of 15 stalls attend each Sunday market across the year
- At least 2 business members ‘pop-up’ at market a month

ORGANISATION

- Deliver annual programme in the set budget
- Audited Financial Report submitted to TCC by due date.



Mount Business Association | KPI's 2022-23

Mainstreet Monitoring Report – Mainstreet Tauranga/Downtown Tauranga

REPORTING PERIOD: JULY - DECEMBER 2021

Our Vision

A vibrant, diverse, and thriving city centre that is proudly the commercial, cultural, and civic hub of the region. A city centre that boasts remarkable attractions, amenities, and offerings that enrich, inspire, and meet the needs of the people who choose to live, work, and visit our city centre.

Our Purpose

To attract more people into the city centre, who stay longer and spend more.

Our Mission

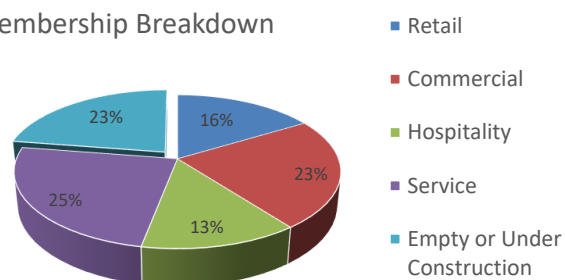
Externally: To initiate, facilitate, and support events, activities, activations, and promote the offerings that make our city centre a more desirable place and demonstratively contribute to our purpose.

For our members: To support and nurture the growth of our members, to advocate and lobby on their behalf and to champion their right to do business, profitably, and with ease in our city centre.

Membership Tauranga overview:

Our membership comprises a mix of commercial, retail, hospitality, and service businesses from (the city side of) Monmouth Street to (the city side of) Second Avenue and (the city side of) Cameron Road. We currently have 679 total occupiable sites.

Tauranga Membership Breakdown



Our structure

Under the governance of the Mainstreet Tauranga Board, Tuskany Agency is contracted to deliver the management and marketing services of Mainstreet Tauranga. Monthly Board meetings, audited accounts, monthly reporting and clear KPIs ensure the integrity and transparency of the contract along with the accountability of Tuskany Agency to deliver above and beyond expectation.

Our Day-to-Day Focus

Mainstreet Tauranga/Downtown Tauranga's mandate is to demonstratively contribute to the revitalisation of our city centre by way of:

- Being a strategically competent contributor around the table with stakeholders in the development of our city centre
- Effectively developing, initiating, facilitating, and supporting events, activations and placemaking initiatives that add vibrancy and diversity of offerings in the city centre
- Delivering strong support and advocacy for our membership
- Driving tangible, outcome-focussed stakeholder collaboration
- Developing and delivering an effective marketing strategy and communications plan to profile the city centre and its offerings to contribute to foot traffic and economic growth

Mainstreet Monitoring Report – **Mainstreet Tauranga/Downtown Tauranga**

REPORTING PERIOD: JULY - DECEMBER 2021

Summary of Mainstreet Tauranga's Core Focus – Six Months in Review – Working with Covid:

Covid continued to play a major part during the review period. August saw the country plunged back into Level 4 lockdown with events, festivals and activities cancelled nationwide. This played a significant role in the postponement and then ultimate cancellation of the much advertised and planned Taste Tauranga Winter Festival planned for the first part of the reporting period. With the unpredictability around Covid levels and uncertainty around the new traffic light system it was a pragmatic decision, made in consultation with our hospitality sector, for financial and public health and safety reasons.

Throughout lockdown, level 3 and 2 we spent a lot of time speaking with as many businesses as possible to help them navigate through, often initiating or brainstorming ideas on how they could increase their online presence and, if needed, adapt to a new way of doing business.

As the dust settled and we moved into finalising Christmas planning, we pragmatically considered the various scenarios living with Covid would entail and felt it was important that we were able to deliver something over the Christmas period, regardless of traffic light colour, that would support the retail, hospitality and service sectors who had been impacted so negatively with lockdowns and trading restrictions.

We would like to acknowledge and thank Tauranga City Council, in particular James Wilson, for the continued support for Christmas in the city centre and the addition of the curated collection of light sculptures and installations by internationally acclaimed artist, Angus Muir flanking The Strand. This level of collaboration and support made the city centre a destination, as seen in the increased patronage around the city and on the Strand, especially at night. The installation had a visible presence during the day culminating in the wow-factor show piece at night. That, alongside the Mainstreet installations and decorations resulted in a dynamic visual offering in the city centre for Christmas. Something our members would love to see more of.

SIX MONTH HIGHLIGHTS:

- Trustpower Toi Tauranga Christmas
- Member Promotion & Support – Covid Lockdown
- Activate Vacant Spaces – Continued Achievements
- Mainstreet Tauranga Review

KEY ACTIVITY AND ACHIEVEMENTS**EVENTS, INITIATIVES, & COLLABORATION**

The below is in descending order through the reporting period (December to July).

Activity Area: <i>Trustpower Toi Tauranga Christmas – Christmas in the City</i>		
This initiative was scoped with Covid lockdowns in mind, and we worked hard on the logistics for the successful roll out and implementation of its many facets. We had a strong and productive collaborative partnership with Tauranga City Council, Trustpower, Black Chilli, Quality Building Services Ltd, Graceful Lighting, Mainstreet Members, and N.E Events to deliver Trustpower Toi Tauranga Christmas – Christmas in the City.		
Activity	Explanation	Results / Status / Outcome
Christmas Decorations & Installations - repurposed from previous years into a red and white theme for the street decorations creating a cohesive look across the city centre. We delivered a giant gingerbread house installation in Red Square together with the trees lit with	The Advent calendar structure was repurposed and transformed into a Giant Gingerbread House set in Red Square, complete with whimsy garden of giant toadstools and planter boxes with brightly coloured spinning flowers.	The decorations looked cohesive and festive throughout the city centre. The Gingerbread House was a standout attraction and frequently used as a photo backdrop as were the Christmas tree boxes. Businesses commented that the decorations looked better this year and

Mainstreet Monitoring Report – **Mainstreet Tauranga/Downtown Tauranga**

REPORTING PERIOD: JULY - DECEMBER 2021

<p>fairy lights at the end of Devonport Road. Additional giant lit Christmas Tree boxes were placed in Wharf Street and Masonic Park and oversized Christmas Crackers on the streets.</p>	<p>The Giant Christmas boxes were wrapped and stacked into tree structures and the four were strategically placed around the city for maximum attention.</p> <p>The Giant Christmas crackers were rewrapped and placed strategically along Devonport Road, Grey Street and Spring Street to add to the festive feel and to liven the streets.</p>	<p>they were not fielding complaints from customers on the lack of festivities, as in previous years.</p> <p>The bright red and white colour theme could be seen easily drawing your eye down the street. The Christmas tree boxes were a hit as they made a visual statement and were a popular photo backdrop.</p>
<p>Trustpower Hononga Exhibition – The large-scale outdoor photographic exhibition profiled known and little-known local heroes under the theme of 'Hononga' (connections).</p>	<p>This partnership exhibition, with UNO Magazine, celebrated the connections we have with people, places, cultures, and experiences.</p> <p>We remain immensely appreciative of our partnership with Trustpower. Their unfailing and passionate support of the work we do in the city centre is extremely appreciated.</p>	<p>After being postponed from August with the nation going into lockdown, the exhibition was moved from the cancelled Trustpower Taste Tauranga Winter Fest and added into the Trustpower Toi Tauranga Christmas replacing the Rena exhibition at its conclusion.</p> <p>As always, the exhibition received positive feedback and good public engagement on The Strand.</p>
<p>The Great Gingerbread Hunts – The public registered to attend the Gingerbread Hunt, walking around the city centre following the clues to find the missing Gingerbread Men over three consecutive Saturdays.</p>	<p>The hunt was designed to bring families into the city centre and then get them to move around the streets, to attract people that may not have visited for a while and to get them to have a fresh look at the city centre and what it has to offer. It ran as follows:</p> <ul style="list-style-type: none"> • A ticketed event to adhere to the change from level 2 to orange in the new government traffic light system • 19 stops including 15 city centre retailers • 900 tickets booked in total over the x3 Saturdays • Spot prizes donated by the businesses given out over the course of the day • All entries went in the draw to win prizes • Partnered with N.E Events to run the three Saturdays • Tickets were grouped into 50 per half hour time slots to control numbers 	<p>Due to orange traffic light restrictions the planned live performances and music component of this event were cancelled to ensure pockets of crowd gathering did not occur.</p> <p>A very successful event. Feedback from the businesses was positive with respondents to the debrief questions we sent them noting increased numbers in the city centre and a definite movement of people around the city centre with comments including: "...I loved the idea of the Christmas promotions. It was an excellent way to get people back into the city centre at such a challenging time for us all.....it really did bring a lot of people into the city centre."</p>
<p>Spot Prize Saturday – Public rewarded for visiting the Angus</p>	<p>Downtown Tauranga purchased \$50 vouchers from</p>	<p>It was reported as one of the busiest nights on the Strand. A big group of</p>

3 | Page

Mainstreet Monitoring Report – **Mainstreet Tauranga/Downtown Tauranga**

REPORTING PERIOD: JULY - DECEMBER 2021

Muir installations on the night of Saturday 18 th December with \$50 vouchers from Downtown Tauranga retail businesses	retail businesses in the city centre and gave them out between 8pm and 9.30pm on the Strand. This was extensively publicised to bring people into the city centre. The promotion was designed to encourage people who visited the lighting installation on that night to return in the following days and go shopping.	people came down to win a spot prize. Of all the recipients of the approximately 34 spot prizes given away only two were unaware of the promotion. The rest had come down specifically to see if they could win. A good way to turn night trade into day trade with retail businesses having the opportunity to upsell from the voucher value. Four businesses added to the prize pool by donating added value vouchers <ul style="list-style-type: none"> • Breathe Salon & Spa • Hammon Diamond Jewellers • Molyneux Jewellers • Tranquillo Beauty
Santa's Grotto – A small grotto in Craniums on Devonport Road to wish kids a Merry Christmas and have their photo taken with Santa.	Originally Santa was to be sitting at the Gingerbread House, in Red Square, as the last stop on the Great Gingerbread Hunt. Due to the late introduction of the orange traffic light system the decision was made to move him and his Elf into a retail store where access and crowds could be easily controlled, and no one would need to be turned away for not being vaccinated.	Santa became more and more popular as the word of his new location spread. Always a favourite for the city centre. Social distancing for photos was maintained with Santa's desk being the barrier so that photos could still look intimate. Lots of smiling faces and happy kids which is what Christmas is all about.


Activity Area: Member Promotion & Support - Covid Lockdown

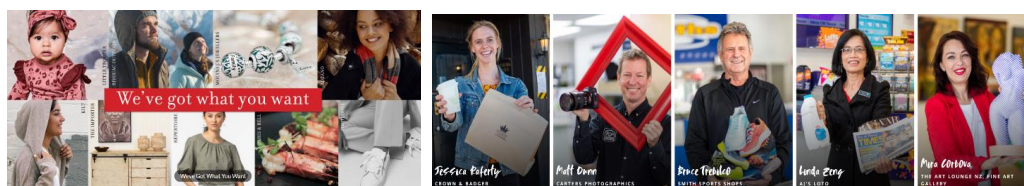
With the onset of the Covid lockdown, we again swung into action to best support our members as we moved from level 4 to level 3 and then level 2. Communication was key. Getting messages and information out quickly, being informative, timely, and importantly being heard through the myriad of digital chatter.

Activity	Explanation	Results / Status / Outcome
Immediate Covid Lockdown Support - We quickly updated the Downtown Tauranga website to support level 3 Click and Collect – with profiling of the businesses operating during level 3. Once in level 2 we maintained this support with regular posts across our social media channels, email newsletters to our customer database, emails to our members and website profiling.	The message was 'Your City Centre Is Open, Support Local!' It was important that not only did the members feel supported as they actively tried to navigate out of lockdown but that the messaging was clear and concise for the public to understand. We promoted individual businesses via social media, especially those who came up with clever package initiatives like Sugo's offer of "Father's Day Sugo at Home"...delivering a three-course meal to your door.	We provided a one stop location for businesses providing click and collect, online ordering and contactless deliveries. This allowed businesses that were not known for this service to be seen immediately at no further cost to them at a time when selling product was imperative. Many members reached out to say that they appreciated the promotion and support during this time. It was amazing to see how proactive, driven and determined businesses in the city centre were during the lockdown and how they pivoted and adapted to the changing environment. A testament to

Mainstreet Monitoring Report – **Mainstreet Tauranga/Downtown Tauranga**

REPORTING PERIOD: JULY - DECEMBER 2021

	<p>Oscar & Otto did similar. This proved to be both invaluable and efficient with personalised 'shout-outs' and updated information on who was still operating and when.</p>	<p>the resilience of businesses in the city centre.</p>
<p>'We've Got What You Want' and 'Buy Local, Buy Tauranga' – Profiling actual items that you can purchase in the city centre and connecting the dots between the slogan of buying local with the face behind the businesses</p>	<p>These two campaign platforms continued to be an effective way to build awareness and profiling around our member businesses and their offerings. This was initially set up in the previous reporting period but continued to be utilised for its effectiveness in this reporting period with the second lockdown. We proactively monitored the social media pages of our members, sharing information to our database and social media platforms to build profile awareness, including writing articles and blogs on our latest news section on the website and we continued to add faces behind the businesses to the Buy Tauranga website</p> <p>We photographed items in store for promotion in the press advertising backing up the 'we've got what you want' tagline.</p>	<p>Consistently keeping Downtown Tauranga and the messaging of buying local and showing what sorts of shops were open for business kept the city centre top of mind. The consistent messaging gave us good cut through, and the members were visually profiled, giving then tangible support.</p> <p>Check out the Buy Tauranga Buy Local website here https://www.buystauranga.co.nz/shop-downtown-tauranga</p>



Activity Area: <i>Trustpower Taste Tauranga Winter Fest</i>		
<p>A large marketing and PR campaign was based around this festival and had been launched prior to the event being postponed in August. It is worth mentioning in this report, as like a lot of cancelled events around this time, all the work had already been done and the event advertised as we were just days short of the festival launch with tickets presold to the plethora of events on offer. We eventually were forced to cancel the festival because of the uncertainty as we neared October, the postponement date.</p>		
Activity	Explanation	Results / Status / Outcome
<p>In its fifth year and second year cancelled due to Covid – Taste Tauranga Winter Festival was a festival to delight your tastebuds and awaken your senses.</p>	<p>A collection of tapas trails, degustation dinners, tasting events, movie and meal date nights, specialty menu events, and more to tempt the public. A</p>	<p>This event was postponed and eventually cancelled due to Covid. Unfortunately, this still came at a cost with a lot of the prelaunch marketing already undertaken.</p>

5 | Page


Mainstreet Monitoring Report – **Mainstreet Tauranga/Downtown Tauranga**

REPORTING PERIOD: JULY - DECEMBER 2021

Exclusive events, tapas trails, burger competition, cocktail competition, and date nights etc, photographic exhibition and live musical performances - all in Downtown Tauranga, over two weeks.	<p>key new addition for 2021 was Culture Fest programmed to run the two Saturday mornings of the festival with cultural and community pop up performances in Wharf Street.</p> <p>The marketing campaign around this event was extensive in support of the hospitality sector that had been hit so hard with lockdowns. The campaign included advertising across multi-media platforms including:</p> <ul style="list-style-type: none"> • Radio • Newspaper • Bus Backs • Billboards • Digital Banners • Social Media • Website • PR 	<p>Two pieces of the festival were able to be salvaged</p> <ol style="list-style-type: none"> 1. Date Night eventually went ahead in November as a continued sell out event with 24 people enjoying a cocktail and canape at The Tauranga Club, a meal at Barrio Brothers and a movie at Event Cinemas. 2. The Trustpower Hononga Exhibition was moved to the Christmas festivities with the images and event boards already printed <p>Although cancelled a number of the Taste Tauranga events can be replicated to be part of 'Flavours A Plenty' in 2022.</p>
--	---	---

Activity Area: Activate Vacant Spaces

Despite no further funding stream for this initiative, we were still able to facilitate some further activity under the programme. Activate Vacant Spaces remains an integral part of the city centre for filling vacant spaces short and medium term, we just need to take an innovative and adept approach to maintain some momentum and activity where we can. Promotion of the installations/activities is done through the Mainstreet marketing budget

Activity	Explanation	Results / Status / Outcome
Remaker relocation from Our Place to Red Square – connecting a landlord with a prospective tenant 	Mainstreet Tauranga facilitated this move by connecting Jackie and John with Gifford Enterprises who were able to negotiate terms to take over a large vacant space in Red Square as Our Place was coming to an end.	Remaker was able to find a permanent home in the city centre repurposing their model to include a café and other sustainable enterprises in the mix as a hub environment, which should add value to Red Square and allow them to utilise the square for spill out public events.
Photographic Exhibition (Devonport Rd) – connecting a photographer wanting to show their work with a vacant space	Located in Devonport Road the photographer covered the OPEX expenses for the site	One less empty store frontage during September and a photographer given the opportunity to exhibit their work
The Pop-Up Art Gallery (Devonport Rd) – Extension of tenancy	Scheduled to end at the end of August the artists involved approached us to extend their tenancy. They agreed to cover the OPEX expenses as they had seen a lift in art sales which gave them a modest funding stream to cover the costs.	Artists given the opportunity to test their model for displaying and selling art pieces as an informal art consortium.
The Ceramics Gallery (Devonport Rd) – Moved from Activate Vacant Spaces support	In August the Ceramics Gallery started paying the OPEX contributions without Activate Vacant Spaces support. They	A permanent tenant taking over a vacant space – an exemplar of what the Activate Vacant Spaces programme can achieve.

6 | Page


REPORTING PERIOD: JULY - DECEMBER 2021

to going concern and permanent tenancy	then negotiated a permanent site further up Devonport Road and are now a permanent member of the Downtown Tauranga business family.	
--	---	--

Activity: SMART DIGITAL STRATEGY

Activity	Explanation	Results / Status / Outcome
Our smart digital strategy utilises our website, social media platforms, email, and multi-media formats.	We also enjoy strong and proactive collaborative digital sharing communication channels with key stakeholders including Creative Bay of Plenty, Priority One, Chamber of Commerce, Tauranga Art Gallery, The Incubator, The Kollektive, Tauranga City Council and Tourism BOP.	<p>Increasing audience reach, engagement, and loyalty:</p> <ul style="list-style-type: none"> - We have over 10,560 Facebook Followers - We average 7,202 visits per month on our website - We have over 2,300 Instagram followers - We have over 7,000 people on our public customer emailer database - We have achieved a total Facebook reach in excess of 133,119 and Instagram 31,863

Our Marketing & Promotion Strategy has a key objective to reach a broader audience through traditional and out-of-home advertising ensuring best practice and a truly responsive and robust marketing plan. This allows us to test and measure effective mediums for different campaigns engaging with our audience in the most effective way possible.

Activity	Explanation	Results / Status / Outcome
<p>Our marketing strategy utilises newspaper, radio, bus backs, billboards, and magazine advertising to complement our smart digital strategy</p>  <p>The image is a promotional flyer for 'Christmas IN THE city'. It features a festive design with holly leaves and berries. The text reads: 'Christmas IN THE city', 'Our gift guide is here and made just for you. For him, for her, the whole family too.' Below this, there are four sections with images of gifts: 'A festive delight!' (a red gift box), 'Handcrafted goodness!' (a basket of bread and jars), 'Brighten the season!' (a string of lights), and 'A festive delight!' (a red gift box). At the bottom, it says 'For all your Christmas shopping visit www.downtowntauranga.co.nz' and 'DOWNTOWN TAURANGA' with a logo.</p>	<p>Utilising not only traditional advertising but also radio personalities to talk about Downtown Tauranga which is reinforced through the advertising. We negotiate partnership deals with our media partners to include a greater reach and we look for promotional deals throughout the year that match our campaign timing to get the best value for money.</p>	<p>Greater exposure for campaigns creating awareness in the community including:</p> <ul style="list-style-type: none"> - Trustpower Taste Tauranga Winter Fest - We've Got What You Want Campaign - Buy Local, Buy Tauranga Campaign - Trustpower Toi Tauranga Christmas Campaign - Trustpower Hononga Exhibition promotional campaign - Christmas Gift Guides through traditional and digital medias

Mainstreet Monitoring Report – Mainstreet Tauranga/Downtown Tauranga

REPORTING PERIOD: JULY - DECEMBER 2021

Activity: PR & EDITORIALS		
PR is one of the most effective ways to spread our stories. It is an efficient way to disseminate information to the public in order to affect public perception. This is an important component of our marketing as it allows us to set the tone and influence the outcome of the reporting, which for a city centre going through such an upheaval has been important.		
Activity	Explanation	Results / Status / Outcome
Sending out press releases with positive stories about the city centre.	Free and invaluable advertising. Because of the good relationship that we have the various media organisations our press releases are consistently taken up.	<ul style="list-style-type: none"> - Greater media exposure - Factual positive stories - Influencer marketing - Regular news stories on digital news sites and in newspapers

MEMBER COMMUNICATION & ADVOCACY

Activity:	MEMBER COMMUNICATION
Purpose:	To keep members informed of all activity in the city centre across all sectors and ranging from TCC infrastructure developments to events and activities happening.
Structure:	<p>Email updates to members</p> <ul style="list-style-type: none"> - Generally, at least 1-2 times per week with news, event and initiative updates and information for members, including the foot traffic data available. Our key stakeholders also use this communication channel, within our newsletters, to update members on their initiatives and events. We now receive regular inclusions for the business and customer newsletter from Emma Cottin – Strategic Community Relations Advisor. <p>Members-only section of the Downtown Tauranga website</p> <ul style="list-style-type: none"> - Providing information and resources to new and existing members including Webinar's on 'The Secret to Business Survival – Weather the Storm', 'Building Your Business and Personal Resilience', tips on 'Business Planning – 6 Things You Should Be Doing Now!', 'How to Build Your Business Strategy in the Face of Uncertainty', 'Stand Out and Attract Foot Traffic', 'Marketing & Sales' and '9 Retail Marketing Strategies' just to name a few. <p>Introductory meetings with new members</p> <ul style="list-style-type: none"> - To inform members of the services, profiling, and networking opportunities available to them through Downtown Tauranga, to deliver the 'Welcome Pack' and to ensure their business is added to the member communications platforms and database. <p>Events and initiatives</p> <ul style="list-style-type: none"> - To engage our members and where possible seek collaborative ways to integrate our members into initiatives and events to build the city centre offerings, attract more people and achieve stronger outcomes. <p>Regular interaction</p> <ul style="list-style-type: none"> - Via meetings, workshops, planning sessions and brainstorms allowing Mainstreet Tauranga/Downtown Tauranga to continue to develop and grow a strong, collaborative network across our membership. Through daily visits, event management and facilitation we work with members to develop new ideas, promotions, and events to drive foot traffic and promote their business offerings through the myriad of communication channels that Downtown Tauranga either drives or collaborates with others on.
Outcomes:	<p>Engagement Growth:</p> <ul style="list-style-type: none"> - We enjoy strong engagement with our members - Open rates on our email newsletters are high against industry standards - Members enjoy immediate and responsive communication channels with us <p>Member Representation:</p> <ul style="list-style-type: none"> - Members see us as their voice and facilitator of solutions

Mainstreet Monitoring Report – **Mainstreet Tauranga/Downtown Tauranga**

REPORTING PERIOD: JULY - DECEMBER 2021

Activity:	MEMBER ADVOCACY
Purpose:	This is a pivotal role for Mainstreet Tauranga. Our focus is to understand our member's needs and views on city centre developments, initiatives, and happenings and to advocate on their behalf to TCC and other stakeholders.
Structure:	We maintain strong relationships and open communication with our members through regular contact, phone and email communications and surveys.
Outcomes:	<ul style="list-style-type: none"> - Participation in the Tauranga City Council review of Mainstreets - Exploring stronger collaboration with Tourism BOP with the appointment of new General Manager - Draft Tauranga Parking Strategy Submission - Proposed Changes to the Local Alcohol Policy Submission - Attendance at the Tauranga City Council City Centre Strategy Workshop - Spoke to the Tauranga City Council Civic Plan - Facilitating meetings, mediation and resolution of issues as required

KEY ISSUES**Seismic Strengthening of Elizabeth and Spring Street Car Park Building**

We have been advised that these are both scheduled for the first six months of 2022 and will be done as staged works. Although understanding the need for this work to be undertaken, we are sure you can appreciate the apprehension among our members on the impact that this will have, especially with parking supply already at capacity. We are interested to know what mitigating plans will be in place to support the city centre while this work is undertaken, like free buses to the city centre for commuters, park n ride options etc, all that have been discussed at length in the past. Could these for example be prioritised and progressed to coincide with the seismic work.

Lack of Foot Traffic Counters

With the changing landscape of the city centre, including new developments attracting different tenants, foot traffic counters are as important today as they were when we first requested their installation. We are continually asked for our figures by council staff for use in their reporting which is only a very small snippet of the city centre (one counter), which incidentally been impacted due to its vicinity to some of the demolition work. It would be beneficial to have benchmark figures from various points around the city centre prior to the upcoming revitalisation, hence this request remaining on our six-month report as one of the key issues for the city centre. We await an update from TCC on the scheduled installation programme for the foot traffic counters.

City Centre Parking Data Collection

Mainstreet Tauranga has for many years advocated for accurate data collection on parking supply and use in the city centre as we see this as an integral part of short, medium, and long-term decision making on parking management. We acknowledge and support that the introduction of digital information on the number of available spaces in the parking buildings has been beneficial to commuters, customers, and visitors alike, but we would also like to see technology used to gain a better understanding of how on-street parking spaces are being used and the introduction of space availability shown for on-street parking. With the upcoming consultation work to begin on the City Centre Parking Management Plan (as advised by Peter Siemensma, Senior Transport Planner) Mainstreet is concerned that this has still not been addressed. The PMP needs ensure that businesses can be economically viable, and visitors and customers access to parking spaces and for any PMP to be effective it needs to be planned rather than reactive, something that has consistently fallen short in the CBD to date, mainly due to no up-to-date and relevant data collection. For full details on this please refer to our submission to the Draft Tauranga Parking Strategy.

Activate Vacant Spaces Replacement

Activate Vacant Spaces plays/played a significant role and was the impetus behind reactivating parts of the city centre, at ground level, that looked and felt forgotten. For the city centre to be what the public and visitors

9 | Page

Mainstreet Monitoring Report – Mainstreet Tauranga/Downtown Tauranga

REPORTING PERIOD: JULY - DECEMBER 2021

expect, and to fulfil its potential, a continued combination of strategic economic development, investment attraction and a strong planning framework together with solid governance needs to be maintained together with a combined focus on activating visible sections of the city both today and as the city evolves over time. The Commissioners when considering the request for continued funding felt that the void left if Activate Vacant Spaces was not supported was being replaced within Council initiatives like them developing some of the spaces themselves with \$100k towards the Taonga exhibition. The philosophy behind the Activate Vacant Spaces program was further reaching than simply filling vacant spaces, but we accept the decision made. However, Mainstreet are interested to know how council sees the ongoing needs of the city centre being met in this regard and what progress is being made in relation to the Taonga exhibition spaces.

Rough Sleeping

Although there have been immense improvements in this area with housing those who find themselves living on the streets, we do have one person who has permanently camped out in front of a vacant store on Devonport Road and who has been there for at least 3 months. This is causing not only distress for the businesses in this area but also for the public who are worried for the person concerned. As his 'treasures' continue to increase around him, we understand that this is a complicated case. However, the businesses in the immediate vicinity continue to field concerns from the public around this person's health and safety as well as some feeling it is now affecting foot traffic past into their premises. We continue to work with Paul Mason (TCC) to hopefully get this person the help that they need.

KEY OPPORTUNITIES**City Partnership Specialist**

We welcome and look forward to working with the new City Partnership Specialist when they are engaged. Whilst we enjoy good collaboration with the events team and other departments within TCC, having a designated strategic lead at TCC to work alongside Mainstreet to facilitate more productive and effective outcomes, to achieve commonality of purpose, and to keep Mainstreet abreast of things affecting the city centre will be invaluable.

Open Communication & Collaboration

In the interests of having open communication and working collaboratively together the Mainstreet Tauranga Board would like to extend an open invitation to Tauranga City Council representatives to present at their monthly board meeting on all things relating to the city centre, at a governance level. The board minutes are public record for members and published on the member only page of the Downtown Tauranga website, however for any items that are confidential the board can put the meeting 'in committee' which means that section of the meeting would not be included in the minutes. With a number of large projects, policy and bylaw changes, redevelopments etc scheduled for the city centre, and Mainstreet being a key stakeholder, it would be a productive and efficient way of moving forward in 2022.

Proposed Changes to the Local Alcohol Policy

Tauranga is a growing city, the fifth largest in New Zealand, and as such should reflect this in what decisions are made, especially in relation to local policy. As a developing city, with plans for a hotel and possible expansion into conference centres, casinos, and nightclubs we need to ensure that we make pragmatic decisions taking all facets of the city into consideration. It is for this reason that when the proposed blanket reduction in trading hours and earlier one way door system was suggested prior to Christmas, Mainstreet asked for a meeting to be convened with all the stakeholders to understand the issues and look for solutions without having to resort to earlier closing times. After consultation with Rebecca Gallagher, Mainstreet Tauranga has successfully facilitated a meeting with our hospitality sector, TCC, police and other stakeholders for the beginning of February to allow all parties to hear their voices and discuss a way forward together. We appreciate TCC's openness to agreeing to this meeting.

Mainstreet Monitoring Report – **Mainstreet Tauranga/Downtown Tauranga**REPORTING PERIOD: JULY - DECEMBER 2021

FUTURE ACTIVITIES (coming 6 months)

- Partnership and sponsorship of After Dark Urban Light Festival
- New Marketing Strategy and Plan for 2022
- Family focus including school holiday program
- City Centre Parking Management Plan
- Local Alcohol Policy Meeting with stakeholders

Financials

On the following page you will see our financial update.

For more information

To discuss any aspect of this report or the work of Mainstreet Tauranga please contact the following:

Mainstreet Tauranga/Downtown Tauranga Management & Marketing:
Sally Cooke – Tuskany Agency
T: 021 528 081 | E: sally@tuskany.co.nz

Mainstreet Tauranga/Downtown Tauranga Board:
Brian Berry - Chairperson
T: 0274 737 418 | E: brian@assetiq.co.nz



Mainstreet Monitoring Report – Mainstreet Tauranga/Downtown Tauranga

REPORTING PERIOD: JULY - DECEMBER 2021

Profit and Loss

Mainstreet Tauranga Incorporated

For the 6 months ended 31 December 2021

Account	YTD	Budget Full Yr
Income		
Council Levies	176,967	353,934
Dividends Received	0	350
Interest Received	18	30
Member Subscription	0	2,055
WS Friday Night Live Income	200	200
Total Income	177,185	356,569
Operating Expenses		
Operational Costs		
Promotions and Management Contract	138,460	276,920
Sponsorship	2,831	12,900
Total Operational Costs	141,291	289,820
Administration Costs		
Accountancy Fees	3,162	3,162
Annual General Meeting	485	1,500
Annual Report	1,691	2,100
Audit Fees	0	5,300
Bank Fees & Charges	25	60
Consultancy Fees	1,107	2,215
Depreciation	0	940
Events Costs	0	1,500
General Expenses	100	740
Insurance	2,509	4,000
Rent	2,333	4,670
Storage Fees	3,730	7,464
Xero Fees	366	720
Total Administration Costs	15,509	34,371
Events		
Activate Vacant Spaces	3,250	3,250
Activate Vacant Spaces Exp	(1,240)	(13,250)
Christmas Installation	77,919	0
Christmas Installation Expense	(93,189)	(10,000)
Taste Tauranga/Hononga Exhibition	21,000	0
Taste Tauranga/Hononga Exhibition Expense	(19,143)	(10,000)
Vouchers Issued	0	50
Vouchers Expense	0	(50)
Total Events	(11,404)	(30,000)
WS Friday Night Live Expense	0	2,200
Total Operating Expenses	168,204	356,391
Net Profit	8,981	178

Operating within budget.

Administration is under budget in two areas. The AGM is under budget as Covid restrictions meant no refreshments were served and insurance as we did not have to insure any added installations for Christmas this year.

Sponsorship is tracking under budget due to cancelled events.

Mainstreet Monitoring Report – Greerton Village

Reporting Period: 1 July 2021 – 31 December 2021

Vision: To create a vibrant, thriving centre for our community

Core Purpose / Focus areas of Mainstreet Business Plan: To provide events, promotion and marketing to encourage locals and visitors alike

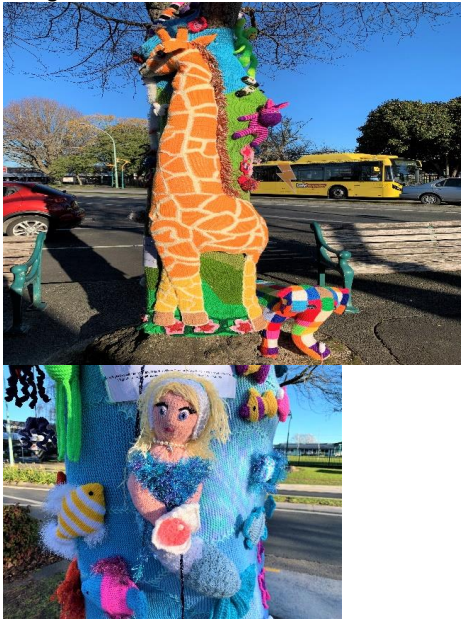
Membership overview: 120 approx.

Summary of highlights:


- Best ever Yarn Bombing installations
- The development of a new look web site (WIP)
- Christmas Tree & lights in Greerton

Key Activity and Achievements (previous 6 months):

Please refer separate one pager for further dialogue


Activity Area: Events		
Activity	Explanation	Results / Status / Outcome
Greerton Village Community Yarn Bombing July – August 2021 	Put simply, to bring fun, colour and joy to our centre during the winter months	37 trees were yarn bombed this year, up 7 from previous year. The standard was quite exceptional as agreed by all that have participated and the public in general. Our local Real Estate company, Ray White Realty sponsored cash prizes to the tune of \$2500, all of which went back into local charities, the creators and knitters. As always, we hosted many visitors to Greerton during the Yarn Bombing, both to admire and vote, many from outside our immediate area.

Reporting Period: 1 July 2021 – 31 December 2021

<p>Shop & Win Giant Christmas Hampers! Promotion November - December</p>  <p>Three prizes to win! (This year we have 1st, 2nd and 3rd Prizes!)</p> <p>Our Giant Christmas Hampers! Valued at over \$2000! Shop with these Greerton Village businesses between Monday 29 November & Friday 17 December, and enter to win! Each business has donated a gift or gift voucher</p> <p><small>Hampers drawn on Tuesday 22 December (for winners to collect just in time for Christmas)</small></p> <div> <ul style="list-style-type: none"> • Acute Health Acupuncture • All Day Accommodations • Baker Bros Bakery Cafe • Bay Holiday Supplies • Back to 4 Kinesio Physiotherapy • Bonaparte's Cafe & Bakery • Bonaparte Pharmacy • Cafe Essence • Canada • Chaback Bakery & Cafe • Chaback Dairy • Cook Bros (Greentown) • Cupboard • Curry Planet • COTR </div> <div> <ul style="list-style-type: none"> • Fogo Landscaping • Flower Road • Garden Street & Marine • Greerton Barber • Greerton Food Market • Greerton Foodworks • Greerton Library • Health Shop & Clinic Greerton • Hair Salon • Indian Restaurant • James Place City Shop • La Chateaux • Lawson Chaback • Lippert Centre Greerton • Lushen Bakery </div> <div> <ul style="list-style-type: none"> • Lee Holistic Beauty • Pet & Beauty Lounge • Greerton Hair & Beauty • Greerton Hair & Beauty • Greerton Hair & Beauty • Greerton Hair & Beauty • Greerton Hair & Beauty • Greerton Hair & Beauty • Greerton Hair & Beauty • Greerton Hair & Beauty • Greerton Hair & Beauty • Greerton Hair & Beauty • Greerton Hair & Beauty • Greerton Hair & Beauty • Greerton Hair & Beauty </div> <p><small>A Greerton Village Community Asset (Main Street) Promotion - www.facebook.com/greertonvillage</small></p>	<p>Designed to increase foot traffic throughout Greerton running up to Christmas.</p> <p>Shop and win = make a purchase enter the draw and win one of 3 prizes valued at over \$2500 in total. We incorporated a Live on site radio broadcast for 2 hours in the Village square to promote. That was backed up with social media, Instagram and live crosses</p>	<p>Entries were slightly down this year and feedback suggests that with many businesses, shoppers had first to scan, then show vaccine passes and then fill out a form and many simply did not want to do more. That said still popular with shoppers. The OB was well received by the public</p>
<p>Yarn Bomb Celebration Show 31 July</p>	<p>To enable the participants and local schools to come together to celebrate this years installations</p>	<p>Cancelled due to very wet weather</p>
<p>Mid Winter Christmas \$5000 Shopping Spree</p>	<p>To encourage foot traffic to Greerton to have chance to win part of a \$5000 Greerton Dollars prize Fund</p>	<p>Cancelled as felt it unfair to ask businesses to make the necessary financial contribution due to difficult year</p>
<p>Cherry Blossom Festival 25 September</p>	<p>Our annual flagship event celebrating our amazing display of flowering Cherries and run in conjunction with Greerton Village School Gala and Street Car show. To attract large crowds to Greerton</p>	<p>Cancelled due to Covid lockdown .Crowd restrictions. 2nd year of cancellation</p>
<p>Christmas around the Tree</p>	<p>A local event for the community featuring singing, dancing, bands in the theme of Christmas</p>	<p>Cancelled due to covid lockdown restrictions</p>

Mainstreet Monitoring Report – Greerton Village

Reporting Period: 1 July 2021 – 31 December 2021

Activity Area: Initiatives, marketing		
Activity	Purpose	Results / Status / Outcome
Buy Local – Because it Matters. June - July 	This was a continuation of the collaborative marketing campaign, Buy Local, that started in 2020 following the original lockdown. This year we joined with Downtown Tauranga and marketed our centres, featuring a number of our business owners and their customers	This campaign was multimedia including, digital ads, press, bus backs and social media. The outcome was once again a renewed awareness of exactly whats available in Greerton and reminding the public to support those who have supported this community for many years. Most participants acknowledged an increased awareness and noted that customers were coming in that they may not have seen for some time – just as they had seen the actual owners
Greerton Village Web site	To inform the public of events, promotions and local happenings	Continue to update. Business directory is well used
Greerton Village Face Book page and Greerton Village Community Yarn Bombing Page	To inform, present images and generally to promote our businesses	Yarn Bomb page remains steady and true to its niche market of our Yarn Bombers. Public Greerton page grown slightly in the last period, however lack of events would determine much of that
Generic advertising and promotion of Greerton and its offerings via full page adverts with Sun Media		Hard to tell actual result.

Activity Area: Member Communication		
Activity	Purpose	Results / Status / Outcome
Mail Chimp newsletters to Business owners	To provide detailed information of Events, promotions, Greerton happenings as well as any relevant news/info. from TCC ie roadworks, cleaning, tree trimming etc	Mixed results. Many businesses are always very prompt to respond, comment etc and equally there are a number that do not open newsletters at all – then complain that they were not informed. This is certainly not unique to us and is an ongoing challenge

Mainstreet Monitoring Report – Greerton Village

Reporting Period: 1 July 2021 – 31 December 2021

Results / Status / Outcome		
	To allow free speech to our business owners regarding issues that may affect us.	This platform is well established and a very good source of robust commentary
BA5 Networking evenings	To encourage businesses to open their doors after hours to fellow business owners to tell their story, network and generally get to know each other	In the 5 months from July – November (we do not run in December) we had to cancel August due to lock down but otherwise continued to see good numbers attending for this small centre and of the 4 held, 3 were to new businesses to introduce themselves to us all
GVCA AGM November 2021	Another opportunity for members to engage with the board, air any views etc as well as the formation of a board for the following 12 months.	Low attendance (as often is) Chair stood down after 2 years as business sold earlier in the year no longer has an interest. Role taken up by a local Accountant, Tony Ryan who is enthusiastic to be part of the team

Mainstreet Monitoring Report – Greerton Village

Reporting Period: 1 July 2021 – 31 December 2021

Key issues: Most are carried over from previous reports

Issue	Explanation	Status
Street Cleaning, street lights, pavement deep cleaning. This is a “rolling over” issue – back to July 2019 in some cases	That much of Greertons assets have been badly neglected over many years, ie not maintained, cleaned or otherwise given the attention needed	<p>Unbelievably to us – this is an excerpt from our Monitoring report July 19- December 19</p> <p><i>The repair, cleaning and revarnish (where required) of all seating in Greerton Village. The 3 seats around the hall were cleaned – they come under reserves – however the rest of the village seats remain very dirty, some broken and all needing a good clean and many varnishing.</i></p> <p>On 17 January 2022 – the work started on the cleaning of seats and those that have been repaired look great – except we understood the paintwork was to be carried out, not just the wooden slates. I have emailed on this subject and no answer as yet</p> <p>Street lights. Although this has also been mentioned back in Jan 2020, I am hopeful that we are now receiving attention here having met in the last two weeks with Mike Jones from TCC who has been monitoring the situation after an initial spray to lights to loosen lichen and dirt. He has conducted a full inventory of the lights and is now waiting for a re quote from suppliers with a view to cleaning and/or repainting and more exciting – hoping to have all 46 actual light head/bulbs replace with LEDs if budget allows</p>
Pavement Cleaning – carried over from January 2021	Deep cleaning of all pavements required	<p>I met with new contract Manager in July 2021 and although some cleaning has taken place – again unbelievably the story is still ongoing with me constantly chasing up to try and establish exactly what has been done, when will work be completed.</p> <p>On 17 January 2022 – the work started on the cleaning of seats and those that have has slats repaired or replaced, look great – except we understood the paintwork was to be carried out, not just the wooden slates. I have emailed on this subject and no answer as yet</p>

Mainstreet Monitoring Report – Greerton Village

Reporting Period: 1 July 2021 – 31 December 2021

Ongoing efforts to have Greerton cleaned up as deserved	Often still feeling like the “poor relations”	Just a general lack of communication and action from TCC around maintenance, cleaning and beautifying – very time consuming to still be chasing up issues first reported in 2019!
Greerton CCTV and electrical garden sockets	Requested Camera locations/angles Requested livening/checking of garden sockets	On the plus side – great service from TCC/contractors in both these areas. Now have a detailed CCTV location map and all sockets repaired and working

Future activities (coming 6 months):

- The completion of our new look web site – why? Because its very outdated and difficult to navigate
- “Julio the Latin Lover”, in Greerton on Valentines Day with chocolate hearts – Why? Because it was very well received 2 years ago when last run
- Vintage, Retro & Steampunk Fayre February 19th – *now cancelled due to covid crowd restrictions*
- Easter Egg Trail. Involves participation of retailers to display “eggs” in their windows for kids to follow the trail, guess the number of eggs for Easter Egg prizes. 14 – 21 April – Why? Because it’s a low key promotion that should not be affected by any Covid restrictions (bar an actual lock down)
- Extensive digital marketing campaign to promote Greerton – Why? Because we are unable to plan bigger promotions or events due to covid restrictions
- The installation of our annual Yarn Bombing 3 July – Why? – Because its amazing and something that we are very proud of and it brings joy and visitors to Greert

Financials:

Tracking financials for this period attached

Also attached an additional one pager as requested



Addition to Mainstreet Monitoring Report July – December 2021

In being requested to add an additional page of commentary on our highlights and challenges – unfortunately we have experienced way more challenges than highlights, most of which are already covered in the report.

This reporting period, as above, has been particularly testing for our organisation – as for many others – with the cancellation of many of our planned Events & Promotions, mainly due to covid. Crowd restrictions.

Whilst a lot of effort goes into organising and delivering these events, unfortunately a lot of time is also taken up with the cancellation of the same, with the additionally feeling of “let down” as simply unable to deliver.

By and large Greerton Village businesses’ have survived, if not thrived, through out the lockdowns and restrictions however the majority have of course noted a downturn in foot traffic and therefore turnover.

Those that embraced online and/or click and collect during the 1st lockdown have to some extent benefitted again, having already set up platforms to make that easily available, however they are a very small number in Greerton.

Given the situation over the last couple of years, it was encouraging to still have the support of over 60 businesses for our Giant Christmas Hamper promotion, however our real highlights were the exceptional standard of the Yarn Bombing installations, bringing in visitors from far and wide to view and vote and then to finish our year, a most spectacular display of Christmas Lights in Greerton – punching way above our weight for a small centre and all installed by a handful of volunteers.



PO Box 9046 Ph. 07 571 6347
1247 Cameron Rd E. office@greertonvillage.org.nz
Greerton, Tauranga 3142 www.greertonvillage.org.nz

www.greertonvillage.org.nz



PO Box 9046 Ph. 07 571 6347
1247 Cameron Rd E. office@greertonvillage.org.nz
Greerton, Tauranga 3142 www.greertonvillage.org.nz

www.greertonvillage.org.nz

Profit and Loss
Greerton Village Community Association
For the 6 months ended 31 December 2021

	Actual	Budget	Var NZD	Var %	YTD Actual	YTD Budget	Var NZD	Var %
Income								
Grants Recieved	\$0.00	\$3,000.00	-\$3,000.00	-100.0%	\$0.00	\$3,000.00	-\$3,000.00	-100.0%
Income For Promotions	\$2,000.00	\$0.00	\$2,000.00		\$2,000.00	\$0.00	\$2,000.00	
Levy Income	\$67,336.02	\$67,336.00	\$0.02	0.0%	\$67,336.02	\$67,336.00	\$0.02	0.0%
Total Income	\$69,336.02	\$70,336.00	-\$999.98	-1.4%	\$69,336.02	\$70,336.00	-\$999.98	-1.4%
Gross Profit	\$69,336.02	\$70,336.00	-\$999.98	-1.4217%	\$69,336.02	\$70,336.00	-\$999.98	-1.4217%
Plus Other Income								
Interest Received	\$22.38	\$0.00	\$22.38		\$22.38	\$0.00	\$22.38	
Total Other Income	\$22.38	\$0.00	\$22.38		\$22.38	\$0.00	\$22.38	
Less Operating Expenses								
Accident Compensation Levy	\$106.67	\$231.00	-\$124.33	-53.8225%	\$106.67	\$231.00	-\$124.33	-53.8225%
Accountancy Fees	\$1,200.00	\$1,380.00	-\$180.00	-13.0435%	\$1,200.00	\$1,380.00	-\$180.00	-13.0435%
Advertising	\$3,643.01	\$5,000.00	-\$1,356.99	-27.1398%	\$3,643.01	\$5,000.00	-\$1,356.99	-27.1398%
AGM Expenses	\$196.60	\$300.00	-\$103.40	-34.4667%	\$196.60	\$300.00	-\$103.40	-34.4667%
Audit Fees	-\$916.63	\$2,040.00	-\$2,956.63	-144.9328%	-\$916.63	\$2,040.00	-\$2,956.63	-144.9328%
Bank Charges	\$15.00	\$20.00	-\$5.00	-25.0%	\$15.00	\$20.00	-\$5.00	-25.0%
Computer Expenses	\$723.08	\$630.00	\$93.08	14.7746%	\$723.08	\$630.00	\$93.08	14.7746%
Consultancy	\$0.00	\$300.00	-\$300.00	-100.0%	\$0.00	\$300.00	-\$300.00	-100.0%
Depreciation	\$0.00	\$180.00	-\$180.00	-100.0%	\$0.00	\$180.00	-\$180.00	-100.0%
Entertainment	\$401.74	\$0.00	\$401.74		\$401.74	\$0.00	\$401.74	
Extraordinary items	\$0.00	\$150.00	-\$150.00	-100.0%	\$0.00	\$150.00	-\$150.00	-100.0%
General Expenses	\$0.00	\$120.00	-\$120.00	-100.0%	\$0.00	\$120.00	-\$120.00	-100.0%
General Prizes	\$0.00	\$100.00	-\$100.00	-100.0%	\$0.00	\$100.00	-\$100.00	-100.0%
Meeting Expenses	\$34.40	\$90.00	-\$55.60	-61.7778%	\$34.40	\$90.00	-\$55.60	-61.7778%
Minor Assets	\$0.00	\$300.00	-\$300.00	-100.0%	\$0.00	\$300.00	-\$300.00	-100.0%
Office Expense	\$81.74	\$300.00	-\$218.26	-72.7533%	\$81.74	\$300.00	-\$218.26	-72.7533%
Plant & Equipment Hire	\$0.00	\$300.00	-\$300.00	-100.0%	\$0.00	\$300.00	-\$300.00	-100.0%

Postage	\$0.00	\$25.00	-\$25.00	-100.0%	\$0.00	\$25.00	-\$25.00	-100.0%
Printing, Stamps & Stationery	\$71.69	\$0.00	\$71.69		\$71.69	\$0.00	\$71.69	
Promotional Expenses	\$10,130.43	\$17,000.00	-\$6,869.57	-40.4092%	\$10,130.43	\$17,000.00	-\$6,869.57	-40.4092%
Rent	\$1,432.34	\$1,725.00	-\$292.66	-16.9658%	\$1,432.34	\$1,725.00	-\$292.66	-16.9658%
Repairs & Maintenance	\$0.00	\$120.00	-\$120.00	-100.0%	\$0.00	\$120.00	-\$120.00	-100.0%
Staff Expenses	\$103.47	\$120.00	-\$16.53	-13.775%	\$103.47	\$120.00	-\$16.53	-13.775%
Staff Training	\$60.00	\$75.00	-\$15.00	-20.0%	\$60.00	\$75.00	-\$15.00	-20.0%
Storage	\$991.32	\$1,140.00	-\$148.68	-13.0421%	\$991.32	\$1,140.00	-\$148.68	-13.0421%
Subcontractors	\$104.00	\$0.00	\$104.00		\$104.00	\$0.00	\$104.00	
Subscriptions	\$183.00	\$540.00	-\$357.00	-66.1111%	\$183.00	\$540.00	-\$357.00	-66.1111%
Telephone, Tolls & Internet	\$710.52	\$840.00	-\$129.48	-15.4143%	\$710.52	\$840.00	-\$129.48	-15.4143%
Tools & Equipment	\$0.00	\$90.00	-\$90.00	-100.0%	\$0.00	\$90.00	-\$90.00	-100.0%
Travel Local	\$135.84	\$300.00	-\$164.16	-54.72%	\$135.84	\$300.00	-\$164.16	-54.72%
Wages & Salaries	\$23,774.59	\$34,887.00	-\$11,112.41	-31.8526%	\$23,774.59	\$34,887.00	-\$11,112.41	-31.8526%
Website Expenses	\$870.00	\$1,150.00	-\$280.00	-24.3478%	\$870.00	\$1,150.00	-\$280.00	-24.3478%
XERO Subscription	\$138.00	\$132.00	\$6.00	4.5455%	\$138.00	\$132.00	\$6.00	4.5455%
Total Operating Expenses	\$44,190.81	\$69,585.00	-\$25,394.19	-36.5%	\$44,190.81	\$69,585.00	-\$25,394.19	-36.5%
Net Profit	\$25,167.59	\$751.00	\$24,416.59	3251.2104%	\$25,167.59	\$751.00	\$24,416.59	3251.2104%

Mainstreet Monitoring Report – Papamoa Unlimited

Reporting Period: 1 July 2021 – 31 December 2021

This section will only need to be updated when there are changes to report on

Vision:

Core Purpose / Focus areas of Mainstreet Business Plan:

Membership overview:

Summary of highlights:

Selecting 3 – 6 activities to highlight, also include anything else that should be highlighted to Council

Key Activity and Achievements (previous 6 months):

Additional tables can be added if needed

Activity Area: for example: events		
Activity	Explanation	Results / Status / Outcome
<i>Pedal and Pump</i>	<i>Deliver a community based activity as a way for Papamoa Retailers to give back to the community.</i>	<i>Over 500 cyclists entered and were entertained on the Papamoa waterways – starting and finishing at Papamoa Plaza.</i>
<i>AGM</i>	<i>Annual requirement</i>	<i>Successfully held and completed with audited financials.</i>

Activity Area: for example: initiatives, marketing		
Activity	Purpose	Results / Status / Outcome
<i>Santa's Jolly Good Fellows</i>	<i>Get community to retail centre and prolong the stay by providing interactive adventure/Reindeer hunt.</i>	<i>Over 2000 entries with photos of the retailers and countless social media activity combining with daily prizes and stocked shops – “best Christmas build up (without a Santa Parade)”</i>

Objective ID: A6750689

Mainstreet Monitoring Report – Papamoa Unlimited

Reporting Period: 1 July 2021 – 31 December 2021

Key issues:

Are there any particular current issues that need to be highlighted to Council? What is happening to resolve these issues, if the issues relate to Council activity what is the next step? On a rolling basis close issues that were raised in previous reports.

Issue	Explanation	Status
Targeted business rate	No increase recommended or sought at AGM	Our business model ensures nimbleness which is proving exceptionally beneficial in these "Covid days" of changing rules of engagement.

Future activities (coming 6 months):

Identify, adapt and deliver – 4 iconic events to the Papamoa community in 2022 (Polar Plunge, Pedal Papamoa, Santa Parade and another TBC)

Financials:

Provided audited figures previously to Michael V and Anne Blakeway.

Objective ID: A6750689



Financial Statements

Papamoa Unlimited Incorporated
As at 31 December 2021

Prepared by Bennetts Proactive Accountants Limited



Contents

3	Compilation Report
4	Directory
5	Trading Statement
6	Statement of Profit or Loss
7	Statement of Changes in Equity
8	Balance Sheet
9	Notes to the Financial Statements



Compilation Report

Papamoa Unlimited Incorporated For the 6 months ended 31 December 2021

Compilation Report to the Directors of Papamoa Unlimited Incorporated

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Papamoa Unlimited Incorporated for the year ended 31 December 2021.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

Responsibilities

The Committee is solely responsible for the information contained in the financial statements and have determined that the Special Purpose Reporting Framework used is appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

Independence

We have no involvement with Papamoa Unlimited Incorporated other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on these financial statements.

Bennetts Proactive Accountants Limited
8 Queen Street
Te Puke

Dated:



Directory

Papamoa Unlimited Incorporated For the 6 months ended 31 December 2021

Nature of Business

Non-Profit Community Group

Address

7 Gravatt Road
Papamoa Beach
Papamoa

Incorporated Society Registration Number

2613906

Members

Chairperson: Stephanie Stow
Deputy Chairperson: David Hill

Chartered Accountant

Bennetts Proactive Accountants Limited
8 Queen Street
Te Puke

Auditor

Absolute Auditing Limited
Tauranga

Bankers

ANZ



Trading Statement

Papamoa Unlimited Incorporated For the 6 months ended 31 December 2021

	DEC 2021	JUN 2021
Events		
Event Income		
Sponsorship Income Received	-	7,000
Grant Income	-	5,000
Total Event Income	-	12,000
Event Expenses		
Event Costs	3,397	18,876
Total Event Expenses	3,397	18,876
Total Events	(3,397)	(6,876)

These financial statements should be read in conjunction with the accompanying notes to the financial statements and the audit report.



Statement of Profit or Loss

Papamoa Unlimited Incorporated For the 6 months ended 31 December 2021

	DEC 2021	JUN 2021
Income		
Business Income		
Gross Profit (Loss) from Events	(3,397)	(6,876)
Targeted Rate Levy Income	25,000	50,000
Total Business Income	21,603	43,124
Total Income	21,603	43,124
Expenses		
Operating Expenses		
Advertising	120	120
Event Management Fees	13,500	37,121
Total Operating Expenses	13,620	37,241
Administration Expenses		
Accountancy Fees	1,814	4,010
Audit Fees	-	1,500
Bank Charges	65	65
Computer Expenses	204	408
Total Administration Expenses	2,083	5,983
Standing Charges		
Insurance	830	830
Total Standing Charges	830	830
Total Expenses	16,533	44,054
Net Profit (Loss) Before Adjustments	5,070	(930)
Business Net Profit (Loss)	5,070	(930)
Other Income		
Interest		
ANZ	13	30
Total Interest	13	30
Total Other Income	13	30
Net Profit (Loss) for the Year	5,083	(900)

These financial statements should be read in conjunction with the accompanying notes to the financial statements and the audit report.



Statement of Changes in Equity

Papamoa Unlimited Incorporated For the 6 months ended 31 December 2021

	DEC 2021	JUNE 2021
Equity		
Opening Balance	57,036	65,840
Plus Revenues and Contributions		
Profit (Loss) for the Period	5,083	(8,797)
Total Plus Revenues and Contributions	5,083	(8,797)
Less Distributions		
Resident Withholding Tax	6	7
Total Less Distributions	6	7
Total Equity	62,113	57,036

These financial statements should be read in conjunction with the accompanying notes to the financial statements and the audit report.



Balance Sheet

Papamoa Unlimited Incorporated As at 31 December 2021

	NOTES	31 DEC 2021	31 DEC 2020
Assets			
Current Assets			
Cash and Bank			
ANZ (00)		63,611	66,987
Total Cash and Bank		63,611	66,987
GST Receivable		227	-
Total Current Assets		63,838	66,987
Total Assets		63,838	66,987
Liabilities			
Current Liabilities			
Accounts Payable		1,725	-
GST Payable		-	1,147
Total Current Liabilities		1,725	1,147
Total Liabilities		1,725	1,147
Net Assets		62,113	65,840
Equity			
As per Schedule		62,113	65,840
Total Equity		62,113	65,840

The Financial Statements have been approved by the Executive Committee

Chairperson

Deputy Chairperson

Date

Date

These financial statements should be read in conjunction with the accompanying notes to the financial statements and the audit report.



Notes to the Financial Statements

Papamoa Unlimited Incorporated For the 6 months ended 31 December 2021

1. Reporting Entity

Papamoa Unlimited Incorporated is an Incorporated Society established by a certificate of incorporation dated 6th of October 2014. Papamoa Unlimited Incorporated is engaged in the business of Non-Profit Community Group.

2. Statement of Accounting Policies

Accounting policies are as detailed below:

Basis of Preparation

These financial statements have been prepared in accordance with the Special Purpose Framework for use by For-Profit Entities (SPFR for FPEs) published by Chartered Accountants Australia and New Zealand.

The financial statements have been prepared for the Executive Committee of Papamoa Unlimited Incorporated for funding purposes.

Historical Cost

These financial statements have been prepared on a historical cost basis, (except for certain assets which have been revalued as identified in specific accounting policies below). The financial statements are presented in New Zealand dollars (NZ\$) and all values are rounded to the nearest NZ\$, except when otherwise indicated.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Going Concern

These financial statements have been prepared on the basis that this society is a going concern.

Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services, excluding goods and services tax rebates and discounts, to the extent it is probable that the economic benefits will flow to the entity and revenue can be reliably measured.

Interest income is recognised as it is received, gross of refundable tax credits received, unless interest recognised as it accrues would give a significantly different result, in which case interest will be accrued.

Government grants are recognised as revenue on receipt where no performance conditions have been specified on receipt of the grant. Government grants requiring specified future conditions to be met are recognised as a liability on receipt. The grants are recognised as income over the period that the specified conditions are complete and the associated costs are recognised.

General Income Risk

The entity is exposed to annual grants approval risk in that the on-going requirements of Papamoa Unlimited Incorporated are dependent upon grant approvals from the Tauranga District Council. This financial report has been prepared on a going concern basis, the validity of which depends on the renewal and continuation of the contract with the Tauranga District Council.

Income Tax

Papamoa Unlimited Incorporated is exempt from Income Tax as per the letter from Inland Revenue dated 19 October 2018.

These financial statements should be read in conjunction with the accompanying audit report.

Notes to the Financial Statements

**Goods and Services Tax**

All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

3. Contingent Liabilities

The entity does not have any known contingent liabilities at balance date that have not been disclosed (Last Year: \$nil)

4. Subsequent Events

There have been no significant events occurring after balance date (Last year: \$nil)

5. Exceptional Circumstances - Covid-19 Pandemic

The 30th of June 2021 & 31st of December 2021 financial results were impacted by the Covid-19 pandemic as events had to be cancelled due to the uncertainty of changing alert levels and their restrictions on the number of attendees to be allowed at certain events.

6. Related Party Transactions

During the year there have been transactions between Papamoa Unlimited Incorporated and related parties as follows:

Megan Barker-Brown was a committee member and is the director of Barker-Brown Limited who provided Papamoa Unlimited Incorporated with accounting services. Megan Barker-Brown has since resigned as a committee member as of 9 February 2021.

7. Name Change

Papamoa Incorporated has changed their name to Papamoa Unlimited Incorporated on the 2nd of June 2021.

These financial statements should be read in conjunction with the accompanying audit report.

8.2 Audit New Zealand Report on the Audit of Tauranga City Council for the year ended 30 June 2021 and Audit Plan for the year ended 30 June 2022

File Number: A13295052

Author: Kathryn Sharplin, **Manager: Finance**

Authoriser: Paul Davidson, **General Manager: Corporate Services**

PURPOSE OF THE REPORT

1. This report presents the Audit New Zealand report to the commissioners on the audit of Tauranga City Council for the year ended 30 June 2021, along with council comments on recommended improvements. The Plan for the audit of Tauranga City Council for the year ended 30 June 2022 is also presented. Audit Director Clarence Susan will be in attendance for discussion of any of the matters raised in the report and attachments.

RECOMMENDATIONS

That the Strategy, Finance and Risk Committee:

- (a) Receives the report - Audit New Zealand Report on the Audit of Tauranga City Council for the year ended 30 June 2021 and Audit Plan for the year ended 30 June 2022

EXECUTIVE SUMMARY

2. Audit New Zealand has completed its audit of Tauranga City Council (TCC) for the year ended 30 June 2021.
3. The audit report outlines matters identified during the audit, makes recommendations and includes council comments on these recommendations. An update on matters identified during the previous audit are also provided.
4. Audit New Zealand has also provided a plan for the audit of TCC for 2022. Focus for this year continues to be assets including capitalisation including large capital projects and digital investment relating to software as a service.

BACKGROUND

5. Audit New Zealand has completed its audit of TCC for the year ended 30 June 2021. An unmodified audit opinion was given for the adoption of the 2021 Annual report on 15 December 2021, which included an emphasis of matter paragraph regarding the Government's announcement on the three waters reform programme.
6. The audit report outlines matters identified during the audit, makes recommendations and includes council comments on these recommendations. An update on matters identified during the previous audit is also provided.
7. Audit New Zealand provides recommendations for improvement and prioritises these as urgent, necessary, or beneficial.
8. No urgent recommendations were made. Eleven necessary recommendations were made as outlined on pages 5 and 6 of the attached report. Of these, six related to improvements related to asset and project accounting. The other 5 related to a range of internal controls and processes across the business. Audit NZ recommends that necessary recommendations are addressed within 6 months.

9. In response to the identified matters and the challenges of delivering the annual report, council has focussed additional resource in the asset and financial accounting area. It is expected that some of the matters will be addressed in time for the next annual report, while others will take longer to implement. The very late adoption of the annual report in December 2021 has a flow on impact to the timing of improvements.
10. The attached audit report includes council's comments on proposed actions against each of the new matters raised by Audit New Zealand.

The audit plan for 2022 identifies key matters for attention during the Audit for the year to 30 June 2022. Focus for this year continues to be on assets including:

1. treatment of expenditure on software as a service and what we capitalise
2. accounting for large capital projects – costs and whether they are operational or capital in nature, and the timeliness of capitalisation
3. revaluations of roading and marine assets
4. three waters
5. confirmation that other asset classes, particularly three waters, have not moved materially from current values.

STRATEGIC / STATUTORY CONTEXT

11. The audit report is part of the processes of Financial accounting and reporting set out under the Local Government Act 2002.

OPTIONS ANALYSIS

12. There are no options presented in this report.

FINANCIAL CONSIDERATIONS

13. The recommendations of the audit report include recommendations regarding asset accounting and other internal controls and reporting requirements which will be addressed by the finance team going forward.

LEGAL IMPLICATIONS / RISKS

14. There are no specific legal implications or risks as a result of this report.

CONSULTATION / ENGAGEMENT

15. There is no consultation required as a result of this report.

SIGNIFICANCE

16. The Local Government Act 2002 requires an assessment of the significance of matters, in this report against Council's Significance and Engagement Policy. Council acknowledges that in some instances a matter, may have a high degree of importance to individuals, groups, or agencies affected by the report.
17. In making this assessment, consideration has been given to the likely impact, and likely consequences for:
 - (a) the current and future social, economic, environmental, or cultural well-being of the district or region
 - (b) any persons who are likely to be particularly affected by, or interested in, the .
 - (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.

18. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the matter is of low significance.



ENGAGEMENT

19. Taking into consideration the above assessment, that the matter is of low significance, officers are of the opinion that no further engagement is required prior to Council making a decision.

NEXT STEPS

20. Council will engage with Audit New Zealand on the interim and final audits of Tauranga City Council in accordance with the agreed audit plan.
21. Council will continue to work through recommendations for improvement in our processes and reporting.

ATTACHMENTS

1. **Audit New Zealand Tauranga City Council - Report to the Commissioners - 30 June 2021 - Final - A13308556** [↓](#) 
2. **Audit New Zealand Tauranga City Council Audit Plan for 30 June 2022 - A13308560** [↓](#) 

AUDIT NEW ZEALAND
Mana Arotake Aotearoa

Report to the Commissioners on the audit of

Tauranga City Council

For the year ended 30 June 2021

Contents

Key messages	3
1 Recommendations	5
2 Our audit report	8
3 Matters raised in the Audit Plan	11
4 Items identified during the audit	18
Public sector audit	24
5 Group audit	25
6 Useful publications	26
Appendix 1: Status of previous recommendations	29
Appendix 2: Disclosures	37

Key messages

We have completed the audit for the year ended 30 June 2021. This report sets out our findings from the audit and draws attention to areas where the City Council is doing well and where we have made recommendations for improvement.

Audit opinion

We issued an unmodified audit opinion dated 15 December 2021, which includes an emphasis of matter paragraph regarding the Government's announcement on the three waters reform programme.

Matters identified during the audit

Property, plant, and equipment

The City Council revalued its Land, Buildings, Water, Wastewater and Storm water asset classes as at 1 July 2020. For our detailed findings, refer to sections 3 and 4.8.1 of this report.

A review of all revaluations effective 1 July 2020 was performed by our technical team for all councils. This resulted in the City Council recording a prior-period error in its annual report. The outcome of the review is detailed in section 4.1 of this report.

From our testing over additions, disposals, work in progress additions and capitalisation, and vested assets we noted several areas for improvement which are detailed in sections 4.8.2 to 4.8.6 of this report.

We reviewed management's impairment assessment to determine if there are any indications that assets were impaired. We evaluated the reasonableness of management's assumptions used in the assessment and are satisfied that there are no indications that assets have been materially impaired.

Te Tumu

During the year, the City Council purchased Western Bay of Plenty District Council's one-third share of the right to defer the development of land at Te Tumu. The City Council now has full rights and has entered into a new variation loan agreement with the Developer.

Our review confirmed that the accounting treatment and disclosures of these transactions are accurate and in line with accounting standards. Refer to section 4.2 of this report for further details.

Matters identified during the previous audit

We would like to acknowledge the progress made by management with the implementation of our prior year recommendations. We note that several issues we raised in the prior year are now considered closed.

Thank you

We would like to thank the Commissioners, management, and staff for their assistance during the audit.

A handwritten signature in blue ink, appearing to read 'Clarence Susan', with a stylized flourish at the end.

Clarence Susan
Appointed Auditor
17 March 2022

1 Recommendations



Our recommendations for improvement and their priority are based on our assessment of how far short current practice is from a standard that is appropriate for the size, nature, and complexity of your business. We use the following priority ratings for our recommended improvements.

Priority	Explanation
Urgent	Needs to be addressed <i>urgently</i> These recommendations relate to a significant deficiency that exposes the City Council to significant risk or for any other reason need to be addressed without delay.
Necessary	Address at the earliest reasonable opportunity, <i>generally within six months</i> These recommendations relate to deficiencies that need to be addressed to meet expected standards of best practice. These include any control weakness that could undermine the system of internal control.
Beneficial	Address, <i>generally within six to 12 months</i> These recommendations relate to areas where the City Council is falling short of best practice. In our view it is beneficial for management to address these, provided the benefits outweigh the costs.

1.1 New recommendations

The following table summarises our recommendations and their priority.

Recommendation	Reference	Priority
All future revaluations are performed at a date closer to 30 June.	4.1	Necessary
Review all network accounts and remove redundant accounts. Review elevated access accounts for re-approval by management.	4.3	Necessary
Designate an individual responsible for regular monitoring and reporting on the achievement of third-party performance. Perform periodic reviews of suppliers for their overall performance, compliance to contract requirements, and value for money; and address any issues identified.	4.4	Necessary
The Waka Kotahi (NZTA) portal is restricted to people who can access and submit the file.	4.5	Necessary

Recommendation	Reference	Priority
All audits/checks performed, be documented clearly to ensure that the process of review is clear and to document whether the policy is implemented correctly.	4.6	Necessary
One-up approval on all expenditure, and where the approver is receiving benefit from the transaction, that it be approved by that person's manager on a one-up basis to ensure independence and transparency.	4.7	Necessary
Management implements a robust review of the revaluation report for all revaluations. Physical inspections of assets are performed as part of the valuation.	4.8.1	Necessary
Management reviews useful lives for all assets that remain in use beyond their recorded useful lives.	4.8.2	Necessary
Management ensures the depreciation rates applied in the Fixed Asset Register align with the documented depreciation policy. Management reviews the schedule of depreciation rates to ensure these are in line with the class of asset to which the asset is assigned and aligned with other local government sector entities.	4.8.3	Necessary
Management ensures alignment between the classification of the asset purpose and the classification under which it is disclosed and recorded.	4.8.4	Necessary
Timely review and management of project costs by project managers to ensure operational expenditure and capital expenditure are recognised in the correct accounting periods. Management implements a process to ensure that when capital works are completed there is prompt communication from asset managers for capitalisation, ensuring fixed assets are complete and annual depreciation is correctly calculated.	4.8.5	Necessary

1.2 Status of previous recommendations

Set out below is a summary of the action taken against previous recommendations.
Appendix 2 sets out the status of previous recommendations in detail.

Priority	Priority			
	Urgent	Necessary	Beneficial	Total
Open	-	13	2	15
Implemented or closed	-	7	-	7
Total	-	20	2	22

2 Our audit report

2.1 We issued an unmodified audit report



We issued an unmodified audit report on 15 December 2021. This means we were satisfied that the financial statements and statement of service performance present fairly the City Council's activity for the year and its financial position at the end of the year.

Without modifying our opinion, we also included an emphasis of matter paragraph drawing attention to the disclosures in the annual report about the impact of the Three Waters Reform on the City Council.

In forming our audit opinion, we considered the following matters.

2.2 Uncorrected misstatements

The financial statements are free from material misstatements, including omissions. During the audit, we have discussed with management any misstatements that we found, other than those which were clearly trivial. The misstatements that have not been corrected are listed below along with management's reasons for not adjusting these misstatements. We are satisfied that these misstatements are individually and collectively immaterial.

Reference	Assets	Liabilities	Equity	Financial performance
	Dr (Cr)	Dr (Cr)	Dr (Cr)	Dr (Cr)
1	19,041,050		(19,041,050)	
2	(1,371,000)			1,371,000
3	1,497,000			(1,497,000)
Total parent and group	19,167,050		(19,041,050)	126,000

Explanation of uncorrected misstatements

- Correction to the revaluation surplus recognised by management to align the carrying value of the three waters assets, post revaluation as at 1 July 2020, to the valuation report.

This does not have a material impact on the financial statements when considered against overall materiality, and the time required to resolve the differences would have prevented adoption of the annual report within legislated timeframes

- 2 Correction to the depreciation calculated on Wastewater to align with the valuation report.

This does not have a material impact on the financial statements when considered against specific materiality. Alignment of depreciation requires analysis at a detailed level in the assets system, and the time required would have prevented adoption of the annual report within legislated timeframes.

- 3 Correction to the depreciation calculated on Buildings to align with the valuation report.

This does not have a material impact on the financial statements when considered against specific materiality.

2.3 Uncorrected disclosure deficiencies

All disclosure deficiencies identified throughout the audit have been corrected.

2.4 Uncorrected performance reporting misstatements

All performance reporting misstatements identified during the audit have been corrected.

2.5 Quality and timeliness of information provided for audit



Management needs to provide information for audit relating to the annual report of the City Council. This includes the draft annual report with supporting working papers. We provided a listing of information we required to management on 25 May 2021. This included the dates we required the information to be provided to us.

Management provided us a reasonably complete first draft of the annual report including financial statements. However, we found several journal and disclosure misstatements indicating a robust QA review was not performed over the annual report before it was sent to us.

We also experienced significant delays in the City Council satisfying our requests for information. This resulted in us needing to extend the time our audit staff were resourced to this engagement to be able to complete the assurance work within the agreed timeframes.

For those revaluations prepared as at 1 July 2020, we found errors in the valuation report which indicated a lack of review. We also noted that the information in the financial statements did not align to the valuation report. Refer to the uncorrected misstatements detailed in section 2.2. of this report.

We also encountered the following further issues during the audit:

- Both Audit New Zealand and City Council staff were affected to some degree by Covid-19 alert level and Protection Framework restrictions.
- Some supporting information provided by the City Council was insufficient, and some of our requests for information through Audit Dashboard could have been more specific.
- There were delays in receiving some of the information we requested, including performance reporting and legal confirmations.
- The quality of some information provided by the City Council was not to the required standard at times, for example listings that did not reconcile to the trial balance.

3 Matters raised in the Audit Plan



In our Audit Plan of 25 May 2021, we identified the following matters as the main audit risks and issues:

Audit risk/issue	Outcome
The risk of management override	
<p>There is an inherent risk in every organisation of fraud resulting from management override of internal controls.</p> <p>Management is in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p>	<p>To address this risk, we performed the following audit procedures:</p> <ul style="list-style-type: none"> • Tested the appropriateness of selected journal entries. • Reviewed accounting estimates for indications of bias. • Evaluated any unusual or one-off transactions, including those with related parties. <p>We did not identify any areas of concern.</p>
Revaluation of assets - revaluation year	
<p>The City Council periodically revalues its asset classes. PBE IPSAS 17, <i>Property, Plant and Equipment</i>, requires that valuations are conducted with sufficient regularity to ensure that the carrying value does not differ materially from fair value.</p> <p>We understand that the City Council will revalue land, buildings, and improvements and three waters. The asset classes being revalued are a significant portion of the City Council's assets and there is a risk that errors in the process or calculation could result in a material misstatement.</p> <p>Due to the nature and value of the revaluations any bias or errors in the inputs used or calculations performed could result in a material misstatement in the value of asset classes being revalued.</p> <p>Management will need complete a fair value assessment for assets revalued as at 1 July 2020. A fair value assessment as at 30 June 2021 will be required to determine if a revaluation is required.</p>	<p>The City Council revalued its three waters assets and land and buildings on 1 July 2020. The fair value of these assets increased by \$579.2 million.</p> <p>Our audit procedures included:</p> <ul style="list-style-type: none"> • reviewing the information and instructions provided to the valuer; • assessing relevant controls that management has put in place for the valuation; • evaluating the qualifications, competence and expertise of the external valuer used; • reviewing the method of valuing the assets and assessing if the applicable method used is in line with public sector accounting standards (PBE IPSAS 17), including the reasonableness of the assumptions and judgements made by the valuer and other inputs to the valuation; and

Audit risk/issue	Outcome
	<ul style="list-style-type: none"> assessing whether the resulting change in values are correctly incorporated into the financial statements and the assumptions and judgements relating to the valuation are adequately disclosed. <p>A review of all revaluations as at 1 July 2020 was performed by our technical team for all councils. This resulted in a prior-period error being recorded in the City Council's annual report. The outcome of the review is detailed in section 4.1 of this report.</p> <p>We are satisfied the valuation movements have been fairly reflected in the financial statements and the associated disclosures are appropriate and in accordance with PBE IPSAS 17.</p>
Major capital projects	
<p>The City Council continues to have a significant ongoing capital programme. A number of capital projects are either underway or about to commence.</p> <p>Accounting for capital projects, whether completed during the year or in progress at balance date, requires assumptions and judgements to be made that can have a significant impact on the financial statements. Management and the Council/Commissioners are responsible for managing the risks to the financial statement associated with capital projects. This includes ensuring:</p> <ul style="list-style-type: none"> project costs are reviewed to ensure these are appropriately classified as capital or operational in nature; work in progress (WIP) balances for projects already completed or available for use are transferred to the appropriate class of asset promptly and depreciated accordingly from the date of capitalisation; 	<p>We reviewed the accounting for costs incurred on capital projects, including:</p> <ul style="list-style-type: none"> the correct classification of costs as either capital or operational in nature; appropriate capitalisations point for completed assets, including transfers from work in progress; the reasonableness of depreciation rates and useful lives applied to asset components; and the disclosures included within the financial statements, including those relating to capital commitments. <p>We did not identify any areas of concern.</p>

Audit risk/issue	Outcome
<ul style="list-style-type: none"> WIP balances on projects that span an extended period of time are assessed regularly for impairment over the period of the project, costs that no longer meet criteria for recognition as an asset are expensed promptly; asset components are identified at an appropriate level, and appropriate useful lives are assigned to these components on completion; the value and remaining useful life of existing assets remains appropriate given replacement projects underway; and capital commitments related to contracts entered into before balance date are disclosed in the notes to the financial statements. 	
Fair value assessment for assets - non-revaluation year	
<p>The City Council periodically revalues certain asset classes, including land, buildings and infrastructure. PBE IPSAS 17, <i>Property, Plant and Equipment</i>, requires that valuations are conducted with sufficient regularity to ensure that the carrying value does not differ materially from fair value. A revaluation is not scheduled for this year.</p> <p>This year the following asset classes are not revalued:</p> <ul style="list-style-type: none"> Parks facilities assets; Plant assets; Airport buildings and improvements; and Roading. <p>Fair value assessments will need to be completed for these classes of assets to confirm that there is no material difference between their carrying amounts and their fair values.</p>	<p>We reviewed the City Council's significant variance threshold and assessment of fair value against carrying value for each asset class not scheduled to be revalued this year.</p> <p>We are satisfied that there is no material difference between the carrying amount and the fair value for these classes of assets.</p> <p>We did not identify any areas of concern.</p>

Audit risk/issue	Outcome
<p>If a material movement between the carrying amount and the fair value of these classes of assets is identified they must be revalued for the City Council to comply with PBE IPSAS 17.</p> <p>For the assets that will not be revalued this year, we expect the City Council to perform a comprehensive analysis to determine whether there is a significant variance between the fair value, as at 30 June 2021, and the carrying value that would trigger the need for the City Council to revalue or impair its assets. The City Council should agree on a significant variance threshold, above which a revaluation will be completed. We encourage the City Council to perform this assessment early so that if a revaluation is required, there is time to complete it without impacting on the annual report process.</p>	
Rates	
<p>Rates are the City Council's primary funding source. Compliance with the Local Government (Rating) Act 2002 (LGRA) in rates setting and collection is critical to ensure that rates are validly set and not at risk of challenge. The City Council should ensure it has appropriate processes in place, including seeking legal advice where appropriate, to ensure compliance of its rates and rating processes with legislation.</p>	<p>We reviewed the City Council's compliance with aspects of the LGRA.</p> <p>This included a review of the rates setting process, ensuring consistency and completeness of the resolution and the Funding Impact Statement.</p> <p>We also reviewed the matters and factors for a sample of targeted rates set ensuring these were consistent with the LGRA.</p> <p>We did not identify any areas of concern.</p>

Audit risk/issue	Outcome
Impact of three waters reform	
<p>The three waters reform programme is one of the most significant policy programmes affecting local authorities. This is a three-year programme of work in three tranches.</p> <p>During 2020/21, the Council signed a non-binding Memorandum of Understanding (MOU) with the Crown. By signing this MOU, the City Council agreed to participate in the exploration of future service delivery options for the three waters services and to collaborate with agencies involved in the reform.</p> <p>On signing of the MOU, the City Council subsequently received a share of \$761 million Crown stimulus funding, which was the first tranche of funding that was provided under the reform programme. It is important that the City Council is appropriately accounting for this funding and is meeting the obligations of the funding agreement.</p> <p>Much of the policy is still to be developed, with significant announcements about the form of future water services entities expected in year one of the 2021-31 long-term plan period (2021/22).</p> <p>The City Council will then need to decide whether to opt out of the proposed new service delivery model. There is still considerable information to come as to what these reforms may mean for the City Council before this decision will be made.</p> <p>We would expect the City Council has taken steps to:</p> <ul style="list-style-type: none"> consider the implications of any Government announcements about three waters reform up to the date of authorisation of the financial statements. This includes the impact on financial statements and disclosures, including subsequent events disclosures; and 	<p>We reviewed the accounting treatment of the funding received to date and are satisfied that after audit adjustments were made the accounting treatment is in line with PBE IPSAS 23 <i>Revenue from Non-Exchange Transactions</i>. We are satisfied that the three waters reform programme stimulus funding has been accounted for correctly.</p> <p>On 30 June 2021, the Government announced the proposed regional boundaries of the four water providers, governance arrangements, the role of iwi, and how the providers would be regulated. The City Council is proposed to fall within "Entity B", which includes 22 councils in the central North Island.</p> <p>The City Council's three waters network is currently owned and operated by Tauranga City Council. At the time of writing, the reforms were still in the early stages and impacts on the group were unknown. As a result, we included an emphasis of matter within our audit opinion referring to the City Council's self-disclosure of this matter on page 18 of the Annual Report.</p> <p>We are also satisfied that sufficient three waters reform disclosures, including subsequent events where necessary, have been made by the City Council in its Annual Report.</p> <p>We did not identify any areas of concern.</p>

Audit risk/issue	Outcome
<ul style="list-style-type: none"> ensure any Crown stimulus funding resulting from the three waters reform programme received by the City Council has been appropriately accounted for in accordance with Public Benefit Entity (PBE) accounting standards and the terms of the agreement. 	
Financial Management Information System (FMIS) transition from Ozone to SAP	
<p>The City Council planned to transition from its current FMIS, Ozone, to the SAP system in March 2020, however, the transition was not completed in the 2019/2020 financial year. The migration of some of the account balances such as accounts payable, occurred during the 2020/2021 financial year.</p> <p>This is considered to be a large project that could have a direct impact on the financial reporting process.</p>	<p>We have completed the last phase of our SAP Financial system implementation controls assurance review, which was to:</p> <ul style="list-style-type: none"> check that data migration was carried out effectively; and update control environment system descriptions and perform walkthroughs. <p>This work was carried out during our interim audit visit.</p> <p>From our work performed and information we obtained on the transition from Ozone to SAP, we found no areas for concern relating to the project methodology, controls, and processes. .</p>
Valuation of weathertightness liabilities	
<p>The City Council's liability for weathertightness claims remains significant, totalling \$11.8 million at 30 June 2021. There is a high degree of judgement and estimation in the calculation of the liability.</p>	<p>We reviewed the provision relating to weathertightness claims.</p> <p>Our audit procedures included:</p> <ul style="list-style-type: none"> evaluating the qualifications, competence, and expertise of the solicitors used; and reviewing the method used in determining estimated likely future costs, including corroborating this by comparing current year settlements to previous estimates provided. <p>We are satisfied that the provision for weathertightness claims reflected in the annual report is fairly stated.</p>

Audit risk/issue	Outcome
Impact of Covid-19 pandemic	
<p>The long-term impact of Covid-19 in New Zealand, and how it might affect public entities, is unknown. However, it is likely that the uncertainties in the economic environment will increase the risk of material misstatement in the financial statements. These effects might include uncertainties relating to revenue and asset valuations.</p> <p>Some local authorities have received funding from central Government (such as “Shovel Ready” funding, or Infrastructure Recovery Funding). If the City Council has received such funding, it is important that the City Council is appropriately accounting for this funding, taking account of any obligations of the funding agreements.</p> <p>We would expect the City Council has taken steps to:</p> <ul style="list-style-type: none"> reconsider the risks that the City Council faces; reconfirm that reporting and internal control systems are in place and functioning effectively; and ensure any “shovel ready” or “infrastructure recovery” funding received by the City Council has been appropriately accounted for in accordance with PBE accounting standards. 	<p>We have:</p> <ul style="list-style-type: none"> gained an understanding of the impact of Covid-19 on the City Council’s operations, financial statements, and performance story; established that management has adequately identified and recorded the impacts of Covid-19 in the annual report, in line with PBE accounting standards; and assessed that the disclosures relating to the impact of Covid-19 are reasonable and appropriately disclosed within the annual report. <p>The City Council has adequately documented the impact of the recent Covid-19 lockdown as a subsequent event in its annual report.</p> <p>We did not identify any additional Covid-19 related audit risks or areas of concern.</p>

4 Items identified during the audit



In this section we detail our key findings during the audit, in order of significance. We also detail our findings in relation to other areas of focus.

4.1 Property, plant, and equipment – Use of indices in the valuation of unit costs

A review of all revaluations as at 1 July 2020 was performed by our technical team for all councils. These related to land, buildings and improvements, and three waters asset classes.

The fair value assessment performed as at 30 June 2020 used indices to calculate the fair value. The actual revaluation of 1 July 2020 used actual unit rates based on contracts and comparative unit rates from other councils. This indicated that the movement in carrying value was significantly higher than was indicated by the fair value assessment as at 30 June 2020. As a result, the revaluation surplus movement for the year was material.

We concluded that this was a prior period error and the uplift in the asset value should have been recognised in the prior year.

We are satisfied that the City Council has correctly reversed the revaluation surplus in the current year and recorded this as an adjustment to the opening carrying value of the respective asset classes.

We recommend that all future revaluations are performed at a date closer to 30 June.

Management comment

TCC has changed it's approach on when revaluations will be carried out and will now be dated as at the 30th June of the year being valued. This change will address Audits comments above and consistent with SAP's system requirements of having valuations loaded as at Year end.

4.2 Te Tumu

During the year, the City Council purchased Western Bay of Plenty District Council's one-third share of the right to defer the development of the land at Te Tumu. The City Council now has full rights and has entered into a new variation loan agreement with the Developer.

As a result, a new Financial Asset, and related Intangible Asset, (being the right to defer the development of the land) was recognised in the annual report.

Our technical team reviewed the agreement, the underlying calculations and assumptions applied in deriving the Financial Asset and Intangible Asset recognised in the annual report

and concluded that the recognition and measurement were supportable and in line with the accounting standards.

We are satisfied that the City Council has provided sufficient disclosure in its annual report for this transaction including the future discount rate applied.

4.3 Review network user accounts and remove redundant accounts

We obtained a full list of network login accounts from the City Council and noted that there are many redundant network accounts.

In prior years we have recommended the City Council makes improvements to its onboarding and offboarding processes to ensure that network access is terminated/ disabled when staff and contractors leave; and also when generic and system accounts that were created for a specific business purpose are no longer required.

We recommend the City Council:

- reviews all network accounts and removes redundant accounts and reviews any elevated access accounts for re-approval by management;
- develops automated reports of user accounts and follows up any that are not being used, and which may indicate a user having left and the manager not advising Digital Services; and
- establishes a process for checking with external contracted companies to ensure that their staff access is still valid.

Management comment

The issue identified primarily relates to contractors and service providers. In addition to periodically reviewing accounts and running reports to help manage these (which are already in place), TCC has a project underway to provide greater management of these areas.

4.4 Establish formalised performance monitoring and periodic reviews of third-party IT providers

The City Council has developed a partnership engagement model for engaging third parties and contractors to provide IT services and a panel of third-party providers has been established.

The engagement model includes planned regular performance monitoring. However, we note that formalised monitoring of third party and contractor performance has not yet been established.

We recommend the City Council:

- designates an individual responsible for regular monitoring and reporting on the achievement of third-party performance; and
- performs periodic reviews of suppliers for their overall performance, compliance to contract requirements, and value for money, and addresses any issues identified.

Management comment

In mid 2021 TCC Digital Team identified that the transition from an insourced model to a partially outsourced model had introduced a new requirement for vendor management. While this had been put in place informally as new partners were introduced, the Tauranga vendor market was immature when it comes to vendor management, meaning the effort required from TCC was higher than elsewhere.

As such, TCC engaged with the market for a partner to provide Vendor Management as a service, framework implementation and training. This service is currently in the process of implementation, with the first phase expected to be live by the end of FY2022.

4.5 Waka Kotahi (NZTA) portal user access

We noted during our walkthrough of the NZTA Debtor System, that 12 users had “submit” access to the NZTA portal, however NZTA claims are managed by only two of those 12 users.

We recommend the NZTA portal is restricted to people who can access and the submit the file.

Management comment

TCC will review the User Access, but note that not only users submitting claims require portal access. Users in the Transportation/ Infrastructure team require access to the portal to submit business cases and projects requiring NZTA approval.

4.6 Development Contributions – evidence of review

During our walkthrough of development contributions (DC), we noted that random checks of DC assessments back to the DC policy are performed, there was no evidence that a review was performed.

We recommend that management implements a record of these checks and this record is reviewed and signed off.

Management comment

TCC will put in place a review process.

4.7 Sensitive Expenditure – independence of approver

During our testing we noted two instances where the approver of sensitive expenditure also received the benefits of the expenditure.

Sensitive expenditure should be approved on a one-up basis and the approver should be independent of the benefits received from the expenditure. The OAG's guidance on sensitive expenditure notes that authorised expenditure needs to ensure there is independence of the approver over the expenditure. This is also in keeping with the Council's sensitive expenditure policy.

We recommend one-up approval on all expenditure, and where the approver is receiving benefit from the transaction, that it be approved by that person's manager on a one-up basis to ensure independence and transparency.

Management comment

TCC acknowledge Audits comments.

4.8 Property, plant, and equipment

During our revaluation review and testing over additions, disposals, work in progress additions and capitalisations, and vested assets we noted the following:

4.8.1 Revaluation reports

The revaluation reports were prepared by an external valuation firm.

We identified several inconsistencies in the unit rates used in deriving the asset value and some of the vital assets were not revalued.

We discussed the inconsistencies identified with the City Council and valuer. Following our meeting with the City Council and valuer, the revaluation reports were revised and provided to the audit team.

We recommend that a robust review of the revaluation report be performed by management for all revaluations.

We also recommend that a physical inspection of assets be performed as part of the valuation.

Management comment

Additional resource has been recruited to meet workload pressures as the volume of assets increases and to provide more support into the asset capitalisation, valuation, review and reporting processes for assets.

4.8.2 Assets in use with no book value

The City Council has several assets held at nil book value, despite the assets remaining in public use.

The total replacement cost for these assets is estimated to be \$7.212 million. The estimated depreciation impact of \$866k is not considered material based on the materiality thresholds we have set for this year's audit.

We recommend management reviews the useful lives for all assets that remain in use beyond their recorded useful lives.

Management comments

TCC will review assets with zero balances and assess whether they are in use or not and impair as deemed appropriate.

4.8.3 Depreciation accounting policy

From our assurance work over depreciation, we noted that the depreciation rates did not agree to the fixed asset register.

Whilst asset additions are depreciated within the ranges documented in the City Council's depreciation accounting policy, we noted that these are not aligned to other local authorities in the local government sector, where their policies provide for a wider range in useful lives.

We recommend management ensures the rates applied in the Fixed Asset Register align with the documented depreciation policy.

We also recommend management reviews its schedule of depreciation rates to ensure these are in line with the class of asset to which the asset is assigned and aligned with other local government sector entities.

Management comment

TCC will review the Depreciation rates used and assess useful lives and compare with similar sized local government sectors if deemed appropriate.

4.8.4 Classification of Fixed Asset Register

During our review of the reconciliation between the property, plant and equipment note and the fixed asset register, we identified instances where the fixed asset register includes incorrect classification of assets between subcategories.

We recommend management ensures there is alignment between the classification of the asset's purpose and the classification under which it is disclosed and recorded.

Management comment

TCC are reviewing the categories and will ensure these align with the assets that were revalued.

4.8.5 Formal policy for capitalisation of work in progress assets

During our review of work in progress (WIP) aging, we identified over \$800k was incorrectly classified as WIP.

The reasons for misclassification were:

- capitalisation not occurring timely;
- expense was operational in nature; and
- amounts were impaired/required to be written off.

There is a timeliness risk due to the review over costs being performed at the date of capitalisation. Where operational expenses are found in the project code, a journal is created to remove and expense the line. There is a risk that expenses are not expensed in the correct period, where a project takes longer than the financial year to complete.

It is important for the City Council to ensure assets are capitalised when the assets are available for use. This ensures the depreciation of assets commences from the correct start date.

During our testing of asset additions and review of WIP we have identified the capitalisation date is not the date at which the asset was put in use because there is no prompt for this to be communicated.

We recommend the timely review of project costs by project managers to ensure operational expenditure and capital expenditure are recognised in the correct accounting periods.

We also recommend management implements a process to ensure when capital works are completed there is prompt communication from asset managers for capitalisation; ensuring fixed assets are complete and annual depreciation is correctly calculated.

Management comment

Additional resource is being put in place over the next few months to assist with asset capitalisations and clearing WIP in a more timely manner. It is expected that backlogs will continue through 2022 and improvement will be seen for the 2023 financial year.

Public sector audit



The City Council is accountable to its local community and to the public for its use of public resources. Everyone who pays taxes or rates has a right to know that the money is being spent wisely and in the way the City Council said it would be spent.

As such, public sector audits have a broader scope than private sector audits. As part of our audit, we have considered if the City Council has fairly reflected the results of its activities in its financial statements and non-financial information.

We also consider if there is any indication of issues relevant to the audit with:

- compliance with its statutory obligations that are relevant to the annual report;
- the City Council carrying out its activities effectively and efficiently;
- the City Council incurring waste as a result of any act or failure to act by a public entity;
- any sign or appearance of a lack of probity as a result of any act or omission, either by the City Council or by one or more of its members, office holders, or employees; and
- any sign or appearance of a lack of financial prudence as a result of any act or omission by a public entity or by one or more of its members, office holders, or employees.

5 Group audit



The group comprises:

- Tauranga City Council (Parent);
- Bay Venues Limited (Subsidiary – 100% controlled by Parent, significant component);
- Tauranga Art Gallery (Subsidiary – 100% controlled by Parent, non-significant component); and
- Western Bay of Plenty Tourism and Visitors Trust trading as Tourism Bay of Plenty (Associate - 50% controlled by Western Bay of Plenty District Council).

We have not identified any of the following during our audit for the year ended 30 June 2021:

- Instances where our review of the work of component auditors gave rise to a concern about the quality of that auditor's work.
- Limitations on the group audit.
- Fraud or suspected fraud involving group management, component management, employees with significant roles in group-wide controls, or others where the fraud resulted in a material misstatement of the group financial statements.

6 Useful publications



Based on our knowledge of the City Council, we have included links to some publications that the Commissioners and management may find useful.

Description	Where to find it
Sensitive expenditure	
The Auditor-General has updated his good practice guide on sensitive expenditure. The guide provides practical guidance on specific types of sensitive expenditure, outlines the principles for making decisions about sensitive expenditure, and emphasises the importance of senior leaders “setting the tone from the top”. It also describes how organisations can take a good-practice approach to policies and procedures for managing sensitive expenditure.	On the OAG’s website under publications. Link: Sensitive expenditure
Covid-19 Impact on Public Sector Reporting	
<p>The state of emergency in response to the Covid-19 coronavirus has significantly impacted most public sector entities. The consequences for the completion of annual reports and the annual financial statements are one part of this impact.</p> <p>We are developing a series of Bulletins in response:</p> <ul style="list-style-type: none"> • revaluations of property, plant and equipment and investment property; • service performance reporting; and • financial reporting. 	On our website under good practice. Link: Covid-19 bulletins
Client updates	
<p>As part of our response to the Covid-19 situation, we developed online client updates to replace the in-person sessions that were cancelled.</p> <p>This year’s material is accessible via video presentations on our website. You can explore the material at a pace that takes account of your busy schedule.</p> <p>The themes respond to challenges that our clients now face, such as planning for unexpected events or dealing with additional reporting requirements related to Covid-19 and climate change.</p>	On our website under publications and resources. Link: Client updates

Description	Where to find it
Tax matters	
<p>As the leading provider of audit services to the public sector, we have an extensive knowledge of sector tax issues. These documents provide guidance and information on selected tax matters.</p> <p>This includes new guidance on the reduction in deferred tax on buildings that was reintroduced as part of the Covid-19 response package.</p>	<p>On our website under good practice</p> <p>Link: Tax Matters</p> <p>Link: Reduction in deferred tax on buildings</p>
Client substantiation file	
<p>When you are fully prepared for an audit, it helps to minimise the disruption for your staff and make sure that we can complete the audit efficiently and effectively.</p> <p>We have put together a toolbox called the Client Substantiation File to help you prepare the information you will need to provide to us so we can complete the audit work that needs to be done. This is essentially a toolbox to help you collate documentation that the auditor will ask for.</p>	<p>On our website under good practice.</p> <p>Link: Client Substantiation File</p>
Conflicts of interest	
<p>The Auditor-General has recently updated his guidance on conflicts of interest. A conflict of interest is when your duties or responsibilities to a public organisation could be affected by some other interest or duty that you have.</p> <p>The update includes a printable A3 poster, an animated video on predetermination and bias, gifts and hospitality, and personal dealings with a tenderer. There is also an interactive quiz.</p> <p>These can all be used as training resources for your own employees.</p>	<p>On the Office of the Auditor-General's website under 2019 publications.</p> <p>Link: Conflicts of interest</p>

Description	Where to find it
Severance payments	
Because severance payments are discretionary and sometimes large, they are likely to come under scrutiny. The Auditor-General has released updated good practice guidance on severance payments. The guide is intended to help public sector employers when considering making a severance payment to a departing employee. It encourages public organisations to take a principled and practical approach to these situations. The update to the 2012 good practice guidance reflects recent case law and changes in accounting standards.	On the OAG's website under 2019 publications. Link: Severance payments
Procurement	
<p>The OAG is continuing its multi-year work programme on procurement.</p> <p>The OAG has published an article encouraging reflection on a series of questions about procurement practices and how processes and procedures can be strengthened.</p> <p>Whilst this is focused on local government, many of the questions are relevant to all types of public sector entities.</p>	<p>On the OAG's website under publications.</p> <p>Link: Procurement article</p>

Appendix 1: Status of previous recommendations

Open recommendations

Recommendation	First raised	Status
Necessary		
Suspense Account reconciliations		
We recommended time is spent ensuring items are cleared more frequently to avoid balances sitting within the suspense accounts for a number of months before they are cleared.	2019/20	<p>We noted several suspense accounts are not reconciled and not reviewed in a timely manner.</p> <p>We continue to recommend all suspense accounts are monitored and cleared on a regular basis.</p> <p>Ongoing.</p>
Outdated Policies - Koha, Project Management and Fraud		
We recommended the Council considers, reviews and, where necessary, updates its policies.	2016/17	<p>We noted the Council has updated its Koha Policy; we consider this part of the issue closed.</p> <p>All other issues remain open.</p> <p>Ongoing.</p>
Payroll - lack of independent review of payroll masterfile changes		
We recommended the AUE report (which is used to reflect changes within the pay run) is printed and reviewed along with all other pay run payroll reports on a monthly basis.	2017/18	<p>We continue to recommend that the AUE report, PAU reports, Summary banking report are printed, independently reviewed, dated, and appropriately stored, along with all other payroll supporting reports attached.</p> <p>Ongoing.</p>

Recommendation	First raised	Status
Necessary		
Traffic Congestion performance measure		
<p>We recommended that the Council includes in the Annual Report:</p> <ul style="list-style-type: none"> • additional disclosure around this measure, explaining how the result has been calculated and its limitations in presenting an accurate indicator of congestion; and • narration regarding the prior year results and whether these were determined in the same way as the current year to ensure the information presented is comparable. 	2018/19	<p>During our testing we found that no progress has been made by the Council on these recommendations.</p> <p>Open.</p>
Fixed Asset Register - untimely processing of current year movements		
<p>We recommended that Council continues to work with the FMIS vendors to ensure Council can still process its other asset movements in a revaluation cycle.</p> <p>This could either be done on a quarterly or, preferably, on a monthly basis to align with your monthly reconciliation of the Fixed Asset system to the General Ledger.</p>	2018/19	<p>During our testing we found that no progress has been made by the Council on this recommendation.</p> <p>Open.</p>
P-Card Policy - cancellation or destroying Cards		
<p>We recommended the Council determines the process for cancelling and destroying cards as recommended by the OAG's guidelines for sensitive expenditure issued in 2007 "Controlling Sensitive Expenditure – Guidelines for Public Entities"</p> <p>We also recommended the Council documents its process around the related P-Card holder profile and delegated authority on card cancellation.</p>	2017/18	<p>During our testing we found that no progress has been made by the Council on these recommendations.</p> <p>Open.</p>

Recommendation	First raised	Status
Incomplete Interest Declarations		
We recommended all interest declarations are kept up-to-date with all interests disclosed. Council could consider undertaking its own search of public records to ensure all related parties are identified and appropriately managed.	2019/20	From our testing we note that there are some interests that have not been declared by Key Management Personnel. Ongoing.
Performance measures		
<p>We recommended:</p> <ul style="list-style-type: none"> sufficient details and clearer descriptions are provided in the report for each event to help the data processor and reviewer make informed judgments on whether the event has met the criteria of the performance measure per DIA guidance; record and use the number of connections as per 30 June for three waters related performance result calculation. regularly review the event report and adjust types of events accordingly. This is to ensure three-waters issues have been correctly differentiated and classified; and regularly review the event report and ensure all private nature related events are removed from year-end population. 	2019/20	<p>We noted good progress has been made on this issue, in particular on the measure for wastewater dry weather overflows.</p> <p>From the three-water measures we tested, we noted one error from the wastewater customer complaints measure with an error rate above our threshold.</p> <p>We continue to recommend the Council regularly reviews the event report, adjusts types of event where needed, and ensures all events of a private nature are removed from the figures reported at year end.</p> <p>Ongoing.</p>

Recommendation	First raised	Status
Timing of asset capitalisation		
<p>We recommended the capitalisation policy be reviewed to ensure it provides guidance on when assets should be capitalised, incorporating the point at which the asset is available for or commissioned for use. This would include considering the treatment of assets which are ready for use part way through a larger project.</p>	2019/20	<p>During our review we found that no progress has been made by the Council on this recommendation. We continue to recommend the capitalisation policy be reviewed.</p> <p>The capitalisation policy should be in line with PBE IPSAS 17.14 <i>Recognition criteria</i> and PBE IPSAS 17.71 <i>Depreciation start date criteria</i>.</p> <p>We further recommend that it be communicated with project managers to ensure their understanding of when to capitalise an asset is aligned with the Finance Team's understanding. The project manager should be the first person to contact the Finance Team to capitalise an asset.</p> <p>Open.</p>
Journal approvals and Super-Users access		
<p>We recommended management ensures all journal entries are subject to review and evidenced as approved.</p> <p>We also recommended that a listing of journals prepared and posted by super-users be generated and independently peer reviewed.</p>	2019/20	<p>During our testing we noted no instances where standard Journals were not reviewed and evidenced as approved.</p> <p>However, we have noted instances where users have approved their own journals. This is often in the form of reversing Journals.</p> <p>The approval portion of this issue has been closed.</p> <p>We continue to recommend that all journals are independently reviewed and evidenced as approved.</p> <p>Ongoing.</p>

Recommendation	First raised	Status
Information systems (IS) - Contractor agreement does not include compliance with Council policies		
We recommended that contractors be required to attend security briefings and training to ensure they are aware of acceptable ICT practices.	2017/18	<p>During our testing we noted that Digital Services is providing regular security training to staff. However, we noted that almost 50% of the new starters are contractors and that these people are not all attending the security training.</p> <p>We continue to recommend that contractors be required to attend security briefings and training to ensure they are aware of acceptable ICT practices.</p> <p>Ongoing.</p>
Information systems (IS) - process for removing contractors' network and application access		
<p>We recommended Digital Services are advised about all staff and contractors leaving so that access to the Council's network and applications is removed promptly.</p> <p>Fortnightly reports of starters and leavers that used to be provided by People and Capability should be reinstated.</p> <p>End dates in the payroll system should be updated to reflect any changes in contractors' end dates.</p>	2017/18	<p>Our audit work noted the following:</p> <ul style="list-style-type: none"> • Reports of starters and leavers provided by HR show that almost 50% of starters and leavers are contractors. • Digital Services are not always being advised of staff and contractors leaving, and also not being formally advised to amend or terminate a person's access when they move from being a contractor to being a staff member or changing from one contract role to another. <p>We also noted that end dates in the CHRIS payroll system do not always reflect the new end date when contracts are extended.</p> <p>Digital Services staff have developed work arounds to try to ensure access is terminated in the network and within applications.</p> <p>Ongoing.</p>

Recommendation	First raised	Status
Information Systems (IS) - process for ensuring application access is appropriate		
<p>We understand that the Council is looking at systems for improving role based access to data in the future.</p> <p>We suggested the new system has, as a minimum, the following features:</p> <ul style="list-style-type: none"> • Improvements to the processes for adding and amended user access to applications. • Data ownership being assigned and data custodians approving all requests for access to update their data within applications. • Data owners regularly reviewing who has access to update their information to ensure that security and segregation of duties is maintained. 	2018/19	<p>During our testing we noted the following:</p> <ul style="list-style-type: none"> • No full reviews of Ozone access have been completed but some improvements have been made to the way access has been assigned to Ozone users. • The new SAP financial system which has gone live this year, has improved processes for assigning user access. <p>We noted this year that CHRIS payroll user access processes need improvement, a high number of people have master access, and there are no formal processes for approving this elevated access or removing access when no longer required.</p> <p>Ongoing.</p>
Beneficial		
Asbestos assessment		
Develop a formal plan be that includes a list of the buildings to be reviewed, the outcome of the review, the process to address any issues identified and the financial implications of those issues.	2018/19	<p>From our discussion we understand a new process has been developed.</p> <p>However, there is no formal plan of action in place and we consider this issue remains open.</p> <p>Open.</p>
Revaluation of infrastructure assets and marine assets		
We recommended the Council implements an action plan to address the recommendations made by the valuer.	2018/19	<p>From our review we noted some of the recommendations were included in the valuation report from GHD for the three waters valuations as at 1 July 2020.</p> <p>Ongoing.</p>

Implemented or closed recommendations

Recommendation	First raised	Status
Sensitive expenditure – P Cards		
<p>We recommended the Council ensures:</p> <ul style="list-style-type: none"> all supporting documentation is attached to P Card statements and staff reimbursement forms; procurement incurred on P Cards is in line with the limits specified by the P Card Policy; and all information is provided on the Reimbursement Claim Form. 	2017/18	<p>During our testing of sensitive expenditure, we did not identify any instances where P-Card expenditure exceeded policy limits.</p> <p>Closed.</p>
Sensitive expenditure – travel (approval)		
We recommended that the Council ensures all travel expense claims are completed in-line with the Council's policies.	2017/18	<p>During our testing of sensitive expenditure, we did not note any instances where travel claims were not made in line with Policy</p> <p>Closed.</p>
Sensitive expenditure - cash advances		
<p>We recommended that the Council:</p> <ul style="list-style-type: none"> indicates the circumstances in which cash advances will be provided; ensures, as far as practicable, that loyalty rewards earned for a business purpose, be used only for the benefit of the entity, and that staff keep a record of loyalty rewards accrued and applied for the benefit of the entity, and regularly supply the entity with a report of this record 	2017/18	<p>We have noted from our review of the Council's sensitive expenditure policies, that cash advance procedures are now established in the policy.</p> <p>Closed.</p>
Determination limit breach		
We recommended that the Council ensures the limits in the Determination are adhered to.	2018/19	<p>This issue is no longer applicable to Council, as Councillors were replaced by Commissioners.</p> <p>Closed.</p>

Recommendation	First raised	Status
Timesheet approval for capitalised time		
We recommended project managers' timesheets are approved on a one-up basis before they are given to Finance to be capitalised to job codes.	2016/17	We have noted from our controls testing around timesheet controls that these timesheets are being appropriately approved. Closed.
Contract income: no evidence of review		
We recommended the reviews of both the changes to the fees in the AlphaOne system and the monthly reports are evidenced as reviewed.	2019/20	During our walkthrough testing of contract income, we noted that this recommendation has been addressed. Closed.
Accounting standard changes - IPSAS 34 - 38 - Interest in other entities		
We recommended management reviews the disclosures against IPSAS 34-38 <i>Interests in Other Entities</i> , and updates the notes in the financial statements as necessary.	2019/20	From our audit work performed we noted the Council has addressed the changes to IPSAS 34-38. Closed.

Appendix 2: Disclosures

Area	Key messages
Our responsibilities in conducting the audit	<p>We carried out this audit on behalf of the Controller and Auditor-General. We are responsible for expressing an independent opinion on the financial statements and performance information and reporting that opinion to you. This responsibility arises from section 15 of the Public Audit Act 2001.</p> <p>The audit of the financial statements does not relieve management or the Council of their responsibilities.</p> <p>Our Audit Engagement Letter contains a detailed explanation of the respective responsibilities of the auditor and the Council.</p>
Auditing standards	<p>We carried out our audit in accordance with the Auditor-General's Auditing Standards. The audit cannot and should not be relied upon to detect all instances of misstatement, fraud, irregularity or inefficiency that are immaterial to your financial statements. The Council and management are responsible for implementing and maintaining your systems of controls for detecting these matters.</p>
Auditor independence	<p>We are independent of the City Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: <i>International Code of Ethics for Assurance Practitioners</i>, issued by New Zealand Auditing and Assurance Standards Board.</p> <p>In addition to our audit and our report on the disclosure requirements, we have carried out an engagement of the debenture trust deed and in the planning stages of the Long-Term Plan, which are compatible with those independence requirements. We also reviewed the Strategic Finance Programme.</p>
Fees	<p>The audit fee for the year is \$251,244 (excluding disbursements), as detailed in our Audit Proposal Letter.</p> <p>Other fees charged in the period are \$9,000 for the audit of the Debenture Trust Deed for the year ended 30 June 2021 and \$116,400 for the audit of both the consultation document and the Long-Term Plan.</p>
Other relationships	<p>We are not aware of any situations where a spouse or close relative of a staff member involved in the audit occupies a position with the City Council or its subsidiaries that is significant to the audit.</p> <p>We are not aware of any situations where a staff member of Audit New Zealand has accepted a position of employment with the City Council or its subsidiaries during or since the end of the financial year.</p>



AUDIT NEW ZEALAND
Mana Arotake Aotearoa

PO Box 621, Tauranga 3144
Phone: 04 496 3099

www.auditnz.parliament.nz



AUDIT NEW ZEALAND
Mana Arotake Aotearoa

Audit Plan

Tauranga City Council

For the year ending 30 June 2022

Audit Plan

I am pleased to present our audit plan for the audit of Tauranga City Council for the year ending 30 June 2022. The purpose of this audit plan is to discuss:

Audit risks and issues	2
Group audit	10
Our audit process.....	11
Reporting protocols	17
Audit logistics	18
Expectations.....	21

The contents of this plan should provide a good basis for discussion when we meet with you.

We will be happy to elaborate further on the matters raised in this plan.

Our work improves the performance of, and the public's trust in, the public sector. Our role as your auditor is to give an independent opinion on the financial statements and performance information. We also recommend improvements to the internal controls relevant to the audit.

If there are additional matters that you think we should include, or any matters requiring clarification, please discuss these with me.

Nāku noa, nā



Clarence Susan
Appointed Auditor
17 March 2022

Audit risks and issues

Focus areas



Based on the planning work and discussions that we have completed to date, we set out in the table below the main audit risks and issues. These will be the main focus areas during the audit.

Audit risk/issue	Our audit response
The risk of management override	
Management is in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk is nevertheless present in all entities. Due to the unpredictable way in which such override could occur, it results in a risk of material misstatement due to fraud.	<p>We will test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements.</p> <p>We will review accounting estimates for biases and evaluate whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud.</p> <p>For any significant transactions that are outside the normal course of business, or that otherwise appear to be unusual given our understanding of the entity and its environment and other information obtained during the audit, we will evaluate whether the business rationale (or the lack thereof) of the transactions suggests that they may have been entered into to engage in fraudulent financial reporting or to conceal misappropriation of assets.</p>
Revaluation of assets - revaluation year	
<p>The City Council periodically revalues its asset classes. PBE IPSAS 17, <i>Property, Plant and Equipment</i>, requires that valuations are conducted with sufficient regularity to ensure that the carrying value does not differ materially from fair value.</p> <p>We understand that the City Council will revalue Roading network, other roading assets and Marine assets as at 30 June 2022.</p>	<p>Our audit procedures will include:</p> <ul style="list-style-type: none"> • reviewing the information and instructions provided to the valuer; • assessing relevant controls that management has put in place for the valuation; • evaluating the qualifications, competence and expertise of the external valuer used;

Audit risk/issue	Our audit response
<p>The asset classes being revalued are a significant portion of the Council's assets and there is a risk that errors in the process or calculation could result in a material misstatement.</p> <p>Due to the nature and value of the revaluations any bias or errors in the inputs used or calculations performed could result in a material misstatement in the value of asset classes being revalued.</p>	<ul style="list-style-type: none"> • reviewing the method of valuing the assets and assessing if the applicable method used is in line with public sector accounting standards (PBE IPSAS 17, Property, Plant and Equipment), including the reasonableness of the assumptions and judgements made by the valuer and other inputs to the valuation; • assessing whether the resulting change in values are correctly incorporated into the financial statements and the assumptions and judgements relating to the valuation are adequately disclosed; and • we will review the City Council's significant variance threshold and assessment of fair value against carrying value for each asset class not scheduled to be revalued this year. We will consider the reasonableness of assumptions and judgements applied in making the assessments.

Other areas of focus include:

Audit risk/issue	Our audit response
Fair value assessment for assets - non-revaluation year	
<p>The City Council periodically revalues certain asset classes, including land, buildings and infrastructure. PBE IPSAS 17, <i>Property, Plant and Equipment</i>, requires that valuations are conducted with sufficient regularity to ensure that the carrying value does not differ materially from fair value. A revaluation is not scheduled for this year.</p> <p>This year the following asset classes are not revalued:</p> <ul style="list-style-type: none"> • Parks facilities assets; • Plant assets; • Airport buildings and improvements; • Three waters; and • Land and buildings. <p>Fair value assessments will need to be completed for these classes of assets to confirm that there is no material difference between their carrying amount and their fair value.</p> <p>If a material movement between the carrying amount and the fair value of these classes of assets is identified they must be revalued for the City Council to comply with PBE IPSAS 17 <i>Property, Plant and Equipment</i>.</p> <p>For these assets that will not be revalued this year, we expect the City Council to perform a comprehensive analysis to determine whether there is a significant variance between the fair value, as at 30 June 2022, and the carrying value that would trigger the need for the City Council to revalue or impair its assets. The City Council should agree on a significant variance threshold, above which Council would complete a revaluation. We encourage the City Council to perform this assessment early so that if a revaluation is required, there is time to complete it without impacting on the annual report process.</p>	<p>We will review the City Council's significant variance threshold and assessment of fair value against carrying value for each asset class not scheduled to be revalued this year. We will consider the reasonableness of assumptions and judgements applied in making the assessments.</p>

Audit risk/issue	Our audit response
Software as an Accounting Service (SaaS)	
<p>Entities can sometimes incur significant costs when implementing cloud computing arrangements. Until recently, there has been no specific guidance on this subject in IFRS or IPSAS accounting standards.</p> <p>The IFRS Interpretations Committee recently published decisions clarifying how arrangements in respect of a specific part of cloud technology, (SaaS), should be accounted for. The agenda decisions must be applied by for-profit entities. For PBEs, the agenda decisions can be referred to in determining the accounting treatment because the underlying intangible asset standards are consistent between IFRS and PBE IPSAS.</p> <p>The City Council should consider whether or not their accounting policy is consistent with the Committee's decision and should consider whether costs relating to SaaS are correctly accounted for and appropriate disclosures are included in the financial statements of the City Council.</p> <p>The key issues are whether such costs:</p> <ul style="list-style-type: none"> • shall be capitalised as an intangible asset and amortised; or • expensed when incurred; or • expensed over the term of the software as a service (SAAS) arrangement (including capitalising as a prepaid service if paid upfront). <p>Changes to the classification of asset balances as a result of the IFRIC's decision should be treated as a change in accounting policy and accounted for retrospectively. This would require a restatement of prior period amounts in accordance with PBE IPSAS 3 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i>.</p>	<p>This could be a challenging project for the City Council requiring an understanding of the SaaS arrangements in place. The City Council should complete its own assessment of the arrangements and/or engage external accounting expertise to help with an assessment of the implications or review the City Council's assessment and any necessary adjustments to the financial statements.</p> <p>If the City Council adopts the decision and amends their accounting policy any significant changes to the way SaaS is accounted for would be able to be adjusted for retrospectively as a change in accounting policy.</p>

Audit risk/issue	Our audit response
Major capital projects	
<p>The City Council continues to have a significant ongoing capital programme. A number of capital projects are either underway or about to commence.</p> <p>Accounting for capital projects, whether completed during the year or in progress at balance date, requires assumptions and judgements to be made that can have a significant impact on the financial statements. Management and the Council/Commissioners are responsible for managing the financial statement risks associated with capital projects. This includes ensuring:</p> <ul style="list-style-type: none"> • project costs are reviewed to ensure these are appropriately classified as capital or operational in nature including additional covid related payments to contractors; • work in progress (WIP) balances for projects already completed or available for use are transferred to the appropriate class of asset in a timely manner and depreciated accordingly from the date of capitalisation; • WIP balances on projects that span an extended period of time are assessed regularly for impairment over the period of the project. Costs no longer meeting criteria for recognition as an asset should be expensed in a timely manner; • asset components are identified at an appropriate level, and appropriate useful lives are assigned to these components on completion; • the value and remaining useful life (RUL) of existing assets remains appropriate given replacement projects underway; and • capital commitments related to contracts entered into before balance date are disclosed in the notes to the financial statements. 	<p>We will review the accounting for costs incurred on capital projects, including:</p> <ul style="list-style-type: none"> • the correct classification of costs as either capital or operational in nature; • appropriate capitalisation point for completed assets, including transfers from work in progress; • the reasonableness of depreciation rates and useful lives applied to asset components; and • the disclosures included within the financial statements, including those relating to capital commitments.

Audit risk/issue	Our audit response
Rates	
<p>Rates are the City Council's primary funding source. Compliance with the Local Government (Rating) Act 2002 (LGRA) in rates setting and collection is critical to ensure that rates are validly set and not at risk of challenge. The City Council should ensure it has appropriate processes in place, including seeking legal advice where appropriate, to ensure compliance of its rates and rating processes with legislation.</p>	<p>For 2021/22 we will again consider the City Council's compliance with aspects of the LGRA that potentially materially impact on the financial statements. Principally this means a focus on the rates setting process – the consistency and completeness of the resolution and the Funding Impact Statement (FIS).</p> <p>We will also review selected differentially set and/or targeted rates to assess whether the matters and factors used are consistent with the LGRA.</p> <p>We stress that our review of compliance with legislation is completed for the purposes of expressing our audit opinion. It is not, and should not be seen, as a comprehensive legal review. This is beyond the scope of the audit, and our expertise as auditors. The City Council is responsible for ensuring that it complies with applicable laws and regulations.</p>
Revaluation of investment property	
<p>The fair value of the City Council investment properties needs to be assessed annually in accordance with the requirements of PBE IPSAS 16, <i>Investment Property</i>, as the City Council has adopted the fair value model for these assets.</p> <p>Given the volatility in the property market there is potential for large valuation movements year on year, which need to be accounted for within the Statement of Comprehensive Income.</p> <p>Due to the nature and value of the revaluations, any bias or errors in the inputs used or calculations performed could result in a material misstatement in the value of the investment property.</p>	<p>We will:</p> <ul style="list-style-type: none"> • assess relevant controls that management has put in place for the valuation; • obtain an understanding of the underlying data; • evaluate the qualifications, competence and expertise of the external valuer used; and • review the method of valuing the investment properties and assess if the applicable method used is in line with the financial reporting framework, including the reasonableness of the assumptions used.

Audit risk/issue	Our audit response
Three waters reforms	
<p>The Three Waters Reform programme is expected to result in structural changes to how water supply, wastewater and stormwater assets are owned and managed in the local government sector. This could have a significant impact on the structure of the Group and Watercare Services Limited.</p> <p>On 27 October 2021, the Local Government Minister announced that central government will proceed with the three waters service delivery reforms using a legislated “all in” approach. The three waters reform involves the creation of four statutory water services entities to be responsible for the service delivery and infrastructure currently owned by local authorities, with effect from 1 July 2024.</p> <p>There is still a number of uncertainties associated with the new three waters delivery model including the mechanism for how assets will be transferred to the newly established entities, and the control and governance of these entities. Notwithstanding the current uncertainty the announcement once legislated will mean Council is no longer responsible for the delivery and infrastructure of three water services from 1 July 2024.</p> <p>The Council should ensure that sufficient disclosure about impact of the reform (to the extent that the impact is known) is included in the annual report.</p>	<p>Because the impact could be significant, but is uncertain, we are likely to include information in our audit report to draw a reader’s attention to Council’s disclosure about the Three Waters Reform programme.</p>

Please tell us about any additional matters we should consider, or any specific risks that we have not covered. Additional risks may also emerge during the audit. These risks will be factored into our audit response and our reporting to you.

Fraud risk

Misstatements in the financial statements and performance information can arise from either fraud or error. The distinguishing factor between fraud and error is whether the underlying action is intentional or unintentional. In considering fraud risk, two types of intentional misstatements are relevant – misstatements resulting from fraudulent reporting, and misstatements resulting from misappropriation of assets.

The primary responsibility for the prevention and detection of fraud and error rests with the Council/the Commissioners, with assistance from management. In this regard, we will discuss the following questions with you:

- What role do the Council/Commissioners play in relation to fraud? How do you monitor management's exercise of its responsibilities?
- Has a robust fraud risk assessment been completed? If so, are the Council/Commissioners satisfied that they had appropriate input into this process?
- How does management provide assurance that appropriate internal controls to address fraud risks are in place and operating?
- What protocols/procedures have been established between the Council/Commissioners and management to keep you informed of instances of fraud, either actual, suspected, or alleged?
- Are you aware of any actual, suspected, or alleged fraud? If so, have the results of management's investigation been reported to the Council/Commissioners? Has appropriate action been taken on any lessons learned?

Our responsibility

Our responsibility is to obtain reasonable, but not absolute, assurance that the financial statements and performance information are free from material misstatement resulting from fraud. Our approach to obtaining this assurance is to:

- identify fraud risk factors and evaluate areas of potential risk of material misstatement;
- evaluate the effectiveness of internal controls in mitigating the risks;
- perform substantive audit procedures; and
- remain alert for indications of potential fraud in evaluating audit evidence.

The Auditor-General has published useful information on fraud that can be found at oag.parliament.nz/reports/fraud-reports.

Group audit



The group comprises:

- Tauranga City Council;
- Bay Venues Limited (BVL) (subsidiary – 100% controlled by parent, non-significant component);
- Tauranga Art Gallery Trust (subsidiary – 100% control by parent, non-significant component);
- Western Bay of Plenty Tourism and Visitors Trust trading as Tourism Bay of Plenty (associate – 50% controlled with Western Bay of Plenty District Council, non-significant component); and
- Boplass Limited (investment - 11%, non-significant component)

Our auditor's report covers the group as a whole. Our audit approach is developed to ensure we have sufficient information to give an opinion on the group. In designing our group audit approach, we considered the structure of the group and identified the entities which are included in the group financial statements.

Each business activity/entity is referred to as a component. We have assessed the risks of material misstatement and have identified our approach for each component. The table below shows the work planned for each significant component.

Significant component	Work to be performed
None	

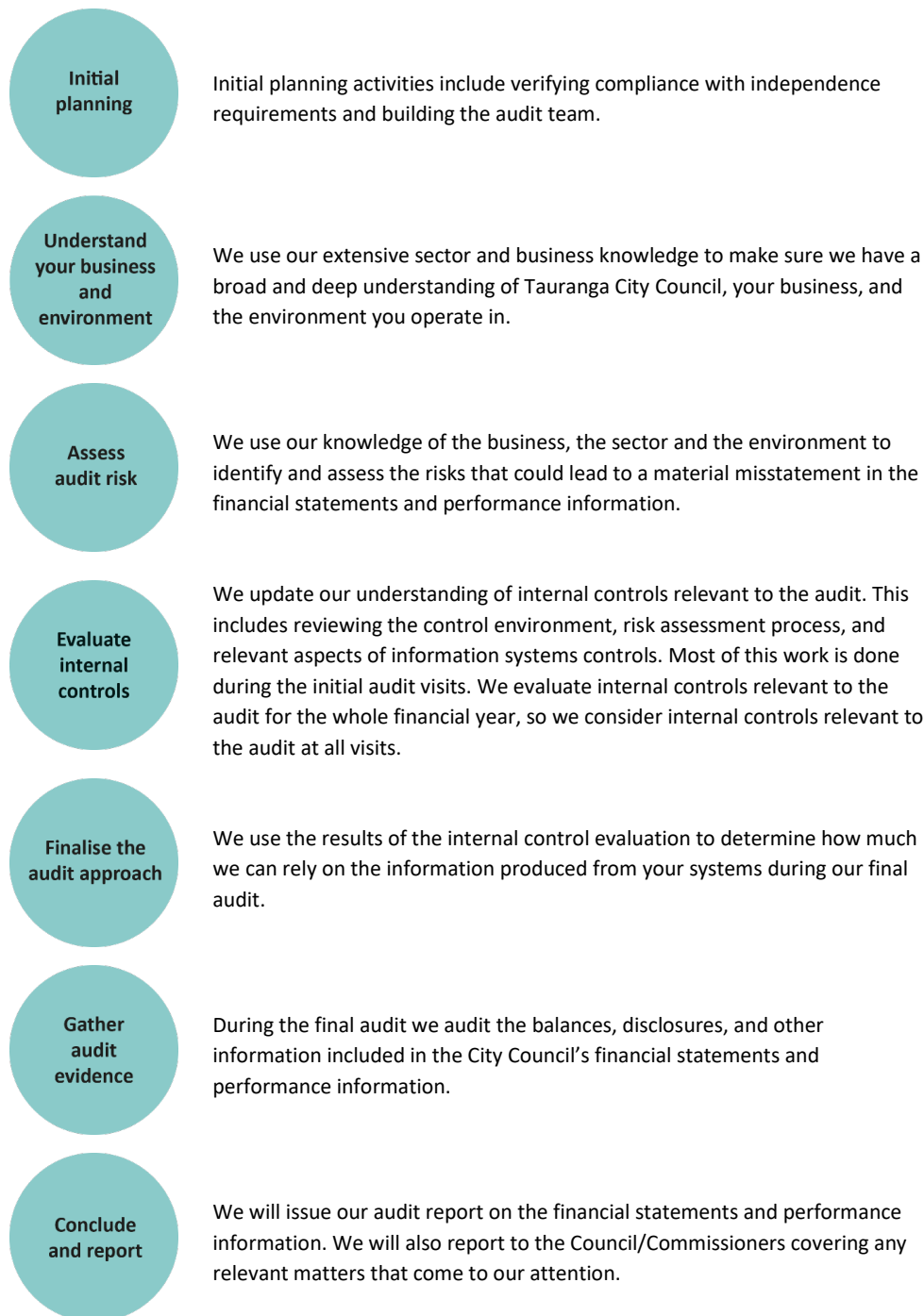
For non-significant components, we will perform analytical procedures at the group level to identify unexpected movements.

We will report any significant internal control deficiencies to the Council/Commissioners and management of the group. This will include any deficiencies identified by the group engagement team or brought to our attention by the component auditor. We will communicate deficiencies related to:

- group-wide internal controls; or
- internal controls at each component.

We will also communicate any fraud identified by the group engagement team or brought to our attention by the component auditor.

Our audit process



Enhancing year-end processes

The year-end financial statement close process and the preparation of the annual report requires a large number of resources to be committed to complete it effectively. This diverts the attention of your staff away from the current financial year and focuses them on past events. We want the audit process to run smoothly and we will work with management to achieve this through forward the timing of audit procedures. At this stage we are anticipating a separate visit for our revaluation review, please refer to the “Timetable” on page 21 of this report.

Bringing forward audit procedures

Substantive audit procedures are traditionally performed after the year-end. Where possible, we will aim to bring audit procedures earlier in the year. Completion of these tests earlier in the year should allow for more timely identification and resolution of errors.

This testing will be completed during interim audits. This requires us to have the right information available during this visit to enable us to complete this work.

We will work with management to facilitate getting the information required at the right time. We will communicate with management if information is not available as agreed, including any impact on the year-end audit.

Materiality

In performing our audit, we apply materiality. In the public sector, materiality refers to information that if omitted, misstated, or obscured could reasonably be expected to:

- influence readers’ overall understanding of the financial statements and service performance information; and
- influence readers in making decisions about the stewardship and allocation of resources, or assessing your performance.

This definition of materiality is broader than the one used in the private sector.

It is a matter of judgement whether information is material. We consider the nature (qualitative) and amount (quantitative) of each item judged in the surrounding circumstances and its impact. In the public sector qualitative considerations are of equal significance as quantitative considerations. Qualitative considerations are of primary importance in our assessment of materiality in the context of disclosures for transparency and accountability reasons, and in evaluating any non-compliance with laws and regulations.

The Council/Commissioners and management need to consider materiality in preparing the financial statements and service performance information and make their own assessment of materiality from a preparer’s perspective. IFRS Practice Statement 2, *Making Materiality Judgements*, provides guidance on how to make materiality judgements from a financial statements preparer’s perspective. Although this guidance is primarily aimed at for-profit entities, the same principles can be applied by public benefit entities. Management and the Council/Commissioners should not rely on our

materiality assessment as a basis for owning and making judgements about the integrity of the financial statements and service performance information.

Financial statements materiality

For planning purposes, we have set **overall materiality** for the financial statements at \$424,800,000 (parent) based on 2022 budgeted total property plant and equipment. This is subject to change once the actual results for the current year are available. For this audit we are only applying this overall materiality to the fair value of property, plant and equipment.

	\$'000
Group overall materiality	459,250
Group specific materiality	9,100
Group clearly trivial threshold	455

For this audit, we have set a lower, **specific materiality** at \$8.4m (parent) for all items not related to the fair value of property, plant and equipment. A lower specific materiality is also determined separately for some items due to their sensitive nature. For example, a lower specific materiality is determined and applied for related party and key management personnel disclosures.

	\$'000
Parent overall materiality	424,800
Parent specific materiality	8,400
Parent clearly trivial threshold	420

We design our audit procedures to detect misstatements at a lower level than overall materiality. This takes account of the risk of cumulative misstatements and provides a safety net against the risk of undetected misstatements.

We will report all uncorrected misstatements to the Council/Commissioners other than those that are **clearly trivial**. We consider misstatements less than \$420,000 (parent) to be clearly trivial unless there are qualitative considerations that heighten its significance. We will ask for each misstatement to be corrected, other than those that are clearly trivial. Where management does not wish to correct a misstatement, we will seek written representations from management and the Council/Commissioners on the reasons why the corrections will not be made.

Misstatements

Misstatements are differences in, or omissions of, amounts and disclosures that may affect a reader's overall understanding of your financial statements and service performance information. The effects of any detected and uncorrected misstatements, individually and in aggregate, are assessed against overall materiality and qualitative considerations.

Overall financial statement materiality does not apply to any matters of effectiveness and efficiency, waste, or a lack of probity or financial prudence.

Materiality for service performance information

At an overall level, we assess whether the service performance information is suitable, given your purpose and the nature of your activities, and whether the reporting allows for an informed assessment of the City Council's performance. In doing this we consider whether the information is relevant, complete, reliable, neutral, and understandable.

We set materiality for service performance information at an individual measure level based on what we expect would influence readers' overall understanding, decision making, or assessment of Tauranga City Council's performance. We consider a variety of factors including the level of public interest and potential public risk. Because of the variety of measurement bases applied, we normally express this materiality as a percentage of the reported result.

We have identified the following measures as material and assessed materiality for planning purposes. We will reassess this during the audit.

Material measure	Materiality
Mean elapsed working days to granting building consent application	5% of actual reported result
The extent to which Council's drinking water supply complies with: a) part 4 of the drinking-water standards (bacteria compliance criteria); and b) part 5 of the drinking-water standards (protozoal compliance criteria).	None applied as the result will be either Achieved or Not Achieved
Number of complaints / 1000 connections in relation to water quality (clarity; taste; odour), water pressure or flow, continuity of supply or in relation to Council's response to these issues.	8% of actual reported result
The number of dry weather sewage overflows from Council's sewerage system per 1000 connections.	8% of actual reported result
Compliance with Council's resource consents for discharge from its sewerage system measured by the number of: a) abatement notices; b) infringement notices; c) enforcement orders; and d) convictions, received by Council in relation those resource consents.	5% of actual reported result
The number of complaints / 1000 connections received by Council about: sewage odour, system faults, blockages and response to issues.	5% of actual reported result
The number of habitable floors that were affected by flooding events per 1000 properties.	5% of actual reported result

Material measure	Materiality
Number of complaints received about the performance of the stormwater network per 1000 properties.	5% of actual reported result
Average speed across key parts of the transport network* (freeflow speed = 59km/hr).	5% of actual reported result
Duration of peak across the transport network – 360 min	

Professional judgement and professional scepticism

Many of the issues that arise in an audit, particularly those involving valuations or assumptions about the future, involve estimates. Estimates are inevitably based on imperfect knowledge or dependent on future events. Many financial statement items involve subjective decisions or a degree of uncertainty. There is an inherent level of uncertainty which cannot be eliminated. These are areas where we must use our experience and skill to reach an opinion on the financial statements and performance information.

The term “opinion” reflects the fact that professional judgement is involved. Our audit report is not a guarantee but rather reflects our professional judgement based on work performed in accordance with established standards.

Auditing standards require us to maintain professional scepticism throughout the audit. Professional scepticism is an attitude that includes a questioning mind and a critical assessment of audit evidence. Professional scepticism is fundamentally a mind-set. A sceptical mind-set drives us to adopt a questioning approach when considering information and in forming conclusions.

Exercising professional scepticism means that we will not accept everything we are told at face value. We will ask you and management to provide evidence to support what you tell us. We will also challenge your judgements and assumptions and weigh them against alternative possibilities.

How we consider compliance with laws and regulations

As part of the Auditor-General’s mandate, we consider compliance with laws and regulations that directly affect your financial statements or general accountability. Our audit does not cover all of your requirements to comply with laws and regulations.

Our approach involves first assessing the systems and procedures that you have in place to monitor and manage compliance with laws and regulations relevant to the audit. We may also complete our own checklists. In addition, we will ask you about any non-compliance with laws and regulations that you are aware of. We will evaluate the effect of any such non-compliance on our audit.

Wider public sector considerations

A public sector audit also examines whether:

- Tauranga City Council carries out its activities effectively and efficiently;

- waste is occurring or likely to occur as a result of any act or failure to act by Tauranga City Council;
- there is any sign or appearance of a lack of probity as a result of any act or omission by Tauranga City Council or by one or more of its members, office holders, or employees; and
- there is any sign or appearance of a lack of financial prudence as a result of any act or omission by Tauranga City Council or by one or more of its members, office holders, or employees.

Reporting protocols

Communication with management and the Commissioners



We will meet with management and the Commissioners throughout the audit. We will maintain ongoing, proactive discussion of issues as and when they arise to ensure there are “no surprises”.

We understand that Marin Gabric is our key contact for the audit. We will regularly update Marin on progress throughout the audit, and any issues or delays encountered. We expect this information will be shared with management and the Commissioners as appropriate. Any areas of material concern will be raised with Paul Davidson and Kathryn Sharplin in the first instance.

We intend meeting on a weekly basis with key finance team members to discuss matters relevant to the audit.

Reports to the Commissioners



We will provide a draft of all reports to management (and the Commissioners) for discussion/clearance purposes. In the interests of timely reporting, we ask management to provide their comments on the draft within 10 working days. Once management comments are received the report will be finalised and provided to the Commissioners.

We will also follow up on your progress in responding to our previous recommendations.

Audit logistics

Our team



Our engagement team is selected to ensure that we have the right subject matter expertise and sector knowledge. Each member of the audit team has received tailored training to develop their expertise.

Our senior audit team members are:

Clarence Susan	Appointed Auditor
Athol Graham	Engagement Quality Review Director
Anton Labuschagne	Audit Manager
Robyn Dearlove	Manager Information Systems Audit and Assurance
Becca Gray	Assistant Manager

The Engagement Quality Review (EQR) Director forms an important part of our internal quality assurance process to maintain and enhance the quality of your audit. The EQR Director is an experienced Audit Director who has sufficient and appropriate experience to objectively evaluate the judgements made by the audit team. They are independent from the day to day audit field work, and so can provide an independent challenge to the audit team on their judgements. The EQR will work with your Appointed Auditor and the audit team, but will not have direct contact with you.

Timetable



Due to the ongoing impact of the Covid-19 pandemic on delayed prior year audits and the acute shortage of auditors, there may be some flow on effects that impact the original timeframes below. Where this arises, we will discuss a revised timetable with you.

Our proposed timetable is:

First interim audit begins	30 May 2022
Asset note and revaluations available for audit	30 May 2022
Second interim audit begins	27 June 2022
Draft Annual Report available for audit (including notes to the financial statements) with actual year-end figures	2 September 2022
Final audit fieldwork begins	5 September 2022
Debenture trust deed available for audit	2 September 2022
Tauranga City Council and group tax position provided to audit	16 September 2022
Annual Report, incorporating all the amendments agreed to between us, including any Chair and Chief Executive's overview or reports	10 October 2022
Verbal audit clearance given	24 October 2022
Adoption of Annual Report	31 October 2022
Audit opinion issued	31 October 2022
Draft Report to the Commissioners issued for management comments	7 November 2022
Summary audit opinion issued	28 November 2022
Report to the Commissioners including management comments issued	28 November 2022

AuditDashboard

In 2021, we used AuditDashboard, our online portal, to transfer files between your employees and Audit New Zealand. Overall, the use of AuditDashboard was well received and turned out to be an essential tool in completing our audit engagement remotely.

We will use AuditDashboard for transferring files as part of the audit for the current year engagement.

Working remotely

Covid-19 restrictions, such as lockdowns, and resultant changes to our own and our client's work locations, including increasing numbers working from home since the start of the pandemic have meant we changed how we worked with our clients over the last two years.

Lockdowns meant that our clients and our auditors did not always have access to their premises and information and had to work remotely. For clients able to work remotely, with access to systems and electronic documentation, as well as being prepared for the audit, audits continued to progress and progress well.

Performing our audit work during higher alert level restrictions confirmed that aspects of our audit work can be done efficiently off-site. We plan to continue to perform aspects of your audit remotely as there are some benefits to you and us of having our team off-site for parts of the audit. For you these benefits include:

Staging and sending the information we request for audit over an agreed period of time as opposed to having all the information requested ready for our arrival at one agreed date.

Less time spent on travel, so we will have more time focus on auditing what matters and raising issues earlier.

Reduction in disbursements as we will incur less travel and overnight costs.

Less auditor time on site which allows you to get on with your work and enables planned focused conversations when these take place.

To complete audit work off-site and fully obtain the benefits detailed above, you will need to:

ensure that you can assess your systems remotely.

store supporting documents electronically and be able to easily retrieve these.

During the previous audit, we were able to perform the majority of our audit work remotely. Based on our experience we found that Tauranga City Council has appropriate systems and processes in place to facilitate any future off-site work by us.

We recognise different organisations are positioned differently to enable off-site audit work. We will be discussing and agreeing off-site working expectations in conjunction with our information requests with you as part of your 2022 audit. This will include our continued use of AuditDashboard to manage our information requests.

Expectations



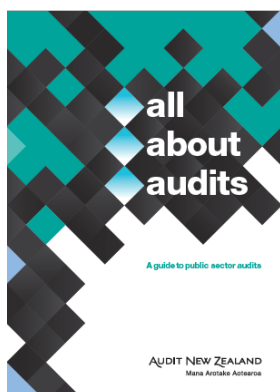
For the audit process to go smoothly for both you and us, there are expectations that each of us need to meet.

Our respective responsibilities are set out in our audit engagement letter.

We expect that:

- you will provide us with access to all relevant records and provide information in a timely manner;
- staff will provide an appropriate level of assistance;
- the draft financial statements, including all relevant disclosures, will be available in accordance with the agreed timetable;
- management will make available a detailed workpaper file supporting the information in the financial statements; and
- the annual report, financial statements and performance information will be subjected to appropriate levels of quality review before being provided to us.

To help you prepare for the audit, we will liaise with management and provide them with a detailed list of the information we will need for the audit. We have also published information to help explain the audit process:



Health and safety



The Auditor-General and Audit New Zealand take seriously their responsibility to provide a safe working environment for audit staff.

Under the Health and Safety at Work Act 2015, we need to make arrangements with management to keep our audit staff safe while they are working at your premises.

We expect you to provide a work environment for our audit staff that minimises or, where possible, eliminates risks to their health and safety. This includes providing adequate lighting and ventilation, suitable desks and chairs, and safety equipment where required. We also expect management to provide them with all information or training necessary to protect them from any risks they may be exposed to at your premises. This includes advising them of emergency evacuation procedures and how to report any health and safety issues.

Appendix 1: Useful publications



Based on our knowledge of the Council, we have set out below some publications that the Mayor, Councillors, members of the Audit and Risk Subcommittee and management may find useful.

Description	Where to find it
Consulting matters: Observations on the 2021-31 consultation documents	
<p>This report provides our observations on the 2021-31 long-term plan consultation documents. Councils, as a whole, have realistically confronted the challenges they face and, for the most part, produced clear consultation documents. This is no small achievement at the best of times. In the middle of a pandemic and in a sector focused on significant reforms, this is even more significant.</p> <p>Areas covered:</p> <ul style="list-style-type: none"> • Preparing long-term plans in a challenging environment. • The audit reports we issued on the consultation documents. • Engaging effectively with communities. • The types of issues councils consulted on in the 2021-31 consultation documents. 	<p>On OAG's website under 2021 publications</p> <p>Link: Summary of Consulting matters: Our observations on the 2021-31 (oag.parliament.nz)</p>
Local government risk management practices	
<p>The Covid-19 pandemic is a stark reminder for all organisations about the need for appropriate risk management practices. In our audit work, we often see instances where councils do not have effective risk management. This report discusses the current state of local government risk management practices and what councils should be doing to improve their risk management.</p>	<p>On OAG's website under 2021 publications</p> <p>Link: risk management practices</p>
Managing conflicts of interest involving council employees	
<p>This article discusses findings across four councils on how conflicts of interest of council employees, including the Chief Executive and staff, are managed.</p>	<p>On OAG's website under 2021 publications.</p> <p>Link: council employees</p>
The Auditor-General's report on the results of recent audits of local government	
<p>The OAG publishes a report on the results of each cycle of annual audits for the sector.</p>	<p>On the OAG's website under publications.</p> <p>Link: 2019/20 audits</p>

Description	Where to find it
What good looks like: Lessons for public organisations	
<p>A presentation to our central government Audit and Risk Committee Chairs' Forum.</p> <p>The presentation contained important findings from our recent work, including our performance audits, inquiries, and good practice guidance. We also highlighted areas that we will be focusing on over the next six months, including our Covid-19-related work.</p>	<p>On OAG's website under 2021 publications</p> <p>Link: what-good-looks-like</p>
The problems, progress, and potential of performance reporting	
<p>Performance reporting is a fundamental part of providing effective public accountability.</p> <p>This discussion paper explores five areas for improvement:</p> <ul style="list-style-type: none"> ensuring that performance information is focused on the issues that matter to New Zealanders; ensuring that performance information is tailored to different audiences to make it more accessible; better integrating and aligning performance information so it is clear how the activities of public organisations contribute to outcomes; improving monitoring and scrutiny of the performance information that is produced to encourage continuous improvement; and building demand for good quality performance information, strengthening system leadership, and investing in the capability to do it well. 	<p>On OAG's website under 2021 publications</p> <p>Link: performance-reporting</p>
Building a stronger public accountability system for New Zealanders	
<p>Public accountability is about public organisations demonstrating to Parliament and the public their competence, reliability, and honesty in their use of public money and other public resources.</p> <p>This discussion paper looks at how well New Zealand's public accountability system is working in practice</p>	<p>On OAG's website under 2021 publications</p> <p>Link: public-accountability</p>
The Government's preparedness to implement the sustainable development goals	
<p>In 2015, all United Nations members signed up to Transforming our world: the 2030 Agenda for Sustainable Development (the 2030 Agenda). It sets out 17 sustainable development goals to be achieved by 2030.</p> <p>We looked at what arrangements are in place and how the Government is encouraging stakeholders and the public to engage with efforts to achieve the sustainable development goals by 2030.</p>	<p>On OAG's website under 2021 publications</p> <p>Link: sdgs</p>

Description	Where to find it
Client updates	
<p>As part of our response to the Covid-19 situation, we developed online client updates to replace the in-person sessions that were cancelled.</p> <p>This year's material is accessible via video presentations on our website.</p> <p>The themes respond to challenges that our clients now face, such as planning for unexpected events or dealing with additional reporting requirements related to Covid-19 and climate change.</p>	<p>On our website under publications and resources.</p> <p>Link: Client updates</p>
Procurement	
<p>The OAG are continuing their multi-year work programme on procurement.</p> <p>They have published an article encouraging reflection on a series of questions about procurement practices and how processes and procedures can be strengthened.</p>	<p>On the OAG's website under publications.</p> <p>Links:</p> <p>Strategic suppliers: Understanding and managing the risks of service disruption</p> <p>Getting the best from panels of suppliers</p> <p>Local government procurement</p>
Good practice	
<p>The OAG has made it easier to find good practice guidance, including resources on:</p> <ul style="list-style-type: none"> • audit committees; • conflicts of interest; • discouraging fraud; • good governance; • service performance reporting; • procurement; • sensitive expenditure; and • severance payments. 	<p>On the OAG's website under good practice.</p> <p>Link: Good practice</p>



AUDIT NEW ZEALAND
Mana Arotake Aotearoa

PO Box 621, Tauranga 3144

Phone: 04 496 3099

www.auditnz.parliament.nz



8.3 Adoption of draft Rates Remission Policy and draft Rates Postponement Policy for consultation

File Number: A13167367

Author: Jim Taylor, Transactional Services Manager

Emma Joyce, Policy Analyst

Authoriser: Paul Davidson, General Manager: Corporate Services

PURPOSE OF THE REPORT

1. To adopt the draft Rates Remission Policy (attachment 1) and draft Rates Postponement Policy (attachment 2) (the draft policies) for consultation.

RECOMMENDATIONS

That the Strategy, Finance and Risk Committee:

- (a) Adopt the draft Rates Remission Policy for consultation
- (b) Adopt the draft Rates Postponement Policy for consultation.

EXECUTIVE SUMMARY

2. In general, all ratepayers are expected to pay rates. However, rates postponement and remission policies allow Council to recognise financial or other special circumstances where ratepayers may require support to manage their rates payments. In adopting the Long-term Plan 2021-2031 (LTP) and in response to public feedback, Commissioners requested a review of council policies on the remission and postponement of rates, particularly for those on fixed incomes.
3. Recent legislative changes also require councils to review their policies on rates remission and postponement to confirm they support the principles in the Preamble to Te Ture Whenua Māori Act 1993 (TTWMA 93).
4. The Strategy, Finance and Risk Committee (the Committee) considered a range of options to amend the policies at its February 2022 meeting. Those amendments have now been incorporated into draft policies for adoption. This report recommends the Committee adopt the draft policies for consultation.

BACKGROUND

5. While there are some exceptions outlined in legislation, in general, all land is rateable. However, there may be circumstances where ratepayers need support to manage their rates. Councils can choose to provide for rates postponement (whereby rates are paid at an agreed later date) or remit rates (where council forgoes rates income) through policies stating the objectives and criteria for postponement or remission.
6. This council has previously recognised a need to offer rates postponement where the ratepayer is experiencing financial hardship, and to acknowledge that Council decisions to rezone farmland may impact the rating valuation of a property regardless of how the ratepayer prefers to use the property. The Committee agreed at its February 2022 meeting to remove some criteria for accessing the postponement for financial hardship and expand the provisions for farmland to properties recently moved into Tauranga City Council area through a boundary adjustment.
7. The Committee also agreed at its February 2022 meeting to introduce a temporary partial remission for gold kiwifruit orchards. This partial remission provides for a transition to a new rating valuation that includes the value of the licence to grow gold kiwifruit and the planted

vines. However, a recent decision from Gisborne held that the rating valuation of gold kiwifruit orchards should not consider the value of the licence to grow gold kiwifruit. As this may impact on how other councils rate gold kiwifruit orchards, the policy provides for gold kiwifruit orchards to receive 100% remission of the portion of rates relating to the capital value component of the G3 licence in year one.

8. A copy of the February 2022 minutes are below.

That the Strategy, Finance and Risk Committee:

- (a) *Notes that reference to the Preamble to Te Ture Whenua Māori Act 1993 will be added to Council's Revenue and Financing Policy.*
- (b) *Agree that the following matters be addressed in a draft Rates Postponement Policy for consultation (for adoption by Council);*
 - (i) *deletion of all criteria for rates postponement for financial hardship except the requirement for there to be at least 25% equity in the property and that the ratepayer must not be able to access support from private sector financial institutions.*
 - (ii) *addition a new criterion that applications for rates postponement for financial hardship may only be for the property the ratepayer is currently residing in.*
 - (iii) *addition of a new criterion providing for postponement of rates on rating units where the valuation may have increased due to boundary adjustments and re-zoning from rural to urban uses, noting that a maximum of six years postponed rates will be due when the property is sold or developed.*
- (c) *Agree that the following matters be addressed in a draft Rates Remission Policy for consultation (for adoption by Council);*
 - (i) *Addition of a provision for partial remission of general rates and targeted rates set at the capital value on rating units with both a license to grow gold kiwifruit and planted vines where the rates have increased by more than the citywide average, noting that the remission will be for the portion of rates relating to the capital value component of the G3 licence and for a maximum of three years with 100% remission in the 2022/2023 financial year and two thirds remission in year two (2023/2024).*
 - (ii) *Deletion of provisions pertaining to remission of wastewater rates for schools and reference to remission of rates on land designated a Māori reservation.*

9. The draft policies also include an additional principle acknowledging that while all ratepayers are required to pay rates, there may be circumstances where ratepayers need additional support to manage payments. These principles are consistent with the overarching principles in the Revenue and Financing Policy.

10. These amendments are highlighted in the attached draft policies.

OPTIONS ANALYSIS

11. The Committee could choose to adopt the draft policies with or without amendments, or not adopt the draft policies. The table below outlines the advantages and disadvantages of each option.

Option		Advantages	Disadvantages
1	Adopt the draft policies (recommended)	<ul style="list-style-type: none"> Consistent with amendments approved in February 2022 	<ul style="list-style-type: none"> Nil
2	Adopt the draft policies	<ul style="list-style-type: none"> Ensures policies are reviewed prior to 2024 to assess 	

Option		Advantages	Disadvantages
	with amendments	compliance with TTWMA 93 <ul style="list-style-type: none"> Provides for rates remission on gold kiwifruit orchards while implications 	
3	Do not adopt the draft policies	<ul style="list-style-type: none"> Nil 	<ul style="list-style-type: none"> Constrained timeframes to consult with public before next financial year

Other matters

Rates Postponement Policy

12. The draft Rates Postponement Policy includes a minor edit to make it clearer that postponed rates are due on the sale of the property. The current wording could be interpreted to mean that a property could be sold but the rates could continue to be postponed if no consent in line with the revised zoning is issued.

Rates Remission Policy

13. As part of the review, adjustments have been made to the amount of rates penalty that may be remitted upon application. This means that staff will remit penalties where the penalty is less than \$50 for general rates and less than \$5 for water rates. These adjustments recognise the administrative cost of processing penalties for relatively low amounts while also providing some relief to ratepayers.
14. In response to feedback received from the Committee at its February 2022 meeting, the principles have been amended to add reference to fairness and equity.
15. Minor amendments to the draft policies have been made to include TTWMA 93 and the Rating Valuations Act 1998 in the list of related legislation.

STRATEGIC / STATUTORY CONTEXT

16. Section 102 of the Local Government Act 2002 allows councils to adopt policies on the remission and postponement of rates. Where councils have adopted such policies, they must be reviewed prior to 1 July 2024 to confirm that they support the principles in TTWMA 93.

FINANCIAL CONSIDERATIONS

17. There are no financial considerations with the recommended option.
18. Council seeks to recover some of the costs of postponement through the application fee and charging of interest. This reduces the potential burden on other ratepayers.

LEGAL IMPLICATIONS / RISKS

19. The ability to remit 100% of rates attributed to the G3 licence acknowledges the recent Land Valuation Tribunal decision that the licence is not an improvement for the land or for the benefit of the land.

CONSULTATION / ENGAGEMENT

20. No specific consultation or engagement was undertaken in preparing the draft policies. Council committed to a review of the rates postponement policy in response to concerns that rates increases were placing a burden on persons with fixed incomes.
21. Consultation on the draft policies is required to be undertaken in accordance with section 82 of the Local Government Act 2002. The draft consultation material is appended at attachment 3 for information.

SIGNIFICANCE

22. The Local Government Act 2002 requires an assessment of the significance of matters, issues, proposals and decisions in this report against Council's Significance and Engagement Policy. Council acknowledges that in some instances a matter, issue, proposal or decision may have a high degree of importance to individuals, groups, or agencies affected by the report.
23. In making this assessment, consideration has been given to the likely impact, and likely consequences for:
 - (a) the current and future social, economic, environmental, or cultural well-being of the district or region
 - (b) any persons who are likely to be particularly affected by, or interested in, the decision.
 - (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.
24. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the decision is of low significance. However, it is noted that the remission and postponement of rates is a matter of medium significance.




ENGAGEMENT

25. Taking into consideration the above assessment, that the decision is of low significance, officers are of the opinion that no further engagement is required prior to Council making a decision on adoption of the draft policies.

NEXT STEPS

26. Consultation on the draft policies will take place in May 2022. Feedback relating to rates postponement or remission received during the annual plan process will also be considered as feedback for this policy review.

ATTACHMENTS

1. **Draft Rates Remission Policy 2022 - A12984594** [↓](#) 
2. **Draft Rates Postponement Policy 2022 - A12984365** [↓](#) 
3. **Draft Consultation Material - Rates Remission and Rates Postponement Policies - A13285446** [↓](#) 

DRAFT RATES REMISSION POLICY



Policy type	Council		
Authorised by	Council		
First adopted	24 June 2003	Minute reference	M03/70.4
Revisions/amendments	23 June 2009 28 May 2012 29 June 2015 27 June 2016 28 June 2018 Xx xx 2022	Minute references	M0950.6 M12/31.77 M15/44.7 M16/40.4 M18/56
Review date	This policy must be reviewed every six years or as required.		

1. PURPOSE

- 1.1 To enable Council to acknowledge the special circumstances of particular ratepayers.
- 1.2 To provide targeted financial relief to community organisations.
- 1.3 To provide relief to ratepayers who have excessive water rates due to a leak.

2. SCOPE

- 2.1 This policy applies to the remission of rates in Tauranga.

3. DEFINITIONS

Term	Definition
Commercial	means a rating unit whose primary use is commercial, industrial, port, transportation or utilities network, and includes any land not in the residential category.
Ratepayer	is the person or persons identified in council's rating information database as the person liable for rates – generally that person is the owner of the rating unit.
Rates penalty	is an additional rates charge made when payment is not received by the due date specified.
Rating unit	is defined in the Rating Valuations Act 1998. It is the block of land which attracts the liability for rates. The main criterion is the existence of a separate certificate of title.

Remission	means the requirement to pay the rate for a particular financial year is forgiven in whole or in part.
Residential	means a rating unit whose primary use is residential, rural, education, recreation, leisure or conservation
Services charges	are a targeted rate specifically relating to the provision of kerbside waste collection, water, and waste water services to a rating unit.
Uniform annual general charge	is a fixed dollar rate set on each separately used or inhabited part of a rating unit for the general purposes of the local authority.
Wastewater rate	is a fixed dollar targeted rate set on the number of water closets and urinals within the rating unit.

4. PRINCIPLES

- 4.1 The overarching principles identified in the Revenue and Financing Policy apply.
- 4.2 Providing for rates remission acknowledges that while the collection of rates from all sectors of the community should be fair and equitable, there may be circumstances where it is appropriate to forgo some rates income to recognise financial or other circumstances where charging the full amount of rates would place an additional or unexpected burden on the ratepayer.

5. POLICY STATEMENT

5.1 General Consideration

- 5.1.1 When considering any remission, Council will take into account the circumstances at the time the rates are set.

5.2. Remission of Uniform Annual General Charge (UAGC)

- 5.2.1 Council may remit on application the additional uniform annual general charge for a separately used or inhabited part of a rating unit where a person is unable to fully utilise the unit's facilities.

5.3 Remission of rates for council's utilities

- 5.3.1 Utilities owned by Tauranga City Council will receive 100% remission of rates, except services charges (as such rates would otherwise be indirectly recovered from ratepayers).

5.4 Rates Penalty

- 5.4.1 In order to provide relief of penalties incurred on unpaid rates where specific events or circumstances have occurred, Council will remit penalties on rates where any of the following apply and a remission application has been received:
- an agreement has been reached for the ratepayer to make payment within two weeks of the penalty being issued or make regular automatic payments to settle all arrears and current rates within the current rating year, and the ratepayer has a good payment history (being three clear years' history without penalty);
 - a bereavement, serious illness or relationship breakdown in the ratepayer's family occurred around the time the instalment was due.
 - the penalty is less than \$50.00 for any rates excluding water rates or \$5.00 for water rates; or

- an administrative error.

5.4.2 The Team Leader: Revenue Services may remit rates penalties for reasons other than those specified up to \$1,000 on any one rating unit. Applications to remit penalties on any one rating unit over \$1,000 for reasons other than those specified above are to be decided upon by the Manager: Transactional Services.

5.5 Community and Not-for-Profit Organisations

5.5.1 In order to provide relief to applicable community and not-for-profit organisations, who deliver social benefits to the community, where neither government nor business is best or appropriately placed to do so, Council will allow the following:

- land used for a place of religious worship, marae, or not-for-profit early childhood centers with a non-rateable status under the Local Government (Rating) Act 2002 may be remitted 66.66% of the wastewater rate.
- land used for a place of religious worship or marae with a non-rateable status under the Local Government (Rating) Act 2002 may receive full remission of the water base rate over the minimum base rate where there is a water meter connection greater than 20 millimetres.
- land used primarily for the promotion of sport, art, health, recreation or education and not used for private pecuniary profit may receive a 100% remission on general rates. These organisations must provide evidence of a significant portion of local community voluntary contribution to operations and funding (other than from government agencies).
- this remission will not apply to land used for organisations who are affiliated, or who could be affiliated to Clubs New Zealand Incorporated, or used for horse racing.

5.6 Water Rates Attributable to Water Leaks

5.6.1 In order to provide relief to people in situations where water usage is high due to a water leak, Council may remit water consumption rates where all of the following apply:

- a remission application has been received; and
- council is satisfied a leak on the property has caused excessive consumption and is recorded on the water meter; and
- the leak has been repaired within 14 days of being identified (an extension of 14 days may be granted if written evidence is provided that the services of an appropriate repairer could not be obtained within this period); and
- proof of the leak being repaired has been provided to Council within 14 days after repair of the leak.

5.6.2 The amount of the remission will be the difference between the average consumption of the property prior to the leak, as deemed reasonable by council, and the consumption over and above that average.

5.6.3 Remission is limited to the period where the leak was identified and fixed and the last invoice. Remission for any particular property will generally be granted only once every year. Where a remission for a water leak has been granted to a property under this policy within the last year, the remission decision is to be made by the Manager: Transactional Services.

5.7 Remission for Wastewater Rates Commercial Properties

5.7.1 In order to provide relief to commercial ratepayers that choose to install more

toilets than required by the Building Code, council may partially remit the wastewater rate for commercial ratepayers where the number of toilet pans installed exceeds the number of pans required under the Building Code.

5.8 Remission for Natural Disasters and Emergencies

- 5.8.1 In order to provide relief to ratepayers where a natural disaster or other type of emergency affects one or more rating units' capacity to be inhabited, used or otherwise occupied for an extended period of time, council may remit all or part of any rate or charge where it considers it fair to do so.
- 5.8.2 Individual events causing a disaster or emergency are to be identified by Council resolution. Council will determine the criteria for the remission at that time and those criteria may change depending on the nature and severity of the event and available funding at the time.
- 5.8.3 Remissions approved under this policy do not set a precedent and will be applied for each specific event and only to properties directly affected by the event.

5.9 Remission for Buildings Undergoing Earthquake Strengthening

- 5.9.1 In order to provide relief to ratepayers of commercial properties that are undergoing earthquake strengthening, including rebuilding, that affects one or more rating units' capacity to be inhabited, used or otherwise occupied for an extended period of time, council may remit all or part of the general rate where it considers it fair to do so.
- 5.9.2 Applications must be received before 1 July prior to the year when the remission is to apply. If the earthquake strengthening work is over multiple rating year's applicants must reapply before 1 July to be eligible for remission for the next year.

5.10 Remission for unliveable Residential Buildings undergoing remedial rebuilding

- 5.10.1 In order to provide relief to ratepayers of residential properties that are undergoing rebuilding, that affects one or more rating units' capacity to be inhabited, used or otherwise occupied for an extended period of time, council may remit rates to the extent that rates would be assessed on that land, as if it was a vacant rating unit.
- 5.10.2 Applications must be received before 1 July prior to the year when the remission is to apply. If the rebuilding work is over multiple rating year's applicants must reapply before 1 July to be eligible for remission for the next year.

5.11 Temporary remission for gold kiwifruit (G3) orchards

- 5.11.1 Council may, upon application, partially remit rates on rating units where there is a license to grow gold kiwifruit and planted vines and where the rating unit has experienced an increase in its rating valuation due to the inclusion of the capital value component of the gold kiwifruit (G3) licence. The remission will only be on the portion of rates relating to the capital value component of the G3 licence value.

- 5.11.2 The level of remission will be set at 100% in year one (2022/2023) and two thirds in year two (2023/2024).

5.12 Exceptions

- 5.12.1 Rates may be fully or partially remitted where the Manager: Transactional Services considers that the characteristics of land use, location or special circumstances warrant a remission.

6. RELEVANT DELEGATIONS

- 6.1 With the exceptions of decisions required to be specifically made by Council (section 5.8) or that which is specifically delegated to the Manager: Transactional Services (sections 5.6.3 and 5.12.1), the Team Leader: Revenue, and all officers in a direct line of authority above them, including the general manager of their division, are delegated the authority to make decisions as to whether and how this policy applies, including the exercise of any Council discretion provided for in the policy, and to sign on behalf of the general manager.

Team Leader: Revenue

Any officer who performs or exercise the same or substantially similar role or function as to the officer above, whatever the name of his or her position.

7. REFERENCES AND RELEVANT LEGISLATION

Building Code

Local Government (Rating) Act 2002 (in particular sections 85 and 86)

Local Government Act 2002

Rating Valuations Act 1998

Te Ture Whenua Maori Act 1993,

8. ASSOCIATED POLICIES/PROCEDURES

Revenue and Financing Policy

Rates Postponement Policy

DRAFT RATES POSTPONEMENT POLICY



Policy type	Council		
Authorised by	Council		
First adopted	24 June 2003	Minute reference	M03/70.4
Revisions/amendments	22 June 2006 28 June 2018 xx xx 2022	Minute references	M06/55.6 M18/56
Review date	This policy must be reviewed every six years.		

1. PURPOSE

- 1.1 To provide rating relief to ratepayers experiencing financial hardship.
- 1.2 To provide rating relief to ratepayers whose land has increased in value due to the potential residential, commercial, or other non-rural use.

2. SCOPE

- 2.1 This policy applies to the postponement of rates on general land in Tauranga.

3. DEFINITIONS

Term	Definition
Capital value	means the sum that the owner's estate or interest in the land, if unencumbered by any mortgage or other charge, might be expected to realise at the time of valuation if offered for sale on such reasonable terms and conditions as a bona fide seller might be expected to require (Rating Valuations Act 1998).
Farmland	means land which is used principally or exclusively for agricultural, horticultural, or pastoral purposes, or for the keeping of bees or poultry or other livestock.
Ratepayer	means the person or persons identified in the rating information database as the person who is liable for rates – generally that person is the owner of the rating unit.
Rates postponement	means the payment of rates is not remitted but delayed until a certain time, or until certain events occur.

Term	Definition
Rating unit	is defined in the Rating Valuations Act 1998. It is the block of land which attracts the liability for rates. The main criterion is the existence of a separate record of title.

4. PRINCIPLES

- 4.1 The overarching principles identified in the Revenue and Financing Policy apply.
- 4.2 Providing for rates postponement acknowledges that while the collection of rates from all sectors of the community should be fair and equitable, there may be situations where it is appropriate to provide rates relief.
- 4.2 Council recognises that there may be situations where ratepayers may be experiencing financial hardship
- 4.3 Council recognises that rezoning properties from a rural to an urban use may increase the capital value of those properties although the ratepayer may wish to use the property its current purpose.

5. POLICY STATEMENT

5.1 General

- 5.1.1 Postponements will be considered under this policy on receipt of a postponement application.
- 5.1.2 When considering any postponement, council staff will take into account the circumstances at the time payment was due.
- 5.1.3 Postponed rates will be registered as a statutory land charge on the rating unit title.
- 5.1.4 A postponement fee will be added to the postponed rates reflecting the administrative and financial costs of postponement.
- 5.1.5 When an application to postpone rates has been approved, a formal postponement agreement will be entered into by both the ratepayer and council and will:
- state the amount of postponement; and
 - state that a postponement fee will be charged; and
 - state the timeframe or conditions upon which the postponed rates will become due and payable; and
 - acknowledge that the postponed rates will be registered as a charge against the land.
 - be signed by both parties.

5.2 Financial Hardship

- 5.2.1 Ratepayers with at least 25% equity in their property who are unable to access financial assistance from private sector financial institutions and have sought assistance from council to apply for the Government rates rebate may be able to postpone part of their rates.
- 5.2.2 Ratepayers applying for a rates postponement on the grounds of extreme financial hardship must provide evidence of their financial circumstance.
- 5.2.3 Applications for postponement of rates due to financial hardship may only be for the

property the ratepayer is currently residing in.

5.2.3 Any postponed rates will be postponed until the:

- death of the ratepayer(s); or
- the ratepayer(s) ceases to be the owner or occupier of the rating unit; or
- the ratepayer(s) ceases to use the property as their primary residence; or
- the date specified by council in the postponement agreement.

5.2.4 The postponed rates or any part thereof may be paid at any time. The ratepayer may elect to postpone the payment of a sum lesser than that which the ratepayer would be entitled to have postponed under this policy.

5.3 Postponement on farmland and other rezoned land

5.3.1 Council will postpone rates on farmland where the value of the rating unit is influenced by the potential residential, commercial or other non-rural use.

5.3.2 Council may, upon application, postpone rates on rating units that have come into the district through a boundary adjustment and are subsequently subject to a zoning change where the value of the rating unit is influenced by the potential residential, commercial, or other non-rural use.

5.3.3 If the rating unit is subdivided, changes use, or is sold, all rates postponed and unpaid for six years or less will become payable upon the sale, or on the issue of a resource or building consent that is not principally for agriculture, horticulture or pastoral purposes, or the issue of a separate Certificate of Title for the sub-divided land, whichever comes first.

5.3.4 The level of postponement granted will be based on the difference between the rateable value of the rateable unit and the valuation of a comparable rating unit elsewhere in the district or surrounding district, as determined by council's valuation service provider. Council's valuation service provider's decision is final.

6. RELEVANT DELEGATIONS

6.1 The following officers, and all officers in a direct line of authority above them, including the General Manager of their division, are delegated the authority to make decisions as to whether and how this policy applies (and therefore rates are postponed), including the exercise of any Council discretion provided for in the policy, and to sign on behalf of Council the postponement agreements.

Team Leader: Revenue Services

Any officer who performs or exercises the same or substantially similar role or function as to the officer above, whatever the name or their position.

7. REFERENCES AND RELEVANT LEGISLATION

Local Government (Rating) Act 2002
Local Government Act 2002
Rating Valuations Act 1998
Te Ture Whenua Māori Act 1993

8. ASSOCIATED POLICIES/PROCEDURES

Rates Remission Policy

Remission and Postponement of Rates on Māori Freehold Land

Revenue and Financing Policy

DRAFT

Consultation – Rates Postponement Policy**Intro**

We are reviewing our policy on rates postponement to make it easier for ratepayers who are experiencing financial hardship or who have seen their property valuation increase due to rezoning from rural use, to manage their rates payments.

What is a rates postponement?

The postponement of rates is a last resort to help ratepayers after all avenues to meet rates commitments have been exhausted.

Context

While in general all property owners are required to pay rates, we recognise there may be circumstances where ratepayers may need support to manage their rates payments.

Feedback from the community has told us the current postponement policy criteria may make it difficult for some ratepayers, particularly those on fixed incomes, to access the postponement scheme.

We also know that where we rezone properties from a rural to an urban use it may increase the rating valuation of those affected properties. However, it may be some time before those properties receive the benefits of an urban zoning, such as the provision of services.

Key changes

Current	What we're proposing	Why
Applicants for postponement must meet the following criteria; <ul style="list-style-type: none"> • Pay first \$1,000 of rates • Apply for the Government rates rebate • Have a minimum 25% equity in the property • Be unable to access support from private sector financial institutions 	Applicants only need to show that they cannot access support from private sector financial institutions and have at least 25% equity in the property. Council will also support ratepayers to access the Government rates rebate scheme before seeking postponement.	Where people are experiencing financial hardship, we want to reduce our criteria to make it easier for people to access postponement. We also acknowledge that the process to apply for the Government rates rebate can be very difficult for some and want to support Tauranga ratepayers to access that scheme.
Policy does not specify that postponed rates be for the property the ratepayer is currently residing in	We're suggesting adding a new condition that any application for postponement on the grounds of financial hardship only be for the property the ratepayer is currently residing in.	This reduces the risk of someone with multiple properties applying for a postponement for their financial benefit.
Ratepayers of rezoned farmland can apply for a postponement of rates	We're looking to extend this provision to properties recently moved into the Tauranga City Council area through a boundary adjustment	We recognise that rezoning properties from rural to urban uses may impact the valuation of those properties, but properties may not be able to realise that value for some time

What we want to know

We want to know if we have got the right balance of criteria. Are there other criteria that we should consider when granting applications for rates postponement?

We welcome feedback from xx to xx, xx 2022. Feedback can be provided through this form or at <<insert address>>.

We will use this feedback to propose a final revised Rates Postponement Policy for adoption by Council. Final policies will be adopted by 1 July 2022.

If you have any questions, please contact the Policy team on (07) 577 7000 or info@tauranga.govt.nz (attn: Policy team).

Please let us know if you wish to speak to your submission at a Council hearing.

DRAFT

Consultation – Rates Remission Policy

Intro

We are reviewing our policy on rates remission to accommodate changes to the rating of gold kiwifruit orchards and provide a way to ease the transition to the new rating valuation.

What is a rates remission?

A rates remission is a partial reduction in the amount of rates a ratepayer has to pay. A ratepayer may be eligible for rates remission if their property meets certain criteria.

Context

Recent rule changes now require councils to consider the value of a license to grow gold kiwifruit and planted vines when calculating the rating valuation of gold kiwifruit orchards. This may result in substantial rates increases for those properties.

Current	What we're proposing	Why
No remission for gold kiwifruit orchards (meaning planted vines and the license)	Gold kiwifruit orchards with planted vines and a G3 license may apply for a temporary remission of rates where the increase is above the citywide average. The remission would be for the portion of rates relating to the capital value component of the G3 licence in year one. The proposed remission is 100% in year one (2022/2023) and two thirds in year two (2023/2024).	We recognise that changes to the way gold kiwifruit orchards are valued for rating purposes may see a significant increase in rates for these properties and want to ease the transition to the new rating valuation. We are aware of a recent decision that rating valuations <u>should not</u> include the value of the gold kiwifruit license. For this reason, we are proposing the 100% remission in year one until the implications of the decision are better understood.

What we want to know

We want to know if we have got the level of remission for gold kiwifruit orchards right and if it will support ratepayers of gold kiwifruit orchards to adjust to the increase in rating valuation.

We welcome feedback from xx to xx, xx 2022. Feedback can be provided through this form or at <<insert address>>.

We will use this feedback to propose a final revised Rates Remission Policy for adoption by Council. Final policies will be adopted by 1 July 2022.

If you have any questions, please contact the Policy team on (07) 577 7000 or info@tauranga.govt.nz (attn: Policy team).

Please let us know if you wish to speak to your submission at a Council hearing.

8.4 Review of the Remission and Postponement of Rates on Māori Freehold Land Policy - Issues and Options

File Number: A13241823

Author: Jim Taylor, Transactional Services Manager

Emma Joyce, Policy Analyst

Authoriser: Paul Davidson, General Manager: Corporate Services

PURPOSE OF THE REPORT

1. To adopt the draft Remission and Postponement of Rates on Māori Freehold Land Policy (draft policy) (attachment 1) for consultation.

RECOMMENDATIONS

That the Strategy, Finance and Risk Committee:

- (a) Adopts the draft Remission and Postponement of Rates on Māori Freehold Land Policy for consultation, noting the following amendments:
 - (i) A new purpose statement paraphrasing the Preamble from Te Ture Whenua Māori Act 1993.
 - (ii) Revised criteria for remission of rates, except service charges, on land subject to development to only require assessment against the benefits outlined at section 114A of the Local Government (Rating) Act 2002.
 - (iii) Provisions extending the ability to remit rates, except service charges, on land intended for development to land returned through a right of first refusal scheme or Treaty settlement or where the land is temporarily transferred to general title and held in collective ownership.
 - (iv) Provision for 100% remission of rates, except service charges, on land subject to development, or defined and agreed development or stage of development, until such time as the development or stage of development is generating income or persons are residing in the houses.
 - (v) Provision for Māori freehold land rates remission which reflects a rate based on Maori freehold land value excluding any subdivision potential unlikely to be realised in Māori ownership.
 - (vi) Provision for partial or full remission of rates, except service charges, on land that may be partially used for limited or seasonal productive use.
 - (vii) Provision clarifying that land providing non-commercial community benefit to Māori or papakāinga is eligible for 100% remission of rates, except service charges.

EXECUTIVE SUMMARY

2. Council is required to review its policy on the remission and postponement of rates on Māori freehold land by 1 July 2022 in response to the Local Government (Rating of Whenua Māori) Amendment Act 2021. This Act introduced provisions to the Local Government (Rating) Act (LG(R)A 02) and Local Government Act 2002 (LGA 02) to better enable development of Māori freehold land, particularly for housing and papakāinga, and to modernise rating legislation affecting Māori freehold land.

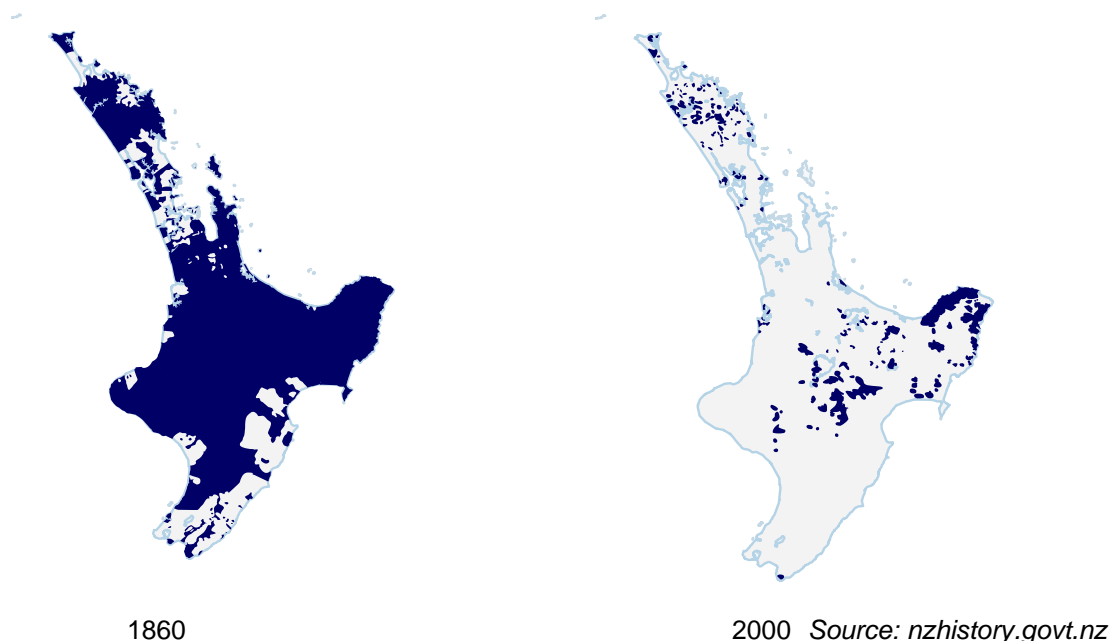
3. Developing Māori freehold land for the economic, social and cultural benefit of the owners and beneficiaries will benefit the whole community. New housing and associated papakāinga will further Māori cultural identity and iwi / hapū connection to Tauranga Moana. It will also reduce the overall shortfall of healthy housing for everyone in our community through increased supply and reduced demand for rentals or privately-owned homes. Creating commercial business ventures on Māori freehold land will create new jobs within our rohe and benefit our city and the wider region's economy.
4. The table below provides a summary of the proposals recommended through the policy review and notes where certain land is automatically non-rateable

Type of remission	Amount of remission	Application
Land under development	Proposal for 100% remission until such time as development is complete (people are residing in homes or income is being generated). Services charges are not remitted	Māori freehold land, general land returned to collective ownership (except where part of commercial redress) through Treaty settlement or right of first refusal
Land under development but partially complete (e.g. houses are being lived in)	Proposal for rates to be paid on completed development but if development is staged rates can be remitted on the yet to be completed part of the development	Māori freehold land, general land returned to collective ownership (except where part of commercial redress) through Treaty settlement or right of first refusal
Land with limited productive use	Proposal for partial or full remission of rates	Māori freehold land
Māori freehold land leased on a commercial basis	Fully rateable (no remission)	
Land providing non-commercial activity benefitting Māori (eg. hauora provider; sports club)	100% of rates, except service charges, (Partial remission of wastewater rates may apply- see councils remission policy)	All land
Unused rating unit of Māori freehold land	Non-rateable per the Local Government (Rating) Act 2002	Māori freehold land
Marae and urupā		

5. This report requests that the Strategy, Finance and Risk Committee (the Committee) adopt the draft policy for consultation. The highlighted text in the attached draft policy shows how the recommendations have been expressed in the policy or other notable changes such as the incorporation of an explanatory background section and new definitions. Consultation on the draft policy is scheduled for May 2022.

BACKGROUND

6. In 1860, Māori owned most of the land in the North Island. Through a combination of raupatu (confiscation), compulsory public works acquisitions, and land sales, most of this land has now been alienated from Māori. The role of rating of Māori land potentially contributed to land loss. Remaining tracts tended to be less desirable land, more remote, and more challenging to make productive. The cumulative effect of the purchases, raupatu, and acquisitions is that collectively-owned Māori land is now less than five per cent of New Zealand's total land area. The figure below illustrates Māori land in the North Island in 1860 and then in 2000.

Figure 1: Land in Māori ownership 1860 to 2000

7. Te Ture Whenua Māori Act 1993 (TTWMA 93) is the primary legislation governing Māori land. Two key principles expressed in its Preamble (attachment 2) are that land is a taonga tuku iho of special significance to Māori and as such we should avoid further loss of Māori land. TTWMA 93 aims to balance the protection of Māori land for future generations with the ability to use and develop land to meet the aspirations of the landowners and their whānau. Council's Remission and Postponement Policy on Māori Freehold Land Policy is now required to support those principles.
8. TTWMA 93 gives the Māori Land Court jurisdiction to determine by status order the particular status of any parcel of land. Māori freehold land is most often held by large numbers of individuals who have shares together as tenants in common. Shares are succeeded by family members which generally increases the number of beneficial owners whilst fragmenting interests over time. Apart from the difficulty of getting agreement from all individuals on a common project, utilisation of the land may rely on western mechanisms of using the land as security to raise finance (with an assumption the land could be sold if debt remains unpaid). As Māori freehold land is unlikely to be sold on the open market, it is difficult to raise finance on Māori land.
9. In the contemporary environment, Māori freehold land has two main characteristics which make it a unique land tenure: economic value and cultural value. (Māori freehold land is sometimes referred to as "multiply-owned Māori land", however, this is not a term defined in legislation). Māori freehold land and general title land are very different in tenure and purpose. While you can to an extent do many of the same things on both types of land, there are significantly more barriers to achieving development on Māori freehold land as well as legislation that specifically controls and directs how Māori freehold land can be used and sold.

10. The table below highlights key differences between general and Māori freehold land.

	Māori freehold land	General land
Land sales	<ul style="list-style-type: none"> • Shares in a land block can generally only be sold to someone who is in the “preferred class of alienees” (likely descendants or whanau) 	<ul style="list-style-type: none"> • Can be sold to anyone on the open market for the highest price
Borrow against title to secure mortgage	<ul style="list-style-type: none"> • As land is held in multiple ownership, it is not practical to use Māori freehold land as security in financial markets to borrow capital to invest in development 	<ul style="list-style-type: none"> • Can borrow against the land to secure a mortgage and enable investment in developing the land • Investment may increase the property’s capital value
Building a house on the land	<ul style="list-style-type: none"> • Māori freehold land may have multiple owners. As such, Council requires proof that the applicant has the right to build on the land • Land is more likely to be landlocked with limited or no access to services or utilities 	<ul style="list-style-type: none"> • Can build anything on the land subject to compliance with City Plan and Building Code provisions
Subdivision	<ul style="list-style-type: none"> • Māori freehold land can only be “partitioned” if it meets an extensive list of restrictions set by the Māori Land Court. • Court could decline the application as primary aim is the retention of land in iwi and hapū ownership 	<ul style="list-style-type: none"> • Can subdivide property so long as it meets the provisions in the City Plan

11. Land returned to Māori ownership in general title (for example, through Treaty settlement or a right of first refusal scheme) is not always immediately transferred to Māori freehold land. “Returned” land is also often required to be purchased at current market value. As general land, it might be used as security to access capital for developing other Māori land, or for commercial leases which are placed on the title before transferring to Māori title. However, general land in common Māori ownership likely has the same purposes as other Māori land.
12. Rates on Māori freehold land are based on the rating valuations of the land. Despite the noted barriers to, and complexities of, developing Māori freehold land, general title and Māori freehold land are valued for rating purposes in the same way. Rating valuations are assessed on the following factors;
 - market evidence
 - relevant planning provisions as well as physical and locational aspects,
 - the impact of district plan designations
 - access difficulties, landlocked situations, contour challenges and subdivision restrictions.
13. Adjustments are applied to the general land value: up to 10% for over 100 owners and up to 5% for cultural aspect such as pā, urupā, rūnanga, or wāhi tapu sites.
14. In summary, the rating valuations are as if the land was available for sale on the open market (where it could achieve the highest and best use value) and subject to the same subdivision conditions as general title. The Valuer-General determines the rules under which councils must set valuations. At present, those rules do not provide for recognition of the legislative barriers to realising the “highest and best use” on Māori freehold land, nor a te ao Māori worldview where land may have an intrinsic value. However, councils can account for different perceptions of land value in their remission policies.

15. The LGA 02 gives Council the ability to recognise the unique characteristics of Māori freehold land and assess fair rates on Māori freehold land. All councils are required to have a policy on the remission and postponement of rates on Māori freehold land and are now required (following the legislative changes) to consider all applications for rates remission on land subject to development where it meets one or more of the five benefits of development outlined in the legislation. Remission and postponement policies must now also support the principles in the Preamble to TTWMA 93 with councils required to review their policies by 1 July 2022.
16. The review of our policy, and the requirement to show support for the Preamble principles, allows us to recognise the differences between general title and Māori Freehold land, the challenges and restrictions placed on development of Māori freehold land, and the potentially different conception of land value. As such, we are proposing the following policy amendments:
 - support the development of Māori freehold land by remitting rates for a period while development is taking place
 - treat land returned through right of first refusal, Treaty settlements or temporarily in general title for the purposes of progressing commercial leases, as if it was Māori freehold land for the purposes of development
 - remit rates to the extent that the rates reflect the actual use of the Māori land, without subdivision potential as that is unlikely to happen. If it does then the land will be rated at that level of use.
 - remit up to 100% of rates on Māori land with limited productive use. This allows for some use of the land without the whole block becoming liable for rates because it is partially used to grow kai or medicinal plants (rongoā Māori) for personal or community use or for a minor seasonal crop. (Note that if Māori land remains unused it is non-rateable but would become liable for rates when used even for a minor activity such as growing food. Therefore, it is appropriate to provide for remission of rates on the unused portion. Services charges for water supply, wastewater and waste may still be applied).
17. The changes outlined above will result in a fairer allocation of rates on Māori freehold land. Although this is a principled decision based on a fairer way to assess rates on Māori land, the initial financial impact to council is estimated at less than 0.02% (or up to \$50,000) of the annual rates budget. The proposed changes will increase our rates base in the future.
18. If council does not implement these changes we will not be meeting our obligations to support the preamble in the Te Ture Whenua Act in good faith by recognising the benefits to the district by creating new employment opportunities, by creating new homes, by increasing the council's rating base in the long term, by providing support for marae in the district or by facilitating the occupation, development, and utilisation of the land.
19. If council implements these changes to the rating of Māori freehold land, we will be actively removing barriers preventing economic and cultural benefit to Māori and the wider community through the provision of papakāinga, housing and commercial enterprise. Over time development would grow council's rating database and increase the rates contribution from land that would otherwise be unused and non-rateable.
20. As Māori freehold land blocks cross over Tauranga and Western Bay of Plenty District boundaries, it is desirable to have consistent treatment for rating of whenua Māori throughout the sub-region. The draft policy is broadly similar to the draft policy proposed by Western Bay of Plenty District Council. Both drafts seek to add the new provision to remit a portion of rates attributed to subdivision potential and to acknowledge that some minor use can take place on Māori freehold land without it becoming used (and therefore liable for rates). (The main differences between the two policies relate to style and wording of policy provisions).

STRATEGIC / STATUTORY CONTEXT

21. A policy on the remission and postponement of rates on Māori freehold land is a requirement of all councils under section 102(1) of the LGA 02 (noting that councils do not have to offer remission or postponement of rates). Policies must include the objectives sought by remission, and the criteria in order for rates to be remitted. The objectives and criteria must have regard to the “desirability and importance” of a range of objectives such as protection of indigenous biodiversity, protection of wāhi tapu, and avoiding further alienation of land. These criteria are listed at schedule 11 to LGA 02 – Matters relating to the relief of rates on Māori freehold land. This is in addition to the recent requirement noted in the above background section that policies support the principles contained within the Preamble to TTWMA 93.
22. Other legislative changes to the rating of Māori freehold land do not require an amendment to the policy. They are noted below to illustrate the intention of the legislative changes to address some of the inequities with, and challenges of, rating Māori freehold land.
- Allowing the Chief Executive to waive rates deemed unrecoverable (also applies to general land)
 - Marae land and land protected through a Ngā Whenua Rāhui kawenata now automatically non-rateable
 - Wholly unused land now non-rateable
 - Ability for council (upon request) to rate individual houses on Māori land as a separate rating unit enabling ratepayer to access the Government rates rebate scheme.
23. Council has previously shown support for the development of Māori land through the development of a policy to provide grants to cover payment of development contributions for papakāinga.

OPTIONS ANALYSIS

Issue 1 – Show support for Preamble in policy

24. As noted in the background section, the main reason for this review is the new requirement to show support in our policy for the principles in the Preamble to TTWMA 93. Council can show this support through the addition of a new clause that paraphrases the Preamble or imply support through provisions in the policy. The table below outlines the advantages and disadvantages of adding an additional provision either as a purpose or principle or not adding a new provision.

Option		Advantages	Disadvantages
1.1	Show support for the Preamble through a new policy purpose (recommended)	<ul style="list-style-type: none"> • Clear alignment between the policy and demonstrating support for development of Māori land and principles in the Preamble • Ensures that following policy provisions must connect to the purpose • Reflects intent of policy and legislation to better enable development of Māori freehold land • Complies with legislation 	<ul style="list-style-type: none"> • Nil
1.2	Retain current purpose but show support for the Preamble through a new	<ul style="list-style-type: none"> • Some alignment between the policy and demonstrating support for development of 	<ul style="list-style-type: none"> • Potentially less emphasis on supporting the Preamble and the principles of the

Option		Advantages	Disadvantages
	policy principle	Maori land. <ul style="list-style-type: none"> Complies with legislation 	Preamble
1.3	Do not include provision demonstrating support for the Preamble / imply support through policy provisions	<ul style="list-style-type: none"> Support for principles can be implied through other policy provisions 	<ul style="list-style-type: none"> Potential that policy does not comply with legislation Potential that policy does not show clear support for the principles in the Preamble

Issue 2- Criteria for remission for land subject to development

25. Under the amended LG(R)A, where Māori freehold land is subject to development, councils need only be satisfied that one of the five benefits listed below is met in order to grant remission. (Applications may meet more than one). This is in addition to the matters relating to rates relief on Māori freehold land listed in schedule 11 to the LGA 02.
- benefits to the district by creating new employment opportunities:
 - benefits to the district by creating new homes:
 - benefits to the council by increasing the council's rating base in the long term:
 - benefits to Māori in the district by providing support for marae in the district:
 - benefits to the owners by facilitating the occupation, development, and utilisation of the land.
26. The focus on outcomes and benefits contrasts with the current compliance-focused criteria in the policy. Council could retain the current criteria or replace that criteria with a statement that remission will be granted where one or more of the benefit(s) outlined in the legislation are met.

Option		Advantages	Disadvantages
2.1	Criteria for land subject to remission need only demonstrate one of the five benefits listed in the legislation (recommended)	<ul style="list-style-type: none"> Aligns with intention of legislation and Preamble principles to enable development of Māori freehold land Consistent with legislation, including schedule 11 matters Less onus on landowners to provide supporting information to show compliance with criteria Eliminates administrative burden of requiring annual assessments 	<ul style="list-style-type: none"> May not show explicit reference to the matters referred to in schedule 11 of the LGA 02
2.2	Retain current criteria for land under development	<ul style="list-style-type: none"> Retains strong reference to the matters referred to in schedule 11 of the LGA 02 	<ul style="list-style-type: none"> May not reflect intention of legislation or support the principles in the Preamble to be enabling of land development Places onus on applicant to comply rather than Council being seen to be enabling and

Option		Advantages	Disadvantages
			supportive of land development <ul style="list-style-type: none"> • Current criteria are not required to assess benefits of land development • Council may already hold this information in its systems – avoids duplication

Issue 3 – Land included in scope of policy

27. While the legislation and our existing policy only apply to Māori freehold land, there is an opportunity to extend the policy to land returned to iwi or hapū through Treaty settlement (non-commercial redress) or right of first refusal. This land is usually held in general title. Auckland and Far North District Councils currently have similar provisions extending the remissions policy to Treaty settlement land held in general title. Western Bay of Plenty District is consulting on an amended draft policy that applies to “[A]ny land, regardless of its status, returned to a Māori trust, iwi, hapū or other entity, by the Crown or Local Government body, as redress or compensation for a historic wrongdoing or breach of the Treaty of Waitangi” (as well as Māori freehold land).

28. The advantages and disadvantages of each option are outlined below.

Option		Advantages	Disadvantages
3.1	Include land returned through Treaty settlement in the scope of the policy (non-commercial redress) (recommended)	<ul style="list-style-type: none"> • Recognises importance of land • Recognises not all land is Māori freehold land but owners may similarly wish to develop that land for their benefit or benefit of their hapū • Supports principles in the Preamble, particularly recognising the significance of land and allowing the ability for it to be developed • Acknowledges the recent adoption of right of first refusal scheme for surplus council land 	<ul style="list-style-type: none"> • Nil
3.2	Include land returned through right of first refusal in scope of policy (recommended)		
3.3	Include land temporarily transferred to general title in scope of policy (recommended)		
3.4	Policy only applies to Māori freehold land (status quo)	<ul style="list-style-type: none"> • Consistent with legislation that remission is only for Māori freehold land 	<ul style="list-style-type: none"> • Does not acknowledge potential aspirations for development of land • Potential does not acknowledge Māori view of land • Potential that policy does not support principles of the Preamble, particularly providing for the development of land

Issue 4 – Rate of remission

29. The legislation does not specify the rate of remission and allows councils to determine if they will remit all or part of the rates for the duration of a development, differently during the different stages of a development and subject to any other conditions specified in the policy (s114A(4) LGA 02). Subject to a decision on issue three above, the same level of remission would apply to rating units returned or purchased through Treaty settlement or right of first refusal where that land is intended for development.
30. At present, the policy allows staff to negotiate remission with landowners. The table below outlines the advantages and disadvantages of retaining the status quo or setting a rate of remission in the policy.

Option		Advantages	Disadvantages
4.1.1	Retain flexibility to negotiate level of remission (status quo)	<ul style="list-style-type: none"> Flexibility to respond to remission applications based on type of development proposed Potentially does not reflect intent of legislation to be enabling of development 	<ul style="list-style-type: none"> Less certainty for staff in determining remissions Potential for inconsistent treatment of applications over time
4.1.2	Set a rate of remission in the policy (recommended)	<ul style="list-style-type: none"> Provides certainty to Council and staff Ensures consistent practice over time 	<ul style="list-style-type: none"> Potentially less flexibility to adjust remission for proposed developments with differing or greater benefits

31. If the Committee chooses option 4.1.2, consideration must be given to the rate of remission. Councils are required to consider the following in determining the proportion of rates to remit during or at any stage of the development (section 114A(5) LG(R)A 02;
- Expected duration of the development
 - When income is expected to be generated from commercial developments
 - When the ratepayer or others person is likely to be able to reside in the dwellings.

Option		Advantages	Disadvantages
4.2.1	Remission over five years with 80% in first year and zero in fifth year	<ul style="list-style-type: none"> Consistent with legislation Consistent with current Western Bay of Plenty policy 	<ul style="list-style-type: none"> Some developments may take longer than five years Potential inequities with other ratepayers who are developing properties but cannot have rates remitted during that time
4.2.2	100% remission for the defined and agreed development or stage of development until income generated or dwelling is inhabited (recommended)	<ul style="list-style-type: none"> Consistent with legislation Provides certainty to council staff when working with landowners Recognises that a range of factors can influence how long a development takes to be completed 	<ul style="list-style-type: none"> Potential inequities with other ratepayers who are developing properties but cannot have rates remitted during that time

Issue 5 – Remission to adjust Māori rateable land values

32. In general, all properties are rated on their capital value. Where Māori freehold land is valued for a highest and best use that is unlikely to be realised under Māori ownership, there is an option to rate Māori freehold land based on its value excluding any subdivision potential.

There is also potential that where land is developed, it may not be the “highest and best use” of that land. The Committee could consider confirming in the policy its intention to rate Māori land on its capital value, on its land value, excluding subdivision potential unlikely to be realised in Māori ownership, or to allow for rates postponement on a similar basis to that available to some farmland.

33. It is expected that this could apply to Māori freehold land over eight hectares in area. There are around 20 properties that fit this criterion with annual rates of \$125,000. Council’s valuers estimate the remission would be between zero and 40% depending on current valuation methodology.

Option		Advantages	Disadvantages
5.1	Māori freehold land rated on its capital value	<ul style="list-style-type: none"> Consistent with land held in general title Equity with other ratepayers who may not desire to realise capital value of their property 	<ul style="list-style-type: none"> Māori freehold land unlikely to realise the capital value Less support for Preamble principle noting importance of land to Māori
5.2	Māori freehold land rates remission which reflects a rate based on Maori freehold land value excluding any subdivision potential unlikely to be realised in Māori ownership (recommended)	<ul style="list-style-type: none"> Recognises that Māori freehold land is unlikely to be sold or in some cases achieve its highest and best use Supports the Preamble principle noting importance of land to Māori May better acknowledge Māori views of land value and ownership 	<ul style="list-style-type: none"> Inconsistent with land held in general title Potential impact on rates take
5.3	Postponement similar to farmland (only if option 5.2 not approved)	<ul style="list-style-type: none"> Consistent with policy on rates remission for general land 	<ul style="list-style-type: none"> Potential to disincentivise development Postponement requires payment of rates at future date (usually when sold) and approval of owners which might not be possible with Māori freehold land

Issue 6 – Remission on land used for non-commercial purposes for the community benefit of Māori

34. Council’s policy on rates remission for general land provides for 100% remission on rates, except service charges, where that land is used for non-pecuniary community benefit. The provision is unclear if that applies to land used for the benefit of Māori, such as hauora providers.

Option		Advantages	Disadvantages
6.1	Add provision to this policy providing for remission on land used for non-commercial community benefit of Māori	<ul style="list-style-type: none"> Consistent with policy to offer 100% remission on rates, except service charges, for community organisations Greater clarity that land 	<ul style="list-style-type: none"> Nil

Option		Advantages	Disadvantages
	(recommended)	<ul style="list-style-type: none"> providing community benefit to Māori is eligible for 100% remission of rates, except service charges. Consistent with schedule 11 provisions to take into account role of land in providing economic and infrastructure support for marae or papakāinga 	
6.2	Adjust Rates Remissions Policy to clarify and extend existing provision to land providing benefit for Māori	<ul style="list-style-type: none"> Consistent with policy to offer 100% remission on rates, except service charges, for community organisations General Remissions Policy already notes exceptions for marae and Māori reservations 	<ul style="list-style-type: none"> Potential confusion as references to remission for land providing benefit to Māori is split between two policies
6.3	Do not clarify that 100% remission includes land providing community benefit for Māori	<ul style="list-style-type: none"> Potential that issue is covered through existing provisions in Rates Remission Policy 	<ul style="list-style-type: none"> Potential confusion as to the applicability of current provision in Rates Remission Policy to organisations providing benefit mainly to Māori

Issue 7 – Rates remission on Māori freehold land partially used for limited production

35. While wholly unused land is non-rateable, councils retain discretion to offer remission on partially used land. This recognises that councils may not want to charge full rates on land that is used to grow kai or for a seasonal crop but would otherwise be unused. Western Bay of Plenty provides for remission on land where there is limited productive use. Allowing for economic use of the land and providing for traditional use of the land is encouraged in the schedule 11 provisions.

36. The table below outlines the advantages and disadvantages of offering a similar remission in Tauranga.

Option		Advantages	Disadvantages
7.1	Provide for up to 100% remission of rates on land partially used for limited production (recommended)	<ul style="list-style-type: none"> Consistent with schedule 11 provisions to provide for economic use Consistent with schedule 11 provisions to take into account role of land in providing economic and infrastructure support for marae or papakāinga Consistent with schedule 11 provisions to recognise use of land for traditional purposes Provides for owners to grow 	<ul style="list-style-type: none"> Potential challenges in determining limited production, particularly where other landowners may pay full rates on small parcels of land used for crops

Option		Advantages	Disadvantages
		kai or medicinal plants on the land for personal or community use without the land becoming “used” and therefore liable for rates.	
7.2	Do not provide remission of rates on land partially used for limited production	<ul style="list-style-type: none"> • Nil 	<ul style="list-style-type: none"> • Potential that policy does not align with the schedule 11 provisions • Council required to rate land where the land returns limited financial benefit.

37. The policy provides for staff to negotiate the level of remission for limited productive use.

FINANCIAL CONSIDERATIONS

38. There are 442 Māori freehold land rating units (and 152 separate occupied portions) in Tauranga with a total land area of 1,982 hectares. Total rates assessed in 2021/2022 were \$420,000 with \$150,000 rates remission on land with part use. As noted in the background section above, an initial assessment of the impact of the recommendations in this report concluded that it is less than 0.02% of the annual rates budget (approximately \$50,000).
39. It should be noted that one of the benefits to be considered in providing for remission on land subject to development is the likelihood of an increase in council's rating base in the future.

LEGAL IMPLICATIONS / RISKS

40. There are no legal implications arising from the recommended options. A draft policy may be subject to legal review before adoption.

CONSULTATION / ENGAGEMENT

41. Staff discussed the legislative changes with Te Rangapū in June 2021. In October 2021, specific feedback was sought on the following issues;
- Meeting the requirement to show support for the Preamble through a revised purpose statement
 - Criteria for remission
 - Including land returned through Treaty settlement or right of first refusal in the policy for the purposes of remission.
 - Retention of clauses relating to postponement in the policy
 - Appropriate level of remission.
42. Feedback from Te Rangapū was generally supportive. Of particular note is the need to approach the policy from a te ao Māori perspective and acknowledge that papakāinga is not just housing. With regards to papakāinga, any definition of papakāinga used in this policy will be consistent with the definition in the recently adopted Grants for Development Contributions on Papakāinga Policy.
43. In November 2021, staff responded to two points raised by Te Rangapū – rating of Māori freehold land at its capital value and the rating of land providing non-commercial benefit to Māori. These issues are addressed at issues five and six.
44. Some Te Rangapū members noted that the contribution of hapū and iwi to the growth of Tauranga was not acknowledged in rating policies and practices, in particular charging targeted rates for services. This is an issue of longstanding. Schedule 11 provides for

councils to recognise the “levels of community services provided to the land and its occupiers” when considering the issue of rates relief on Māori freehold land.

45. Staff met with Te Rangapū in March 2022 to go through the draft policy and address any questions or issues. There was general support for the inclusion of a background section that explained the reasons why Māori freehold land is different to general land and therefore should be treated differently. Other issues noted were:
- Acknowledgement generally of the contribution of Māori land to the development of Tauranga
 - Acknowledgement that rating practices have contributed to alienation of land from Māori
 - Reference to Te Tiriti o Waitangi principles in the draft policy principles.
46. The first two bulletpoints are acknowledged in the background section to this report. The statement “Providing for the fair and equitable collection of rates on Māori freehold land also supports the principles of Te Tiriti o Waitangi “has been added to the draft policy principles.
47. This report and the recommended options have been provided to trusts and landowners. Initial feedback was generally positive with more detailed responses being reserved for the submission process.
48. Staff have also discussed the policy with staff from Western Bay of Plenty District Council with a view to having consistent approaches to the rating of Māori freehold land. The recommended option in issue 7 (limited productive use) was amended to reflect wording in the Western Bay of Plenty policy. Western Bay are recommending making available a remission for unrealised subdivision potential in response to the recommendation in this report. As noted above, the intent of the policies is consistent across Tauranga and Western Bay with the main differences related to style and formatting.

SIGNIFICANCE

49. The Local Government Act 2002 requires an assessment of the significance of matters, issues, proposals and decisions in this report against Council’s Significance and Engagement Policy. Council acknowledges that in some instances a matter, issue, proposal or decision may have a high degree of importance to individuals, groups, or agencies affected by the report.
50. In making this assessment, consideration has been given to the likely impact, and likely consequences for:
- (a) the current and future social, economic, environmental, or cultural well-being of the district or region
 - (b) any persons who are likely to be particularly affected by, or interested in, the matter.
 - (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.
51. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the matter is of medium significance.




ENGAGEMENT

52. All rating policies adopted under section 102 of the LGA 02 must be consulted on in accordance with the principles of section 82 of the LGA 02.

NEXT STEPS

53. Consultation on the draft policy will be undertaken in May 2022. A copy of the (undesignated) consultation material is appended at attachment 3 for information.

ATTACHMENTS

1. **Draft Remission and Postponement of Rates on Maori Freehold Land Policy - A13227585** [↓](#) 
2. **Preamble to Te Ture Whenua Māori Act 1993 - A13132247** [↓](#) 
3. **Draft Consultation Material - Remission and Postponement of Rates on Māori Freehold Land - A13275503** [↓](#) 

DRAFT REMISSION AND POSTPONEMENT OF RATES ON MĀORI FREEHOLD LAND POLICY



Policy type	Council		
Authorised by	Council		
First adopted	24 June 2003	Minute reference	M03//70.4
Revisions/amendments	28 June 2007 23 June 2009 28 June 2018 Xx xx xx 2022	Minute references	M07/57.2 M09/50.6 M18/56 CO/XX/XX
Review date	The policy must be reviewed every six years.		

1. PURPOSE

- 1.1 To ensure that Council's approach to the rating of Māori freehold land recognises that land is a taonga tuku iho of special significance to Māori, avoids further alienation of land, and enables the land to be developed for the benefit of the owners their whanau and hapū.

2. SCOPE

- 2.1 The policy applies to the rating of Māori freehold land, or any land returned to collective iwi or hapū ownership through treaty settlement or a right of first refusal scheme, or land that has been temporarily transferred to general title, in Tauranga.
- 2.2 Land that is leased commercially is excluded from the scope of this policy.
- 2.3 Land returned for commercial redress will not generally be eligible for remission under this policy.

3. BACKGROUND

- 3.1 Māori freehold land is determined by the Māori Land Court and is held by individuals who have shares together as tenants in common. In a modern context it has two main characteristics which make it a unique land tenure: economic value and cultural value. Development of the land relies heavily on support from a sufficient number of owners. Māori freehold land is sometimes referred to as "multiply-owned Māori land".
- 3.2 Māori freehold land and general title land are very different in tenure and purpose. While you can develop both types of land, there are significantly more barriers to achieving development on Māori freehold land as well as legislation that specifically controls and directs how Māori freehold land can be used and sold. As the rules for valuing Māori freehold and general land are the same, rates valuations may not account for the challenges in developing Māori freehold land nor non-western understandings of land value.

3.3 Councils can recognise the challenges to developing Māori freehold land through policies that provide for partial or full remission of rates. Developing Māori freehold land for the economic and cultural benefit of the owners will benefit the whole community. New housing and associated papakāinga will further Māori cultural identity and connection to Tauranga Moana. It will also reduce the overall shortfall of healthy housing for everyone in our community. Creating commercial business ventures on Māori freehold land will create new jobs within our rohe and benefit our city and the wider region's economy.

4. DEFINITIONS

Term	Definition
Capital value	Is the sum that the owner's estate or interest in the land, if unencumbered by any mortgage or other charge, might be expected to realise at the time of valuation if offered for sale on such reasonable terms and conditions as a bona fide seller might be expected to require (Rating Valuations Act 1998)
Development	For the purposes of this policy, refers the establishment of activity on otherwise unused land and could include housing, papakāinga, or commercial activity or where urban development infrastructure has been constructed to enable future development
Māori freehold land	is land which has beneficial ownership that has been determined by a Freehold Order issued by the Māori Land Court
Medicinal plants	For the purposes of this policy, refers to rongoā Māori (traditional Māori medicines)
Occupied land	is land used as a place of residence or occupied for a period of time exceeding six months in a calendar year.
Ratepayer	means the person or persons identified in the rating information database as the person who is liable for rates – generally that person is the owner of the rating unit.
Rating unit	is defined in the Rating Valuations Act 1998. It is the block of land which attracts the liability for rates. The main criteria is the existence of a separate certificate of title.
Remission	is when the requirement to pay the rate for a particular financial year is (either partially or fully) forgiven.
Residential	means the use of land and buildings for domestic or related purposes.
Services charges	are a targeted rate specifically relating to the provision of kerbside waste collection, water, and waste water services to a rating unit.

Unused land	Refers to a rating unit where there is no person actually using any part of the rating unit; or the entire rating unit is used in a similar manner to a reserve or conservation area and no part of the rating unit is leased by any person or used as residential accommodation; or used for any activity (whether commercial or agricultural) other than for personal visits to the land or personal collections of kai or cultural or medicinal material from the land.
Wāhi tapu	means the place is sacred to Māori in the traditional, spiritual, religious, historical, or mythological sense. Those places defined as 'wāhi tapu' vary from hapū to hapū.

5. PRINCIPLES

- 5.1 The collection of rates from all sectors of the community should be fair and equitable whilst acknowledging that Māori freehold land has particular conditions, features, ownership structures or other circumstances that make it appropriate to provide relief from rates. Providing for the fair and equitable collection of rates on Māori freehold land also supports the principles of Te Tiriti o Waitangi.
- 5.2 The rating of Māori freehold land will reflect its actual use.
- 5.3 The remission or postponement of rates on Māori freehold land, land returned to iwi or hapū ownership through treaty settlement or a right of first refusal scheme, or land that has been temporarily transferred to general title enables the development and use of the land for economic or other purposes that benefit the owners, their whanau, and hapū.
- 5.4 Providing for the remission of rates on Māori freehold land, land returned to iwi or hapū ownership through treaty settlement or a right of first refusal scheme, or land that has been temporarily transferred to general title may benefit Tauranga through the provision of housing or employment opportunities.
- 5.5 Providing for the remission or postponement of rates recognises and takes account of the presence of wāhi tapu or natural character that may affect the use of land for other purposes.
- 5.6 The overarching principles identified in the Revenue and Financing Policy apply to all land included in the scope of this policy.

6. POLICY STATEMENT

6.1 Rates remission on land subject to development

- 6.1.1 Council may enter into a remission of rates arrangement with the trustees, owners, or occupiers of land included in the scope of this policy where the trustees or owners have expressed intention to develop the land and where council is satisfied such an arrangement provides for one or more of the benefits listed in section 114 of the Local Government (Rating Act) 2002. (Applications may demonstrate more than one benefit).
- 6.1.2 Remissions will be considered on receipt of a remission application, to ensure an opportunity for specific properties to be considered on a case-by-case basis exists.
- 6.1.3 Applications for remission must be in respect of land included in the scope of this policy, and where the ratepayer is the owner of the land.
- 6.1.4 In general, services charges will not be remitted.

6.2 Level of remission on land subject to development

- 6.2.1 Council will remit 100% of all rates, except service charges, of the defined and agreed development, or defined and agreed stage of development, where the development is located on land within the scope of this policy.
- 6.2.2 Rates will be remitted until such time as the development is complete, or the development is generating income, or persons are residing in houses built upon the land. Flexibility is retained to negotiate a lengthier period of time where desirable.
- 6.2.3 Council may request additional documentation where necessary to determine the start and finish dates of a proposed development or the staging of a development.
- 6.2.4 Developments that are staged can apply for remission for each separate stage of the development.

6.3 Rates remission on unused land

- 6.3.1 Wholly unused Māori freehold land is non-rateable under the Local Government (Rating) Act 2002. Council may also remit services charges on wholly unused land.
- 6.3.2 Land returned through treaty settlement or right of first refusal, or land that has been temporarily transferred to general title, may receive 100% remission of rates where that land is similarly unused and has no immediate possibility of development.

6.4 Rates remission for limited productive use

- 6.4.1 Council staff may negotiate remission of up to 100% of rates, except services charges, on Māori freehold land that:
- is not being used for any productive purpose, or may be too small to be commercially productive; or
 - does not generate any significant economic or financial benefit but may provide kai or medicinal plants for personal or community use.

6.5 Remission to adjust Māori freehold land values

- 6.5.1 In general, land is valued for rating purposes on its capital value. Recognising that the capital value or highest and best use may not reflect the value or significance of land to Māori or be able to be achieved within Māori ownership, council may remit the portion of rates attributed to the subdivision potential.

6.6 Remission for land used for non-commercial purposes for the benefit of Māori

- 6.6.1 Upon application, 100% remission of all rates except service charges may be made available where land provides for a non-commercial activity that benefits Māori (including community facilities, marae, and associated infrastructure) or supports the functioning of a papakāinga.

6.7 Postponement of rates

- 6.7.1 Provision is retained for postponement of rates on Māori freehold land. Postponement of rates will be considered on receipt of an application and where rates on the land is not already remitted and where it is agreed that postponement of rates is necessary to support ongoing economic development of the land.
- 6.7.2 Where an application is received, consideration must be given to the purpose of this policy.
- 6.7.3 When an application to postpone rates has been approved, a formal postponement agreement will be entered into by both the ratepayer and Council and will:
- state the amount of postponement; and
 - state the timeframe or conditions upon which the postponed rates will become due and payable; and
 - acknowledge that the postponed rates will be registered as a charge against the land; and
 - be signed by both parties.
- 6.7.4 The postponed rates or any part thereof may be paid at any time. The ratepayer may elect to postpone the payment of a sum lesser than that which the ratepayer would be entitled to have postponed under this policy.

7. RELEVANT DELEGATIONS

- 7.1 The following officer, and all of the officers in a direct line of authority above them, including the General Manager of their division, are delegated the authority to make decisions as to whether and how this policy applies (and therefore rates are postponed or remitted), including the exercise of any Council discretion provided for in the policy, and to sign on behalf of Council the postponement agreements.
- Manager: Transaction Services
Revenue Collections and Māori Land Specialist
- Any officer who performs or exercises the same or substantially similar role or function as to the officers above, whatever the name or their position.

8. REFERENCES AND RELEVANT LEGISLATION

- 8.1 Local Government (Rating) Act 2002
Local Government Act 2002
Rating Valuations Act 1998
Te Ture Whenua Māori Act 1993

9. ASSOCIATED POLICIES/PROCEDURES

Property Acquisition and Disposals Policy
Revenue and Financing Policy

Preamble

Nā te mea i roto i 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 roto i te kōwhirianga 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 Te 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 Maori people and the Crown: And whereas it is desirable that the spirit of the exchange of kōwhirianga 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 Maori people and, for that reason, to promote the retention of that land in the hands of its owners, their whānau, and their hapu, 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 hapu: And

16

Version as at
28 October 2021

Te Ture Whenua Māori Act 1993
Māori Land Act 1993

s 4

whereas it is desirable to maintain a court and to establish mechanisms to assist the Maori people to achieve the implementation of these principles.

Preamble: amended, on 1 July 2002, by section 3(1)(a) of Te Ture Whenua Māori Amendment Act 2002 (2002 No 16).

Preamble: amended, on 1 July 2002, by section 3(1)(b) of Te Ture Whenua Māori Amendment Act 2002 (2002 No 16).

Remission and Postponement of Rates on Māori Freehold Land Policy

Introduction

We are reviewing our policy on the remission and postponement of rates on Māori freehold land to make it easier for landowners to develop the land for the benefit of themselves, their whānau and their hapū.

We are also wanting to ensure we acknowledge the special significance of land to Māori and the unlikelihood of Māori land being sold, in the way we charge rates on Māori land.

What is a remissions and postponements policy?

A rates remission is a partial reduction in the amount of rates a ratepayer has to pay. A ratepayer may be eligible for rates remission if their property meets certain criteria. This policy provides information on the rates remissions available for Māori freehold land.

The postponement of rates is a last resort to help ratepayers after all avenues to meet rates commitments have been exhausted.

What is Māori Freehold Land?

Māori freehold land is land, which the Māori Land Court has determined to have the status of Māori freehold land as defined in Te Ture Whenua Māori Act 1993 (Māori Land Act).

In a modern context it has two main characteristics, which make it a unique land tenure:

economic value – An interest in Māori land is, like general land, an economic asset that may be used, traded, sold or transferred.

Unlike general land, law sets strong rules around ensuring that land stays in the hands of its owners, whānau and the hapū associated with it.

cultural value – The law recognises that Māori land is a taonga tuku iho of special significance to Māori passed from generation to generation.

An interest in Māori land is also considered a tangible whakapapa (genealogical) link for owners to their past and present whānau, hapū and iwi, whether they live on or close to the land or not.

Māori freehold land is held by individuals who have shares together as tenants in common. This can make developing Māori freehold land particularly challenging.

Context

Under New Zealand law, we are now required to show how our policies on the remission and postponement of rates on Māori freehold land support the principles in the Preamble to Te Ture Whenua Māori Act 1993. These principles remind us of the special significance of land to Māori and to support its development for the benefit of owners and their whānau.

In line with that direction, we are looking to amend our current Remission and Postponement of Rates on Māori Freehold Land Policy to allow us to consider the benefits of developing Māori freehold land and to introduce mechanisms that acknowledge the unlikelihood of Māori land being sold. We also want to recognise that traditional western notions of land value may not be the same for Māori.

While Tauranga has provided for rates remission on Māori freehold land for some time, the emphasis was on owners having to comply with criteria rather assessing what outcomes may be achieved through developing the land.

Council cannot charge rates on Māori freehold land that is unused.

Key changes to the current policy

Current	What we're proposing	Why
No reference to the Preamble of Te Ture Whenua Maori Act 1993 in our policy	We are proposing a new purpose statement for this policy that will paraphrase the Preamble	This will show strong support for the Preamble principles
Applications for remission must include all the following information; <ul style="list-style-type: none"> the number of owners on the land; and the physical location of the land; and the nature and extent of any Waahi Tapu and the impact of that Waahi Tapu on land development and usage; and the amount of income being derived from the block; and whether the land is occupied and to what extent it is occupied; and whether the block of land is connected to council services e.g. water and sewerage; and whether there are any potential development options for the block of land. 	Council may consider any application for remission that meets one of the following five benefits; <ul style="list-style-type: none"> benefits to the district by creating new employment opportunities; benefits to the district by creating new homes; benefits to the council by increasing the council's rating base in the long term; benefits to Māori in the district by providing support for marae in the district; benefits to the owners by facilitating the occupation, development, and utilisation of the land. 	This encourages council to consider the outcomes intended from land development, rather than simply requiring the applicant to comply with criteria.
Land returned through right of first refusal or treaty settlement is excluded from the current policy	We are proposing to extend the provisions for rates remission on Māori freehold land to land returned to collective ownership through right of first refusal schemes or treaty settlement. (It is proposed to exclude land returned as commercial redress as this land already has income earning potential.)	This recognises that land held in collective ownership would otherwise not be eligible for the incentives provided by rates remission.
Council could charge rates on land partially used to grow kai for community use or land used to grow a seasonal crop.	We are proposing to remit up to 100% of rates where the land has limited productive use	This recognises that the land would otherwise be unproductive. Allowing for some use recognises the desirability of supporting the land for traditional use or for economic benefit.

Unclear whether the rates remission currently available to community and non-profit organisations extends to land that provides non-commercial benefit to Māori	We're proposing to include provisions noting that remission is available to land providing non-commercial benefit to Māori	This clarifies that land used for a non-pecuniary or non-economic benefit for Māori is treated the same way as land providing for other community organisations
Māori freehold land rated on its capital value	We are proposing to remit the portion of rates attributed to the subdivision potential of the land	This recognises that the value of the land to the owners may not be in its potential to be subdivided, and the unlikelihood of the land being sold

What we want to know

We want to know if you think these proposed changes meet our obligations to recognise the special significance of land to Māori and support the development of land for the benefit of owners and their whanau? Is there anything else that you think we should add to the policy that would enable owners to more easily develop their land? How else could we recognise the special significance of land to Māori in the way we charge rates for Māori land?

We welcome feedback from xx to xx, xx 2022. Feedback can be provided through this form or at <<insert address>>.

We will use this feedback to propose a final revised Remission and Postponement of Rates on Māori Freehold Land Policy for adoption by Council. Final policies will be adopted by 1 July 2022.

If you have any questions, please contact the Policy team on (07) 577 7000 or info@tauranga.govt.nz (attn: Policy team).

8.5 TCC Urban Design Framework

File Number: A13188252

Author: Corinne Frischknecht, Senior Policy Planner

Authoriser: Christine Jones, General Manager: Strategy & Growth

PURPOSE OF THE REPORT

1. This report presents and recommends a proposed approach for developing a more holistic urban design framework for Tauranga City, including the establishment of an urban design panel.

RECOMMENDATIONS

That the Strategy, Finance and Risk Committee:

- (a) Adopts an Urban Design Framework to promote and facilitate high quality urban design outcomes in Tauranga City, including:
 - (i) Setting up an **Urban Design Panel**, in line with the proposed Terms of Reference
 - (ii) Incorporating urban design policy into the City Plan, supported by appropriate urban design guidelines
 - (iii) Providing for ongoing awareness and promotion of urban design requirements and outcomes sought through educational and promotional material.
 - (iv) Establishing internal staff resources to implement the Urban Design Framework.
- (b) Notes that the Executive Report on the 2022/23 Annual Report will include provision for funding for the senior urban design and support administration roles, totalling an estimated \$173,000 per annum.

EXECUTIVE SUMMARY

2. A number of Councils throughout New Zealand (and internationally) have successfully established urban design panels. An urban design panel is a group of industry-leading built environment professionals who provide independent design review on significant (private and public) projects throughout the city, to support quality design outcomes. Attendance at an urban design panel review session is voluntary and free to the applicant. More information about the role, function, and day to day operation of the urban design panel is included in **Appendix A: Draft Terms of Reference**.
3. To operate successfully, an urban design panel are part of a wider toolkit within Council to promote high-quality, context-appropriate development that contributes to functional, safe, inclusive, and attractive places and spaces in Tauranga. As such, broader recommendations around staff, policy and urban design promotion are proposed as part of an overall urban design framework for Tauranga City Council (TCC) (refer **Appendix B: Proposed Urban Design Framework**).
4. Key components of the urban design framework include:
 - (a) **An urban design panel:** a group of industry-leading built environment professionals who provide independent design review for the private and public sectors, to support good urban design outcomes.
 - (b) **Internal resourcing:** An urban design representative to assist with design review, the running of the urban design panel and ongoing marketing and education. This will

provide an end-to-end urban design approach at Council. Additional administrative support will also be required to support the urban design framework.

- (c) **Policy / Strategy / Guidelines:** A City Plan that incorporates design elements is vital. Future iterations of the City Plan should be cognisant of urban design and include design matters where relevant - to strengthen and support any advice provided by the Panel. Upcoming plan changes provide an opportunity to start strengthening urban design provisions in the City Plan.
 - (d) **Promotion of urban design:** Ongoing internal and external engagement and promotion of urban design is important – to educate and get people excited about urban design and the value that the Panel can add to quality built outcomes.
5. The risk of not progressing the urban design panel and associated initiatives relates to the potential for decision making and subsequent development within our built environments occurring without:
- (a) meaningful input from design professionals; and
 - (b) clear statutory direction in terms of desired urban design outcomes.

This may result in compromised built environment and community wellbeing outcomes.

BACKGROUND

- 6. Currently, resource consent applications received by Council that require urban design review or input are forwarded to external consultants for feedback. This adds both time and cost to an application, the advice is often sought too late in the process (where changes to design are difficult and less likely to be implemented by the applicant) and the feedback is often received from one individual and discipline (regardless of the type of application).
- 7. The City Plan contains very limited urban design provisions or requirements. Subsequently, there is limited statutory direction for consent planners and applicants around urban design expectations. While the Residential Outcomes Framework has been prepared to help guide multi-unit residential development, this is a guideline only and has no statutory weighting.
- 8. Growth in Tauranga is changing to be much more focused on intensification and redevelopment of existing communities, rather than greenfield development. This is increasingly resulting in change to existing communities and an expectation from these communities that new development will be well designed – not just for those that it accommodates, but also for neighbours and the wider community.
- 9. Considering the above, TCC have investigated the establishment of an urban design panel to support and facilitate quality built outcomes and positive change within existing communities.
- 10. Through investigating the establishment of an urban design panel, it has become apparent that the panel must form part of a broader 'urban design framework' within TCC to best promote quality built environments. This report provides recommendations around how TCC can approach urban design more holistically to best support an urban design panel and set it up for success.
- 11. TCC is in a fortunate position to learn from other New Zealand Councils with established urban design panels and seek to mirror, modify, or expand upon tried and tested processes and protocols. As part of the research undertaken to inform the creation of an urban design panel, advice has been sought from Auckland, Christchurch, and Hamilton City Councils – all of which have established urban design panels (summaries of these conversations are included in **Appendix C: Summary of Initial Engagement**). These conversations have been invaluable and have formed the basis of urban design framework recommendations. (The Auckland engagement information is in public excluded as per request from Auckland City Council to protect privacy).

12. In summary, the feedback received from other Councils has:
- emphasised the need for a broader, multi-layered approach to urban design within TCC – of which the urban design panel is one tool within a tool-kit;
 - highlighted the benefits of providing an end-to-end urban design approach (from pre-application meetings to urban design panel, to review, finalisation and lodgement) – and the staffing requirements associated with this;
 - re-iterated the need for future iterations of the City Plan to include design matters, to strengthen and support any advice provided by the panel;
 - stressed the need to engage with local developers and design professionals - to inform and get them excited about urban design and the value that the panel can add to quality built outcomes; and
 - acknowledged that the creation of a high-functioning and successful Panel takes time and is something that will undergo many iterations and permutations as it develops – but the long-term view and value must not be lost.
13. Discussions were also undertaken with various TCC staff and teams to determine their aspirations with regards to an urban design panel and their insights into potential hurdles to panel success (summaries of this feedback is included in Appendix C). These discussions reflected many of the same items listed above, but also emphasised:
- the importance of timing – with applicants going to the urban design panel before their design has progressed too far;
 - the potential difficulty in sourcing local panel members that have the expertise needed and are not tied up through conflicts of interest; and
 - the role of the urban design panel as an education tool – to support, engage and educate applicants, design professionals and Council staff around quality design solutions and best practice urban design.
14. Conversations were also held with local built environment professionals to discuss a future urban design panel in Tauranga and determine how it can best be set up for success. The vast majority indicated support for the establishment of an urban design panel in Tauranga and a willingness to take part in any ongoing conversations to continue to move it forward. Targeted feedback has helped to inform the Draft Terms of Reference document. The key takeaways and themes of these conversations are included in Appendix C.

STRATEGIC / STATUTORY CONTEXT

15. This proposal to strengthen the role of urban design in Tauranga supports all six of the LTP community outcomes through encouraging high-quality, context-appropriate development that contributes to functional, safe, inclusive, and attractive places and spaces in Tauranga.
16. The proposed framework will help to promote the New Zealand Urban Design Protocol (of which TCC is a signatory) through providing a more holistic approach to urban design in Council and a desire to enhance the quality of built outcomes in Tauranga.

OPTIONS ANALYSIS

Option 1 – Approve the proposed urban design framework for TCC

17. This option endorses the approach presented in this report. It requires a commitment to additional staff resourcing, changes to current Policy, the establishment of an urban design panel and external promotion and engagement around urban design and the built environment.

Advantages	Disadvantages
<ul style="list-style-type: none"> • Improved urban design outcomes across the 	<ul style="list-style-type: none"> • Costs associated with additional staff

Advantages	Disadvantages
city and within existing communities.	<p>resourcing, changes to current Policy, the establishment and running of the urban design panel and external promotion and engagement.</p> <ul style="list-style-type: none"> It introduces a new element to the existing resource consent application process. It may take time to bed in and may be perceived as an additional hurdle to development. The Panel is voluntary only and there are no methods to require applicants to use it. The Panel is reliant on updated City Plan provisions to enable recommendations to be linked to policy thereby giving Panel recommendations teeth.
<ul style="list-style-type: none"> Provides additional staff to assist with urban design queries at all stages of a proposal – from initial inception through to the lodging of a resource consent application and beyond. 	
<ul style="list-style-type: none"> Ensures that future iterations of the City Plan include design matters, where relevant – giving more weight to urban design advice and clear direction as to the desired urban design outcomes. 	
<ul style="list-style-type: none"> The panel provides a free and external source of built environment professionals to provide peer review of development proposals – raising the profile of design through access to expert review and targeted advice. 	
<ul style="list-style-type: none"> The Council urban design representative and the panel can assist applicants in their understanding of how proposals fit within, respond, and contribute to their physical, environmental, and cultural context. 	
<ul style="list-style-type: none"> The panel provides an external source of built environment professionals to review of Council policy, strategy tools and guidelines with an urban design impact or which will shape the development of the city. 	
<ul style="list-style-type: none"> The panel has the potential to minimise time delays and costs by identifying issues early, assisting to prioritise design elements and identify where money is best spent. 	
<ul style="list-style-type: none"> The panel can provide Council officers with clear direction and confidence in their reporting. 	
<ul style="list-style-type: none"> The panel can provide an education role – upskilling environmental planners and urban design representatives (internal or external) with regards to best practice urban design and quality built environment outcomes. 	
<ul style="list-style-type: none"> A platform is developed for ongoing urban design education, awareness, and celebration. 	

Option 2 – Approve an urban design panel without the supporting urban design framework

18. This option approves the establishment of an urban design panel but does not adopt the other elements of the broader urban design framework which support it (such as acquiring additional staff, making changes to future policy / strategy and guidelines, and committing to promoting urban design within TCC and in the wider public).

Advantages	Disadvantages
<ul style="list-style-type: none"> No additional staff will be required to facilitate urban design review. The panel provides a free and external source of built environment professionals to provide peer review of development proposals, Council policy, strategy tools and guidelines. The panel can provide an education role – upskilling environmental planners with regards to best practice urban design and quality built environment outcomes. 	<ul style="list-style-type: none"> Costs associated with the establishment and running an urban design panel
	<ul style="list-style-type: none"> The urban design panel will have no teeth as the City Plan remains silent on matters of design. Applicants will likely not see the value of going to the panel and the panel is unlikely to be successful long-term.
	<ul style="list-style-type: none"> The Panel is voluntary only and there are no methods to require applicants to use it.
	<ul style="list-style-type: none"> Council continues to operate without end-to-end urban design support and there is a likely disconnect between consenting planners and the panel.
	<ul style="list-style-type: none"> Council continues to rely on external contractors for those urban design reviews which don't trigger panel review (these are often undertaken by an individual professional representing a single discipline).
	<ul style="list-style-type: none"> There is no platform for ongoing urban design education, awareness, and celebration.

Option 3 – Maintain the status quo

19. This option would maintain the status quo for urban design within TCC.

Advantages	Disadvantages
<ul style="list-style-type: none"> No additional costs. Applicants continue to operate in a system that they are familiar with. 	<ul style="list-style-type: none"> Council continues to operate without end-to-end urban design support.
	<ul style="list-style-type: none"> Council continues to rely on external contractors for urban design reviews – often provided by an individual professional representing a single discipline.
	<ul style="list-style-type: none"> The City Plan remains silent on matters of design.
	<ul style="list-style-type: none"> There is no platform for ongoing urban design education, awareness, and celebration.
	<ul style="list-style-type: none"> Urban design outcomes across the city are likely to be poorer.

RECOMMENDATION.

20. Staff recommend Option 1.

FINANCIAL CONSIDERATIONS

21. Option 1 requires the consideration of an interim and ideal state for the adoption of the urban design framework at TCC – refer **Appendix B: Proposed Urban Design Framework**, the interim state being the 2022/23 Financial Year and the ideal state beyond this.
22. In the interim state urban design support is provided externally by contractors and there are approximately 10 panel sessions in this period. In the ideal state a full time equivalent (FTE) urban designer has been employed and there are approximately 26 panel sessions per year.
23. Based on the above, the interim state costs for the 2022/23 financial year are \$210,590 and the ideal state costs are \$249,400 per annum for 2023/24 onwards. For a more detailed breakdown of costs refer **Appendix B: Proposed Urban Design Framework**.

	Additional budgets required (2022/23 onwards)
Urban Design Panel	Nil – existing LTP Opex budgets
Urban design role (1 x Band I Urban designer and 0.75 x Band E admin)	\$173,000
Urban design policy	Nil – existing LTP Opex budgets
Educational and promotional material	Nil – existing LTP Opex budgets

24. The funding sought would be via general rates. The FTE roles are not included in the current LTP nor the current iteration of the 22/23 draft Annual Plan and associated LTP Amendment. These costs will be incorporated through the 2022/23 Annual Plan Executive Report for consideration through the deliberations process if Option 1 is approved.

LEGAL IMPLICATIONS / RISKS

25. There is a risk regarding the management of expectations from the community with the establishment of an urban design panel. It may be perceived as tick-box exercise or an opportunity to guarantee a consenting outcome via trade-offs in design. However, it is considered that the establishment of an urban design panel will enable Council to make more informed decisions and raise the bar with regards to urban development. It is important that the role and purpose of the panel is clearly communicated to the development community and the broader public prior to its establishment, and examples of good urban design celebrated whenever possible.

SIGNIFICANCE

26. The Local Government Act 2002 requires an assessment of the significance of matters, issues, proposals and decisions in this report against Council's Significance and Engagement Policy. Council acknowledges that in some instances a matter, issue, proposal or decision may have a high degree of importance to individuals, groups, or agencies affected by the report.
27. In making this assessment, consideration has been given to the likely impact, and likely consequences for:
- (a) the current and future social, economic, environmental, or cultural well-being of the district or region
 - (b) any persons who are likely to be particularly affected by, or interested in, the .

- (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.

28. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the proposal is of medium significance.

ENGAGEMENT

29. Taking into consideration the above assessment, that the proposal is of medium significance, officers are of the opinion that no further engagement is required prior to Council making a decision.
30. The engagement that has been undertaken to date is summarised in Paragraphs 12-14 above and within Appendix C: Summary of Initial Engagement.
31. It is recommended that a media campaign be undertaken prior to the urban design panel becoming operational in order to educate the public about the benefits of the panel and its role in creating a future Tauranga that people are proud to call home.

NEXT STEPS

32. If approved, staff will:
- Incorporate the funding for new roles in the Annual Plan Executive Report and, if approved through that process, place advertisements to secure the in-house urban designer and administration roles
 - Work with local professional bodies (NZPI, NZIA, NZILA, the Urban Design Forum, Tauranga Urban Taskforce) and mana whenua to seek (and review) applications for urban design panel members.
 - Undertake a media campaign to introduce the urban design panel, its role and function and the broader urban design framework for TCC.

ATTACHMENTS

1. **Appendix A - Draft Terms of Reference - A13267123** [!\[\]\(953c9194e621d4a55604fdd9d088c83e_img.jpg\)](#) [!\[\]\(db53b2b4ba554a72532859c923e10aa7_img.jpg\)](#)
2. **Appendix B - Proposed Urban Design Framework - A13267124** [!\[\]\(7aad267b3ed36609d56ad0e1bcd01e0b_img.jpg\)](#) [!\[\]\(19c2883eae57bdc712aaa41787e94fef_img.jpg\)](#)
3. **Appendix C - Summary of Initial Engagement - A13267126** [!\[\]\(e656dc299f5bba98e105255faa373c6c_img.jpg\)](#) [!\[\]\(403cb4d99bfce0936b6418a05c20d646_img.jpg\)](#)



Appendix A: Draft Tauranga Urban Design Panel Terms of Reference
Prepared for: Tauranga City Council and Infrastructure Planning Team
Prepared by: Corinne Frischknecht, Senior Policy Planner and Sarah Johnson, Urban Design Consultant
Date: 01 March 2022

1. Introduction

Tauranga continues to provide an attractive place to live, work and play. Ensuring that Tauranga's built environment is of a standard that is respectful of, and complements, the natural beauty, culture, and heritage of the region is increasingly important.

As a signatory of the New Zealand Urban Design Protocol, Tauranga City Council (the Council) is committed to the prioritisation of high-quality urban design. Research has shown that urban design panels are a cost-effective tool in the promotion of high-quality environments.

While there are many benefits of an urban design panel (the 'Panel'), its primary purpose is to review projects and identify areas for improvement early in the design process. The goal is to facilitate high quality design outcomes. The independence of the Panel is important to its success, with Panel members sourced from outside of Council and only able to participate in Panel meetings if no conflicts of interest have been identified. Panel members are selected for being leaders in their relevant professions, with the experience and expertise to add value to a proposal.

Key benefits of Panel reviews include:

- Providing a source of design expertise in addition to the applicant and Council resources;
- Minimising potential time delays by identifying any issues early;
- Helping applicants to prioritise design elements and outcomes and identify where their investment achieves best value in this regard;
- Understanding how proposals fit within, respond, and contribute to the existing and anticipated future physical, environmental, and cultural context;
- Raising the profile of design through access to expert review and targeted advice;
- Providing Council officers with consistent design advice, clear direction, and confidence in their reporting.

2. Purpose and role of the Panel

The Urban Design Panel is a group of industry-leading built environment professionals who provide (at no cost to the applicant), independent design review for the private and public sectors, to support quality design outcomes in Tauranga.

Role

The role of the Panel is to undertake a design review and provide independent, professional urban design advice on key projects (public and private) throughout the city. The Panel represents part of a wider toolkit within Council to promote high-quality, context-appropriate development that contributes to functional, safe, inclusive, and attractive places and spaces in Tauranga.

The Panel will provide review services early in the design process – ideally at, or prior to, the pre-application stage for:

- Private development (e.g., significant multi-unit residential developments, apartment buildings, office buildings, large mixed-use developments, masterplans); and
- Public sector projects (e.g., streetscape and roading projects, open spaces, public buildings).

Not all development proposals will be eligible for Panel review. The triggers that will result in a recommendation for Panel review are included in Section 4 of this document.

The Panel will also be requested, as deemed appropriate by relevant Council staff, to contribute to:

- The review and guidance of proposed Council policy, statutory tools, and guidelines with an urban design impact or which will shape the development of the city (e.g., Council initiated and private plan changes, design guidance documents or structure plans);
- An education role – upskilling environmental planners and urban design representatives (internal or external) with regards to best practice urban design and quality built environment outcomes. This may occur through ‘mock reviews’ of common or problematic proposals.

Function and Authority

The Panel is advisory and does not have statutory decision-making powers. Following a Panel review of a proposal, Panel recommendations:

- Provide applicants and their designers with clear and concise advice as to how their proposal could be progressed to promote high quality design outcomes;
- Are a valued consideration in the review of resource consent applications and are incorporated into planning reports.

Panel recommendations are not limited to the scope of the Tauranga City Plan but encourage best practice design that supports the overarching objectives and policies of the City Plan and the outcomes identified in Council guidelines. In some instances, best practice urban design may conflict with, or be contrary to, controls within the City Plan and the Panel's recommendations will make note of this.

The independence of the Panel is paramount, and the Panel does not have a mandate to represent the public, or to represent the Council. Panel members will not be called upon to give evidence at hearings in relation to a proposal reviewed by the Panel.

Cost

Design review and associated administrative support is provided by Council at no additional cost to the applicant. This is both to encourage the Panel to be utilised by applicants, and to acknowledge the importance of well-designed urban environments in Tauranga.

3. Panel members

Panel membership comprises a pool of 10-15 highly regarded professionals, with specialist skills in the areas of (but not limited to):

- Urban design;
- Architecture;
- Landscape architecture;
- Planning;
- Māori design;
- Property development.

Selection of Panelists

The appointment of Panel members is based upon nominations and expressions of interest sought through the following professional organisations:

- The Urban Design Forum;
- New Zealand Institute of Architects;
- Architectural Designers New Zealand Professionals;
- New Zealand Institute of Landscape Architects;
- New Zealand Planning Institute;
- Ngā Aho Network of Māori Design Professionals and Mana Whenua (via Te Rangapū Mana Whenua o Tauranga Moana Partnership);
- Property Council of New Zealand.

The final appointment of Panel members will be undertaken via Council resolutions.

Panel members are selected for their individual experience, rather than as representatives of their professional firms. Panelists are expected to be leaders in their respective professions with experience in contributing to high quality built form and public realm design outcomes. Panelists are required to be cognisant of current best practice and the urban environments in which the proposals are located.

The selection of Panel members will seek to utilise individuals:

- That promote the principles of diversity and inclusion – seeking to gain from multiple perspectives;
- With additional and complementary knowledge areas – such as heritage architecture, sustainable design, accessibility, and crime prevention through environmental design;
- Located both within and outside of Tauranga. If located outside of Tauranga, it is preferable that Panelists can demonstrate knowledge of the city (i.e., having previously lived or worked in Tauranga).

A review of the Panel membership group will occur every two years. At this time, existing Panelists will be asked if they would like to remain on the Panel and, if required, expressions of interest will be sought for new members. The new Panel will then be selected to ensure an appropriate mix of professional expertise, to promote diversity and inclusion and to ensure a balance of experience and renewal to the pool of Panelists'.

Panel Chair

Panel Chairs are Panel members who have the necessary experience and skills to impartially facilitate a Panel session. Each Panel design review will include one Chair. Annual training will be undertaken to strengthen facilitation skills amongst Panelists'.

While all members of the Panel are expected to be familiar with the project site and context prior to a Panel review meeting, the Panel Chair is required to undertake a site visit (unless otherwise delegated through agreement to another Panel member). The Panel Chair should be local to Tauranga whenever possible.

Quorum

A quorum of three Panel members (including the Chair) is required for each Panel meeting. At least one member selected for every Panel review meeting must have a strong demonstrated knowledge of the Tauranga local context.

Additional Experts

For some proposals, additional expertise (outside of the Panel) may be required to further support the design review process. Examples may include transport or stormwater engineering considerations, heritage, sustainable design, accessibility, and crime prevention through environmental design. This additional expertise will be sought both internally (within Council) and externally, as, and when required.

Code of Conduct

All Panel members (including additional experts) will be required to sign an Urban Design Panel Code of Conduct. The Code of Conduct outlines the responsibilities of the Panel members with regards to meeting attendance, professional conduct, confidentiality, and conflicts of interest. Conflicts of interest should be declared as soon as they arise to ensure the fast and efficient selection of Panel members.

Payment of Panelists

Panel membership is often seen as a good will endeavour and an opportunity to give back to the local community. Panel members will however receive payment for time spent in Panel review meetings.

The applicant will not pay to attend a Panel review meeting. Urban design panel reviews will be funded through the Long-Term Plan (at a ratepayer cost).

4. Triggers for Panel review

Council officers and / or Council urban design representatives are responsible for determining whether an application should be reviewed by the Panel, with the final decision resting with Council's urban design representative. The key consideration for Panel review is whether the Panel could add value to the design development process.

A series of 'triggers' (outlined below), help to identify proposals that due to their scale, complexity and / or sensitivity of location would benefit from independent design review. These triggers are not all-encompassing and act as a guide for applicants and Council staff in understanding what proposals are likely to be recommended for Panel review.

Triggers include:

- Any project deemed 'transformational' by Council's urban design representative or planning officers;
- Any large development within or near an identified centre (as defined in the City Plan);
- Apartment buildings, office / commercial buildings, or large mixed-use developments;
- Large scale residential developments (predominantly over 6 units);
- Masterplans for any new greenfield or brownfield development;
- Major scale Council Capital projects including streetscape upgrades and community facilities;
- Major public works by government departments and other organisations (i.e., schools, health, transport).

There may be applications made for other activities not included above that would benefit from Panel review. This will be determined by the Council's urban design representative.

5. Scope of Panel advice

The Panel will provide advice that is cognisant of relevant City Plan provisions or Council strategies and guidelines, but will above all, seek to promote best practice urban design and quality built environment outcomes.

The Panel will focus their review and recommendations on the appropriateness of the development in relation to, and impact on, its physical, social, and cultural context. The Panel will consider the overall quality of the development and its design elements and how these contribute to amenity, functionality, usability, and contribution to Tauranga's built environment.

Where applicable, the scope of Panel advice will focus on, but not be limited to:

- The extent to which best practice urban design principles have been incorporated;
- The extent to which the Tauranga Moana Design Principles have been promoted through the proposed design;
- The extent to which the outcomes in the Residential Outcomes Framework have been promoted through the proposed design;
- The extent to which the Tauranga Street Design Toolkit has been taken into consideration through the design;
- The appropriateness of the proposed activities (including typology and density) and relevance to the site's physical, social, and cultural context as well as the anticipated future landscape;
- Bulk and location, design, scale, layout, and articulation - including how these respond to the functional and environmental considerations of the site and the character of the surrounding neighbourhood;
- The relationship between the proposal and the adjacent public realm;
- Landscaping and interface with the public realm including the design of streets and open spaces;
- The functionality and usability of the proposal including safety, circulation, and servicing;
- The impact of the proposal on any adjacent project;
- Consistency with relevant Council urban planning strategies and plans (e.g. spatial plans, City Centre Strategy);
- Inclusion of measures which promote sustainable design and low-impact urban design outcomes;

- The consideration of climate change impacts;
- The standard of living and on-site amenity created for existing and future occupants - on and adjoining the site; and
- The integration between land use and transportation to facilitate safe, legible, and attractive access and connections for all modes and users.

6. Design review process

Design reviews are scheduled to take place fortnightly. An overview of the proposal is required from the applicant in order to schedule a Panel review. Panel review meetings will typically be an hour and a half in duration. The Urban Design Panel review process is outlined below:

Step 1: Pre-application

A proposal should be identified during (or prior to) the pre-application stage for Panel review. Should a proposal meet the triggers for Panel review, the benefits of, and process for, an Urban Design Panel review should be communicated to the applicant.

While it is recommended that Panel review occurs at this early, pre-application stage, Council officers may recommend that a proposal go to Panel at any stage during the consenting process.

Following engagement with the applicant, the Council urban design representative will confirm if a proposal is to go to Panel. To assist in clear communication, the consents team will be kept informed throughout the process and may be present for the Panel meeting, where appropriate.

Step 2: Date and Panel members

If the applicant agrees to an UD Panel review:

- The Council urban design representative will:
 - Review the proposal overview;
 - Select an appropriate mix of potential Panel members for design review;
 - Identify a potential Panel 'Chair' for the meeting; and
 - Determine whether any additional experts will be required.
- Panel administrative support will:
 - Liaise with the applicant to select a date for Panel review and confirm information requirements and when documentation is due (calendar invitations will be sent as a reminder to key due dates for applicants);
 - Liaise with identified Panelists to determine availability and potential conflicts of interest; and
 - Circulate an agenda to all Panel attendees.

Step 3: Draft information requirements (2 weeks prior)

Following the set-up of the Panel review meeting and Panel members, the applicant is required to submit their draft electronic information requirements pack two weeks prior to Panel review. This will enable Council review prior to documentation finalisation and pre-circulation to the Panel.

The information provided by the applicant should include:

- Context analysis (including City Plan context and summary of mana whenua engagement and cultural considerations);
- Site analysis;
- Design rationale;
- Proposal / design response / options explored.

Further detail regarding information requirements is appended to this document¹. Please note that design proposals do not need, and are not expected, to be fully developed, but they should have sufficient information to describe the context and convey the conceptual approach.

Step 4: Final Information Requirements (1 week prior)

Following Council review of the information to ensure completeness, the final information pack is due to Council one week prior to Panel review and will be circulated to the Panel for pre-review at this time. The Panel meeting will be postponed if this information pack is not received or is not in accordance with the information requirements checklist.

Step 5: Coversheet

The Council consenting planner and urban design representative will prepare a brief cover sheet outlining the key issues that Council is seeking Panel advice on (having sought initial comments from relevant Council teams) and outlining related policies, strategies, plans, guidelines, or projects that may impact the proposal.

Step 6: Panel meeting

Each Panel meeting should typically last for an hour and a half although this may vary depending on the scale and complexity of the proposal. This time will be utilised as follows:

Agenda	Time
Panel briefing with Council officers <ul style="list-style-type: none"> • Outline of the proposal, the key issues and the key areas in which Council are seeking Panel recommendations. 	10 minutes
Welcome from the Chair <ul style="list-style-type: none"> • Introduction of Panelists and applicant; • Overview of Panel review process; • Opportunity for a mihi / pepeha and karakia. 	10 minutes
Applicant presentation of proposal	10 minutes
Questions and clarifications	15 minutes

¹ An information requirements checklist / document is yet to be developed.

Draft Tauranga Urban Design Panel Terms of Reference

01 March 2022

Agenda	Time
Panel discussion with applicant <ul style="list-style-type: none"> Panel to provide the applicant with a clear idea of which parts of the proposal are supported and which elements may need further consideration. The Chair will ensure that the scope of feedback is aligned with the Panel Terms of Reference. 	15 minutes
Recommendations (just the Panel) <ul style="list-style-type: none"> Once the applicant has left, Panelists will remain to agree upon and finalise their recommendations; Recommendations should expand on those discussed with the applicant and not introduce new feedback (a 'no surprises' approach). 	30 minutes
Total available time	1.5 hours

Step 7: Recommendations

Panel recommendations should be agreed in principle during the Panel meeting. The Panel Chair is responsible for finalising and signing off on written recommendations. These will then be forwarded to the Council for any final formatting prior to circulation to the applicant and Panel members. Written Panel recommendations will be provided to the applicant within *[three working days]* of the Panel meeting. It is noted that while the Panel is non-statutory in nature, Panel recommendations may help to inform the Section 104 Assessment and conditions of consent.

Step 8: Follow up

Following the Panel review meeting and the circulation of Panel recommendations, the applicant is likely to revise certain aspects of their design. Council's urban design representative will provide clarification to the applicant, where required. Once the applicant has revised their design, they are encouraged to meet with Council's urban design representative and consenting planner prior to lodgement to review the revised scheme in light of Panel recommendations.

In some circumstances, a subsequent review by the Panel may be recommended or requested. This will be decided by the Council urban design representative. If a proposal is to go to the Panel for a second time, all efforts will be made to ensure that they are able to present to the same Panelists, for continuity.

7. Annual review

An annual meeting will be convened (Panel members, Council staff) to reflect on the Panel's performance and identify any areas for improvement. This meeting will review:

- The recommendations provided by, and outcomes of, Panel review meetings that have occurred during the year - to:
 - Track the effectiveness of the Panel in influencing quality urban design outcomes;
 - Determine the key issues associated with urban design in Tauranga; and
 - Assist in reviewing the City Plan and other Council tools to promote design quality.
- The Terms of Reference to ensure that the Panel remains in the best position to add value in Tauranga's built environment;
- Industry feedback on the Panel.

Proposed TCC Urban Design Framework

Appendix B: Proposed TCC Urban Design Framework
Prepared for: Tauranga City Council and Infrastructure Planning Team
Prepared by: Corinne Frischknecht, Senior Policy Planner and Sarah Johnson, Urban Design Consultant
Date: 01 March 2022

The framework outlined below acknowledges that there are many components that will lead to the success of an urban design panel in Tauranga. It seeks to identify what measures can be undertaken in the interim (in the first 12 months while the Panel is set up) while Council works towards creating a more ideal state for Panel success in the future (in approximately 2-5 years' time).

	Current State	Interim State (October 2022)	Ideal State
Urban Design Panel	No Urban Design Panel	<p>TCC Continue to work towards setting up the Panel and refining Terms of Reference (ToR).</p> <p>An Urban Design Panel is established, it:</p> <ul style="list-style-type: none"> • Agrees any refinement to scope of Panel advice within the Tauranga UD Panel ToR prior to finalization; • Reviews the Residential Outcomes Framework prior to finalization; • Undertakes initial 'mock reviews' with TCC environmental planners – both to test and formalise systems and to provide an education resource to TCC staff – on typical 'problem' applications that require UD input; • Comprises of approximately 5-10 Panelists • Reviews Council led projects and proposed designs that applicants voluntarily offer. 	<p>An UD Panel that:</p> <ul style="list-style-type: none"> • Reviews proposed designs that meet the triggers for Panel review (public and private); • Comprises of approximately 5-15 Panelist's; • Has the ability to meet every fortnight; • Convenes an annual meeting to reflect on the Panel's performance and identify areas for improvement; • Co-ordinates with other (public) design panels / reviews to avoid duplication and time delays (such as the Kāinga Ora design and Ministry of Education design review processes); • Provides sufficient meeting time to enable Māori protocols to take place (such as karakia, pepeha); • is respected and seen to add value to the design process; • is a 'well-oiled machine' with efficient systems and processes in place to support the running of the Panel; • is called upon to review Council design guidelines / policy / strategy – as deemed appropriate by TCC; • continues to provide an education role to TCC staff, through mock-reviews and guidance; • is continuously monitored to ensure that it is adding value where needed; • Elevates built design outcomes in Tauranga.

Proposed TCC Urban Design Framework

	Current State	Interim State (October 2022)	Ideal State
Staff	<p>No internal urban design review resource.</p> <p>All multi-unit residential development applications sent for external peer review.</p>	<p>One dedicated in-house urban designer in the design review space – working with the resource consents team. This person is available to attend pre-application meetings, offer advice and share expertise with applicants and Council Planners.</p> <p>Or</p> <p>External urban design resource available to provide applicants with an end-to-end UD service from pre-app through to UD Panel, application review and lodgement.</p> <p>And / or</p> <p>TCC environmental planner with a strong interest in UD, up-skilled and shifted into an urban design representative role – to provide an end-to-end UD service.</p> <p>Investigation into a broader approach to Māori design in Council, such as:</p> <ul style="list-style-type: none"> • a Māori urban design champion • Ngā Aho and Mana Whenua involved in the nomination of urban design panel Māori cultural design experts 	<p>At least one dedicated in-house urban designer in the design review space – working with the resource consents team. This person is available to attend pre-application meetings, offer advice and share expertise with applicants and Council Planners. They will act as an intermediary connecting applicants and planners with the UD Panel. The urban designer(s) will assist Council to provide a clear end-to-end service with an in-house urban design presence during all stages of an application – from the initial pre-application meeting through to Panel review, recommendations, follow-up, and lodgement.</p> <p>An identified Panel support person / administrator to assist with the day to day running of the Panel. Typical tasks may include scheduling of Panelist's, managing information requirements from the applicant and pre-circulating these to the Panel, assisting with meeting minutes, circulating recommendations, managing invoices and payments etc.</p>
Policy / Strategic / Guidelines	<p>The City Plan is largely silent on matters of design.</p> <p>The Draft Residential Outcomes Framework focuses on multi-unit residential development and is currently draft.</p> <p>The Tauranga Moana Design Principles</p> <p>The Street Design Toolkit</p>	<p>The City Plan incorporates design matters supported by Urban Design objectives and the Residential Outcomes Framework. However, these are unlikely to have statutory weighting until 2023 until post-hearings and decisions.</p> <p>The ROF is finalised, expanded and re-framed as a broader design guideline that incorporates commercial, mixed use, open space – and responds to, or more strongly references, the Tauranga Moana Design Principles. This should be undertaken alongside a corresponding plan change or City Plan review to ensure the guidelines are given statutory weighting.</p>	<p>The City Plan incorporates design matters wherever possible / appropriate - through Plan Changes or City Plan reviews. The activity status assigned in future reviews will consider implications for meaningful UD input – via the UD Panel.</p>

Proposed TCC Urban Design Framework

Indicative Costs

The table below starts to assign some high-level budgets against the interim and ideal state recommendations outlined above. The budgets are indicative only and will continue to be further refined.

	Interim State (2022/23)	Ideal State (2023/24)
Urban Design Panel <ul style="list-style-type: none"> Panelist rate: \$185 / hour; 1.5 hours per meeting and 2-hour prep time; Minimum (and average) of 3 Panelists' / meeting and one external expert (\$185 / hour); Ability for fortnightly meetings (assume 10 meetings in 22/23 FY); Travel excluded, with a preference for online meetings wherever possible; Site visits excluded; Facilitation / training once per year (10 panelists and one trainer for 2 hours). 	\$32,590 <i>(assume 10 meetings in 22/23 FY)</i>	\$71,400 <i>(assume 26 meetings / year)</i>
Staff <ul style="list-style-type: none"> 1 FTE urban designer (assuming Band I – approx, \$125,000). Note: an external urban design consultant may be utilised initially; 0.75 FTE administrative support / PM or undertaken by existing consent staff (assuming Band E - approx. \$48,000). 	\$173,000 <i>(assume 1 x Band I UD and 0.75 x Band E admin)</i>	\$173,000 <i>(assume 1 x Band I UD and 0.75 x Band E admin)</i>

Proposed TCC Urban Design Framework

	Interim State (2022/23)	Ideal State (2023/24)
UD Promotion <ul style="list-style-type: none"> Internal: <ul style="list-style-type: none"> Staff workshops; Training / education; External trainer, assume \$200/hour rate, training twice / yr and 3-hours per session (or \$1,200 / yr). External: <ul style="list-style-type: none"> Online presence (content prepared by UD resource, website by TCC comms team); Collating UD panel marketing / information pack; Facilitating UD media campaign; Organising and promoting public lectures / events; For above, assume 0.25 FTE admin support (Band E - approx. \$16,000, incorporated into staff budget allocation above). 	\$5,000	\$5,000 <i>(this value may decrease over time as methods and materials are able to be re-used)</i>
Totals	\$210,590	\$249,400

Appendix C: Summary of Initial Engagement
Prepared for: Tauranga City Council and Infrastructure Planning Team
Prepared by: Corinne Frischknecht, Senior Policy Planner and Sarah Johnson, Urban Design Consultant
Date: 01 March 2022

Learnings from other Councils

To help guide us, we have reached out to other New Zealand Councils with established UD Panels to get a better understanding of how their Panels have been set up and what is needed to make them work.

Prior to our meetings with these Councils, we pre-circulated a number of questions relating to triggers, the Panel review process, Panel members, administration, and some other general questions. This memo provides a summary of our discussions, highlighting those items that are of most interest to Tauranga City Council and the future establishment of an UD Panel.

The key takeaways from our meetings with other NZ Councils with UD Panels are summarised below.

Christchurch City Council (Josie Schroder, Principal Urban Designer, 18 November 2021)

- Having urban designers on staff in the review role is crucial at CCC – they run the end-to-end process with the applicant and the Panel. It was wondered whether a ‘user pays’ in-house Council urban designer could be justified through pre-application fees;
- Having design matters included in the City Plan is also fundamental – there needs to be some sort of documentation to back it up and give it weight (i.e., an objective or a strategy, or matters of assessment);
- The Panel takes a ‘no surprises approach’ and there shouldn’t be anything in the written recommendations that hasn’t been raised during the Panel meeting;
- Panel members were sought through the ROI process and selected due to their wide-ranging skills and ability to cover more than one area of expertise (i.e., an architect with a heritage background, or a landscape architect with cultural experience). External specialist advisors are infrequently required;
- CCC are looking into other potential methods to encourage quality built outcomes – such as via development or financial contributions to encourage things such as location and design;
- CCC support local design events and presentations – through funding, resourcing, volunteering.

Panel Review:

- Panel sessions typically last 1.5 hours and are usually fortnightly. When busy there may be up to 3 or 4 per week;
- A quorum of three panel members are present at each meeting;
- The Council urban design advisor will determine what needs to go to Panel (based on triggers or otherwise). They will usually have a pre-meet with the applicant, determine

the best panelists and take it through to Panel and then on through the application process. An end-to-end approach;

- Council seeks to take proposals to Panel early in the process – when the applicant to has spent less time and money and are more willing to take on advice;
- The administrative side of things is undertaken by the Hearing Advisors Team (time involved is equivalent to .75 to 1 FTE);
- The Panel takes a 'no surprises approach' - there shouldn't be anything in the recommendations that hasn't been raised during the meeting;
- Recommendations are signed off by the Chair and the UD team (for clarity, risks to Council etc.) and are submitted to the applicant within 5 working days;
- Other approaches to provide independent advice have been explored by CCC – such as a Panel workshop approach – which may be suitable in Tauranga.

Panel Members:

- There is a pool of 18-20 panelists;
- There are several convenors (chairs) amongst the Panel who have undertaken training for this role;
- The small pool of panelists helps to ensure consistency. Council typically tries to pair up applicants with the panelists who have reviewed previous proposals, to build rapport and consistency. Panelists are paid for their time in the Panel sessions. Their time reviewing an application and undertaking site visits is considered 'community good' and they are not reimbursed for this time;
- There are not external specialist advisors that are called upon. Panelists are often selected for having specialist skills and expertise (included in the ROI), such as heritage, sustainability, cultural. Council staff are utilised where needed - such as transport and heritage.

Triggers:

- The listed triggers include a 'catch-all' that if a proposal is deemed to be of significance by a Principal Urban Design Advisor or Urban Design Team Leader that it will be put forward to go to Panel;
- The triggers established for CCC have evolved as development size has increased. Residential development triggers were once >4 residential units. This was raised to >8 and now it is >18 residential units;
- Including triggers for out of zone activities has been important.

Hamilton City Council (Colin Hattingh – Senior Urban Design Planner, Paul Bowman – City Planning Unit Team Leader, 25 November 2021)

- There is a need for an urban designer on-staff to filter applications, recommend what goes to Panel, collate feedback, consult with other Council staff, and continue to provide a review and feedback role with the applicant. There is also a need for a dedicated person in an administrative role;
- Council believe it has been important for the Panel to have a common understanding of what Council wants to promote in terms of design. HCC provides this through their design guide VISTA and offers training to panelists on this;
- Their policy framework (with most activities in the central city Restricted Discretionary) enables flexibility and gives the Panel more weight - advice from panel remains non-statutory;

- The use of Development Contribution Remissions for proposals that go to Panel is new and potentially problematic – representing a tick-box exercise as Panel is non-statutory;
- The Panel ideally doesn't see anything that is already in the consenting process. It is a strong preference that the Panel only see things at pre-application stage as beyond this it's most often too late to provide meaningful advice;
- HCC haven't used the Panel in their own projects as much as they would like to;
- HCC believe their Panel meetings were initially too theoretical – and that specifics are important. The applicant wants to leave with 3-5 key points to look at / work on;
- It has been noted that those applicants who have good designs are more willing to go to Panel than those who perhaps could benefit the most from Panel guidance;
- Having an UD champion within Council is important – for elevating urban design both internally and externally;
- Publicising good outcomes and creating 'design awards' is a way to build support / buy-in;
- It is important that Council shows an ongoing commitment to up-skilling / training / education of Council staff;
- The budget for the Panel historically came through Council sponsorship. This came with associated reporting / paperwork. The Panel's budget currently comes from the GM and City Planning.

Panel Review:

- Panel sessions typically last 1.5 hours and can occur fortnightly but on average occur monthly;
- Four to five panelists are present at each meeting;
- The Council urban designer selects the Panel - determining which panelists are available and do not have conflicts of interest;
- The applicant has 45 minutes to present, there is a 40-minute Q&A. Panelists write up their individual feedback and this is collated by the Chair and sent on to Council to review and forward on to the applicant;
- The Panel seeks to provide a more informal approach – so as not to be viewed as a 'design crit'. Aim is to work with applicant to drive improvements where necessary;
- The Panel focuses on specifics of the design – enabling the applicant to leave with 3 to 5 key points to consider. Previously Panels had provided advice that was too theoretical and/or too critical.

Panel Members:

- There is currently a pool of 19 panelists (a recent increase from 13);
- The majority of these are local with two from outside of Hamilton (Tauranga and Auckland);
- Most panelists do not charge for their time and see it as giving back to the city. There is however an agreed hourly rate - if payment is requested;
- Any member of the Panel can Chair the meeting, regardless of discipline;
- Associate members or external experts are called upon where required;
- Panel members will be involved in reviewing the update of HCC's UD Panel Terms of Reference.

Triggers:

- Form a guideline – the Council urban designer helps to determine what needs to go to Panel;
- It is likely that if the Medium Density Residential Standards bill goes through that the Panel will predominantly be looking at developments 4 storeys and above.

Feedback from TCC

During this initial research phase, we consulted with various Tauranga City Council (TCC) teams to determine their aspirations with regards to an Urban Design Panel (UD Panel). We wanted to understand the value that a Panel could add to their team(s), how it could assist them in their roles and in the promotion of quality built outcomes in Tauranga. We also sought their insight on potential hurdles to the establishment and on-going success of an UD Panel in Tauranga.

Prior to our meetings with these teams, we pre-circulated a comparisons table which detailed the triggers and considerations of established UD Panels in New Zealand (namely those at Auckland, Hamilton, and Christchurch City Councils). This table provided a useful starting point for discussion, determining where staff believed it might be appropriate for TCC to mirror what has been established in other Councils, what elements might not be appropriate in the Tauranga context and what might be missing.

The key takeaways from our meetings with TCC teams are summarised below.

Urban Communities and City Planning (Carl Lucca, Corinne Frischknecht, Janine Speedy, Kirsty Graveling – 16 November 2021)

- A need to take a wider look at how UD is approached at TCC - to identify gaps, priorities, and recommendations;
- The potential ability of the Panel to be involved in informing and reviewing future City Plan iterations and other guidance documents;
- The ability for the Panel considerations / scope of review to reflect and build upon those established for the Residential Outcomes Framework;
- The need to test triggers on recent TCC projects to determine if they are too broad or too specific. This will help to inform the frequency of Panel reviews and the number of Panel members;
- The difficulty in sourcing local Panel members that have the expertise needed and not tied up through potential conflicts of interest;
- The possibility of utilising a media campaign to help raise the profile of urban design in Tauranga – to illustrate how urban design can improve outcomes on public and private projects.

Resource Consents (Amy Spurdle – Team Lead, 22 November 2021)

- The importance of the Panel as an education tool – to support, engage and educate applicants, local design professionals and Council staff (consenting officers) around quality design solutions and best practice urban design;
- The importance of a proposal going to UD Panel at the pre-application stage so as not to be perceived as interfering with the consenting process and associated statutory timeframes;

Summary of Initial Engagement

01 March 2022

- The importance of striving for a City Plan that promotes quality outcomes through incorporation of design matters – to give the Panel and Council officers more weight in their recommendations;
- The increasing need for in-house UD support in the review space – particularly if the UD Panel will focus on the larger, more complex developments. This was particularly noted for residential developments (i.e., 4-12 dwellings per site) – which are, and will increasingly comprise, most future applications. These developments will have a significant influence on the character and amenity of Tauranga's neighbourhoods – and resources need to be invested to promote quality outcomes;
- The need for UD Panel triggers and considerations to not be too prescriptive or absolute to enable flexibility.

The above Council teams both mentioned the importance of Council-led projects being held to a high standard by the Panel to lead by example in terms of urban design, but also in other matters such as sustainability.

Spaces and Places and Transportation (Guy Protheroe, Sarah Dove, Doug Spittle, 23 November 2021)

- The ability of the 'Street Design Toolkit' to inform Panel considerations;
- The potential for the UD Panel to help review / advise on future iterations of the 'Street Design Toolkit.';
- The potential to utilise established forums to build support for the Panel (i.e., Urban Task Force, Priority 1, etc.);
- The potential opportunity to build interest in urban design through the utilisation of the 3D model being prepared for the city;
- The benefit of being able to reference the UD Panel in the tendering phase – so there is an early expectation that larger infrastructure projects will be encouraged to utilise UD Panel expertise;
- The small pool of experts that might be suitable for a Panel was referenced and the need for the panelists to be at the top of their game was emphasised.

Strategic Māori Engagement (Carlo Ellis, Manager – 13 January 2022)

- There is a need to involve mana whenua in this. Mana whenua adds character and authenticity to a proposal. They emphasise the importance of inter-generational thinking and are always looking out for future generations;
- Te Rangapū Mana Whenua o Tauranga Moana Partnership could assist with the selection of appropriate panel members;
- Tauranga Moana design principles will be an important reference and that training of the Panel in these principles should occur;
- Any information pack that is sent to panelists should include a summary of cultural considerations;
- The panel should be familiar with hapu management plans.

Feedback from local built environment professionals

To help inform the Draft Terms of Reference and understand the current climate we reached out to several local built environment professionals to seek feedback – both on the overall concept of the Panel and more specifically on the Draft Terms of Reference document. As part of this phase of our research and testing, we spoke to the following:

- Roger Dowling and Camden Cummings (7 December 2021);
- Scott Adams and Morgan Jones (13 December 2021);
- Rebecca Ryder (15 December 2021);
- Carlo Ellis, Te Pio Kawe and Antoine Coffin (24 January 2022);
- Phil Green and Jason Benton (9 February 2022);
- Gurv Singh and Lezel Botha (14 February 2022);
- Libby Gosling and Nathan York (16 February 2022);
- Phil Green, Keith Frentz and Ailsa Fischer (24 February 2022);

The key takeaways from our meetings with these professionals are summarised below under three key themes (urban design panel logistics, broader urban design considerations and marketing and communications around the urban design panel).

Urban design panel logistics

- Prior to becoming operational, the Panel should:
 - Receive training in the Tauranga Moana Design Principles; and
 - Meet with KO to understand their internal design review process.
- The panel must:
 - Have a clear purpose, vision and understanding of the resources required;
 - Have clear prompts so that applicants understand what it is that they will be challenged on – what is fundamental and what is nice to have;
 - Focus on consistency and speed;
 - Be balanced and pragmatic;
 - Get the right information to the right people prior to Panel review;
 - Have Māori design and culture capability and involve tangata whenua in a meaningful way -
 - Māori design and culture are separate areas of expertise, and both would add value to the panel. Māori design is a technical expertise – someone with skills and experience in reflecting Kaupapa Māori (this person may not necessarily be Māori) and Māori culture should be a mana whenua voice to ensure local expression of Māori values (this person must be Māori and is whakapapa).
 - Be cognisant of both community needs and market demands;
 - Consider specific issues and also the wider cumulative effect of development;
 - Remain free;
 - Have a local Chair;
- The Panel may need to be intentionally bigger at the start as there is likely to be a transition period from those with panel experience elsewhere to those that are new to an urban design panel;
- The Panel could potentially have a role post-lodgement in large / significant projects in the application of consent conditions that specifically relate to design aspects;
- The role of the Panel in the review of designated sites should be investigated.

Broader urban design considerations

- Policy change is required to give the urban design panel teeth so that it can have meaningful influence;
- Council's urban design representative must be well-known to the development community and the point person – able to be contacted early on in the process (i.e. prior to pre-application meetings) to discuss the application and potentially convene a Panel review session;
- Iwi and hapu management plans need to be more frequently utilised and referenced – ideally incorporated into mapping layers;
- Broader design guidelines should be prepared for Tauranga with different scales – i.e., local, and national examples of what the city might look and feel like in the future.

Marketing and communication around the urban design panel

- Council will need to do some initial work to get the development community on-board
- Applicants must be confident that the Panel will be beneficial and won't tie things up / slow things down;
- Council must be cognisant that an urban design panel may be a hard sell in the current climate – especially with current construction and consenting delays;
- Tauranga needs to celebrate good design stories – through awards, festivals, public lectures.

8.6 Plan Change Work Programme for 2022

File Number: A13194923

Author: Janine Speedy, Team Leader: City Planning

Authoriser: Christine Jones, General Manager: Strategy & Growth

PURPOSE OF THE REPORT

1. The purpose of this report is to seek direction on the high-level plan change work programme for 2022 and implementation of the Resource Management (Enabling Housing Supply and Other Matters) Amendment Act 2021.

RECOMMENDATIONS

That the Strategy, Finance and Risk Committee:

- (a) Approves proceeding with a plan change to implement the Resource Management (Enabling Housing Supply and Other Matters) Amendment Act by:
 - (i) Applying the Medium Density Residential Standards to residential zones (currently identified as Suburban Residential, Wairakei Residential, City Living and High-Density Residential zones) with an appropriate rule framework; and
 - (ii) Giving effect to Policy 3 in the National Policy Statement on Urban Development to maximise heights in the City Centre Zone, enable at least 6 storeys within a walkable catchment of the city centre and enable residential building height and density appropriate to local, neighbourhood and town centres.
- (b) Notes that greenfield urban growth areas (Te Tumu and Tauriko West) and private plan changes will be progressed through planning processes separate from (a) above.
- (c) Notes that Plan Change 26 (Housing Choice) remains on hold to retain the opportunity to notify a variation if subsequently identified as the most appropriate pathway.

EXECUTIVE SUMMARY

2. There is a significant work programme of plan changes to the Tauranga City Plan (City Plan) underway in various stages of development or being progressed through the formal plan change process.
3. Plan Change 26 (Housing Choice), Plan Change 27 (Flooding from Intense Rainfall) and Plan Change 30 (Earthworks) were all notified in 2020, with Plan Change 27 and Plan Change 30 being progressed through the hearing process to decisions.
4. On 15 November 2021, Council resolved to progress with priority plan changes in place of the City Plan Review, and Plan Change 26 was placed on hold given impending changes to legislation.
5. The Resource Management (Enabling Housing Supply and Other Matters) Amendment Act 2021 (Amendment Act) was passed into law in December 2021, requiring Council to progress a plan change with significant changes to residential zones. The Amendment Act requires Council to implement the Intensification Planning Instrument (IPI) to give effect to the intensification provisions of the National Policy Statement on Urban Development (NPS-UD) and implement the Medium Density Residential Standards (MDRS).
6. Greenfield urban growth areas continue to work through the structure planning process and preparation of plan changes for notification. This includes potential private plan changes.

7. The plan change work programme requires adequate resourcing and consideration of technical work to ensure the Amendment Act and national policy direction requirements will be met.
8. Given the significant workload to progress this work programme, it is recommended that no other new plan changes are initiated in 2022. It is proposed that the priority plan change work programme is revisited in 2023 once the IPI has been notified and the submission and further submission stages have been completed.

BACKGROUND

9. On 15 November 2021, Council resolved to place the Tauranga City Plan Review on hold and instead undertake a work programme of plan changes given the uncertainties of the Resource Management Reforms. At this same meeting, it was also resolved to place proposed Plan Change 26 on hold given the uncertainties of the Resource Management (Enabling Housing Supply and Other Matters) Amendment Bill announced on 19 October 2021.
10. On 20 December 2021 the Resource Management (Enabling Housing Supply and Other Matters) Amendment Act 2021 (Amendment Act) was passed into law.

Extent of the work programme

11. Plan Change 26, Plan Change 27 and Plan Change 30 were notified in November 2020. Plan Change 27 proceeded to a hearing at the end of November. At the time of writing this report, Council were awaiting the Hearing Panel decision. For Plan Change 30, no submitters wished to be heard, therefore the Hearing Panel considered all submissions received and issued a decision. The decision was notified on 14 March 2022. There is 30 working days for a submitter to make an appeal to the Environment Court.
12. The Amendment Act has far reaching implications that require Council to make amendments to large parts of the City Plan through the IPI. The IPI must give effect to the intensification provisions of the National Policy Statement on Urban Development (NPS-UD) and implement the Medium Density Residential Standards. An overview of Policy 3 in the NPS-UD and Medium Density Residential Standards are included in Attachment 1.
13. The MDRS sets out building requirements to enable residential development that must be included in the City Plan as a permitted activity. The MDRS building requirements include providing three dwellings with a height limit of three storeys. There is limited ability to include other rules and any rule that is included must support or be consequential to the MDRS. The Amendment Act requires the MDRS to be applied to residential zones. For the City Plan this includes:
 - (a) Suburban Residential Zone
 - (b) Wairakei Residential Zone
 - (c) City Living Zone
 - (d) High Density Residential Zone
14. The Amendment Act also requires Council's IPI to give effect to NPS-UD Policy 3:
 - (a) Maximise building heights and density in the City Centre Zone to release as much housing development capacity as possible; and
 - (b) Allow for residential building heights of at least 6 storeys within a walkable catchment of the City Centre Zone; and
 - (c) In and around other commercial centres, allow for residential building heights and density appropriate for the level of commercial activities and community services of the centre.
15. The implementation of Policy 3 in the NPS-UD will be covered through a separate report to the May 2022 Strategy, Finance and Risk Committee meeting.

16. The Amendment Act does enable Council to make the MDRS and NPS-UD heights and density less permissive where there are certain features. These certain features are referred to as qualifying matters. Qualifying matters include where there are matters of national significance such as heritage, nationally significant infrastructure, the New Zealand Coastal Policy Statement and open space provided for public use.
17. There were large parts of the City where Plan Change 26 provisions to enable greater housing choice were unable to apply due to natural hazard policies within the Bay of Plenty Regional Policy Statement. The Amendment Act includes a clause where objectives and policies in a regional policy statement are inconsistent, they do not apply. This requires Council to approach the consideration of natural hazards differently. This is as a qualifying matter where the management of significant risks from natural hazard is a matter of national importance in the RMA and the New Zealand Coastal Policy Statement. Staff are currently working with Bay of Plenty Regional Council on how this applies to Tauranga.
18. In giving effect to the requirements of the Amendment Act, staff will be identifying what qualifying matters may exist and will report back on a recommended approach to applying qualifying matters. Any qualifying matter areas must be identified and robustly evaluated as part of the section 32 evaluation process.
19. There are parts of the rule framework and technical assessments prepared for Plan Change 26 that remain relevant and will be implemented through the IPI. In particular, implementation of the Te Papa Spatial Plan to provide additional height within a walkable catchment of the city centre and Cameron Road and the assessment criteria for residential developments that require a resource consent.
20. It is recommended that Plan Change 26 remains on hold to enable staff to prepare the necessary technical work to implement the Amendment Act through the IPI. This retains the opportunity to notify a variation to Plan Change 26 if this is subsequently identified the most appropriate pathway.
21. There are also the outcomes of the Ōtūmoetai Spatial Plan that will be included to support Council giving effect to Policy 3 in the NPS-UD.
22. There are limitations to what can be included in the IPI. The limitations include the inability to make amendments to non-residential activities, provisions to override covenants, additional rules that manage the same effects as the MDRS such as height, building setbacks and outdoor living, and rules that restrict servicing or infrastructure connections for one to three dwellings in existing residential zones.
23. Staff are currently considering other mechanisms for Council to consider infrastructure capacity for one to three dwellings where there are capacity constraints and an appropriate rule to consider infrastructure capacity for four or more dwellings.
24. Once the IPI is notified in August 2022, the MDRS providing for three dwellings on a site and three storey height limit will have legal effect. Changes to the City Plan that are consequential to or support the MDRS that give effect to Policy 3 in the NPS-UD (eg additional height and density in Te Papa) will have limited weight until decisions are made and the Plan Change becomes operative.
25. Greenfield urban growth areas continue to be progressed to be rezoned through a plan change process, primarily providing for residential development. An update on these plan changes and projects will be provided through the Growth and Land Use Projects Report.
26. Consideration was given to inclusion of greenfield areas, particularly Tauriko West and Te Tumu, through the IPI. The IPI theoretically provides a planning pathway for this, however we have been advised against this due to unclear and incomplete drafting of the Amendment Act. Regardless, the timeframes for the IPI to be notified in August 2022 require provisions to be drafted by June 2022. This is not possible for either Tauriko West or Te Tumu due to unresolved issues in these process regarding freshwater / wetlands management, long-term State Highway requirements (Tauriko West) and Tangata Whenua engagement (Te Tumu).

27. There is ongoing work to understand whether any other smaller scale greenfield areas could be considered through the IPI eg Smiths Farm. Staff will report back to Commissioners in the near future.
28. In addition to Council initiated plan changes, developers and stakeholders are able to initiate private plan changes, which Council can either accept and process, adopt as its own plan change, or reject (provided good reasons exists to do so). There are two private plan changes currently being prepared to lodge with Council in 2022:
 - a) Tauriko Business Estate (Stage 4) extension – Rezoning Rural to Industrial. Not affected by the Amendment Act.
 - b) Upper Ohauti – Rezoning Rural to Residential. Must include the Amendment Act requirements to implement the MDRS.

Timing and pathway of plan changes

29. The Amendment Act requires Council to notify the IPI by 20 August 2022.
30. The Amendment Act created a new streamlined process for councils to implement the IPI, the Intensification Streamlined Planning Process (ISPP). The IPI must be heard by an independent panel who makes recommendations to the council. If council agrees with the recommendations it notifies the decision. If council disagrees with the independent panel's recommendations, the Minister for the Environment makes the final decision. The ISPP does not allow appeals to the Environment Court.
31. The timeframe that Council will follow for each step of the ISPP will be set by the Minister for the Environment.
32. The following work programme will utilise the full capacity of TCC's planning team.
 - (a) Existing Plan Changes (PC 27 & 30)
 - (b) New plan change to implement the IPI
 - (c) TCC led greenfield plan changes (eg Tauriko West and Te Tumu)
 - (d) Private plan changes (Tauriko Business Estate & Upper Ohauti)

As such, it is recommended that no other new plan changes are initiated in 2022. It is proposed that the priority plan change work programme is revisited in early 2023 once the IPI has been notified and the submission and further submission stages have been completed.

STRATEGIC / STATUTORY CONTEXT

33. The provision of a sufficient supply and variety of residential development capacity to meet market demand over time is a key part of the overall city growth objectives and addressing current shortages. The work programme for 2022 is focussed on increasing capacity for residential development within our existing residential zones, by implementing the MDRS and increasing building height and density around centres and within our greenfield urban growth areas by rezoning primarily for residential. This is consistent with the UFTI overall guiding connected centres urban form.

FINANCIAL CONSIDERATIONS

34. There are no financial considerations associated with this report. The cost associated with the work programme will be met within existing budgets.

LEGAL IMPLICATIONS / RISKS

35. All plan changes will be prepared to meet the legislative requirements under Schedule 1 of the Resource Management Act 1991.
36. The Amendment Act sets out what must be included, can be included and cannot be included within the IPI. This constrains the scope of the IPI, which has been set out in Attachment 1. The IPI must be notified by 20 August 2022.

37. Each plan change process has a risk register that is revisited on a regular basis. The key risks identified across the work programme are:
- (a) Plan change scope increasing and resourcing being insufficient;
 - (b) The ability to give effect to national policy statements;
 - (c) Tight timeframes to deliver a plan change to meet the Amendment Act requirements;
 - (d) Meeting community, tangata whenua and stakeholder expectations.

CONSULTATION / ENGAGEMENT

38. Communications and engagement plans are prepared for tangata whenua, key stakeholders and the wider community for all plan changes.
39. In regard to the implementation of the Amendment Act, there is a requirement that Council undertake pre-consultation that meets the requirements of Schedule 1 of the RMA.
40. The timeframes leading to notification and the volume of work that needs to be undertaken before 20 August 2022, means that the approach to engagement will be heavily focussed on informing stakeholders and the community about the proposed changes, and for most, directing them to the notified plan change as the best opportunity to provide feedback through the submission process. However, feedback will be sought prior to notification from some stakeholders that have a higher degree of interest in the proposed changes and with tangata whenua.
41. The Amendment Act is also very directive in that there are some changes that are required to be made to the City Plan that have limited opportunity for feedback to influence outcomes such as the MDRS.
42. There was comprehensive engagement through 2019 and 2020 on the Te Papa Spatial Plan and Plan Change 26. This feedback and submissions on Plan Change 26 will be considered in the preparation of the IPI. The Ōtūmoetai Spatial Plan project is also underway with engagement to be undertaken mid-year.
43. Policy 3(d) in the NPS-UD requires Council to enable greater intensification around centres. Due to the tight timeframes to progress this work for public notification, spatial planning of some areas will be undertaken in the future eg in the Mount Maunganui. This spatial planning will identify other projects and funding required to support growth and intensification, such as community amenities. These spatial planning projects will include community engagement similar to that undertaken through the Te Papa and Ōtūmoetai Spatial Plans.
44. Consultation continues with tier 1 councils, legal advisors and central Government agencies on the implementation of the Amendment Act.

SIGNIFICANCE

45. The Local Government Act 2002 requires an assessment of the significance of matters, issues, proposals and decisions in this report against Council's Significance and Engagement Policy. Council acknowledges that in some instances a matter, issue, proposal or decision may have a high degree of importance to individuals, groups, or agencies affected by the report.
46. In making this assessment, consideration has been given to the likely impact, and likely consequences for:
- (a) the current and future social, economic, environmental, or cultural well-being of the district or region
 - (b) any persons who are likely to be particularly affected by, or interested in, the decision.
 - (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.

47. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the decision is of high significance.


ENGAGEMENT

48. Taking into consideration the above assessment, that the decision is of high significance, staff are of the opinion that the consultation will be undertaken as set out in the engagement section of this report and to meet the requirements under the RMA.

NEXT STEPS

49. Proceed with the preparation of a plan change to implement the Amendment Act. Report back to the Strategy, Finance and Risk Committee in May to seek further direction on the implementation of Policy 3 in the NPS-UD.

ATTACHMENTS

1. **Attachment 1 - Requirements of the Resource Management (Enabling Housing Supply and Other Matters) Amendment Act 2021 - Strategy, Finance and Risk Committee - 28 March 2022 - A13270224** [↓](#) 

The following attachment sets out the Intensification Planning Instrument to implement the Resource Management (Enabling Housing Supply and Other Matters) Amendment Act 2021 must, may and cannot include.

The Intensification Planning Instrument must include:

- New Medium Residential Standards (MDRS) applies in the following residential zones:
 - Suburban Residential
 - Wairakei Residential
 - City Living
 - High Density Residential
- The MDRS must include the following rules as a Permitted Activity:

Density Standard	Density requirement for councils to enable	
No. of dwellings	up to	3 dwellings
Height	up to	11 metres (3 storeys)
Overshadowing	up to	4m high and 60° recession
Setbacks	as close as	1.5m on front boundary 1m on side and rear boundaries
Building coverage	up to	50% coverage of the site area
Outdoor Living Space	of at least	20 m2 at ground level 8 m2 for houses with no ground floor with a minimum dimension of 1.8metres
Outlook space	of at least	4m x 4m for a main window (living room) 1m x 1m from all other habitable rooms.
Glazing	of at least	20% street facing windows in glazing. This can be in the form of windows or doors.
Landscaping	of at least	20% of a site landscaped with grass and planting.

- Provision to enable development that exceed the MDRS, to be processed as a Restricted Discretionary Activity, non-notified.
- New enabling objectives and policies to support MDRS.
- Amendments to give effect to Policy 3 of the National Policy Statement – Urban Development:

- (a) In city centres zones, building heights and density of urban form to realise as much development capacity as possible, to maximise benefits of intensification: and
- (b) In metropolitan centre zones, building heights and density of urban form to reflect demand for housing and business use in those locations and in all cases building heights of at least 6 storeys; and
- (c) Building heights of at least 6 storeys within at least a walkable catchment of the following:
- (d) Within and adjacent to neighbourhood centre zones, local centre zones, and town centres (or equivalent), building heights and density of urban form commensurate with the level of commercial activity and community services.

The Intensification Planning Instrument may include:

1. Qualifying matters of national importance in accordance with section 6 of the RMA to justify why the MDRS or NPS-UD building heights/density should be less enabling for specific sites considered inappropriate for the prescribed level of intensification
2. Specific information requirements for developments of 4 or more units, such as engineering, transportation or design assessments.
3. Matters of discretion to further support assessment of developments that exceed the MDRS permitted activity rules, such as urban design matters.
4. New or amended residential zones.
5. Rezoning of new urban growth areas.
6. Provisions to enable papakāinga.
7. Related provisions that are consequential or support the implementation of MDRS or NPS-UD Policy 3 i.e. district-wide matters such as earthworks, cycle parking.
8. Provisions to allow the City Plan to be more enabling than the MDRS.

The Intensification Planning Instrument cannot include:

1. Additional rules that manage the same effects as the MDRS related to building height, height in relation to boundary, building setbacks, building coverage, outdoor living space, outlook space, windows to streets, and landscaped area.
2. More stringent activity status, unless justified as a qualifying matter.
3. Rules to restrict servicing or infrastructure connections for 1, 2 or 3 units within existing residential zones.
4. Infrastructure as a qualifying matter to reduce intensification opportunities.
5. Minimum carparking requirements.
6. Unrelated changes to non-residential/business activities.
7. Changes to open space/parks/conservation provisions.
8. Changes to rural/rural residential zones.
9. Provisions seeking to control or override private covenants.
10. Amendments to the development contributions policy.

8.7 Adoption of draft Waste Management and Minimisation Bylaw 2022 for consultation**File Number: A13224333****Author: Cole Burmester, Waste Planning Manager
Sam Fellows, Manager: Sustainability and Waste
Jane Barnett, Policy Analyst****Authoriser: Nic Johansson, General Manager: Infrastructure****PURPOSE OF THE REPORT**

1. To consider the approval of the draft Waste Management and Minimisation Bylaw 2022 for consultation and to adopt the Statement of Proposal.

RECOMMENDATIONS

That the Strategy, Finance and Risk Committee:

- (a) Approve the draft Waste Management and Minimisation Bylaw 2022 (**Attachment A**) for community consultation.
- (b) Adopt the Statement of Proposal for the draft Waste Management and Minimisation Bylaw 2022 (**Attachment B**) for community consultation.
- (c) Resolve that in accordance with section 155 of the Local Government Act 2002, the proposed draft Waste Management and Minimisation Bylaw 2022, is the most appropriate and proportionate way of addressing the perceived problem and does not give rise to any implications under the New Zealand Bill of Rights Act 1990.
- (d) Delegate to staff the ability to make any minor edits or amendments to the draft Waste Management and Minimisation Bylaw 2022 or Statement of Proposal to correct any identified errors or typographical edits.

EXECUTIVE SUMMARY

2. Tauranga City Councils Waste Management and Minimisation Bylaw ('the Waste Bylaw') was adopted on 1 July 2012. It sets out the guidelines for the collection and management waste and recyclables.
3. Under section 58 of the Waste Minimisation Act ('WMA'), the Bylaw must be reviewed no later than 10 years after the bylaw was made. This review has begun and been undertaken in accordance with the requirements set out in the WMA.
4. Pre-engagement has been carried out with stakeholders to gather feedback – including three workshops held in late-February with waste operators, waste industry experts and interested parties, and members of the construction and demolition industry.
5. To respond to the current waste management problems and the revised draft Waste Management and Minimisation Plan (WMMP), a number of changes have been proposed to the Bylaw.
6. The Committee are asked to approve the proposed draft Waste Bylaw for consultation using the special consultative procedure, as set out in the Local Government Act 2002.
7. If the Committee decides to approve the draft Waste Bylaw and adopt the Statement of Proposal consultation will be carried out between 29 April – 30 May 2022.

BACKGROUND

8. The current Waste Bylaw includes regulation on cleanfill, events, kerbside collections, and operator licensing. It was drafted to satisfy the vision, goals, and targets of Council's two previous WMMPs adopted in 2010 and 2016, respectively.
9. Since the current Waste Bylaw was adopted, a number of discrete but important waste management problems have emerged:
 - (a) The way we currently consume products leads to large quantities of waste.
 - (b) There is a high volume of household waste going to landfill that could be diverted.
 - (c) The proportion of our community living in multi-unit dwellings is growing.
 - (d) Litter and illegal dumping, which has environmental and financial costs, is increasing.
 - (e) Businesses and organisations need better services to divert waste from landfill.
 - (f) There is a high volume of construction and demolition material going to landfill.
 - (g) Disposing of biosolids to landfill has significant cultural, environmental, social, and economic effects.
 - (h) Cost and volume uncertainty has risen due to legislation change or service interruption.
 - (i) Unforeseen events can result in high volumes of waste in a short period.
10. In addition to the identified issues above, we recognise that there are two additional issues that touch all of the issues raised above and therefore, are not standalone issues in themselves. These are:
 - (a) That the generation, management, and minimisation activities from waste are fluid. It is often generated in one district, then transferred and/or consolidated in another district, before being disposed somewhere else. Waste is also often transferred through districts.
 - (b) Lack of recognition of Te Tiriti o Waitangi (Te Tiriti) and te ao Māori. The 2016 WMMP did not contain any reference to Te Tiriti o Waitangi or te ao Māori. These are notable gaps in modern environmental legislation for Aotearoa, which has been recognised in the Governments proposed Waste Strategy and Legislation.
11. A draft WMMP for 2022-2028 has been prepared to address these changes. This includes an updated vision, goals, objectives, and targets, which the Waste Bylaw must not be inconsistent with.
12. Furthermore, Council recently procured kerbside collection services for refuse, mixed recycling, glass, food waste, and garden waste and the associated consolidation, processing and disposal services. The new service contracts commenced in July 2021. This is the first time in 20 years that Council is providing a comprehensive suite of kerbside collection services (adding to the existing glass collection established in 2018). This significant change for the city is intended to reverse a legacy of declining waste diversion.
13. In reviewing the bylaw, a number of changes have been proposed to address the issues identified above and to ensure alignment with the revised WMMP.
14. Table One below summarises the proposed changes. These changes will ensure the bylaw is relevant, future proofed, consistent with the WMMP, and will help Tauranga achieve its waste reduction targets.

Table One: Key Proposed Changes to the Waste Bylaw

Proposed Change	Reason
Provision for Council to make, amend or revoke regulations for waste management and minimisation via specific control provisions	Allows greater flexibility and faster response times to changing conditions

Amend waste operator licensing provisions	Improved data collection and alignment with new legislative requirements
Requirement for building consent applications over a set value to submit a site waste management plan	Ensures waste from large scale construction and demolition work is managed and minimised
Requirement for multi-unit developments to provide site waste management plans demonstrating services, bin storage, and access	Ensures appropriate planning and provision for waste in multi-unit developments
Revise the regulations for waste management at events to include a prescribed set of requirements	To encourage better planning and management of waste at events
Include and update provisions for Council to cover illegal dumping and litter, including unaddressed mail and inorganic collections	To reduce nuisance and make the overall bylaw comprehensive, covering all areas where it is useful to have regulatory tools to assist with managing local waste related activity and enforcement for non-compliance

15. When making or reviewing bylaws, Council is required under section 155(1) of the Local Government Act 2002 to consider if a bylaw is the most appropriate way of addressing the perceived problem. If it is, section 155(2) requires Council to determine whether the proposed draft bylaw is the most appropriate form of bylaw and whether it gives rise to any implications under the New Zealand Bill of Rights Act 1990.
16. Table Two below summarises this section 155 analysis from the Waste Management and Minimisation Bylaw Determination Report (**Attachment C**). It identifies the perceived problems and considers the provisions in the draft Waste Bylaw that aim to address them.

Table Two: Section 155 Analysis

Perceived Problem	Is a bylaw the most appropriate way of addressing the perceived problem?	Is the Draft Waste Bylaw the most appropriate form of bylaw?	Any NZ Bill of Rights 1990 implications?
There is a high volume of household waste going to landfill that could be diverted.	Council should continue to rely on education and behaviour change campaigns and programmes as the primary mechanisms to increase diversion, particularly as delivered through their new collection services. However, the introduction of a bylaw that allows Council to specify approved materials, use of receptacles, specifics of collection services and enforcement measures is a useful backstop measure to reduce contamination levels. It provides Council with enforcement tools if a user of the service intentionally and persistently misuses the service.	The draft clauses place obligations on occupiers and persons putting out waste (including recyclables) on the kerbside for collection to address the perceived problems. These requirements are reasonable and do not place onerous obligations on occupiers.	No
The proportion of our community living in multi-unit dwellings is growing. Compact living within MUDs (which is 6+ dwellings) results in a number of waste issues, including what services are required, as well as storage and access to these.	<p>Whilst the Building Code (Clause G15 Solid Waste) stipulates that “buildings shall be provided with space and facilities for the collection, and safe hygienic holding prior to disposal, of solid waste arising from the intended use of the buildings”, this clause does not apply to MUDs if there is an independent access, or if there is a private open space at the ground level.</p> <p>This clause does not specify the minimum area for waste and recycling storage.</p> <p>An alternative solution is to introduce new City Plan provisions, such as was done through Plan Change 26. Which looked to include minimum size storage areas for waste.</p> <p>However, Council cannot retrospectively apply Building Code or City Plan provisions to existing buildings. But the Council can regulate waste and recycling service collection requirements to both new and existing multi-unit developments through</p>	<p>The draft clauses place obligations on developers and designers of new MUDs to consider access and storage as part of waste management, which is linked to approval/consent for development of the MUD.</p> <p>This also shares the responsibilities of waste management for owners/occupiers to ensure that waste is disposed of in the right receptacles.</p>	No

	<p>a Bylaw.</p> <p>For this reason, the Building Code and City Plan provisions are considered inadequate both for accommodating the waste management needs of residents in both new and existing buildings.</p> <p>Therefore, Council should continue to rely on education and behaviour change campaigns and programmes as the primary mechanisms to manage the volume of waste and reduce waste going to landfill. As well as introduce a bylaw that allows Council to require site waste management and minimisation plans specific to each MUD is a useful backstop measure to ensure the level of service for each MUD is appropriate, particularly prior to new MUDs being constructed. It also provides details on what the responsibilities will be for owners/occupiers.</p>	
<p>There is a high volume of construction and demolition material going to landfill.</p>	<p>The key issues include, but are not limited to, constrained capacity to process and recover construction and demolition waste, the availability of low cost disposal close to where many major projects are occurring, and a lack of incentives that would encourage or promote waste minimisation.</p> <p>Council is addressing the issue of capacity to process and recover this waste by upgrading the Te Maunga Transfer Station.</p> <p>To address the other aspects, Council could continue to rely on voluntary waste minimisation practices to promote waste minimisation. But as this is the current situation, it obviously is not working at a large scale.</p> <p>A bylaw requiring site waste management plans for construction and demolition projects over a certain dollar value will better promote diversion and enable a better understanding of the</p>	<p>The draft clauses place obligations on the construction and demolition industry to provide site waste management plans that identify the type and volume of waste that is likely to be generated from their projects. The management and minimisation of this waste will need to be assessed and then the site waste management plan adhered to, to maximise diversion from landfill.</p> <p>No</p>

	<p>construction and demolition waste stream through enhanced reporting requirements under the bylaw when compared to voluntary practices.</p> <p>Council highlights that any new bylaw provision that allows Council to set a control requiring site waste management plans will not come into force immediately as Council first needs the new Te Maunga construction and demolition facility to be operating. Council also needs time to deliver training and behaviour change programmes alongside the rollout of such provisions. As part of that work Council will also consider what the most appropriate value would be of a building project on the coast to trigger the requirement of providing a site waste management plan.</p> <p>Council may also introduce specific Bylaw controls in the future that provide the ability to determine the types and categories of acceptable and prohibited waste that is able to be deposited at a waste management facility.</p> <p>Council will also use mechanisms of influence, monitoring, and education and behaviour change programmes to increase waste diversion.</p>	
<p>Cost and volume uncertainty has risen due to legislation change or service interruption.</p>	<p>Council will largely rely on working with local and central government to influence national policy settings on waste and resource recovery. This will allow Council to keep abreast of regulatory change.</p> <p>Council is including a suite of enabling provisions that will provide the ability to set controls for the types and categories of acceptable and prohibited waste and recyclables.</p>	<p>The draft clauses allow Council to be able to set controls for the management of specific types and quantities of waste under the current circumstances, while still having the flexibility to adopt new changes that are consistent with National policy and legislation without have to change any aspect of the bylaw in the future.</p> <p>No</p>

17. Overall, a bylaw is an effective regulatory tool to minimise negative impacts of waste on the environment and protect the health and safety of the community and those involved in waste management. While non-regulatory measures (education, guidelines and information) and operational practices can help address these issues, a bylaw is required for the reasons above.
18. Without the bylaw the environment would be at greater risk to damage, waste could create a nuisance, and the community would also be more vulnerable to health and safety risk.
19. The proposed draft bylaw addresses the issues of waste management by addressing a number of unwanted outcomes. It also provides flexibility and allows for changing conditions by enabling Council to change waste regulations if required.
20. The proposed draft bylaw is clear on what activities are permitted, controlled, restricted, and prohibited, and sets out what action is required for compliance. The proposed draft is consistent with the vision, objectives, targets, and actions of the draft WMMP 2022-2028.
21. Therefore, the draft Waste Management and Minimisation Bylaw 2022 (Attachment A) as drafted is the most appropriate way of addressing the problems.
22. The proposed draft bylaw is the most appropriate form of bylaw and does not raise any implications under the New Zealand Bill of Rights Act 1990.

STRATEGIC / STATUTORY CONTEXT

23. The amendments achieve the vision and strategic waste priorities and help to promote effective and efficient waste minimisation within our city.

OPTIONS ANALYSIS

24. Option 1: Approve the draft Waste Bylaw 2022 for consultation and adopt the Statement of Proposal. **(Recommended)**

Advantages	Disadvantages
<ul style="list-style-type: none"> Provides opportunity for wider community to give feedback on the draft Waste Bylaw. Allows Council to continue to support the management and minimisation of waste. Meet Councils obligations, in relation to waste, to protect the public from nuisance, to protect, promote and maintain public health and safety, and to minimise the potential for offensive behaviour in public places. Ensures legal requirements of reviewing the bylaw are met 	<ul style="list-style-type: none"> None
Budget - Capex	None
Budget - Opex	Within current resources
Key risks	None
Recommended?	Yes

25. Option 2: Do not approve draft Waste Bylaw or adopt Statement of Proposal for consultation

Advantages	Disadvantages
<ul style="list-style-type: none"> None. 	<ul style="list-style-type: none"> The draft Waste Bylaw could be approved at a later stage if more analysis and/or research is required to be undertaken prior to approving a draft for consultation. However, it should be noted the Waste Bylaw must be adopted by 1 July 2022 to meet statutory timeframes under the WMA.
Budget - Capex	None
Budget - Opex	None
Key risks	None
Recommended?	No

FINANCIAL CONSIDERATIONS

26. No unexpected costs as the associated costs to implement the draft Waste Bylaw can be accommodated within existing budgets.

LEGAL IMPLICATIONS / RISKS

27. The Waste Bylaw must be reviewed and a new one adopted by 1 July 2022 to meet statutory timeframes under the WMA.

CONSULTATION / ENGAGEMENT

28. Consultation with the community is a key focus to ensure that what we are proposing is supported by the community. In particular, the introduction of controls for future regulations around the construction and demolition industry and for multi-unit developments.
29. This is why we have undertaken pre-engagement with stakeholders – including three workshops held in late-February with waste operators, waste industry experts and interested parties, and members of the construction and demolition industry to gather feedback.
30. Additional consultation is planned after the Waste Bylaw is implemented and the new controls are developed. This will allow for the development of the site waste plan templates, and training and behaviour change programmes for the industry.

SIGNIFICANCE

31. The Local Government Act 2002 requires an assessment of the significance of matters, issues, proposals, and decisions in this report against Council's Significance and Engagement Policy. Council acknowledges that in some instances a matter, issue, proposal, or decision may have a high degree of importance to individuals, groups, or agencies affected by the report.
32. In making this assessment, consideration has been given to the likely impact, and likely consequences for:
- the current and future social, economic, environmental, or cultural well-being of the district or region
 - any persons who are likely to be particularly affected by, or interested in, the decision.
 - the capacity of the local authority to perform its role, and the financial and other costs of doing so.

33. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the decision is of high significance.

ENGAGEMENT

34. Taking into consideration the above assessment, that the decision is of high significance, and the requirement of the Local Government Act 2002 consultation using the special consultative procedure will be undertaken.

NEXT STEPS

35. Following is a timeline to introduce and adopt the Waste Management and Minimisation Plan 2022-2028 and Waste Bylaw 2022.

Committee meeting	28 March 2022	Seeking adoption of the draft Waste Bylaw for public consultation
Public consultation	29 April – 30 May 2022	Public consultation on the draft Waste Bylaw
Hearings	13 June 2022	Public hearings, if required, for draft Waste Bylaw
Deliberations	20 June 2022	Finalise and adopt the Waste Bylaw following public consultation and hearings

ATTACHMENTS

1. **Draft Waste Management and Minimisation Bylaw 2022 - A13222915** [↓](#) 
2. **Statement of Proposal for draft Waste Management and Minimisation Bylaw 2022 - A13222666** [↓](#) 
3. **Waste Management and Minimisation Bylaw Determination Report - A13291153** [↓](#) 

DRAFT TAURANGA CITY COUNCIL WASTE MANAGEMENT AND MINIMISATION BYLAW 2022



First adopted	<i>Adoption date</i>	Minute reference	
Revisions/amendments	<i>Add years</i>	Minute references	
Review date	<i>Note when next review is required and refer to any legislative requirement – review cycles</i>		
Engagement required	<i>Special Consultative Procedure set out in section 156 of the Local Government Act 2002</i>		
Associated documents	<i>Note any related documents</i>		
Relevant legislation	<i>This bylaw was made under section 56 of the Waste Minimisation Act 2008, sections 145 and 146 of the Local Government Act 2002, section 64 of the Health Act 1956, and section 12 of the Litter Act 1979</i>		

1 Title

- 1.1 This bylaw is the "[Draft] Tauranga City Council Waste Management and Minimisation Bylaw 2022".

2 Commencement

- 2.1 This Bylaw comes into force on [XXX].

3 APPLICATION

- 3.1 This Bylaw applies to Tauranga.

4 Revocation

- 4.1 This Bylaw revokes and replaces the Tauranga City Council Waste Management and Minimisation Bylaw 2012.

5 Purpose

- 5.1 The purpose of this Bylaw is to support the management and minimisation of waste by:

- a) The promotion and delivery of effective and efficient waste management and minimisation in Tauranga City as required under the Waste Minimisation Act 2008;
- b) Supporting the implementation of Council's Waste Management and Minimisation Plan;
- c) Upholding the goals in the New Zealand Waste Strategy and the purposes and intent of the Waste Minimisation Act 2008 and any other government strategy and legislation for the management of waste that may add to and/or supersede the aforementioned Waste Strategy and Act;
- d) The regulation of waste collection, removal, transport, disposal and processing of waste;
- e) The protection of the health and safety of waste collectors, waste operators and the public; and
- f) The management of litter and nuisance relating to waste in public places.

6 Savings

- 6.1 All approvals, permits, and other acts of authority (including any resolutions of the Council) which originated under the Tauranga City Council Waste Management and Minimisation Bylaw 2012, and all applications, and other acts of parties and generally all documents, matters, acts, and things which so originated and are continuing at the commencement of this Bylaw, continue for the purposes of this Bylaw to have full force and effect.
- 6.2 The revocation of the Tauranga City Council Waste Management and Minimisation Bylaw 2012 does not prevent any legal proceedings, criminal or civil, being taken to enforce that Bylaw and such proceedings continue to be dealt with and completed as if the Bylaw had not been revoked.

7 Definitions

- 7.1 For the purposes of this bylaw the following definitions shall apply:

Term:	Definition:
Accessway	<p>Has the same meaning as in section 315 of the Local Government Act 1974, which states:</p> <p>‘In this Part, unless the context otherwise requires,—</p> <p>access way means any passage way, laid out or constructed by the authority of the council or the Minister of Works and Development or, on or after 1 April 1988, the Minister of Lands for the purposes of providing the public with a convenient route for pedestrians from any road, service lane, or reserve to another, or to any public place or to any railway station, or from one public place to another public place, or from one part of any road, service lane, or reserve to</p>

	another part of that same road, service lane, or reserve’.
Act (the Act)	Waste Minimisation Act 2008.
Approved	Approved in writing by the Council, either by resolution of the Council or by any authorised officer of the Council.
Approved container	Any container (including bags) that has been approved by the Council for the collection of any type of waste, with approval based on the following criteria: the prevention of nuisance, the protection of the health and safety of waste collectors and the public, and the achievement of effective waste management and minimisation.
Authorised Officer	Any officer of the Council or any other person authorised under the Local Government Act 2002 and authorised by the Council to administer and enforce its bylaws.
Building work	As defined in the Building Act 2004 and includes any work for, or in connection with, the construction, alteration, demolition, or removal of a building. It can include sitework and design work relating to the building work.
Bylaw	Refers to the Tauranga City Council "[Draft] Tauranga City Council Waste Management and Minimisation Bylaw 2022".
City Boundaries	The area administered by the Tauranga City Council.
Cleanfill material	<p>Waste that:</p> <ul style="list-style-type: none"> a) does not undergo any physical, chemical or biological transformation that, when deposited or with the effluxion of time, is likely to have adverse effects on the environment or human health; and b) is not diverted material; and c) includes materials such as clay, soil and rock, and other inert materials such as concrete or brick that are free of: <ul style="list-style-type: none"> (i) combustible, putrescible, degradable or leachable components; (ii) hazardous waste; (iii) products or materials derived from hazardous waste treatment, hazardous waste stabilisation or hazardous waste disposal practices; (iv) materials that may present a risk to human health or the environment; and (v) liquid waste; and (vi) has less than two percent by volume by load of tree or

	vegetable matter.
Cleanfill site	The facility used for the disposal of cleanfill material.
Commercial waste	Waste that results from a commercial enterprise and includes waste generated by the carrying on of any business, manufacture, process, trade, market, or other undertakings
Construction and demolition waste	Waste generated from any building work (including construction, renovation, repair or demolition); and includes but is not limited to concrete, plasterboard, insulation, nails, wood, steel, brick, paper, roofing materials, wool/textiles, cardboard, metals, plastic or glass, as well as any waste originating from site preparation, such as dredging materials, tree stumps, asphalt and rubble.
Council	Refers to Tauranga City Council - the elected member body representing Tauranga or authorised to act on its behalf.
Council collection points	Places or containers where approved containers may be left for collection or waste may be deposited if collection from a public place is unfeasible or impractical.
Deposit	To cast, place, throw or drop any waste or diverted material.
Dispose or Disposal	As defined in the Waste Minimisation Act 2008, which states: ...disposal means— (a) the final (or more than short-term) deposit of waste into or onto land set apart for that purpose; or (b) the incineration of waste.
Disposal facility	A facility, including a landfill, at which waste is received and which operates, at least in part, as a site to dispose of waste, but does not include a cleanfill site.
Diverted material	As defined in the Waste Minimisation Act 2008, which states: diverted material means any thing that is no longer required for its original purpose and, but for commercial or other waste minimisation activities, would be disposed of or discarded.
Domestic waste	Waste consisting of refuse, recyclable material or organic matter (food waste and/or garden waste) originating from any household or from the cafeteria, lunchroom or canteen of any commercial enterprise but does not include, commercial or industrial waste, prohibited waste, hazardous waste, trade waste, liquid waste, or construction and demolition waste.
Donation collection	Place where approved types of waste may be deposited for the

point	purposes of raising funds from the waste items.
Estimated value	As defined in the Building Act 2004, which states: estimated value, in relation to building work, means the estimated aggregate of the consideration, determined in accordance with section 10 of the Goods and Services Tax Act 1985, of all goods and services to be supplied for the building work.
Event	Any organised temporary activity including (but not limited to) an organised gathering, open-air market, parade, sporting event, protest, festival, film shoot, concert or celebration that is: <ul style="list-style-type: none"> • on council owned, administered or controlled land, roads or venues; or • on private land where the scale of the event is deemed significant. An event on private land will be considered significant if council deems there is a risk of waste being generated in the external environment that would cause a nuisance or risk public health and safety. <p>This definition applies only where the activity is not covered by another definition/activity in the Tauranga City Plan.</p>
Food waste	Waste that is derived from any item of food and is organic in origin and free of contamination and includes fruit and vegetable scraps, meat, fish and bone discards, and any other similar food waste.
Footpath	The same meaning as in section 315 of the Local Government Act 1974, which states: footpath means so much of any road as is laid out or constructed by authority of the council primarily for pedestrians; and includes the edging, kerbing, and channelling thereof.
Garden waste	Compostable plant material including lawn clippings, weeds, plants and other soft vegetable matter, which by nature or condition, and being free of any contaminants will degenerate into compost. This does not include flax, bamboo, pampas, flowering gorse, palm trees or cabbage trees.
Handling waste	Removing, collecting, transporting, storing, treating, processing or disposing of waste.
Hazardous waste	Waste that is reasonably likely to be or contain a substance that meets 1 or more of the classification criteria for substances with explosive, flammable, oxidising, toxic, corrosive or ecotoxic properties under the Hazardous Substances (Classification) Notice 2017. Hazardous waste does not include domestic waste, inorganic material, construction and demolition waste, or commercial or industrial waste.

Home composting	The activity of creating decaying organic matter from domestic garden waste and/or food waste into compost.
Illegal dumping	The disposal of waste in an unauthorised or non- dedicated area.
Inorganic waste	Waste consisting of household equipment, furniture, appliances and material of a similar type that due to its nature or size cannot be collected as domestic waste in an approved container, and that is specified by the Council as suitable for: <ul style="list-style-type: none"> a) collection from a public place by the Council; b) collection from any premises by the Council; or c) delivery to a resource recovery facility
Licence	A licence, consent, permit or approval to do something under this Bylaw and includes any conditions to which the licence is subject.
Litter	Includes any refuse, rubbish, animal remains, glass, metal, garbage, debris, dirt, filth, rubble, ballast, stones, earth, or waste matter, or any other thing of a like nature.
Litter container	A container provided for the collection of litter.
Manager	A person who controls or manages any premises, activity, or event, regardless of whether that person has a proprietary interest in those premises or that activity or event. This includes a Body Corporate.
Multi-unit development	A development consisting of four or more separately occupied residential units, whether in the same building or in separate buildings, and held either in common ownership or in separate ownership. This includes a unit title development, a mixed-use premises with business activities, and any development with controlled or restricted access, such as a gated community.
Nuisance	A nuisance in terms of the Health Act 1956.
Occupier	In relation to any property or premises, the inhabitant occupier of that property or premises and, in any case where any building, house, tenement, or premises is unoccupied includes the owner.
Organic matter	Food waste and/or garden waste that is specified by the Council under clause 6 of this Bylaw as organic matter
Owner	In relation to any property or premises, the person entitled to receive the rack rent of the property or premises, or who would be so entitled if the property or premises were let to a tenant at a rack rent.
Person	An individual, a corporation sole, a body corporate, and an

	unincorporated body.
Premises	Any separately occupied land, dwelling, building, or part of the same.
Prohibited waste	<p>Waste containing:</p> <ul style="list-style-type: none"> a) any material capable of causing injury to any person or animal unless the material is sufficiently contained to prevent injury; b) any material capable of causing damage to the approved container or likely to shatter in the course of collection material unless the material is sufficiently contained to prevent damage to the approved container or to prevent injury; c) any material that may endanger any person, animal or vehicle which may come in to contact with it prior to, during or following collection, transportation or disposal; d) any radioactive wastes, but excluding domestic smoke detectors; e) any used oil and lead-acid batteries; f) any hazardous waste; g) medical waste; h) any material identified by the Council under clause 6 of this Bylaw as posing an unacceptable risk of nuisance to the public or to public health and safety, subject to a control made under clause 9 below.
Public place	<p>As defined in the Litter Act 1979, which states:</p> <p>public place includes—</p> <ul style="list-style-type: none"> a) every motorway, road, street, private street, footpath, access way, service lane, court, mall, and thoroughfare; b) any public reserve within the meaning of section 2 of the Reserves Act 1977 to which the public generally has access, whether with or without payment of any fee, and any reserve under that Act classified as a nature reserve or a scientific reserve; c) any park, garden, or other place of public recreation to which the public has access, whether with or without payment of any fee; d) any beach or foreshore, or the bank of any river or stream, or the margin of any lake, to which the public traditionally has access, whether with or without payment of any fee; e) any waters to which the public traditionally has access, whether with or without payment of any fee, for bathing or other recreational purposes:

	<p>f) every wharf, pier, or jetty (whether under the control of a harbour board or not) to which the public has access:</p> <p>g) any conservation area within the meaning of the Conservation Act 1987:</p> <p>h) any airport within the meaning of section 2 of the Airport Authorities Act 1966:</p> <p>i) any cemetery within the meaning of section 2 of the Burial and Cremation Act 1964:</p> <p>j) any land vested in or controlled by any local authority (within the meaning of section 5(1) of the Local Government Act 2002) or the Crown, being land that is not occupied pursuant to any lease, licence, or other authority by any private person:</p> <p>k) any national park constituted under the National Parks Act 1980:</p> <p>l) any other place whether public or private in the open air, including any walkway within the meaning of section 4 of the Walking Access Act 2008, to which the public has access, whether with or without payment of any fee,—</p> <p>but does not include any site for the disposal of litter, or any receptacle installed in any such public place pursuant to this Act or any other Act.</p>
Recovery	<p>As defined in the Waste Minimisation Act 2008, which states: recovery—</p> <p>a) means extraction of materials or energy from waste or diverted material for further use or processing; and</p> <p>b) includes making waste or diverted material into compost</p>
Recyclable material	The types of waste that are able to be recycled and that may be specified by the Council from time to time under this Bylaw.
Recycling	<p>As defined in the Waste Minimisation Act 2008, which states: recycling means the reprocessing of waste or diverted material to produce new materials</p>
Reserve	Any open space, playing field, plantation, park, garden or ground set apart for public recreation or enjoyment which is under the management or control of the Council and includes any Facility, structure or building within those reserves.
Road	<p>The same meaning as in section 315 of the Local Government Act 1974, which states:</p> <p>road means the whole of any land which is within a district, and which—</p>

	<p>a) immediately before the commencement of this Part was a road or street or public highway; or</p> <p>b) immediately before the inclusion of any area in the district was a public highway within that area; or</p> <p>c) is laid out by the council as a road or street after the commencement of this Part; or</p> <p>d) is vested in the council for the purpose of a road as shown on a deposited survey plan; or</p> <p>e) is vested in the council as a road or street pursuant to any other enactment;—</p> <p>and includes—</p> <p>f) except where elsewhere provided in this Part, any access way or service lane which before the commencement of this Part was under the control of any council or is laid out or constructed by or vested in any council as an access way or service lane or is declared by the Minister of Works and Development as an access way or service lane after the commencement of this Part or is declared by the Minister of Lands as an access way or service lane on or after 1 April 1988:</p> <p>g) every square or place intended for use of the public generally, and every bridge, culvert, drain, ford, gate, building, or other thing belonging thereto or lying upon the line or within the limits thereof;—</p> <p>but, except as provided in the Public Works Act 1981 or in any regulations under that Act, does not include a motorway within the meaning of that Act or the Government Roding Powers Act 1989</p>
Site	For the purposes of this Bylaw means an area of land that is the subject of an application for a building consent or an area of land where a specific development or activity is located or is proposed to be located.
Treatment	<p>As defined in the Waste Minimisation Act 2008, which states:</p> <p>treatment—</p> <p>a) means subjecting waste to any physical, biological, or chemical process to change its volume or character so that it may be disposed of with no or reduced adverse effect on the environment; but</p> <p>b) does not include dilution of waste</p>
Waste	<p>As defined in the Waste Minimisation Act 2008, which states:</p> <p>waste—</p>

	<p>a) means any thing disposed of or discarded; and</p> <p>b) includes a type of waste that is defined by its composition or source (for example, organic waste, electronic waste, or construction and demolition waste); and</p> <p>c) to avoid doubt, includes any component or element of diverted material, if the component or element is disposed of or discarded</p>
Waste collector	A person or entity who collects or transports waste and includes commercial and non-commercial collectors and transporters of waste (for example, community groups and not-for-profit organisations); but does not include individuals who collect and transport waste for personal reasons (for example, a person taking domestic garden waste to a waste management facility).
Waste Container	Container utilised for the collection of waste.
Waste management facility	A facility, authorised by Council, which primarily provides waste management and disposal services or waste remediation and materials recovery services, in relation to solid waste. Includes but is not limited to waste transfer stations, resource recovery stations, recycling centres, composting facilities, landfills or cleanfill sites, or hazardous waste facilities.
Waste management facility operator	A person who owns or manages a waste management facility.
Waste Management and Minimisation Plan	A waste management and minimisation plan adopted by the Council under section 43 of the Waste Minimisation Act 2008.
Waste operator	A person who is a waste operator or operates a waste management facility.
Waste remediation and materials recovery services	The remediation and clean up of contaminated buildings and mine sites, mine reclamation activities, removal of hazardous material and abatement of asbestos, lead paint and other toxic material. This also includes recovery, sorting, and/or storage services in relation to waste.
Waste treatment and disposal services	The treatment or disposal of waste (including hazardous waste), including the operation of landfills, combustors, incinerators, compost dumps and other treatment facilities (except sewage treatment facilities), and waste transfer stations.

8 Compliance with Bylaw

- 8.1 No person may deposit, collect, transport, sort, store, process or dispose of waste other than in accordance with this Bylaw.
- 8.2 To avoid doubt, compliance with this Bylaw does not remove the need to comply with all other applicable Acts, regulations, Bylaws, and rules of law.

9 Controls

- 9.1 The Council may make, amend or revoke controls to support the implementation of this Bylaw.
- 9.2 The controls made by Council in clause 9.1 may relate to, but are not limited to, the following matters:
- a) The type, size, capacity/volume, weight, number, colour and construction of approved containers that may be used for the disposal, storage and collection of waste, recyclable material and organic waste;
 - b) The types of domestic waste that may be treated for all purposes (including deposit, collection, transportation and disposal) as recyclable, organic waste, or other residual waste;
 - c) The types and categories of waste that may be deposited in approved containers;
 - d) The conditions applicable to any collection service from a public place, including the placement and retrieval of approved containers for collection, collection days and times, and restrictions on the number and weight of approved containers;
 - e) Requirements to ensure the correct separation of wastes into approved containers, including content control messaging and symbology on an approved container that specifies the permitted and prohibited content;
 - f) Maximum allowable limits of a specified waste type that may be deposited, collected or transported from a public place in an approved container;
 - g) Maximum allowable limits of a waste type that may be placed in a container that is approved for another type of waste;
 - h) Types of waste that can be deposited and handled at a cleanfill site, disposal facility or waste management facility;
 - i) Types of waste that are prohibited;
 - j) The locations, access times and conditions of use of approved collection points;
 - k) Requirements relating to the safe and secure transportation of waste;
 - l) Requirements applicable to waste service users and/or to waste handling and collection, if traffic or pedestrian safety have the potential to be adversely impacted by the deposit of material in a public place or by waste servicing operations;
 - m) The format and content of any application form, waste management plan, report or other official document or information required by Council;
 - n) Any other operational matter required for the safe and efficient operation of a waste

collection service from a public place;

- o) Requirements for licensing of any operators that clean waste bins; and
- p) Any other operational matter required for the safe and efficient operation of a cleanfill site, disposal facility or waste management facility.

9.3 Any control made, amended or revoked under clause 9.1:

- a) Must be made by a resolution of Council that is publicly notified; and
- b) May:
 - i. prohibit, restrict, or control any matter or thing generally, for any specific category or case, or in a particular case;
 - ii. apply to all waste or to any specified category of waste; and
 - iii. apply within the City Boundaries or to a specified part of the City; and/or
 - iv. apply at all times or at any specified time or period of time.

10 General Responsibilities

10.1 The occupier and/or the manager of a premises must ensure that the domestic waste from the premises is separated into waste, recyclables and organic waste types as determined by the Council and deposited for collection in the correct approved container. No person may deposit material in a container that is not approved for that type of waste.

10.2 The occupier and/or the manager of any premises must ensure that:

- a) reasonable steps are taken to prevent domestic waste escaping from any container;
- b) waste from the premises has no more than a minimal adverse effect on neighbouring occupiers;
- c) any waste container is regularly emptied when it is full;
- d) the contents of any waste container, excluding glass recycling containers, are protected from rain or ingress or egress of flies and animals; and
- e) steps are taken to ensure that no waste is deposited in or about any building or its surrounding area (including kerbside) except in accordance with this Bylaw.

10.3 The occupier and/or the manager of any premises who is in control of an approved container must ensure that:

- a) the container is kept in a safe location, hygienic, in good repair, and without any modifications or alterations to its appearance;
- b) the contents of any approved container do not seep or escape so as to be injurious or dangerous to health, cause an offensive smell or be a source of litter;
- c) if required, waste is deposited in the container in a manner that allows the whole of

12

the contents to fall out easily and cleanly when the container is emptied;

- d) the container is placed upright either at an approved collection point, in front of the premises from which the waste originated and as close to the kerbside as possible;
- e) from time to time, the Council and/or the waste operator may advise the occupier and/or manager of a different collection point to the one in front of their premises due to safety of collection or for ease of access.
- f) reasonable steps are taken to prevent the container disrupting or obstructing pedestrian and vehicular traffic and to preserve access to the premises; and
- g) the container is placed for the collection of waste and retrieved in accordance with any applicable control specified by the Council.

10.4 No person may:

- a) put waste into an approved container provided to any other person, without that other person's consent;
- b) remove waste from, or interfere with any waste deposited in an approved container, except the Council, an Authorised Officer or agent of the Council, a licensed waste collector, or the person who deposited the waste;
- c) remove or interfere with any mode of identification of any approved container;
- d) remove a container provided by the Council from the premises to which it has been allocated, except with the prior written approval of the Council.

10.5 The occupier and/or the manager of any premises is responsible for any waste generated on the premises until it has been collected.

10.6 The occupier and/or the manager of any premises is responsible for any waste not collected because of non-compliance with this Bylaw. Any waste or recyclables shall be returned to the occupier's premises by noon on the day following collection day and alternative arrangements for disposal shall be made by the occupier and/or manager as soon as practicable.

10.7 The occupier and/or the manager is responsible for approved containers. If the occupier and/or manager's waste collection service is withdrawn or suspended, then the waste container provided for the purposes of kerbside waste collection will remain the property of the kerbside waste operator. The waste containers must remain with the property unless Council and/or the waste operator advises otherwise. Council reserves the right to charge to replace any containers that are lost, stolen or damaged.

11 Collections from a public place

11.1 Any person providing or using a waste collection service in or from a public place must comply with this Bylaw.

11.2 Waste collection may not be placed in a public place for collection unless it is:

- a) A type of waste determined by the Council as able to be placed on a public place

- for collection; and
- b) deposited in an approved container for collection by a waste collector.
- 11.3 Prohibited waste, diverted material, construction and demolition waste or commercial waste may not be placed in a public place for collection unless authorised by the Council under this Bylaw.
- 11.4 Any waste operator who collects or transports waste from a public place must ensure waste containers provided clearly differentiate the waste operators' containers from the containers of other operators.
- 11.5 Any waste operator who collects or transports waste from a public place must:
- a) make available to the occupier and/or manager of a premises one or more approved containers to enable separate collection of each of the waste types required to be separately collected from the premises;
 - b) not collect any prohibited waste;
 - c) following collection, ensure that any container is placed so that it does not disrupt or obstruct pedestrian, wheelchair or vehicular traffic, and so that access to the premises is preserved.
- 11.6 The Council may specify controls for the following matters in relation to the collection or transportation of waste from a public place:
- a) the area to which the control applies;
 - b) the type, size, colour, and construction of approved containers that may be used for the storage and collection of waste;
 - c) the types of waste that may be collected in various types of approved container;
 - d) the categories of waste including recyclable material, organic matter and refuse that may be deposited at or collected from a public place;
 - e) the placement and retrieval of approved containers for collection, collection days and times, and restrictions on the number and weight of approved containers;
 - f) requirements to ensure the correct separation of categories of waste into approved containers;
 - g) the locations, access times and conditions of use of Council waste collection points;
 - h) any other operational matter required for the safe and efficient operation of a collection service from a public place.
- 11.7 Any person providing or using a waste collection service in or from a public place must comply with all controls made by the Council relating to that collection.

12 Council collection points

- 12.1 No person may deposit waste at a Council collection point other than in accordance with any applicable Council control.
- 12.2 The Council may specify:
 - a) any place, or container in a public place, as a Council collection point for the collection of domestic waste; and
 - b) controls relating to the deposit of waste at a Council collection point including the use of specified containers.

13 Licensing waste collection and waste management facility operators

- 13.1 The following waste operators must have a waste operator licence issued by the Council and must not collect waste if they do not hold such a licence:
 - a) Any waste collector who collects and/or transports waste from land in Tauranga;
 - b) in a quantity of at least 30 tonnes of waste in any one twelve month period in, around or out of the Tauranga City; and/or
 - c) waste management facility operator with a facility in Tauranga City that handles more than 30 tonnes of waste in any one twelve month period.
- 13.2 An application for a waste operator licence must be made on the application form which is available from the Council, and must be accompanied by any application fee and the information required by the Council to process the application.
- 13.3 The holder of an existing licence may apply to the Council for a renewal of that licence. A licence is personal to the holder and is not transferable.
- 13.4 A licence may be granted or refused at the discretion of the Council, and if granted, may be on such terms and conditions as the Council deems appropriate.
- 13.5 When considering a licence application, the Council may take into account matters including but not limited to:
 - a) The extent to which the licenced activities will promote public health and safety, and support achievement of the Council's waste management and minimisation plan, including goals and initiatives within that plan;
 - b) The quantity and type of waste to be handled;
 - c) The methods employed for the handling of the waste;
 - d) The methods and systems employed for managing and reporting waste related data and information;
 - e) The frequency and location of the waste collection, removal and transportation services;
 - f) The specifications of the vehicles, equipment, and containers to be used for the

handling of waste;

- g) The applicant's experience, reputation, and track record in the waste and diverted material industry, including any known past operational issues which may affect the applicant's performance, and any breaches of previous licence conditions; and
- h) The terms and conditions under which any disposal of waste is permitted and the existence of, or need for, any statutory approvals, authorisations, or consents required to be held or complied with in respect of such disposal.

13.6 A licenced waste operator must comply with all terms and conditions of the licence. These conditions may include, but are not limited to, the following matters:

- a) Term – a licence may be granted for a term of up to 5 years;
- b) Licence fee – the licensee must pay an annual licence fee in an amount determined by the Council's annual fees and charges;
- c) Bond – the Council may, on a case by case basis, require a licence holder to post a bank-guaranteed bond;
- d) Public Liability insurance – the Council may, on a case by case basis, require a licence holder to provide evidence of public liability insurance at a level acceptable to the Council;
- e) Compliance with standards – the licence holder must comply with any standards or policies the Council has set for waste handling including but not limited to:
 - i. Provision of waste collection services within reasonable times specified by Council;
 - ii. Provision of appropriate approved containers for waste collection which clearly identify the waste collector's name and contact details;
 - iii. The collection of any litter within a specified distance of an approved container awaiting collection and any litter spillage from the licence holder's vehicle during the collection, transportation or disposal process; and
- f) Maintenance of information – during the term of their licence, the licence holder must keep accurate records and data relating to waste they have handled, which may include:
 - i. The quantities of various waste categories (broken down by waste type as determined by Council) that have been handled by the waste operator during a period of time;
 - ii. The source collection type of the waste, distinguishing between domestic and commercial;
 - iii. The waste management facilities the waste is processed at or disposed of;
 - iv. Weighbridge receipts;
 - v. Gate records of waste tonnage.

13.7 The licence holder must report waste information to Council in the form specified at the time and at the times determined by the Council.

- 13.8 The Council will take all reasonable steps to keep commercially sensitive information confidential, for example by aggregating and/or anonymising such information for reporting purposes.

14 Suspension or revocation of licence

- 14.1 The Council may suspend or revoke a licence if the licence holder fails to comply with this Bylaw, any of the terms or obligations of the licence, any relevant controls made under this Bylaw, or acts in a manner which the Council considers, on reasonable grounds and in light of the purpose of this Bylaw, is not suitable for a holder of a waste operator licence.
- 14.2 Where a licence holder does not comply with the terms and conditions of a waste operator licence, the Council may take one or more of the following steps:
- a) Issue a written warning to the licence holder, which may be treated as evidence of a prior breach of a licence condition during any subsequent review of the licence;
 - b) Review the licence, which may result in:
 - i. amendment of the licence; or
 - ii. suspension of the licence; or
 - iii. withdrawal of the licence.
 - c) Have recourse to any bond where the Council has incurred any cost as a result of the breach of the licence condition, including where the Council has itself performed or arranged for the performance of any licensed activity on the default of the licence holder;
 - d) Review the amount and nature of the bond, which may result in:
 - i. an increase of the amount of the performance bond or security;
 - ii. a change to the nature of the security that has been provided.
 - e) Enforce any offence that may have been committed under the Litter Act 1979; and
 - f) Enforce any breach of this Bylaw, as provided for in the Health Act 1956, the Local Government Act 2002 and the Waste Minimisation Act 2008.

15 Multi-unit developments

- 15.1 The owner and/or manager of a multi-unit development must make adequate provision for the management of all recyclable material, organic matter and refuse generated within the premises. This includes arrangements for the regular collection of waste to the satisfaction of Council.
- 15.2 Any multi-unit development for which building consent is granted must be accompanied by a development waste management plan, in a form prescribed by Council, supplied by the owner and/or manager to the satisfaction of Council, which may include but not be limited to:
- a) identification of an adequate area for the number of units on the premises for the

storage of containers that is readily accessible to the occupiers of units and to a licensed waste operator to enable separate collection and transportation of refuse, recyclable material and/or organic matter;

- b) the methods to be used to minimise noise and odour and to keep the area hygienic, free from vermin or other infestations and protected from theft and vandalism;
 - c) identification of the means and route of access and egress to the waste storage area;
 - d) an estimate of the volumes of refuse, recyclable material and organic matter that will be generated; and
 - e) any relevant further steps taken to achieve the objective of waste minimisation.
- 15.3 Any person who owns, occupies or manages a multi-unit development must comply with the approved development waste management plan for that development.
- 15.4 The Council may, on application by the manager or owner or by its own determination, grant a written exemption from the requirement for an approved development waste management plan if:
- a) in the opinion of the Council, the costs of full compliance would be disproportionate to any resulting waste management and minimisation benefits; or
 - b) in the case of a multi-unit development the manager or owner demonstrates to the satisfaction of the council that refuse, recyclable material and organic waste are separately and regularly collected.
- 15.5 The Council may specify controls for the following matters in relation to the collection or transportation of waste from multi-unit developments:
- a) the categories of recyclable material, organic matter and refuse that may be deposited at or collected from a multi-unit development;
 - b) the times, locations and conditions applicable to any collection service from a multi-unit development, including the placement and retrieval of containers for collection, collection times and restrictions on the number and weight of approved containers;
 - c) requirements to ensure the correct separation of refuse, organic matter and recyclable materials into containers; and/or
 - d) any other operational matter required for the safe and efficient operation of a collection service from a multi-unit development.
 - e) Any person who manages a multi-unit development or owns or occupies a unit in a multi-unit development must comply with any controls for the deposit, collection, transportation and management of waste in the multi-unit development made by the Council.

16 Construction and demolition waste

- 16.1 Any development for which a building consent is required that exceeds a set estimated value must be accompanied by a site waste management plan. Council will make a control under this Bylaw to establish the minimum estimated value of building work for which a site waste management plan is a requirement.
- 16.2 A person applying for a building consent for a development exceeding the minimum estimated value is required to submit a site waste management plan to the Council for approval as part of the building consent application process and prior to the commencement of any building work.
- 16.3 The site waste management plan is required to demonstrate that all reasonable steps will be taken to separate recyclable/reusable waste from non-recyclable/reusable waste at the demolition/construction site or at appropriate waste management facilities.
- 16.4 All site waste management plans must be in the form prescribed by Council, which may include, but not be limited to:
- a) The name of the client, principal contractor, and person who prepared the site waste management plan;
 - b) The location of the site;
 - c) The estimated total cost of the building work;
 - d) A description of each type of waste expected to be produced;
 - e) An estimate of the quantity of each type of waste; and
 - f) The proposed method of waste management for each type of waste (e.g. recovery, recycling, disposal).
- 16.5 While the building work is being carried out, the principal contractor will:
- a) Ensure that:
 - i. Reasonable steps are taken to prevent waste escaping from any waste container;
 - ii. Waste does not go onto the property of neighbouring occupiers;
 - iii. Waste from the site has no adverse effect on neighbouring occupiers;
 - iv. Any waste container is regularly emptied so it does not overflow;
 - v. There is minimum contamination between waste containers.
 - b) Ensure that:
 - i. A copy of the site waste management plan is kept on site;
 - ii. All contractors and subcontractors have access to the site waste management plan; and
 - iii. Contractors and subcontractors are briefed on the requirements of the site waste management plan relevant to the work they are undertaking;
 - c) Review the site waste management plan as necessary;
 - d) Record quantities and types of waste produced; and

- e) Record the types and quantities of waste that have been:
 - i. Reused (on or off site)
 - ii. Recycled (on or off site)
 - iii. Sent to other forms of recovery (on or off site)
 - iv. Sent to landfill
 - v. Otherwise disposed of.
- 16.6 Within 90 days of completion of the building work, the principal contractor must submit to council a post site waste management report in a form prescribed by council and including, but not limited to:
 - a) Confirmation that the plan has been monitored and updated;
 - b) A comparison of estimated quantities of each type of waste generated against the actual quantities of each waste type;
 - c) An explanation of any deviation from the plan;
 - d) Forward a waste diversion report to Council containing data on all waste that has been generated and diverted.

17 Events

- 17.1 Any event utilising a council owned, administered or controlled venue must adhere to an existing council approved venue based waste management plan.
- 17.2 Any event taking place on council owned, administered or controlled land or roads, or a significant event on private land, must submit a waste management plan for the event for review and approval by the Council.
- 17.3 The event waste management plan must be in a in a form prescribed by Council, which may include but not be limited to:
 - a) an estimate of the types and amounts of waste to be generated by the event or venue use;
 - b) how waste generated by the event or venue use is to be minimised;
 - c) the steps to maximise the use and collection of divertible waste;
 - d) the steps to optimise the separation of waste types;
 - e) the equipment to be provided for the storage, collection and transportation of waste and diverted material;
 - f) the person/s responsible for the collection and disposal of waste and the methods to be used;
 - g) the requirement to provide a waste analysis following the conclusion of the event; and
 - h) any other matters relating to event waste management and minimisation that may

be specified by the Council.

- 17.4 The organiser of an event must ensure that public litter bins within the event site area are not utilised as part of the events overall waste container supply.
- 17.5 The organiser of an event must comply with the event waste management plan approved by Council for the event.
- 17.6 On request by Council as part of the approval of the event waste management plan, the organiser may be required to provide the Council with a report on the implementation of the event waste management plan, including:
 - a) a waste analysis which sets out the predicted, and actual types of waste and the amounts of waste generated by the event; and
 - b) which waste management facility was used to recover, recycle, treat or dispose of this waste.

18 Inorganic waste

- 18.1 The Council may specify controls for the following matters in relation to the collection of inorganic waste from a public place:
 - a) the weight, size and nature of inorganic materials that may be deposited for collection;
 - b) the categories of inorganic waste that may be deposited for collection;
 - c) the times, locations and conditions applicable to the collection of inorganic waste from a public place;
 - d) the methods by which the inorganic waste may be collected; and
 - e) any other operational matters required for the safe and efficient collection of inorganic material from a public place.
- 18.2 Any person who deposits inorganic waste for collection on, or collects or transport inorganic waste from, a public place must comply with the controls made by the Council under this Bylaw.
- 18.3 No member of the public may place inorganic waste for collection in a public place or kerbside except as directed and authorised by Council under this bylaw.

19 Nuisance and litter

- 19.1 No person may:
 - a) allow any accumulation of waste or diverted material on any premises they own, occupy or manage to become offensive, a nuisance or likely to be injurious to health;
 - b) use an approved container in a manner that creates a nuisance, is offensive or is

likely to be injurious to health.

19.2 Except as provided for under this Bylaw, no person may:

- a) burn or allow to be burnt on any property they own, occupy or manage any waste except in accordance with any Bay of Plenty Regional Council Plan or Fire and Emergency New Zealand requirements;
- b) bury or allow to be buried any waste on any property they own, occupy or manage any waste except:
 - i. organic waste;
 - ii. dead companion animals and nuisance pests; or
 - iii. for the purposes of home composting.
- c) dispose of any waste on any premises except at:
 - i. a waste management facility, or
 - ii. any premises they own, occupy or manage, for the purposes of home composting.

19.3 No person may:

- a) deposit any waste arising from that person's household or that person's business activities including waste generated from Council approved events in any litter container provided by the Council in any public place;
- b) remove any waste from any litter container provided by the Council in any public place, where this results in any waste being deposited outside the container, unless authorised by the Council to do so;
- c) deposit or attempt to deposit any litter in any container provided by the Council in any public place if:
 - i. the container is full; or
 - ii. the litter is likely to escape.
- d) fix or attach any flag, banner, bunting, balloon, sign, poster, leaflet or similar thing to any litter container provided by the Council in any public place; or
- e) damage or deface any litter container provided by the Council in any public place.

19.4 The owner, occupier or manager of any premises on which any flag, banner, bunting, balloon, sign, poster, leaflet or similar device is displayed that is likely to become litter, must take all steps to the satisfaction of the Council to prevent it becoming litter and to clean it up in the event that it does become litter.

20 Unaddressed mail and advertising material

20.1 No person may deposit, cause, permit or authorise the deposit of any unaddressed mail or advertising material:

- a) in any letterbox which is clearly marked "no circulars", "no junk mail", "addressed mail only" or with words of similar effect, or around or near any such letterbox or associated vehicle accessway; or
 - b) in a letterbox that is already full of mail and/or advertising materials; or
 - c) on any vehicle parked in a public place.
- 20.2 Clause 20.1(a) does not apply to:
- a) material or public notices from any government department or agency, crown entity, local authority, or
 - b) material from a network utility relating to the maintenance, repair, servicing or administration of that network utility;
 - c) communications or fund-raising material from local community organisations, charities or charitable institutions;
 - d) material from a political party, political candidate or elected member; or
 - e) a community newspaper or newsletter, unless the letterbox is clearly marked "no community newspapers" or with words of similar effect.
- 20.3 Any unaddressed mail or advertising mail deposited in a manner in breach of clauses 20.1 and 20.2 shall be deemed to be litter under the Litter Act 1979.

21 Donation collection points

- 21.1 Any person intending to establish a donation collection point in or on a public place must notify the Council in advance and must operate the donation collection point in compliance with any requirements the Council specifies including but not limited to:
- a) location;
 - b) vehicle access;
 - c) type of waste that may be deposited;
 - d) use of approved containers;
 - e) removal of deposited waste from the collection point;
 - f) clean up of any litter or illegal dumping;
 - g) steps to minimise donated waste from going to landfill; and
 - h) clean up or removal of any graffiti.

22 Waste Management Facilities

- 22.1 Council may, by resolution, specify the type of materials acceptable for deposit at any waste management facility and no person may deposit any material other than that specified at any waste management facility.
- 22.2 A waste management facility operator shall place a notice at the entrance to the waste management facility and make the notice available online describing the materials that will be accepted and the materials that will not be accepted.
- 22.3 No person may use a waste management facility or enter upon any portion of it except for the purpose of depositing and leaving waste, recyclable materials or things as specified by the Council in accordance with Clause 9 and such depositing and leaving constitutes "using" for the purpose of this Bylaw.
- 22.4 All waste and recyclable materials or things deposited and left at any waste management facility by any person are deemed then and there to have been abandoned by that person who from that time onwards has no rights of ownership but such abandonment does not relieve that person from liability for damage flowing in any way from such action nor from the penalties provided for Offences against this Bylaw.
- 22.5 No person may move or remove any item, material or waste found in the waste management facility without the permission of the waste management facility operator or an Authorised Officer or agent of the Council.
- 22.6 Every person using any waste management facility or entering any portion of it must comply in all respects with any direction or instructions given verbally by any Authorised Officer, or appearing in any signs erected at the area for that purpose, and any such direction or instructions may include a requirement for the person depositing material to sort the same into separate classes (for example but not to be taken as exclusive: glass, ferrous metal, non-ferrous metal), to facilitate reuse, recycling and recovery of materials.
- 22.7 Persons using any waste management facility must pay such amounts as set by the waste management facility operator or through Council's annual Schedule of Fees and Charges as applicable.
- 22.8 Council may from time to time by resolution prescribe the period or periods during which waste management facilities will be open for use by the public and no person may use the waste management facilities during any other hours.
- 22.9 No person may, in any waste management facility:
- a) Light any fire; or
 - b) Cause any fire to be lit; or
 - c) Spread or increase any fire already alight; or
 - d) Deposit any combustible material within 12 metres of any apparent fire; or
 - e) Deposit any prohibited or hazardous waste unless authorised to do so by the operator of that facility.
- 22.10 Every person committing any breach of the provisions of this Bylaw:

- a) must on request by an Authorised Officer of the Council immediately leave any waste management facility taking with them the material which they brought there and as the Authorised Officer considers to be of a kind which is prohibited under this Bylaw; and
- b) is also liable to be prosecuted for that breach; and any person failing with all reasonable speed to comply with such request commits a further Offence.

23 General offences and penalties

- 23.1 Any person who fails to comply with this Bylaw and the decisions and controls made under this Bylaw commits an offence under section 239 of the Local Government Act 2002 and is liable to a fine as specified in section 242(4) of the Local Government Act 2002.
- 23.2 A person who commits a breach of this Bylaw that is an offence under the Litter Act 1979, the Waste Minimisation Act 2008 or the Health Act 1956 is liable to a penalty under those Acts, as relevant.

24 Other enforcement powers

- 24.1 Where a person does not comply with the requirements of this Bylaw and/or any controls made under the Bylaw in relation to the waste and diverted materials collection service that applies to them, the Council (or licensed waste operator where applicable) may take the following action(s) against the person:
 - a) Reject (i.e. not collect) the contents of any approved container left out by that person for collection from a public place, if the contents or placement of the container is non-compliant;
 - b) Remove the non-compliant contents in a container with the owner/occupier subject to payment of the costs of removal, administrative costs and an additional penalty specified by Council. If payment is not made within the specified period, the service may be withdrawn or suspended as below.
 - c) Withdraw or suspend the collection service provided to that owner/occupier. The suspension can be for a set period of time or indefinite, depending on the severity, at the discretion of Council (or licensed waste operator where applicable). The set targeted rate will continue to apply throughout the withdrawn or suspended collection service period.
- 24.2 Where a person does not comply with the requirements of this Bylaw and/or any controls made by the Council under clauses 11 (collection from a public place) or 12 (council collection points) the Council may:
 - a) Suspend that person's use of any service provided by the Council at any or every waste collection service;
 - b) Enforce any offence that may have been committed under the Litter Act 1979;
 - c) Enforce any breach of this Bylaw, as provided for in the Health Act 1956, the Local Government Act 2002 and the Waste Minimisation Act 2008.

- 24.3 Where a person does not comply with any of the requirements of this Bylaw and/or any controls made under the Bylaw for provision of and compliance with a waste management plan under clauses 15 (Multi-Unit Developments), 16 (Construction and Demolition Waste) or 17 (Events), the Council may take one or more of the following steps:
- a) Enforce any offence that may have been committed under the Litter Act 1979; and
 - b) Enforce breach of this Bylaw, as provided for in the Health Act 1956, the Local Government Act 2002 and the Waste Minimisation Act 2008.
- 24.4 Where a person does not comply with any of the requirements of this Bylaw and/or any controls made under the Bylaw for inorganic waste under clause 18, the Council (or a licensed waste operator where applicable) may:
- a) Reject (i.e. not collect) the inorganic material, if the inorganic material or placement is non-compliant;
 - b) Remove the inorganic material, where the inorganic material or placement is non-compliant, subject to payment of the costs of removal, administrative costs and an additional penalty specified by the Council;
 - c) Enforce any offence that may have been committed under the Litter Act 1979; and/or
 - d) Enforce any breach of this Bylaw, as provided for in the Health Act 1956, the Local Government Act 2002 and the Waste Minimisation Act 2008.

25 Exceptions and saving provisions

- 25.1 A person is not in breach of this Bylaw if that person proves that the act or omission was to comply with the directions of an Authorised Officer.
- 25.2 A product stewardship scheme accredited under the Act may be exempted from the requirements of this Bylaw.

26 Fees and charges

- 26.1 Pursuant to section 150 of the Local Government Act 2002, Council may charge fees in relation to licences or waste management plans, including fees to process an application or carry out inspections as part of any waste collection or facility operator licence or waste management plan.
- 26.2 The Council may recover costs associated with enforcement of this Bylaw in accordance with the Local Government Act 2002 or other legislation.

Statement of Proposal

Waste Management and Minimisation Bylaw 2022 Proposal

This Statement of Proposal includes:

- The draft Waste Management and Minimisation Bylaw 2022; and
- The reasons for the proposal; and
- A report on the local authority's determinations under section 155 of the Local Government Act 2002.

Draft Waste Management and Minimisation Bylaw 2022

Council proposes to replace the Waste Management and Minimisation Bylaw 2012 with the Waste Management and Minimisation Bylaw 2022.

Under the Local Government Act 2002, the Council may make bylaws for all or any of the following purposes:

- protecting the public from nuisance
- protecting, promoting, and maintaining public health and safety
- minimising the potential for offensive behaviour in public places

Under the Waste Minimisation Act 2008, the Council may make bylaws for one or more of the following purposes:

- prohibiting or regulating the deposit of waste:
- regulating the collection and transportation of waste:
- regulating the manner of disposal of dead animals, including their short-term storage pending disposal:
- prescribing charges to be paid for use of waste management and minimisation facilities provided, owned, or operated by the territorial authority:
- prohibiting, restricting, or controlling access to waste management and minimisation facilities provided, owned, or operated by the territorial authority:
- prohibiting the removal of waste intended for recycling from receptacles provided by the territorial authority by anyone other than—
 - the occupier of the property from which the waste in the receptacle has come; or
 - a person authorised by the territorial authority to remove the waste.

The draft Waste Management and Minimisation Bylaw 2022 is to be made under these two Acts and forms part of this proposal.

Reason for the Proposal

The reason for the proposal is to:

- Incorporate certain requirements of, and ensure consistency with, the Waste Minimisation Act 2008.

TCC Ref: Objective ID A13222666

- Be consistent with, and give support to, the policies and actions set out in the draft Waste Management and Minimisation Plan 2022-2028.
- Introduce controls that allow Council to make, amend or revoke regulations for the management and minimisation of waste throughout our city. This will allow Council to make a resolution to adopt specific controls, pursuant to the adopted Waste Bylaw, without requiring full public consultation each time.
- Improve waste operator licensing provisions so that there is better data collection and alignment with national legislative changes.
- Introduce a requirement that any person that is applying for a building consent for building work exceeding a set estimated value (yet to be determined) to submit a construction and demolition site waste management plan to the Council for approval as part of the building consent application process and prior to the commencement of any building work.
- Introduce of waste management plans and minimum requirements for waste bin storage areas and access for Multi-Unit Developments.
- Update the regulations associated with the management of waste at events and large public gathering events.
- Improve the actions that may be undertaken by TCC to enforce and control litter and illegal dumping.

Legal Requirements

Under section 155 of the Local Government Act 2002, Council must, before commencing the process for making a bylaw, determine whether a bylaw is the most appropriate way of addressing the perceived problem. If it is, Council must determine whether the proposed draft bylaw is the most appropriate form of bylaw and whether it gives rise to any implications under the New Zealand Bill of Rights Act 1990.

Council is of the view that a bylaw is the most appropriate means of addressing issues arising from:

- household and business waste going to landfill.
- waste from multi-unit dwellings.
- litter and illegal dumping.
- waste from construction and demolition activities.
- disposal of biosolids.
- collection of waste management data to enable Council to meet its waste minimisation targets in the draft Waste Management and Minimisation Plan 2022-2028 and reporting requirements under the Waste Minimisation Act 2008.

Council has determined that the draft bylaw is the most appropriate form of bylaw to address the perceived problems and does not give rise to any implications under the New Zealand Bill of Rights Act 1990.

In Council's view the draft bylaw is:

- Authorised by the bylaw-making powers conferred on Council under the Local Government Act 2002 and the Waste Minimisation Act 2008;
- Does not conflict with existing New Zealand law;
- Is not unreasonable.

TCC Ref: Objective ID A13222666



Waste Management and Minimisation Bylaw Determination Report

Tauranga City Council

March 2022

**Document status**

Job #	Version	Approving Director	Date
2612	Working Draft	Alice Grace	15 November 2021
	Working Draft	Alice Grace	08 March 2022

© Morrison Low

Except for all client data and factual information contained herein, this document is the copyright of Morrison Low. All or any part of it may only be used, copied or reproduced for the purpose for which it was originally intended, except where the prior permission to do otherwise has been sought from and granted by Morrison Low. Prospective users are invited to make enquiries of Morrison Low concerning using all or part of this copyright document for purposes other than that for which it was intended.

Contents

Executive Summary	2
1 Introduction	7
1.1 Background	7
1.2 Legislative framework	7
1.3 New Zealand Waste Strategy 2010 (NZWS)	10
1.4 Council's waste management and minimisation plan	11
2 The Key Waste Issues	12
2.1 Definition of the issues	12
2.2 Mechanisms for achieving waste management and minimisation objectives	12
2.3 Analysis of the issues	13
3 Conclusions	21
4 Next Steps	21
Appendix A Draft 2022 Tauranga City Council Waste Bylaw	22

Executive Summary

This report summarises the process by which the Tauranga City Council (TCC) has identified a number of discrete and important waste management problems. These problems affect TCC's ability to meet their statutory, financial, environmental and social responsibilities.

The report content needs to be considered against a number of recent changes to waste management services. TCC undertook procurement alongside the Western Bay of Plenty District Council of kerbside collection services for refuse, mixed recycling, glass, food waste and garden waste and the associated consolidation, processing and disposal services. The new service contracts commenced in July 2021 and consists of:

- a fortnightly kerbside refuse collection (140L rubbish bin)
- a fortnightly kerbside recycling collection (45L glass crate + 240L recycling bin)
- a weekly kerbside food scraps collection (23L food scraps bin)
- An optional opt-in fortnightly or 4-weekly garden waste service (240L bin)

Other than the introduction of a glass collection service in 2018, this is the first time in 20 years that TCC will provide kerbside collection services. This significant change for the city is intended to reverse a legacy of declining waste diversion.

The waste management issues identified have largely been drawn from TCC's Waste Management and Minimisation Plan (WMMP) informed by the 2021 Waste Assessment. This identification has been supplemented with the outcomes of workshops conducted with other teams within TCC and engagement with waste stakeholders and operators in Tauranga.

The WMMP establishes TCC's vision to reduce waste to landfill. In meeting this vision, TCC has set itself the goals of:

- ensuring resources are valued
- facilitating effective and efficient waste management and minimisation practices
- promoting sustainable waste management

Targets for waste streams have been set to achieve these goals and are based on the successful implementation of the new kerbside collection services, the Te Maunga transfer station upgrade to a more comprehensive resource recovery park, and opportunities to divert biosolids from landfill. These activities will be supported by education and behaviour change programmes.

TCC's current Waste Management and Minimisation Bylaw 2012 includes regulation on cleanfill, events, kerbside collections and operator licensing. The regulation was drafted to satisfy the vision, goals and targets of TCC's previous WMMPs (adopted in 2010 and 2016) and requires updating to align with the 2022 WMMP and the new kerbside collection services introduced by TCC.

TCC's policy framework aligns with the legislative framework for waste in New Zealand, which includes the Waste Minimisation Act 2008 (WMA), Litter Act 1979, Local Government Act 2002 and the New Zealand Waste Strategy (NZWS) 2010). The WMA, Resource Management Act (RMA) 1991, Litter Act and NZWS are all currently under review. It is anticipated that the legislative review will provide stronger support for the investments TCC have already made to improve waste minimisation in Tauranga as well as future initiatives.

This report has largely drawn on TCC's 2022 WMMP informed by TCC's 2021 Waste Assessment. The table below (Table 1) presents a summary of waste management and minimisation issues derived from these

documents. A range of options which could address each of the issues is presented with a recommendation made on the most feasible action or combination of actions. The introduction of new bylaws is one of these possible actions presented. Table 1 also includes additional issues raised through stakeholder engagement for the bylaw review.

Table 1 Summary of issues and recommended options

Specific issue	Outcome sought	Mechanisms considered	Recommended option
1 The way we currently consume products leads to large quantities of waste.	<ul style="list-style-type: none"> Focusing on reducing the quantity of waste is the first step in the waste hierarchy, after avoiding unnecessary waste by designing it out of the system in the first place. 	Education	TCC can provide educational material at appropriate locations (including supermarkets, TCC offices/facilities, website, at local events, etc.) to inform and educate the community on reducing waste by buying products that have zero-waste or waste that is easily diverted from landfill (i.e. compostable or recyclable).
2 There is a high volume of household waste going to landfill that could be diverted.	<ul style="list-style-type: none"> Separation of waste streams to maintain high rates of diversion and quality products Improved data on waste stream separation for better diversion decision making Data on differential pricing for refuse and recycling bin sizes and garden waste collection frequency for better diversion decision making Upgraded Te Maunga refuse transfer station (RTS) Cost effective and efficient services 	Services Education Monitoring Bylaw	<p>A combination of good services, education, monitoring and improved bylaw provisions are recommended.</p> <p>The bylaw could mandate diversion of specified waste streams to secure throughput for resource recovery processing facilities</p> <p>Introducing specific bylaw controls covering all aspects of recycling and organic collection services and comprehensive enforcement powers to deal with non-compliance resulting in contamination.</p>
3 The proportion of our community living in multi-unit dwellings is growing.	<ul style="list-style-type: none"> Education package for multi-unit residents to encourage accountability Improved data on waste stream separation for better diversion decision making 	Education Monitoring Bylaw Resource consent	<p>A combination of education, monitoring, the introduction of a bylaw provision that is tied to building consents for new MUDs is recommended. Using this last mechanism, TCC will be able to specify waste storage at MUDs as well as require MUDs to provide waste management plans to</p>

				improve collection and better manage hygiene and nuisance in and around MUDs.
4 Litter and illegal dumping, which has environmental and financial costs, is increasing.	<ul style="list-style-type: none"> Reduce instances of litter and illegal dumping due to a lack of waste infrastructure and services, rising costs, behaviour, and accidents. Reduce environmental and financial costs of littering and illegal dumping. 	Services Education Monitoring Bylaw		A combination of education, encouragement, advocacy, monitoring and the updating of bylaw provision is recommended.
5 Businesses and organisations need better services to divert waste from landfill.	<ul style="list-style-type: none"> Improved information transfer to businesses through an education package Data on differential pricing for refuse and recycling bin sizes and garden waste collection frequency for better diversion decision making Upgraded Te Maunga RTS 	Services Education Monitoring Bylaw		<p>A combination of good services, education and monitoring.</p> <p>Investigate the provision of additional waste services to businesses. In particular, TCC may be able to leverage off its recycling collection services and newly introduced organic collection services to be able to offer a corresponding business collection services.</p> <p>There is no specific requirement for a bylaw to address waste issues with businesses that would not already be covered by general control provisions. These could and should extend to any services introduced by TCC specifically for waste collection for businesses.</p>
6 There is a high volume of construction and demolition material going to landfill.	<ul style="list-style-type: none"> Encouragement of material separation at construction sites. Support the use of technology and events to sell, exchange or re-use C&D material Diversion of C&D waste away from cleanfill Advocating for sustainable practices in national building code C&D sorting facility and reuse/upcycle facility at Te Maunga RTS 	Services Education Encouragement Advocacy Monitoring Bylaw		<p>A combination of education, encouragement, advocacy, monitoring and the introduction of a bylaw provision is recommended.</p> <p>A bylaw requiring a Waste Management Plan for developments over a certain value is recommended. This is until such time as there is national regulation that includes C&D diversion requirements.</p> <p>TCC could also consider including in the bylaw specific</p>

				controls that provide the ability to set controls for the types and categories of acceptable and prohibited C&D waste that is able to be deposited at a waste management facility.
7 Disposing of biosolids to landfill affects cultural, environmental, social, and economic values.	<ul style="list-style-type: none"> 100% diversion of biosolids generated from TCC's wastewater treatment plants 	Services		<p>Diverting biosolids from landfill through a contract for processing services e.g. with an appropriately consented vermicomposting facility.</p> <p>In the meantime, alternative options for the disposal of biosolids should be actively considered by TCC.</p>
8 Cost and volume uncertainty has risen due to legislation change or service interruption.	<ul style="list-style-type: none"> Participation in national product stewardship schemes Separation of waste streams to maintain high rates of diversion and minimise cost impacts Cost effective and efficient services Participation in waste legislation development by responding to the Government's consultation documents 	Services Education Advocacy Bylaw		<p>A combination of good services, education, advocacy, monitoring and improved bylaw provisions are recommended.</p> <p>Funding, from national standardisation initiatives, for assets that better recover more diverse waste streams should also be investigated as a priority.</p> <p>It is recommended that TCC include a full suite of enabling provisions that will provide the ability to set controls for the types and categories of acceptable and prohibited waste and recyclables. This provide TCC with flexibility to adopt new changes consistent with National policy and legislation.</p>
9 Unforeseen events can result in high volumes of waste in a short period.	<ul style="list-style-type: none"> Consideration of disruption to waste services during an event in TCC's business continuity planning Consideration of resilience of infrastructure when planning location of resource recovery facilities 	Monitoring Education		<p>Monitoring</p> <p>It is recommended that TCC rely on influencing regional disaster recovery plans and procedures for better integration and clarity, including investigation of the resilience of assets and determining contingent assets.</p> <p>Once tested and homogenised, adopt a</p>

				regional education campaign and programme that will ensure the Tauranga and surrounding community know the 'drill' for each category of disaster/critical incident.
10	Other potential waste issues	<ul style="list-style-type: none"> • Harmonisation of waste bylaws within the region alongside (Western Bay of Plenty District Council) • Ability to enforce against persistent non-compliance. 	Bylaw	<p>Consider updating existing 2012 bylaw event waste management requirements to include for the provision of a waste management plan.</p> <p>Consider including a number of additional provisions covering nuisance, litter, unaddressed mail and inorganic collections, primarily to enable regional consistency and have regulatory tools to assist with managing local waste-related activity and enforcement for non-compliance.</p>

The draft bylaw, updating the 2012 bylaws, is attached as Appendix A for consideration.

1 Introduction

1.1 Background

Waste management is a complex and critical service provided by TCC. Community expectations of the service are high, but a successful delivery of the service requires TCC, waste operators, businesses, residents and the general public (whether residents or visitors) to all play their part.

A number of discrete but important waste management problems have emerged for TCC:

- The way we currently consume products leads to large quantities of waste.
- There is a high volume of household waste going to landfill that could be diverted.
- The proportion of our community living in multi-unit dwellings is growing.
- Litter and illegal dumping, which has environmental and financial costs, is increasing.
- Businesses and organisations need better services to divert waste from landfill.
- There is a high volume of construction and demolition material going to landfill.
- Disposing of biosolids to landfill affects cultural, environmental, social, and economic values.
- Cost and volume uncertainty has risen due to legislation change or service interruption.
- Unforeseen events can result in high volumes of waste in a short period.

These issues were identified through the development of the WMMP and updated to reflect feedback from:

- Other service areas within TCC; and
- customer and operator enquiries and complaints.

TCC have considered mechanisms to address these issues and make recommendations on the most appropriate options to address them. These mechanisms include the appropriateness of updated or new bylaw provisions. These mechanisms are discussed in greater detail in Section 2.

1.2 Legislative framework

The primary pieces of legislation driving waste management and minimisation planning is the Waste Minimisation Act (WMA) 2008, the Local Government Act (LGA) 2002, and the Resource Management Act (RMA) 1991. Other pieces of legislation contribute to the regulatory environment including the Litter Act 1979 (which prohibits littering), the Health Act 1956 (a significant piece of legislation which gives, amongst other things, the power to territorial authorities to manage waste that may cause a hazard to human health), the Climate Change Response Act 2002 (which introduces the Emissions Trading Scheme including obligations for owners of landfills), and the recently passed Climate Change Response (Zero Carbon) Amendment Act 2019.

Taken together, these Acts provide the legislative imperative and tools to support progress toward the high-level direction outlined in the New Zealand Waste Strategy (NZWS).

The WMA, RMA, Litter Act and NZWS are all currently under review. Changes to the legislative framework will not likely be enacted prior to this bylaw coming into effect. It is anticipated that changes to areas such as CRS introduction, national licensing of operators and kerbside standardisation initiatives will reinforce TCC's current direction, but this is yet to be determined.

To mitigate any potential inconsistencies with TCC's bylaw, the intent and purpose of a bylaw will be to

enable Council to set controls around fundamental areas of waste management under overarching bylaw provisions. This will provide the flexibility for Council to adjust the implementation of the bylaw in practice when needed, and where necessary, in response to any changes brought about through national legislation.

1.2.1 The Waste Minimisation Act (WMA) 2008

The enactment of the WMA in 2008 represented a change in the Government's approach to managing and minimising waste. The WMA recognises the need to focus efforts higher on the waste hierarchy in terms of reducing and recovering waste earlier in its life cycle, shifting focus away from treatment and disposal. The purpose of the Act (s3) is to *"encourage waste minimisation and a decrease in waste disposal in order to protect the environment from harm; and to provide environmental, social, economic and cultural benefits"*. The WMA introduced a range of useful tools. These include a framework for developing accredited product stewardship schemes and the creation of a national waste disposal levy, half of which is distributed back to councils on a population basis.

While the WMA provides many benefits to local councils it also establishes a range of responsibilities. Part 4 is fully dedicated to the responsibilities of councils which *"must promote effective and efficient waste management and minimisation within their districts"* (s42).

Section 56 of the WMA gives councils the power to make bylaws for the following purposes:

- prohibiting or regulating the deposit of waste
- regulating the collection and transportation of waste
- regulating the manner of disposal of dead animals, including their short-term storage pending disposal
- prescribing charges to be paid for use of waste management and minimisation facilities provided, owned, or operated by the territorial authority
- prohibiting, restricting, or controlling access to waste management and minimisation facilities provided, owned, or operated by the territorial authority
- prohibiting the removal of waste intended for recycling from receptacles provided by the territorial authority by anyone other than
 - the occupier of the property from which the waste in the receptacle has come, or
 - a person authorised by the territorial authority to remove the waste.

It also allows for the promulgation of bylaws which regulate the licensing of persons who carry out the collection and transportation of waste.

Bylaws can be used to:

- provide regulatory support
- provide a framework to drive councils' waste strategy development and waste management strategy initiatives
- ensure efficient and effective waste management in accordance with legislative requirements and with councils' waste minimisation and management plans

The WMA is in need of redrafting to enable Government to deliver an updated NZWS in order to transform the waste sector. This revision will reset national waste purposes and principles, governance arrangements, roles and responsibilities and, strengthen regulatory and enforcement powers.

Te kawae i te haepapa para (issues and options paper for the new waste strategy) outlines the aims of the new WMA:

- embed a long term strategic approach across central and local government for achieving change, supported by consistent data collection, evaluation and reporting
- create the governance and administrative framework needed to support effective investment and use of waste levy funds
- put individual and collective responsibility for how we deal with unwanted material at the heart of a new regulatory framework of obligations on organisations, households and individuals, building on the duty-of-care model used in other jurisdictions
- provide new and enhanced regulatory tools and levers to support the waste strategy and emissions reductions
- create stronger accountability and reporting provisions
- update and broaden compliance, monitoring and enforcement powers, and
- fix miscellaneous aspects of the existing legislation.

1.2.2 Local Government Act (LGA) 2002

Bylaws made under the Local Government Act 2002 (LGA02) may be made:

- to protect the public from nuisance
- to protect, promote and maintain public health and safety
- minimise the potential for offensive behaviour in public
- to control the use of liquor in a public place, and
- regulating waste management.

However, any breaches of bylaws made under the LGA can only be proceeded against summarily, unless specified as infringement offences in separate regulations (this has not occurred for waste or litter offences). A person who is convicted of breaching a bylaw is liable to a fine which is in a range defined by the Act (of up to \$200,000). Fines are generally not more than \$20,000, which is consistent with fines for breaches of bylaws made under the WMA.

The enactment of any bylaw needs to be preceded by consideration of certain criteria. The bylaw, as it relates to waste, needs to be:

- consistent with a WMMP
- an appropriate and proportionate response to any perceived waste problem
- have the same effect as any bylaw being replaced, and
- be consistent with the Building Act 2004 and subordinate legislation in relation to construction and demolition waste.

The LGA also requires consultation and notification with additional notification requirements for trade wastes before any bylaw can be enacted.

Bylaws are reviewed at least every five years.

1.2.3 Other relevant legislation

Litter bylaws (made under the Litter Act 1979) allow local authorities to issue infringement notices for littering. The maximum fee for a breach is \$400. However, local authorities can only take action if the offender is caught in the act or if they can be identified by the litter left behind. Breaches of the Litter Act can also be pursued summarily and, if the court convicts, a penalty may be imposed on the offender and the offender may be ordered to pay a sum that compensates the local authority for the cost of removing the litter. The Litter Act is included in the suite of legislation and policy under review.

The Health Act 1956 enables local authorities to make bylaws for the protection of public health. Every person who contravenes or fails to comply with any bylaw made under the Health Act commits an offence and is liable to a fine not exceeding \$500 and, in the case of a continuing offence, to a further fine not exceeding \$50 for every day on which the offence has continued. The local authority may, after the conviction of any person for a continuing offence against any bylaw, apply to any court for an injunction to restrain the action.

1.3 New Zealand Waste Strategy 2010 (NZWS)

The NZWS provides high level direction to guide the use of tools available to manage and minimise waste in New Zealand. To convey the high-level direction, the NZWS has two goals:

- reducing the harmful effects of waste, and
- improving the efficiency of resource use.

Section 44 of the WMA requires that councils “have regard to” the NZWS, or other such policy that is subsequently developed, when preparing a WMMP. The flexible approach within the NZWS will ensure that waste management and minimisation activities are appropriate to local situations and desired community outcomes.

The NZWS is currently under review. What underpins the review is an inability to export waste to key Asian markets. In *Te kawe i te haepapa para* (Issues and options paper for the new waste strategy) the Ministry of Environment has set an ambition to increase onshore processing of waste. The case for change is modelled on strategies, policies and legislation by the European Union and other countries and uses New Zealand’s waste issues such as, poor waste data poor diversion and remediating some 20, 000 waste sites to prevent contamination as a baseline. It also recognises that predictions of an increasing frequency of extreme weather events is likely to increase certain waste stream volumes.

The issues and options paper proposes:

- investing in resource recovery infrastructure
- expanding the waste levy
- rethinking plastics - to innovate plastics recovery and phasing-out a number of single-use and hard-to recycle plastic
- regulating product stewardship and,
- supporting industry to reduce waste and divert material from landfill.

For the waste strategy to succeed, it will need to be supported by good information (including public education campaigns) and analysis, have a quick implementation period and provide effective regulatory, financial and other tools for operation and evaluation.

Any TCC bylaw change will need to be consistent with the revised NZWS and related regulation. To avoid any inconsistency, bylaw drafting could incorporate the flexibility to adopt the approaches articulated in *Te kawe*

i te haepapa para by allowing for:

- controls to be set covering waste types and kerbside collection systems;
- using controls to promote diversion of organic waste from landfill; and
- other disposal controls (including transport, storage, treatment and disposal quality standards)

1.4 Council's waste management and minimisation plan

Section 56 of the WMA requires that bylaws *"must not be inconsistent with the territorial authority's waste management and minimisation plan."*

This WMMP is a guiding document which identifies TCC's vision, goals, objectives, targets and methods for achieving efficient and effective waste management and minimisation. TCC's vision for waste management and minimisation is:

"Reduce waste to landfill"

The goals and objectives to meet TCC's vision are outlined below.

Table 2 Goals and Objectives

Goals	Objectives
Goal 1: Resources are valued	Objective 1: Promote a shift up the waste hierarchy to focus on avoiding and reducing resource use that generates waste, before reusing, recycling, and recovering. Objective 2: Reduce the total quantity of waste disposed to landfill. Objective 3: Measure and report progress against targets.
Goal 2: Facilitate effective and efficient waste management and reduction	Objective 4: Provide everyone in the community with an opportunity to access waste services and infrastructure in a way that is equitable. Objective 5: Reduce contamination within kerbside recycling and organic collections, and in public place recycling bins. Objective 6: Collaborate with local iwi, central government, other councils, businesses, the community, and private waste companies on waste management and reduction initiatives. Objective 7: Investigate, consider, trial, and implement new technologies and service methodologies for efficient waste reduction.
Goal 3: Promote sustainable waste management	Objective 8: Be led by tikanga and mātauranga Māori to adopt a holistic approach in taking responsibility for our waste. Objective 9: Influence and empower the community to take responsibility for their waste. Objective 10: Reduce greenhouse gas emissions associated with waste.

Objective 11:

Reduce the harmful environmental, societal, and economic impacts of waste.

2 The Key Waste Issues

2.1 Definition of the issues

TCC has reviewed progress against the previous WMMP action plan and has identified waste issues that need to be addressed in its new WMMP. The options considered to deal with these issues include services, education, encouragement, advocacy, monitoring and updated or new bylaw (regulation) introduction.

In the 2021 Waste Assessment, options were assessed for alignment with the vision, goals and objectives, costs and ease of implementation before a preferred option was identified.

The major issues that will be potentially dealt with via a new bylaw have been tested through a targeted engagement with stakeholders from the waste and building/development industries. The intent was for TCC to seek specific feedback on the proposed new measures and their potential impact prior to any formal public consultation on the WMMP and draft waste bylaw.

2.2 Mechanisms for achieving waste management and minimisation objectives

There are a range of mechanisms available for achieving the waste minimisation and management outcomes that TCC seeks.

In his book, *A Practical Guide for Policy Analysis: The Eightfold Path to More Effective Problem Solving* Eugene Bardach¹ identifies eleven “Things Governments Can Do.” These are: taxes (or rates in the case of local government), regulation, subsidies and grants, services, budgets, information, modification of structure or private rights, modification of framework of economic activity, education and consultation, financing and contracting, and bureaucratic and political reforms.

The options most frequently considered in relation to the type of waste problems identified by TCC are:

- regulation (by means of a bylaw or through the district plans) or influencing national regulation through advocacy
- services and associated fees and charges
- education (including all aspects such as signage, programmes, relevant information and materials circulated, provided and/or delivered)
- encouragement of voluntary industry agreements e.g. codes of practice.

This report discusses the merits of each option and provides a recommendation as to the preferred option(s).

No additional action by TCC (a ‘do nothing’ option) was considered. Generally, a ‘do nothing’ course of action relies on the existing programmes, actions and initiatives, which is effectively already embedded within the range of options. In all instances however, this approach has not delivered the required outcomes sought

¹ Bardach, E. (2005). *A Practical Guide to Policy Analysis: the eightfold path to more effective problem solving* (2nd ed.). Washington DC: CQ Press

and has not proved effective in addressing the identified problems.

2.3 Analysis of the issues

This section of the report outlines the problems identified by TCC that can be addressed by a Bylaw, the outcomes sought, the mechanisms identified by TCC to achieve the outcome sought.

2.3.1 High volume of household waste going to landfill that could be diverted

The volume of kerbside waste disposed to landfill in the TCC district has hardly reduced below TCC's 2015/2016 measure of 200 kg/capita/year in the last 5 years. Recent disruption to recycling markets has impacted the range of materials collected for diversion from landfill. This has impacted the cost of the service and the achievement of diversion targets.

TCC introduced its own household kerbside waste services in July 2021 determined to increase diversion through having greater control over the kerbside services.

Prior to the new kerbside collections commencing, there was a high volume of residential organic waste disposed to landfill, both food waste and garden waste. TCC's introduction of a kerbside food waste collection service aims to address this issue. While garden waste can be separated at the RTS, there remained a high volume disposed to landfill. TCC therefore also introduced an optional garden waste collection service.

Three options to address the problem of residential divertible material going to landfill have been identified.

Influence	Education and information sharing is an on-going approach that the TCC uses, particularly in conjunction with any new initiatives or changes to the way a service is to be provided.
Regulate	Restrict/ban specific types of waste in kerbside rubbish collection bins to ensure the kerbside services introduced are being used effectively
Service	Monitor effectiveness of kerbside services for refuse, glass, mixed recycling, food waste and garden waste
	Monitor provision of differential pricing for refuse and recycling bin sizes and garden waste collection frequency and option use (currently an opt-in service)
	Develop Community Resource Recovery Centre at Te Maunga RTS
	Continue providing targeted public place refuse and recycling bins

Discussion of the options

Educational material distributed at strategic locations (including supermarkets, TCC offices/facilities, website, at local events, with rates information etc.) is a low-cost option to inform and educate the community on positive waste minimisation behaviours. TCC presence at public events, galas, and less traditional opportunities could also be explored. Taking a marketing approach to communicating waste goals and making it real to people living and working in the city also improves penetration. The use of apps and social media, to encourage waste diversion behaviours (e.g. Love Food Hate Waste) too is helpful.

A TCC Kerbside Contamination Officer works with kerbside contractors to assist them in identifying contamination in kerbside recycling bins and equally works with residents to reduce contamination.

The provision of differential pricing for bin sizes for kerbside refuse and recycling services and frequency of garden waste collection encourages diversion of waste from landfill. Ongoing monitoring of the effectiveness of the pricing and frequency options as well as opt-in options will determine if diversion has

increased.

Community Resource Recovery Centres are a service enhancement enabling a wider range of residential materials to be diverted from landfill and supporting the community sector, however TCC will need to investigate scope and delivery options to determine financial sustainability of a Centre.

Additional or replacement public place litter and recycling bins will be targeted at high impact areas such as near service stations, shops, supermarkets, outside schools, tourism hot-spots, and in locations that will encourage the use of the facilities.

With TCC taking control over the residential kerbside collection services, this has enhanced their ability to use its service contracts to control the material collected in different receptacles.

A bylaw that allows TCC to set controls over the types of waste allowed in specified collection points and receptacles would be consistent with the ability to influence and define:

- the composition and separation of waste types;
- The use of different kinds of receptacles; and
- timeframes and locations for collection services to operate

The 2012 bylaw directs residents to put waste in approved containers on the day of collection in a secure way. It also gives TCC powers to prescribe other control provisions including the separation of recyclables from other waste, the use of approved containers for recyclables for example, the time a container can remain on the road before and after collection and the weight of containers. The bylaw also bans liquids, hot ashes, hazardous wastes and medical waste (and sharps in rubbish bags).

A control-focussed bylaw replacing the existing bylaws could consolidate its current arrangement through more specific requirements about all aspects of recycling and organic collection services and comprehensive enforcement powers to deal with non-compliance resulting in contamination. Matched with new council delivered services, this will provide TCC with more influence over the waste composition of different collection streams moving forward.

Recommendation

It is recommended that TCC rely on monitoring and education campaigns and programmes as the primary mechanisms to increase diversion, particularly as delivered through their new collection services. However, the introduction of a bylaw that allows TCC to specify approved materials, use of receptacles, specifics of collection services and enforcement measures is a useful backstop measure to reduce contamination levels. It provides Council with the means to prosecute a user of the service for intentionally and persistently misusing the service, should it choose to do so.

2.3.2 Growing proportion of residents living in multi-unit developments (MUDs)

Approximately 10% of TCC's households live in MUDs and this is expected to grow. Access and storage restrictions mean that TCC are unable to offer standard kerbside services to all these premises, but still want to be able to offer the range of services to these customers as elsewhere in the city.

Three options to address the growing portion of customers in MUDs without a comparable service have been identified.

Influence	Develop education package for MUD residents to encourage accountability
Regulate	Include appropriate waste storage areas in planning requirements for new MUDs

	Require new MUDs to have a waste management and minimisation plan that must be complied with by owners/occupiers/managers
Service	Monitor provision of tailored high frequency kerbside service

Discussion of the options

Existing MUDs need to be assessed on a case-by-case basis regarding how best to service the property based on the building layout. Assigning responsibility for managing recycling and waste through a bylaw is an appropriate backstop provision. For existing MUDs, education for owners/occupiers on their responsibilities and the services that are available is an additional useful tool to promote compliance and positive waste minimisation.

Access and storage problems can be addressed for new MUDs through good planning provisions and requirements to have a plan and approach for waste management which is linked to approval/consent for development of the MUD. One of the issues with providing waste services to MUDs is establishing clear ownership for how waste will be managed at the MUD and what the responsibilities will be for owners/occupiers. This is particularly true for ensuring that waste is disposed of in the right receptacles and those receptacles are easily accessible for both residents and where applicable, collection service contractors.

Monitoring ongoing implementation of TCC's waste services for MUDs and investigating improvements in delivery of these services and how they will be funded will provide options for servicing MUDs with restricted storage or difficult access to public areas for accessing kerbside collection services.

Recommendation

It is recommended that TCC introduce a bylaw that requires new MUDs to have a Council approved waste management plan that identifies MUD waste hardstands and storage facilities in accessible locations for easy collection and how waste will be managed at the MUD. The bylaw should also be clear about who is responsible for producing the plan and it should be linked to the consenting process to ensure it is produced and delivered as a requirement of the development proceeding.

More broadly, TCC should consider specific controls that enables Council to establish specific MUD requirements to reflect the different waste services that may apply to MUDs.

It is also recommended that TCC use monitoring and education campaigns and programmes to support the delivery of services to MUDs and increase the level of compliance of MUD residents with respect to sorting and disposing of waste and recyclables in the appropriate receptacles.

2.3.3 Availability of diversion services for Small and Medium Enterprises (SMEs)

The SWAP data shows that readily recoverable dry recyclables, organic material and re-usable items are disposed of at TCC's RTS. An unknown proportion of this waste comes from SMEs, which includes commercial premises, not for profit, community organisations, early childhood centres, schools, etc. TCC currently does not provide kerbside services to SMEs. SMEs either engage private waste collection services or dispose of their waste directly at the RTS. There is an opportunity to develop more services for these enterprises to divert and dispose of their waste either at kerbside or at the RTS.

At this point in time extending services to large enterprises is not considered an opportunity, because they generally require bespoke arrangements that are not suited to kerbside services.

Three options to improve servicing of SMEs has been identified.

Influence	Develop an education package and provide information to SMEs
Regulate	Restrict/ban specific types of waste in collection bins to ensure kerbside services introduced are being used effectively
Service	Upgrade RRP at Te Maunga RTS including the Community resource recovery area and re-use shop
	Provide recycling and food scraps collection services to SMEs

Discussion of the options

Tailored communication with a focus on the needs of SMEs, across a variety of mediums would help. This could be an extension to the current education service provided in the recycling area at Te Maunga RTS that encourages users to recycle and would therefore be relatively simple to implement.

Differential pricing currently in place motivates the majority of users to divert materials however some make the choice not to spend time sorting waste in order to save money and a different strategy may need to be considered to guarantee sorting.

Some investment has been planned to upgrade the Te Maunga RTS. Future development should consider what services would be valuable to SME's.

TCC could provide a kerbside collections service to businesses inside their services area. Consultation with the business community could generate service options as business needs vary in relation to solid waste, organics and recycling. Prior to consultation, Council would ideally identify appropriate options such as the option to opt-in to a household-type collection or offer more bespoke business waste service similar to MUD servicing as part of the consultation package.

A cost and benefits analysis will need to determine the feasibility of the options.

Recommendation

It is recommended that TCC rely predominantly on monitoring and education campaigns and programmes, continue with differential pricing and investigate solid waste, organics and recycling waste services feasibility for SMEs.

A further recommendation is to investigate the provision of additional waste services to SMEs. In particular, TCC may be able to leverage off its recycling collection services and newly introduced organic collection services to be able to offer a corresponding collection services to qualifying SMEs in Tauranga City.

There is no specific requirement for a bylaw to address waste issues with SMEs that would not already be covered by general control provisions. These could and should extend to any services introduced by TCC specifically for waste collection for SMEs.

2.3.4 High volume of divertible C&D material going to landfill

There is a high volume of construction and demolition (C&D) material going to landfill. The most recent SWAP data (October and November 2020) of waste being processed at the Tauranga Refuse Transfer Stations had construction and demolition waste at 23% of all waste by weight. This is the equivalent of 26,000 tonnes per annum. In addition, there is an unknown volume of waste that is likely being sent directly to landfills and cleanfills that are not controlled by TCC. For example, prior to its closure in July 2020, it is understood that that the Jack Shaw cleanfill was processing approximately 50,000 tonnes of waste per annum.

With such a large a large volume of C&D waste being generated and a construction boom underway in Tauranga, there is an opportunity to educate the construction sector and work with the private sector to provide collection services to complement services at the RTS in order to reduce, re-use, or recycle a

proportion of this waste.

Three options to improve servicing have been identified.

Influence	Proactively collaborative with industry to change behaviours via education and promotion of waste minimisation
	Support the use of technology/events to sell/re-use construction material
	Work collaboratively with the private waste sector to encourage the provision of C&D waste collection services
Regulate	Introduce bylaw prohibiting disposal of certain C&D material in landfill and clean fills
	Introduce a bylaw requiring contractors to provide a waste management plan for their site
	Change TCC building standards to include sustainable practices
	Advocate for national building code to include sustainable practices
Service	Establish facilities for C&D material sorting and recovery at Te Maunga RTS
	Establish reuse/upcycle facility at Te Maunga refuse transfer station for C&D waste
	Provide land and facilities at Te Maunga refuse transfer station for building deconstruction

Discussion of the options

Working collaboratively across Tauranga and the surrounding region will have benefits in reducing C&D waste. A critical service gap that might be filled by the private sector is the onsite processing and collection of C&D waste. Additionally, working with the construction industry on waste minimisation activities such as waste separation, recycling of materials and beneficial reuse will also provide a means to change behaviour. There is potential for this area to be enabled by technology. Off the shelf ICT is a low-cost way for TCC to influence C&D diversion knowledge and habits including providing a platform for trading of materials.

The introduction of a bylaw prohibiting disposal of certain C&D material in landfill and cleanfills could lead to an increase in illegal dumping or transportation of waste out of district. Alternative disposal facilities would need to be provided by TCC before this option could proceed to mitigate that risk. With other councils in the region and nationally looking to address similar issues with C&D waste, there is opportunity to take a regional approach to diversion activities and initiatives.

While the Building Act 2004 has a reduction in the generation of waste during the construction process as a principle, there is no national regulations in place with requirements to divert C&D waste from landfill. A bylaw requiring a waste management plan for any development (or developments over a certain size), submitted to Council prior to the commencement of building work, could fill the gap until such time as there is a more prescriptive and certain national regulatory regime in place covering C&D diversion. Any initiative designed as a national model may be subject to central government funding.

TCC will also have to consider how they will monitor compliance with waste management plans and any post plan activity required, such as the assessment and recording of waste diverted from landfill.

C&D sorting and recovery and, reuse and upscale facilities at Te Maunga will significantly increase opportunities for diversion. The range and quality of diverted materials requires major capital works at the existing facility that includes the operation and maintenance of a complex sorting line and management of markets for a larger quantity of diverted material. Consideration to providing an area at Te Maunga or elsewhere in Tauranga to deconstruct buildings could also be part of the considerations.

Recommendation

A bylaw requiring waste management plans for construction sites over a certain size will promote diversion and enable a better understanding of the C&D waste stream through enhanced reporting requirements under the bylaw. This will serve as an incremental improvement and will allow TCC to progress with diverting C&D waste until such time as national frameworks are formalised. This would sit alongside the upgrades to the Te Maunga facility that are underway. If influencing national building code amendments to include sustainable practices is successful, then this will provide a secure throughput into the expanded facility.

TCC should also consider including in the bylaw specific controls that provide the ability to set controls for the types and categories of acceptable and prohibited C&D waste that is able to be deposited at a waste management facility.

It is also recommended that TCC use mechanisms of influence, monitoring, education campaigns and programmes to increase C&D waste diversion. In particular, working with local private providers to potentially provide onsite processing and collection services may prove to be a successful approach.

2.3.5 Increased volume of biosolids needing to be managed

The volume of biosolids to landfill has increased due to process changes as a result of consent conditions. The recent increase of biosolids at the Te Maunga WWTP due to a change in consent conditions was a catalyst to begin a vermicomposting trial. This trial was successful but has not yet moved into a full production phase. A vermicomposting facility requires appropriate resource consents in place to scale up to meet the demand for processing increased volume of biosolids.

A service mechanism is recommended to address the potential volume of biosolids to landfill that has arisen from the changes in WWTP process.

Service	Divert biosolids from landfill to private vermicomposting
----------------	---

Discussion of the options

The vermicomposting trial has been successful. Converting this to a long-term arrangement for up to 100% of biosolids is likely to be more cost effective than disposing at landfill as well as supporting sustainability and the circular economy. However, this is dependent on the vermicomposting trial operation being granted consent by Bay of Plenty Regional Council Toi Moana to continue the activity. In the meantime, TCC will continue to look at other options for the disposal of biosolids to manage the risk of consent not being granted.

Recommendation

It is recommended that TCC rely on strong service provision to provide assurance to the community that biosolid diversion will be forthcoming. In the meantime, alternative options for the disposal of biosolids should be actively considered.

2.3.6 Cost and volume uncertainty due to legislation change

The government's programme to increase the Waste Disposal Levy and Emissions Trading Scheme (ETS) costs is underway. These price increases, along with the possible introduction of a Container Return Scheme and other product stewardship schemes, may impact recycling bin composition and RTS waste composition. These changes may impact the range and type of services offered by TCC.

Three options to address regulatory uncertainty have been identified.

Influence	Advocate for changes, providing a Tauranga perspective
Regulate	Review bylaws to make sure they are consistent with national legislation
	Ban certain waste to landfill
Service	Introduce diversion services and facilities to minimise the cost impact

Discussion of the options

The waste standardisation across New Zealand, currently undertaken through the changes to the waste legislative framework has the benefits of creating an even playing field, meaning all Councils are operating with the same recovery and sustainability imperatives, as well as securing throughput for waste and resource recovery assets Council operates. Initiatives and strategies from the review will also provide TCC with opportunities to partner with Government for greater investment in waste assets.

The 2012 bylaw bans could be extended beyond liquids, hot ashes, hazardous wastes and medical waste to ensure national consistency of service and diversion.

Recommendation

It is recommended that TCC influence national policy settings on waste and resource recovery as well as investigate qualification for funding made available as part of the legislative review. In this way they can keep abreast of regulatory change and quickly address and incongruence in the drafting of TCC's bylaws.

Funding, from national standardisation initiatives, for assets that better recover more diverse waste streams should also be investigated as a priority.

In terms of bylaw provisions, it is recommended that TCC include a full suite of enabling provisions that will provide the ability to set controls for the types and categories of acceptable and prohibited waste and recyclables. This will allow TCC to be able to set controls for the current circumstances, while still having the flexibility to adopt new changes that are consistent with National policy and legislation without have to change any aspect of the bylaw.

2.3.7 Resilience for dealing with waste in the event of service disruption

Natural and man-made disasters, and pandemics, apply a different pressure upon waste services and other inter-related services by potentially creating a significant volume of waste, which may be contaminated, in a very short timeframe. The earthquakes in Christchurch, the Covid-19 pandemic and the management of waste following the Rena disaster, re-emphasise the need for planning. Lessons can be learnt from these events to assist in preparing for future natural disaster events in Tauranga.

Two options to improve waste resilience have been identified.

Influence	Initiate discussion with other councils for a sub-regional approach and discuss disaster response plan with Bay of Plenty Regional Council
Service	Establish/update an incident response plan as part of Business Continuity Plan to include for waste services
	Review the criticality and resilience of Resource Recovery Parks assets and adopt operation, maintenance and renewal strategies as appropriate
	Look at options for future temporary facilities (e.g. closed landfills) if access to one or more facilities becomes unavailable and investigate residual capacity

Discussion of the options

Resilience and business continuity planning is critical in the ability for TCC to deal with the on-going provision

of waste services in the event of major service disruption. Continuity planning is also a staple of any emergency planning by governments. TCC's Sustainability and Waste Asset Management Plan consider continuity however a more comprehensive review will need to be undertaken of the Plan and other policy setting and procedural documents to ensure integration and consistency and inclusion of resilience strategies and procedures and temporary facility options.

Critical incidents are rarely limited to a single local government area so TCC should also consider regional disaster response co-ordination with other council. Any documentation should also be consistent with national procedures.

Recommendation

It is recommended that TCC rely on influencing regional disaster recovery plans and procedures for better integration and clarity and this includes the investigation of the resilience of assets and determining contingent assets.

Once tested and homogenised, a regional education campaign and programme will ensure the Tauranga and surrounding community know the 'drill' for each category of disaster/critical incident.

2.3.8 Other waste management issues

While not specifically raised as pressing issues through the development of the draft 2022 WMMP, there is an opportunity to harmonise the waste management framework covered in the bylaw with Western Bay of Plenty District Council (WBOPDC) and other councils throughout Aotearoa/New Zealand. It is beneficial for all waste operators and resident communities if there is consistency, as it promotes good behaviours and practices.

The opportunity is for TCC to consider using a comprehensive bylaw using the model waste bylaw as a base, modified where necessary to take into account TCC's specific waste management issues and needs. In addition to the provisions outlined through this discussion document, the model bylaw could introduce changes and improvements over the 2012 bylaw in the following areas:

Discussion of the options

The 2012 TCC waste bylaw has a short provision requiring event organisers to complete a waste questionnaire outlining how they intend to manage waste at the event. There is an opportunity to strengthen this provision by allowing for mandatory waste management plan with a prescribed set of requirements for managing waste at events that could lead to better diversion of waste. By encouraging promoters and organisers of events to consider how waste would be managed, this would also contribute to better choices about the use of packaging and the provision of appropriate receptacles at events.

There are also standard provisions in the model bylaw which cover prohibition of certain activities which lead to waste becoming a nuisance, litter and unaddressed mail. These activities are perennial and standard issues for most councils. Being clear about what constitutes unacceptable activity and being able to enforce in the case of non-compliance is something that TCC should consider for inclusion in the updated bylaw.

Inorganic waste deposited as part of an inorganic collection service is also an area that is covered by control provisions in the model waste bylaw. Having this provision allows TCC to be quite flexible in providing a framework for offering or monitoring an inorganic collection service provided by private sector waste operators. This is an area that is carefully controlled by other councils to ensure that any service does not create a public nuisance and safety hazard when inorganic material is deposited on the street by residents.

Recommendation

It is recommended that TCC consider implementing bylaw provisions that update the event waste management requirements to include for the provision of a waste management plan. It is also recommended that TCC consider including a number of additional provisions covering nuisance, litter, unaddressed mail and inorganic collections, primarily to enable consistency with the intended bylaw approach of WBOPDC. Having these provisions will also make the overall bylaw comprehensive, covering all areas where it is useful to have regulatory tools to assist with managing local waste related activity and enforcement for non-compliance.

3 Conclusions

In summary, this report determines that a waste management and minimisation bylaw pursuant to the Waste Minimisation Act 2008 and the Local Government Act 2002 should be introduced to:

- restrict/ban specific types of waste in kerbside collection bins to ensure kerbside services introduced are being used effectively
- improve landfill diversion of waste generated by SMEs
- require new MUDs to have a waste management plans covering requirements for waste storage and management
- allow for the setting of restrictions on disposal of certain types of C&D waste to landfill and cleanfill
- require developments over a certain estimated value to provide a waste management plan
- require events to have a waste management plan
- improve harmonisation of existing bylaws.

A draft bylaw is attached to this report as Appendix A.

4 Next Steps

The Local Government Act 2002 prescribes the process for making a bylaw. The first step in this process is to determine whether making a bylaw is the most appropriate way of addressing the perceived problem.

This report has considered each of the waste related problems, discussed the possible mechanisms to address these problems (both regulatory and non-regulatory) and determined the most appropriate option.

The introduction of a bylaw is the recommended option (or part of the recommended option) for a number of the waste problems identified through an examination of the WA and stakeholder engagement.

The next step is to consider whether the proposed bylaws gives rise to any implications under the New Zealand Bill of Rights.

TCC must then prepare a statement of proposal which will include the draft bylaw as proposed. The statement of proposal must also identify the bylaw or bylaws to be revoked, include a reason for the proposal and consideration of the appropriateness of a bylaw to address the perceived problems.

The statement of proposal and a summary document should be put on TCC's Commissioner agenda and adopted for public consultation. Following receipt of public submissions, TCC must hear and consider the submissions and make any amendments as they see fit. The final bylaw is then adopted by resolution and publicly notified.



Appendix A Draft 2022 Tauranga City Council Waste Bylaw

8.8 Adoption of draft Waste Management and Minimisation Plan 2022-2028 for consultation

File Number: A13224529

Author: Cole Burmester, Waste Planning Manager
Sam Fellows, Manager: Sustainability and Waste

Authoriser: Nic Johansson, General Manager: Infrastructure

PURPOSE OF THE REPORT

1. To consider the approval of the draft Waste Management and Minimisation Plan 2022-2028 for consultation.

RECOMMENDATIONS

That the Strategy, Finance and Risk Committee:

- (a) Approve the draft Waste Management and Minimisation Plan 2022-2028 (**Attachment A**) for community consultation.
- (b) Delegate to staff the ability to make any minor edits or amendments to the draft Waste Management and Minimisation Plan 2022-2028 or Statement of Proposal to correct any identified errors or typographical edits.

EXECUTIVE SUMMARY

2. Tauranga City Council (TCC) must promote effective and efficient waste management and minimisation within our city¹. We do this by providing waste services and facilities, funding innovative waste reduction initiatives, and educating our community to enable behaviour changes.
3. To support this work, TCC must review and adopt a Waste Management and Minimisation Plan (WMMP) every six years, a requirement of the Waste Minimisation Act 2008. The WMMP sets the vision, goals, objectives, targets, and action plan for achieving efficient and effective waste management and minimisation. It also provides information on how TCC intends to fund the activities of the WMMP.
4. The current WMMP was adopted in August 2016 as the second WMMP prepared by TCC, with the first being a joint WMMP with the Western Bay of Plenty District Council that was adopted in 2010.
5. The current WMMP focused on further investigation and consideration of solutions for kerbside services. This resulted in the successful rollout of the rates-funded kerbside service on the 1st July 2021. In addition, the WMMP proposed to continue enhancing the services at the transfer stations, deliver the behaviour change programme, and collaborate with the private and public sector to improve the reduction, reuse, and recycling of waste and to improve the quality of data we have available to us to make good decisions.
6. Since the current WMMP was adopted, a number of discrete but important waste management problems have emerged for TCC:
 - (a) The way we currently consume products leads to large quantities of waste.
 - (b) There is a high volume of household waste going to landfill that could be diverted.
 - (c) The proportion of our community living in multi-unit dwellings is growing.

¹ Section 42 of the Waste Minimisation Act 2008

- (d) Litter and illegal dumping, which has environmental and financial costs, is increasing.
 - (e) Businesses and organisations need better services to divert waste from landfill.
 - (f) There is a high volume of construction and demolition material going to landfill.
 - (g) Disposing of biosolids to landfill has significant cultural, environmental, social, and economic effects.
 - (h) Cost and volume uncertainty has risen due to legislation change or service interruption.
 - (i) Unforeseen events can result in high volumes of waste in a short period.
7. In addition to the identified issues above, we recognise that there are two additional issues that touch all of the issues raised above and therefore, are not standalone issues in themselves. These are:
- (a) That the generation, management, and minimisation activities from waste are fluid. It is often generated in one district, then transferred and/or consolidated in another district, before being disposed somewhere else. Waste is also often transferred through districts.
 - (b) Lack of recognition of Te Tiriti o Waitangi (Te Tiriti) and te ao Māori. The 2016 WMMP did not contain any reference to Te Tiriti o Waitangi or te ao Māori. These are notable gaps in modern environmental legislation for Aotearoa, which has been recognised in the Governments proposed Waste Strategy and Legislation.
8. The WMMP addresses these emerging issues with clear, practical initiatives that TCC will implement, either on our own or jointly. This includes specific actions to target construction and demolition waste, litter and illegal dumping, review and consider waste services for businesses, and continue to target household waste and deliver our behaviour change initiatives. We will report to Council on progress of our action plan and targets on a quarterly basis and share the results with our community.
9. The draft WMMP will be consulted on using the Special Consultative Procedure set out in the Local Government Act 2002.

DISCUSSION

10. The first step in reviewing a WMMP is the preparation of a Waste Assessment, which helps identify what we have done and continue to do, and the impact these actions made on diverting waste to landfill. As well as the actions we did not undertake or targets we did not achieve from the 2016 WMMP. The Waste Assessment identifies any outstanding or emerging issues that need to be addressed by a new WMMP.
11. The Waste Assessment has identified that there has been some fantastic progress as a result of the Actions undertaken from the 2016 WMMP that should be celebrated. This includes continuing with a wide-ranging education and behaviour change programme with over 90 schools, 60 businesses, and hundreds of residents engaged. We have also successfully rolled out the new household kerbside service on the 1 July 2021. This has already resulted in households diverting approximately 50% of all waste from the landfill.
12. However, Tauranga sends the equivalent of 1,226 kilograms per person of waste to landfill each year², which is significantly higher than the national average of approximately 750 kilograms per person. Overall, last year Tauranga disposed over 180,000 tonnes of waste to landfills and cleanfills. That is 35,000 more tonnes than we disposed in 2015.
13. The most significant issue facing Tauranga, and Aotearoa New Zealand, is that we are still sending the majority of our waste to landfill when it could be diverted. This applies to all waste streams, including commercial, industrial, and residential.

² Tauranga City Council Waste Assessment, November 2021

14. We have drafted the WMMP to respond to nine emerging issues and forecasted demands identified in the Waste Assessment. The WMMP also aligns with the vision from Central Government for a low-waste, more circular economy in Aotearoa New Zealand³.
15. The proposed vision to “**reduce waste to landfill**”. In our view, it achieves a number of outcomes including promoting the waste hierarchy, maximising the diversion of waste, and a transition to a circular economy. It is also measurable.
16. We have also set ambitious targets that align with the targets put forward by the Government in its waste consultation documents. This includes, by 2027/28:
 - (a) Reduce household kerbside waste disposed to landfill to 75kg/capita (a reduction of 62.5% from the 2021 baseline of 200kg/capita).
 - (b) Recover 7,500 tonnes of food waste per annum (based on recovering approximately 48kg/capita of food waste from a projected population of 165,411 people).
 - (c) Improve household kerbside rubbish diversion rates from 48% to 10%.
 - (d) Reduce waste sent to landfill from the Te Maunga Resource Recovery Park to 29,974 tonnes (from the 2021 baseline of 57,500 tonnes).
 - (e) Recover 50,000 tonnes of construction and demolition waste per annum at the Te Maunga Resource Recovery Park.
 - (f) Divert 100% of biosolids from landfill per annum.
17. For TCC to receive funding from the MfE Waste Disposal Levy, we must specify the actions and funding source that we will undertake to achieve these targets. Other funding sources include general rates, targeted rates, fees and charges (including Resource Recovery Park gate fees, Waste Operator Licensing fees, user pays, and fines), subsidies and grants, or debt (if required). We expect to receive approximately \$800,000 in funding from the Waste Disposal Levy in 2022/2023, with this expected to increase to over \$2,500,000 by 2025. This is due to legislative changes that are increasing the cost of disposing waste to landfill from \$20/tonne in 2022 to \$60/tonne in 2025.
18. We have proposed a “living” action plan that will be reviewed and updated annually based on waste data collection and reporting. This ensures that TCC remains agile and able to adapt and respond to any unforeseen or emerging issues, or changes in resource recovery nationally and internationally, including but not limited to, legislative and technological.

STRATEGIC / STATUTORY CONTEXT

19. The draft WMMP aligns with the Waste Minimisation Act 2008 and help to promote effective and efficient waste minimisation within our city.

OPTIONS ANALYSIS

20. The adoption of the WMMP 2022-28, following public consultation, is a statutory requirement and a required prerequisite for Council to be entitled to receive quarterly waste levy payments from the Ministry for the Environment.
21. Waste levy fund is dispersed through a formula based on relative population distribution of Districts. The disbursement for Tauranga in the last financial year was approximately \$488,000.00. We expect this to increase year on year, until 2025, as a result of the waste disposal levy fees increasing.

FINANCIAL CONSIDERATIONS

22. No unexpected costs as the associated costs to implement the draft WMMP can be accommodated within existing budgets.

³ Proposed National Waste Strategy and draft Emissions Reduction Plan prepared by Ministry for the Environment, 2021.

LEGAL IMPLICATIONS / RISKS

23. The only major risk pertains to a delay in adopting the WMMP 2022-28, which will result in the loss of waste disposal levy payments from the Ministry for the Environment.

CONSULTATION / ENGAGEMENT

24. Consultation with the community is a key focus to ensure that what we are proposing is supported by the community.
25. This is why we have undertaken pre-engagement with stakeholders – including three workshops held in late-February with waste operators, waste industry experts and interested parties, and members of the construction and demolition industry to gather feedback.

SIGNIFICANCE

26. The Local Government Act 2002 requires an assessment of the significance of matters, issues, proposals, and decisions in this report against Council's Significance and Engagement Policy. Council acknowledges that in some instances a matter, issue, proposal, or decision may have a high degree of importance to individuals, groups, or agencies affected by the report.
27. In making this assessment, consideration has been given to the likely impact, and likely consequences for:
- (a) the current and future social, economic, environmental, or cultural well-being of the district or region
 - (b) any persons who are likely to be particularly affected by, or interested in, the decision.
 - (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.
28. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the decision is of high significance.

ENGAGEMENT

29. Taking into consideration the above assessment, that the decision is of high significance, and the requirement of the Local Government Act 2002 consultation using the special consultative procedure will be undertaken.

NEXT STEPS

30. Following is a timeline to introduce and adopt the Waste Management and Minimisation Plan 2022-2028 and Waste Bylaw 2022:

Committee meeting	28 March 2022	Seeking adoption of the draft WMMP for public consultation
Public consultation	29 April – 30 May 2022	Public consultation on the draft WMMP
Hearings	13 June 2022	Public hearings, if required, for draft WMMP
Deliberations	20 June 2022	Finalise and adopt the WMMP following public consultation and hearings

ATTACHMENTS

1. **Draft Waste Management and Minimisation Plan 2022-2028 (including Waste Assessment 2021) - A13116068** [!\[\]\(9a63fd7f2ff16a92cb3d80e0c21941b9_img.jpg\)](#) [!\[\]\(698ebd894642706270c795dcf3cc059f_img.jpg\)](#)

DRAFT

Waste Management and Minimisation Plan

2022-2028



Table of Contents

1	Executive Summary	2
2	Introduction	4
3	Vision, goals, objectives, and targets	6
3.1	Vision for the future	6
3.2	Goals, objectives, and targets	7
3.3	Proposed Targets	8
4	The waste situation	14
4.1	TCC provided Waste Services and Activities	14
4.2	TCC provided Waste Facilities	15
4.3	Non-council provided Waste Services and Facilities	16
4.4	Public health protection	16
4.5	Summary of the volume of waste and diverted materials	17
4.6	Forecast future demand	22
4.7	Identified city waste issues	22
5	National and Local Government Policy and Legislation	26
5.1	Existing National Government Policy and Legislation Framework	27
5.2	National Waste Strategy and Legislation Review	29
5.3	TCC Strategic Plans and Regulation	32
5.4	Council and Industry Collaborations	34
5.5	International Commitments	35
5.6	Other strategic considerations	35
6	Public health protection	36
7	Proposed methods for achieving effective and efficient waste management and minimisation	37
7.1	TCC's role	37
8	Action Plan	39
9	Funding the Action Plan	50
9.1	Funding the action plan	50
9.2	Waste disposal levy funding expenditure	51
9.3	Grants	51
10	Monitoring, evaluating, and reporting progress	51

PART A

1 Executive Summary

Everyone has a role to play to reduce waste and its impact on the cultural, social, economic, and environmental wellbeing of our communities. Fortunately, we have leaders in our community, including in our marae, schools, businesses, and at home, who are waste champions.

Our role at Tauranga City Council (TCC) is to promote effective and efficient waste minimisation within our city. We do this by providing waste services and facilities, funding innovative waste reduction initiatives, and educating our community to enable behaviour changes. By collaborating with private industry in providing sustainable solutions for various recoverable materials, TCC can provide Tauranga residents and businesses with economical and sustainable long term solutions for waste management that also have direct environmental benefits.

To support this work, TCC is required to adopt a Waste Management and Minimisation Plan (WMMP) that sets the vision, goals, objectives, targets, and action plan, for achieving efficient and effective waste management and minimisation over the next six years (2022-2028)¹ within our city. The WMMP also provides information on how TCC intends to fund the activities of the WMMP.

This will be the third WMMP that TCC has adopted, with reviews occurring at least every six years. The current WMMP was adopted in August 2016. At that time, we identified that the status quo wasn't working. Since then, as a city, we've taken significant steps to implement changes. This includes:

- continuing with a wide-ranging education and behaviour change programme with over 90 schools, 60 businesses, and hundreds of residents engaged.
- successfully rolling out the new household kerbside service on the 1 July 2021. This has already resulted in households diverting approximately 50% of all waste from the landfill, up from approximately 30%. A massive achievement and this will go a long way to reducing our waste to landfill volumes when comparing them to previous years.
- diverting 66% of our biosolids from landfill.
- progressing work to upgrade our Te Maunga Transfer Station to a more comprehensive Resource Recovery Park.



But there is still more work to be done.

Aotearoa New Zealand is one of the highest generators of waste per person in the world. In 2018, we collectively sent 3.7 million tonnes of waste to municipal landfills (approximately 750 kilograms per person).

¹ Section 43 of the Waste Minimisation Act 2008 (WMA).

This is 49 per cent higher than the Organisation for Economic Co-operation and Development (OECD) average of 538 kilograms per capita².

Locally, we are even worse and send the equivalent of 1,226 kilograms per person of waste to landfill each year³. In total, last year Tauranga disposed over 180,000 tonnes of waste to landfills and cleanfills. That is 35,000 more tonnes than we disposed in 2015.

The most significant issue facing Tauranga, and indeed Aotearoa New Zealand, is that we are still sending the majority of our waste to landfill when it could be diverted. This applies to all waste streams, including commercial, industrial, and residential. But we also don't know what we don't know. For example, the total volumes for Tauranga above do not include waste that was not processed at a TCC facility. We understand that this is at least another 60,000 tonnes of cleanfill waste processed at facilities not operated by TCC per annum. Which is up to an additional 407 kilograms per person.

This lack of clarity is not restricted to Tauranga. Reliable data and reporting continue to be an issue in the waste industry nationwide. This means that not all sources of waste are recorded accurately. While the Government is looking at improvements within this space, which will standardise mandatory reporting requirements, we will need to continue to focus on data collection and reporting over the next couple of years. This will allow us to target and influence specific waste streams from various sectors. Such as the construction and demolition industry and hospitality industry.

Having reviewed progress against the 2016 WMMP and considering the change in waste quantities and emerging events since the last WMMP, TCC have identified the following key waste issues that need to be addressed in the next WMMP:

1. The way we currently consume products leads to large quantities of waste.
2. There is a high volume of household waste going to landfill that could be diverted.
3. The proportion of our community living in multi-unit dwellings is growing.
4. Litter and illegal dumping, which has environmental and financial costs, is increasing.
5. Businesses and organisations need better services to divert waste from landfill.
6. There is a high volume of construction and demolition material going to landfill.
7. Disposing of biosolids to landfill affects cultural, environmental, social, and economic values.
8. Cost and volume uncertainty has risen due to legislation change or service interruption.
9. Unforeseen events can result in high volumes of waste in a short period.

In addition to the identified issues above, we recognise that there are two additional issues that touch all of the issues raised above and therefore, are not standalone issues in themselves. These are:

- That the generation, management, and minimisation activities from waste are fluid. It is often generated in one district, then transferred and/or consolidated in another district, before being disposed somewhere else. Waste is also often transferred through districts.
- Lack of recognition of Te Tiriti o Waitangi (Te Tiriti) and te ao Māori. The 2016 WMMP did not contain any reference to Te Tiriti o Waitangi or te ao Māori. These are notable gaps in modern environmental legislation for Aotearoa, which has been recognised in the Governments proposed

² Ministry for the Environment. 2021. *Te kawe i te haepapa para | Taking responsibility for our waste: Proposals for a new waste strategy; Issues and options for new waste legislation*. Wellington: Ministry for the Environment.

³ Tauranga City Council Waste Assessment, November 2021.

Waste Strategy and Legislation.

We have drafted the WMMP to respond to the above emerging issues and forecasted demands identified in the Waste Assessment, and the recent Government consultation on waste.

The proposed vision to “**reduce waste to landfill**”. In our view, it achieves a number of outcomes including promoting the waste hierarchy, maximising the diversion of waste, and a transition to a circular economy. It is also measurable.

While we considered the option of an ambitious “zero waste” vision, it was decided that in the six year lifetime of this WMMP it was unachievable. However, as part of the broader TCC Strategic Framework Refresh project, TCC is currently proposing a purposely long-term and aspirational vision of a zero waste city.

Where we have been ambitious is in setting targets so that we are accountable. These targets align with the targets put forward by the Government in its waste consultation documents. This includes, by 2027/28:

- Reduce household kerbside waste disposed to landfill to 75kg/capita (a reduction of 62.5% from the 2021 baseline of 200kg/capita).
- Recover 7,500 tonnes of food waste per annum (based on recovering approximately 48kg/capita of food waste from a projected population of 165,411 people).
- Improve household kerbside rubbish diversion rates from 48% to 10%.
- Reduce waste sent to landfill from the Te Maunga Resource Recovery Park to 29,974 tonnes (from the 2021 baseline of 57,500 tonnes).
- Recover 50,000 tonnes of construction and demolition waste per annum at the Te Maunga Resource Recovery Park.
- Divert 100% of biosolids from landfill per annum.

Achieving the targets and resolving the issues requires an action plan. Within the draft WMMP we have proposed a “living” plan that can be regularly updated to reflect current actions and progress. The action plan will be reviewed and updated annually based on waste data collection and reporting. We will report to Council on progress of our action plan and targets on a quarterly basis and share the results with our community. This ensures that TCC remains agile and able to adapt and respond to any unforeseen or emerging issues, or changes in resource recovery nationally and internationally, including but not limited to, legislative and technological.

Overall, the WMMP sets out how TCC and the community can work together to achieve our vision, goals, objectives, and targets. It provides clear, practical initiatives that TCC will implement, either on our own or jointly, to take responsibility for our waste in the City.

2 Background Information and Introduction

Section 43 of the Waste Minimisation Act 2008 (WMA) requires that Territorial Authorities must adopt a Waste Management and Minimisation Plan (WMMP) that gives councils the responsibility to promote effective and efficient waste management and minimisation within their district. Reviews of the WMMP must occur at least every six years.

The previous WMMP was adopted in August 2016 as the second WMMP prepared by Tauranga City Council (TCC), with the first being a joint WMMP with the Western Bay of Plenty District Council that was adopted in

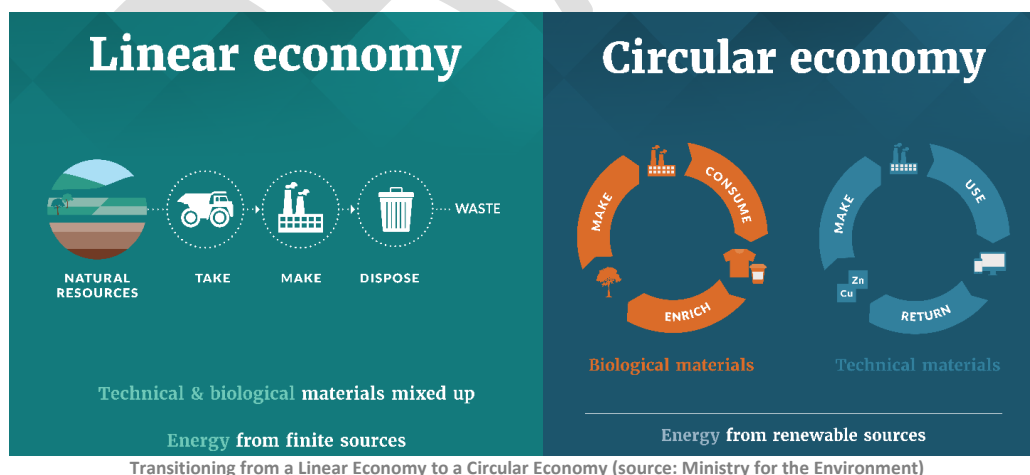
2010.

The first step in reviewing a WMMP is the preparation of a Waste Assessment, which helps identify what we have done and continue to do, and the impact these actions made on diverting waste to landfill. As well as the actions we did not undertake or targets we did not achieve from the 2016 WMMP. The Waste Assessment identifies any outstanding or emerging issues that need to be addressed by a new WMMP. This includes preparing a statement of options available to meet the forecast demands of waste within our City with an assessment of the suitability of each option. A copy of the Waste Assessment is attached as Appendix A to this WMMP.

In early 2021, TCC engaged Morrison Low to prepare a draft Waste Assessment and draft WMMP. The initial plan was to prepare these documents for consultation alongside the Long Term Plan 2021 – 2031. However, due to staff changes and the focus on rolling out the kerbside service in July, this process was delayed. Additionally, with the announcements from Government that the Waste Strategy 2010 and WMA would be reviewed in late-2021 (discussed further below), TCC decided to postpone public consultation until early 2022. This would allow us to align the 2022-2028 WMMP with the overall direction proposed by the Government.

In this regard, over the next six years, we expect there will be rapid changes in how our city takes responsibility for our waste, as the Government is preparing a new national waste strategy that will promote and support its vision for a low-waste, more circular economy in Aotearoa New Zealand. There are three fundamental principles at the heart of a Circular Economy:

1. Design out waste and pollution - View waste as a design flaw. Loss of materials and energy through the production process is minimised.
2. Keep products and materials in use - Think in systems. Products are designed to be reused, repaired, and recycled, and waste materials for one process become an input for another.
3. Regenerate natural systems - Shift perspectives from minimising environmental harm to doing good. Valuable nutrients are returned to the soil and ecosystems are enhanced.



At TCC, we want to not only support this work but take the lead. We support the view that reducing waste is about making the most of the resources we have, using them for their highest and best value. This means that we need to redefine waste to ensure all resources, materials, and products, can be used again. This is supported by rethinking how we divert waste so that we are constantly moving up the waste hierarchy. For

example, while composting food waste is a better outcome than disposing of it to landfill. Redistributing and reusing food waste to a food rescue organisation is a better use of those resources. However, reducing the purchase of it in the first instance, through education and behaviour change, is the preferred solution.

We also recognise that the circular economy can help to deliver on broader environmental, economic, and job creation objectives alongside meeting a wide range of the Sustainable Development Goals (SDGs), particularly SDG12 – Responsible Consumption and Production. Therefore, the integration of the circular economy into wider TCC policy is underway so that we can support and accelerate the transition across all TCC operations.

The following information sets out how we, together as a community, will promote effective and efficient waste management and minimisation within our city over the next six years.

3 Vision, goals, objectives, and targets

Working together, TCC and the community can achieve more effective and efficient waste management and minimisation in our City, and across the region. To do this, we need leadership from both within TCC and our community that will promote equitable solutions across the full spectrum of our community.

The proposed vision, goals, objectives, and targets are supported by a detailed Action Plan that includes both short-term and long-term actions. The Action Plan is a 'living document' that will be reviewed and updated annually. This ensures that TCC is agile and able to adapt and respond to any changes in resource recovery nationally and internationally, including but not limited to, legislative and technological.

TCC will monitor, evaluate, and report on progress against our vision, goals, and objectives, and targets on a quarterly basis. Progress will be reported through TCC publications, our website, and the TCC Annual Report. The reporting will include a summary of progress and activities undertaken from the Action Plan and identify where unforeseen or emerging issues need to be addressed. On an annual basis, TCC will update, if necessary, the "living" Action Plan to address any of the identified issues. Any new actions will be aligned with our vision, goals, and objectives.

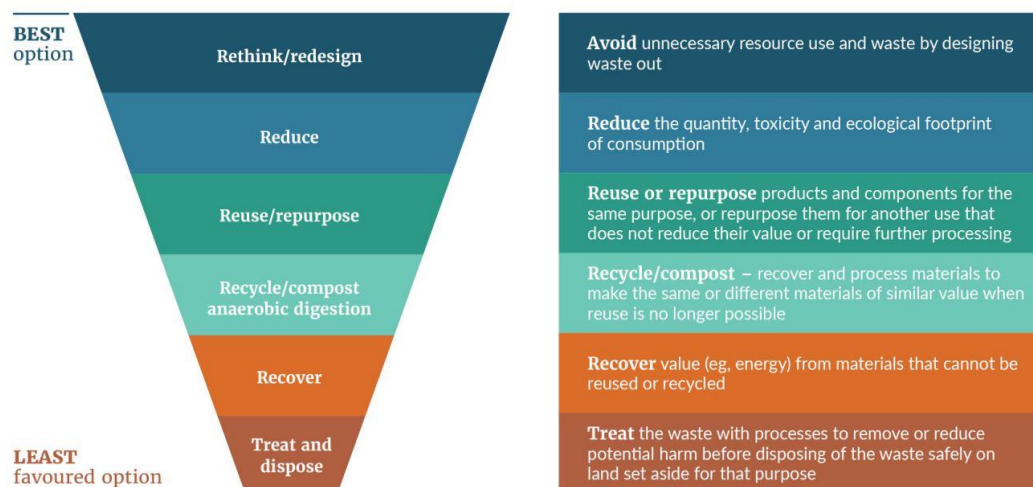
TCC will also provide progress reports of expenditure of its waste disposal levy funds to the Ministry for the Environment, alongside the waste diversion rates achieved as a result of this funding.

3.1 Vision for the future

The vision for the 2022-2028 WMMP is to **"reduce waste to landfill"**.

In our view, it achieves a number of outcomes including promoting the waste hierarchy, maximising the diversion of waste, and a transition to a circular economy. It is also measurable.

While we considered the option of an ambitious "zero waste" vision, it was decided that in the six year lifetime of this WMMP it was unachievable. However, as part of the broader TCC Strategic Framework Refresh project, TCC is currently proposing a purposely long-term and aspirational vision of a zero waste city. This reflects feedback from the Strategic Framework Refresh workshops that requested that Council is "more absolute about defining success in measurable terms".



The Waste Hierarchy (source: Ministry for the Environment)

3.2 Goals, objectives, and targets

3.2.1 Goals and objectives

Our proposed goals and objectives to meet our vision are set out in Table 1. The order in which they are presented is not a reflection of their importance:

Table 1: WMMP Goals and Objectives

Goals	Objectives
Goal 1: Resources are valued	Objective 1: Promote a shift up the waste hierarchy to focus on avoiding and reducing resource use that generates waste, before reusing, recycling, and recovering. Objective 2: Reduce the total quantity of waste disposed to landfill. Objective 3: Measure and report progress against targets.
Goal 2: Facilitate effective and efficient waste management and reduction	Objective 4: Provide everyone in the community with an opportunity to access waste services and infrastructure in a way that is equitable. Objective 5: Reduce contamination within kerbside recycling and organic collections, and in public place recycling bins. Objective 6:

	<p>Collaborate with local iwi, central government, other councils, businesses, the community, and private waste companies on waste management and reduction initiatives.</p> <p>Objective 7:</p> <p>Investigate, consider, trial, and implement new technologies and service methodologies for efficient waste reduction.</p>
<p>Goal 3:</p> <p>Promote sustainable waste management</p>	<p>Objective 8:</p> <p>Be led by tikanga and mātauranga Māori to adopt a holistic approach in taking responsibility for our waste.</p> <p>Objective 9:</p> <p>Influence and empower the community to take responsibility for their waste.</p> <p>Objective 10:</p> <p>Reduce greenhouse gas emissions associated with waste.</p> <p>Objective 11:</p> <p>Reduce the harmful environmental, societal, and economic impacts of waste.</p>

3.3 Proposed Targets

Despite undertaking a number of actions from the 2016, including the successful rollout of the household kerbside service, we know that more work is required.

The Waste Assessment has identified that there continues to be a high volume of waste that could be diverted from landfill across a variety of waste streams. We also recognise that if we do not take the lead in the waste space, then we will be left behind by the work already underway within our community and by changes proposed by the Government. Those changes from the Government in relation to the National Waste Strategy and Emissions Reduction Plan are likely to dramatically change how waste is managed in Aotearoa New Zealand. Furthermore, the Government is investing significantly in the waste industry. These initiatives, and the general ambitions of members of our community and the wider waste industry, will drive change.

Therefore, while we have set ambitious targets, we do still believe they are achievable and will result in excellent environmental, social, and cultural outcomes. These will also allow us to lead, rather than follow. It will also enable us to manage costs over a longer period while change is embedded, rather than playing catch up once that change is already in place.

Waste reduction and management targets within the WMMP provide a clear and measurable way to determine how well TCC is achieving its goals. There are a number of waste targets that already exist, which TCC is striving to meet. These are specified in existing TCC waste contracts and the Long Term Plan 2021-2031 (LTP). However, in some instances, and as previously highlighted, reliable data and reporting is an issue in the waste industry due to assumptions and the number of services and facilities.

This means that the targets and key performance indicators from the LTP have not been adopted verbatim as the data utilised to set those focused on volumes of waste and the population across both Tauranga and the Western Bay of Plenty District. For completeness, that target is to reduce the average amount of waste sent to landfill per capita/annum to 450kg by 2024/2025. TCC will review its key performance indicators

during the development of the 2024-2034 Long Term Plan. At this time, TCC will endeavour to align the WMMP and LTP targets based on new data and monitoring gathered over the next three years.

MfE have also set targets to the year 2030 for the whole of Aotearoa New Zealand within the proposed National Waste Strategy. Given the foregoing, we have aligned the proposed targets with the targets put forward by the Government in the proposed National Waste Strategy, in which MfE have set targets for the whole of Aotearoa New Zealand. Along with aligning them with existing ones, where possible.

The proposed targets are based on a TCC financial year, being from 1 July to 30 June, and will be for a total period of six years from 1 July 2022 to 30 June 2028.

3.3.1 Proposed Targets associated with the kerbside collection services

Target 1: Reduce waste to landfill from Kerbside Collection Service

The kerbside collection services introduced in July 2021 adopted targets to reduce household kerbside waste to landfill to 150kg/capita/annum in 2023. MfE has also introduced a target, as set out in the Waste Strategy and WMA review consultation document⁴ to reduce household waste disposal by 60 – 70% by 2030. Based on the existing baseline of 200kg/capita/annum for kerbside waste only, this would be the equivalent of reducing the household waste disposed to landfill to between 80kg and 60kg/capita/annum, respectively.

As one of the worst performing Councils in Aotearoa New Zealand, in terms of waste being sent to landfill, TCC proposes to adopt an aspirational target that would better the proposed MfE targets. The proposed TCC targets of household waste to landfill are set out in Table 2. The targets reflect that initial reductions may be easier to achieve than in later years.

Table 2: Household Kerbside Waste to Landfill Targets

Year	Household kerbside waste volumes disposed to landfill per annum
2022/2023	Reduce household kerbside waste disposed to landfill to 175kg/capita
2023/2024	Reduce household kerbside waste disposed to landfill to 150kg/capita
2024/2025	Reduce household kerbside waste disposed to landfill to 130kg/capita
2025/2026	Reduce household kerbside waste disposed to landfill to 110kg/capita
2026/2027	Reduce household kerbside waste disposed to landfill to 90kg/capita
2027/2028	Reduce household kerbside waste disposed to landfill to 75kg/capita (a reduction of 62.5% from the 2021 baseline of 200kg/capita)

Target 2: Reduce organic food waste from kerbside collection service

As identified in the SWAP surveys, approximately 33% of all household kerbside waste going to landfill is organic food waste. Based on the existing baseline of 200kg/capita/annum of waste disposed to landfill, it is calculated that this is approximately 66kg/capita/annum of food waste being disposed to landfill.

This presents a significant opportunity to divert this waste stream that, in turn, would also reduce the emissions of methane to the environment as this material breaks down in landfills.

⁴ Ministry for the Environment. 2021. *Te kawae i te haepapa para | Taking responsibility for our waste: Proposals for a new waste strategy; Issues and options for new waste legislation*. Wellington: Ministry for the Environment.

The new kerbside collection services introduced in July 2021 adopted targets to recover a minimum of 12,000 tonnes of food waste, in total, by 2024 across Tauranga. This is the equivalent of 4000 tonnes per annum. Based on the amount of food waste collected between July and November 2021, we are expected to exceed 4,000 tonnes in the first year. Therefore, we are proposing targets beyond those already adopted as part of our kerbside rollout.

Of relevance to food waste, MfE has also introduced a target to reduce organic waste going to landfill for the whole of Aotearoa New Zealand, as specified in the Waste Strategy and WMA review consultation document⁵. But this is set as a reduction in biogenic waste methane emissions by at least 30%, rather than a volume of organic waste material and is not specific to food waste. Our targets for food waste recovery would contribute to this reduction in biogenic waste methane emissions.

TCC proposes to adopt an aspirational target to recover the following volumes of food waste recovered in the household kerbside service. The targets reflect that recovery will take a few years to establish as the kerbside service is more widely adopted by the community, before increasing in subsequent years, until there is a diminishing return.

Table 3: Volumes of food waste recovered in the household kerbside service targets

Year	Household food waste volumes recovered via the kerbside service per annum
2022/2023	Recover 4,200 tonnes of food waste per annum (based on recovering approximately 27kg/capita of food waste from a population of 155,925 people) ⁶
2023/2024	Recover 5,000 tonnes of food waste per annum (based on recovering approximately 32kg/capita of food waste from a population of 157,675 people)
2024/2025	Recover 5,750 tonnes of food waste per annum (based on recovering approximately 36kg/capita of food waste from a population of 159,049 people)
2025/2026	Recover 6,500 tonnes of food waste per annum (based on recovering approximately 41kg/capita of food waste from a population of 160,194 people)
2026/2027	Recover 7,250 tonnes of food waste per annum (based on recovering approximately 45kg/capita of food waste from a population of 162,484 people)
2027/2028	Recover 7,500 tonnes of food waste per annum (based on recovering approximately 48kg/capita of food waste from a projected population of 165,411 people)

Target 3: Improve household kerbside diversion rate

While the introduction of the rates-funded household kerbside recycling, food waste, and garden waste bins has reduced the potentially recyclable and recoverable waste in the rubbish bins from 65% to approximately 48%, there still remains a high proportion of waste that could be diverted from landfill⁷.

Of the 48% of waste in the household kerbside rubbish bins, 12.4% could be recycled. This was made up of 6.1% paper, 2.3% plastics, 0.9% steel cans, 0.6% aluminium cans, and 2.5% of glass bottles and jars. An

⁵ Ministry for the Environment. 2021. *Te kawe i te haepapa para | Taking responsibility for our waste: Proposals for a new waste strategy; Issues and options for new waste legislation*. Wellington: Ministry for the Environment.

⁶ Population projection figures from 'Tauranga City Population and Dwelling Projection Review 2021 (Growth Allocations 2018-2118).

⁷ Tauranga City Council SWAP Survey, undertaken by Waste Not Consulting, December 2021.

additional 35.3% of compostable material could be diverted, consisting of 25.9% of organic kitchen waste and 9.5% of garden waste.

TCC proposes to adopt targets to divert these potentially recoverable and recyclable materials from the household rubbish bins. The targets reflect that education and participation (including using the garden waste and food waste bins) will take a few years to establish as the kerbside service is more widely adopted by the community. There is also always likely to be some contamination due to the city being a tourist destination where visitors are unaware of the correct processes.

Table 4: Reduce the recyclable and recoverable waste in the rubbish bins

Year	Household kerbside diversion rate per annum
2022/2023	Reduce the recyclable and recoverable waste in the rubbish bins from 48% to 40%
2023/2024	Reduce the recyclable and recoverable waste in the rubbish bins from 40% to 30%
2024/2025	Reduce the recyclable and recoverable waste in the rubbish bins from 30% to 20%
2025/2026	Reduce the recyclable and recoverable waste in the rubbish bins from 20% to 10%
2026/2027	Maintain the recyclable and recoverable waste in the rubbish bins to no more than 10%
2027/2028	Maintain the recyclable and recoverable waste in the rubbish bins to no more than 10%

3.3.2 Proposed Targets associated with the Te Maunga Resource Recovery Park

As summarised in section 3.2.1 of the Waste Assessment, TCC is proposing to upgrade the Te Maunga Transfer Station to take the form of a 'Resource Recovery Park'. The upgrade will support the population growth in the area and provide residents and industry with numerous options to recover multiple waste streams from landfill, such as untreated timber, organics, concrete, tyres, e-waste, hazardous waste, construction, and demolition waste. The Te Maunga Resource Recovery Park will also contain a recycling centre, community recovery centre and workshop.

TCC is also proposing to upgrade the Material Recovery Facility ('MRF') with a new optical sorter to reduce contamination within its recyclable waste streams.

The contract with EnviroWaste to operate the upgraded facilities includes a targeted reduction in solid waste to landfill from the Te Maunga Resource Recovery Park. This is proposed to be adopted in the 2022 WMMP as below.

Target 4: Reduce waste to landfill from Te Maunga Resource Recovery Park

As the Te Maunga Resource Recovery Park will include upgraded facilities for recycling, a dedicated construction and demolition recovery facility, and a community-led recovery centre, TCC requires that there will be improved diversion of waste from landfill.

TCC proposes to adopt an aspirational target to reduce waste to landfill from the Te Maunga Resource Recovery Park. The targets reflect that diversion may take a couple of years to establish while the facility is fully developed and until the community utilises the activities at the site. It is noted that the Key Performance Indicator contract targets with EnviroWaste were only set for three years in 2022/2023,

2023/2024, and 2024/25, as listed below. Positively, these targets are likely to be exceeded in the first year, due to facility upgrades and the kerbside service rollout.

- 10-20% reduction in 2022/23
- Further 10-20% reduction in 2023/24
- Further 4-5% reduction in 2024/25
- The targets below are based on the baseline of total volumes of waste being sent to landfill from the Te Maunga Resource Recovery Park, which was approximately 57,500 tonnes in 2020/2021. The targets are also year on year (i.e. the 2023/2024 target is a reduction of 20% of the 2022/2023 volume of waste sent to landfill).

Table 5: Volume of Waste sent to Landfill from the Te Maunga Resource Recovery Park Targets

Year	Reduction of Waste sent to Landfill from the Te Maunga Resource Recovery Park
2022/2023	Reduce waste sent to landfill by 20% per annum (from 57,500 tonnes to between 46,000 tonnes)
2023/2024	Reduce waste sent to landfill by 20% per annum (from 46,000 tonnes to between 36,800 tonnes)
2024/2025	Reduce waste sent to landfill by 5% per annum (from 36,800 tonnes to 34,960 tonnes)
2025/2026	Reduce waste sent to landfill by 5% per annum (from 34,960 tonnes to 33,212 tonnes)
2026/2027	Reduce waste sent to landfill by 5% per annum (from 33,212 tonnes to 31,551 tonnes)
2027/2028	Reduce waste sent to landfill by 5% per annum (from 31,551 tonnes to 29,974 tonnes)

Target 5: Improve recycling of Construction and Demolition waste

As construction and demolition waste is the largest source of waste to Class 1 landfills at 33%⁸, this presents a significant opportunity to divert these materials from landfills.

The Te Maunga Resource Recovery Park will include a dedicated construction and demolition recovery facility that will improve the sorting and recycling of construction and demolition waste. As summarised from the SWAP Survey, approximately 500 tonnes per week of construction and demolition waste is sent to landfill from the TCC Transfer Stations. This is the equivalent of 26,000 tonnes per annum. TCC is also aware that approximately 50,000 tonnes of waste was being disposed annually at the Jack Shaw Cleanfill prior to its closure in July 2020.

TCC proposes to adopt an aspirational target to recycle the following volumes of construction and demolition waste sorted at the Te Maunga Resource Recovery Park. The targets reflect that recovery will take a few years to establish as the processing of waste at the new facility is more widely adopted by the construction and demolition, and as the waste disposal levy increases, which will further encourage recycling rather than disposal at landfills. It is noted that the contract targets with EnviroWaste were only set for three years in 2022/2023, 2023/2024, and 2024/25 and these targets are adopted in the table below.

Table 6: Construction and Demolition Waste Recycled at the Te Maunga Resource Recovery Park Targets

⁸ Ministry for the Environment, Estimates of waste generated in Aotearoa New Zealand, 9 September 2021.

Year **Volume of Construction and Demolition Waste Recycled at the Te Maunga Resource Recovery Park per annum**

2022/2023	Recover 10,000 tonnes of construction and demolition waste per annum (based on manual sorting and recovery)
2023/2024	Recover 12,500 tonnes of construction and demolition waste per annum (based on manual sorting and recovery)
2024/2025	Recover 30,000 tonnes of construction and demolition waste per annum (based on new construction and demolition plant being commissioned)
2025/2026	Recover 35,000 tonnes of construction and demolition waste per annum
2026/2027	Recover 42,000 tonnes of construction and demolition waste per annum
2027/2028	Recover 50,000 tonnes of construction and demolition waste per annum

3.3.3 Proposed Targets associated with Biosolids

Target 6: Diversion of Biosolids from Landfill Targets

Following the successful vermicomposting trial to divert biosolids from landfill, TCC proposes to adopt aspirational targets to increase the diversion rate of biosolids to 100%. The targets reflect that this change will take a couple of years to establish as research is undertaken, end markets established, and any facility upgrades and/or resource consents obtained.

Importantly, there are numerous opportunities for TCC to divert biosolids from landfill. These include, but are not limited to, fertiliser and soil conditioner for agricultural and forestry land, landfill capping, quarry rehabilitation, and energy / electricity generation. As such, the diversion target may not be solely achieved by sending the biosolids to a vermicomposting facility.

Table 7: Diversion of Biosolids from Landfill Targets

Year	Diversion of Biosolids from Landfill per annum
2022/2023	Divert 50% of biosolids from landfill per annum
2023/2024	Divert 75% of biosolids from landfill per annum
2024/2025	Divert 100% of biosolids from landfill per annum
2025/2026	Maintain diversion of 100% of biosolids from landfill per annum
2026/2027	Maintain diversion of 100% of biosolids from landfill per annum
2027/2028	Maintain diversion of 100% of biosolids from landfill per annum



4 The waste situation

The following section summarises the information presented in the Waste Assessment and includes:

- TCC provided waste services and facilities
- Non-council provided services and facilities
- Waste quantities, source, and composition
- Identified waste issues
- Forecast of future demand for waste services and facilities

4.1 TCC provided Waste Services and Activities

- On the 1st July 2021, TCC introduced a household kerbside collection service that is funded using a targeted rate of \$210.00 per household. In the first year, the new kerbside service comprises of:
 - a fortnightly kerbside rubbish collection (140L rubbish bin)
 - a fortnightly kerbside recycling collection (45L glass crate + 240L recycling bin)
 - a weekly kerbside food scraps collection (23L food scraps bin)
 - Optional fortnightly or 4-weekly garden waste collection service (240L bin)
- Waste education and minimisation programmes to various sectors of our community, schools, businesses, and households. TCC also provides funding for community-led and private waste

programmes, as well as an annual contestable community fund of \$75,000.

- Bylaws to protect the public from nuisance, to protect, promote and maintain public health and safety, and to minimise the potential for offensive behaviour in public places.
- Litter control and enforcement, including managing the installation, maintenance and emptying of public litter bins, and dealing with illegal dumping and abandoned vehicles throughout the City.
- City-wide cleaning including street sweeping, footpath cleaning, and sump clearing.

4.2 TCC provided Waste Facilities

- TCC own land and buildings associated with two solid waste transfer station sites at Te Maunga (Truman Lane, Mount Maunganui) and Maleme Street (Greerton) that provide waste consolidation, processing, and disposal services. The land and buildings are leased to EnviroWaste who manage the operations on these two sites.
 - Te Maunga Transfer Station is proposed to be upgraded to take the form of a 'Resource Recovery Park'. The upgrade will support the population growth in the area and provide residents and industry with numerous options to recover multiple waste streams from landfill, such as untreated timber, organics, concrete, tyres, e-waste, hazardous waste, construction and demolition waste. The Te Maunga Resource Recovery Park will also contain a comprehensive public drop-off recycling centre, community recovery centre and workshop.
 - Maleme Street Transfer Station is also proposed to be upgraded to ensure good management from both an operational and Health and Safety perspective. However, this facility was closed to the public on 2nd August 2021 after a review identified that options to reduce contamination from flooding and stormwater were uncertain and therefore not seen as financially viable when compared with the opportunity to invest in extensive waste diversion at Te Maunga. Maleme Street Transfer Station will remain open for municipal consolidated waste (transported in front-end loaders or rear entry compactors) and construction and demolition waste only, to commercial account holders.
- TCC operates a Class 2 landfill at the southern end of the Tauranga Airport. The site currently accepts construction and demolition waste, namely concrete, asphalt, soil, and sand, with the material being used to raise the ground surface and increase the capping depths on an underlying closed landfill.
- There are no open Class 1 landfill disposal facilities⁹ located in Tauranga. However, TCC own two additional closed Class 1 landfills at Te Maunga and Cambridge Road Park, in addition to the closed landfill at the airport. These are actively managed and monitored in accordance with resource consent conditions. A Class 1 landfill, known as the Ross Green Landfill, is located on McPhail Road in the Western Bay of Plenty District. It is understood that this site accepts a range of waste streams, but primarily consisting of contaminated materials and soils, construction and demolition waste, and other cleanfill. The site is not consented to accept general household waste.
- TCC lease land at Te Maunga to Waste Management Limited, who operate the Materials Recovery Facility (MRF) to sort paper and cardboard, plastics, tin and aluminium cans. Waste Management's lease agreement to operate the MRF on TCC owned land expires in 2026. The MRF is proposed to be

⁹ A Class 1 landfill is a site that accepts municipal solid waste and generally also accepts C&D waste, some industrial wastes and contaminated soils. Class 1 landfills often use managed fill and clean fill materials they accept, as daily cover. As defined in the *Technical Guidelines for Disposal to Land Waste Management Institute New Zealand (WasteMINZ), August 2018*.

upgrade with a new optical sorter to reduce contamination within its recyclable waste streams.

- TCC lease land at Te Maunga to Revital Group, who process garden waste into compost by way of windrow composting. Revital Group's lease agreement with TCC expired in February 2020, with Envirowaste picking up the lease in July 2021. Envirowaste currently sub-lease the composting facility to Revital.
- TCC lease land at Te Maunga to Goodwood Limited, who process untreated timber into wood chip by way of shredding. Their reprocessed products are garden mulch, motorway roadside mulch, animal bedding and woodchip for playgrounds. Goodwood have been operating at Te Maunga for approximately two years. Goodwood's lease agreement with TCC expired in February 2020, with Envirowaste picking up the lease in July 2021. Envirowaste currently sub-lease the wood waste recovery facility to Goodwood.
- Wastewater from households in Tauranga City is sent to TCC's two wastewater treatment plants located at Chapel Street and Te Maunga. Processing of the wastewater results in a by-product commonly referred to as 'biosolids'. Approximately 50% of the biosolids are currently diverted to a private sector vermicomposting facility in Kawerau. With the remaining volume being disposed to landfill.

4.3 Non-council provided Waste Services and Facilities

Private waste services in Tauranga are usually funded through user charges and include:

- Household and commercial rubbish collections
- Household and commercial mixed recycling collections (excluding glass and plastics 3-7)
- Household and commercial garden waste collections
- Hazardous waste services, including agricultural hazardous waste

While there have historically been private sector landfill and cleanfill operations occurring within Tauranga, there are currently none operating within its City boundaries. TCC is aware of cleanfill operations in the wider Bay of Plenty region that some waste is sent directly to.

We are also aware that there are a significant number of community-led resource recovery facilities throughout Tauranga. This includes charity shops and organisations that collect waste streams to reuse, repurpose or upcycle into other products, such as Precious Plastics and the ReMaker Space. In addition, TCC supports food rescue organisations like Good Neighbour and the Tauranga Food Bank. All of these activities contribute substantially to the diversion of organic waste to landfill, while having a host of other environmental, social, and economic benefits.

4.4 Public health protection

TCC consulted with the Medical Officer of Health during the preparation of our draft Waste Assessment. Their response is included in full in section 10 of the Waste Assessment.

As advised by the Medical Officer of Health, waste management is important for the health of the public. If not disposed of properly, waste can present a health hazard through physical injury, chemical poisoning, exposure to infectious material and encouraging pests such as vermin, flies, and mosquitoes. Waste can also block stormwater systems, contaminate land and water, and create odours.

While the Medical Officer of Health supports the vision and overall strategic direction proposed, they raised several matters for TCC to address that would ensure that public health would be protected. We have included specific actions in Part B, Section 1, of this WMMP and provided clarification within the final version of the Waste Assessment to address their concerns.

Based on this, we consider that we have achieved the outcomes sought by the Medical Officer of Health that to ensure public is protected, TCC provides and supports waste services and infrastructure in ways that do not increase the risk to health, are affordable, and are accessible to everyone no matter where they live in the city.



4.5 Summary of the volume of waste and diverted materials

The following section summarises the volume of waste and diverted materials processed at TCC facilities, as detailed in the Waste Assessment attached in Appendix 1.

The known total volume of waste to landfill that was discarded and processed through TCC facilities has steadily increased over the six years from 122,716 tonnes in 2015/16 to 144,495 tonnes in 2020/21¹⁰. This is the equivalent of each person disposing of an additional 44 kilograms of waste per year, for a total of 980 kilograms per capita, every single year. An increase of 18%, which outpaces the population increase of just 12% over the same period.

When looking at the volumes of waste collected via private household kerbside collection services for general waste, prior to the TCC rates funded service being rolled out in July 2021, waste to landfill volumes have remained relatively steady at approximately 200kg per capita.

In relation to diverted material, the total volume of recycled material diverted from landfill at the Transfer Stations and via private household services was previously decreasing, from 9,275 tonnes in 2015/16 to 8,512 tonnes in 2017/18. Before an increase that can be attributed to TCC introducing a rates-funded kerbside glass collection in October 2018. This pushed the total volume to 12,790 tonnes in 2020/21. The split between private household kerbside recycling collections and individuals dropping recycling to the Transfer Station has been relatively even, with approximately 55% - 60% previously collected via private kerbside services.

Garden waste volumes have remained largely the same over the last five years, only increasing from 6,015 tonnes in 2015/16 to 6,237 tonnes in 2020/21. This is the equivalent of 42 kilograms per capita in 2020/21.

¹⁰ The data includes residual waste collected by private household kerbside services, as well as general domestic and commercial waste disposed at both Te Maunga and Maleme Street transfer stations that was not diverted from landfill.

Of which, 15 kilograms was collected via private kerbside services.

As recorded in the Waste Assessment, it is important to note that this data does not accurately record the complete picture of waste in Tauranga and the wider Bay of Plenty Region. This is because there are multiple waste streams that are diverted prior to reaching TCC facilities. For example, for cleanfill, we understand that this could be the equivalent of another 60,000 tonnes of waste per annum that is processed at facilities not operated by TCC. Which is up to an additional 407 kilograms per person. In addition, there is an unknown volume of waste that is sent directly to landfills, cleanfills, and farm dumps that are not controlled by TCC. This additional volume of waste could be significant.

Overall, these figures reflect that per capita, we're both generating and disposing of more waste to landfill than ever. As a City, Tauranga is also significantly higher than the national average for waste to landfill.

In addition to general waste, TCC also manages the disposal of biosolids. Historically, biosolids from the Chapel Street and Te Maunga wastewater treatment plants were disposed of to landfill. In October 2019, TCC began a trial at the Te Maunga wastewater treatment plant to divert biosolids to a private vermicomposting facility in Kawerau. In the first nine months of the vermicomposting trial (2019/20), 12% of all biosolids or 13kg per capita of biosolids, was successfully diverted from landfill. In 2020/21, 66% of all biosolids were able to be diverted to the vermicomposting trial, which increased the volume to 66kg per capita per annum.

4.5.1 Summary of the activity source of waste to landfill

The following section summarises the activity source of waste passing through both TCC Transfer Stations that is subsequently disposed of at a Class 1 landfill, as detailed in the Waste Assessment attached in Appendix 1.

Table 8 summarises the percentage of loads and total weight, as well as the tonnes per week, from the results of SWAP audits in October / November 2020.

These figures do not include any waste that is sent directly to landfill or cleanfill sites that does not pass through either of the TCC Transfer Stations. However, due to these TCC Transfer Stations being open to the public and private contractors that operate from outside the City itself, it is recognised that the total volumes of waste processed through these facilities includes a portion of waste generated outside of Tauranga.

Table 8 - Activity source of all waste from Transfer Stations to Landfill - Oct/Nov 2020

Activity sources of all waste loads at Maleme St and Te Maunga Transfer Stations - Oct/Nov 2020	% of loads surveyed	% of total weight	Tonnes/week
Construction & demolition waste from a building	24%	23%	508 T/week
Industrial / commercial / institutional sources	21%	30%	658 T/week
Landscaping and earthworks – waste from landscaping activity, garden maintenance, and site works, both domestic and commercial	9%	5%	115 T/week
Residential – all waste originating from	35%	8%	169 T/week

residential premises other than that covered by one of the other, more specific classifications (includes drop-offs of bagged domestic waste)			
Subtotal - general waste	89%	66%	1,451 T/week
Kerbside rubbish – waste collected from residential and commercial premises by private and Council kerbside rubbish collections	11%	34%	751 T/week
TOTAL	100%	100%	2,202 T/week

Table 9 and Figure 1 compares the data collected during SWAP Surveys between four periods, beginning in 2016/2017 to October 2020. When comparing those figures to previous years, it demonstrates that there has been an increase of 22% of total waste being sent to landfill, from 1804 tonnes per week in 2016 to 2202 tonnes per week in 2020.

We understand that the increase, of 14%, in the total tonnage of waste to landfill between Feb/March 2020 and Oct/Nov 2020 can be attributed, in part, with the closure of the Jack Shaw cleanfill site between the two audit periods.

Table 9: Maleme St and Te Maunga Transfer Station combined

Activity sources of all waste loads at Maleme St and Te Maunga Transfer Stations	2016/2017 - 4 surveys combined	October 2018	Feb/Mar 2020	Oct/Nov 2020
Construction & demolition	416 T/week	472 T/week	349 T/week	508 T/week
Industrial/commercial/institutional	607 T/week	551 T/week	612 T/week	658 T/week
Landscaping & earthworks	58 T/week	69 T/week	80 T/week	115 T/week
Household	116 T/week	116 T/week	159 T/week	169 T/week
Subtotal - general waste at Transfer Station	1,197 T/week	1,209 T/week	1,201 T/week	1,451 T/week
Kerbside rubbish	607 T/week	693 T/week	738 T/week	751 T/week
Total Volume of Waste Sent to Landfill	1,804 T/week	1,902 T/week	1,939 T/week	2,202 T/week

4.5.2 Transfer Station Waste Composition

Figure 1 and Table 10 provide a summary of the waste streams (composition) that was sent to landfill from both TCC Transfer Stations in October and November 2020. The data includes general waste excluding kerbside rubbish (both Council and private), and overall waste to landfill, which includes kerbside rubbish. This separation of data provides a comparison of the impact of kerbside waste services.

When excluding kerbside waste, it is clear that timber was the largest component of general waste (28.2% or 409 tonnes/week), while organics is only 12.8% or 186 tonnes/week. However, when including kerbside

waste, organics becomes the largest component at 26.8% or 589 tonnes, while timber is 19.2% or 329 tonnes/week. This presents opportunities to target specific waste streams and sources such as organic material generated by households, and construction and demolition waste generated by commercial businesses.

This data provides us with information that we can utilise to target specific waste streams within the action plan of the WMMP.

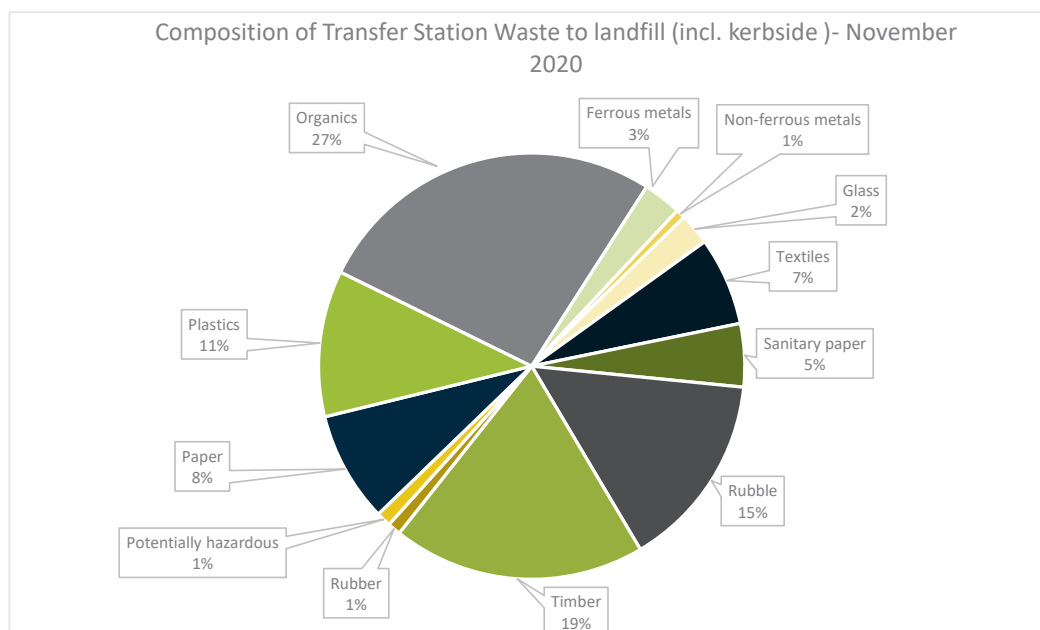


Figure 1: Composition of TCC Transfer Station waste to landfill including kerbside waste (SWAP Nov 2020)

Table 10: Composition of all waste sent to landfill via TCC Transfer Stations – SWAP November 2020

All waste to landfill from TCC Transfer Stations - Oct/Nov 2020		General waste (excludes kerbside rubbish)		Overall waste (includes kerbside rubbish)	
		% of total	Tonnes per week	% of total	Tonnes per week
Paper	Recyclable	2.1%	31 T/week	3.8%	83 T/week
	Cardboard	4.4%	64 T/week	3.2%	70 T/week
	Non-recyclable	1.4%	21 T/week	1.4%	32 T/week
	Subtotal	8.0%	116 T/week	8.4%	185 T/week
Plastics	Recyclable	0.4%	6 T/week	1.0%	23 T/week
	Non-recyclable	11.1%	161 T/week	10.1%	223 T/week

	Subtotal	11.5%	167 T/week	11.1%	245 T/week
Organics	Kitchen waste	4.5%	65 T/week	14.4%	316 T/week
	Compostable greenwaste	4.4%	64 T/week	8.4%	185 T/week
	Non-compostable greenwaste	2.6%	37 T/week	2.3%	51 T/week
	Organics other	1.3%	19 T/week	1.7%	38 T/week
	Subtotal	12.8%	186 T/week	26.8%	589 T/week
Ferrous	Primarily ferrous	1.5%	22 T/week	1.3%	29 T/week
metals	Steel other	1.9%	28 T/week	1.6%	34 T/week
	Subtotal	3.4%	50 T/week	2.9%	63 T/week
Non-ferrous metals		0.6%	8 T/week	0.7%	16 T/week
Glass	Recyclable	0.8%	11 T/week	1.5%	33 T/week
	Glass other	1.2%	18 T/week	1.0%	21 T/week
	Subtotal	2.0%	29 T/week	2.4%	54 T/week
Textiles	Clothing/textiles	2.2%	32 T/week	2.1%	45 T/week
	Multi-material/other	6.3%	92 T/week	4.7%	103 T/week
	Subtotal	8.5%	124 T/week	6.7%	148 T/week
Sanitary paper		2.7%	40 T/week	4.8%	105 T/week
Rubble	Cleanfill	4.5%	66 T/week	3.0%	66 T/week
	New plasterboard	4.6%	67 T/week	3.0%	67 T/week
	Other	11.2%	162 T/week	8.9%	196 T/week
	Subtotal	20.3%	295 T/week	14.9%	329 T/week
Timber	Reusable	1.6%	23 T/week	1.0%	23 T/week
	Unpainted & untreated	4.9%	71 T/week	3.2%	71 T/week
	Non-recoverable	21.8%	316 T/week	14.9%	329 T/week
	Subtotal	28.2%	409 T/week	19.2%	422 T/week
Rubber		1.3%	19 T/week	1.0%	21 T/week

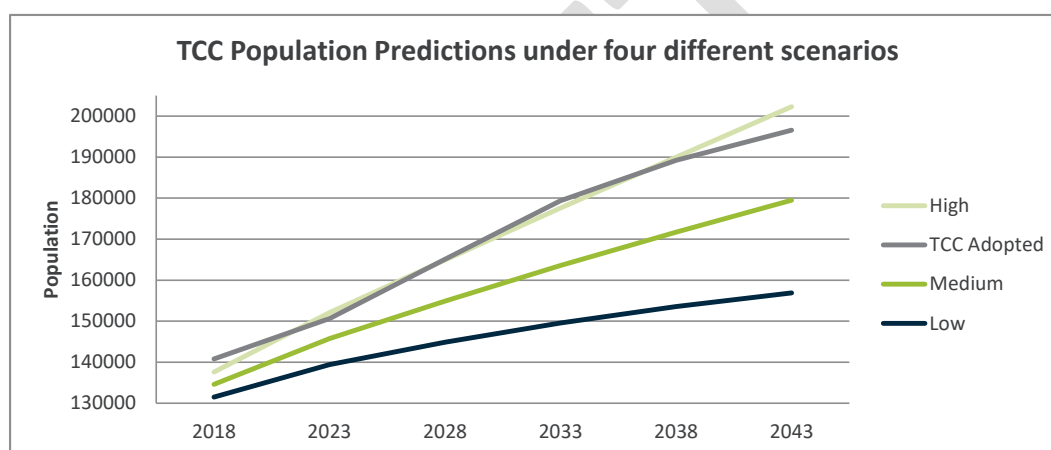
Potentially hazardous		0.7%	9 T/week	1.1%	25 T/week
TOTAL		100.0%	1,451 T/week	100.0%	2,202 T/week

4.6 Forecast future demand

Population growth, and to a lesser extent economic growth, is expected to increase and total waste is expected to increase accordingly. Diversion services are required to limit the pressure on the landfill and other waste handling facilities to be able to manage the associated increase in demand for waste services.

Figure 2 compares TCC's adopted growth scenario for the purposes of infrastructure planning with the low, medium, and high growth scenarios from Statistics NZ. TCC is planning for an expected population of 197,000 in 2043.

Figure 2: Projected Population



4.7 Identified city waste issues

The following section summarises the key issues identified and considered in detail within the Waste Assessment that we have sought to address within this WMMP. This follows a review of our progress against the previous WMMP action plan, analysis of data to forecast the future waste demand, and emerging events since the last WMMP was adopted in 2016.

The issues are described for each relevant customer or waste category.

4.7.1 Household

Issue 1: The way we currently consume products leads to large quantities of waste

Our population continues to grow alongside record levels of consumption, which largely focus on a 'take-make-dispose' system. This is due to a lack of investment in waste infrastructure and services, with our ability to recycle and reuse resources limited in many parts of Aotearoa New Zealand. As well as consumer behaviour and mentalities.

This places immense stress on our diminishing resources, generates a significant volume of waste that largely ends up in landfill, and encourages further consumption. A fundamental shift in how we live and do

business, alongside a substantial investment in waste infrastructure, is the only way to change this current model to a more resource-efficient and sustainable system.

Issue 2: There is a high volume of household waste going to landfill that could be diverted

The volume of waste disposed to landfill that is collected from household kerbside services in Tauranga has maintained steady at, or about, 200 kg/capita/year for the last six years. This is despite TCC previously investing in behaviour change and education programmes to reduce, re-use, and recycle waste.

Now that the rates funded household kerbside service has been established in Tauranga, with additional bins for every household to divert more waste from landfill, we expect this volume of waste to landfill to decrease. Especially as previous SWAP audits have identified that nearly 70% of all household kerbside waste could be diverted. Currently, based on the SWAP audit in December 2021, we still have approximately 50% of all household kerbside waste that could still be diverted. So, there is plenty more work to be done. This includes reducing contamination of recycling bins and increasing the number of households using the new kerbside food waste service.

There is also a high volume of household waste that is still disposed directly at the resource recovery parks that could be diverted from landfill. This includes food and garden waste, eWaste, construction and demolition materials, and other waste streams that could be diverted from landfill.

Issue 3: The proportion of our community living in multi-unit dwellings is growing

Approximately 10% of TCC's households live in multi-unit developments and this is expected to grow. Particularly with recent legislative changes being proposed by Government to increase housing supply. Access and storage restrictions at multiple-unit dwellings mean that TCC are unable to offer standard kerbside services to all of these premises, but still want to be able to offer the range of services to these customers as elsewhere in the city.

4.7.2 Businesses and organisations

Issue 4: Businesses and organisations need better services to divert waste from landfill

The SWAP data shows that readily recoverable dry recyclables, construction and demolition waste, organic material and re-usable items are disposed of at both TCC Transfer Stations. An unknown proportion of this waste comes from businesses and organisations. This includes waste from small and medium enterprises, such as, not for profit, community organisations, early childhood centres, and schools. Currently, these enterprises either engage private waste collection services or dispose of their waste directly at the two TCC provided Transfer Stations. There is an opportunity to develop more services for businesses to divert and dispose of their waste either at kerbside or at the Te Maunga resource recovery park.

4.7.3 Construction and demolition waste

Issue 5: There is a high volume of construction and demolition material going to landfill

The SWAP audits have identified that approximately a quarter of all waste to landfill by weight processed through the two Transfer Station was construction and demolition waste. In addition, there is an unknown quantity of construction and demolition waste being sent directly to cleanfill and landfills not operated by TCC. Therefore, TCC does not have accurate records and data of the volume of construction and demolition waste being generated within our city.

There is now an opportunity to engage and educate the construction and demolition industry to ensure they operate as high up the waste hierarchy as possible, but firstly reducing waste generation, before re-using or

recycling waste at the upgraded Te Maunga resource recovery park and other facilities.

4.7.4 Biosolids waste

Issue 6: Disposing of biosolids to landfill affects cultural, environmental, social, and economic values

TCC recognises that in some instances the historical disposal of waste, such as biosolids, has not resulted in good outcomes.

While the recent vermicomposting trials have been successful in diverting up to 100% of biosolids from landfill, this has only been for a short period and TCC are currently awaiting the outcomes of a private resource consent application for a facility that they do not control. There is also a requirement that “backup” options are available for the disposal of biosolids in the event this type of waste cannot be diverted to a vermicomposting facility at any point in time.

Importantly, there are numerous opportunities for TCC to divert biosolids from landfill. These include, but are not limited to, fertiliser and soil conditioner for agricultural and forestry land, landfill capping, quarry rehabilitation, and energy / electricity generation.

4.7.5 All waste

Issue 7: Litter and illegal dumping, which has environmental and financial costs, is increasing

Litter and illegal dumping arise due a number of reasons including, a lack of waste infrastructure and services, costs, behaviour, and accidents. Although each act of littering or illegal dumping is usually, but not always, small in scale, it is a problem that has a huge environmental cost.

Additionally, the budget for monitoring, maintaining, cleaning, and enforcement action undertaken by TCC and other organisations continues to grow. This places additional stress and financial costs on our city's ratepayers.

Issue 8: Cost and volume uncertainty has risen due to legislation change or service interruption

Significant national regulation changes are occurring within this WMMP planning cycle. As previously summarised, MfE are reviewing the National Waste Strategy, WMA, and Litter Act, and are preparing an Emissions Reduction Plan. These changes will have a significant impact upon the activities that are undertaken by Councils throughout Aotearoa New Zealand.

In addition, the existing increases in the Waste Disposal Levy and an increase in price and reduction in availability of NZ Units in the ETS will drive the cost of disposal to landfill upwards. This financial cost, alongside the possible introduction of a container return scheme and other product stewardship schemes, may impact recycling bin composition and the Resource Recovery Park waste streams. In turn, affecting the range and type of services offered by TCC.

The operation of waste infrastructure and services are often reliant on resource consents. As occurred at Maleme Street Transfer Station, when a facility is unable to meet resource consent conditions, or there is a change in legislation (such as the RMA reforms), this could affect waste operations and services.

Issue 9: Unforeseen events can result in high volumes of waste in a short period

Unforeseen events, such as natural and man-made disasters, and pandemics, apply a different pressure upon waste services and other inter-related services by potentially creating a significant volume of waste, which may be contaminated, in a very short timeframe.

In addition, climate change will result in gradual sea level rise that may require the removal of built

structures, including closed landfills, or disrupt waste facilities, that become inundated.

These events can leave adverse legacy effects that can take years to remedy. For example, the earthquakes in Christchurch, the COVID-19 pandemic, and the management of waste following the Rena disaster reemphasise the need for planning. Lessons can be learnt from these events to assist in preparing for future events in Tauranga.

Other issues: Waste movements

We know that waste does not originate and stay in any one district. Rather, the generation, management, and minimisation activities from waste are fluid. It is often generated in one district, then transferred and/or consolidated in another district, before being disposed somewhere else. Waste is also often transferred through districts. For example, the Te Maunga MRF receives recyclable materials from districts as far away as Gisborne. This material is then sorted and processed in Tauranga, before being transported to final destinations in the Waikato and Auckland. With some waste then being sent overseas.

Therefore, sub-regional, regional, cross-regional, and national collaboration is required to manage and minimise waste. This could include, for example, the standardisation of services, joint-partnerships between Territorial Authorities to fund, deliver, and manage waste infrastructure, and the development of waste strategies, policies, and plans.

We see this issue as touching all of the issues raised above and therefore, it is not a standalone issue in itself.

Introduction

Other issues: Recognition of Te Tiriti o Waitangi (Te Tiriti) or te ao Māori

The 2016 WMMP did not contain any reference to Te Tiriti o Waitangi or te ao Māori. These are notable gaps in modern environmental legislation for Aotearoa, which has been recognised in the Governments proposed Waste Strategy and Legislation.

While TCC has assisted marae with waste management and minimisation initiatives in the past, TCC have historically had very limited iwi and hapu engagement or Maori perspectives in the development of waste plans, policies, and strategies. We recognise that Aotearoa New Zealand is in a unique position because alignment with the underlying principles of circular economy is already a significant part of te ao Māori. Therefore, we need to take a partnership approach to address the issues identified above. This will ensure that the principles of Te Tiriti o Waitangi are upheld and will enable Māori to shape the activities and actions to meet our proposed waste vision and transition to a circular economy.



5 National and Local Government Policy and Legislation

This section provides a succinct summary of the strategic, legislative and policy framework that influences and drives the demand for waste collection, recycling, recovery, treatment, and disposal services in Tauranga and the rest of Aotearoa New Zealand.

At the time of drafting this WMMP, the Government had commenced a wide-ranging review of its strategic and legislative documents to transform Aotearoa New Zealand's waste outcomes. The proposed changes are set out in the Issues and Options for New Waste Legislation report¹¹, Waste Reduction Work Programme¹², and plan for the draft Emissions Reduction Plan¹³. Submissions on these proposed changes closed in late-2021 with the new Waste Strategy and Legislation expected to be released in late-2022. In our view, we have aligned the vision, goals, and objectives of this WMMP with both the existing and proposed strategic and legislative direction set by the Government.

The Waste Assessment in Appendix A provides further information on the relevance and direction provided by the legislation.

¹¹ Ministry for the Environment. October 2021. *Te kawe i te haepapa para | Taking responsibility for our waste: Proposals for a new waste strategy; Issues and options for new waste legislation*. Wellington: Ministry for the Environment.

¹² Ministry for the Environment. *Waste reduction work programme*. Wellington: Ministry for the Environment. Published August 2021.

¹³ Ministry for the Environment. 2021. *Te hau mārohi ki anamata | Transitioning to a low-emissions and climate-resilient future: Have your say and shape the emissions reduction plan*. Wellington: Ministry for the Environment

5.1 Existing National Government Policy and Legislation Framework

The existing strategic and legislative framework for managing and minimising waste is summarised in Figure 3 below:

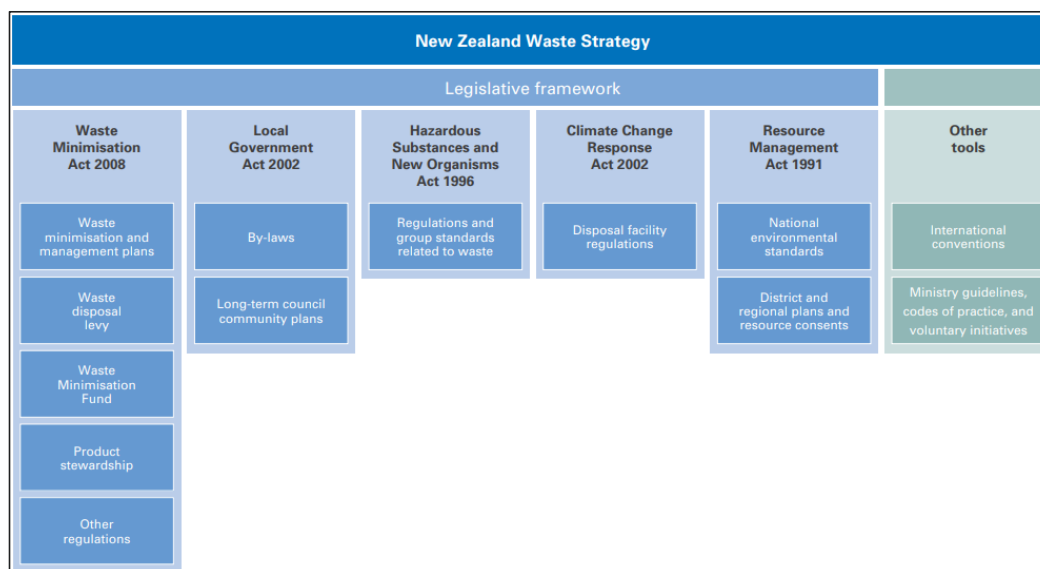


Figure 3: Existing Strategic and Legislative Framework (Source: New Zealand Waste Strategy 2010)

New Zealand Waste Strategy

Waste management and minimisation in Aotearoa New Zealand is underpinned by the existing New Zealand Waste Strategy 2010, which sets out the long term policy priorities for waste management and minimisation and allows for a flexible approach that can be adapted to different situations with only two goals:

- Goal 1: reducing the harmful effects of waste; and
- Goal 2: improving the efficiency of resource use.

Waste Minimisation Act 2008 (WMA)

The WMA is the primary legislation driving solid waste management and minimisation and its purpose is to:

“encourage waste minimisation and a decrease in waste disposal in order to

(a) protect the environment from harm; and

(b) provide environmental, social, economic, and cultural benefits.”

To achieve the aim, the WMA:

- imposes a levy on all waste disposed of in landfills to generate funding to help local government, communities and businesses minimise waste. The Waste Disposal Levy, which was initially set at \$10/tonne in 2009, is progressively increasing annually from the current rate of \$20/tonne in 2021 to \$60/tonne on the 1st July 2024.
- establishes a process for government accreditation of product stewardship schemes, which recognises those businesses and organisations that take responsibility for managing the

environmental impacts of their products.

- requires product stewardship schemes to be developed for certain 'priority products' where there is a high risk of environmental harm from the waste or significant benefits from recovering the product. There are currently six priority products that must now be managed under a product stewardship scheme as follows: tyres; eWaste; refrigerants and other synthetic greenhouse gases; agrichemicals and their containers; farm plastics; and packaging (beverage packaging, single-use plastic packaging).
- allows for regulations to be made to control the disposal of products, materials, or waste, require take-back services, deposit fees or labelling of products.
- allows for regulations to be made that make it mandatory for certain groups (e.g., landfill facility operators) to report on waste to improve information on waste minimisation.
- clarifies the roles and responsibilities of territorial authorities with respect to waste minimisation.
- establishes the Waste Advisory Board to give independent advice to MfE on waste minimisation issues.

Climate Change Response Act 2002 and amendments

The Climate Change Response Act 2002 and the Climate Change Response (Emissions Trading Reform) Amendment Act 2020 provide the basis for the New Zealand Greenhouse Gas Emission Trading Scheme (ETS). The ETS requires landfill owners to purchase emission trading units to cover methane emissions generated from their landfill.

In August 2021, the New Zealand Government announced new regulatory settings for the ETS over the next five years to 2026, updating the overall cap on unit supply, setting auctioning volumes, and raising both the auction floor price and the cost containment reserve trigger price. The more stringent settings and increase in costs are in line with recent recommendations from the independent Climate Change Commission to strengthen the ETS to achieve New Zealand's first three five-year emissions budgets to 2035.

This is alongside the recent changes to increase the Waste Disposal Levy. When combined with the ETS, the additional costs are expected to reduce demand for landfill services and increase demand for recycling and waste diversion. They may also increase the need for enforcement to address illegal dumping.

The Litter Act 1979

The Litter Act provides Territorial Authorities with powers to create Litter Enforcement Officers or Litter Control Officers who have powers to issue infringement notices with fines for those who have committed a littering offence. The Litter Act is currently being reviewed alongside the WMA.

The Local Government Act 2002 (LGA 2002)

The LGA 2002 requires Territorial Authorities to assess how well they provide collection and reduction, reuse, recycling, recovery, treatment, and disposal of waste in their district, and makes Territorial Authorities responsible for the effective and efficient implementation of their WMMP. The LGA 2002 also contains various provisions that may apply to Territorial Authorities when they are preparing their WMMPs, including consultation and bylaw provisions.

The Resource Management Act 1991 (RMA)

The RMA is the main law governing how people interact with natural resources. As well as managing air, soil, freshwater, and the coastal marine area, the RMA regulates land use and the provision of infrastructure,

which are integral components of Aotearoa New Zealand's resource management system.

The RMA addresses waste management and minimisation activity through controls on the environmental effects of waste management and minimisation activities and facilities through national, district and local policy, standards, plans and consent procedures. In this role, the RMA exercises considerable influence over facilities for waste disposal and recycling, recovery, treatment, and others in terms of the potential impacts of these facilities on the environment.

The RMA is currently being reviewed and replaced with new legislation expected to be introduced in mid-2022.

Other Acts

In addition, a number of other Acts of Parliament provide various requirements for waste management and/or reduction of harm, or improved resource efficiency from waste products that Territorial Authorities and the public must follow. These include the:

- Local Government Act 2002
- Hazardous Substances and New Organisms Act 1996
- Health Act 1956
- Health and Safety at Work Act 2015
- Biosecurity Act 1993
- Radiation Protection Act 1965
- Ozone Layer Protection Act 1996
- Agricultural Chemicals and Veterinary Medicines Act 1997

Other Acts related to urban development and building

Various pieces of policy and legislation in the development and construction sector will have a direct impact on the management and impact of construction and demolition waste. The Resource Management (Enabling Housing Supply and Other Matters) bill was introduced at the end of 2021 and will allow up to three dwellings to be established on residential sites in New Zealand's main urban areas, including Auckland, and greater Hamilton, Tauranga, Wellington, and Christchurch. In addition, it will speed up the implementation of the National Policy Statement for Urban Development, which enables greater intensification in those same cities. Many of these developments will not require resource consent.

This additional intensification is very likely to result in significant volumes of construction and demolition waste from the removal of existing dwellings, and construction of new dwellings.

In addition, amendments to the Building Act have recently been enacted to drive product stewardship, the recording of product information, and support the use of new, innovative, and efficient building methods.

5.2 National Waste Strategy and Legislation Review

The following section summarises the information that has been released as part of the Government reviews of the Waste Strategy and new and more comprehensive legislation on waste to replace the WMA and the Litter Act 1979. More details are included in the Waste Assessment in Appendix A.

5.2.1 Proposed Waste Strategy

To address the unsustainable linear “take, make, dispose” model, the Government is reviewing the 2010 Waste Strategy. Within the proposed Waste Strategy consultation document¹⁴, they have identified that the management of waste needs to be long term and set a clear and strong direction towards a different way of thinking and living. That vision being toward a circular economy.

The proposed Waste Strategy will set an overall course for change with three broad stages out to 2050. For the first stage, to 2030, it includes proposed priority areas with supporting headline actions. It also includes specific targets for the whole of Aotearoa New Zealand, as well as for households and businesses out to 2030, to monitor and measure our progress. These targets include both reductions in waste generation and waste disposal, as set out in Table 11 below.

Alongside the Waste Strategy, MfE are working on a long-term waste infrastructure plan to guide investment in resource recovery infrastructure for Aotearoa New Zealand. That plan is due to be finalised at the same time as the strategy in late-2022. These two documents will then inform the first action and investment plan (AIP) that will set out the priorities and key actions needed in the short term. An AIP will be developed every two to three years to take stock of what we’ve done and where we need to go to achieve the vision and targets.

Table 11: Proposed Waste Strategy 2030 Targets

Area	Responsibility	Strategic target (by 2030)
Waste	Whole country	Reduce waste generation by 5 – 10% per person
	Public sector	Reduce waste generation by 30 – 50%
	Businesses	Reduce waste disposal by 30 – 50%
	Households	Reduce waste disposal by 60 – 70%
Emissions	Whole country	Reduce biogenic waste methane emissions by at least 30%
Litter	Whole country	Reduce litter by 60%

5.2.2 Proposed Waste Legislation

The Government is also proposing new and more comprehensive legislation on waste to replace the Waste Minimisation Act 2008 and the Litter Act 1979. The new combined legislation is intended to put in place the tools and arrangements that will deliver the new waste strategy and ensure, as a country, we make good use of funds generated by the expanded waste disposal levy.

New legislation will reset the purposes and principles, governance arrangements, and roles and responsibilities in waste legislation. The new Waste Act will aim to:

- embed a long-term strategic approach across central and local government for achieving change, supported by consistent data collection, evaluation, and reporting.
- create the governance and administrative framework needed to support effective investment and

¹⁴ Ministry for the Environment. 2021. *Te kawae i te haepapa para | Taking responsibility for our waste: Proposals for a new waste strategy; Issues and options for new waste legislation*. Wellington: Ministry for the Environment.

use of waste levy funds.

- put individual and collective responsibility for how we deal with unwanted material at the heart of a new regulatory framework of obligations on organisations, households, and individuals, building on the duty-of-care model used in other jurisdictions.
- provide new and enhanced regulatory tools and levers to support the waste strategy and emissions reductions.
- create stronger accountability and reporting provisions.
- update and broaden compliance, monitoring, and enforcement powers, including for littering and dumping in public places.
- fix miscellaneous aspects of the existing legislation.

MfE have indicated that the development of the new legislation will align with the previously announced Waste Reduction Work Programme¹⁵ and other reforms and amendments being undertaken nationally. This includes the draft Emissions Reduction Plan, discussed below, and the RMA Reforms that have been publicly consulted on separately.

5.2.3 Emissions Reduction Plan

In October 2021, the Government released their consultation document on the future draft Emissions Reduction Plan¹⁶ that broadly accepted the independent Climate Change Commission advice to the Government on climate action in Aotearoa¹⁷. That advice presented ambitious, achievable, and equitable paths that Aotearoa New Zealand can take to meet its emission reduction targets and contribute to global efforts to address climate change.

This included recognising the commitment of Aotearoa New Zealand to reduce biogenic methane emissions by 10 per cent by 2030, and 24 – 47 per cent by 2050, relative to 2017 levels. While greenhouse gases (excluding biogenic methane) are to be zero by 2050¹⁸. Currently, Aotearoa is not on track to achieve these targets.

This affects waste disposal, including historical disposal of organic material at landfills, as waste currently make up 9 per cent of Aotearoa New Zealand's biogenic methane emissions and 4 per cent of the country's total greenhouse gas emissions.

In response, a number of proposals that specifically target emissions from waste includes, but is not limited to:

- Moving Aotearoa New Zealand towards a circular economy.
- Additional funding for education and behaviour change initiatives to help households, communities and businesses reduce their organic waste (for example, food, cardboard, timber).
- A proposal to ban the disposal of food, green and paper waste at landfills for all households and businesses by 1 January 2030. Particularly if they do not capture landfill gas.
- Standardised approach to kerbside collections for households and businesses, which prioritises

¹⁵ Waste reduction work programme. Wellington: Ministry for the Environment. Published August 2021.

¹⁶ Ministry for the Environment. 2021. *Te hau mārohi ki anamata / Transitioning to a low-emissions and climate-resilient future: Have your say and shape the emissions reduction plan*. Wellington: Ministry for the Environment

¹⁷ *Ināia tonu nei: a low emissions future for Aotearoa - Advice to the New Zealand Government on its first three emissions budgets and direction for its emissions reduction plan 2022 – 2025*. Prepared by the Climate Change Commission. Dated 31 May 2021.

¹⁸ As required under the Climate Change Response Act 2002.

separating recyclables such as fibre (paper and cardboard) and food and garden waste.

- Potentially supporting energy from waste schemes.
- Requiring transfer stations to separate and recycle materials, rather than sending them to landfill.
- Fast-tracking a waste data and licensing system so that better data can be collected on our waste.
- Developing a national infrastructure plan for waste and setting out a path for better resource recovery.

5.3 TCC Strategic Plans and Regulation

The following section summarises the local government strategic and legislative documents that set out the role, responsibilities, and powers of TCC in relation to waste management and minimisation. Further information and their relevance are contained in the Waste Assessment in Appendix A.

5.3.1 Long Term Plan 2021-2031 (LTP)

The LTP provides information on each activity the Council undertakes and outlines its key objectives and drivers, contribution to community outcomes, key projects for the 10-year period, and financial and asset management information. The LTP also sets targets to measure progress for each activity.

In relation to waste activities, the LTP sets several targets, as set out in Table 12 below. However, as previously discussed in section 3.3 of this WMMP, reliable data and reporting is an issue in the waste industry due to assumptions and the number of services and facilities. This has resulted in the setting of targets in the LTP that may be hard to accurately measure. For example, data utilised to set the target to reduce waste to landfill included waste collected from both Tauranga and the Western Bay of Plenty District. The waste to landfill target also does not include waste disposed at cleanfill or managed fill sites or biosolids to landfill, as these waste streams are not currently recorded in the Aotearoa New Zealand statistics on waste per capita.

This means that the targets and key performance indicators from the LTP have not been adopted verbatim. TCC will review its key performance indicators during the development of the 2024-2034 Long Term Plan. At this time, TCC will endeavour to align the WMMP and LTP targets based on new data and monitoring gathered over the next three years.

Table 12: Sustainability and Waste LTP 2021-2031 Targets

Level of Service	How it will be measured	2019/20 Result	2021/22 Target	2022/23 Target	2023/24 Target	2024/25 – 2030/31 Target
We will provide a rubbish collection service to all household properties in urban and rural-residential areas						
Percentage of residents that satisfied with Council run rubbish collection service.		New Measure	75%	75%	75%	75%
We will provide transfer stations, and maintain closed landfill sites						

Transfer stations provide customers with a 7-day service for rubbish and green waste facilities and free access to a recycling centre (except on Good Friday and Christmas Day)	Not achieved	Achieved	Achieved	Achieved	Achieved
Number of abatement notices/infringements issued in relation to closed landfill resource consents	Nil	Nil	Nil	Nil	Nil
Providing behaviour change programmes across community that target community behaviours and lead to a reduction of waste to landfill					
Average amount of waste sent to landfill per capita/per annum based on current operating environment	523kg	550kg	500kg	450kg	450kg
Note: Refer to preceding text identifying data source.					

5.3.2 Bylaws

TCC is able to make bylaws to protect the public from nuisance, to protect, promote and maintain public health and safety, and to minimise the potential for offensive behaviour in public places. This includes TCC operating in the role of regulator with respect to:

- management of litter and illegal dumping under the Litter Act 1979
- trade waste requirements
- nuisance-related bylaws
- licensing of waste operators under TCC's current Waste Management and Minimisation Bylaw 2012

Waste Management and Minimisation Bylaw 2012

The purpose of the Waste Management and Minimisation Bylaw is:

- To promote waste minimisation and management objectives and to support the implementation of the WMMP, particularly where Tauranga City Council does not have direct control of the waste stream, and
- To promote safe kerbside collection of waste, including recyclables, so that it does not accumulate and become offensive or harbour vermin.

This Bylaw also includes the ability to license operators and to require certain performance standards from them.

TCC is currently reviewing this Bylaw. It is intended to publicly consult on the WMMP and Bylaw at the same time in March 2022. The Bylaw proposes a number of changes, including, but not limited to:

- Improving waste operator licensing provisions so that there is better data collection and alignment with national legislative changes.
- Introducing Construction and Demolition waste management plans for projects within our city.
- Introduction of waste management plans and minimum requirements for waste bin storage and access for Multi-Unit Developments.

Trade Waste Bylaw 2019

TCC manages both liquid and solid waste. This includes trade waste, which is defined as in the Trade Waste Bylaw as “any liquid, with or without matter in suspension or solution, that is or may be discharged in the course of any trade or industrial process or operation, or in the course of any activity or operation of a like nature; and may include Condensing Water or Cooling Water and Stormwater which cannot be practically separated.”

The purpose of the Trade Waste Bylaw is to:

- a) protect the health and safety of people associated with the Wastewater System;
- b) protect public health and the environment from the effects of Trade Waste discharges;
- c) protect the Wastewater System from damage, misuse and interference;
- d) enable Tauranga City Council to comply with the Resource Management Act 1991 particularly in respect to resource consents relating to the disposal of treated Wastewater, biosolids and discharges to air; and
- e) manage the allocation of Wastewater capacity available to residential and Trade Waste customers.

5.3.3 The Solid Waste Asset Management Plan (2021)

The Solid Waste Assessment Management Plan details TCC sustainability and waste assets, which includes public and household bins, collection services, transfer stations, closed landfill, and education on sustainability and waste minimisation. It allows TCC to prepare for asset replacement and ensure that we undertake actions to provide a community agreed level of service in the most cost-effective manner while outlining associated risks. The plan defines the services to be provided, how the services are provided and what funds are required to provide the services over a 10-year planning period and aligns with the LTP.

5.3.4 The Tauranga City Plan (2013)

The Tauranga City Plan sets objectives, policies and rules for all subdivision, land use and development for all the land in our city. In relation to waste, there are provisions that recognise the functional and operational requirements of activities and development, in turn, requiring that there is adequate space and an appropriate location for storage and waste management facilities. This includes on residential sites.

The City Plan is currently being review. It is expected that a series of plan changes to address issues, which could include further development controls for waste storage areas for new buildings/dwellings, will begin to be prepared in 2022.

5.4 Council and Industry Collaborations

TCC is contributing to multiple collaborative projects throughout New Zealand alongside Councils, waste management industry partners and the Ministry for the Environment. These collaborations include, but are not limited to:

1. Regional Waste Strategy, which is a joint assessment between the Bay of Plenty Regional Council and Waikato Regional Council to identify the contribution waste makes to greenhouse gas emissions.
2. Templates and best practice guidance for Waste Assessments, Waste Management and Minimisation Plans, and Solid Waste Bylaws with Waikato and Bay of Plenty Territorial Authorities.

3. Procurement of Waste Operator Licensing and Data with Waikato and Bay of Plenty Territorial Authorities.
4. Education and communication.
5. Researching and targeting specific areas of waste, such as construction and demolition, soft plastics, and aquaculture.

TCC is also an active member of WasteMINZ, who are the largest representative body of the waste, resource recovery and contaminated land management sectors in New Zealand. WasteMINZ acts on behalf of its members to achieve ongoing and positive development of the waste industry through strengthening relationships, facilitating collaboration, knowledge sharing and championing the implementation of best practice standards.

These connections and collaborations assist TCC in ensuring we are leading the way with waste management and minimisation best practice.

5.5 International Commitments

New Zealand is party to the following key international agreements:

- Montreal Protocol – to protect the ozone layer by phasing out the production of numerous substances
- Basel Convention – to reduce the movement of hazardous wastes between nations
- Stockholm Convention – to eliminate or restrict the production and use of persistent organic pollutants; and
- Waigani Convention – bans export of hazardous or radioactive waste to Pacific Islands Forum countries.

5.6 Other strategic considerations

Several national and global changes over recent years have impacted TCC's waste services as follows:

- The world is in transition, and circular economy is gaining momentum amongst governments, businesses, and non-government organisations. This growing international profile of the circular economy is due to its ability to deliver environmental benefits, increased resource efficiency, increased productivity, and job creation. Similarities amongst countries with ambitious circular economy goals include strong recycling and waste management frameworks, often augmented by specific laws that deal with packaging and other materials.
- As a result of other countries restricting the import of certain recyclables, primarily mixed paper, and mixed plastic, such as China's "National Sword Policy", there has been a significant reduction in the export of plastic overseas. In turn, Aotearoa must continue to review our national recycling and resource recovery infrastructure. Alternative markets must be developed to handle the volumes of waste materials no longer exported.
- COVID-19 has tested the resilience of the recycling systems nationally. In Tauranga, the MRF closed during the Level 4 nationwide lockdowns in early 2020 and mid-2021 to reduce the potential of the virus spreading. This resulted in materials that would normally be recycled being sent directly to landfill. This has resulted in ongoing issues with contamination of recycling waste within kerbside

and resource recovery parks, as behaviours were affected. Additionally, there has been a significant increase in the use of Personal Protective Equipment (i.e. masks) that is usually single-use, as well as a reduction in reusable packaging (i.e. coffee keep cups) to reduce the spread of COVID-19.

- Climate change will continue to impact upon waste infrastructure and services provided by Council. The National Climate Change Risk Assessment¹⁹ highlights that active and closed landfills and contaminated sites across Aotearoa New Zealand are currently at risk from extreme weather events and sea-level rise, as well as coastal and inland flooding, erosion, and rising groundwater. For Tauranga, this could see our closed landfills at Te Maunga and Cambridge Road affected. Any site failures can cause pollutants to mobilise, with potentially cascading consequences for public health, ecosystems, and the economy. For Māori, the potential for closed landfill damage to contaminate mahinga kai (food-gathering areas) and affect taonga species is likely to have consequences for cultural practices.

In taking the above demand drivers into account it is noted that there will be continued pressure on existing waste management and minimisation infrastructure and services. While there is adequate landfill disposal capacity in the medium to long term future using the Hampton Downs or Tirohia landfills in the Waikato, TCC wants to improve its capacity to divert waste.

6 Public health protection

TCC consulted with the Medical Officer of Health during the preparation of our draft Waste Assessment. Their response is included in full in section 10 of the Waste Assessment.

As advised by the Medical Officer of Health, waste management is important for the health of the public. If not disposed of properly, waste can present a health hazard through physical injury, chemical poisoning, exposure to infectious material and encouraging pests such as vermin, flies, and mosquitoes. Waste can also block stormwater systems, contaminate land and water, and create odours.

While the Medical Officer of Health supports the vision and overall strategic direction proposed, they raised several matters for TCC to address that would ensure that public health would be protected. We have included specific actions in Part B, Section 1, of this WMMP and provided clarification within the final version of the Waste Assessment to address their concerns.

Based on this, we consider that we have achieved the outcomes sought by the Medical Officer of Health that to ensure public is protected, TCC provides and supports waste services and infrastructure in ways that do not increase the risk to health, are affordable, and are accessible to everyone no matter where they live in the city.

¹⁹ National Climate Change Risk Assessment, published in August 2020 by the Ministry for the Environment.



7 Proposed methods for achieving effective and efficient waste management and minimisation

7.1 TCC's role

In undertaking this WMMP, TCC has considered what options are available for it to achieve effective and efficient waste management and minimisation to meet future demands for services and facilities.

The role of TCC includes:

Service provision	Providing or facilitating the provision of waste management or waste minimisation service
Governance	Investigating demand and the cost effectiveness of services and options to meet demand, either alone or in collaboration with other councils or private sector parties
Regulation	TCC using a legal mechanism to facilitate or promote waste management and waste minimisation e.g. bylaws and City Plan rules
Community leadership	Providing information and promoting awareness and involvement in waste management and waste minimisation activities
Education	Driving behaviour change in the public through education on waste minimisation and recycling, and how to use services available.

Advocacy	Promoting actions to address waste reduction and waste management issues which are outside TCC's direct control e.g. advocate for appropriate legislation, standards and guidelines to the Government
Financier	Investing in initiatives that facilitate waste management and minimisation activities, e.g. grants and subsidies

In providing waste management and minimisation services, TCC will aim to make existing services more cost effective and ensure that any increases to levels of services are both cost effective and affordable. TCC will, as far as practicably possible, make services accessible to the majority of the City.

DRAFT

PART B

8 Action Plan

The WMMP action plan sets out how TCC and the community can work together to achieve our vision, goals, and objectives. It sets out clear, practical initiatives that the Council will implement, either on our own or jointly, to achieve more effective and efficient waste management and minimisation in Tauranga and how we support this across Aotearoa New Zealand. To ensure that the activities undertaken are effective, TCC must be supported by private and civil society. In this, we need leadership from both within TCC and our community that will promote equitable solutions across the full spectrum of our community.

As previously discussed in this WMMP, the Action Plan is a 'living' document that can be regularly updated to reflect current plans and progress²⁰. The action plan will be reviewed and updated annually based on waste data collection and reporting. This ensures that TCC is agile and able to adapt and respond to any unforeseen or emerging issues, or changes in resource recovery nationally and internationally, including but not limited to, legislative and technological.

We will report to Council on progress of our Action Plan and Targets on a quarterly basis and share the results with our community.

The actions are grouped under seven themes:

1. Regulation
2. Monitoring, Data Collection and Evaluation
3. Collections and Services
4. Facilities
5. Biosolids
6. Communication and Education
7. Leadership and Collaboration

²⁰ Under section 44 of the WMA 2008, Waste Management and Minimisation Plans can be updated without triggering the need for a formal review of the Waste Management and Minimisation Plan, as long as the changes are not significant and do not alter the direction and intent of the Waste Management and Minimisation Plan.

Table 13: WMMP Action Plan

Action		New / Existing action?	Implementation timeframe	Funding source	Waste Hierarchy
THEME: REGULATION					
1	Investigate, consider, and prepare a Tauranga Waste Strategy and road map with a long-term 30 year horizon to set out a path for better resource recovery in the City and wider region. The key objective will be to drive and support the transition to a circular economy. This will be supported by the preparation of a city and regional infrastructure plan for waste that recognises our waste facilities as a strategic network that is critical to the functioning and growth of our city.	New	FY 22/23	General rates / Waste levy funds	Reuse, recycling, and recovery
2	Investigate, consider, trial, and establish an “Underused Assets Register” for TCC and our community that identifies assets that are under used, stranded, or entirely abandoned across Tauranga. These assets may include staff, raw materials, tools, equipment, and vehicles, as well as production, distribution, and storage facilities. An online register of these assets could facilitate asset sharing and redeployment to optimise and maximise their use to not only reduce waste, but also stimulate the economy, and cut costs.	New	FY 22/23	General rates / Waste levy funds	Reuse, recycling, and recovery
3	Investigate, consider, and prepare a Disaster Waste Management Plan that identifies hazards and risks and outlines how waste generated because of a disaster (earthquake, flood, volcanic eruption, etc) will be managed across the region. This may include establishing facilities for the safe storage, disposal, recovery, and treatment of waste in such events.	Existing	FY 22/23	General rates	Recycling, recovery, and disposal
4	Investigate, consider, and respond to the potential effects of climate change on waste services and facilities. This may require adaptation, such as relocation of facilities if deemed necessary, to help drive resilience in managing waste.	New	FY 22/23	General rates	

5	Develop a cross-Council carbon emissions reporting methodology to reflect progress against targets within the Aotearoa New Zealand Emissions Reduction Plan.	New	FY 22/23	General rates	
6	Investigate, consider, trial, and implement solutions that will reduce greenhouse gas emissions associated with the provision of Council-led waste services and facilities. This could include: <ul style="list-style-type: none"> lowering emissions from services by utilising low-emitting carbon vehicles lowering emissions from buildings by improving the operational efficiencies of buildings, by reducing energy and water use, and improving ventilation and building temperatures), and reducing the whole of life embodied carbon footprint of buildings. 	New	FY 22/23	General rates	
7	Support the development of a TCC sustainable procurement action plan and strategy with a focus on a circular economy to eliminate and reduce waste. This could include: <ul style="list-style-type: none"> taking a life-cycle approach to consider the whole life-cycle of a product or service so that products do not produce waste that ends up in landfill, and ensuring that any potential negative environmental and social impacts of a product or service to be procured are prevented, and where these cannot be completely prevented, minimised, or mitigated. promotion and implementation of a Recycled First Policy that would require that for such projects, bidders must demonstrate how they will optimise the use of recycled and reused materials. Successful contractors must then monitor and report on the types and volumes of recycled and reused products they used. 	New	FY 22/23	General rates	

8	Investigate and extend the existing Waste Management and Minimisation Bylaw to support implementation of this WMMP.	New	FY 21/22	General rates / Waste levy funds	Recycling, recovery, and disposal
9	Undertake enforcement actions under the Waste Management and Minimisation Bylaw.	Existing	Ongoing	General rates	Disposal
10	Continue to actively enforce litter and illegal dumping infringements under the Litter Act (and any new legislation).	Existing	Ongoing	General rates	Disposal

THEME: MONITORING, DATA COLLECTION AND EVALUATION

11	Conduct waste audits, including but not limited to, at our Resource Recovery Parks, within our kerbside services and in partnership with private licensed waste operators. Undertake monitoring, research, evaluation, and communication of waste audit results.	Existing	Ongoing	General rates / Waste levy funds	Recycling, recovery, and disposal
12	Research community values, attitudes, and behaviour in regard to waste, to support programme development, information and education campaigns and ongoing evaluation of the effectiveness of TCC interventions.	Existing	Ongoing	General rates / Waste levy funds	Recycling, recovery, and disposal
13	Monitor, report on, and update the Action Plan within the Waste Management and Minimisation Plan 2022-2028.	New	Ongoing	General rates / Waste levy funds	Recycling, recovery, and disposal
14	Identify areas for improvement in TCC led services and behaviour change programmes and implement changes to improve data collection and analysis.	Existing	Ongoing	General rates / Waste levy funds	Recycling, recovery, and disposal
15	Investigate, consider, trial, and implement innovative smart technology solutions for waste management. Smart technologies could include: Smart public realm bins, RFID tagging (use of pay-by-weight mechanisms) and rubbish collection vehicle GPS tracking, automated waste collection, and mechanical separation of waste.	New	FY 22/23	General rates / Waste disposal levy	Reduce, recycling, recovery, and disposal

16	Investigate, consider, trial, and implement a comprehensive waste data and licensing system in collaboration with other Territorial Authorities and the Central Government.	Existing	Ongoing	General rates	
THEME: COLLECTIONS AND SERVICES					
17	Investigate, consider, trial, and implement solutions that will increase the diversion of waste from landfill. This could include, but not be limited to, the provision of waste collection services for rubbish, recycling, and garden, and food waste to small and medium enterprises, businesses, community organisations, and education facilities.	New	FY 22/23	General rates / Waste disposal levy	Reduce, recycling, recovery, and disposal
18	Investigate, consider, trial, and implement solutions for the diversion of construction and demolition waste in collaboration with private industry. Investigations could include, but not be limited to, audits of waste from prefabrication vs traditional builds, assessments on the whole of life embodied carbon from on-site construction activities, the potential impacts of materials once a building has reached the end of its useful life, and designing for re-use and recycling, rather than disposal.	New	FY 22/23	Waste disposal levy	Reduce, recycling, recovery, and disposal
19	Investigate, consider, trial, and implement services for targeted waste streams, particularly hard-to-recycle items, such as soft plastics, small lids, textiles and batteries. This will include collaborating with Local Government organisations, non-governmental organisations, and other key stakeholders, to support Government regulated product stewardship schemes. As well as voluntary, industry-led product stewardship schemes that meet best practice.	New	FY 22/23	Waste levy fund / Grants and Funds / User Pays	Reduce, recycling, recovery, and disposal
20	Investigate, consider, trial, and implement solutions to reduce waste associated with tourism in Tauranga and across the region. For example, establishing recycling stations for cruise ship docking areas.	New	FY 22/23 and ongoing	Waste levy fund / Grants and Funds / User Pays	Reduce, recycling, recovery, and disposal

21	Investigate, consider, trial, and implement a new inorganic service with the goal to improve diversion from landfill and reduce illegal dumping. This could include a rates-funded option for all households and eligible commercial properties to receive an opportunity to book an annual pick-up collection. Waste that can be reused, refurbished, upcycled, or repurposed will be diverted through a community-led recovery facility.	New	FY 22/23 and ongoing	Waste levy fund / User fees, and General rates	Reduce, recycling, recovery, and disposal
22	Investigate, consider, trial, and implement a new amnesty collection event for hazardous substances with the goal to improve diversion from landfill and reduce illegal dumping. This could include an annual free drop-off at a Resource Recovery Park.	New	FY 22/23 and ongoing	Waste levy funds / User fees and Rates	Recovery and disposal
23	Investigate, consider, trial, and implement initiatives to support, promote and facilitate diversion of food from landfill. This could help support the <i>'Mana Kai Mana Ora Draft Food Sovereignty and Security Plan'</i> , of which, one of the aims is to ensure sustainability of local food hubs, food banks, and food rescue. As well as the Tauranga Food Security Hub.	New	FY 22/23 and ongoing	Waste levy funds	Reduce, recovery, and disposal
24	Promote food waste prevention, food rescue initiatives and home and community composting alongside the kerbside food collection service.	New	FY 22/23 and ongoing	Waste levy funds	Reduce, recovery, and disposal
25	Consider information, investigate, and support, where appropriate, energy from waste schemes. This includes bioenergy from biomass, which is energy largely derived from the by-products and residues of plants and animals.	New	FY 22/23 and ongoing	Waste levy funds	Recovery, and disposal
26	Collaborate with District Health Boards and the medical / health industry to inform residents, and medical and dental professions about disposal options available for medical and dental wastes. Gaps will be identified where further work is required to find solutions to divert this waste.	New	FY 22/23 and ongoing	Waste levy funds / User fees and Rates	Reduce, recovery, and disposal
27	Collaborate with District Health Boards, childcare facilities and rest homes and industry to develop options to increase diversion of nappies and sanitary products from landfill.	New	FY 22/23 and ongoing	Waste levy funds / User Fees	Reduce

28	Investigate, consider, trial, and implement changes to support a circular economy, where businesses and community enterprises use innovative reduce, reuse, repair, rent, share, and recycle models of working.	New	FY 22/23 and ongoing	Waste levy funds / User Fees	Reduce
29	Investigate, consider, trial, and implement changes associated with public place litter and recycling bins and collection services with effective communication. This could include introducing new services at specific targeted locations.	Existing	Ongoing	General rates / Waste levy funds	Reduce, recycling, recovery, and disposal
30	Investigate, consider, trial, and implement changes to anti-litter / illegal dumping communication campaigns to target behaviour change and consider enforcement options.	Existing	Ongoing	General rates / Waste levy funds	Reduce, recycling, recovery, and disposal

THEME: FACILITIES

31	Continue to provide services for a wide range of materials at the Te Maunga Resource Recovery Park.	Existing	Ongoing	User fees & charges / Grants and Funds / Waste levy funds	Reuse, recycling, recovery, and disposal
32	Investigate, consider, trial, and implement changes at the Te Maunga Resource Recovery Park and on other land in Tauranga to offer improved waste management and minimisation including: <ul style="list-style-type: none"> a waste minimisation education centre construction and demolition diversion trials, such as deconstruction of dwellings on/off-site organic composting and compostable packaging trials alternative disposal/treatment of residual waste supporting community-led resource recovery supporting legislative and Central Government changes, such as, facilities for accredited Product Stewardship schemes, Circular 	New / Existing	Ongoing	User fees & charges / Grants and Funds / Waste levy funds	Reuse, recycling, recovery, and disposal

	Economies and Container Return Schemes				
33	Safely monitor and manage closed landfills in accordance with resource consent conditions and best practice.	Existing	Ongoing	General rates	
34	Consider and respond to Government legislative changes associated with reducing methane emissions from closed landfills. This could require assessing and monitoring the volumes of methane being discharged to air from any closed landfills and implementing gas capture, where appropriate.	New	FY 22/23	General rates	
35	Investigate, consider, trial, and implement solutions for regional waste processing facilities. This will include collaboration with MfE, Regional Council, other Territorial Authorities, private waste operators, and the community. The key focus could be targeting specialist plastic streams, such as from the construction, aquaculture, and agricultural sectors.	New	FY 22/23	Waste levy fund / Grants and Funds / User Pays	Reduce, recycling, recovery, and disposal
36	Investigate, consider, and support the establishment of research and development centre for reuse and remanufacture of products and materials into new products and materials.	New	FY 22/23	Waste levy fund / Grants and Funds	Reuse, recycling, recovery, and disposal
THEME: BIOSOLIDS					
37	Investigate, consider, trial, and implement innovative solutions for the recovery and reuse of biosolids.	Existing	Ongoing	Targeted rates for wastewater or water service charges and Waste levy funds	Reuse, recovery, and disposal
THEME: COMMUNICATION AND EDUCATION					
38	Deliver targeted behaviour change programmes on waste minimisation (reduce, reuse, recycle, compost), litter and illegal dumping. Target audiences include, but are not limited to, households, businesses, schools, community organisations, events, and the wider community.	Existing	Ongoing	General rates / Waste levy funds	All

39	Ensure the community are informed of and utilise existing and new waste and recycling services and facilities through effective communications, resources, and behavioural change programmes.	Existing	FY 22/23	General rates / Waste levy funds	All
40	Regularly evaluate behavioural change programmes and research community values, attitudes, and behaviours, to support waste programme development and communications.	Existing	FY 22/23	General rates / Waste levy funds	All
41	Create partnerships within the community to encourage a more consistent approach to education and behaviour change programmes throughout the community.	Existing	FY 22/23	General rates / Waste levy funds	All
42	Implement a disaster / crisis waste communications plan	New	FY 22/23	General rates / Waste levy funds	Disposal
THEME: LEADERSHIP AND COLLABORATION					
43	Investigate, consider, trial, and implement opportunities to enhance economic development through waste management and minimisation solutions in collaboration with: <ul style="list-style-type: none"> other councils (regional and local) in the Bay of Plenty and nationally private sector and community groups tangata whenua 	New	Ongoing	General rates / Waste levy funds	Reuse, recycling, and recovery
44	Investigate, establish, and support a Māori-led waste forum in partnership with tangata whenua. The purpose would be to consider and implement changes to take into account tikanga and mātauranga Māori when taking responsibility for our waste and forum.	New	FY 22/23	General rates / Waste levy funds	All
45	Be a role model to other organisations by: <ul style="list-style-type: none"> ensuring that TCC is sustainably managing its own waste as effectively as possible 	Existing	Ongoing	General rates / Waste levy funds	Reduce, reuse, recycling, and recovery

	<ul style="list-style-type: none"> implementing changes in TCC buildings, including Council Controlled Organisations that result in further waste reduction and diversion from landfill 				
46	<p>Maximise diversion of waste from landfill for TCC and Council Controlled Organisation projects and operations, such as:</p> <ul style="list-style-type: none"> Reducing, reusing, recycling, and recovering construction and demolition waste associated with the Civic Centre redevelopment. Composting garden waste from TCC parks maintenance projects. Composting food waste from TCC and Council Controlled Organisation buildings. Recycling textiles such as from TCC uniforms. 	Existing	Ongoing	General rates / Waste levy funds	Reduce, reuse, recycling, and recovery
47	Continue to advocate to Central Government for the introduction of mandatory product stewardship schemes.	Existing	Ongoing	General rates	Reduce, reuse, recycling, and recovery
48	Continue with an annual community contestable fund offered by Council that supports projects that minimise waste to landfill. Each year TCC will advertise the specific priority outcomes, which will align with our Action Plan, when applications open. This will also include the terms and conditions of any grants.	Existing	Ongoing	Waste levy funds	Reduce, reuse, recycling, and recovery
49	Review the 2022-2028 Waste Management and Minimisation Plan, including the preparation of a Waste Assessment. Develop a new Waste Management and Minimisation Plan for 2028-2034 with the community.	New	FY 27/28	Waste levy funds	
50	Consider and respond to Government legislative changes, including but not limited to, the Aotearoa New Zealand Waste Strategy, Waste Minimisation Act and Litter Act, Resource Management Reforms. Any new requirements or changes can be implemented as a new action within this WMMP action plan annually.	Existing	Ongoing	General rates	

51	Investigate and develop objectives, policies, and rules to be included within the Tauranga City Plan, which is currently being reviewed. These provisions will support waste management and minimisation activities by, for example, recognising the functional and operational requirements of activities and development and providing adequate space and location for storage and waste management facilities on residential, commercial, and industrial sites.	New	Ongoing	General rates	
----	--	-----	---------	---------------	--

9 Funding the Action Plan

9.1 Funding the action plan

The action plan will be funded using the suite of tools available to TCC in the delivery of waste services. The activities will be funded by:

- General rates
- Targeted rates
- Fees and charges (including Resource Recovery Park gate fees, Waste Operator Licensing fees, user pays, and fines)
- Subsidies and grants
- Debt (if required)
- Waste Disposal Levy

Table 14: Summary of TCC services currently provided and their funding methods

TCC Service	Funding Methods
Waste minimisation education, promotion, enforcement (e.g. by law), communication, monitoring and policy development	National waste disposal levy Sale of recyclables General rate
Kerbside collection of rubbish	Targeted rate
Kerbside collection of recyclables and glass	Targeted rate
Kerbside collection of food waste	Targeted rate
Kerbside collection of garden waste	Targeted rate (opt in)
Specific types of waste disposal at Te Maunga Resource Recovery Park	User charges General rate
Diversion at Te Maunga and Maleme Street RRP	General rate Local waste disposal charge Waste Minimisation Fund Other community and industry grants and subsidies
Provision of public litter and recycling bins	General rate Other community and industry grants and subsidies

9.2 Waste disposal levy funding expenditure

TCC will continue to use the waste disposal levy funding income to provide funding for waste minimisation activities, including:

- Waste education and behaviour change
- Investigations and trials
- Capital expenditure for diversion facility upgrades
- Community engagement and initiatives

As discussed under section 5 of this WMMP, TCC receives a portion of the national waste disposal levy funds from MfE. This has historically been calculated on a per capita basis and TCC understands this will continue until new legislation is introduced in late-2022.

Last year, TCC received \$488,153.21 from the waste disposal levy. This was based on \$10/tonne. However, as the disposal fee progressively increases annually up to \$60/tonne from July 2024, TCC expects to see an increase in funding. This will allow us to expand and undertake new activities within our Action Plan that will divert waste from landfill.

9.3 Grants

Section 47 of the Waste Minimisation Act gives councils the ability to give grants to a person, organisation, or group to promote or achieve waste management and minimisation. Under this WMMP, TCC will continue to give grants at its discretion and on any terms or condition it deems appropriate provided there is an allocated and approved budget for that activity.

For the 2022-23 financial year, TCC is proposing a contestable waste minimisation fund of \$75,000.00. The funds for the remaining five years of WMMP are still to be set.

10 Monitoring, evaluating, and reporting progress

TCC will monitor, evaluate, and report on progress against our vision, goals, and objectives, and targets on a quarterly basis. Progress will be reported through TCC publications, our website, and the TCC Annual Report. The reporting will include a summary of progress and activities undertaken from the Action Plan and identify where unforeseen or emerging issues need to be addressed. On an annual basis, TCC will update, if necessary, the Action Plan to address any of the identified issues. Any new actions will be aligned with our vision, goals, and objectives.

TCC will also provide progress reports of expenditure of its waste disposal levy funds to the Ministry for the Environment.

In addition to the WMMP targets, and as previously highlighted in section 3.3 of this WMMP, TCC will also be reporting on our levels of service and key performance indicators for waste services as set out in the 2021-2031 Long Term Plan. These are focussed on:

- Providing a waste collection service to all residential properties in urban and rural-residential areas and ensuring residents are satisfied with the Council service.
- Providing a Resource Recovery Park that is accessible to the public, including free access to a

recycling centre, all year except on Good Friday and Christmas Day.

- Maintaining closed landfill sites with no abatement notices/infringements issued as a result of any breaches of relevant resource consent conditions.
- Providing behaviour change programmes across community that target community behaviours and lead to a reduction of waste to landfill.

However, as was highlighted in this WMMP, the way the collection of waste data is notoriously difficult due to the number of services and facilities locally, regionally, and nationally, including private and Council owned. Therefore, historical monitoring and reporting our analysis has been inconsistent.

Moving forward, TCC will focus on its data collection and reporting on waste streams, services, and facilities that we can control. Data will be gathered through community satisfaction surveys, TCC records (call centre records, KPIs, etc.), licensing requirements, contractors, and SWAPs. We will also enact any national data collection and reporting requirements that are mandated by Government.

TCC will review its LTP key performance indicators during the development of the 2024-2034 Long Term Plan. At this time, TCC will endeavour to align the WMMP and LTP targets based on new data and monitoring gathered over the next three years.

Glossary

The following table provides a summary of the key Definitions and abbreviations used in this WMMP.

Term:	Definition:
Accessway	Has the same meaning as in section 315 of the Local Government Act 1974, which states: 'In this Part, unless the context otherwise requires,— access way means any passage way, laid out or constructed by the authority of the council or the Minister of Works and Development or, on or after 1 April 1988, the Minister of Lands for the purposes of providing the public with a convenient route for pedestrians from any road, service lane, or reserve to another, or to any public place or to any railway station, or from one public place to another public place, or from one part of any road, service lane, or reserve to another part of that same road, service lane, or reserve'.
Act (the Act)	Waste Minimisation Act 2008.
Approved	Approved in writing by the Council, either by resolution of the Council or by any authorised officer of the Council.
Approved container	Any container (including bags) that has been approved by the Council for the collection of any type of waste, with approval based on the following criteria: the prevention of nuisance, the protection of the health and safety of waste collectors and the public, and the achievement of effective waste management and minimisation.
Authorised Officer	Any officer of the Council or any other person authorised under the Local Government Act 2002 and authorised by the Council to administer and enforce its bylaws.
Building work	As defined in the Building Act 2004 and includes any work for, or in connection with, the construction, alteration, demolition, or removal of a building. It can include sitework and design work relating to the building work.
Bylaw	Refers to the Tauranga City Council "[Draft] Tauranga City Council Waste Management and Minimisation Bylaw 2022".
City Boundaries	The area administered by the Tauranga City Council.
Cleanfill material	Waste that: <ul style="list-style-type: none"> • does not undergo any physical, chemical or biological transformation that, when deposited or with the effluxion of time, is likely to have adverse effects on the environment or human health; and

	<ul style="list-style-type: none"> • is not diverted material; and • includes materials such as clay, soil and rock, and other inert materials such as concrete or brick that are free of: • combustible, putrescible, degradable or leachable components; • hazardous waste; • products or materials derived from hazardous waste treatment, hazardous waste stabilisation or hazardous waste disposal practices; • materials that may present a risk to human health or the environment; and • liquid waste; and • has less than two percent by volume by load of tree or vegetable matter.
Cleanfill site	The facility used for the disposal of cleanfill material.
Commercial waste	Waste that results from a commercial enterprise and includes waste generated by the carrying on of any business, manufacture, process, trade, market, or other undertakings
Construction and demolition waste	Waste generated from any building work (including construction, renovation, repair or demolition); and includes but is not limited to concrete, plasterboard, insulation, nails, wood, steel, brick, paper, roofing materials, wool/textiles, cardboard, metals, plastic or glass, as well as any waste originating from site preparation, such as dredging materials, tree stumps, asphalt and rubble.
Council	Refers to Tauranga City Council - the elected member body representing Tauranga or authorised to act on its behalf.
Council collection points	Places or containers where approved containers may be left for collection or waste may be deposited if collection from a public place is unfeasible or impractical.
Deposit	To cast, place, throw or drop any waste or diverted material.
Dispose or Disposal	As defined in the Waste Minimisation Act 2008, which states: ...disposal means— (a) the final (or more than short-term) deposit of waste into or onto land set apart for that purpose; or (b) the incineration of waste.
Disposal facility	A facility, including a landfill, at which waste is received and which operates, at least in part, as a site to dispose of waste, but does not include a cleanfill site.

Diverted material	As defined in the Waste Minimisation Act 2008, which states: diverted material means anything that is no longer required for its original purpose and, but for commercial or other waste minimisation activities, would be disposed of or discarded.
Domestic waste	Waste consisting of refuse, recyclable material or organic matter (food waste and/or greenwaste) originating from any household or from the cafeteria, lunchroom or canteen of any commercial enterprise but does not include, commercial or industrial waste, prohibited waste, hazardous waste, trade waste, liquid waste, or construction and demolition waste.
Donation collection point	Place where approved types of waste may be deposited for the purposes of raising funds from the waste items.
Estimated value	As defined in the Building Act 2004, which states: estimated value, in relation to building work, means the estimated aggregate of the consideration, determined in accordance with section 10 of the Goods and Services Tax Act 1985, of all goods and services to be supplied for the building work.
Event	<p>Any organised temporary activity of significant scale that is likely to create litter and includes (but is not limited to) an organised gathering, open-air market, parade, sporting event, protest, festival, film shoot, concert or celebration.</p> <p>An event will be considered significant if it has an expected attendance of 500 or more people across the duration of the event, whether it be a single or multi-day event. Events involve large groups of people either as participants or spectators. For the purpose of this Bylaw 'event' excludes:</p> <ul style="list-style-type: none"> • Indoor private functions • Indoor tasting and sampling activities • Indoor performances, markets, displays, exhibitions or conferences • Any regularly occurring recreational activities such as weekly sporting events. • Open-aired events that are enclosed within a building or structure. <p>This definition applies only where the activity is not covered by another definition/activity in the Tauranga City Plan.</p>
Food waste	Waste that is derived from any item of food and is organic in origin and free of contamination and includes fruit and vegetable scraps, meat, fish and bone discards, and any other similar food waste.
Footpath	The same meaning as in section 315 of the Local Government Act 1974, which states:

	footpath means so much of any road as is laid out or constructed by authority of the council primarily for pedestrians; and includes the edging, kerbing, and channelling thereof.
Garden waste	Compostable plant material including lawn clippings, weeds, plants and other soft vegetable matter, which by nature or condition, and being free of any contaminants will degenerate into compost. This does not include flax, bamboo, pampas, flowering gorse, palm trees or cabbage trees.
Handling waste	Removing, collecting, transporting, storing, treating, processing or disposing of waste.
Hazardous waste	Waste that is reasonably likely to be or contain a substance that meets 1 or more of the classification criteria for substances with explosive, flammable, oxidising, toxic, corrosive or ecotoxic properties under the Hazardous Substances (Classification) Notice 2017. Hazardous waste does not include domestic waste, inorganic material, construction and demolition waste, or commercial or industrial waste.
Home composting	The activity of creating decaying organic matter from domestic garden waste and/or food waste into compost.
Illegal dumping	The disposal of waste in an unauthorised or non- dedicated area.
Inorganic waste	<p>Waste consisting of household equipment, furniture, appliances and material of a similar type that due to its nature or size cannot be collected as domestic waste in an approved container, and that is specified by the Council as suitable for:</p> <ul style="list-style-type: none"> • collection from a public place by the Council; • collection from any premises by the Council; or • delivery to a resource recovery facility.
Licence	A licence, consent, permit or approval to do something under this Bylaw and includes any conditions to which the licence is subject.
Litter	Includes any refuse, rubbish, animal remains, glass, metal, garbage, debris, dirt, filth, rubble, ballast, stones, earth, or waste matter, or any other thing of a like nature.
Litter container	A container provided for the collection of litter.
Manager	A person who controls or manages any premises, activity, or event, regardless of whether that person has a proprietary interest in those premises or that activity or event. This includes a Body Corporate.
Multi-unit	A development consisting of two or more separately occupied residential units, whether in the same building or in separate buildings, and held either

development	in common ownership or in separate ownership. This includes a unit title development, a mixed-use premise with business activities, and any development with controlled or restricted access, such as a gated community.
Nuisance	A nuisance in terms of the Health Act 1956.
Occupier	In relation to any property or premises, the inhabitant occupier of that property or premises and, in any case where any building, house, tenement, or premises is unoccupied includes the owner.
Organic matter	Food waste and/or garden waste that is specified by the Council under clause 6 of this Bylaw as organic matter
Owner	In relation to any property or premises, the person entitled to receive the rack rent of the property or premises, or who would be so entitled if the property or premises were let to a tenant at a rack rent.
Person	An individual, a corporation sole, a body corporate, and an unincorporated body.
Premises	Any separately occupied land, dwelling, building, or part of the same.
Prohibited waste	<p>Waste containing:</p> <ul style="list-style-type: none"> any material capable of causing injury to any person or animal unless the material is sufficiently contained to prevent injury; any material capable of causing damage to the approved container or likely to shatter in the course of collection material unless the material is sufficiently contained to prevent damage to the approved container or to prevent injury; any material that may endanger any person, animal or vehicle which may come in to contact with it prior to, during or following collection, transportation or disposal; any radioactive wastes, but excluding domestic smoke detectors; any used oil and lead-acid batteries; any hazardous waste; medical waste; any material identified by the Council under clause 6 of this Bylaw as posing an unacceptable risk of nuisance to the public or to public health and safety, subject to a control made under clause 9 below.
Public place	As defined in the Litter Act 1979, which states: public place includes—

	<ul style="list-style-type: none"> • every motorway, road, street, private street, footpath, access way, service lane, court, mall, and thoroughfare: • any public reserve within the meaning of section 2 of the Reserves Act 1977 to which the public generally has access, whether with or without payment of any fee, and any reserve under that Act classified as a nature reserve or a scientific reserve: • any park, garden, or other place of public recreation to which the public has access, whether with or without payment of any fee: • any beach or foreshore, or the bank of any river or stream, or the margin of any lake, to which the public traditionally has access, whether with or without payment of any fee: • any waters to which the public traditionally has access, whether with or without payment of any fee, for bathing or other recreational purposes: • every wharf, pier, or jetty (whether under the control of a harbour board or not) to which the public has access: • any conservation area within the meaning of the Conservation Act 1987: • any airport within the meaning of section 2 of the Airport Authorities Act 1966: • any cemetery within the meaning of section 2 of the Burial and Cremation Act 1964: • any land vested in or controlled by any local authority (within the meaning of section 5(1) of the Local Government Act 2002) or the Crown, being land that is not occupied pursuant to any lease, licence, or other authority by any private person: • any national park constituted under the National Parks Act 1980: • any other place whether public or private in the open air, including any walkway within the meaning of section 4 of the Walking Access Act 2008, to which the public has access, whether with or without payment of any fee,— <p>but does not include any site for the disposal of litter, or any receptacle installed in any such public place pursuant to this Act or any other Act.</p>
Recovery	<p>As defined in the Waste Minimisation Act 2008, which states:</p> <p>recovery—</p> <p>means extraction of materials or energy from waste or diverted material for further use or processing; and</p> <p>includes making waste or diverted material into compost</p>
Recyclable material	<p>The types of waste that are able to be recycled and that may be specified by the Council from time to time under this Bylaw.</p>

Recycling	As defined in the Waste Minimisation Act 2008, which states: recycling means the reprocessing of waste or diverted material to produce new materials
Reserve	Any open space, playing field, plantation, park, garden or ground set apart for public recreation or enjoyment which is under the management or control of the Council and includes any Facility, structure or building within those reserves.
Road	<p>The same meaning as in section 315 of the Local Government Act 1974, which states:</p> <p>road means the whole of any land which is within a district, and which —</p> <ul style="list-style-type: none"> • immediately before the commencement of this Part was a road or street or public highway; or • immediately before the inclusion of any area in the district was a public highway within that area; or • is laid out by the council as a road or street after the commencement of this Part; or • is vested in the council for the purpose of a road as shown on a deposited survey plan; or • is vested in the council as a road or street pursuant to any other enactment;— <p>and includes—</p> <p>except where elsewhere provided in this Part, any access way or service lane which before the commencement of this Part was under the control of any council or is laid out or constructed by or vested in any council as an access way or service lane or is declared by the Minister of Works and Development as an access way or service lane after the commencement of this Part or is declared by the Minister of Lands as an access way or service lane on or after 1 April 1988:</p> <ul style="list-style-type: none"> • every square or place intended for use of the public generally, and every bridge, culvert, drain, ford, gate, building, or other thing belonging thereto or lying upon the line or within the limits thereof;— • but, except as provided in the Public Works Act 1981 or in any regulations under that Act, does not include a motorway within the meaning of that Act or the Government Roding Powers Act 1989.
Site	For the purposes of this Bylaw means an area of land that is the subject of an application for a building consent or an area of land where a specific development or activity is located or is proposed to be located.
Treatment	As defined in the Waste Minimisation Act 2008, which states:

	<p>treatment—</p> <p>means subjecting waste to any physical, biological, or chemical process to change its volume or character so that it may be disposed of with no or reduced adverse effect on the environment; but</p> <p>does not include dilution of waste.</p>
Waste	<p>As defined in the Waste Minimisation Act 2008, which states:</p> <p>waste—</p> <p>means anything disposed of or discarded; and</p> <p>includes a type of waste that is defined by its composition or source (for example, organic waste, electronic waste, or construction and demolition waste); and</p> <p>to avoid doubt, includes any component or element of diverted material, if the component or element is disposed of or discarded.</p>
Waste collector	<p>A person or entity who collects or transports waste and includes commercial and non-commercial collectors and transporters of waste (for example, community groups and not-for-profit organisations); but does not include individuals who collect and transport waste for personal reasons (for example, a person taking domestic garden waste to a waste management facility).</p>
Waste Container	<p>Container utilised for the collection of waste.</p>
Waste management facility	<p>A facility, authorised by Council, which primarily provides waste management and disposal services or waste remediation and materials recovery services, in relation to solid waste. Includes but is not limited to waste transfer stations, resource recovery stations, recycling centres, composting facilities, landfills or cleanfill sites, or hazardous waste facilities.</p>
Waste management facility operator	<p>A person who owns or manages a waste management facility.</p>
Waste Management and Minimisation Plan	<p>A waste management and minimisation plan adopted by the Council under section 43 of the Waste Minimisation Act 2008.</p>
Waste operator	<p>A person who is a waste operator or operates a waste management facility.</p>
Waste remediation and materials recovery services	<p>The remediation and clean-up of contaminated buildings and mine sites, mine reclamation activities, removal of hazardous material and abatement of asbestos, lead paint and other toxic material. This also includes recovery, sorting, and/or storage services in relation to waste.</p>
Waste treatment and	<p>The treatment or disposal of waste (including hazardous waste), including</p>

disposal services	the operation of landfills, combustors, incinerators, compost dumps and other treatment facilities (except sewage treatment facilities), and waste transfer stations.
-------------------	---

DRAFT



APPENDIX A – WASTE ASSESSMENT DECEMBER 2021



Tauranga City Council

Waste Assessment

December 2021

Document status

Job #	Version	Approving Director	Date
2577	Draft	Alice Grace	23/03/2021



Contents

1	Introduction	5
1.1	Document and accuracy	5
1.2	Key terms and acronyms	Error! Bookmark not defined.
2	The waste situation in Tauranga	6
2.1	TCC provided Waste Services and Activities	6
2.1.1	TCC Household Kerbside Collection Service	6
2.1.2	Waste Education and Minimisation Programmes	6
2.1.3	Litter Control and Enforcement	8
2.1.4	Public Litter Bins	8
2.1.5	City-wide Cleaning	8
2.2	TCC provided Waste Facilities	8
2.2.1	Transfer Stations / Resource Recovery Parks	8
2.2.2	Materials Recovery Facility	9
2.2.3	Garden Waste Composting and Wood Waste	9
2.2.4	Landfills	9
2.2.5	Wastewater treatment residuals - Biosolids	10
2.3	Non-council provided Services and Facilities	10
2.4	Waste quantities and composition	10
2.4.1	Total Waste Discarded	11
2.4.2	Waste to Landfill	12
2.4.3	Household Kerbside Waste	13
2.4.4	Kerbside and Transfer Station Recycling	14
2.4.5	Kerbside and Transfer Station Garden Waste	15
2.4.6	Disposal of Biosolids	15
2.4.7	SWAP Results	16
3	Review of the 2016 WMMP	23
4	Forecast of Future Demand	38
4.1.1	Population Growth projection	38

© Morrison Low

Except for all client data and factual information contained herein, this document is the copyright of Morrison Low. All or any part of it may only be used, copied or reproduced for the purpose for which it was originally intended, except where the prior permission to do otherwise has been sought from and granted by Morrison Low. Prospective users are invited to make enquiries of Morrison Low concerning using all or part of this copyright document for purposes other than that for which it was intended.

4.1.2	Consumption patterns and behaviour changes	39
4.1.3	Economic activity	40
4.1.4	Impact of waste flows from other districts	41
4.1.5	Natural disaster events	41
4.1.6	National and Local Government Policy and Legislation	41
4.2	TCC Strategic Plans and Regulation	50
4.2.1	Long Term Plan 2021-2031 (LTP)	50
4.2.2	Bylaws	51
4.2.3	The Solid Waste Asset Management Plan (2021)	52
4.2.4	The Tauranga City Plan (2013)	52
4.3	Council and Industry Collaborations	53
4.4	International Commitments	53
4.5	Other strategic considerations	53
5	Identified Waste Issues / Gap Analysis	54
5.1	Household	55
5.2	Businesses and organisations	55
5.3	Construction and demolition waste	56
5.4	Biosolids waste	56
5.5	All waste	56
6	TCC's strategy	57
6.1	Proposed Vision	58
6.2	Proposed Goals and Objectives	58
6.3	Proposed Targets	59
6.3.1	Proposed Targets associated with the kerbside collection services	60
6.3.2	Proposed Targets associated with the Te Maunga Resource Recovery Park	62
6.3.3	Proposed Targets associated with Biosolids	64
6.4	Guiding principles	65
6.5	Statement of options for meeting future demand	65
6.5.1	Options for addressing Tauranga-specific issues	66
7	Statement of Proposals	71
8	Statement of Extent	71
8.1	Statement of Protection of Public Health	71
8.2	Effective and Efficient Waste Management and Minimisation	72
9	Medical Officer of Health statement	72

Working Draft

1 Introduction

This Waste Assessment has been prepared by Tauranga City Council (TCC) to assess our progress against our existing vision, goals, objectives, targets, and actions from the 2016-2022 Waste Management and Minimisation Plan (WMMP). The previous WMMP was adopted in August 2016 as the second WMMP prepared by TCC, with the first being a joint WMMP with the WBOPDC adopted in 2010.

This Waste Assessment helps TCC identify what we have done and continue to do, and the impact these actions made on diverting waste to landfill. As well as the actions we did not undertake or targets we did not achieve from the 2016 WMMP.

This is a requirement of the Waste Minimisation Act 2008 (WMA)²¹, which gives councils the responsibility to promote effective and efficient waste management and minimisation within their district. With reviews of the WMMP to occur at least every six years.

This Waste Assessment sets out:

- a. a description of the collection, recycling, recovery, treatment, and disposal services provided within Tauranga; and
- b. a forecast of future demands for collection, recycling, recovery, treatment, and disposal services within Tauranga; and
- c. a statement of options available to meet the forecast demands of our City with an assessment of the suitability of each option; and
- d. a statement of Tauranga's intended role in meeting the forecast demands; and
- e. a statement of Tauranga's proposals for meeting the forecast demands, including proposals for new or replacement infrastructure; and
- f. a statement about the extent to which the proposals will —
 - i. ensure that public health is adequately protected:
 - ii. promote effective and efficient waste management and minimisation.

1.1 Document and accuracy

This document was prepared using information gathered from a variety of sources including data managed by TCC, the most recent SWAP data (Composition of Solid Waste in Tauranga City March 2020 Report, Waste Not Consulting), historical SWAP data, the 2016 WMMP and the TCC waste contracts.

Although every effort has been made to provide a complete and accurate assessment, in some cases data has been estimated or there are data gaps. Details regarding any limiting factors in preparing the Waste Assessment that are deemed to have materially impacted on the completeness or accuracy of the data, forecasts, estimates or options assessment have been noted where appropriate.

The information contained in this Waste Assessment was considered appropriate when giving regard to:

- the significance of the information
- the costs of, and difficulty in, obtaining the information
- the extent of TCC's resources

²¹ Section 50 of the Waste Management Act.

- the possibility TCC may be directed under the Health Act 1956 to provide the services referred to in that Act

2 The waste situation in Tauranga

The following section contains information regarding:

- TCC provided waste services and facilities
- Non-council provided services and facilities
- Waste quantities and composition
- Identified waste issues
- Forecast of future demand for waste services and facilities

2.1 TCC provided Waste Services and Activities

2.1.1 TCC Household Kerbside Collection Service

On the 1st July 2021, TCC introduced a household kerbside collection service that is funded using a targeted rate of \$210.00 per household. In the first year, the new kerbside service comprises of:

- a fortnightly kerbside rubbish collection (140L rubbish bin)
- a fortnightly kerbside recycling collection (45L glass crate + 240L recycling bin) and
- a weekly kerbside food scraps collection (23L food scraps bin).

Households can also choose to have a fortnightly or 4-weekly garden waste collection service (240L bin) added for an additional annual fee of \$95.00 or \$60.00, respectively.

In 2022, households can select a low, standard (existing), or high waste service by selecting their bin size for rubbish and recycling collections – with smaller bins costing less than larger bins. The glass crate and food scraps collection remain the same. The targeted rates for the 2022-2023 year have been set as follows:

- Low waste service (140L rubbish bin + 140L recycling bin) = \$190.00 per household
- Standard waste service (140L rubbish bin + 240L recycling bin) = \$220.00 per household
- High waste service (240L rubbish bin + 240L recycling bin) = \$320.00 per household

The household kerbside collection contract is undertaken by EnviroWaste Services Limited on behalf of TCC.

2.1.2 Waste Education and Minimisation Programmes

TCC has a strong focus on waste minimisation education and provide and/or fund a number of programmes that are offered to various sectors of their communities, including businesses. These include:

- Resource Wise Schools: This is a free programme available for all educational establishments within Tauranga e.g. early childhood centres, and primary, intermediate, and high schools. Schools first attend a Resource Wise Schools – Introductory Workshop, which will help schools determine whether the programme is the right fit for their school. They are then supported with an annual waste audit to determine the waste being sent to landfill and potential diversion opportunities. This includes additional training and resources, where appropriate, to establish worm farms, compost

bins, signage, presentations to staff and students and nappy trials.

- Resource Wise Business: A free initiative for Tauranga organisations who want help to reduce what they send to landfill over a four-year period. TCC work with participants to help them manage their resources sustainably, providing waste audits, a detailed waste report, tailored actions and support to engage the organisation in behaviour change. Each participant is provided an annual waste audits and a detailed action plan specifically designed for the business. Alongside additional resources and training, where necessary.
- Resource Wise Events: TCC supports event managers and organisers to consider waste minimisation when they are planning and implementing waste management systems at events. Resources are available (e.g. flags, bin covers for public rubbish bins and bin lids) for event organisers to help reduce the environmental impacts of their event.
- Resource Wise Community Fund: This is an annual contestable fund of \$75,000 that is open to anyone in the community who can apply to deliver projects that minimise waste to landfill, and/or achieve actions identified in the WMMP. Grants range from \$1,500 to \$20,000. The priority outcomes for the 2021/2022 funding round included:
 - reduction of waste to landfill from commercial and industrial businesses
 - support for households using the upcoming kerbside waste collection service
 - achievement of specific actions within the WMMP
 - enhancement of council's Resource Wise® behaviour change programmes
- Paper4trees: Is a programme that TCC funds, which provides free classroom and office recycling bins for students and staff to recycle paper and cardboard. Schools and preschools are then rewarded with native trees for their paper and cardboard recycling efforts. The programme is managed and delivered by the Environmental Education for Resource Sustainability Trust.
- Para Kore: TCC sponsors the Para Kore program that is designed to support marae to reduce waste with a goal for all marae to be zero waste. The Para Kore team provide waste advisors to work with marae to set up recycling and composting systems.
- Reusable Nappy Trials in Early Childhood Centres (ECE): As part of the Resource Wise Schools program, ECEs can participate in a TCC-funded reusable nappy trial.
- TCC supports community groups that want to arrange their own litter clean ups by providing bags and gloves for these clean-ups and can arrange free disposal for the collected waste.
- TCC participates in the joint Tauranga stream and estuary clean-up programme alongside the Bay of Plenty Regional Council, which is currently sponsored by Downer NZ. The programme provides an opportunity for local schools to actively give back to their local community and for students to learn about pollution, sustainability, reducing/reusing/recycling waste, and help to clear rubbish from their local environment.
- Worm Composting Workshops: TCC provide Worm Composting Workshops throughout the year. The two-hour workshops are subsidised by Council and cost \$34.50 per household with the participants receiving their own worm farm bin, worms, lime, and compost. The Workshop teaches participants how to use their worm farm, and how to harvest the compost to use on gardens as a beneficial plant food and soil conditioner.
- Waste Free Parenting Workshops: TCC provides funding for workshops that introduce tips and ideas to support households minimise waste at home. It includes a free \$100 goodie bag of waste

minimisation products.

- Food Lovers Master Class; TCC funds educational masterclasses where participants receive exciting and inspirational advice around ways to reduce your food waste. Topics include meal planning, smart shopping, smart storage, plus learn about the first in first out approach/ method, what is the difference between use by and best before and when all else fails the last resort options. It also includes \$100 worth of goodies.
- Love Food, Hate Waste: TCC supports the national campaign that aims to inspire and enable people to waste less food.
- TCC provides collection bins at several Council facilities for the collection of unwanted mobile handsets and accessories. These are sent to RE:Mobile, a recycling programme that provides New Zealanders with a thoughtful and environmentally friendly disposal option. Part of the profits go to charity.
- TCC also supports various other community organisations that undertake waste minimisation and management activities. This includes Good Neighbour Food Rescue and Lightfoot.

2.1.3 Litter Control and Enforcement

Enforcement, and some litter control, is managed by TCC. This includes cleaning up illegal dumping and abandoned vehicles throughout the City. Costs are recovered, where possible.

2.1.4 Public Litter Bins

TCC manage the installation, maintenance and emptying of public litter bins within the scope of solid waste services.

2.1.5 City-wide Cleaning

TCC engages contractors to carry out targeted cleaning across Tauranga. These services include street sweeping, footpath cleaning and sump clearing.

2.2 TCC provided Waste Facilities

2.2.1 Transfer Stations / Resource Recovery Parks

TCC own land and buildings associated with two solid waste transfer station sites at Te Maunga (Truman Lane, Mount Maunganui) and Maleme Street (Greerton) that provide waste consolidation, processing and disposal services. The land and buildings are leased to EnviroWaste who manage the operations on these two sites.

Te Maunga Transfer Station is proposed to be upgraded to take the form of a 'Resource Recovery Park'. The upgrade will support the population growth in the area and provide residents and industry with numerous options to recover multiple waste streams from landfill, such as untreated timber, organics, concrete, tyres, e-waste, hazardous waste, construction, and demolition waste. The Te Maunga Resource Recovery Park²² will also contain a comprehensive public drop-off recycling centre, community recovery centre and workshop. Construction on the Resource Recovery Park is expected to commence in late-2022 and be completed by 2025.

Maleme Street Transfer Station is also being upgraded to ensure good management from both an

²² The Waste Assessment refers individually to the Te Maunga Transfer Station as the Te Maunga Resource Recovery Park hereafter.

operational and Health and Safety perspective. However, this facility was closed to the public on 2nd August 2021 after a review identified that options to reduce contamination from flooding and stormwater were uncertain and therefore not seen as financially viable when compared with the opportunity to invest in extensive waste diversion at Te Maunga. Maleme Street Transfer Station will remain open for municipal consolidated waste (transported in front-end loaders or rear entry compactors) and construction and demolition waste only, to commercial account holders.

2.2.2 Materials Recovery Facility

TCC also lease land at Te Maunga to Waste Management Limited, who operate the MRF to sort paper and cardboard, plastics, tin and aluminium cans. The MRF currently processes all of Tauranga and Western Bay of Plenty household kerbside material (excluding glass). The MRF also currently processes kerbside material from other areas where Waste Management Limited has council contracts, including from Gisborne, Whakatane, and Kawerau.

Additional to the kerbside volumes processed at the MRF, Waste Management Limited also have incoming material from their commercial customers that they service themselves. The majority of this incoming material is paper and cardboard.

Waste Management's lease agreement to operate the MRF on TCC owned land expires in 2026.

TCC is also proposing to upgrade the MRF with a new optical sorter to reduce contamination within its recyclable waste streams. This is because the current contamination rate within the MRF is approximately 33%.

2.2.3 Garden Waste Composting and Wood Waste

Garden waste is processed into compost by way of windrow composting at a facility in Te Maunga. This garden waste is largely sourced from Tauranga and Western Bay of Plenty as well as outlying areas such as Taupo and Cambridge. Envirowaste currently lease the composting facility from TCC.

Untreated timber is also processed at Te Maunga into wood chip by way of shredding. The reprocessed products are garden mulch, motorway roadside mulch, animal bedding and woodchip for playgrounds. Goodwood have been operating at Te Maunga for approximately two years. Goodwood's lease agreement with TCC expired in February 2020, with Envirowaste picking up the lease in July 2021. Envirowaste currently sub-lease the wood waste recovery facility to Goodwood.

2.2.4 Landfills

There are no open Class 1 landfill disposal facilities²³ located in Tauranga. However, TCC own two closed Class 1 landfills at Te Maunga and Cambridge Road Park. These are actively managed and monitored in accordance with resource consent conditions.

TCC operates a Class 2 landfill at the southern end of the Tauranga Airport. The site currently accepts construction and demolition waste, namely concrete, asphalt, soil, and sand, with the material being used to raise the ground surface and increase the capping depths on a closed landfill. The historic closed landfill is known to have been used as a landfill from the 1960s through to the 1980s, but the exact material disposed of are unknown. However, it is likely that the material disposed at the site was initially general rubbish with waste from a nearby fertiliser works (sulphur dross) and wood waste/bark from Tauranga Port. The existing resource consents for the cleanfill disposal were granted in 2008 and expire on the 22nd

²³ A Class 1 landfill is a site that accepts municipal solid waste and generally also accepts C&D waste, some industrial wastes and contaminated soils. Class 1 landfills often use managed fill and clean fill materials they accept, as daily cover. As defined in the *Technical Guidelines for Disposal to Land Waste Management Institute New Zealand (WasteMINZ)*, August 2018.

February 2023.

A Class 1 landfill, known as the Ross Green Landfill, is located on McPhail Road in the Western Bay of Plenty District. It is understood that this site accepts a range of waste streams, but primarily consisting of contaminated materials and soils, construction and demolition waste, and other cleanfill. The site is not consented to accept general household waste.

2.2.5 Wastewater treatment residuals - Biosolids

Wastewater from households in Tauranga City is sent to TCC's two Wastewater treatment plants located at Chapel Street and Te Maunga. Processing of the wastewater results in a by-product commonly referred to as 'biosolids'.

Historically, all biosolids from the Chapel Street wastewater treatment plant have been sent directly to landfill. At the Te Maunga wastewater treatment plant, the disposal of biosolids has been into an onsite sludge pond with only periodic dredging before disposal to landfill occurring. In April 2019 this process ceased and all biosolids were disposed of to landfill due to updated resource consent requirements.

As a result of the increased discharge of biosolids to landfill, in October 2019, TCC began a trial at the Te Maunga wastewater treatment plant to divert biosolids to a private sector vermicomposting facility in Kawerau. In the first nine months of the vermicomposting trial, 12% of all biosolids were successfully diverted from landfill. This increased to 66% of all biosolids in 2020/21. TCC continues to investigate options to divert biosolids from landfill to achieve a 100% diversion rate.

2.3 Non-council provided Services and Facilities

Currently, the majority of waste services in Tauranga are provided by the private sector and funded through user charges. Services include:

- Household and commercial rubbish collections
- Household and commercial mixed recycling collections (excluding glass and plastics 3-7)
- Household and commercial garden waste collections and
- Hazardous waste services, including agricultural hazardous waste.

While there have historically been private sector landfill and cleanfill operations occurring within Tauranga, there are currently none operating within its City boundaries. TCC is aware of cleanfill operations in the wider Bay of Plenty region that some waste is sent directly to.

We are also aware that there are a significant number of community-led resource recovery facilities throughout Tauranga. This includes charity shops and organisations that collect waste streams to reuse, repurpose or upcycle into other products, such as Precious Plastics and the ReMaker Space. In addition, TCC supports food rescue organisations like Good Neighbour and the Tauranga Food Bank. All of these activities contribute substantially to the diversion of organic waste to landfill, while having a host of other environmental, social, and economic benefits.

2.4 Waste quantities and composition

It is important for TCC to understand the quantity and composition of waste coming through its facilities and services so that it can identify opportunities to reduce waste to landfill and measure progress against targeted improvements.

However, this does not accurately record the complete picture of waste in Tauranga and the wider Bay of

Plenty Region. This is because there are multiple waste streams that are diverted prior to reaching TCC facilities. This includes an unknown volume of waste that has historically, and still is currently, being sent to private landfills and cleanfills. In addition, there is an unknown volume of waste disposed of in farm dumps and within other private operations that TCC are not aware of. This is one aspect TCC is investigating capturing as part of the 2022 WMMP.

Since 2003, TCC has been recording the quantities of waste and diverted material that they have handled. However, the following analysis largely focuses on data from 1st July 2015 until 30th June 2021, which factors in the projects and goals of the Action Plan from the 2016 WMMP. A brief summary of the data from July to December 2021 for the new household kerbside service is also included at section 3.4.7 of this Waste Assessment. This additional data will help identify trends and changes since the new service was introduced.

While total volumes have been included, we have also converted to 'per capita' figures to allow for comparison between years regardless of population growth. This is necessary as the population in Tauranga City has increased 10.4% in the last five years to nearly 145,000 people. With an additional 13,000 residents expected to be living in approximately 8,000 more dwellings by 2028. By 2043, it's expected that there will be an additional 60,000 residents living in approximately 23,000 more dwellings within our city when compared to today. As a result, it is expected that total volumes of waste have also increased, which puts pressure on all city infrastructure, including waste collection services, diversion, and disposal facilities.

2.4.1 Total Waste Discarded

The known total volume of waste, including all recycling, organic waste, and general waste, that was discarded and processed through TCC facilities has steadily increased over the six years from 143,314 tonnes in 2015/16 to 180,711 tonnes in 2020/21. This is the equivalent of each person disposing of 1093 kilograms and 1226 kilograms, respectively, every single year. An increase of 12%.

It is noted that these volumes do not include cleanfill waste or other waste that was not processed at a TCC facility. For cleanfill, we understand that this is the equivalent of at least another 60,000 tonnes of waste per annum that is processed at facilities not operated by TCC. Which is up to an additional 407 kilograms per person. In addition, there is an unknown volume of waste that is sent directly to landfills, cleanfills, and farm dumps. This additional volume could be significant.

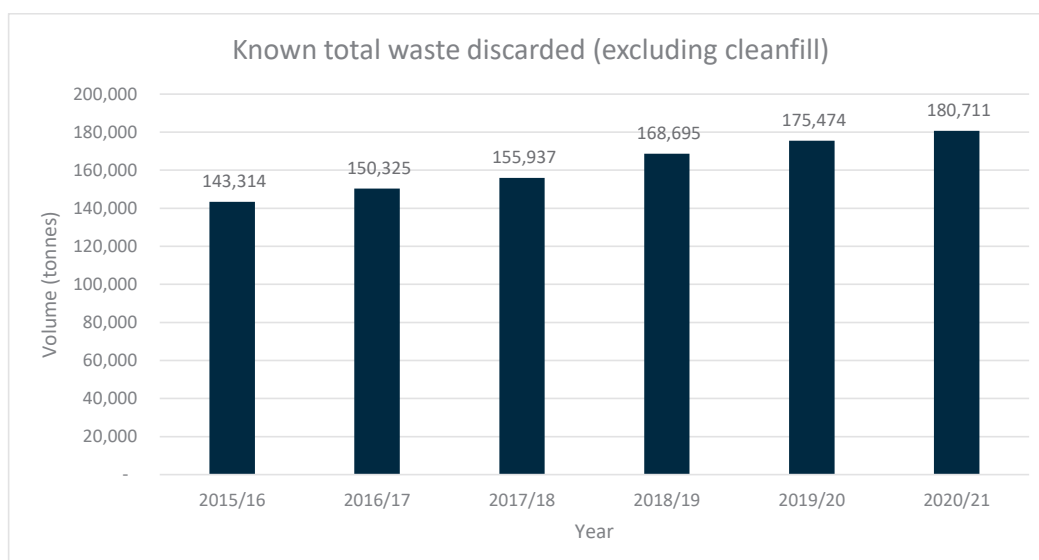
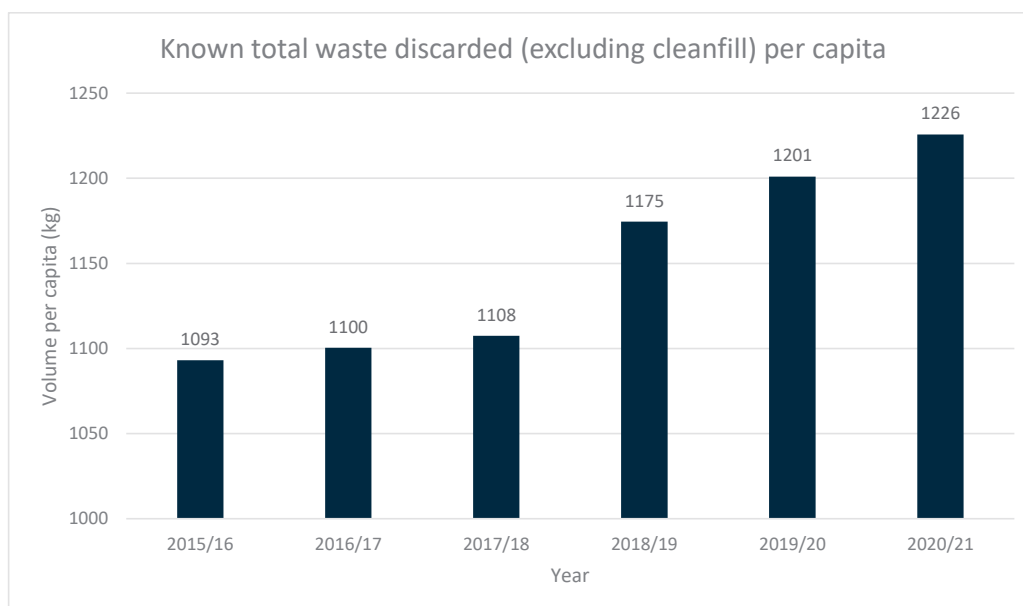


Figure 4: Known total waste discarded per year excluding cleanfill**Figure 5: Known total waste discarded per capita per year (excluding cleanfill)**

2.4.2 Waste to Landfill

The preceding section 3.4.1 illustrated the known total volume of waste generated and processed at the TCC facilities. The following section summarises the known total volume of waste sent to landfill.

The total waste to landfill processed through the TCC facilities has increased by 26% from approximately 126,000 tonnes in 2015/16 to over 149,000 tonnes in 2020/21.

In terms of total waste to landfill (excluding biosolids) per capita, as shown in Figure 3, over the last six years there has been an increase of approximately 44 kg per capita per annum. From 936 kg per capita in 2015/16 to 980 kg per capita in 2020/21.

These figures reflect that per capita, we're both generating and disposing of more waste to landfill than ever. As a City, Tauranga is also significantly higher than the national average for waste to landfill, which is approximately 750 kg per capita per annum.

The data includes residual waste collected by private household kerbside services, as well as general domestic and commercial waste disposed at both Te Maunga and Maleme Street transfer stations that was not diverted from landfill. This includes commercial construction and demolition waste and cleanfill. Figure 3 also illustrates total waste excluding and including biosolids delivered direct from TCC's wastewater treatment plants to landfill.

As previously noted, there is an unknown volume of waste that has historically, and still is currently, being sent to landfill. In addition, there is an unknown volume of waste disposed of in farm dumps and within other private operations that TCC are now aware of. This is one aspect TCC is investigating capturing as part of the 2022 WMMP.

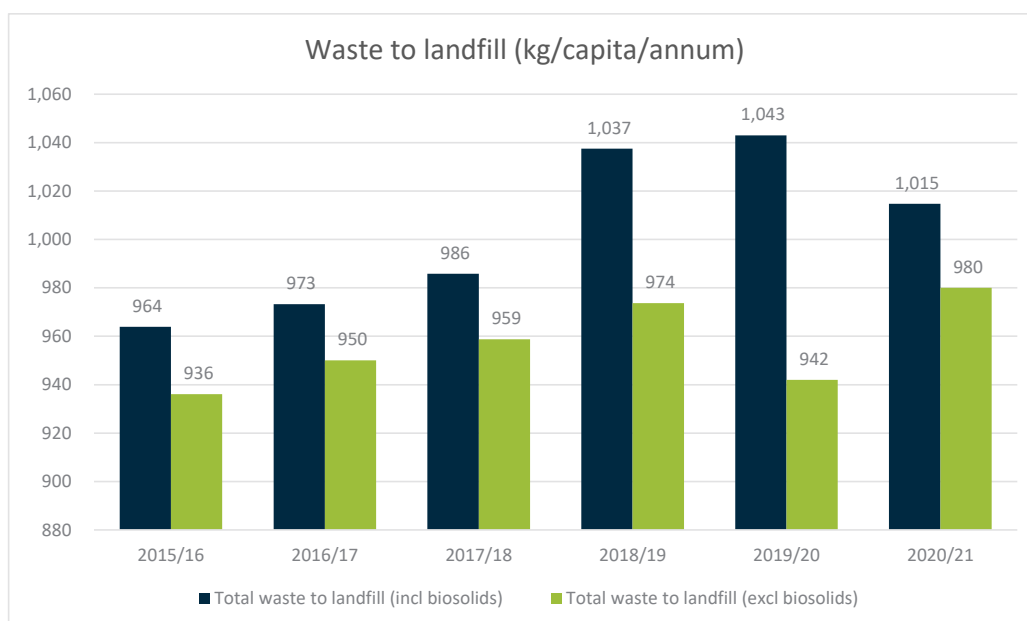


Figure 6: Waste to landfill per capita per year

2.4.3 Household Kerbside Waste

Figure 4 shows the composition of private household kerbside collection services for general waste, recycling, and garden waste (whereas Figure 3 above shows all waste to landfill). Note that TCC did not provide household kerbside services during this period.

Since 2015/2016 there was a decrease in kerbside waste to landfill from 200kg per capita to 192kg per capita in 2017/2018 before increasing back up to 199kg per capita in 2020/21. This reflects the baseline of 200kg of waste to landfill per capita, which TCC is requiring to be met as part of its rates-funded household kerbside contract targets.

The amount of kerbside recycled waste was steady before increasing significantly due to the introduction of TCC's glass collection service in 2018. This largely reflects the additional recoverable material that is not contaminated from broken glass.

The total amount of kerbside garden waste has remained steady, only increasing by 2kg from 13kg per capita per annum to 15kg per capita per annum.

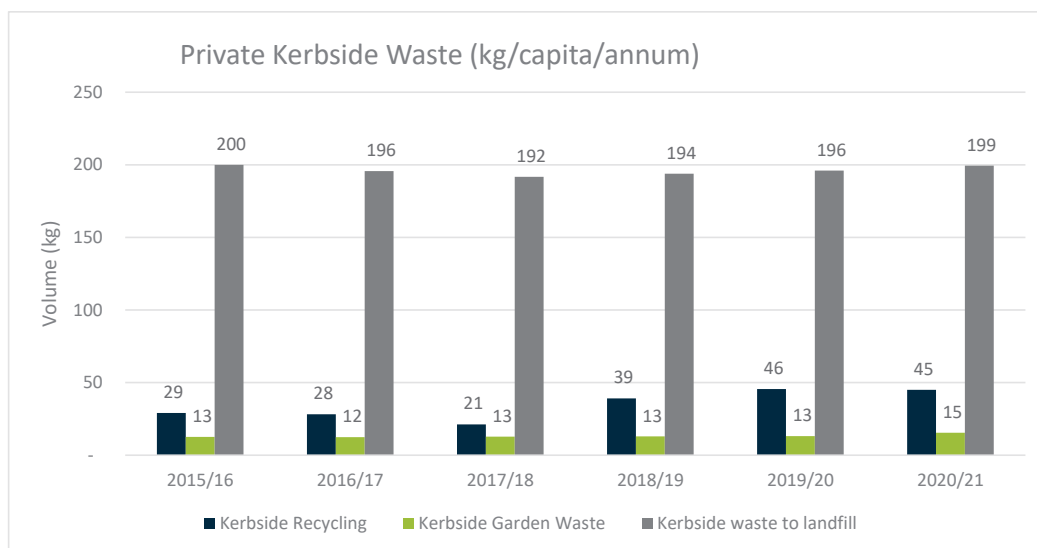


Figure 7: Composition of privately collected kerbside waste per capita per year

2.4.4 Kerbside and Transfer Station Recycling

Figure 5 provides more detail on waste being recycled in Tauranga. The recycled waste amounts include private household kerbside mixed recyclable collections, TCC kerbside glass collections, as well as mixed recyclables and glass dropped off at the Transfer Stations.

The total amount of recycled materials per capita was decreasing before an increase in the last two years that can be attributed to TCC introducing a rates-funded kerbside glass collection in October 2018.

The split between private household kerbside recycling collections and individuals dropping recycling to the Transfer Station has been relatively even, with approximately 55% - 60% collected at the kerbside.

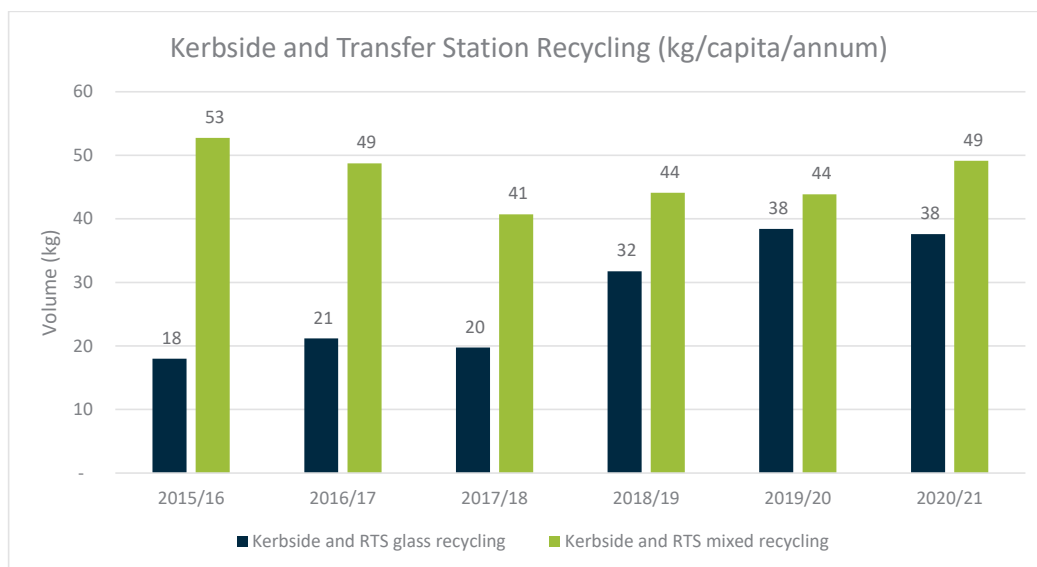


Figure 8: Kerbside and Transfer Station recycled material per capita per year

2.4.5 Kerbside and Transfer Station Garden Waste

Garden waste amounts are measured from privately collected kerbside garden waste as well as garden waste dropped off at the Transfer Station. Figure 6 shows that the amount of garden waste collected has remained largely the same over the last five years. Although there has been a small drop in the volume dropped at the transfer station, with a subsequent small increase in the volume disposed at the kerbside in 2020/21.

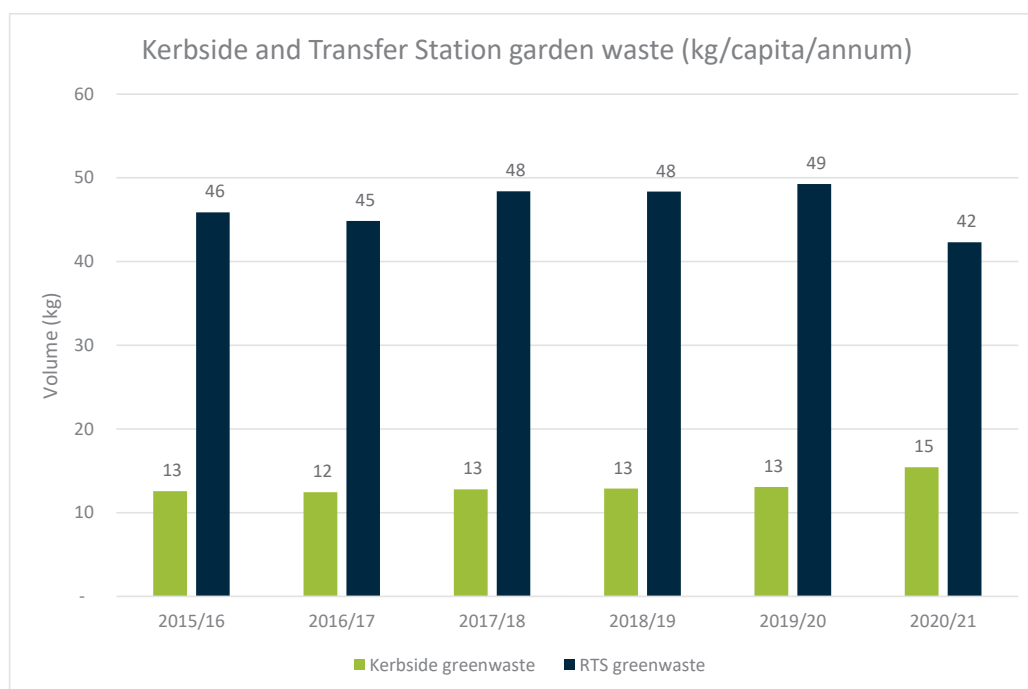


Figure 9: Kerbside and Transfer Station garden waste material per capita per year

2.4.6 Disposal of Biosolids

As previously set out in section 3.2.5 of this Waste Assessment, historically, all biosolids from the Chapel Street wastewater treatment plant have been sent directly to landfill. While biosolids at the Te Maunga wastewater treatment plant were disposed into an onsite sludge pond with only periodic dredging before disposal to landfill occurring. In April 2019 this process ceased and all biosolids were disposed of to landfill due to updated resource consent requirements. This resulted in a significant increase in the volume of biosolids going directly to landfill. To alleviate this change, in October 2019, TCC began a trial at the Te Maunga wastewater treatment plant to divert biosolids to a private vermicomposting facility in Kawerau.

Figure 7 shows the growth in Biosolids to landfill over the last five years. In the first nine months of the vermicomposting trial (2019/20), 12% of all biosolids or 13kg per capita of biosolids, was successfully diverted from landfill. In 2020/21, 66% of all biosolids were able to be diverted to the vermicomposting trial, which increased the volume to 66kg per capita per annum.

The vermicomposting facility is waiting for approval from the Bay of Plenty Regional Council to expand their consents. If these consents are granted, TCC is seeking to send up to 100% of biosolids generated to the vermicomposting operation. TCC is also investigating other biosolid diversion opportunities in the event that the private vermicomposting facility is unable to obtain the necessary resource consents.

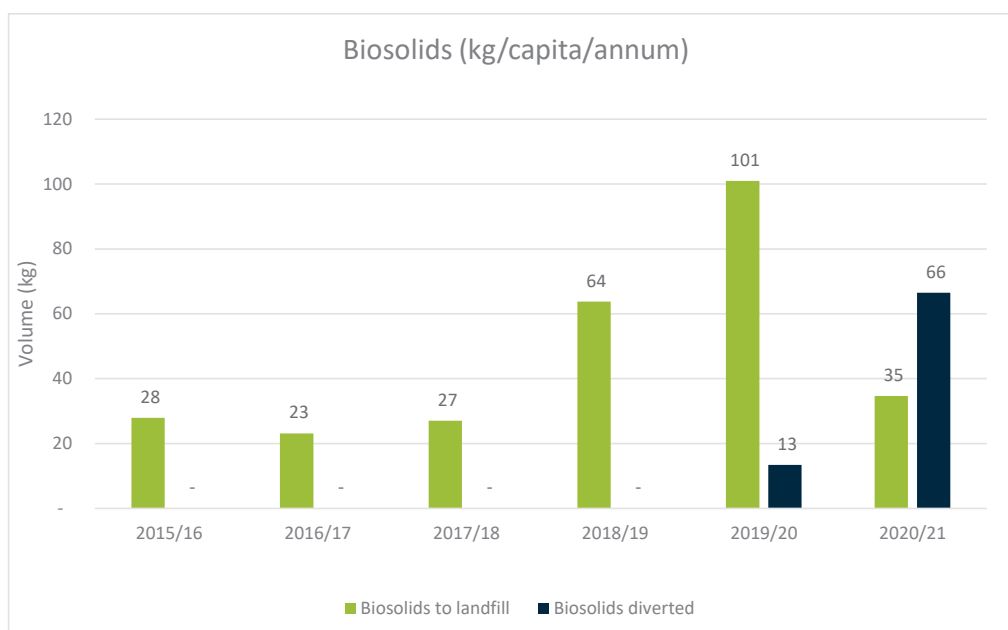


Figure 10: Biosolids material per capita per year

2.4.7 SWAP Results

Over the last five years, SWAP surveys of the composition of waste to landfill from the TCC Transfer Stations and household kerbside services have been completed, as follows:

- 1) Baseline surveys between October 2016 and August 2017 consisting of:
 - a) Four six-day visual surveys of the composition of waste being disposed of at Maleme Street and Te Maunga Transfer Stations; and
 - b) Eight five-day sort-and-weigh audits of kerbside rubbish.
- 2) First follow-up kerbside waste audits conducted in May and June 2018.
- 3) First follow-up visual surveys of Transfer Stations undertaken in October 2018.
- 4) Second follow-up kerbside waste audits conducted in December 2019 and March 2020.
- 5) Second follow-up visual surveys of Transfer Stations undertaken in February and March 2020.
- 6) Third follow-up kerbside rubbish audits conducted in October and November 2020.
- 7) Third follow-up visual surveys of Transfer Stations undertaken in September and November 2020.
- 8) Baseline household kerbside rubbish bin audit undertaken in December 2021.

The studies comprised a sort-and-weigh audit of the composition of household kerbside collected rubbish and a visual survey of general waste being disposed of at the TCC Transfer Stations. The methodologies for the audit and survey were based on those recommended by the Ministry for the Environment's Solid Waste Analysis Protocol (SWAP).

The reason for the high frequency of SWAP surveys at was to ensure that TCC has robust data for measuring whether there is any seasonal or temporal variation. This enables easy comparisons when undertaking future SWAP surveys, particularly for understanding changes after the Council household kerbside collection service was rolled out in July 2021.

The following analysis uses data obtained from the SWAP audit report prepared by Waste Not Consulting in November 2020. We have focused on the composition of the waste being disposed of at the Transfer Stations as well as within household kerbside bins, pre and post July 2021, to consider the impact of the new rates-funded kerbside service.

It is noted that these figures do not include any waste, including construction and demolition waste, that is sent directly to landfill or cleanfill sites that does not pass through either of the TCC Transfer Stations. In addition, due to these TCC Transfer Stations being open to the public and private contractors that operate from outside the City itself, it is recognised that the total volumes of waste processed through these facilities includes a portion of waste generated outside of Tauranga.

Activity source of waste to landfill via TCC Transfer Stations

For the purposes of this analysis, 'waste to landfill' is considered to be all waste passing through both TCC Transfer Stations that is subsequently disposed of at a Class 1 landfill.

The average proportion of the activity sources from both Transfer Stations is shown in Table 1.

Table 1 - Activity source of all waste loads from Transfer Stations to Landfill - Oct/Nov 2020

Activity sources of all waste loads at Maleme St and Te Maunga Transfer Stations - Oct/Nov 2020	% of loads surveyed	% of total weight	Tonnes/week
Construction & demolition waste from a building	24%	23%	508 T/week
Industrial / commercial / institutional sources	21%	30%	658 T/week
Landscaping and earthworks – waste from landscaping activity, garden maintenance, and site works, both domestic and commercial	9%	5%	115 T/week
Residential – all waste originating from residential premises other than that covered by one of the other, more specific classifications (includes drop-offs of bagged domestic waste)	35%	8%	169 T/week
Subtotal - general waste	89%	66%	1,451 T/week
Kerbside rubbish – waste collected from residential and commercial premises by private and Council kerbside rubbish collections	11%	34%	751 T/week
TOTAL	100%	100%	2,202 T/week

When comparing those figures to previous years, as depicted in Figure 8 below, it demonstrates that there is an ongoing trend that waste volumes continue to rise.

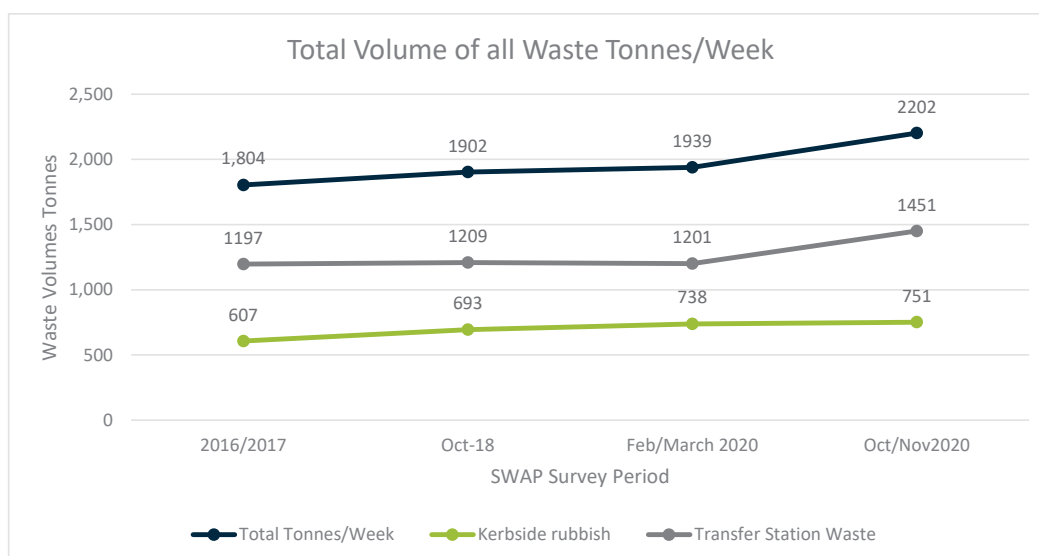


Figure 11: SWAP Audit data for waste to landfill per week in tonnes

Transfer Station Waste Composition

Table 2 provides a summary of all of the waste streams (composition) that was sent to landfill from both TCC Transfer Stations in October and November 2020. The data includes general waste excluding kerbside rubbish (both Council and private), and overall waste to landfill, which includes kerbside rubbish. This separation of data provides a comparison of the impact of kerbside waste services. An additional comparison before and after the introduction of household kerbside service from July 2021 is provided in Table 5.

When excluding kerbside waste, it is clear that timber was the largest component of general waste (28.2% or 409 tonnes/week), while organics is only 12.8% or 186 tonnes/week. However, when including kerbside waste, organics becomes the largest component at 26.8% or 589 tonnes, while timber is 19.2% or 329 tonnes/week. This presents opportunities to target specific waste streams and sources such as organic material generated by households, and construction and demolition waste generated by commercial businesses.

Table 2: Secondary composition of all waste sent to landfill via TCC Transfer Stations – SWAP November 2020

All waste to landfill from TCC Transfer Stations - Oct/Nov 2020		General waste (excludes kerbside rubbish)		Overall waste (includes kerbside rubbish)	
		% of total	Tonnes per week	% of total	Tonnes per week
Paper	Recyclable	2.1%	31 T/week	3.8%	83 T/week
	Cardboard	4.4%	64 T/week	3.2%	70 T/week
	Non-recyclable	1.4%	21 T/week	1.4%	32 T/week
	Subtotal	8.0%	116 T/week	8.4%	185 T/week
Plastics	Recyclable	0.4%	6 T/week	1.0%	23 T/week

	Non-recyclable	11.1%	161 T/week	10.1%	223 T/week
	Subtotal	11.5%	167 T/week	11.1%	245 T/week
Organics	Kitchen waste	4.5%	65 T/week	14.4%	316 T/week
	Compostable greenwaste	4.4%	64 T/week	8.4%	185 T/week
	Non-compostable greenwaste	2.6%	37 T/week	2.3%	51 T/week
	Organics other	1.3%	19 T/week	1.7%	38 T/week
	Subtotal	12.8%	186 T/week	26.8%	589 T/week
Ferrous metals	Primarily ferrous	1.5%	22 T/week	1.3%	29 T/week
	Steel other	1.9%	28 T/week	1.6%	34 T/week
	Subtotal	3.4%	50 T/week	2.9%	63 T/week
Non-ferrous metals		0.6%	8 T/week	0.7%	16 T/week
Glass	Recyclable	0.8%	11 T/week	1.5%	33 T/week
	Glass other	1.2%	18 T/week	1.0%	21 T/week
	Subtotal	2.0%	29 T/week	2.4%	54 T/week
Textiles	Clothing/textiles	2.2%	32 T/week	2.1%	45 T/week
	Multi-material/other	6.3%	92 T/week	4.7%	103 T/week
	Subtotal	8.5%	124 T/week	6.7%	148 T/week
Sanitary paper		2.7%	40 T/week	4.8%	105 T/week
Rubble	Cleanfill	4.5%	66 T/week	3.0%	66 T/week
	New plasterboard	4.6%	67 T/week	3.0%	67 T/week
	Other	11.2%	162 T/week	8.9%	196 T/week
	Subtotal	20.3%	295 T/week	14.9%	329 T/week
Timber	Reusable	1.6%	23 T/week	1.0%	23 T/week
	Unpainted & untreated	4.9%	71 T/week	3.2%	71 T/week
	Non-recoverable	21.8%	316 T/week	14.9%	329 T/week
	Subtotal	28.2%	409 T/week	19.2%	422 T/week
Rubber		1.3%	19 T/week	1.0%	21 T/week
Potentially hazardous		0.7%	9 T/week	1.1%	25 T/week
TOTAL		100.0%	1,451 T/week	100.0%	2,202 T/week

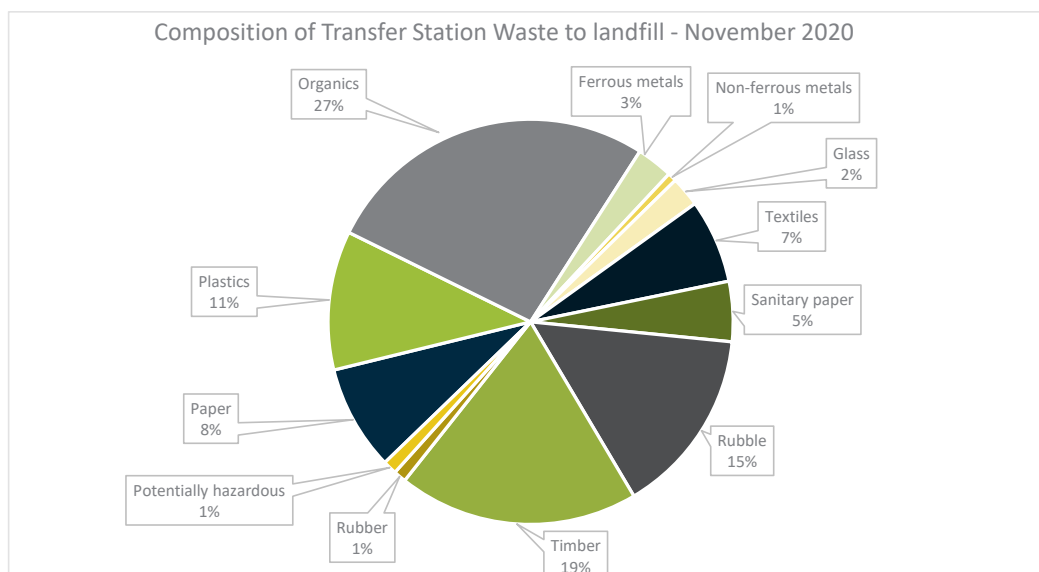


Figure 12: Composition of TCC Transfer Station waste to landfill including kerbside waste (SWAP November 2020)

Waste volumes and composition from household kerbside collection since 1 July 2021

The following information provides a summary of the volumes and composition of waste, including recycling, glass, food waste, and garden waste, collected since TCC introduced the household kerbside collection service on the 1st July 2021.

As shown in Table 3, there has been a significant increase in the volumes of waste volumes across all waste streams collected at the kerbside since July 2021 to December 2021. The highest increase is associated with garden waste volumes, which have increased by 213%. This is also reflected in the number of households that are now receiving the 'opt-in' garden waste service. Which increased from 8,800 households on 1st July 2021 to 11,921 households on 31st December 2021.

Overall, the total volume of waste across all waste streams collected from the household kerbside service has increased by 51% from 2,312 tonnes in the month of July 2021 to 3,484 tonnes in the month of December 2021. In our view, this reflects the changes in behaviour as more households adopt the use of all of the bins.

In terms of the volume of waste diverted from landfill each month, there is an average diversion rate of 52%. This is relatively evenly split between the four divertible waste streams of glass, general recycling (paper, cardboard, plastics #1, #2 and #5, and aluminium cans), food waste, and garden waste.

Table 3: Household kerbside waste volumes (tonnes per month)

Waste Streams (tonnes / month)	Jul-21	Aug-21 ²⁴	Sep-21	Oct-21	Nov-21	Dec-21	% Increase since July 2021
Refuse	1,008	1,532	1,499	1,305	1,338	1,524	51%

²⁴ In August 2021, Tauranga and the rest of New Zealand Aotearoa was in Alert Level 4 for two weeks due to COVID-19. This meant that only rubbish, recycling, and garden waste bins were collected. While glass and food waste were not. Tauranga then dropped to Level 3 at the end of August 2021 and normal household kerbside services resumed, with all bins being collected again. This resulted in a corresponding drop in diverted materials for August 2021.

Glass	322	198	463	357	376	461	43%
Food Waste	316	203	379	343	350	371	17%
Recyclables	502	251	382	468	504	614	22%
Garden Waste	164	237	323	400	528	514	213%
Total Waste Volume	2,312	2,421	3,046	2,873	3,096	3,484	51%

In December 2021, a SWAP Audit of the household kerbside rubbish bins was also undertaken. This was commissioned to understand the composition of household rubbish bins so that we could monitor the effects of the introduction of the services. Namely, whether the introduction of food waste, recycling, and optional garden waste bins would divert waste from landfill. A follow up audit is scheduled for February 2022.

The results of the December 2021 audit of the secondary composition of household kerbside rubbish bins are presented in Table 4. In summary, organic material, primarily food waste, was the largest single component of the kerbside rubbish, comprising 39.8% of the total weight, or 3.33 kg per average wheelie bin. Plastics was the second largest component, (14.0%), and sanitary paper (11.7%), was the third largest component.

Table 4: Secondary composition of household kerbside rubbish bins

TCC Kerbside rubbish - December 2021		% of total weight	Average weight	Tonnes per week
Paper	Recyclable	6.10%	0.51 kg	18 T/week
	Non-recyclable	3.00%	0.25 kg	9 T/week
	Subtotal	9.10%	0.76 kg	28 T/week
Plastics	# 1,2,5 containers	2.30%	0.19 kg	7 T/week
	# 3,4,6,7 containers	0.90%	0.08 kg	3 T/week
	Plastic bags & film	6.70%	0.56 kg	20 T/week
	Other non-recyclable	4.10%	0.34 kg	12 T/week
	Subtotal	14.00%	1.17 kg	43 T/week
Organics	Kitchen waste	25.90%	2.16 kg	78 T/week
	Greenwaste	9.50%	0.79 kg	29 T/week
	Organic other	4.50%	0.38 kg	14 T/week
	Subtotal	39.80%	3.33 kg	121 T/week
Ferrous metals	Steel cans	0.90%	0.08 kg	3 T/week
	Steel other	2.60%	0.22 kg	8 T/week

	Subtotal	3.50%	0.29 kg	11 T/week
Non-ferrous metals	Aluminium cans	0.60%	0.05 kg	2 T/week
	Non-ferrous other	1.00%	0.08 kg	3 T/week
	Subtotal	1.60%	0.14 kg	5 T/week
Glass	Bottles/jars	2.50%	0.21 kg	8 T/week
	Glass other	1.10%	0.09 kg	3 T/week
	Subtotal	3.60%	0.30 kg	11 T/week
Textiles	Clothing/textiles	2.60%	0.22 kg	8 T/week
	Textile other	2.30%	0.19 kg	7 T/week
	Subtotal	4.90%	0.41 kg	15 T/week
Sanitary paper		11.70%	0.98 kg	35 T/week
Rubble		5.50%	0.46 kg	17 T/week
Timber		3.30%	0.27 kg	10 T/week
Rubber		1.90%	0.16 kg	6 T/week
Potentially hazardous	Household	0.80%	0.07 kg	2 T/week
	Other	0.30%	0.02 kg	1 T/week
	Subtotal	1.10%	0.09 kg	3 T/week
TOTAL		100.00%	8.36 kg	303 T/week

In the following table, the diversion potential of kerbside rubbish in December 2021 is compared to a kerbside rubbish SWAP Audit from October/November 2020²⁵. The 2020 audits took place after TCC introduced the kerbside glass collection service in 2018, but before the introduction of the new, rates-funded kerbside rubbish, food waste, garden waste, and recycling bins in July 2021.

In percentage terms, the proportions of recyclable materials in kerbside rubbish in December 2021 were similar to those in Oct/Nov 2020, but the weights are significantly less. In our view, this means that the introduction of the kerbside service has reduced the volume of waste going to landfill that could be diverted. But there is still plenty of work to do.

For example, based on weight, the proportion of compostable materials decreased 31%, from 51.2% in Oct/Nov 2020 to 35.3% in December 2021. The proportion of kitchen waste decreased 23% and greenwaste 47%.

²⁵ The tonnes per week of kerbside rubbish for 2020 are based on the results of the visual surveys at Maleme St and Te Maunga transfer stations in September and November 2020. The results of those surveys included an average weekly tonnage of kerbside rubbish (751 tonnes per week) but did not differentiate between kerbside rubbish from TCC or WBOPDC. Therefore, a tonnage of kerbside rubbish has been assigned to TCC, based on the relative populations of each area. At the time of the audit, TCC had 73% of the residents in the combined areas, which equates to 547 tonnes of kerbside rubbish per week. The December 2021 tonnage in the table is based on the average weekly tonnage of the TCC kerbside rubbish collection for October and November 2021, which was 303 tonnes per week.

In terms of tonnages of kerbside rubbish disposed of to landfill, recyclable materials decreased 51%, from 77 tonnes per week in Oct/Nov 2020 to 38 tonnes per week in December 2021. The tonnage of kitchen waste decreased 57%, from 183 to 78 tonnes per week, and greenwaste decreased 71%, from 98 to 29 tonnes per week.

Table 5: Comparison of October/November 2020 to December 2021 of diversion potential of kerbside rubbish

TCC Kerbside rubbish diversion potential	% of weight		Tonnes per week		% change in tonnes per week
	Oct/Nov 2020	Dec 2021	Oct/Nov 2020	Dec 2021	
Recyclable materials					
Paper Recyclable	7.70%	6.10%	42	18	-57%
Plastics Recyclable containers	2.20%	2.30%	12	7	-42%
Steel cans	0.90%	0.90%	5	3	-40%
Aluminium cans	0.50%	0.60%	3	2	-33%
Glass bottles/jars	2.90%	2.50%	16	8	-50%
Subtotal - Proportion of kerbside rubbish that was recyclable	14.10%	12.40%	78	38	-51%
Compostable materials					
Organics Kitchen waste	33.40%	25.90%	183	78	-57%
Organics Greenwaste	17.80%	9.50%	98	29	-70%
Subtotal - Proportion of kerbside rubbish that was compostable	51.20%	35.30%	281	107	-62%
Total divertible	65.30%	47.70%	359	145	-60%
Non-divertible	34.70%	52.30%	190	159	-16%
TOTAL WASTE	100%	100%	549	304	-45%

3 Review of the 2016 WMMP

The 2016 WMMP was the second WMMP adopted by TCC, with the first being a joint WMMP with the WBOPDC adopted in 2010. While TCC and WBOPDC prepared separate WMMP in 2016, they prepared a joint sub-regional Waste Assessment and agreed on a joint sub-regional vision of “Minimising waste to

landfill”.

At that time, the most significant issue facing both Councils was that combined, Tauranga and the Western Bay annually sent close to 90,000 tonnes of waste to landfill. Of the waste sent to landfill, it was calculated that around 65% of kerbside rubbish collected from households could be recycled or composted²⁶. This issue was exacerbated by the fact that most of the kerbside services were provided by private companies that had a service agreement directly with the householder. The only exception to this was the user-pays kerbside rubbish bag collection service provided by Council. While that arrangement has some advantages, such as flexibility and choice in the services used such as bin type, collection type and collection frequency; the downside is that Council had little ability to address the key issue of that too much waste was going to landfill.

The WMMP also highlighted the following issues:

- Some of the recycling that is collected ends up going to landfill because of the way that it is collected
- The way services are provided at the moment mean that as a city, our services are relatively expensive due to eight different private companies collecting the same materials and investing in the same infrastructure to do so
- There is minimal diversion of construction and demolition waste, such as concrete, glass, and timber, as there is limited facilities and infrastructure available locally, and
- The Transfer Stations at Maleme Street and Te Maunga are at, or near, capacity most of the time and there are risks involved in the way those sites operated.

The vision was supported by goals, objectives and targets that the Council believed the community could work towards. An Action Plan was developed to address the issues in line with the vision, goals and objectives, with successful implementation of the actions expected to reduce waste going to landfill, and possibly reduce the overall community cost of kerbside collections and disposal charges while retaining valuable organic material in the sub-region.

Within the 2016 WMMP, TCC set only one specific target to increase the total volume of waste diverted from landfill from households, businesses, and other organisations. The targets were expressed as the amount of waste sent to landfill per household or per capita as this was deemed easy to measure over time as it takes account of growth over time. However, the targets were based on a number of assumptions and projections. In addition, due to way data is collected by TCC and also the lack of data from the private sector, we are unable to accurately compare the targets to the data available today. Overall, it is fair to say though that the targets were aspirational, and the rates of diversion are yet to be achieved.

It is proposed to utilise more specific and measurable targets in the 2022 WMMP.

A summary of our progress against the 2016 WMMP goals, objectives, and actions follows.

²⁶ Tauranga City Council and Western Bay of Plenty District Council Joint Waste Assessment, 2016.

**Table 15: Progress against 2016 WMMP Goals and Objectives**

2016 Goals and Objectives	Progress against the Goals and Objectives
<p>Goal 1: Reduce and recover more waste</p> <p>Objective: To reduce the total quantity of waste to landfill, with an emphasis on wastes that create the most harm.</p> <p>Objective: To increase diversion of waste that is currently disposed of to landfill for reuse, recovery or recycling.</p>	<p>Over the past six years, there has been significant wins in reducing and recovering waste. This includes introducing the rates funded household kerbside service to tackle the almost 70% of Tauranga's household waste that was being sent to landfill that could have been recycled or composted instead. The new service provides a dedicated recycling, food scraps, glass recycling, and rubbish collection for the same cost as using one and a half rubbish bags a week today. Successfully, in the first 4 weeks of the new service being introduced, we are now recycling or composting over 50% of what we're collecting from kerbside.</p> <p>Our trials to divert biosolids to a vermicomposting facility has also reduced the volumes going to landfill by up to 66% in the last year. However, we recognise that more work in this area is required to identify potential diversion opportunities so that we can turn our waste into a valuable product with an end-market.</p> <p>TCC is also in the process of re-designing the Te Maunga transfer station into a Resource Recovery Park that will have a significant focus on recovering and recycling construction and demolition waste. As well as supporting a community-led recovery centre on the site that will reuse, repurpose and repair unwanted products.</p> <p>We also recognise there is a lot more to do. Especially as the overall annual volumes of waste in Tauranga, excluding biosolids, going to landfill has increased by approximately 44kg per capita (prior to the new kerbside service rollout in July 2021).</p>
<p>Goal 2: Apply the latest proven and cost effective waste management and minimisation approaches</p> <p>Objective: To investigate and where appropriate develop partnership, joint working and co-operation across the private and community</p>	

© Morrison Low

Except for all client data and factual information contained herein, this document is the copyright of Morrison Low. All or any part of it may only be used, copied or reproduced for the purpose for which it was originally intended, except where the prior permission to do otherwise has been sought from and granted by Morrison Low. Prospective users are invited to make enquiries of Morrison Low concerning using all or part of this copyright document for purposes other than that for which it was intended.

<p>sectors as well as territorial and regional councils, including shared services.</p> <p>Objective: To investigate the use of available recovery and treatment technologies and service methodologies and apply these where appropriate.</p> <p>Objective: To engage the community and provide information, education and resources to support community actions.</p> <p>Objective: To use Council influence to advocate for increased or mandatory producer responsibility.</p> <p>Objective: To work with local businesses and organisations to achieve waste reduction at a local level.</p>	
<p>Goal 3: To collect information to enable informed decision making</p> <p>Objective: To take actions that will improve information on waste and recovered material activities in the districts, including both Council-contracted and private sector activities.</p> <p>Objective: To work towards aligned data collection and reporting systems across the districts, region and nationally.</p>	<p>In the 2016 WMMP, TCC identified that there was a lack of waste data that was being collected, which is a common theme across Aotearoa New Zealand. In turn, this makes it difficult to monitor and target specific waste streams, particularly those that cause the most harm to the environment and the community. As a result, TCC undertook a number of SWAP surveys each year to gather data and identify where our waste is coming from and where it is going. This assisted TCC in making the informed decision to introduce the kerbside service and will support our reporting moving forward.</p> <p>TCC is also working collaboratively across Aotearoa New Zealand with other Councils and MfE to develop a comprehensive Waste Operator Licensing and Data System that will be used across the Bay of Plenty and Waikato regions to support collective and individual management of waste operators and associated waste data.</p>
<p>Goal 4: To create benefit for our community</p> <p>Objective: To work with service providers to identify efficiencies while maintaining and/or improving service levels.</p> <p>Objective: To consider both short and long term cost impacts of all actions across the community including economic costs and benefits.</p>	<p>During the preparation of the 2016 WMMP, TCC recognised that as a community we could be doing a better job of diverting waste from landfills. In our view, due to the way waste was being collected across the city, we were not efficiently collecting waste. This came at a cost to our community and our environment. By introducing the rates funded household kerbside service, we believe we have improved the waste service levels, reduced the cost for the majority of households, and are having significant environmental benefits by now diverting over 50% of all waste being collected at the kerbside.</p>

Objective: To consider the environmental impact of all options and ensure that the overall environmental impact is taken into account in decision making.	TCC has also continued to deliver a number of behaviour change programmes and initiatives across the City. This includes the Resource Wise programme for schools, businesses, and homes, where we directly reached over 13,000 individuals. This continues to be supported with the assistance of MfE funding through the waste levy, as well as countless hours from passionate volunteers and staff. Through the Resource Wise Community Fund, TCC has also financially supported initiatives that have targeted food scraps, garden waste, clothing and other textiles, construction and demolition waste, mixed recycling (paper, cardboard, and glass), and hard to recycle items such as batteries, plastic bottle tops, and mobile phones.
Objective: To consider the public health impacts of all waste management options and seek to choose options which effectively protect human health.	

The following table assesses our progress against the 2016 WMMP Action Plan that outlined a six-year programme to achieve the vision to “minimise waste to landfill”.

Table 16: Progress against 2016 WMMP Action Plan

2016 WMMP Action and Description	Progress against the Actions:
<p>R1 Waste management and minimisation bylaw</p> <p>a) Investigate and extend existing Waste Management and Minimisation Bylaw in accordance with Section 56 of the WMA to support implementation of this WMMP. Regulatory tools that could be included have been listed below:</p> <ul style="list-style-type: none"> • operator and facility licensing, • data collection provisions, • events waste management, • recycling service standards, • Container standards, • Material controls, • cleanfill management, and • requirements for properties and developments. 	<p>Completed (in part) and ongoing.</p> <p>TCC reviewed the Bylaw in 2016 to ensure it was fit for purpose and again in 2020 to ensure that the rates funded kerbside service would be covered.</p> <p>The reviews have established a process for waste service providers to be licensed, which is renewed annually.</p> <p>TCC is currently reviewing the Bylaw to determine what additional amendments need to be made. Public consultation on the new Bylaw is expected in March 2022.</p>

<p>R2 Enforcement</p> <p>a) Take active enforcement action against offences such as littering and illegal dumping.</p>	<p>Completed and ongoing.</p> <p>TCC has been working on collecting data and establishing better record keeping of littering and illegal dumping activities.</p> <p>TCC is also monitoring the changes proposed by the New Zealand Government through the new legislation that will address the difficulties in taking enforcement action. Work in this space is ongoing with any changes to be implemented through the new Bylaw.</p>
<p>R3 Health and Safety</p> <p>a) Actively ensure that all health and safety requirements are implemented, monitored and maintained with regards to all programs, services and facilities.</p>	<p>Completed and ongoing.</p> <p>TCC undertakes active monitoring of contracts and leases through site inspections and regular meetings. Any issues are logged via a health and safety register and addressed, as required.</p>
<p>M1 Waste stream auditing</p> <p>a) Engage a suitably qualified and experienced waste auditor to carry out a SWAP audit on the kerbside, landfill (transfer stations) and clean fill waste streams (and other processing facilities as deemed relevant) following the SWAP methodology in collaboration with private waste companies.</p> <p>b) Schedule kerbside rubbish audits in accordance with the following (or as close to these dates depending on the availability of the consultant undertaking the surveys):</p> <ul style="list-style-type: none"> • Spring 2016 (Oct) • Summer 2017 (Jan) • Autumn 2017 (Apr) • Winter 2017 (July) • Undertake an annual survey on a 4-year seasonal cycle, i.e. 2018: July 2019: October 2020: January 2021: April etc. 	<p>Completed and ongoing.</p> <p>As discussed in section 3.4.6 of this Waste Assessment, a number of SWAP surveys have been undertaken from kerbside rubbish bags/bins and transfer stations in accordance with this action.</p> <p>Additional SWAP surveys are planned for December 2021 and at least annually thereafter.</p>
<p>M2 Ongoing monitoring</p>	<p>Completed and ongoing.</p>

<p>a) Increase monitoring to provide more information in certain areas such as commercial waste composition; cleanfill, C&D waste etc.</p> <p>b) Initiate and oversee research, studies and audits; and feed results into future iterations of waste assessments and WMMPs.</p>	<p>TCC has implemented a number of studies and surveys, including through its SWAP surveys, to monitor the composition of waste. This data is being utilised as part of this Waste Assessment to identify the ongoing issues that need to be addressed by the WMMP.</p> <p>Notably, the studies have identified that construction and demolition waste is a significant issue, and this is a key reason for upgrading the Te Maunga Resource Recovery Park with a dedicated construction and demolition waste processing facility.</p> <p>Additionally, with the commencement of the new kerbside contract TCC has also employed a contamination officer to inspect kerbside recycling and food waste bins.</p>
<p>M3 Reporting protocols and systems</p> <p>a) Gathering accurate and consistent information on how services are performing is essential for monitoring progress towards targets and planning for future demand. The Council will either develop OR adopt a national model for monitoring and reporting. Key areas that require monitoring include: level of service, compliance with legislative requirements and regulations and, waste reduction and diversion.</p> <p>b) Data will be gathered through community satisfaction surveys, council records (KPIs etc.), biannual SWAPs and through the provisions of the waste bylaw.</p>	<p>Completed and ongoing.</p> <p>KPIs have been incorporated into education programmes to enable better reporting and monitoring.</p> <p>SWAP audits completed, allowing data analysis on waste streams.</p> <p>TCC is currently working with other Bay of Plenty and Waikato Councils to implement a consistent approach to waste operator licensing and data recording. This is in consultation with MfE. This work is ongoing, with an RFP expected in late-2021.</p> <p>A challenge for the next WMMP is to get good data from the commercial sector identifying key waste areas that can be targeted for additional waste minimisation.</p>
<p>M4 Interactive website</p> <p>a) Initiate the development and ongoing management of a multi-functional interactive website to aid the dissemination of info and solutions for the community</p>	<p>Completed.</p> <p>It was determined that no interactive website would be developed. However, upgrades to the TCC website have been undertaken. This includes a bin collection day map and tool to let customers know when their bins are collected next.</p> <p>TCC has also introduced a new mobile App for the new kerbside service that provides updates and notifications for when your bins will next be collected. This App also allows issues to be logged by customers.</p>
<p>M5 Research and evaluation</p>	<p>Completed and ongoing.</p>

<p>a) Undertake baseline research to better understand community values, attitudes and behaviour in regard to waste, in order to support programme development, social marketing campaigns and ongoing evaluation of the effectiveness of council interventions.</p>	<p>These community surveys were completed in December 2016. Additional annual surveys are expected to form an action of the next WMMP.</p>
<p>M6 Evaluation of programs</p> <p>a) Undertake regular evaluation of the programs that form part of the overarching waste management and minimisation programme (including all education programmes).</p>	<p>Completed and ongoing.</p> <p>TCC has undertaken reviews of all of its programmes, with a particular focus on the Resource Wise programmes. Ongoing monitoring and reviews are undertaken each year to confirm they are still fit for purpose and whether changes are required.</p>
<p>M7 WMMP</p> <p>a) Prepare a new waste assessment, gather the data for next WMMP and undertake any required Bylaw review.</p>	<p>Completed and ongoing.</p> <p>The proposed WMMP and Bylaw are expected to be notified for public consultation in March 2022.</p>
<p>CS1 Investigate and consider solutions for rubbish, recycling and garden and food waste collections to increase diversion from landfill</p> <p>a) Investigate and consider solutions that will increase the diversion of waste from landfill (including, but not limited to, the provision of a full kerbside collection service funded through rates, increased regulation via the bylaw, etc. Council staff will engage with private collectors and the wider community as a part of this action.</p> <p>b) Implement the preferred kerbside solution.</p> <p>c) Investigate alternate collection provisions for households that are not suitable for the kerbside collection system introduced such as multi-unit developments, retirement villages, etc.</p> <p>d) Investigate provision of this to businesses, schools, pre-schools, etc.</p>	<p>Completed and ongoing.</p> <p>Following investigations and reports, TCC has adopted and introduced a Council-led rubbish, mixed recycling and organic waste collection service for all households in July 2021. This includes multi-unit developments, some of which have bespoke services to accommodate their residents and specific site layouts.</p> <p>TCC intends to research and investigate the provision of a Council-led service for businesses, schools and preschools etc as part of the next WMMP.</p>
<p>CS2 Public place collections</p> <p>a) Review the provision of public place litter bins, including the possible introduction of public place recycling, cigarette butt bins,</p>	<p>Completed and ongoing.</p>

dog bag bins, pack in/pack out approaches for parks and recreation areas, etc.	<p>TCC has reviewed its public place litter bin service. As a result, TCC made the following changes:</p> <ul style="list-style-type: none"> • Combined recycling and rubbish stations trialled and then established throughout the City, including at freedom camping locations. • Established a project to collect data and monitor on problem areas. • Prepared guidelines for provision of public place bins. • Working with McLaren Falls on recycling station to be installed onsite for visitors and campers. • Engaged with TCC Animal Services about dog poo bags to determine how and where this service needs to be provided.
<p>CS3 Manage and reduce litter and illegal dumping</p> <p>a) Ensure that consistent and appropriate loose litter collections are undertaken.</p> <p>b) Review current litter campaigns to determine contribution to waste minimisation and develop an anti-litter / illegal dumping campaign.</p> <p>c) Gather baseline data on current illegal dumping and litter incidences and look at targeted behaviour change.</p>	<p>Completed and ongoing.</p> <p>Data has been captured and the project plan developed in 2018/19 with implementation ongoing.</p> <p>TCC is also monitoring the changes proposed by the New Zealand Government through the new legislation that will address the difficulties in taking enforcement action. Work in this space is ongoing with any changes to be implemented through the new Bylaw.</p>
<p>CS4 Waste brokering</p> <p>a) Investigate the provision of a waste broker service for businesses</p> <p>b) If deemed appropriate, implement the waste broker service.</p>	<p>Completed.</p> <p>TCC investigate implementing a waste brokering service but decided not to proceed.</p>
<p>CS5 Glass collections</p> <p>a) Engage with private waste collectors to implement the most appropriate glass collection for the City, including but not limited to considering:</p>	<p>Completed and ongoing.</p> <p>The glass collection service started on the 1 October 2018. This has been incorporated into the new kerbside collection contract.</p>

<ul style="list-style-type: none"> • access and amenity • public safety • health and safety of workers • diversion potential 	
<p>CS6 Continue to provide and optimize waste services provided to keep the City clean, reduce / eliminate public health risks and protect the environment</p> <p>a) Continue to provide and optimise contracts and leases that deliver waste services to the community for cleanliness, public health and environmental protection including but not limited to:</p> <ul style="list-style-type: none"> • street cleaning • sump cleaning • footpath cleaning • public litter bins • litter and illegal dumping collection • charity waivers • abandoned vehicles • closed landfill monitoring and maintenance (via consent). 	<p>Completed and ongoing.</p> <p>TCC continues to undertake these services and monitor their effectiveness annually.</p>
<p>CE1 Continue and extend existing communication and education programme</p> <p>a) Continue and extend exiting communication and education program. Including the below:</p> <ul style="list-style-type: none"> • Schools • Businesses • Households 	<p>Completed and ongoing.</p> <p>TCC undertakes a number of programmes to target all sectors of the community in Tauranga. This includes the Resource Wise programmes for schools, businesses and households. Each of these programmes have achieved significant waste diversion targets.</p> <p>TCC continues to support national campaigns and liaise with other Councils to undertake behaviour change initiatives.</p>

<ul style="list-style-type: none"> • Events • Sports clubs • Food rescue • Food waste prevention • And support of any other campaigns that align with the WMMP. Consider covering additional topics such as prevention of littering, illegal dumping, smoking related litter, abandoned cars, etc. <p>b) Investigate how other cities both nationally and internationally address issues through behaviour change programs (utilizing methods such as community based social marketing).</p> <p>c) Re-brand existing communication and education programme to ensure consistent messaging and brand for waste management and minimisation (e.g. 'Resource Wise': schools, businesses events, homes etc.).</p>	<p>TCC believes that behaviour change and education programmes provides one of the key opportunities to divert waste from landfill.</p>
<p>CE2 Support introduction of new services</p> <p>a) Develop a communication and education program to support the introduction of any new rates-funded services provided by the Council.</p>	<p>Completed and ongoing.</p> <p>TCC undertook a comprehensive education and communication program before and during the new kerbside service rollout. New campaigns are planned in the future to target ongoing or new issues that arise, such as contamination of recycling bins with soft plastics.</p>
<p>CE3 Targeted community communication and education</p> <p>a) Extend existing communication programme to focus on additional target audiences such as retired/ elderly, culturally and linguistically diverse or those that may struggle with a more direct waste cost (i.e. if CS1 (a) and (b) are introduced) and less-engaged sectors of the community.</p>	<p>Completed and ongoing.</p> <p>TCC continues to investigate and review communication plans to target specific sectors of our community to engage with hard to reach audiences.</p>
<p>CE4 Communications plan</p> <p>a) Develop and implement a communications plan for the WMMP.</p>	<p>Completed and ongoing.</p>

<ul style="list-style-type: none"> b) Coordinate with other BOP Councils / Industry groups to standardise communication and education materials. c) Consistent and planned promotion of available education programmes to the community (e.g. newsletters, local media, Facebook etc.). 	Communication plans have been developed for individual programmes and projects. These are reviewed periodically to address any short-comings.
<p>CE5 Promote good practice</p> <ul style="list-style-type: none"> a) Publicise businesses and organisations that are proven to provide reputable reuse and recovery services and products on Council's website and elsewhere. b) Investigate establishing projects that demonstrate best practice waste management and minimisation. c) Acknowledge and celebrate those in the community that demonstrate best practice waste management and minimisation. 	<p>Completed and ongoing.</p> <p>TCC promotes business and organisations that are awarded with Resource Wise certificates. TCC also celebrates schools and businesses through videos to new participants to showcase high achievers.</p>
<p>CE6 Events waste management</p> <ul style="list-style-type: none"> a) Develop a consistent framework to support and encourage better events waste management; and continue to provide information and agreements that support events waste management (such as the vendor packaging framework). 	<p>Completed and ongoing.</p> <p>TCC has undertaken a significant amount of work in the event space to ensure that events are operated as close to waste free events as possible. This includes providing funding, guidelines, training and resources. This includes requiring all events on TCC land to provide Waste Management Plans to divert waste from landfill.</p>
<p>CE7 Incentives</p> <ul style="list-style-type: none"> a) Investigate the use of incentives to enhance the update or use of a service or facility that improves material diversion from landfill. 	<p>Ongoing.</p> <p>TCC has researched incentives for minimising waste to landfill and have incorporated these into the new kerbside service and promotes them through education programmes.</p>
<p>CE8 Social media</p> <ul style="list-style-type: none"> a) Develop and implement a social media campaign for behaviour change programs on a case-by-case basis. 	<p>Completed and ongoing.</p> <p>TCC has implemented and continues to implement targeted social media campaigns, including before and during the kerbside rollout. This includes videos and posts across Facebook.</p>
RRP1 Maintain Resource Recovery Park services	Completed and ongoing.

<p>a) Continue to provide services for a wide range of materials at the Resource Recovery Park including household hazardous waste.</p>	<p>TCC has maintained public access to both the Te Maunga and Maleme Street transfer stations until August 2021, at which time the Maleme Street transfer station closed to the public. These transfer stations collect a range of waste streams, including hard to recycle items and a hazardous waste store.</p> <p>TCC is currently designing an updated comprehensive resource recovery park at Te Maunga. This will extend the waste streams available for public drop-off and will allow flexibility so that new waste streams can be collected in the future. Particular as new diversion opportunities are recognised nationally, such as a Container Deposit Scheme.</p>
<p>RRP2 Upgrade Resource Recovery Park</p> <p>a) Investigate plan and upgrade the Resource Recovery Park to offer improved waste management and minimisation e.g. accommodating additional material streams on a case by case basis (e.g. construction and demolition materials, hazardous waste etc.), waste minimisation centre or learning hub, reuse centre etc.</p>	<p>Completed and ongoing.</p> <p>TCC has periodically upgraded its transfer stations to improve waste collection and diversion opportunities. TCC is now designing an upgraded resource recovery park at Te Maunga, with physical works expected to commence in late 2022. This will focus on construction and demolition waste with a new processing facility to divert at least 10,000 tonnes of waste annually from landfill by 2025.</p> <p>TCC continues to liaise with other business, organisations, Councils, and MfE to identify other opportunities to expand its waste management and minimisation opportunities.</p>
<p>RRP3 Alternative disposal / treatment</p> <p>a) Work cooperatively with other councils in the region and neighbouring regions to explore options for alternative disposal/treatment of residual waste.</p>	<p>Completed and ongoing.</p> <p>TCC continues to liaise with other business, organisations, Councils, and MfE to identify other opportunities to expand its waste disposal and treatment opportunities. This includes, but is not limited to, converting waste to energy, and end markets for plastics, timber, concrete, and other construction and demolition materials.</p>
<p>B1 Biosolids</p> <p>a) Investigate alternate recovery, reuse and discharge options for biosolids.</p>	<p>Completed and ongoing.</p> <p>TCC implemented a trial to dispose of biosolids to a private sector vermicomposting facility in Kawerau. In the first nine months of the vermicomposting trial, 12% of all biosolids were successfully diverted from landfill. This increased to 66% of all biosolids in 2020/21. TCC continues to investigate options to divert biosolids from landfill to achieve a 100% diversion rate.</p>
<p>LC1 Public sector collaboration</p>	<p>Completed and ongoing.</p>

<p>a) Seek to expand collaborative arrangement further afield with other councils (regional and local) in the region and neighbouring regions.</p>	<p>TCC engages and collaborates regularly with multiple sector groups, Councils and Central Government organisations across Aotearoa New Zealand to undertake waste management and minimisation activities.</p>
<p>LC2 Private sector collaboration</p> <p>a) Continue to collaborate with private sector and community groups to investigate opportunities to enhance economic development through waste minimisation (e.g. charity shops, social enterprise for reuse/recycling such as e-waste etc.).</p>	<p>Completed and ongoing.</p> <p>TCC engages and collaborates regularly with private sector and community groups to support and undertake waste management and minimisation activities. This includes providing funding and support for new initiatives that will divert hard to recycle waste streams.</p> <p>As part of the upgrade of the Te Maunga resource recovery park, TCC intends to establish a community-led recovery centre. This will include space for community waste management and minimisation activities, such as a “repair café” and upcycle store to divert waste from landfill.</p>
<p>LC3 Collaboration on services and/or facilities</p> <p>a) Identify potential for economies of scale through partnership and cooperation where any new services and/or facilities are planned.</p>	<p>Completed and ongoing.</p> <p>TCC engages regularly with local Councils, including across the Bay of Plenty, Waikato and Auckland, to develop partnerships. Work continues in this space as new opportunities arise.</p>
<p>LC4 Internal collaboration</p> <p>a) Work with other council departments on:</p> <ul style="list-style-type: none"> • specific waste issues such as incorporating waste and recycling into property and development; • events waste management; • ensure that waste man and min is incorporated into any other appropriate council docs, plans and strategies; • enforcement of waste bylaw; • asset management; and • growth management. 	<p>Completed and ongoing.</p> <p>The sustainability and waste team works with other TCC departments, as required, to focus on waste management and minimisation activities throughout the City.</p>

<p>LC5 Community collaboration</p> <ul style="list-style-type: none"> a) Investigate and develop initiatives that will support local enterprise, community and mana whenua involvement. b) Establish a grants scheme for community groups. c) Work with secondary and tertiary education to support development of innovative solutions. 	<p>Completed and ongoing.</p> <p>TCC established the Resource Wise Community Fund in 2018 that provides funding of up to \$50,000 annually to businesses and organisations that promote waste management and minimisation activities. TCC intends to increase the funding to \$80,000 annually in 2022.</p> <p>TCC provides additional ad hoc support and funding to other organisations when opportunities are presented.</p>
<p>LC6 Lobby central government</p> <ul style="list-style-type: none"> a) Lobby central government for improved waste management and minimisation tools such as product stewardship (e.g. tyres, batteries, C&D waste, e-waste, container deposit systems); improved legislation, additional industry regulation. b) Advocate amendments to the Waste Minimisation Act to give industry the same waste minimisation obligations as local authorities. There is currently no legal imperative for industry to reduce waste to landfill. Amending the WMA to give industry the same responsibilities as local authorities would significantly reduce the amount of waste sent to landfill. 	<p>Completed and ongoing.</p> <p>TCC continues to consult with the waste industry, Councils and the New Zealand Government on policies, strategies, legislation and activities that affect waste management and minimisation. This includes but is not limited to, single-use plastics, a Container Deposit Scheme, the Waste Levy, the Emissions Reduction Plan, Waste Strategy, Waste Minimisation Act and Litter Act, mandatory product stewardship schemes.</p>
<p>LC7 Corporate responsibility</p> <ul style="list-style-type: none"> a) Ensure that Council is managing its own waste as effectively as possible (e.g. carry out a waste audit, identify potential actions and targets, promote good practice in Council contracts, incorporate into staff inductions etc.). 	<p>Completed and ongoing.</p> <p>TCC undertook a waste audit in May 2017. At that time, it was determined that an internal Waste Policy was not required. This decision is being reviewed. TCC continues to investigate and implement a number of internal initiatives, including recycling stations, internal workshops for staff on worm farming, Plastic Free July campaign, a review of its procurement policy.</p>



4 Forecast of Future Demand

In order to effectively plan for the future, we are required to forecast the future demands for waste collection, recycling, recovery, treatment, and disposal services²⁷ for Tauranga. Ultimately, we need to ensure that any new WMMP caters for the demand anticipated in the future.

The future demands for waste collection, recycling, recovery, treatment, and disposal services are influenced by a wide range of factors. As we have seen from COVID-19 in the last 18 months, some of these factors are unknown or immeasurable. This means that predicting future demand has inherent uncertainties. Nevertheless, this section of the Waste Assessment considers the direct and indirect effects of the following factors:

- Population growth
- Consumption patterns and behaviour changes
- Economic activity
- Impact of waste flows from other districts
- Natural disaster events
- National and local policy and legislation

4.1.1 Population Growth projection

As the population increases there is a corresponding increase in the associated demand for waste collection, recycling, recovery, treatment, and disposal services. If not planned for, this can result in significant pressure and adverse environmental consequences as additional waste is sent to landfill.

Figure 10 sets out TCC's adopted growth projections²⁸ compared with Statistics New Zealand low, medium and high population projections. In summary, the projected population and dwelling increases for Tauranga City are significant with an additional 13,000 residents expected to be living in approximately 8,000 more dwellings by 2028. By 2043, it's expected that there will be an additional 60,000 residents living in approximately 23,000 more dwellings within our city when compared to today.

²⁷ Section 51(1) of the WMA 2008

²⁸ Tauranga City Population and Dwelling Projection Review 2021, prepared by TCC, dated April 2021.

© Morrison Low

Except for all client data and factual information contained herein, this document is the copyright of Morrison Low. All or any part of it may only be used, copied or reproduced for the purpose for which it was originally intended, except where the prior permission to do otherwise has been sought from and granted by Morrison Low. Prospective users are invited to make enquiries of Morrison Low concerning using all or part of this copyright document for purposes other than that for which it was intended.

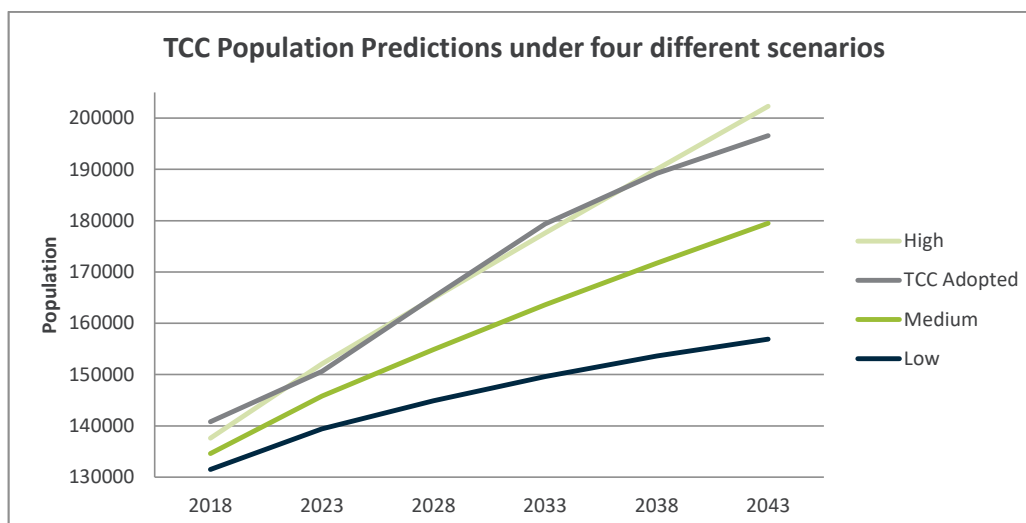


Figure 13: Projected Population Growth

4.1.2 Consumption patterns and behaviour changes

Household waste can be significantly impacted by changes in consumption patterns and behaviour changes alongside a number of other factors including:

- family composition, e.g. household numbers and children
- household income and size
- attitude toward the environment, consumption and recycling
- presence of volume-based charging systems for waste
- frequency of waste collection
- technological shifts and product supply changes
- increased product packaging
- presence of infrastructure and services to enable resource recovery
- changes in work-from-home dynamics.

In the 2020 Colmar Brunton Better Futures report, dated February 2020, the build-up of plastic in the environment, and too much waste/rubbish generated were ranked two of the top concerns for New Zealanders. Similarly, the 2021 Colmar Brunton Better Futures report, dated March 2021, highlighted that 36% of Kiwis are committed to living more sustainably. In turn, they are making sustainable choices as consumers and becoming more aware of the businesses that are actually “walking the talk”.

As the community changes its behaviours, demand will increase for kerbside collection of recyclables and organics and there will be increased demand for the collection of other recoverable materials as well as the associated processing infrastructure.

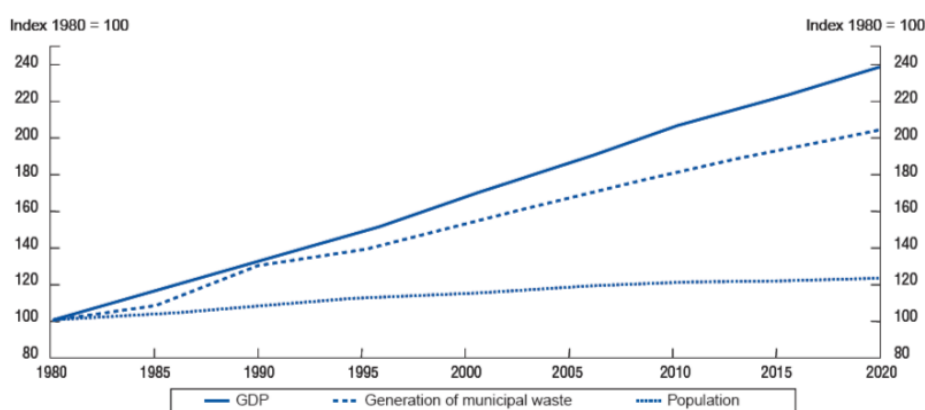
These issues are the target of a range of council and government policies and programmes, both at a local and national level. Although contributing factors such as family size and household income are difficult to influence, there are positive correlations between attitude toward the environment and waste generation that can be influenced. Other important factors are the presence of volume-based charging systems, such as user-pays schemes and other economic disincentives such as waste levies.

Another example of how these factors can be influenced is through the establishment of product stewardship schemes for priority products. There are a number of local 'community-based social marketing' programmes that have arisen over the last decade. These policies and programmes have the common aim of reducing waste generation at a household level by targeting influencing factors.

4.1.3 Economic activity

Research from the UK²⁹ and USA³⁰ suggests that underlying the longer-term pattern of household waste growth is an increase in the quantity of materials consumed by the average household and that this in turn is driven by rising levels of household expenditure. This is depicted in **Error! Reference source not found.**, which shows the growth in municipal waste plotted against GDP and population. The chart shows that waste has tended to increase at a rate slightly below GDP but noticeably above the level of population growth.

Figure 14: Municipal waste generation, GDP and population in OECD 1980 - 2020



Source: OECD 2001.

Generally speaking, an increase in commercial and industrial activity as a result (most likely) of improved economic conditions will have a direct impact on the amount of waste that is generated.

Although COVID-19 has impacted the national and global economy, and there is much uncertainty about what the future economic environment will be, there is no denying that the economy in Tauranga is currently experiencing a period of growth. This is reflected in the continued increase in the building construction activity.

Other changes to commercial/industrial activity such as major developments and large scale infrastructure projects influence the amount of waste generated per capita. As identified in the LTP adopted in July 2021, TCC is planning to invest \$4.6 billion in its capital programme over the next ten years. This is in addition to a significant investment in Tauranga from Waka Kotahi NZ Transport Agency, with a \$1.4 billion investment in the transport system to improve the way we move around the city.

Councils four Infrastructure Acceleration Fund applications have all been selected to progress to a formal Request for Proposal process, with detailed funding applications to be lodged with Kāinga Ora Homes and Communities by 17 December 2021. The funding is for an additional \$185 million to address housing availability and affordability issues by developing the supporting infrastructure required by its growing

²⁹ Eunomia (2007), *Household Waste Prevention Policy Side Research Programme*, Final Report for Defra, London, England

³⁰ EPA (1999) National Source Reduction Characterisation Report for Municipal Solid Waste in the United States

inner-city population.

These projects and investment will ultimately have an impact on existing and future waste services.

4.1.4 Impact of waste flows from other districts

The policy, services, and facilities of one city or district can dramatically impact on demand for waste collection, recycling, recovery, treatment, and disposal services in neighbouring cities or districts. This is well demonstrated in other parts of Aotearoa New Zealand, where policy and/or pricing changes have a direct relationship on waste movements between districts. The location and pricing of landfills and transfer stations will have an effect on the amount of waste received by them. Pricing and location are the key causes of waste flight between districts.

Traditionally domestic and commercial waste diverted from Western Bay of Plenty has been received at TCC's Transfer Stations. With the introduction of kerbside services in the Western Bay in July 2021, this is expected to reduce. Western Bay of Plenty District Council may also upgrade the waste facilities available in their district which would also reduce the impact on TCC's Transfer Station.

4.1.5 Natural disaster events

Natural and man-made disasters apply a different pressure upon demand for waste collection, recycling, recovery, treatment, and disposal services by potentially creating a significant volume of waste, which may be contaminated, in a very short timeframe. The earthquakes in Christchurch, the COVID-19 pandemic and the management of waste following the Rena disaster re-emphasise the need for planning. Lessons can be learnt from these events to assist in preparing for future natural disaster events in Tauranga.

4.1.6 National and Local Government Policy and Legislation

The existing legislation and any subsequent changes can have significant impacts upon the future demand for waste collection, recycling, recovery, treatment, and disposal services.

The following section sets out the strategic, legislative and policy framework that influences and drives the demand for waste collection, recycling, recovery, treatment, and disposal services in Tauranga and the rest of Aotearoa New Zealand. The existing framework for managing and minimising waste is demonstrated in Figure 12 below:

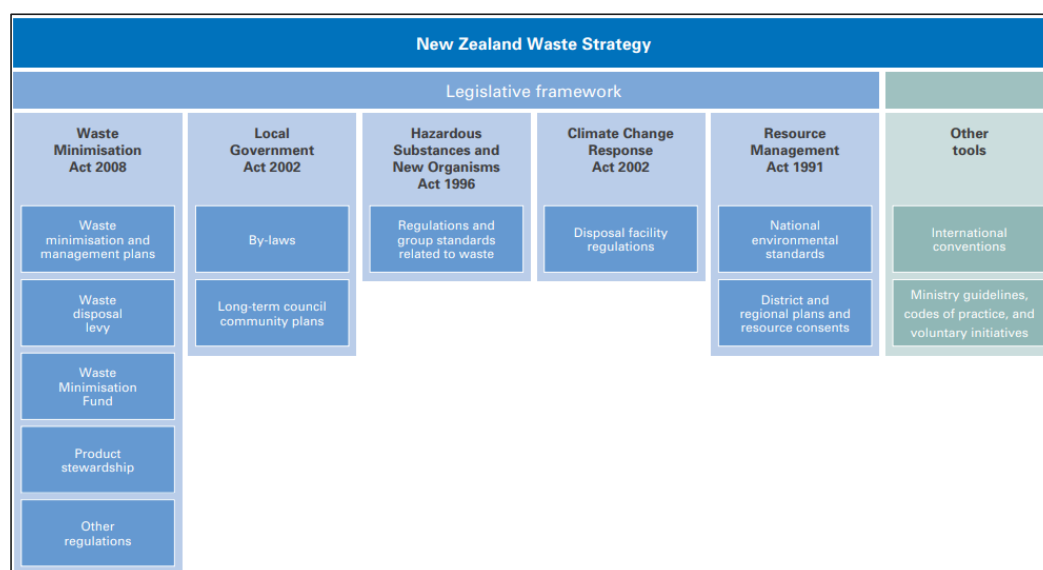


Figure 15: Existing Legislative Framework (Source: New Zealand Waste Strategy 2010)

At the time of drafting this Waste Assessment, the Government had commenced a wide-ranging review of its strategic and legislative documents to transform Aotearoa New Zealand's waste outcomes. The reason being is that the existing New Zealand Waste Strategy and associated legislation, namely the WMA, is over 13 years old and no longer fit for purpose. This is highlighted by the fact that Aotearoa New Zealand is one of the highest generators of waste per person in the world, and the amount of waste we create is increasing. We are also sending more of this waste to landfill each year, when much of this could be recycled, reprocessed, or reused.

Therefore, in assessing demand for waste collection, recycling, recovery, treatment, and disposal services, we have considered the existing strategic and legislative context in sections 5.1.6.1 of this report. As well as the proposed changes, as set out in the Issues and Options for New Waste Legislation report³¹, Waste Reduction Work Programme³², and plan for the draft Emissions Reduction Plan³³, as summarised in section 5.1.6.2 below.

Existing National Government Policy and Legislation Framework

A number of Strategies and Acts of Parliament combine to provide the legal framework for waste management and minimisation in Aotearoa New Zealand. These provide the legislative imperative and tools to support progress toward the high-level direction outlined in the New Zealand Waste Strategy 2010, so careful attention is given to these in developing the Waste Assessment.

New Zealand Waste Strategy

Waste management and minimisation in Aotearoa New Zealand is underpinned by the existing New Zealand Waste Strategy 2010, which sets out the long term policy priorities for waste management and minimisation and allows for a flexible approach that can be adapted to different situations with only two

³¹ Ministry for the Environment. October 2021. *Te kawe i te haepapa para / Taking responsibility for our waste: Proposals for a new waste strategy; Issues and options for new waste legislation*. Wellington: Ministry for the Environment.

³² Ministry for the Environment. *Waste reduction work programme*. Wellington: Ministry for the Environment. Published August 2021.

³³ Ministry for the Environment. 2021. *Te hau mārohi ki anamata / Transitioning to a low-emissions and climate-resilient future: Have your say and shape the emissions reduction plan*. Wellington: Ministry for the Environment

goals:

- Goal 1: reducing the harmful effects of waste; and
- Goal 2: improving the efficiency of resource use.

Waste Minimisation Act 2008 (WMA)

The WMA is the primary legislation driving solid waste management and minimisation and its purpose is to:

“encourage waste minimisation and a decrease in waste disposal in order to

(a) protect the environment from harm; and

(b) provide environmental, social, economic, and cultural benefits.”

To achieve the aim, the WMA:

- imposes a levy on all waste disposed of in landfills to generate funding to help local government, communities and businesses minimise waste. The Waste Disposal Levy, which was initially set at \$10/tonne in 2009, is progressively increasing annually from the current rate of \$20/tonne in 2021 to \$60/tonne on the 1st July 2024.
- establishes a process for government accreditation of product stewardship schemes, which recognises those businesses and organisations that take responsibility for managing the environmental impacts of their products.
- requires product stewardship schemes to be developed for certain ‘priority products’ where there is a high risk of environmental harm from the waste or significant benefits from recovering the product. There are currently six priority products that must now be managed under a product stewardship scheme as follows: tyres; eWaste; refrigerants and other synthetic greenhouse gases; agrichemicals and their containers; farm plastics; and packaging (beverage packaging, single-use plastic packaging).
- allows for regulations to be made to control the disposal of products, materials or waste, require take-back services, deposit fees or labelling of products.
- allows for regulations to be made that make it mandatory for certain groups (e.g., landfill facility operators) to report on waste to improve information on waste minimisation.
- clarifies the roles and responsibilities of territorial authorities with respect to waste minimisation.
- establishes the Waste Advisory Board to give independent advice to MfE on waste minimisation issues.

Climate Change Response Act 2002 and amendments

The Climate Change Response Act 2002 and the Climate Change Response (Emissions Trading Reform) Amendment Act 2020 provide the basis for the New Zealand Greenhouse Gas Emission Trading Scheme (ETS). The Climate Change Response Act 2002 requires landfill owners to purchase emission trading units to cover methane emissions generated from their landfill. Should any future solid waste incineration plants be constructed, the Climate Change Response Act 2002 would also require emission trading units to be purchased to cover carbon dioxide, methane, and nitrous oxide emissions from the incineration of household waste.

In August 2021, the New Zealand Government announced new regulatory settings for the ETS over the next five years to 2026, updating the overall cap on unit supply, setting auctioning volumes, and raising both the auction floor price and the cost containment reserve trigger price. The changes reflect the anticipation that there will be strong price developments over the next five years as businesses contest for additional New

Zealand Units. The auction floor price will rise from \$20 to \$30 in 2022, before rising incrementally to \$39.32 by 2026. At the upper edge of the price corridor, the cost containment reserve trigger price is rising from \$51 to \$70 in 2022, before steadily increasing to \$110.15 in 2026. The more stringent settings are in line with recent recommendations from the independent Climate Change Commission to strengthen the ETS to achieve New Zealand's first three five-year emissions budgets to 2035.

This is alongside the recent changes to increase the Waste Disposal Levy. When combined with the ETS, the additional costs are expected to reduce demand for landfill services and increase demand for recycling and waste diversion. They may also increase the need for enforcement to address illegal dumping.

The Local Government Act 2002 (LGA 2002)

The LGA 2002 requires Territorial Authorities to assess how well they provide collection and reduction, reuse, recycling, recovery, treatment, and disposal of waste in their district, and makes Territorial Authorities responsible for the effective and efficient implementation of their WMMP. The LGA 2002 also contains various provisions that may apply to Territorial Authorities when they are preparing their WMMPs, including consultation and bylaw provisions.

The Resource Management Act 1991 (RMA)

The RMA is the main law governing how people interact with natural resources. As well as managing air, soil, freshwater, and the coastal marine area, the RMA regulates land use and the provision of infrastructure, which are integral components of Aotearoa New Zealand's resource management system. People can use natural resources if doing so is allowed under the RMA or permitted by a resource consent.

Although it does not specifically define 'waste', the RMA addresses waste management and minimisation activity through controls on the environmental effects of waste management and minimisation activities and facilities through national, district and local policy, standards, plans and consent procedures. In this role, the RMA exercises considerable influence over facilities for waste disposal and recycling, recovery, treatment, and others in terms of the potential impacts of these facilities on the environment.

In February 2021, the Government announced it would repeal the RMA and enact new legislation based on the recommendations of the Resource Management Review Panel³⁴. The three proposed acts are:

- Natural and Built Environments Act (NBA), as the main replacement for the RMA, to protect and restore the environment while better enabling development
- Strategic Planning Act (SPA), requiring the development of long-term regional spatial strategies to help coordinate and integrate decisions made under relevant legislation; and
- Climate Adaptation Act (CAA), to address complex issues associated with managed retreat.

Parliament has considered over 3000 submissions to the NBA exposure draft document, with a response expected by 31 January 2022. This will inform the preparation of the full Bill, which is due to be introduced in mid-2022 alongside the Strategic Planning Bill. Both Bills will then follow a standard legislative and select committee process. The Government's aim remains to have the NBA and Strategic Planning Act passed into law in this parliamentary term.

The Litter Act 1979

The Litter Act provides Territorial Authorities with powers to create Litter Enforcement Officers or Litter Control Officers who have powers to issue infringement notices with fines for those who have committed a littering offence.

Historically, the enforcement process has been difficult and often unsuccessful, with very few successful

³⁴ New Directions for Resource Management in New Zealand, Report of the Resource Management Review Panel, June 2020

prosecutions in Aotearoa New Zealand under the Litter Act. It is accepted that prosecuting litter offenders through the courts is not the most efficient way of dealing the litter problem as the fines imposed are not high enough to act as a deterrent and full costs are usually not recovered. As such, the Litter Act is currently being reviewed alongside the WMA.

The Hazardous Substances and New Organisms Act 1996 (HSNO Act)

The HSNO Act addresses the management of substances that pose a significant risk to the environment and/or human health, from manufacture to disposal. The HSNO Act relates to waste management primarily through controls on the import or manufacture of new hazardous materials and the handling and disposal of hazardous substances. Hazardous substances commonly managed by councils include used oil, asbestos, agrichemicals, LPG, and batteries. The HSNO Act provides minimum national standards that may apply to the disposal of a hazardous substance. However, under the RMA a Territorial Authority may set more stringent controls relating to the use of land for storing, using, disposing of or transporting hazardous substances.

The Health Act 1956

The Health Act 1956 places obligations on Territorial Authorities (if required by the Minister of Health) to provide sanitary works for the collection and disposal of rubbish, for the purpose of public health protection. It specifically identifies certain waste management practices as nuisances and offensive trades.

The Public Health Bill is currently progressing through Parliament. It is a major legislative reform reviewing and updating the Health Act 1956, but it contains similar provisions for sanitary services to those currently contained in the Health Act 1956. It is expected to be enacted in late-2022.

The Health and Safety at Work Act 2015 (HSWA)

The HSWA sets out the principles, duties, and rights in relation to workplace health and safety. The HSWA outlines health and safety responsibilities for the management of hazards in relation to employees at work. This could potentially include working with hazardous substances and in the collection and management of waste. Under current legislation and the Health and Safety at Work Act, the Council has a duty to ensure that its waste contractors are operating in a safe manner.

Other Acts related to urban development and building

Various pieces of policy and legislation in the development and construction sector will have a direct impact on the management and impact of construction and demolition waste. The Resource Management (Enabling Housing Supply and Other Matters) bill was introduced at the end of 2021 and will allow up to three dwellings to be established on residential sites in New Zealand's main urban areas, including Auckland, and greater Hamilton, Tauranga, Wellington, and Christchurch. In addition, it will speed up the implementation of the National Policy Statement for Urban Development, which enables greater intensification in those same cities. Many of these developments are unlikely to require resource consent.

This additional intensification is very likely to result in significant volumes of construction and demolition waste from the removal of existing dwellings, and construction of new dwellings.

In addition, amendments to the Building Act have recently been enacted to drive product stewardship, the recording of product information, and support the use of new, innovative, and efficient building methods.

Other legislation

Other legislation that relates to waste management and/or reduction of harm, or improved resource efficiency from waste products includes:

- Biosecurity Act 1993

- Radiation Protection Act 1965
- Ozone Layer Protection Act 1996
- Agricultural Chemicals and Veterinary Medicines Act 1997

National Waste Strategy and Legislation Review

The following section summarises the information that has been released as part of the Government reviews of the Waste Strategy and new and more comprehensive legislation on waste to replace the WMA and the Litter Act 1979. It also provides an overview of the work already underway as set out in the Waste Reduction Work Programme³⁵.

New Waste Strategy and Waste Legislation

To address the unsustainable linear “take, make, dispose” model, the Government is reviewing the 2010 Waste Strategy. They have identified that the management of waste needs to be long term and set a clear and strong direction towards a different way of thinking and living.

The proposed Waste Strategy³⁶ is intended to guide and direct our collective journey toward a circular economy, starting with how we think about and manage the products and materials that currently go into our waste disposal systems. That Waste Strategy looks out to 2050 and sets an overall course for change with three broad stages. For the first stage, to 2030, it includes proposed priority areas with supporting headline actions. It also includes specific targets to help assess our overall progress in reducing waste and making better use of resources.

Alongside the Waste Strategy, MfE are working on a long-term waste infrastructure plan to guide investment in resource recovery infrastructure for Aotearoa New Zealand. That plan is due to be finalised at the same time as the strategy in late-2022. These two documents will then inform the first action and investment plan (AIP) that will set out the priorities and key actions needed in the short term. An AIP will be developed every two to three years to take stock of what we’ve done and where we need to go to achieve the vision and targets.

The vision of a low-waste circular economy is supported by six key principles to guide all future work and inform the choices we make along the way:

- 1) *Design out waste, pollution and emissions, and unnecessary use of materials* | *Whakatahangia ngā para, ngā parahanga me ngā tukuwaro me te whakamahi noa i ngā matū*
- 2) *Keep products and materials in use at their highest value* | *Whakamahia noatia ngā taputapu me ngā matū i te wā e kaha rawa ana te wāriu*
- 3) *Regenerate natural systems, so the environment is healthy for future generations* | *Whakarauoratia ngā pūnaha taiao, kia ora toitū ai te taiao mō ngā uri whakatipu*
- 4) *Take responsibility for the past, present and future condition of our natural environment* | *Hāpaingia ake te haepapa mō te oranga o mua, o nāianei me te anamata o te taiao*
- 5) *Think in systems, where everything is interconnected* | *Whakaarohia ngā pūnaha e whāuitui ai ngā mea katoa*
- 6) *Deliver equitable and inclusive outcomes* | *Kia taurite, kia tapatahi ngā hua*

Within the proposed Waste Strategy consultation document, MfE have proposed targets for the whole of Aotearoa New Zealand, as well as for households and businesses out to 2030, to monitor and measure our

³⁵ Waste reduction work programme. Wellington: Ministry for the Environment. Published August 2021.

³⁶ Ministry for the Environment. 2021. *Te kawe i te haepapa para* | *Taking responsibility for our waste: Proposals for a new waste strategy; Issues and options for new waste legislation*. Wellington: Ministry for the Environment.

progress. These targets include both reductions in waste generation and waste disposal, as set out in Table 8 below.

Table 17: Proposed Waste Strategy 2030 Targets

Area	Responsibility	Strategic target (by 2030)
Waste	Whole country	Reduce waste generation by 5 – 10% per person
	Public sector	Reduce waste generation by 30 – 50%
	Businesses	Reduce waste disposal by 30 – 50%
	Households	Reduce waste disposal by 60 – 70%
Emissions	Whole country	Reduce biogenic waste methane emissions by at least 30%
Litter	Whole country	Reduce litter by 60%

The Government is also proposing new and more comprehensive legislation on waste to replace the Waste Minimisation Act 2008 and the Litter Act 1979. New legislation is needed to put in place the tools and arrangements that will deliver the new waste strategy and ensure, as a country, we make good use of funds generated by the expanded waste disposal levy.

New legislation will enable a complete reset of the purposes and principles, governance arrangements, and roles and responsibilities in waste legislation. It also offers the opportunity to strengthen and clarify regulatory and enforcement powers. It will also help establish the foundations for transforming how we think about and manage waste, alongside the already announced Government Waste Reduction Work Programme³⁷. This programme is discussed further below.

The new Waste Act will aim to:

- embed a long-term strategic approach across central and local government for achieving change, supported by consistent data collection, evaluation, and reporting
- create the governance and administrative framework needed to support effective investment and use of waste levy funds
- put individual and collective responsibility for how we deal with unwanted material at the heart of a new regulatory framework of obligations on organisations, households, and individuals, building on the duty-of-care model used in other jurisdictions
- provide new and enhanced regulatory tools and levers to support the waste strategy and emissions reductions
- create stronger accountability and reporting provisions
- update and broaden compliance, monitoring, and enforcement powers
- fix miscellaneous aspects of the existing legislation.

New legislation will also update and incorporate the Litter Act, which prohibits littering and dumping in

³⁷ Waste reduction work programme. Wellington: Ministry for the Environment. Published August 2021.

public places, and reframe how litter is thought of and managed.

MfE have indicated that the development of the new legislation will align with other reforms and amendments being undertaken nationally. This includes the RMA reforms and draft Emissions Reduction Plan that have been consulted on separately and discussed further below.

New Zealand Waste Reduction Work Programme

The New Zealand Government recognises that this is not just a waste issue and that progressing towards a circular economy requires change across all aspects of the economy. Some of this work is set out in further detail within the New Zealand Waste Reduction Work Programme, which is a high-level summary of the proposed strategic and legislative changes proposed by MfE.

The goal of the Waste Reduction Work Programme is *“To reduce waste as part of a transition to a low-carbon circular economy”* and there are five main objectives. Within each objective sit individual workstreams, many of which are already under way. A summary of the Waste Reduction Work Programme is provided below.

Objective 1: Building the foundations for a transformed waste system.

The foundations needed to transform Aotearoa New Zealand strategic and legislative frameworks for managing waste will be in place by mid-2023. Underpinning this is the preparation of a new Waste Strategy to transform Aotearoa New Zealand to a low-carbon circular economy. This will supersede the 2010 Waste Strategy and drive priorities, investment, performance and more coordination across central and local government, industry, iwi/Māori, and communities. The new Waste Strategy is expected to be published in mid-2022 and inform the following:

- Replacing the WMA and Litter Act 1979 with a single comprehensive Act.
- Contribution to the development of the Emissions Reduction Plan.
- Development of a national Waste Infrastructure Plan with a 10+ year horizon, setting out the path to a fit-for-purpose resource recovery system. This plan will be supported by an infrastructure and services stocktake.
- Expansion of data collection systems to improve baseline and performance monitoring data sets. This will coincide with the waste disposal levy expansion.

Objective 2: Expanding investment in the sector.

MfE have advised that there is an estimated \$2.1 - 2.6 billion deficit in Aotearoa New Zealand's onshore resource recovery infrastructure. This will be partially addressed initially by the increase and expansion of the waste disposal levy from mid-2021 to mid-2024, which will generate an increase in revenue for investment in waste reduction from approximately \$40 million per year to \$270 million per year. The new waste strategy and long-term waste infrastructure plan are being developed to guide this future investment by both central and local government.

MfE will also continue to support projects through the Waste Minimisation Funds (WMF), with approximately \$20 million allocated in 2022. In addition, MfE will continue to allocate the \$124.3 million economic stimulus package allocated to resource recovery infrastructure over three years from the COVID-19 Response and Recovery Fund. At present, \$80 million has been committed to eight projects through Deeds of Funding. An additional \$41 million in projects will be confirmed and announced by mid-2022. Investment will be complete by late 2023. MfE have advised that this is a first step in addressing the estimated \$2.1 - 2.6 billion deficit in Aotearoa New Zealand's onshore resource recovery infrastructure. It will also stimulate business and employment opportunities across the country. One of the approved packages includes the redevelopment of the Te Maunga Transfer Station into a new resource recovery

facility with up to \$20.5 million allocated to TCC.

To specifically target plastic waste, MfE introduced a \$50 million Plastics Innovation Fund to operate over four years, with investment criteria guided by plastics research, innovation and waste minimisation priorities. The fund opened in October 2021, with investment complete by mid-2025.

While an additional \$2.6 million per year will be allocated from the Contaminated Sites Remediation Fund. Funding rounds close in March and September annually.

Objective 3: Introducing system-level change.

To support and implement the strategic and legislative changes across Aotearoa New Zealand, system-level changes will continue to be developed. This includes extension of reporting requirements and data collection as a result of the waste disposal levy changes.

MfE are investigating whether to implement the recommendations from the Standardisation of Kerbside Collections in Aotearoa Report³⁸, which were to: incentivise councils to implement kerbside collections of food waste; move to a best practice model for dry recycling, and standardise the materials collected in kerbside recycling nationally. In addition, MfE continue to investigate a Container Return Scheme (CRS) as one way of addressing Aotearoa New Zealand's low resource recovery rates and high litter associated with beverage containers.

Objective 4: Addressing individual material streams and products.

To target problems with individual materials and products, MfE will continue developing a regulated product stewardship schemes for the six identified priority products. The first regulated product stewardship scheme for tyres was accredited in November 2021, with others expected to be accredited over the next three years to 2024.

MfE are also phasing out a range of single-use plastic items and hard-to-recycle plastic packaging by mid-2025, as per the recommendations from the report Rethinking Plastics in Aotearoa New Zealand³⁹. A focus on managing plastic waste is also set out in the National Plastics Action Plan for Aotearoa New Zealand⁴⁰, with a vision that plastic use is sustainable and innovative, and plastics are used in a way that protects the environment and benefits society. This will be supported by a transition to a low-carbon circular economy.

Through the WMF, MfE are also prioritising investment in organics/food waste and construction and demolition materials. This includes data and evidence gathering to support future initiatives that will contribute towards strategic-level targets in the new waste strategy.

Objective 5: Strengthening operational and compliance activity.

To support the wide range of changes under way, MfE are expanding and strengthening operational and compliance systems. This includes preparing a strategy for improved compliance, monitoring, and enforcement under the WMA; management of the online waste levy system (OWLS 2.0); and updated guidance to help identify, investigate, and manage contaminated land in the National Environmental Standard for Assessing and Managing Contaminants in Soil to Protect Human Health.

Emissions Reduction Plan

On 31 May 2021, the independent Climate Change Commission released its advice to the Government on

³⁸ Recommendations for standardisation of kerbside collections in Aotearoa, Prepared for Ministry for the Environment, dated May 2020.

³⁹ Rethinking Plastics in Aotearoa New Zealand, prepared by a panel convened from the Office of the Prime Minister's Chief Science Advisor, dated 8 December 2019

⁴⁰ National Plastics Action Plan for Aotearoa New Zealand, prepared by Ministry for the Environment, dated September 2021

climate action in Aotearoa⁴¹. The advice presented ambitious, achievable, and equitable paths that Aotearoa New Zealand can take to meet its emission reduction targets and contribute to global efforts to address climate change.

Within the Government's consultation document on the future draft Emissions Reduction Plan⁴² the Government highlights that they propose to broadly accept the Climate Change Commission's advice on emissions budgets. This includes recognising the commitment of Aotearoa New Zealand to reduce biogenic methane emissions by 10 per cent by 2030, and 24 – 47 per cent by 2050, relative to 2017 levels. While greenhouse gases (excluding biogenic methane) are to be zero by 2050⁴³. Currently, Aotearoa is not on track to achieve these targets.

This affects waste disposal, including historical disposal of organic material at landfills, as waste currently make up 9 per cent of Aotearoa New Zealand's biogenic methane emissions and 4 per cent of the country's total greenhouse gas emissions.

In response, a number of proposals that specifically target emissions from waste includes, but is not limited to:

- Moving Aotearoa New Zealand towards a circular economy.
- Additional funding for education and behaviour change initiatives to help households, communities and businesses reduce their organic waste (for example, food, cardboard, timber).
- A proposal to ban the disposal of food, green and paper waste at landfills for all households and businesses by 1 January 2030. Particularly if they do not capture landfill gas.
- Standardised approach to kerbside collections for households and businesses, which prioritises separating recyclables such as fibre (paper and cardboard) and food and garden waste.
- Potentially supporting energy from waste schemes.
- Requiring transfer stations to separate and recycle materials, rather than sending them to landfill.
- Fast-tracking a waste data and licensing system so that better data can be collected on our waste.
- Developing a national infrastructure plan for waste and setting out a path for better resource recovery.

4.2 TCC Strategic Plans and Regulation

In addition to owning waste facility assets and providing waste services, TCC also has responsibilities and powers as a regulator and statutory obligations by national legislation, including the WMA. As a result, TCC has a number of local government strategic and legislative documents that are integral to waste management. The relevant documents are summarised below:

4.2.1 Long Term Plan 2021-2031 (LTP)

Every three years Council is required to create a LTP that outlines planned investments and activities over the next decade. The LTP provides information on each activity the Council undertakes and outlines its key objectives and drivers, contribution to community outcomes, key projects for the 10-year period, and financial and asset management information. The LTP also sets targets to measure progress for each

⁴¹ *Ināia tonu nei: a low emissions future for Aotearoa - Advice to the New Zealand Government on its first three emissions budgets and direction for its emissions reduction plan 2022 – 2025*. Prepared by the Climate Change Commission. Dated 31 May 2021.

⁴² Ministry for the Environment. 2021. *Te hau mārohi ki anamata | Transitioning to a low-emissions and climate-resilient future: Have your say and shape the emissions reduction plan*. Wellington: Ministry for the Environment

⁴³ As required under the Climate Change Response Act 2002.

activity.

In relation to waste activities, the LTP sets several targets, as set out in Table 9 below. However, reliable data and reporting is an issue in the waste industry due to assumptions and the number of services and facilities. This has resulted in the setting of targets in the LTP that may be hard to accurately measure. For example, data utilised to set the target to reduce waste to landfill included waste collected from both Tauranga and the Western Bay of Plenty District. The waste to landfill target also does not include waste disposed at cleanfill or managed fill sites or biosolids to landfill, as these waste streams are not currently recorded in the Aotearoa New Zealand statistics on waste per capita.

This means that the targets and key performance indicators from the LTP have not been adopted verbatim. TCC will review its key performance indicators during the development of the 2024-2034 Long Term Plan. At this time, TCC will endeavour to align the WMMP and LTP targets based on new data and monitoring gathered over the next three years.

Table 18: Sustainability and Waste LTP 2021-2031 Targets

Level of Service	How it will be measured	2019/20 Result	2021/22 Target	2022/23 Target	2023/24 Target	2024/25 – 2030/31 Target
We will provide a rubbish collection service to all household properties in urban and rural-residential areas						
Percentage of residents that satisfied with Council run rubbish collection service.	New Measure		75%	75%	75%	75%
We will provide transfer stations, and maintain closed landfill sites						
Transfer stations provide customers with a 7-day service for rubbish and green waste facilities and free access to a recycling centre (except on Good Friday and Christmas Day)	Not achieved		Achieved	Achieved	Achieved	Achieved
Number of abatement notices/infringements issued in relation to closed landfill resource consents	Nil		Nil	Nil	Nil	Nil
Providing behaviour change programmes across community that target community behaviours and lead to a reduction of waste to landfill						
Average amount of waste sent to landfill per capita/per annum based on current operating environment		523kg	550kg	500kg	450kg	450kg
Note: Refer to preceding text identifying data source.						

4.2.2 Bylaws

TCC is able to make bylaws to protect the public from nuisance, to protect, promote and maintain public health and safety, and to minimise the potential for offensive behaviour in public places. This includes TCC operating in the role of regulator with respect to:

- management of litter and illegal dumping under the Litter Act 1979
- trade waste requirements
- nuisance-related bylaws
- licensing of waste operators under TCC's current Waste Management and Minimisation Bylaw 2012

Waste Management and Minimisation Bylaw 2012

The purpose of the Waste Management and Minimisation Bylaw is:

- a. To promote waste minimisation and management objectives and to support the implementation of the WMMP, particularly where Tauranga City Council does not have direct control of the waste stream, and
- b. To promote safe kerbside collection of waste, including recyclables, so that it does not accumulate and become offensive or harbour vermin.

This Bylaw also includes the ability to license operators and to require certain performance standards from them.

TCC is currently reviewing this Bylaw. It is intended to publicly consult on the WMMP and Bylaw at the same time in March 2022. The Bylaw proposes a number of changes, including, but not limited to:

- Improving waste operator licensing provisions so that there is better data collection and alignment with national legislative changes.
- Introducing Construction and Demolition waste management plans for projects within our city.
- Introduction of waste management plans and minimum requirements for waste bin storage and access for Multi-Unit Developments.

Trade Waste Bylaw 2019

TCC manages both liquid and solid waste. This includes trade waste, which is defined as in the Trade Waste Bylaw as "any liquid, with or without matter in suspension or solution, that is or may be discharged in the course of any trade or industrial process or operation, or in the course of any activity or operation of a like nature; and may include Condensing Water or Cooling Water and Stormwater which cannot be practically separated."

The purpose of the Trade Waste Bylaw is to:

- a) protect the health and safety of people associated with the Wastewater System;
- b) protect public health and the environment from the effects of Trade Waste discharges;
- c) protect the Wastewater System from damage, misuse and interference;
- d) enable Tauranga City Council to comply with the Resource Management Act 1991 particularly in respect to resource consents relating to the disposal of treated Wastewater, biosolids and discharges to air; and
- e) manage the allocation of Wastewater capacity available to residential and Trade Waste customers.

4.2.3 The Solid Waste Asset Management Plan (2021)

Asset management planning is a comprehensive, integrated process to ensure delivery of services from infrastructure is provided in a way that promotes social, economic, environmental, and cultural well-being, taking a sustainable development approach. The Solid Waste Assessment Management Plan details TCC sustainability and waste assets, which includes public and household bins, collection services, transfer

stations, closed landfill, and education on sustainability and waste minimisation. It allows TCC to prepare for asset replacement and ensure that we undertake actions to provide a community agreed level of service in the most cost-effective manner while outlining associated risks. The plan defines the services to be provided, how the services are provided and what funds are required to provide the services over a 10-year planning period and aligns with the LTP.

4.2.4 The Tauranga City Plan (2013)

The Tauranga City Plan sets objectives, policies and rules for all subdivision, land use and development for all the land in our city. Objectives describe the desired outcome for a particular resource management issue. Policies describe the direction to be taken to achieve the objective and outline the considerations specific to the achievement of a particular objective. Rules implement the direction of the policies. In relation to waste, there are provisions that recognise the functional and operational requirements of activities and development, in turn, requiring that there is adequate space and an appropriate location for storage and waste management facilities. This includes on residential sites.

The City Plan is currently being review. It is expected that a series of plan changes to address issues, which could include further development controls for waste storage areas for new buildings/dwellings, will begin to be prepared in 2022.

4.3 Council and Industry Collaborations

TCC is contributing to multiple collaborative projects throughout New Zealand alongside Councils, waste management industry partners and the Ministry for the Environment. These collaborations include, but are not limited to:

1. Regional Waste Strategy, which is a joint assessment between the Bay of Plenty Regional Council and Waikato Regional Council to identify the contribution waste makes to greenhouse gas emissions.
2. Templates and best practice guidance for Waste Assessments, Waste Management and Minimisation Plans, and Solid Waste Bylaws with Waikato and Bay of Plenty Territorial Authorities.
3. Procurement of Waste Operator Licensing and Data with Waikato and Bay of Plenty Territorial Authorities.
4. Education and communication.
5. Researching and targeting specific areas of waste, such as construction and demolition, soft plastics, and aquaculture.

TCC is also an active member of WasteMINZ, who are the largest representative body of the waste, resource recovery and contaminated land management sectors in New Zealand. WasteMINZ acts on behalf of its members to achieve ongoing and positive development of the waste industry through strengthening relationships, facilitating collaboration, knowledge sharing and championing the implementation of best practice standards.

These connections and collaborations assist TCC in ensuring we are leading the way with waste management and minimisation best practice.

4.4 International Commitments

New Zealand is party to the following key international agreements:

1. Montreal Protocol – to protect the ozone layer by phasing out the production of numerous substances
2. Basel Convention – to reduce the movement of hazardous wastes between nations
3. Stockholm Convention – to eliminate or restrict the production and use of persistent organic pollutants; and
4. Waigani Convention – bans export of hazardous or radioactive waste to Pacific Islands Forum countries.

4.5 Other strategic considerations

Several national and global changes over recent years have impacted TCC's waste services as follows:

- The world is in transition, and circular economy is gaining momentum amongst governments, businesses, and non-government organisations. This growing international profile of the circular economy is due to its ability to deliver environmental benefits, increased resource efficiency, increased productivity, and job creation. Similarities amongst countries with ambitious circular economy goals include strong recycling and waste management frameworks, often augmented by specific laws that deal with packaging and other materials.
- As a result of other countries restricting the import of certain recyclables, primarily mixed paper, and mixed plastic, such as China's "National Sword Policy", there has been a significant reduction in the export of plastic overseas. In turn, Aotearoa must continue to review our national recycling and resource recovery infrastructure. Alternative markets must be developed to handle the volumes of waste materials no longer exported.
- COVID-19 has tested the resilience of the recycling systems nationally. In Tauranga, the MRF closed during the Level 4 nationwide lockdowns in early 2020 and mid-2021 to reduce the potential of the virus spreading. This resulted in materials that would normally be recycled being sent directly to landfill. This has resulted in ongoing issues with contamination of recycling waste within kerbside and resource recovery parks, as behaviours were affected. Additionally, there has been a significant increase in the use of Personal Protective Equipment (i.e. masks) that is usually single-use, as well as a reduction in reusable packaging (i.e. coffee keep cups) to reduce the spread of COVID-19.
- Climate change will continue to impact upon waste infrastructure and services provided by Council. The National Climate Change Risk Assessment⁴⁴ highlights that active and closed landfills and contaminated sites across Aotearoa New Zealand are currently at risk from extreme weather events and sea-level rise, as well as coastal and inland flooding, erosion, and rising groundwater. For Tauranga, this could see our closed landfills at Te Maunga and Cambridge Road affected. Any site failures can cause pollutants to mobilise, with potentially cascading consequences for public health, ecosystems, and the economy. For Māori, the potential for closed landfill damage to contaminate mahinga kai (food-gathering areas) and affect taonga species is likely to have consequences for cultural practices.

In taking the above demand drivers into account it is noted that there will be continued pressure on existing waste management and minimisation infrastructure and services. While there is adequate landfill disposal capacity in the medium to long term future using the Hampton Downs or Tirohia landfills in the Waikato, TCC wants to improve its capacity to divert waste.

⁴⁴ National Climate Change Risk Assessment, published in August 2020 by the Ministry for the Environment.

5 Identified Waste Issues / Gap Analysis

As has been discussed previously, we don't know what we don't know. The unknown primarily comes down to how we have historically collected waste data. We have a good understanding of the waste processed at our facilities, but there is still an unknown volume that is generated, serviced, and processed in other facilities. This creates multiple problems, including that we do not know the exact volumes of waste being discarded, who is generating it, what it consists of, or where it is going.

Recognising this and having reviewed progress against the 2016 WMMP Action Plan and considering the change in waste quantities and emerging events since the last WMMP, TCC have identified the following key waste issues that need to be addressed in the next WMMP. The issues are described for each relevant customer or waste category.

5.1 Household

Issue 1: The way we currently consume products leads to large quantities of waste

Our population continues to grow alongside record levels of consumption, which largely focus on a 'take-make-dispose' system. This is due to a lack of investment in waste infrastructure and services, with our ability to recycle and reuse resources limited in many parts of Aotearoa New Zealand. As well as consumer behaviour and mentalities.

This places immense stress on our diminishing resources, generates a significant volume of waste that largely ends up in landfill, and encourages further consumption. A fundamental shift in how we live and do business, alongside a substantial investment in waste infrastructure, is the only way to change this current model to a more resource-efficient and sustainable system.

Issue 2: There is a high volume of household waste going to landfill that could be diverted

The volume of waste disposed to landfill that is collected from household kerbside services in Tauranga has maintained steady at, or about, 200 kg/capita/year for the last six years. This is despite TCC previously investing in behaviour change and education programmes to reduce, re-use, and recycle waste.

Now that the rates funded household kerbside service has been established in Tauranga, with additional bins for every household to divert more waste from landfill, we expect this volume of waste to landfill to decrease. Especially as previous SWAP audits have identified that nearly 70% of all household kerbside waste could be diverted. Currently, based on the SWAP audit in December 2021, we still have approximately 50% of all household kerbside waste that could still be diverted. So, there is plenty more work to be done. This includes reducing contamination of recycling bins and increasing the number of households using the new kerbside food waste service.

There is also a high volume of household waste that is still disposed directly at the resource recovery parks that could be diverted from landfill. This includes food and garden waste, eWaste, construction and demolition materials, and other waste streams that could be diverted from landfill.

Issue 3: The proportion of our community living in multi-unit dwellings is growing

Approximately 10% of TCC's households live in multi-unit developments and this is expected to grow. Particularly with recent legislative changes being proposed by Government to increase housing supply. Access and storage restrictions at multiple-unit dwellings mean that TCC are unable to offer standard kerbside services to all of these premises, but still want to be able to offer the range of services to these customers as elsewhere in the city.

5.2 Businesses and organisations

Issue 4: Businesses and organisations need better services to divert waste from landfill

The SWAP data shows that readily recoverable dry recyclables, construction and demolition waste, organic material and re-usable items are disposed of at both TCC Transfer Stations. An unknown proportion of this waste comes from businesses and organisations. This includes waste from small and medium enterprises, such as, not for profit, community organisations, early childhood centres, and schools. Currently, these enterprises either engage private waste collection services or dispose of their waste directly at the two TCC provided Transfer Stations. There is an opportunity to develop more services for businesses to divert and dispose of their waste either at kerbside or at the Te Maunga resource recovery park.

5.3 Construction and demolition waste

Issue 5: There is a high volume of construction and demolition material going to landfill

The SWAP audits have identified that approximately a quarter of all waste to landfill by weight processed through the two Transfer Station was construction and demolition waste. In addition, there is an unknown quantity of construction and demolition waste being sent directly to cleanfill and landfills not operated by TCC. Therefore, TCC does not have accurate records and data of the volume of construction and demolition waste being generated within our city.

There is now an opportunity to engage and educate the construction and demolition industry to ensure they operate as high up the waste hierarchy as possible, but firstly reducing waste generation, before re-using or recycling waste at the upgraded Te Maunga resource recovery park and other facilities.

5.4 Biosolids waste

Issue 6: Disposing of biosolids to landfill affects cultural, environmental, social, and economic values

TCC recognises that in some instances the historical disposal of waste, such as biosolids, has not resulted in good outcomes.

While the recent vermicomposting trials have been successful in diverting up to 100% of biosolids from landfill, this has only been for a short period and TCC are currently awaiting the outcomes of a private resource consent application for a facility that they do not control. There is also a requirement that “backup” options are available for the disposal of biosolids in the event this type of waste cannot be diverted to a vermicomposting facility at any point in time.

Importantly, there are numerous opportunities for TCC to divert biosolids from landfill. These include, but are not limited to, fertiliser and soil conditioner for agricultural and forestry land, landfill capping, quarry rehabilitation, and energy / electricity generation.

5.5 All waste

Issue 7: Litter and illegal dumping, which has environmental and financial costs, is increasing

Litter and illegal dumping arise due a number of reasons including, a lack of waste infrastructure and services, costs, behaviour, and accidents. Although each act of littering or illegal dumping is usually, but not always, small in scale, it is a problem that has a huge environmental cost.

Additionally, the budget for monitoring, maintaining, cleaning, and enforcement action undertaken by TCC and other organisations continues to grow. This places additional stress and financial costs on our city's

ratepayers.

Issue 8: Cost and volume uncertainty has risen due to legislation change or service interruption

Significant national regulation changes are occurring within this WMMP planning cycle. As previously summarised, MfE are reviewing the National Waste Strategy, WMA, and Litter Act, and are preparing an Emissions Reduction Plan. These changes will have a significant impact upon the activities that are undertaken by Councils throughout Aotearoa New Zealand.

In addition, the existing increases in the Waste Disposal Levy and an increase in price and reduction in availability of NZ Units in the ETS will drive the cost of disposal to landfill upwards. This financial cost, alongside the possible introduction of a container return scheme and other product stewardship schemes, may impact recycling bin composition and the Resource Recovery Park waste streams. In turn, affecting the range and type of services offered by TCC.

The operation of waste infrastructure and services are often reliant on resource consents. As occurred at Maleme Street Transfer Station, when a facility is unable to meet resource consent conditions, or there is a change in legislation (such as the RMA reforms), this could affect waste operations and services.

Issue 9: Unforeseen events can result in high volumes of waste in a short period

Unforeseen events, such as natural and man-made disasters, and pandemics, apply a different pressure upon waste services and other inter-related services by potentially creating a significant volume of waste, which may be contaminated, in a very short timeframe.

In addition, climate change will result in gradual sea level rise that may require the removal of built structures, including closed landfills, or disrupt waste facilities, that become inundated.

These events can leave adverse legacy effects that can take years to remedy. For example, the earthquakes in Christchurch, the COVID-19 pandemic, and the management of waste following the Rena disaster reemphasise the need for planning. Lessons can be learnt from these events to assist in preparing for future events in Tauranga.

Other issues: Waste movements

We know that waste does not originate and stay in any one district. Rather, the generation, management, and minimisation activities from waste are fluid. It is often generated in one district, then transferred and/or consolidated in another district, before being disposed somewhere else. Waste is also often transferred through districts. For example, the Te Maunga MRF receives recyclable materials from districts as far away as Gisborne. This material is then sorted and processed in Tauranga, before being transported to final destinations in the Waikato and Auckland. With some waste then being sent overseas.

Therefore, sub-regional, regional, cross-regional, and national collaboration is required to manage and minimise waste. This could include, for example, the standardisation of services, joint-partnerships between Territorial Authorities to fund, deliver, and manage waste infrastructure, and the development of waste strategies, policies and plans.

We see this issue as touching all of the issues raised above and therefore, it is not a standalone issue in itself. Introduction

Other issues: Recognition of Te Tiriti o Waitangi (Te Tiriti) or te ao Māori

The 2016 WMMP did not contain any reference to Te Tiriti o Waitangi or te ao Māori. These are notable gaps in modern environmental legislation for Aotearoa, which has been recognised in the Governments proposed Waste Strategy and Legislation.

While TCC has assisted marae with waste management and minimisation initiatives in the past, TCC have

historically had very limited iwi and hapu engagement or Maori perspectives in the development of waste plans, policies, and strategies. We recognise that Aotearoa New Zealand is in a unique position because alignment with the underlying principles of circular economy is already a significant part of te ao Māori. Therefore, we need to take a partnership approach to address the issues identified above. This will ensure that the principles of Te Tiriti o Waitangi are upheld and will enable Māori to shape the activities and actions to meet our proposed waste vision and transition to a circular economy.

6 TCC's strategy

This chapter considers the TCC's direction with regard to vision and targets for achieving waste reduction and for meeting the forecast demand for services.

6.1 Proposed Vision

The proposed vision for the 2022-2028 WMMP is **"reduce waste to landfill"**.

This is a slight variation of the vision from the 2016 WMMP, which was "minimising waste to landfill".

In our view, it achieves a number of outcomes including promoting the waste hierarchy, maximising the diversion of waste, and a transition to a circular economy. It is also measurable.

While we considered the option of an ambitious "zero waste" vision, it was decided that in the six year lifetime of this WMMP it was unachievable. However, as part of the broader TCC Strategic Framework Refresh project, TCC is currently proposing a purposely long-term and aspirational vision of a zero waste city. This reflects feedback from the Strategic Framework Refresh workshops that requested that Council is "more absolute about defining success in measurable terms".

A review has also resulted in a streamlined and more focused set of goals and objectives being proposed. The new goals and objectives will provide a sense of direction when scoping options by considering the outcomes desired.

6.2 Proposed Goals and Objectives

Our proposed goals and objectives to meet our vision are set out in Table 10. The order in which they are presented is not a reflection of their importance:

Table 19: Proposed WMMP goals and objectives

Goals	Objectives
-------	------------

Goal 1: Resources are valued	<p>Objective 1: Promote a shift up the waste hierarchy to focus on avoiding and reducing resource use that generates waste, before reusing, recycling, and recovering.</p> <p>Objective 2: Reduce the total quantity of waste disposed to landfill.</p> <p>Objective 3: Measure and report progress against targets.</p>
Goal 2: Facilitate effective and efficient waste management and reduction	<p>Objective 4: Provide everyone in the community with an opportunity to access waste services and infrastructure in a way that is equitable.</p> <p>Objective 5: Reduce contamination within kerbside recycling and organic collections, and in public place recycling bins.</p> <p>Objective 6: Collaborate with local iwi, central government, other councils, businesses, the community, and private waste companies on waste management and reduction initiatives.</p> <p>Objective 7: Investigate, consider, trial, and implement new technologies and service methodologies for efficient waste reduction.</p>
Goal 3: Promote sustainable waste management	<p>Objective 8: Be led by tikanga and mātauranga Māori to adopt a holistic approach in taking responsibility for our waste.</p> <p>Objective 9: Influence and empower the community to take responsibility for their waste.</p> <p>Objective 10: Reduce greenhouse gas emissions associated with waste.</p> <p>Objective 11: Reduce the harmful environmental, societal, and economic impacts of waste.</p>

6.3 Proposed Targets

Despite undertaking a number of actions from the 2016, including the successful rollout of the household kerbside service, we know that the community and Government expects more from us.

This Waste Assessment has identified that there continues to be a high volume of waste that could be diverted from landfill across a variety of waste streams. We also recognise that if we do not take the lead in the waste space, then we will be left behind by the work already underway within our community and by

changes proposed by the Government. Those changes from the Government in relation to the National Waste Strategy and Emissions Reduction Plan are likely to dramatically change how waste is managed in Aotearoa New Zealand. Furthermore, the Government is investing significantly in the waste industry. For example, establishing a \$50 million Plastic Innovation Fund to target plastic waste. These initiatives, and the general ambitions of members of our community and the wider waste industry, will drive change.

Therefore, while we have set ambitious targets, we do still believe they are achievable and will result in excellent environmental, social, and cultural outcomes. These will also allow us to lead, rather than follow. It will also enable us to manage costs over a longer period while change is embedded, rather than playing catch up once that change is already in place.

Waste reduction and management targets within the WMMP provide a clear and measurable way to determine how well TCC is achieving its goals. There are a number of waste targets that already exist, which TCC is striving to meet. These are specified in existing TCC waste contracts and the Long Term Plan 2021-2031 (LTP). However, in some instances, and as previously highlighted, reliable data and reporting is an issue in the waste industry due to assumptions and the number of services and facilities.

This means that the targets and key performance indicators from the LTP have not been adopted verbatim as the data utilised to set those focused on volumes of waste and the population across both Tauranga and the Western Bay of Plenty District. For completeness, that target is to reduce the average amount of waste sent to landfill per capita/annum to 450kg by 2024/2025. TCC will review its key performance indicators during the development of the 2024-2034 Long Term Plan. At this time, TCC will endeavour to align the WMMP and LTP targets based on new data and monitoring gathered over the next three years.

MfE have also set targets to the year 2030 for the whole of Aotearoa New Zealand within the proposed National Waste Strategy. Given the foregoing, we have aligned the proposed targets with the targets put forward by the Government in the proposed National Waste Strategy, in which MfE have set targets for the whole of Aotearoa New Zealand. Along with aligning them with existing ones, where possible.

The proposed targets are based on a TCC financial year, being from 1 July to 30 June, and will be for a total period of six years from 1 July 2022 to 30 June 2028.

6.3.1 Proposed Targets associated with the kerbside collection services

Target 1: Reduce waste to landfill from Kerbside Collection Service

The kerbside collection services introduced in July 2021 adopted targets to reduce household kerbside waste to landfill to 150kg/capita/annum in 2023. MfE has also introduced a target, as set out in the Waste Strategy and WMA review consultation document⁴⁵ to reduce household waste disposal by 60 – 70% by 2030. Based on the existing baseline of 200kg/capita/annum for kerbside waste only, this would be the equivalent of reducing the household waste disposed to landfill to between 80kg and 60kg/capita/annum, respectively.

As one of the worst performing Councils in Aotearoa New Zealand, in terms of waste being sent to landfill, TCC proposes to adopt an aspirational target that would better the proposed MfE targets. The proposed TCC targets of household waste to landfill are set out in Table 11. The targets reflect that initial reductions may be easier to achieve than in later years.

Table 20: Household Kerbside Waste to Landfill Targets

Year	Household kerbside waste volumes disposed to landfill per annum
------	---

⁴⁵ Ministry for the Environment. 2021. *Te kawe i te haepapa para | Taking responsibility for our waste: Proposals for a new waste strategy; Issues and options for new waste legislation*. Wellington: Ministry for the Environment.

2022/2023	Reduce household kerbside waste disposed to landfill to 175kg/capita
2023/2024	Reduce household kerbside waste disposed to landfill to 150kg/capita
2024/2025	Reduce household kerbside waste disposed to landfill to 130kg/capita
2025/2026	Reduce household kerbside waste disposed to landfill to 110kg/capita
2026/2027	Reduce household kerbside waste disposed to landfill to 90kg/capita
2027/2028	Reduce household kerbside waste disposed to landfill to 75kg/capita (a reduction of 62.5% from the 2021 baseline of 200kg/capita)

Target 2: Reduce organic food waste from kerbside collection service

As identified in the SWAP surveys, approximately 33% of all household kerbside waste going to landfill is organic food waste. Based on the existing baseline of 200kg/capita/annum of waste disposed to landfill, it is calculated that this is approximately 66kg/capita/annum of food waste being disposed to landfill.

This presents a significant opportunity to divert this waste stream that, in turn, would also reduce the emissions of methane to the environment as this material breaks down in landfills.

The new kerbside collection services introduced in July 2021 adopted targets to recover a minimum of 12,000 tonnes of food waste, in total, by 2024 across Tauranga. This is the equivalent of 4000 tonnes per annum. Based on the amount of food waste collected between July and November 2021, we are expected to exceed 4,000 tonnes in the first year. Therefore, we are proposing targets beyond those already adopted as part of our kerbside rollout.

Of relevance to food waste, MfE has also introduced a target to reduce organic waste going to landfill for the whole of Aotearoa New Zealand, as specified in the Waste Strategy and WMA review consultation document⁴⁶. But this is set as a reduction in biogenic waste methane emissions by at least 30%, rather than a volume of organic waste material and is not specific to food waste. Our targets for food waste recovery would contribute to this reduction in biogenic waste methane emissions.

TCC proposes to adopt an aspirational target to recover the following volumes of food waste recovered in the household kerbside service. The targets reflect that recovery will take a few years to establish as the kerbside service is more widely adopted by the community, before increasing in subsequent years, until there is a diminishing return.

Table 21: Volumes of food waste recovered in the household kerbside service targets

Year	Household food waste volumes recovered via the kerbside service per annum
2022/2023	Recover 4,200 tonnes of food waste per annum (based on recovering approximately 27kg/capita of food waste from a population of 155,925 people) ⁴⁷
2023/2024	Recover 5,000 tonnes of food waste per annum (based on recovering approximately 32kg/capita of food waste from a population of 157,675 people)
2024/2025	Recover 5,750 tonnes of food waste per annum (based on recovering approximately 36kg/capita of food waste from a population of 159,049 people)

⁴⁶ Ministry for the Environment. 2021. *Te kawe i te haepapa para | Taking responsibility for our waste: Proposals for a new waste strategy; Issues and options for new waste legislation*. Wellington: Ministry for the Environment.

⁴⁷ Population projection figures from 'Tauranga City Population and Dwelling Projection Review 2021 (Growth Allocations 2018-2118).

2025/2026	Recover 6,500 tonnes of food waste per annum (based on recovering approximately 41kg/capita of food waste from a population of 160,194 people)
2026/2027	Recover 7,250 tonnes of food waste per annum (based on recovering approximately 45kg/capita of food waste from a population of 162,484 people)
2027/2028	Recover 7,500 tonnes of food waste per annum (based on recovering approximately 48kg/capita of food waste from a projected population of 165,411 people)

Target 3: Improve household kerbside diversion rate

While the introduction of the household kerbside recycling, food waste, and garden waste bins has reduced the potentially recyclable and recoverable waste in the rubbish bins from 65% to approximately 48%, there still remains a high proportion of waste that could be diverted from landfill⁴⁸.

Of the 48% of waste in the household kerbside rubbish bins, 12.4% could be recycled. This was made up of 6.1% paper, 2.3% plastics, 0.9% steel cans, 0.6% aluminium cans, and 2.5% of glass bottles and jars. An additional 35.3% of compostable material could be diverted, consisting of 25.9% of organic kitchen waste and 9.5% of garden waste.

TCC proposes to adopt targets to divert these potentially recoverable and recyclable materials from the household rubbish bins. The targets reflect that education and participation (including using the garden waste and food waste bins) will take a few years to establish as the kerbside service is more widely adopted by the community. There is also always likely to be some contamination due to the city being a tourist destination where visitors are unaware of the correct processes.

Table 22: Household Kerbside Recycling Participation Targets

Year	Household kerbside diversion rate per annum
2022/2023	Improve diversion of household kerbside rubbish rates from 48% to 40%
2023/2024	Improve diversion of household kerbside rubbish rates from 40% to 30%
2024/2025	Improve diversion of household kerbside rubbish rates from 30% to 20%
2025/2026	Improve diversion of household kerbside rubbish rates from 20% to 10%
2026/2027	Maintain diversion of household kerbside rubbish rates to no more than 10%
2027/2028	Maintain diversion of household kerbside rubbish rates to no more than 10%

6.3.2 Proposed Targets associated with the Te Maunga Resource Recovery Park

As summarised in section 3.2.1 of this Waste Assessment, TCC is proposing to upgrade the Te Maunga Transfer Station to take the form of a 'Resource Recovery Park'. The upgrade will support the population growth in the area and provide residents and industry with numerous options to recover multiple waste streams from landfill, such as untreated timber, organics, concrete, tyres, e-waste, hazardous waste, construction, and demolition waste. The Te Maunga Resource Recovery Park will also contain a recycling centre, community recovery centre and workshop.

TCC is also proposing to upgrade the Material Recovery Facility ('MRF') with a new optical sorter to reduce

⁴⁸ Tauranga City Council SWAP Survey, undertaken by Waste Not Consulting, December 2021.

contamination within its recyclable waste streams.

The contract with EnviroWaste to operate the upgraded facilities includes a targeted reduction in solid waste to landfill from the Te Maunga Resource Recovery Park. This is proposed to be adopted in the 2022 WMMP as below.

Target 4: Reduce waste to landfill from Te Maunga Resource Recovery Park

As the Te Maunga Resource Recovery Park will include upgraded facilities for recycling, a dedicated construction and demolition recovery facility, and a community-led recovery centre, TCC requires that there will be improved diversion of waste from landfill.

TCC proposes to adopt an aspirational target to reduce waste to landfill from the Te Maunga Resource Recovery Park. The targets reflect that diversion may take a couple of years to establish while the facility is fully developed and until the community utilises the activities at the site. It is noted that the Key Performance Indicator contract targets with EnviroWaste were only set for three years in 2022/2023, 2023/2024, and 2024/25, as listed below. Positively, these targets are likely to be exceeded in the first year, due to facility upgrades and the kerbside service rollout.

- 10-20% reduction in 2022/23
- Further 10-20% reduction in 2023/24
- Further 4-5% reduction in in 2024/25
- The targets below are based on the baseline of total volumes of waste being sent to landfill from the Te Maunga Resource Recovery Park, which was approximately 57,500 tonnes in 2020/2021. The targets are also year on year (i.e. the 2023/2024 target is a reduction of 20% of the 2022/2023 volume of waste sent to landfill).

Table 23: Volume of Waste sent to Landfill from the Te Maunga Resource Recovery Park Targets

Year	Reduction of Waste sent to Landfill from the Te Maunga Resource Recovery Park
2022/2023	Reduce waste sent to landfill by 20% per annum (from 57,500 tonnes to between 46,000 tonnes)
2023/2024	Reduce waste sent to landfill by 20% per annum (from 46,000 tonnes to between 36,800 tonnes)
2024/2025	Reduce waste sent to landfill by 5% per annum (from 36,800 tonnes to 34,960 tonnes)
2025/2026	Reduce waste sent to landfill by 5% per annum (from 34,960 tonnes to 33,212 tonnes)
2026/2027	Reduce waste sent to landfill by 5% per annum (from 33,212 tonnes to 31,551 tonnes)
2027/2028	Reduce waste sent to landfill by 5% per annum (from 31,551 tonnes to 29,974 tonnes)

Target 5: Improve recycling of Construction and Demolition waste

As construction and demolition waste is the largest source of waste to Class 1 landfills at 33%⁴⁹, this

⁴⁹ Ministry for the Environment, Estimates of waste generated in Aotearoa New Zealand, 9 September 2021.

presents a significant opportunity to divert these materials from landfills.

The Te Maunga Resource Recovery Park will include a dedicated construction and demolition recovery facility that will improve the sorting and recycling of construction and demolition waste. As summarised from the SWAP Survey, approximately 500 tonnes per week of construction and demolition waste is sent to landfill from the TCC Transfer Stations. This is the equivalent of 26,000 tonnes per annum. TCC is also aware that approximately 50,000 tonnes of waste was being disposed annually at the Jack Shaw Cleanfill prior to its closure in July 2020.

TCC proposes to adopt an aspirational target to recycle the following volumes of construction and demolition waste sorted at the Te Maunga Resource Recovery Park. The targets reflect that recovery will take a few years to establish as the processing of waste at the new facility is more widely adopted by the construction and demolition, and as the waste disposal levy increases, which will further encourage recycling rather than disposal at landfills. It is noted that the contract targets with EnviroWaste were only set for three years in 2022/2023, 2023/2024, and 2024/25 and these targets are adopted in the table below.

Table 24: Construction and Demolition Waste Recycled at the Te Maunga Resource Recovery Park Targets

Year	Volume of Construction and Demolition Waste Recycled at the Te Maunga Resource Recovery Park per annum
2022/2023	Recover 10,000 tonnes of construction and demolition waste per annum (based on manual sorting and recovery)
2023/2024	Recover 12,500 tonnes of construction and demolition waste per annum (based on manual sorting and recovery)
2024/2025	Recover 30,000 tonnes of construction and demolition waste per annum (based on new construction and demolition plant being commissioned)
2025/2026	Recover 35,000 tonnes of construction and demolition waste per annum
2026/2027	Recover 42,000 tonnes of construction and demolition waste per annum
2027/2028	Recover 50,000 tonnes of construction and demolition waste per annum

6.3.3 Proposed Targets associated with Biosolids

Target 6: Diversion of Biosolids from Landfill Targets

Following the successful vermicomposting trial to divert biosolids from landfill, TCC proposes to adopt aspirational targets to increase the diversion rate of biosolids to 100%. The targets reflect that this change will take a couple of years to establish as research is undertaken, end markets established, and any facility upgrades and/or resource consents obtained.

Importantly, there are numerous opportunities for TCC to divert biosolids from landfill. These include, but are not limited to, fertiliser and soil conditioner for agricultural and forestry land, landfill capping, quarry rehabilitation, and energy / electricity generation. As such, the diversion target may not be solely achieved by sending the biosolids to a vermicomposting facility.

Table 25: Diversion of Biosolids from Landfill Targets

Year	Diversion of Biosolids from Landfill per annum
------	--

2022/2023	Divert 50% of biosolids from landfill per annum
2023/2024	Divert 75% of biosolids from landfill per annum
2024/2025	Divert 100% of biosolids from landfill per annum
2025/2026	Maintain diversion of 100% of biosolids from landfill per annum
2026/2027	Maintain diversion of 100% of biosolids from landfill per annum
2027/2028	Maintain diversion of 100% of biosolids from landfill per annum

6.4 Guiding principles

In developing options, TCC will be guided by the following principles:

- Addressing legislative requirements
- Alignment with the Aotearoa New Zealand Waste Strategy
- Alignment with the WMMP vision 'Minimising waste to landfill'
- Recognition of Kaitiakitanga/stewardship
- Prioritisation of actions based on waste hierarchy
- Allowing for integration of technology/recycling and recovery processes
- Acknowledgement that while behaviour change is required to minimise waste, convenience influences behaviour

6.5 Statement of options for meeting future demand

The following sections consider options that address future demand and the Tauranga-specific issues that have been identified.

In addition to looking at the options, TCC will continue with its current waste minimisation actions (i.e. the status quo) including the kerbside service, operation of waste facilities, and continued support and provision of education and behaviour change programmes. TCC will also continue to support existing waste minimisation and resource efficiency initiatives, advocate to government for change, and collaborate with other councils to promote waste management and minimisation.

For a full list of existing and new actions being put forward following this options review, refer to the 2022 WMMP Action Plan.



6.5.1 Options for addressing Tauranga-specific issues

Table 17 expands on the Tauranga City specific issues listed in section 6 and presents options that TCC could introduce to address those issues. The options cover influence, regulation, and service provision options, which are then assessed for alignment with the vision, goals and objectives, costs, and ease of implementation. A preference to proceed is provided in the last column. TCC will consult on these options through the public consultation of the draft WMMP in March 2022.

Table 26: Options for Tauranga City specific issues

Issue	Description	Approach	Options	Aligns with vision, goals, and objectives	Cost	Ease of implementation	Commentary (advantage and disadvantages)	Preferred?
Households								
Issue 1: The way we currently consume products leads to large quantities of waste	Our population continues to grow alongside record levels of consumption, which largely focus on a 'take-make-dispose' system. A fundamental shift in how we live and do business is required.	Influence	a) Provide information to the community, focusing on reduction within the waste hierarchy.	High	Low	Relatively simple	Focusing on reducing the quantity of waste is the first step in the waste hierarchy, after avoiding unnecessary waste by designing it out of the system in the first place. While TCC cannot directly change how our community consumes goods and services, we can provide education to change behaviours. We can provide educational material at appropriate locations (including supermarkets, TCC offices/facilities, website, at local events, etc.) to inform and educate the community on reducing waste by buying products that have zero-waste or waste that is easily diverted from landfill (i.e. compostable or recyclable).	Yes
Issue 2: There is a high volume of household waste going to landfill that could be diverted	The volume of waste disposed to landfill that is collected from household kerbside services in Tauranga has maintained steady at, or about, 200 kg/capita/year for the last six years. Based on the SWAP audit in December 2021, approximately 50% of all household kerbside waste could still be diverted. There is also a high volume of household waste, including food and garden waste, eWaste, construction and demolition materials, and other waste streams that could be diverted from landfill.	Influence	a) Provide information to the community on how to responsibly dispose of all waste streams.	Medium	Low	Simple	Behaviour change and education programmes are an on-going approach that TCC uses, particularly in conjunction with any new initiatives or changes to the way a service is to be provided. This will align with the upgrade of the Te Maunga Resource Recovery Park as the community will be able to recycle and recover additional waste streams, such as eWaste and other hard to recycle items. Provision of educational material at appropriate locations (including supermarkets, TCC offices/facilities, website, at local events, with rates information etc.) is a low-cost option to inform and educate the community on positive waste minimisation behaviours. One of the key things that is proposed is to have a comprehensive list of all ways a household and the commercial sector can dispose of all waste streams. TCC presence at public events, galas, and less traditional opportunities will be explored with positive messaging and taking a more marketing approach to communicating the goals and making it real to people living and working in the city. TCC will also utilise apps and social media to promote correct recycling presentation and encourage waste diversion behaviours. This will include investigating, considering, trialling, and delivering, if practicable, a public education facility at the Te Maunga Resource Recovery Park.	Yes
		Regulate	b) Restrict/ban specific types of waste in kerbside collection bins and within the landfill pit at the Te Maunga Resource Recovery Park.	Medium	High	Complex	While simple in theory, this option will have compliance/monitoring costs that may result in significant investment in time and resource for TCC for limited improvement in landfill diversion. This is because the source of the non-compliance, at the kerbside, will be difficult to determine with the certainty required to enable infringement notices/fines to be issued. Private collectors and TCC already have a 'ban' on liquids, hot ashes, hazardous wastes and medical waste as part of the existing bylaw and contracts. Formalising any extension to this and ensuring compliance for both private collectors and TCC could be complex. There will be high costs associated with the drafting of the appropriate policy/bylaw, consultation, hearings and socialisation of such a ban.	No. But further analysis and consultation to occur.
		Service	c) Monitor provision of kerbside services, including recycling, glass,	High	High	Simple	The glass service began in October 2018 and the remaining contracts began in July 2021. Ongoing monitoring of participation rates and waste assessments of the kerbside service is needed to ensure success. Waste assessments will include SWAP surveys and contamination reporting at the Resource Recovery	Yes

© Morrison Low

Except for all client data and factual information contained herein, this document is the copyright of Morrison Low. All or any part of it may only be used, copied or reproduced for the purpose for which it was originally intended, except where the prior permission to do otherwise has been sought from and granted by Morrison Low. Prospective users are invited to make enquiries of Morrison Low concerning using all or part of this copyright document for purposes other than that for which it was intended.

Issue	Description	Approach	Options	Aligns with vision, goals, and objectives	Cost	Ease of implementation	Commentary (advantage and disadvantages)	Preferred?
			food waste, and garden waste				Parks and MRF. This will also involve the TCC contamination officer continuing to inspect kerbside bins for contamination and providing education as required. TCC will undertake surveys of the community to ensure the service is acceptable.	
			d) Monitor provision of differential pricing for rubbish and recycling bin sizes and garden waste collection frequency	High	High	Relatively complex	The provision of differential pricing for bin sizes for kerbside rubbish and recycling services and frequency of garden waste collection is intended to encourage diversion of waste from landfill. Ongoing monitoring of the effectiveness of the pricing and frequency options will be necessary to determine if they are increasing diversion.	Yes
			e) Develop Community-led Recovery Centre at Te Maunga Resource Recovery Park	High	High	Relatively complex	Investigate, consider, trial, and deliver, if feasible, a Community-led Recovery Centre.	Yes
			f) Continue providing targeted public place rubbish and recycling bins	Medium	Medium	Relatively simple	Provision of additional or replacement rubbish and recycling bins will be targeted at high impact areas. e.g. near service stations, shops, supermarkets, outside schools and in locations that will encourage use of the facilities (households, business, and tourists).	Yes
Issue 3: The proportion of our community living in multi-unit dwellings is growing	Approximately 10% of TCC’s households live in multi-unit developments and this is expected to grow. Particularly with recent legislative changes being proposed by Government to increase housing supply. Access and storage restrictions at multiple-unit dwellings mean that TCC are unable to offer standard kerbside services to all of these premises, but still want to be able to offer the range of services to these customers as elsewhere in the city.	Influence	a) Develop and provide bespoke education package and information to the community who reside in MUDs on how to responsibly dispose of all waste streams to encourage diversion and accountability	Medium	Low	Simple	Tailored education that is unique to the type of buildings that customers reside in will encourage accountability and also provide feedback that can be used to design future services and planning requirements. It is considered a low-cost option to inform and educate the community on positive waste minimisation behaviours.	Yes
		Regulate	b) Include waste storage areas and collection points in planning requirements for new MUDs	High	Medium	Relatively complex	Investigate what requirements would work best, including whether changes are required to the City Plan, Infrastructure Development Code, Building Consent requirements, and Bylaw.	Yes
		Service	c) Monitor and modify, if necessary, bespoke MUD kerbside services	High	High	Complex	Monitor ongoing implementation of TCC’s bespoke kerbside services for MUDs and investigate improvements in delivery of these services and how they are funded.	Yes
Businesses and Organisations								
Issue 4: Businesses and organisations need better services to divert waste from landfill	The SWAP data shows that readily recoverable dry recyclables, construction and demolition waste, organic material and re-usable items are disposed of at both TCC Transfer Stations. An unknown proportion of this waste comes from businesses and organisations. This includes waste from small and medium	Influence	a) Provide information and develop a targeted education package specifically for SMEs	Medium	Medium	Relatively simple	Education and information sharing is an on-going approach that the TCC uses, particularly in conjunction with any new initiatives or changes to the way a service is to be provided. Tailored communication and education with a focus on the needs of SMEs would help.	Yes
		Regulate	b) Continue differential pricing at the Te Maunga Resource Recovery Park	Medium	Medium	Relatively complex	This is currently in place and motivates the majority of users to divert materials; however, some make the choice not to spend time sorting waste in order to save money.	Yes

Issue	Description	Approach	Options	Aligns with vision, goals, and objectives	Cost	Ease of implementation	Commentary (advantage and disadvantages)	Preferred?
	enterprises, such as, not for profit, community organisations, early childhood centres, and schools. Currently, these enterprises either engage private waste collection services or dispose of their waste directly at the two TCC provided Transfer Stations. There is an opportunity to develop more services for businesses to divert and dispose of their waste either at kerbside or at the Te Maunga resource recovery park.	Service	c) Upgrade Resource Recovery Park at Te Maunga Transfer Station including the Community-led resource recovery facility	High	High	Complex	Concept planning for the upgrade of the Te Maunga Resource Recovery Park is underway. This includes establishing a Community-led resource recovery facility. Further consideration and delivery of what services would be valuable to SMEs is appropriate.	Yes
			d) Provide glass recycling service to SMEs	High	High	Complex	TCC could provide a domestic kerbside rubbish collection service to businesses inside their services area. Business needs, especially SMEs, vary when it comes to solid waste, organics and recycling. Consultation with the business community would be required to understand those differing needs and identify appropriate options in response such as the option to opt-in to a domestic-type collection or TCC offering a more bespoke service to businesses, like it currently does for MUDs. Investigate whether TCC should provide these services and how it would be funded and delivered.	Yes
			e) Provide recycling service to SMEs	High	High	Complex		Yes
			f) Provide organic waste collection service to SMEs	High	High	Complex		Yes
Construction and Demolition Waste								
Issue 5: There is a high volume of construction and demolition material going to landfill	The SWAP survey completed in February and March 2020 identified that 18% of all waste to landfill by weight disposed of at the two Transfer Station was construction and demolition waste. Previously, it is likely that this waste was being disposed of locally at the Jack Shaw cleanfill facility prior to its closure in July 2020. Therefore, TCC did not have accurate records and data of the volume of construction and demolition waste being disposed within our city. There is now an opportunity to engage and educate the construction and demolition industry to ensure they operate as high up the waste hierarchy as possible, but firstly reducing waste generation, before re-using or recycling waste at the upgraded Te Maunga resource recovery park.	Influence	a) Proactively collaborative with industry to change behaviours via education and promotion of waste minimisation.	Medium	Low	Relatively simple	TCC is already engaging with other Territorial Authorities across Aotearoa, as well as private industry operators, on managing and minimising construction and demolition waste. Working across the city and region will have benefits in reducing construction and demolition waste. Waste minimisation activities such as waste separation, recycling of materials and beneficial reuse can be promoted.	Yes
			b) Support the use of technology/events to sell/re-use construction material	Medium	Low	Relatively simple	Supporting external technology products and events is a low cost way for TCC to influence diversion knowledge and habits.	Yes
		Regulate	c) Introduce Bylaw prohibiting disposal of certain construction and demolition material in landfill and cleanfills	Medium	High	Complex	Would possibly lead to an increase in illegal dumping. Appropriate alternative disposal facilities would need to be provided before this option could proceed. This aligns with the upgrade of the Te Maunga Resource Recovery Park, which include a specific construction and demolition recovery facility. The quantum of the problem of construction and demolition waste being sent to landfill would need to be quantified in order to determine whether the level of effect/benefit is commensurate with the high costs to develop the bylaw, undertake consultation, hearings and socialisation of the final bylaw if adopted. This option would have compliance/monitoring costs that would need to be funded.	No. But further analysis and consultation to occur.
			d) Support regional cleanfill regulation	Medium	High	Relatively complex	The size of the problem would need to be quantified in order to determine whether the level of effect/benefit is commensurate with the high costs to develop regulations, undertake consultation, hearings and socialisation of the final regulations if adopted. This option would have compliance/monitoring costs that would need to be funded.	Yes
			e) Change TCC building standards to include sustainable practices	High	Medium	Complex	Investigate what could be included in the building standards and consult with industry.	Yes. But further analysis and consultation to occur.

Issue	Description	Approach	Options	Aligns with vision, goals, and objectives	Cost	Ease of implementation	Commentary (advantage and disadvantages)	Preferred?
			f) Advocate for national building code to include sustainable practices	Medium	Medium	Relatively simple	TCC should aim to provide resources towards initiatives for legislative change at a national level, working alongside others.	Yes
		Service	g) Establish facilities for construction and demolition material sorting and recovery at Te Maunga Transfer Station	High	High	Relatively complex	Significantly increases opportunities for diversion and the range and quality of diverted materials however major capital works are required. Requires operation and maintenance of a complex sorting line and management of markets for a larger quantity of diverted material.	Yes
			h) Establish reuse/upcycle facility at Te Maunga Resource Recovery Park for construction and demolition waste	High	High	Relatively complex	Investigate whether TCC should provide this service and how it would be funded and delivered.	Yes
			i) Provide land and facilities at Te Maunga for building deconstruction	High	High	Relatively complex	Investigate whether TCC should provide this service and how it would be funded and delivered.	Yes
Biosolids								
Issue 6: Disposing of biosolids to landfill affects cultural, environmental, social, and economic values	The disposal of biosolids needs to change. Recent vermicomposting trials have been successful in diverting up to 100% of biosolids from landfill. But we are reliant on private companies and resource consents to continue with this method. There are numerous opportunities for TCC to divert biosolids from landfill that need further investigation and trials.	Influence	a) Work with the Bay of Plenty Regional Council to ensure future consent conditions are suitable	High	Medium	Relatively simple	TCC should proactively communicate with the regulator to ensure that they can prepare and respond to any proposed new requirements at the two wastewater treatment plants.	Yes
		Service	b) Investigate options and end markets, and implement where feasible, opportunities that will divert biosolids from landfill	High	Medium	Complex	The vermicomposting trial has been successful in diverting biosolids from landfill. As costs increase for disposal of waste at landfills, new and innovative opportunities will arise for diverting biosolids from landfill. These need to be investigated and then implemented to divert 100% of biosolids as this is likely to be more cost effective than disposing at landfill as well as supporting sustainability and the circular economy. However, uncertainty remains until such time as such opportunities and facilities will likely need resource consents and new technology will be required.	Yes
All Waste								
Issue 7: Litter and illegal dumping, which has environmental and financial costs, is increasing	Litter and illegal dumping arise due a number of reasons including, a lack of waste infrastructure and services, costs, behaviour, and accidents. Although each act of littering or illegal dumping is usually, but not always, small in scale, it is a problem that has a huge environmental cost. Additionally, the budget for monitoring, maintaining, cleaning, and enforcement action undertaken by TCC and other organisations continues to grow. This places additional stress and financial costs on our city’s ratepayers.	Regulate	a) Review bylaws to make sure they are consistent with national legislation	Medium	Low	Complex	Bylaw reviews are required periodically and changes to industry regulation will inform the review. This will need to focus on how TCC monitors and enforces any changes to reduce illegal dumping.	Yes
		Influence	b) Provide information to the community on how to responsibly dispose of all waste streams.	Medium	Low	Simple	Behaviour change and education programmes are an on-going approach that TCC uses, particularly in conjunction with any new initiatives or changes to the way a service is to be provided. This could include additional signage at known illegal dumping locations.	Yes
		Service	c) Review and implement changes around public bins, parks and reserves, and other known illegal dumping locations.	Medium	High	Complex	Investigate and implement activities that will reduce littering and illegal dumping. This could include, for example, smart technology that records illegal dumping and littering activities. Which makes it easier to monitor and enforce. Review and implement changes to public bins and within parks and reserves where litter occurs. This could see, for example, removing bins entirely so that “accidental littering” cannot occur.	Yes

Issue	Description	Approach	Options	Aligns with vision, goals, and objectives	Cost	Ease of implementation	Commentary (advantage and disadvantages)	Preferred?
Issue 8: Cost and volume uncertainty has risen due to legislation change or service interruption	Significant national regulation changes are occurring within this WMMP planning cycle. These changes will have a significant impact upon the activities that are undertaken by Councils throughout Aotearoa New Zealand. In addition, the existing increases in the Waste Disposal Levy and an increase in price and reduction in availability of NZ Units in the ETS will drive the cost of disposal to landfill upwards.	Influence	a) Advocate for changes, providing a Tauranga perspective	Medium	Low	Relatively complex	TCC should aim to provide resources towards initiatives for legislative change at a national level, working alongside others.	Yes
		Regulate	b) Review bylaws to make sure they are consistent with national legislation	Medium	Low	Complex	Bylaw reviews are required periodically and changes to industry regulation will inform the review.	Yes
			c) Obtain alternative funding streams	High	Low	Relatively complex	Investigate whether grant funding is available to offset the cost of new and improved facilities, services that reduce waste to landfill.	Yes. But further analysis and consultation to occur.
		Service	d) Introduce diversion services and facilities to minimise the cost impact	High	High	Complex	Investigate which services TCC should provide and how they would be funded and delivered.	Yes
Issue 9: Unforeseen events can result in high volumes of waste in a short period	Unforeseen events, such as natural and man-made disasters, and pandemics, apply a different pressure upon waste services and other inter-related services by potentially creating a significant volume of waste, which may be contaminated, in a very short timeframe. In addition, climate change will result in gradual sea level rise that may require the removal of built structures, including closed landfills, or disrupt waste facilities, that become inundated.	Service	a) Establish/update an incident response plan as part of Business Continuity Plan to include for waste services.	High	Low	Complex	Resilience and business continuity planning is critical in the ability for TCC to deal with the on-going provision of waste services in the event of major service disruption. This will require working collaboratively with other Councils and waste service and facility providers to ensure that any unforeseen events will not result in significant disruptions or long-lasting environmental and community effects.	Yes
		Service	b) Review the criticality and resilience of Resource Recovery Parks assets and other facilities (e.g. closed landfills) and adopt operation, maintenance and renewal strategies as appropriate	High	Low	Relatively simple	The work should include investigating and establishing additional disposal areas that could be used temporarily for storing, diverting and processing waste, including hazardous substances and/or contaminated land. This may require additional resource consents and investments, but such facilities may not sit within the Tauranga district. It should also include a crisis communications plan to identify how TCC communicate with the community in these events.	Yes
		Service	c) Analysis and prepare for future temporary waste disposal or processing facilities if access to one or more facilities becomes unavailable and investigate residual capacity.	High	High	Complex		Yes
		Influence	d) Collaborate with other councils for a national, regional, and sub-regional approach and discuss disaster response plan with Bay of Plenty Regional Council.	Medium	Low	Complex		Yes

7 Statement of Proposals

Based on the options identified in this Waste Assessment and the Councils' intended role in meeting forecast demand, a range of proposals have been put forward. The full suite of actions and timeframes for delivery of these proposals will be identified in the draft 2022 WMMP. However, in summary, TCC proposes for the 2022-2028 WMMP to continue providing the following current waste services in Tauranga:

- Council provided kerbside rubbish, recycling and organic collection, processing and disposal
- Litter bin servicing and illegal dumping collection
- Ongoing monitoring and management of closed landfills to ensure that resource consent conditions continue to be met, and
- Education programmes to drive waste minimisation behaviour change.

It is expected that the implementation of the proposals will meet forecast demand for services as well as support our vision, goals, objectives and targets for waste management and minimisation.

8 Statement of Extent

In accordance with section 51(f) of the WMA, a Waste Assessment must include a statement about the extent to which the proposals will (i) ensure that public health is adequately protected, (ii) promote effective and efficient waste management and minimisation.

8.1 Statement of Protection of Public Health

The Health Act 1956 requires the Councils to ensure the provision of waste services adequately protects public health.

TCC provides waste services and facilities, as described in section 3 of this Waste Assessment. This is alongside additional private industry services and facilities. These combined services and facilities adequate access to council and private rubbish, hazardous waste and illegal dumping/ litter collection services to ensure that public health is adequately protected in the future. However, TCC recognises that further service improvements and waste minimisation is achievable and proposes new and improved initiatives in the draft 2022 WMMP.

In coming to this conclusion, TCC has consulted with the Medical Officer of Health by providing a copy of the draft Waste Assessment. Their response is included in full in section 10 of this Waste Assessment. It is noted that they support the vision and overall strategic direction proposed. However, they have identified several matters for TCC to address in our 2022 WMMP, including:

- A review of facilities, particularly as only one Resource Recovery Park (Te Maunga) is now publicly accessible in Tauranga.
- Taking a sub-regional approach to managing waste alongside Western Bay of Plenty District Council.
- Development of clear objectives, methods, and performance measures with "reasonably progressive targets". This should include behaviour change targets alongside waste volume targets.

- To be reassured that public health is protected they would like to see information that demonstrates whether all households in Tauranga receive kerbside collected waste and waste diversion services. As well as data on how all the waste generated by its community is disposed of.
- Review multiple options and sites for managing biosolids to provide flexibility and allow TCC to retain control of this waste stream.
- An assessment of activities to reduce waste generated from emergency events and also prepare TCC council to safely manage waste from these events.
- Deliver waste services and infrastructure in a way that is affordable and accessible to everyone no matter where they live in Tauranga.
- Ensure that residents within MUDs are provided with the same waste diversion service opportunities as all residents in Tauranga.
- Consider regulating a minimum footprint of all urban properties, not just MUDs, to ensure there is sufficient space for managing diverted materials and waste on site.

TCC acknowledge these matters raised and will address them within the draft 2022 WMMP to ensure public health is protected.

8.2 Effective and Efficient Waste Management and Minimisation

The preferred options, as described in section 7.5 of this Waste Assessment, are recommended to support TCC in meeting future demand for waste management and minimisation services and infrastructure in the city for at least the next six years. This includes significant investments in our Resource Recovery Parks and education programmes to drive behaviour change.

Therefore, it is considered that the proposals would promote effective and efficient waste management and minimisation.

9 Medical Officer of Health statement

The initial draft Waste Assessment was provided to the Medical Officer of Health at Toi Te Ora Public Health on the 23rd June 2021. A response was received on the 14th October 2021 and is included in full below.

As advised by the Medical Officer of Health, waste management is important for the health of the public. If not disposed of properly, waste can present a health hazard through physical injury, chemical poisoning, exposure to infectious material and encouraging pests such as vermin, flies, and mosquitoes. Waste can also block stormwater systems, contaminate land and water, and create odours.

While the Medical Officer of Health supports the vision and overall strategic direction proposed, they raised several matters for TCC to address that would ensure that public health would be protected. Following a review of the response, TCC updated the initial draft Waste Assessment to the document presented in this report. In our view, this addressed a number of the concerns and gaps raised within the letter from the Medical Officer of Health.

Based on this, we consider that we have achieved the outcomes sought by the Medical Officer of Health that to ensure public is protected, TCC provides and supports waste services and infrastructure in ways that do not increase the risk to health, are affordable, and are accessible to everyone no matter where they live in

the city.

LETTER TO BE INSERTED

8.9 Q2 2021/22 LGOIMA and Privacy Requests**File Number:** A13240629**Author:** Emily Clarke, Democracy Services Advisor**Kath Norris, Team Leader: Democracy Services****Authoriser:** Tony Aitken, Acting General Manager: People and Engagement**PURPOSE OF THE REPORT**

1. The purpose of this report is to update the Committee on Local Government Information and Meetings Act 1987 (LGOIMA) and Privacy requests for the second quarter of 2021/22.

RECOMMENDATIONS

That the Strategy, Finance and Risk Committee:

- (a) Receives the report Q2 2021/22 LGOIMA and Privacy Requests.

DISCUSSION

2. A total of 85 requests were received in this quarter. This is more than Q1 with 77 requests received. In Q2 2020/21 there were 61 requests received.
3. The origin of the 85 requests is broken down in table 1. The type of requests (LGOIMA or Privacy, or Both) is broken down in table 2.

Table 1 Origin of Requests

Type of Requester	Number of Requests
Individual	65
Media	6
Organisation	14
TOTAL	85

Table 2 Type of Requests Received

Type of Request	Number
LGOIMA	76
Privacy	7
Both	2

4. A breakdown of the business group allocation for requests received is detailed in the pie graph at the end of this report.
5. There were four individuals who made two requests, one individual who made three requests, and one individual who made nine requests. In addition, the individual who made nine requests was also associated with three other requests about the same matter.
6. A total of three requests were extended, two LGOIMA and one Privacy. All extended requests were responded to in the extended timeframe.

7. In this quarter, 79 requests were due a response. Of these, 97% were responded to in the statutory timeframe. Three requests were responded to outside this timeframe due to workload at the end of November/start of December, a delay in communicating the request internally, and administrative oversight (closed in error).
8. Three requests received in Q2 are still pending a response.
9. Following the Council's decision to require the public using staffed Council facilities to be vaccinated on 2 December 2021, there were requests received from 43 individuals. The Democracy Services team served as the contact and response point for these responses, many of them required more than one. This number is recorded separately and not reflected in the numbers above.
10. Themes for the quarter are in table 3 below:

Table 3 General Themes for Quarter Two

General Themes	Number of Requests	Percentage of Total
Water (including water reforms)	7	8%
Commissioner related – i.e., costs, correspondence	4	5%
Noise complaints (various addresses)	4	5%
Cameron Road Project	3	2%
Elder Housing	2	2%

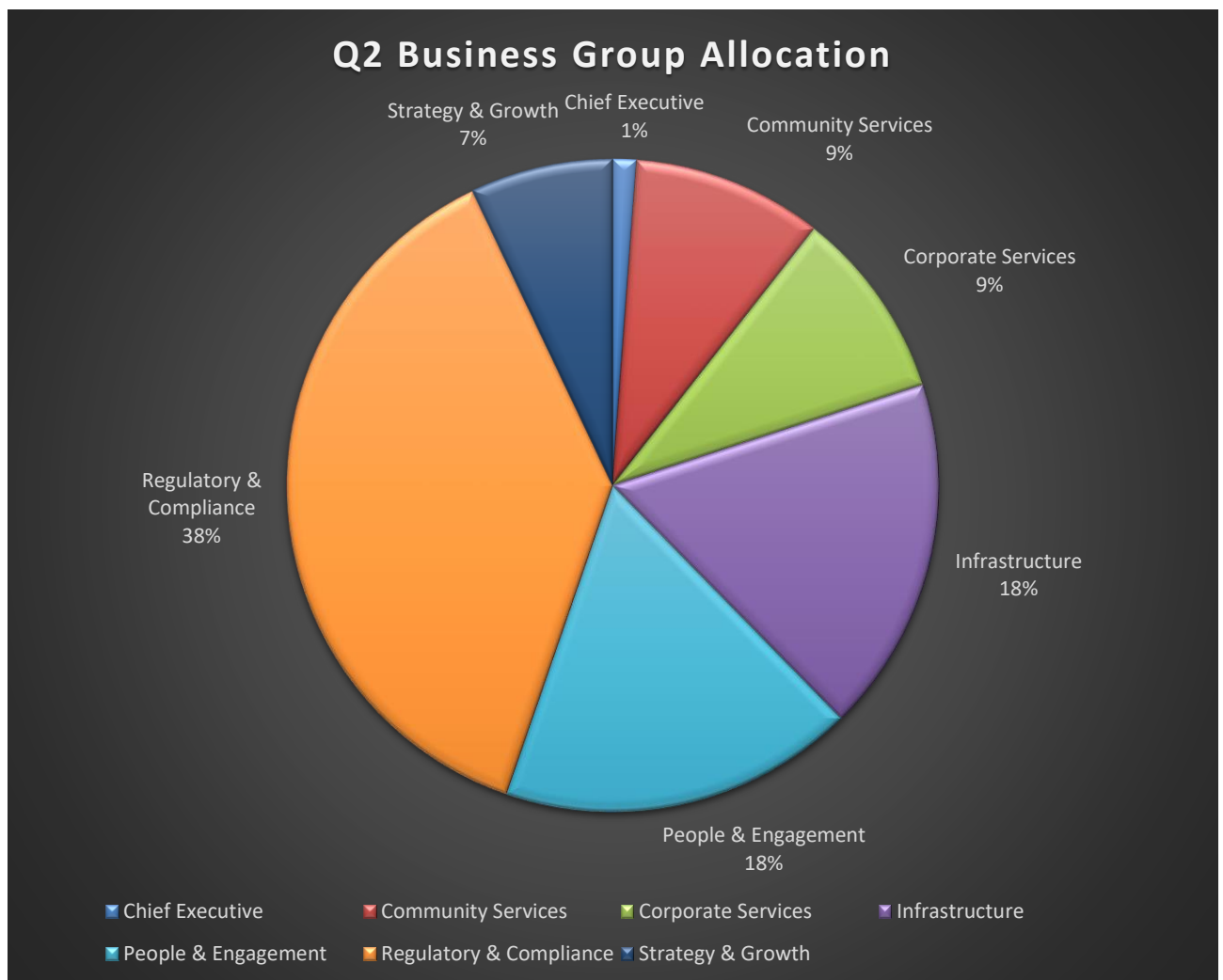
11. The outcome for the 82 requests responded to for Q2 are outlined in table 4 below:

Table 4 Outcome for Requests Responded to in Quarter Two

Outcome	Number
Cancelled	3
Partial Withhold	18
Provided	52
Withheld/Refused	9

12. All of the Privacy requests have been responded to.
13. There are currently six open complaints, all are with the Office of the Ombudsman and have been responded to, awaiting an outcome. One was received this quarter. There are no current complaints with the Office of the Privacy Commissioner.
14. Responses that may have interest to the community continue to be proactively published on the council website. A number of requests have been resolved quickly as the information is available online, either through previously published LGOIMA responses or other locations on our website.
15. The charging policy continues to be a useful tool to manage requests. We have not charged anyone this quarter however we have had several requests withdrawn or amended following advice that a charge would apply. Requests took an average of 2.8 hours of staff time per requests, not including legal review where required and sign off processes. The average response time was thirteen working days.
16. Work continues completing the Ombudsman Investigation recommendations, there are no finalised actions for this quarter.

Chart – Business Group Allocation of Requests

**ATTACHMENTS**

Nil

8.10 Three Waters Reform Update Report

File Number: A13258871

Author: Cathy Davidson, Manager: Directorate Services
Dianne Bussey, Contractor - Three Water Reforms

Authoriser: Nic Johansson, General Manager: Infrastructure

PURPOSE OF THE REPORT

1. The purpose of this report is to provide an update on the work being undertaken and planned by the Three Waters Reform project.

RECOMMENDATIONS

That the Strategy, Finance and Risk Committee:

- (a) Receives the report Three Waters Reforms Programme update to the end of February 2022.
- (b) Notes the establishment of the following structures to undertake ongoing work related to the three waters reforms.
 - (i) Project Team
 - (ii) Project Steering Group
- (c) Support the continuation of Tauranga City Council working with National Transition Unit, including the responses to information requests, nominations for National Reference Groups and Entity B Local Transition Team and working alongside other local authorities in the Entity B region.
- (d) Notes the recommendations of the Working Group on Representation, Governance and Accountability.
- (e) That the Project Steering Group appraises the recommendations from the Working Group on Representation, Governance and Accountability report, and reports to Council how those recommendations respectively respond, or otherwise, to concerns captured from community, Te Rangapū and commission, in relation to the original governance proposal.

DISCUSSION

2. The Three Waters Reform project team (project team) has been established and structured to align with the National Transition Unit (NTU) work stream structure. The project structure is scalable and will be able to be adjusted as needed to respond and prepare for the Three Waters reform. Appointments to the project team have been made progressively, with two external roles (Project Manager and Change and Communications Manager) funded by DIA's Crown infrastructure Partners and have been contracted through to end of June 2022. The project workstreams are: -
 - (a) Water Services and Asset Management – Active
 - (b) People and Workforce - Active
 - (c) Finance and Corporate Services - Active
 - (d) Information Systems (Data and Digital) - Active
 - (e) Compliance and Regulatory - Inactive
 - (f) Future Post Reform & Community Wellbeing - Inactive

3. Project governance and direction has been provided by a Project Steering Group, which has been meeting monthly since late 2021. This approach has enabled Tauranga City Council to be in an excellent position as NTU commences their discovery process and information requests from councils.
4. The Department of Internal Affairs (DIA) have provided a letter responding to council feedback post the eight-week consultation period ending September 2021. The letter includes an update on the Three Waters Reform Programme including where council feedback has resulted in changes and detailed responses to council's specific questions. *See Appendix A – Three Water Reform Feedback Relation to 8 Week Engagement Period.*
5. DIA established a Representation, Governance and Accountability Working Group to review the key issues that arose from the consultation process completed in September 2021. A draft Water Services Entities Bill was made public to support the deliberations of this group. The working group heard from submitters about alternative governance and representative models and representation principles and has now completed the deliberative phase and has recently announced their feedback to Government.
 - (a) The summary of the Working Group's 47 recommendations are as follows: -
 - (i) Strengthen community ownership of assets, and protection from privatisation, through a public shareholding structure where councils hold shares on behalf of their communities.
 - (ii) Strengthen the local voice, with new mechanisms to strengthen the role of the new Regional Representative groups (RRGs) through the establishment of advisory Groups (sub-RRGs) that will feed into the larger body.
 - (iii) Recognising Te Mana o te Wai as an underlying principle of all aspects of the reforms to underpin the Water Service Entity (WSE) framework.
 - (iv) Ensure the continued improvement of Three Waters service delivery and environmental protection through increased representation of our communities, including iwi/hapū, with co-governance as a central principle.
 - (v) Government to give fresh consideration to its ongoing communications and engagement with the public to build understanding of both the direct impact and the broader context of the Three Waters reforms.
 - (b) The Minister has advised a review will now be undertaken of all the Working Group recommendations and changes to the draft legislation be developed. A copy of the executive summary can be accessed via the following link. [https://www.dia.govt.nz/diawebsite.nsf/Files/Three-waters-reform-programme-2022/\\$file/Governance-Working-Group-Report_Executive-Summary.pdf](https://www.dia.govt.nz/diawebsite.nsf/Files/Three-waters-reform-programme-2022/$file/Governance-Working-Group-Report_Executive-Summary.pdf)
 - (c) The project team will provide further detail and analysis of the recommendations from this report to Council in the 2nd quarter of this year.
 - (d) It is expected that the Water Services Entities Bill will be introduced to parliament in the second half of the year.
6. NTU issued a Transition Information Pack on 20th January 2022. Whilst the transition pack did not contain significant new information, confirmation of the high-level principles and signalling the upcoming requests for information were helpful to enable the project team to ensure their focus was consistent with NTU advice.
7. The first request for information from the NTU People and Workforce workstream has subsequently been completed within the timeframes requested. The RFI requested information around positions with water facing accountabilities, as well as the roles/services that are being outsourced.
8. Advice has been received that a request for information focusing on the data and digital environment is about to be released from the NTU. That is expected in the week commencing 21 March. The information to be provided (current state of systems, operational

technology, data volumes and IT capabilities) will assist the NTU with detailed scoping, estimating the work required and resource planning. It will also help in preparing business cases to go to Treasury. It will allow an understanding of potential day one readiness of operational technology and identify any gaps that need to be addressed. Some limited funding will be provided by NTU to support local government where necessary to respond to requests such as this. Details of that funding is still being finalised.

9. NTU have advised that further RFIs will be requested during Q1 2022.
 - (a) Asset data standards and asset information
 - (b) Investment prioritisation criteria
 - (c) Catalogue of systems, capabilities and external contractor information
 - (d) Pricing/tariff information – only requested from a sample of councils
 - (e) Financial information – Debt, revenue and reserves
 - (f) Shareholdings in relevant CCOs, premises and land information, warrants and delegations.
10. NTU have increased the level of communication with local authorities in 2022. Starting in January, workstream meetings with Three Waters Reform resources from Hamilton City Council and Tauranga City Council were held with NTU. People and Workforce, Data and Digital, Asset Management Operations and Stormwater (AMOS) and Finance and Corporate Services workstream meetings were held, which has established working relationships and a better understanding of roles and responsibilities. NTU have advised an intention to hold fortnightly webinars, the first webinar was presented on 23rd February.
11. A number of representation opportunities have been identified by NTU at both a national and local level. The project sponsors approved the following nominations in February: -
 - (a) Transition Reference Groups (TRG)
 - (i) People and Workforce - Wally Potts
 - (ii) Finance and Corporate Services - Mohan de Mel
 - (iii) Asset Management, Operations and Stormwater – Stephen Burton
 - (b) Entity B Local Transition Team (LTT) – Stephen Burton
 - (c) Kelvin Hill has been invited to join the Stormwater Reference Group

Wally Potts has subsequently been confirmed as a member of the People and Workforce TRG, further appointments are expected in the coming weeks.

Data and Digital national working groups have just been announced seeking council and sector involvement in (1) Data Governance, and, (2) Architecture / ICT National Working Groups. Project Sponsors will appraise our organisation's best fit for these two working groups, and nominate Tauranga City Council representatives.


It is anticipated that further representation opportunities will be provided over the next quarter as NTU continue to establish national workstreams and the Local Transition Team is developed.
12. Stephen Burton has confirmed that he will be completing his 6-month secondment with the NTU at the end of March and returning to TCC. His focus has been on setting up the structure, focus and timeline for the national operations workstream. This workstream is part of the overall AMOS workstream. Stephen's focus will be within the Three Waters Reform transition for TCC.
13. The NTU will be providing support to the LTT for facilitation, secretariat and project management and are seeking funding to cover the costs to backfill Council staff to enable them to actively participate in the transition work.
14. NTU have advised that work is continuing across the NTU workstreams including: -

- (a) Confirmation and guidance on the criteria to enable initiatives to access the 'Better Off' funding. Applications open in March to August, with the first tranche of funding (for TCC \$12,101,254 - 25% of \$48 million) being made available from 1 July.
- (b) Iwi engagement/partnership approach.
- (c) Comms & engagement strategy.
- (d) External Advisor Procurement strategy.
- (e) Sector Engagement strategy.
- (f) Nominations for workstream technical groups.
- (g) Treasury funding drawdown.
- (h) Transition funding assistance for councils.
- (i) Establish Local Transition Teams.

NEXT STEPS

15. Over the next two months, the project team will be focusing on the following: -
- (a) Confirmation and implementation of internal engagement approach.
 - (b) Working with NTU on understanding transition roles and responsibilities and expectations of TCC.
 - (c) Determining legislative and change impacts, as a result of the Working Group on Representation, Governance and Accountability recommendations.
 - (d) Analysis of recommendations made by Working Group on Representation, Governance and Accountability identifying how they respectively respond to concerns from the Tauranga community, Te Rangapū and Commission.
 - (e) Responding to NTU Discovery requests for information.
 - (f) Iwi engagement strategy.
 - (g) Confirmation and implementation of approved risk controls.
 - (h) Supporting the establishment of the Entity B Local Transition Team.
 - (i) Continuing discussions with other councils within Entity B region, looking for opportunities to work together.

ATTACHMENTS

1. **Appendix A – Three Water Reform Feedback Relation to 8 Week Engagement Period - A13296282**  

**Te Tari Taiwhenua
Internal Affairs**

45 Pipitea Street

Wellington

Phone 0800 25 78 87

dia.govt.nz

7 March 2022

Tauranga City Council Chief Executive
marty.grenfell@tauranga.govt.nz

Tēnā koe,

This letter is to thank you for your council's feedback on the Three Waters Reform proposals, update you where feedback has resulted in changes to the Government's proposals, and answer your council's specific questions.

In October 2021, the Department, LGNZ and Taituarā published a detailed summary of the feedback received during the eight-week engagement period. This feedback has been valuable and continues to influence the shape of the three waters reform. The detailed summary is available alongside all council submissions on the Department's website here: [Council feedback submissions](#)

As you will be aware, following the October feedback there have been some significant changes to the reform process and proposals. We can now provide further detail on some of the areas that have been influenced by council feedback.

Refinements to the Representation, Governance and Accountability proposals

The largest area of feedback related to the representation, governance and accountability of the new entities. In response to feedback received through last year's eight-week period, the Government made a number of changes to the original proposal. In summary, these are:

- greater flexibility for each regional representative group to determine its own arrangements through a constitution – this differs from the original proposal, which required a number of matters to be hard-wired in primary legislation providing limited room for flexibility;
- board appointments and removals to be made by a sub-committee of the regional representative group – the original proposal was for these powers to be exercised by an arms-length 'independent selection panel' which has now been removed;
- direct accountability for duties imposed on the board to the regional representative group – members may be removed for failure to carry out these duties;
- the board is required to give effect to the statement of strategic and performance expectations issued by the regional representative group – this is a stronger provision than originally proposed and enables the group to have more direct influence over the entity's strategic direction.

These refinements are set out in an [exposure draft](#) of the proposed legislation that was provided to the Working Group on Representation, Governance and Accountability for further consideration. The exposure draft also sets out the proposed ownership provisions for the new entities and protections against privatisation.

Te Tari Taiwhenua
Department of Internal Affairs

Working Groups established to consider the top three areas of feedback

Alongside the above changes, the Government also established the Working Group on Representation, Governance, Representation and Accountability comprised of representatives from local government and iwi leaders. This Group is assessing these aspects of the proposals, including the new proposals in the exposure draft, and will shortly provide a report to the Minister of Local Government for consideration.

Since its establishment last year, the Working Group has assessed a range of options for reform, including looking back at the alternatives to reform such as alternate funding arrangements.

The Minister of Local Government and Cabinet will consider the Working Group's recommendations with any changes being reflected in the Water Services Entities Bill. The Working Group's report will be available on the Department's website once it is presented to the Minister: [three waters reform programme working groups - dia.govt.nz](https://www.dia.govt.nz/three-waters-reform-programme-working-groups)

Informed by your feedback, the Government has also established two technical working groups to consider the other areas that received the most detailed feedback. A Planning Technical Working Group will consider questions relating to the interface between the Three Waters Reforms, Resource Management and planning system, and the Rural Supplies Technical Working Group is considering the interface with rural schemes.

You can find out more about these working groups, including their Terms of Reference and papers on the above Working Group webpage.

Indicative legislative timing

Legislation remains on track and expected to be introduced in several phases. The first bill is expected to be introduced by mid-2022, following consideration of the recommendations from the Representation, Governance and Accountability Working Group. This bill will contain the ownership, governance and accountability arrangements for the entities, and the primary relationships between entities and territorial authorities, mana whenua and the Crown.

A second bill is expected in late-2022 informed by the findings of the Planning Interface and Rural Supplies technical working groups. This legislation will provide for the detailed operational duties, functions and powers of the entities including for how they will participate in and give effect to plans.

Separate legislation will be required to provide for economic and consumer protection regulation, for which policy advice is being led by the Ministry of Business, Innovation and Employment. More on this process can be found here: <https://www.mbie.govt.nz/have-your-say/economic-regulation-and-consumer-protection-for-three-waters/>

Receiving updates from the Department of Internal Affairs

The Department will continue its ongoing communications and engagement on the Three Waters Reforms. This will include keeping councils and iwi updated on the progress of the legislation and the work of the National Transition Unit.

As councils, we know you have an important role in representing the views of your communities. If you have not been receiving the Department's regular updates on the reforms, please check your subscription here: [Get the latest updates from Three Waters](#). We encourage you to ensure your staff are registered for these updates as well.

Te Tari Taiwhenua
Department of Internal Affairs

Detailed questions from your council

In addition to the consistent areas of feedback, your council asked some more detailed questions. We acknowledge that many councils have been awaiting responses to these questions. The Department received more than 400 questions from councils. The below table provides the Department's response to these specific questions. The Department will continue to refresh the frequently answered questions on our website as further information becomes available. These can be found at <https://www.dia.govt.nz/three-waters-reform-programme-frequently-asked-questions>

Ngā mihi,



Nick Davis

Acting Executive Director, Three Waters Reform Programme

Question	DIA response
Discharge to whenua is more appropriate than discharge to wai - how will reforms bring priority to this tikanga?	<p>It is expected that the proposed Te Mana o Te Wai mechanism will enable mana whenua to more directly set their expectation about treatment of water and wastewater than under existing arrangements. You can read more about these proposed mechanisms to address Treaty of Waitangi Rights and Interest in the attached link:</p> <p>three waters reform programme iwi maori interests - dia.govt.nz.</p> <p>Cabinet agreed in July 2021 to expand the role and powers of Taumata Arowai in three respects: setting wastewater infrastructure performance standards that will be incorporated in resource consents as minimum requirements (encompassing areas like end-of pipe discharges, trade waste, biosolids, air discharge, and energy carbon requirements, and potentially prohibiting discharges at a national level); setting targets to lift the performance of wastewater systems in areas that require a longer-term focus (for example, how to implement new requirements to give effect to Te Mana o te Wai, or progressive lowering of the frequency of overflows into freshwater or the coast); and new requirements for every wastewater network to have a catchment-based risk management plan, which would be reviewed by Taumata Arowai.</p>

Te Tari Taiwhenua
Department of Internal Affairs

<p>Uncertainty exists around the capability of the proposed entity in terms of timely decision-making. A strong alignment will be needed between Council and the entity to ensure that the priority and timing of investment fits our fast-growing city's needs.</p>	<p>Local government will continue to have primary accountability for urban and land use planning. Water services entities will be expected to be active participants in planning processes led by local government, including by participating in the development and implementation of plans, and ensuring that the development of plans is informed by a full understanding of the cost associated with water infrastructure needed to support housing and urban development.</p> <p>The water services entities will be required to identify and make provisions for infrastructure to support growth and development identified in relevant plans. This will enable them to service demand for new strategic capacity, including to meet the three waters needs of all new housing development, and commercial and industrial customers.</p> <p>When providing new infrastructure, the entities will need to work with urban and land use planning authorities, and other infrastructure providers, to ensure that the delivery of infrastructure is sequenced and supports committed development, to minimise the likelihood of redundant assets.</p> <p>The Working Group on Governance, Representation and Accountability, referenced in the body of this letter, will consider how accountability can be enhanced and the Planning Technical Working Group will consider questions relating to the interface between the Three Waters Reforms, Resource Management Reforms and future planning system.</p>
<p>A clear roadmap is required to demonstrate how TCC's workforce capability would be retained and developed through the reform process.</p>	<p>The People and Workforce workstream within the National Transition Unit is responsible for workforce planning and is currently conducting an information gathering exercise with councils to allow detailed modelling and planning to be undertaken.</p> <p>A large proportion of roles are expected to be filled through transfer of existing staff (where a person's current work is transferred to the new entity). Other roles will be created in the entities to ensure that all work required is staffed, including at management levels. Staff and councils will be offered opportunities to participate in the design of roles and structure.</p>

Te Tari Taiwhenua
Department of Internal Affairs

	<p>A workforce development strategy is under development to strengthen training and development pathways and attract new staff to the water industry.</p>
<p>Stormwater infrastructure includes a mixture of hard and soft assets. Many 'soft' stormwater assets contribute to community amenity and have significant biodiversity, urban form, sustainability and recreational values. Further detail is required on how management of these assets would be integrated between the entity and the council functions which currently manage them.</p> <p>Clarity is required around asset ownership and operating and financial responsibilities.</p>	<p>To guide the transfer of stormwater assets, infrastructure, and land to the water services entities, the Stormwater Technical Working Group identified a framework based on the predominant use and criticality for effective functioning of the stormwater system.</p> <p>If the function of the asset, infrastructure, or land has stormwater as a predominate use, and is critical to the function of the stormwater system, then it would transfer to the proposed water service entity. If the predominate use of an asset, infrastructure, or land is not stormwater (such as a park or a road drainage system) then it will not be transferred.</p> <p>However, where an asset, infrastructure, or land is critical to the function of the stormwater system then the proposed water services entity and current owner/operator must establish an agreement to manage the interface between the respective stormwater functions, and other function of that asset, infrastructure, or land. The report is now available on the three waters reform programme website.</p> <p>There are some amenity areas that form part of the stormwater system (e.g., retention ponds) which need to be maintained to manage the performance of the stormwater system, particularly the quality and quantity of water flow.</p> <p>These amenity areas often provide a water quality treatment function from filtration through vegetation which requires specific technical maintenance. If the predominant and critical function of these amenity areas is for stormwater, they should transfer to the water services entities.</p> <p>If the amenity area only serves a critical stormwater function (e.g., it floods only in heavy rainfall or flood events) then it should remain with the territorial or unitary authority and interface agreements would be required to manage the performance of the storm water system.</p>

Te Tari Taiwhenua
Department of Internal Affairs

	<p>There is a dedicated stormwater team set up across the policy team and the National Transition Unit which is developing the future stormwater system. There is a Stormwater Reference Group being set up with representatives from territorial authority staff from each of the four entities, Taumata Arowai, and regional councils.</p> <p>Additionally, two technical working groups are being set up, one from territorial authority stormwater technical staff (including from the roading and parks teams) and one made up of regional council and unitary authority staff working in stormwater and flood management. These groups will work through the detail of transferring stormwater responsibilities to water services entities and what is retained by local government.</p>
--	--

9 DISCUSSION OF LATE ITEMS

10 PUBLIC EXCLUDED SESSION**RESOLUTION TO EXCLUDE THE PUBLIC****RECOMMENDATIONS**

That the public be excluded from the following parts of the proceedings of this meeting.

The general subject matter of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48 of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
10.1 - Quarterly Security Report - Q4 2021	s7(2)(c)(ii) - The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely otherwise to damage the public interest	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
10.2 - Corporate Risk Register - Quarterly Update	s7(2)(b)(i) - The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret s7(2)(b)(ii) - The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information s7(2)(h) - The withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities s7(2)(i) - The withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
10.3 - Internal Audit - Quarterly Update	s6(b) - The making available of the information would be likely to endanger the safety of any person s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(d) - The withholding of the information is necessary to avoid prejudice to measures protecting the health or safety of members of the public s7(2)(g) - The withholding of the information is	s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

	<p>necessary to maintain legal professional privilege</p> <p>s7(2)(j) - The withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage</p>	
10.4 - Litigation Report	<p>s7(2)(a) - The withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</p> <p>s7(2)(g) - The withholding of the information is necessary to maintain legal professional privilege</p> <p>s7(2)(i) - The withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	<p>s48(1)(a) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7</p>

11 CLOSING KARAKIA