Tauranga City

# Submission to the Productivity Commission

# Local Government Funding & Financing: Issues Paper

February 2019

## 1. Introduction

1.1 Tauranga City Council (TCC) welcomes the opportunity to submit on the Commission's issues paper for this inquiry. We are happy to discuss our submission further with you or provide further information and evidence that would be of assistance. Enquires should be directed to Paul Davidson, Chief Financial Officer in the first instance. His contact details are:

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1.2 Rather than responding to each of the 49 questions in the issues paper, TCC has chosen to focus on our key challenges. These are generally linked to one or more of the questions in the issues paper. The relevant questions are shown in the table below.

1.3 TCC supports the submission provided by the New Zealand Society of Local Government Managers (SOLGM). This submission should be read as providing additional information and in support of that submission.

1.4 We are of the view that there are a number of key challenges with regards to funding and financing for local government. These challenges relate in different ways to both growth and non-growth councils however this submission focuses on growth related issues relevant to Tauranga City:

- Insufficient revenue base to support the changing and growing demands on local government.
- Insufficient balance sheet capacity to deliver the needs of a growing and changing city
- Inadequate alignment of funding and financing options with the objectives of the public and private sectors
- Changing cost structures driven by
  - Costs transferred from central to local government
  - Costs incurred through changing legislation
  - Impact of environmental factors and climate change on cost structures including costs relating to resilience
  - Higher costs driven by an imbalance of supply and demand for local government products ie. costs increasing at a rate higher than CPI.
- Despite the level of change in cost structures there have been limited changes in the financing and funding tools available particularly with regard to the funding of operational expenditure.

1.5 These challenges create a range of issues in the areas of affordability, financial risk and sustainability; alignment and fairness; flexibility and organisational constraint.

1.6 It should be recognised that funding and financing on their own will not address the key issues facing growing cities such as housing affordability, transportation and social and community issues. Other factors such as the ability of the construction market to deliver and the planning frameworks local government operate within all contribute to the ability for local government to work closely with central government to address these issues.

1.7 Our submission identifies a set of issues we face as a local authority and the relationship of these to local and national interests. It proposes alternative ways of doing things for the Commission and the Government to consider. We are happy to provide further information and examples to the Commission if this is considered helpful.

1.8 The table below summarises the issues as we see them, alternative funding and financing options for consideration and the benefits these may bring.

| | **Issue** | **Alternatives for PC consideration** | **On / Off Balance Sheet** | **Potential benefit** | **Legislative change required** | **Questions relate to from PC** |
|---|---|---|---|---|---|---|
| 1 | Constrained infrastructure financing capacity and maintaining acceptable credit rating levels. | Government and/or private financing of infrastructure funded through targeted levy or mixture of existing tools. | Off | Accelerated deployment of growth infrastructure by increasing balance sheet capacity;<br><br>Reduced funding risk to general ratepayer<br><br>Transparency and equity of charge to those most benefiting. | Yes for example to allow entity to raise revenue through levy. | 27-35, 38, 43, 46, 48 |
| 2 | Misalignment between timing of Capex and development uptake. Debt costs are incurred on project construction to service long life growth cells. | Off-balance sheet (SPV, UDA) model funded through targeted levy or mixture of existing tools. | Off | As above. | Yes as above. | 27-35, 38, 43, 46, 48 |
| 3 | Misalignment of operating costs flowing from new growth projects and future beneficiaries resulting in general ratepayer funding growth in | As above however limited to affordability of future rate and levy costs. | Either | As above. | As above. Targeted rates currently have application particularly in | 3, 27-35, 38, 43, 46, 48 |

| | Issue | Alternatives for PC consideration | On / Off Balance Sheet | Potential benefit | Legislative change required | Questions relate to from PC |
|---|---|---|---|---|---|---|
| | short term until growth occurs. | | | | greenfield areas. | |
| 4 | Balance sheet capacity and affordability limited funding and financing for non-hard infrastructure required to deliver complete communities. | Off balance sheet options as above and the introduction of new funding or co funding streams (refer later). | Either | Ability to develop complete communities in the most economic and affordable manner and to provide greater long term benefits. | Yes particular if changes in funding streams. | 27-35, 38, 43, 46, 48 |
| 5 | Limited incentives to accommodate accelerated development. | Removal of cost-recovery-only rating<br><br>Enable value capture from land or capital value gains (could occur through rezoning, structure planning, provision of infrastructure, etc). | Either | Potentially fairer and more progressive model allowing greater equity and affordability<br><br>Councils and communities incentivized to enable development. Provision of infrastructure is further aligned to the payment mechanism and the beneficiary.<br><br>Provides greater ability to manage long term infrastructure over time rather than an annual rating cycle. | Yes. LGRA is currently a cost based model and does not allow value capture funding. | 3,13,27-35, 38, 41, 46 |
| 6 | Insufficient means to ensure ‘beneficiary pays’ and alignment of who benefits with who pays. | Recycle land/property (sale?)-based GST into growth infrastructure fund. | Either | Ensures that the benefits of growth are aligned with who incurs the costs of growth from a taxation perspective. By ensuring this alignment allows greater | Yes – significant changes would be required. | 27-35, 42, 43, 47 |

| | Issue | Alternatives for PC consideration | On / Off Balance Sheet | Potential benefit | Legislative change required | Questions relate to from PC |
|---|---|---|---|---|---|---|
| | | | | economic growth to occur including provision of land supply to benefit both local and national economy. | | |
| 7 | High reliance on property tax to deliver all services resulting in lack of equality of payment and affordability. | Flexibility and support to use user pays approaches to wastewater and roads eg. volumetric charging and road pricing. | Either | Provides greater alignment of costs and beneficiary and provides for demand management incentives. | Yes. Limited road pricing currently available via tolls and volumetric wastewater not available in the LGRA. | 12, 36, 38, 42, 43, 47 |
| 8 | Misalignment between renewal & risk planning and community/council interests. Balance sheet capacity needs to be sufficient to cover the costs of future renewals and the higher costs of resilience of this renewal expenditure. | Current mechanism for funding depreciation provides for this however the higher costs relating to resilience, climate change, etc are not allowed for. A co funded approach to this expenditure could deliver greater benefits (refer later). | On | Improves capacity for local government to provide for resilient communities into the future by co funding models covering national issues such as sea level rise. Without this many TLAs will face affordability issues to deal with this expenditure. | Yes. | 2, 18, 19, 27-35, 36 |
| 9 | Escalating costs from Government responsibility transfers and community expectations. Transfers from the Government are | Recognise the increased cost imposed on local government to manage these functions and expectations. | On | Greater ability of local government to fund these costs for the benefit of the whole community and lessen the | No | 6, 11, 27-35, 37 |

| | Issue | Alternatives for PC consideration | On / Off Balance Sheet | Potential benefit | Legislative change required | Questions relate to from PC |
|---|---|---|---|---|---|---|
| | shown in Appendix A. | The Government should provide funding support to recognise these changes. | | affordability issues and potential constrained expenditure of local government. | | |
| 10 | Escalating costs of natural hazards / climate change adaption planning | National climate change adaptation fund, via targeted rate or tax or co funded model. | Either | Intergenerational and scaled approach to natural hazard risk management. | Yes | 8, 3, 12, 37 |
| | Escalating costs of environmental standards. | As above | As above | As above | | 8, 12, 13, 37 |
| 11 | Organisational / partnership models are unfit for purpose. | Balance sheet / organisational integration or regional SPV (Western Bay)<br><br>UDA<br><br>CCO<br>ATAP. | Either | Balance sheet capacity<br><br>Organisational efficiency<br><br>Specialisation. | Yes | 37 |

## 2. Constrained infrastructure financing capacity and maintaining acceptable credit rating levels

2.1 Tauranga City has been one of the highest growth cities in New Zealand over the past decade. Rapid growth creates a set of funding and financing issues. Our capacity to meet the growth challenge, on behalf of current and future residents and businesses and New Zealand as a whole, is constrained by:

- prudential borrowing regulations and covenants
- community expectations and rates affordability
- a lack of alternative funding and financing mechanisms
- insufficient funding options.

2.2 Key contributors to the changing cost pressures of a growth city include:

- Costs relating to the provision of infrastructure relating to growth
- Costs transferred from central to local government
- Costs incurred through changing legislation
- Additional costs driven through changing environmental factors, climate change resilience and community expectations

- Higher costs due to the high demand on projects delivered by local government. Cost increases higher than CPI are influenced by:
    - o higher compliance costs (such as Health & Safety)
    - o increased consultation requirements
    - o competition for construction works contracts between councils and entities such as NZTA
    - o capacity constraints within the construction community

2.3 Growth is a primary contributor to the rapidly growing expenditure requirements facing Tauranga City. Key contributors are:

- infrastructure in greenfield growth corridors particularly the stepped nature of this infrastructure compared to more linear growth patterns. This puts pressure on both capital and operational expenditure.
- citywide infrastructure requirements catalysed by multiple growth corridors
- infrastructure cost escalation beyond CPI, associated with multiple growth cities creating labour and material supply constraints
- rapidly escalating depreciation budgets
- infrastructure cost escalation beyond CPI, associated with legislation changes (especially OSH) and environmental / climate change issues.

2.4 The consequences of an inadequate set of tools to meet the challenge that rapid growth places on New Zealand cities include unaffordable housing – Tauranga's median house price is now nine times median income (noting this measure is not complete given it does not consider non income wealth however is indicative of clear affordability issues). High growth also contributes to inequality, congestion and environmental degradation.

2.5 Whilst the lack of suitable funding and financing mechanisms for local government is only one contributory factor, the deployment of some or all of the options put forward in your issues paper and in this response are likely to realise the following benefits for communities:

- Accelerated deployment of growth-related infrastructure, releasing land for housing sooner
- Reduced financial risks and uncertainties for local government and reduced incentive to under-budget for risk, non-hard infrastructure and resilience
- Better alignment of cost-recovery to the beneficiaries of growth, leading to more equitable outcomes
- More capacity for investment in community infrastructure and wellbeing
- Enable greater certainty of long-term funding and financing to enable longer term pipelines of work to be established to benefit the construction market and flow on impact on the delivery and cost of local government projects
- Increased capacity to deal with unexpected events.

## 3. Misalignment between timing of Capital Expenditure and development uptake

3.1 Growth expenditure is 'lumpy'. It does not correlate to growth patterns directly and as such places significant growth financing pressure on existing ratepayers, prior to the recovery of Development Contributions (DCs). In additional the full costs of infrastructure provision – including Operational Expenditure (OPEX) – begin being incurred well before the full extent of development and associated ratepayer growth (new rateable/chargeable units) has occurred.

3.2 Forecasting of growth Capital Expenditure (CAPEX) informs DCs pricing. Delays in development can lead to infrastructure delivery being undertaken in quite different market conditions. The ability to fully price in risk and contingencies is limited. The price of under-estimating infrastructure costs is born by the ratepayer where development has occurred and the legislation prevents recouping of costs through future development contributions.

3.3 While Tauranga has run a largely successful DC programme, the weaknesses in the legislation and the difficulty of making long term estimates (over ten years) means that we have only managed to recover about 80% of the costs of this growth debt. The balance (about $38 Million to date) is being recovered from the ratepayer over time.

3.4 This risk is partially mitigated through our ability to recover the cost of capital on growth funded projects. However, greater separation of growth funding and financing from the General Rate would provide a better risk profile. The use of targeted rates can be used to partially address this issue and a form of off-balance sheet financing of growth infrastructure would decrease the impact on existing communities from any under collection risk whilst limiting any balance sheet impact. It would also help to de-politicise the funding of infrastructure, wherein councillors seek to protect ratepayers from the upfront costs of large CAPEX projects, which can risk slowing down delivery.

3.5 Reduced reliance on development contributions may also impact on housing affordability if a knowledgeable buyer is aware of future annual costs associated with property purchases (subject to market conditions).

**4. Misalignment of operating costs flowing from new growth projects and future beneficiaries**

4.1 Operating costs are also impacted by the lumpy nature of growth related capital expenditure and the fact that this expenditure is designed to service communities many years into the future. Presently the use of general or targeted rates are available to fund these costs. However, given the costs are spread over a smaller population base to that which the infrastructure is designed for, they create a negative inter-generational issue resulting in a greater cost burden on existing rate payers. It is acknowledged that the rating base continues to grow but this is more than offset by the lumpy nature of costs incurred.

4.2 The provision of additional levies may help improve the allocation of costs over who benefits, however, without additional revenue outside the current rating structure inequity will result. This is further discussed under point 8 below.

**5. Limited incentives for councils to accelerate development**

5.1 Whilst any growth in the rating base does provide a broader base for the sharing of costs, councils are currently only able to rate to recover their costs and must budget annually on this basis. We can adjust the distribution of costs within the community by raising or reducing general charges (UAGC) or creating differentials between groups (commercial rates differential, or geographically targeted rates). Revaluation redistributes costs based on estimated property value.

5.2 Residential capital value in Tauranga rose 48% between 2015 and 2018. Yet, this nominal equity gain does not translate well to rates affordability and is in part due to our housing supply issues. Nor does this increase in value translate into additional Council revenue. Councils and the communities they invest on behalf of would have greater incentive to enable and invest in growth if they could benefit more directly from doing so.

5.3 Removal of the restrictions of the Rating Act to only fund costs would provide greater flexibility for councils to manage fluctuations in economic conditions and to use reserves as the basis for investment and leverage.

5.4 If councils were better able to capture a proportion of growth-related land or capital value gains they would have greater incentive to invest (see 6 below). Alternatively, if an agency other than a local authority, such as a Special Purpose Vehicle, Urban Development Authority or a Crown investment agency were to operate as an investor seeking to recycle returns, more rapid growth may occur.

**6. Insufficient means to ensure the 'beneficiary pays'**

6.1 In constrained housing supply conditions, the zoning of land for development, infrastructure planning, subdividing land and housing development itself, all increase land values.

6.2 Currently, where a local authority invests in growth infrastructure and takes on investment risk, there is limited alignment between that investment and financial returns. Indirect benefits do occur through growth in rateable units, but so do additional citywide costs associated with negative network effects.

6.3 Direct returns largely accrue to landowners and developers and to the Crown as recipient of GST for land and property sales and greater economic growth. This is particularly the case where growth is attributable to net migration. Our analysis for a future growth area showed that the Crown is likely to make a $52 Million one-off gain on GST relating to land sales. Councils and the communities they represent would have greater incentive to invest if there were a fairer allocation of rewards for doing so.

6.4 Alternatives that would better align with the principles that the 'beneficiary pays' and the entity that takes the investment risk gets a fair return include –

- Removal of the Crown exemption to DCs;
- Re-inclusion of social infrastructure under the DC regime through proposed changes to the Local Government Act (already in progress);
- Recycling of a proportion of growth-related GST into the participating communities;
- A better means of capturing a proportion of the value uplift at appropriate stages of the land development cycle by removing the annual cost limitation on council's rating structure;
- A partial removal of the investment burden from local authorities through government and/or private investment models such as the approaches being developed by Crown Infrastructure Partners.

6.5 We recognise that these approaches are not without complications:

- Spill-over benefits from a tax increment approach would be hard to account for;
- Private or public-private investment models may lead to higher borrowing costs than a local authority or the Crown could access.  This is yet to be fully tested due to the proposal of long term secure returns and its impact on the borrowing market.;
- The application of 'value capture' approaches to 'brownfield' redevelopment areas and infrastructure upgrades would require detailed costs and benefit modelling and potential commercial law complexities.

6.6 The Commission and government should consider these alternatives in terms of their benefits to growth cities and New Zealand as a whole. Effective and equitable management of growth is integral the success of the New Zealand economy.

## 7. High reliance on property tax to deliver all services

7.1 A large proportion of council revenue is recovered through general property rates. This provides little opportunity for residents to match the incidence of rates to their lifestyle and circumstances.

7.2 Tauranga City has successfully applied a 'beneficiary pays' model for a number of years through volumetric charging for water, with significant water conservation benefits that have delayed investment in new capacity. A new $100 Million water treatment plant was delayed by over 10 years through the introduction of volumetric water charging.  We also have two of the three tolled national highways.

7.3 The extension of this model to wastewater, refuse collection and more broadly across the road network would lead to similar efficiencies and fairer, more transparent cost allocations. In the cases of wastewater and refuse collection, this would require regulatory changes. In the case of road pricing, this would require investment through NZTA. The Commission should consider recommending these approaches for consideration by the Government.

## 8. Misalignment between renewal & risk planning and community/council interests

8.1 Most infrastructure assets have long useful lives, but in growing cities such as Tauranga most of the assets are relatively new.  This means annual depreciation is currently higher than renewal spending. In future years the cost of renewal will be very much higher than the annual cost of depreciation.

8.2 For TCC, depreciation expense is largely funded by rates or user fees, even though it is a non-cash expense (required under the LGA). There is non-funding of depreciation where council does not expect to fully fund the renewal of relevant assets in the future; in particular where NZTA subsidy funds 51% of the costs of renewal of roading assets.

8.3 Depreciation expense is growing rapidly. Because Tauranga has experienced population growth and has had an associated large infrastructure programme over many years, the annual depreciation expense has grown a lot faster than the growth in rateable units.  In the last ten years, depreciation has increased 105% while rateable unit growth was 15%.  In the ten years of the 2018-28 Long Term

Plan, depreciation expense is projected to grow another 70% excluding inflation. In comparison, over that period, rateable units will have grown by another 15%. By 2028, depreciation expense will make up over 30% of the total rates bill.

8.4 In the short term, annual depreciation expense will significantly exceed renewals expenditure because of the growth in new infrastructure and its long life. The growing depreciation reserves ($350 million by 2028) represent a future obligation of Tauranga City to renew its assets.

8.5 While the cash from depreciation is used to reduce Council's current borrowings, it still needs to recognise and plan for future renewals obligations. Part of infrastructure and financial strategy planning is to ensure council has adequate balance sheet capacity to borrow to fund these future renewals when this trend reverses and renewals significantly exceeds annual depreciation.

8.6 Therefore, it needs to be acknowledged that current debt capacity is impacted by future renewal profiles. Council needs to keep sufficient debt capacity to ensure that renewals can be funded when they are required. This is particularly impacted by the need to increase the resilience of future asset renewals. The impacts of climate change and the need for resilience may impact by bringing forward the need for renewal expenditure and potentially increasing the quantum or both.

**8.7** Recognising this increased financing and funding burden on local government and the limited ability to improve this with currently available tools it is recommended further work be undertaken in evaluating the benefits of a wider application of the co-funding approach taken to roading to other infrastructure assets where impacted by future climate and environmental factors.

## 9. Escalating costs from Government responsibility transfers and community expectations

9.1 Central government has passed a number of responsibilities across to local government, that have required resources to monitor and control. The community have also increased their expectation in terms of looking after the environment and providing for solutions to social issues such as homelessness.

9.2 TCC collated the new responsibilities passed down from Government as part of a review of staff numbers and costs. The devolved responsibilities are listed as Appendix A (the impact estimated as high, medium or low), with detail on staffing implications in 9.3.

9.3 It is not easy to identify how much resource has been necessary to respond to these initiatives. However, if a broad assumption can be accepted and then applied to the responsibilities in Appendix A whereby **Very High** needs 3 FTEs, **High** needs 2 FTEs, **Medium** needs 1 FTE and **Low** needs 0.5 FTE to complete the work, then this list in Appendix A would require an estimated total investment of approximately **30 FTEs** over the period to absorb this workload. While there have been significant increases in operating costs, little or no additional funding sources have been established and these costs have had to be absorbed into council rates requirements.

9.4 There is an increased expectation from the community that local government will provide support in areas that have traditionally been the mandate of central government. This includes areas such as tourism, homelessness, community support and housing affordability. There have been no additional funding sources made available to support these activities. Possible sources include:

- Direct funding support
- Introduction of visitor charges (with an associated sharing with local government)
- A portion of the GST collected from tourists.

**10. Escalating costs of natural hazards / climate change adaption planning and environmental standards.**

10.1 The level of service requirements for existing assets has increased dramatically. While these changes are beneficial to our residents, they have had significant impacts on infrastructure costs. Impacts include:

- Planning for sea level rise (for example stormwater drains may require pumping stations to work, rather than relying on gravity)
- Increasing infrastructure to enable it to cope with higher rainfall levels and events (impacts wastewater and stormwater assets)
- Health and Safety Legislation (specialist consultants, research and traffic management requirements in particular)
- Resilience (ensuring existing infrastructure is better able to cope with natural disasters, particularly earthquakes and the effects of liquefaction)

10.2 Cost pressures will be exacerbated further as the implications of new assessments of climate change effects and associated public and private infrastructure resilience issues are more fully quantified and understood.

10.3 New funding tools are likely to be required to insure against, plan for and invest to manage and mitigate the effects of natural hazards driven by climate change. A model similar to that used to prepare financially for earthquakes or akin to the fuel tax hypothecation for transport investment will be required.

10.4 A national-local partnership response will be necessary to create sufficient scale of funds and to appropriately align national and local interests. A nationally funded agency, with appropriate expertise and financial backing is recommended to work and co-invest with local partner councils on investigations and infrastructure resilience investment, purchases of private property and insurance mechanisms.

10.5 This recognises that:

- there is a national benefit, as well as local benefit, to undertaking this work
- there are additional benefits in coordinating some of this work, particularly investigation works and that central government gains from this work (particularly EQC)
- smaller local authorities can struggle with increased environmental requirements
- the current funding model (rates) does not work well for this
- A considerable amount of work has already been done on establishing a Local Government Risk Agency (LGRA) through LGNZ (see http://www.lgnz.co.nz/our-

work/local-government-risk-agency/) The LGRA could be extended to provide the kinds of subsidy discussed above.

**11. Organisational / partnership models are unfit for purpose**

11.1 Issues of funding and financing for local authorities cannot be usefully separated from questions of organisational change. The challenges of growth (and decline) make this more apparent. The Commission should develop and present its recommendations in this fuller context.

11.2 In the western Bay of Plenty, Tauranga City, Western Bay District and the Bay of Plenty Regional Council are partners through *SmartGrowth* (see *https://www.smartgrowthbop.org.nz/)* in the planning of growth and, with NZTA on the investment in infrastructure. We also deploy shared service models across a limited set of activities.

11.3 Greater organisational integration has been considered previously, without progressing. Balance sheet integration would significantly reduce the prudential borrowing constraints faced by the territorial authorities, allowing more public wealth to be leveraged for investment on behalf of local and national interests.

11.4 With regard to transport planning and investment, greater integration would significantly accelerate programme development, investment decision-making and infrastructure delivery. The Auckland Transport Alignment Programme is an example worthy of consideration and we are in the process of our own review through our Urban Form & Transport Initiative.

11.5 Organisational solutions that leave funding and financing responsibility 'on balance sheet' have a role to play in growth management and the delivery of services through the creation of balance sheet capacity, flexibility and specialisation (in particular through the use of CCOs) and efficiency.

11.6 Off balance sheet solutions, such as the use of Special Purpose Vehicles and Urban Development Authority models – if given funding and financing tools that allow the appropriate allocation of costs and benefits – have the added benefit of creating a degree of separation between the needs and expectations of current communities and those of developers, future residents and the national interest.

11.7 We would strongly encourage the Commission to consider the potential positive interrelationships between organisational change and the effective funding and financing of the objectives of local government.

**Appendix A**

**List of Responsibilities from Central Government**

| **Devolved Functions** | **Raising the Bar** | **Regulatory Creep** |
|---|---|---|
| Water, Wastewater and Sanitary Assessment **(LOW)** | Health (Drinking Water) Amendment Act 2007 (standards regulated) (**MEDIUM)** | Land Transport Amendment Act 2008 to develop Regional Land Transport Strategies and Plans **(MEDIUM)** |
| Prostitution Reform Act 2003 **(LOW)** | Building Consent Accreditation **(HIGH)** | Public Transport Management Act 2008 **(LOW)** |
| Earthquake Prone Building (incl Building Act 2004) **(HIGH)** | National Policy Statement on Freshwater **(MEDIUM)** | Preparation of the LTCCP, LTFS, Ten Year Plan, Long Term Plans and Performance Measures and the Audit **(VERY HIGH)** |
| Sale of Liquor Act **(MEDIUM)** | NZ Coastal Policy Statement **(MEDIUM)** | Weathertight Homes Resolution Service Act **(HIGH)** |
| Community Road Safety Programmes (incl funding cuts for cycleways) **(MEDIUM)** | LGA 2002 Amendments for pre-election reports, more financial reporting **(MEDIUM)** | National Policy Statement and Waste Management Plan **(MEDIUM)** |
| Bus Lane Monitoring **(LOW)** | National Code of Practice for Utilities Access to Transport Corridors **(MEDIUM)** | Public Records Act 2005 to safeguard Council's records and information **(HIGH)** |
| RMA (consents for water/wastewater, stormwater) **(HIGH)** | Dog Control Act to introduce the National Dog Database **(LOW)** | Food Act (previously handled by the Ministry of Health) **(MEDIUM)** |
| Gambling Act 2003 **(LOW)** | Environmental Health to produce a Public Health risk management plan **(MEDIUM)** | Freedom Camping Act and bylaws and the review of Council's public places by-laws **(LOW).** |
| Housing Areas Act 2013 (**MEDIUM)** | Health and Safety Act **(VERY HIGH)** | |
| | New Health Regulations **(MEDIUM)** | |
| | National Policy Statement on Urban Development **(MEDIUM)** | |