Taituarā
Local Government Professionals Aotearoa

Supporting Growth through a Development Levies System

February 2026

Summary

Taituarā welcomes the proposals for a new system to recover capital costs attributable to growth (development levies). The proposal allows for a system more attuned to the needs of a planning environment that will be a great deal more permissive as to when and where development occurs and better enable local authorities to support national housing and urban development initiatives. Minimising under recovery encourages local authorities to see growth as more than a 'cost' and will also support the *proposed rates capping policy.

A development levies policy will take time to develop and implement. We are also mindful that development levies will be subject to economic regulation from day one – these regimes likewise take time to implement. We therefore support the two-year lead-in period before the levy powers take effect, followed by a further two years before development contributions are phased out. However, we are uncertain how the Government intends to treat financial contributions under existing legislation.

The development levies policy is intended to draw on information in the long-term plan, including the infrastructure strategy and financial strategy. The linkage between these and the levies policy, and between the levies policy and other funding policies, could be more clearly drawn. We make six recommendations in this regard.

We were disappointed to see that the proposals contain an exemption for the Crown. These levies are not taxes but charges for cost recovery. The Crown is one of New Zealand's biggest developers, and neither the ratepayer nor local authorities welcome the ongoing expectation of a free ride for facilities that can be as large as a small town.

We see no valid policy reason why passenger transport infrastructure, flood protection, and land drainage assets remain excluded from the list of leviable assets. These support housing and urban development objectives in the same way as other services and should be 'within scope'.

And finally, both the proposal and the draft Bill are silent on the other aspect of the Government's proposed infrastructure funding reforms – the reform of targeted rates on subdivision. It is essential that this gap be addressed to support smaller or lower growth local authorities that may find a development levies regime cost-prohibitive.

What is Taituarā?

Taituarā — Local Government Professionals Aotearoa (Taituarā)[1] thanks the Department of Internal Affairs (the Department) for the opportunity to submit in regard to the Supporting Growth through a Development Levies System discussion document ('DLS') and the draft Local Government (Infrastructure Funding) Amendment Bill (the Bill).

Taituarā is Aotearoa New Zealand's leading membership network for professionals working in and for local government. Our thriving membership base consists is drawn from chief executives, managers, and staff across all 78 local authorities.

What unites Taituarā members is our commitment to being our professional best, supporting local government excellence through connection, collaboration, and care for the well-being of our communities.

Taituarā strengthens the local government sector by leveraging our members' insight and experience to shape the public policy debate. In this instance, we offer the perspectives of those who plan and build network and community infrastructure and advise local authorities on funding and financing those networks. This includes some of those involved in the initial development that led to the enactment of development contributions back in 2003.

Promoting sustainable urban growth is fundamental to resolving some of the public policy challenges of the 21st century – including housing supply, environmental sustainability and economic development. All of these objectives depend on getting the right 'pricing' signals, i.e., a regime that signals to developers the true costs of their development decisions. As we shall shortly see, the present regime has some inherent weaknesses that weaken or inhibit the pricing signals development contributions send.

Taituarā supports the intent of the DLS proposals. The points we make in the remainder of this submission should be taken as clarifications and refinements.

We have seen the preliminary draft submission of the Development Contributions Working Group (DCWG). We generally agree with the technical recommendations that they have made around reducing the risks of under-recovery and ensuring that the policies are practical and cost-effective to administer.

[1] Taituarā is the trading name of the New Zealand Society of Local Government Managers (SOLGM). c

The development contributions regime is no longer fit for purpose.

In the words of one experienced practitioner, "development contributions work best when a local authority is adding infrastructure to support a new suburb or subdivision. It doesn't work where you've got development happening everywhere – infill, out of sequence and the like."

We agree with the comments in the regulatory impact statement that the current regime was designed for a more predictable planning environment, where local authorities had a higher level of control over when and where growth occurs, and could more readily predict growth. The regime relies on local authorities being able to plan in advance and to include relevant infrastructure projects in their long-term plans and development contributions policies. Meeting the obligations of the NPS-UD, MDRS, and a generally more permissive planning regime under the Planning Bill makes it impractical to predict and identify in documents such as the long-term plan.

This is likely to exacerbate an already existing under-recovery of the costs of growth. The regulatory impact statement itself highlights the result of what it calls a 'high level snapshot', with councils projecting some $19.5 billion in capital expenditure to meet additional demand, but only $8.5 billion in recovery through existing tools.[2]

This echoes findings from the Infrastructure Commission's report Paying it Back.[3] In five of the seven major metropolitan/high-growth centres, revenues sourced from growth are not projected to cover the costs associated with growth over the next ten years. In four of those five councils, half or less of the growth-related costs are recovered; in general, the more rapid the growth, the greater the degree of under-recovery.

Where under recovery occurs, local authorities are left to fund infrastructure from other revenue sources – predominantly rates. The RIS notes that this provides weak incentives for councils to invest in growth-supporting infrastructure, which, in the words of one commentator, encourages councils to view growth as a cost rather than a benefit.

We'd also observe that the proposed rate capping proposals will place further constraints on the ability of councils to fund growth infrastructure – better support for a 'growth pays for growth' approach is essential. A properly functioning development levies system is essential if the Government wishes to pursue both rate-capping and achieve its housing supply objectives.

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[2] Department of Internal Affairs (2025), *Supplementary Analysis Report Improving Local Government Infrastructure Funding Settings*, page 10,

[3] Infrastructure Commission (2025), *Paying it back: An examination of the fiscal returns of public infrastructure investment*, page 26.

Some of the development community have expressed concerns that "*the shift to development levies could increase charges for developers and have a negative impact on development.*"[4] This is a genuine perception that has shaped previous policy design – for example, in the 2012 decisions to limit the range of community infrastructure that development contributions could be used to fund.

Yet the regulatory impact cites two pieces of evidence suggesting that an increase in the share developers pay does not necessarily lead to higher house prices. Work commissioned by the Auckland Council regarding the economics of increasing development contributions for the proposed Drury development found that charges could not be passed forward in prices but would be passed back through decreases in land value.

The New South Wales Productivity Commission found that
"Contributions do not necessarily add to the final price of new housing. The maximum price achievable for a new apartment or dwelling will be determined to a large degree by the broader housing market, with consideration of the unique characteristics of the property and its location. When a contribution is levied, to the extent that the broader housing market and characteristics of the dwelling are no different, the maximum price achievable for the dwelling would remain unchanged.

Instead, the amount of the contribution should theoretically be reflected in land values. When developers bid for a parcel of land, they will typically calculate the 'residual value' of the land based on the estimated revenue achievable from sales, less the range of costs, taxes and charges involved with delivering the development, and a profit margin . The 'residual' then reflects the value of the land to the developer and will inform any bid that it is willing to make. Provided that the residual land value is still higher than its opportunity cost (or next best use) to the vendor, it is still in the owner's interest to sell. "[5]

We also noted that DLS stated that where local authorities can provide credible pricing signals in advance, the levies will 'feed back' into land prices rather than 'feed forward' into house prices. We agree.

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[4] Minister of Local Government (2025*), Going for Housing Growth: Release of Consultation Document and Exposure Draft Bill on Development Levies*, paper to the Cabinet Economic Policy Committee, page 5.

[5] New South Wales Productivity and Equality Commission (2020), *Review of Infrastructure Contributions in New South Wales*, page 33.

The proposals in DLS and the draft bill are a step forward on the present regime of development contributions

Table One below summarises the key features of the proposed development levies regime as compared with the present regime of development contributions.[6] In almost every respect the proposals offer improvements over the present regime.

Table One; Key features of the development levies proposals compared with development contributions

Aspect	Development Levies (DLs)	Development Contributions (DCs)
Nature of Change	A charge for development across a wider area.	Location-specific charge, requiring a tight link between identified infrastructure projects in a defined growth area, and specific developments which benefit from that infrastructure.
Geographic Scope	Applies across larger areas, covering entire communities or service networks (eg transport).	Applies to specific developments benefiting from identified infrastructure projects.
Basis of Calculation	Aggregate cost of providing infrastructure capacity for growth across the levy area.	Cost tied to specific sites and identified capital projects.

[6] Simpson Grierson (2025), *Development Contributions vs Development Levies: What's changing and why it matters*, retrieved from https://www.simpsongrierson.com/insights-news/legal-updates/development-contributions-vs-development-levies-what-s-changing-and-why-it-matters on 3 December 2025.

Cross-Subsidisation	Possible within the levy area due to aggregated approach.	No cross-subsidisation; costs are tightly linked to benefiting developments.
Planning Approach	Council plans for sufficient infrastructure capacity to support predicted growth within the levy area.	Council predicts growth in specific areas and plans infrastructure accordingly.
Cost Recovery Method	Every unit of growth in the levy area pays a share of expected infrastructure capacity cost.	Costs recovered only if growth forecasts for specific areas are accurate.
Certainty of Projects	Does not require identification of specific projects; focuses on overall capacity.	Requires identified and costed projects with a high degree of certainty.

With one exception, the transitional arrangements are an appropriate response to concerns expressed by local authorities and developers.

DLS proposes a phase-in of powers to assess development levies, and a consequent phase-out of DCs. Assuming passage of the Bill, then local authorities will be able to assess the first levies from 1 July 2028, with DCs ceasing from 1 July 2030.

This is sensible for two reasons. Ministers have decided that regulation of development levies should apply from 'day one' of the new regime, thus requiring lead time for the development of this regulation. With passage of the legislation unlikely before early 2027, 1 July 2028 appears a reasonable start point.

And from the local authority standpoint, the development and implementation of a development levies policy (and the removal of DCs) involves a considerable investment of time and resources. Among other things, this includes reviewing a revenue and financing policy and giving effect to the requirements of the NPS-UD

and the spatial plan (again required by late 2028 on present timetables). Each of these plans and policies re

Having said that, we cannot see any provision in the draft Bill that repeals DCs. We submit that the Bill should unequivocally provide for the ultimate repeal of DCs. If these remain an option, there will be strong incentives for the development community to lobby councils to continue using DCs and to lobby central government not to proceed with the repeal.

There is another important issue that DLS is silent on. There is a second tool that can be used to fund the capital costs of growth – financial contributions under the Resource Management Act 1991. A small number of local authorities have never made the change to the current regime of development contributions – generally smaller local authorities that have made substantial investments in getting financial contributions "up and running".[7]

We have made similar points in our submissions on each of the Planning Bill and the Natural Environment Bill. We can find no reference to financial contributions in either Bill (even of a transitional nature), and no obvious provision for an equivalent tool.

DLS made some very good points about the transitional cost and time involved in moving from the development contributions regime to development levies. Imagine then the cost and resources involved in moving from financial contributions to development contributions, and then to development levies.

Recommendations

1. **That the draft Bill be amended to include provisions allowing for the repeal of development contributions on and from 1 July 2030.**

2. **That the Government extend the transitional arrangements on development contributions to include financial contributions under the Resource Management Act 1991. This will also require the insertion of a transitional provision empowering the collection of financial contributions to 1 July 2023 into either the Planning Bill or the Natural Environment Bill.**

[7] Local authorities that still make use of financial contributions as a tool for funding growth include Napier City Council, Western Bay of Plenty District Council, Masterton District Council and Sout Wairarapa District Council.

DLS and the draft bill do not currently give effect to a significant element of the Government's previous policy decisions.

The Government's package of announcements last February indicated that the Government was also intending to amend the powers to assess targeted rates to support development. Our understanding was that these powers were to be targeted at smaller or lower-growth councils and were intended to allow the assessment of targeted rates at the subdivision stage. The associated Cabinet papers contained no further detail, other than that there was some degree of ring-fencing of the development areas.

We found no reference to these powers in either the DLS or the draft Bill. The regulatory impact statement is also silent on targeted rates, aside from a few passing references to the current use of targeted rating powers.

This is an important addition to the toolkit for small local authorities that do not currently anticipate sufficient future growth to warrant the cost of establishing and administering either of the development levies or development contributions regimes. We have seen nothing indicating that this work has been abandoned, nor any suggestion that it is in progress.

Recommendation

3. That the draft Bill be amended to include provisions that extend the powers to set targeted rates on developments.

The case for a Crown exemption from development levies is no stronger than the case for an exemption from development contributions.

We understand that the intent is that development levies will not bind the Crown; i.e., with some limited exemptions, agencies such as the Ministry of Education will not be liable for levies.

While not surprising, it is nevertheless disappointing. The cabinet paper and regulatory impact statement make much of the need for credible pricing signals to provide for the efficient development of infrastructure networks. The Crown is one of New Zealand's largest developers. An infrastructure project, such as a new school or hospital, can create demand at least as great as a subdivision, if not a small town. Exempting itself, the Crown effectively expects other developers and/or the ratepaying public to subsidise its land use decisions.

In discussions in the lead-up to this Bill, officials told us that Crown Law had asserted the constitutional principle that the Crown is not subject to tax. Of course, that ignores that a development levy is more akin to a charge to help meet the costs development imposes (and courts have previously ruled in this way on development contributions).

The case is further weakened as the Government's policy decision to establish a regulator. This provides the Crown with additional protection against any over-recovery. Additionally, the Crown would have the same rights to request reconsideration or lodge an objection as any other developer and would have greater financial capacity than many to seek judicial review.

Recommendation

4. That a clause be added to the draft Bill which would create a new section 8(2)(ba) of the Local Government Act 2002, adding subparts 5 and 5A of Part 8. This would ensure that both development contributions and development levies are assessable on Crown developments.

Provision should be made for development levies for certain development enabling infrastructure currently provided by regional councils.

The move to a new system or development levies provides an opportunity to address one of the longstanding incongruities with the present regime. Growth-related capital expenditure incurred by regional councils in providing flood protection and drainage schemes and public transport infrastructure cannot be recovered through the development contribution system.

We submit that both these networks are critical to enable development and intensification e.g. urban intensification along passenger transport routes is a key h' part of the urban development / 'growth' strategies of cities such as Auckland and Tauranga. Allowing development a free ride on meeting a share of the growth costs provides the very type of distortion in pricing signal that DLS intends to remove.

The Government is consulting on a proposal to replace regional councils with boards of Mayors from the constituent territorial authorities, and to require those boards to develop plans for the reorganisation of local government in each region within two years. Regardless of the configuration of local government in the future, the need for these services remains, as should the requirement that developers contribute to the capital cost of providing them

Legislating to resolve this matter will require both a long-term resolution and a transitional provision. The long-term resolution would simply see passenger transport infrastructure, flood protection and land drainage works added to the definition of leviable services in the Bill's proposed new section 211C.

We have no wish to prejudge the outcomes of any reorganisation processes underway or that may be promoted by the Simplifying Local Government proposals. Whatever the outcome of these processes, most regional councils will continue in existence for at least a couple of years after development levies commence on 1 July 2028. A transitional regime would be necessary, as regional councils don't have access to the information needed to know when a levy has been triggered.

Recommendation

5. That flood protection and land drainage assets and passenger transport infrastructure be added to the definition of leviable services in the proposed section 211C.

The development levies policy provisions would benefit from clarification.

The development levies policy largely replicates the requirements of a development contributions policy, with a few differences for context. We raise some matters of clarification and to give better effect to the policy decisions.

A development levies policy must describe the key elements of each of the financial and infrastructure strategies that are pertinent to the council's approach to development levies. One likely implication of this requirement is that local authorities will need to include information on any infrastructure for which they intend to seek a development levy in these strategies. At present, both strategies need to include only information on roads and footpaths. Local authorities do not have to, and some do not, include information about parks and reserves, and other community infrastructure in these strategies.

DLS envisages that local authorities and water organisations would have access to development levies to fund growth-related costs for the three water services. But there is an impediment in that clauses 1(a)(i) and (ii) require statements of the key elements of the financial and infrastructure strategies pertinent to development levies.

It is unclear how those local authorities that deliver water services in-house would do this. The Local Government (Water Services) Act 2025 (LGWSA) prohibits the inclusion

of any information about water services in either document and in the wider LTP. The Bill may inadvertently prevent local authorities that provide water services from accessing development levies to fund those services.

Substantially the same information is required in the water services strategies required under the LGWSA. The development levies policy should therefore refer to the key elements of water service strategies

We note that the Local Government (Water Services) Act will also need some amendment to allow water organisation access to the development levies in much the same way as this legislation provided specific powers to set development contributions. The draft Bill appears to have 'left space' for such amendments on page 31.

The draft Bill requires disclosure of the significant forecasting assumptions underpinning the policy and how they differ from those used in other relevant documents. We suspect that policymakers actually intend that the relevant documents are the infrastructure strategy, financial strategy, regional spatial strategies, future development strategy and any other land-use plans per the proposed new section 110(1)(a)(iii). With the exception of water services strategies, as noted above, we suspect that the first three matters in this subclause would be sufficient and should be specified.

It also seems more transparent for local authorities that use different significant forecasting assumptions from other documents to be required to explain the differences.

The proposed new section 110(1 requires local authorities to summarise the considerations that underlie the determination of the levy areas. But with one exception, local authorities are limited to a single levy area. This provision appears relevant only to the Auckland Council (which Cabinet decisions propose should be required to operate more than one levy area) and should be amended thus.

Development levies policies are one of the suite of so-called 'section 102' funding and financial policies. Section 102 requires that certain of these policies must support the principles set out in the preamble to Te Ture Whenua Māori Act 1993 – including the development contributions policy. The preamble refers to objectives such as retaining Māori land in Māori ownership, supporting Māori in using their land, and the like. We can find no equivalent requirement in the development levies policy. We'd have expected that there would be such a requirement, as the levies policy is intended to achieve similar policy objectives to, and ultimately replace the development contributions policy

Recommendations

That:

6. **clause seven of the draft Bill be amended by adding a new limb to the proposed section 110A(1)(a) that requires the policies to describe the relevant provisions of the water services strategy relevant to development levies if the local authority provides those services**
7. **the proposed section 110A(1)(a)(v) be amended to link back to the documents listed in 110A(1)(a)(i) to (iii) and water services strategies (if these are delivered by local authorities)**
8. **the proposed section 110A(1)(a)(v) be amended to require local authorities to explain any differences between the significant forecasting assumptions used in the policy and in any of the planning documents or strategies used in the plan**
9. **the proposed section 110A(1)© be amended to limit its application to Auckland Council alone**
10. **a new clause be added to the Bill that amends section 102(#A) of the Local Government to clarify that a development levies policy must also support the principles in the preamble to Te Ture Whenua Māori Act 1993.**

Caution is needed in standardising units of demand.

Page 35 of DLS proposes setting a list of development types in regulation with standard metrics for setting units of demand. We concur with the objectives of "reduc(ing) the administrative burden on councils, minimise disputes over levy calculations and give developers greater certainty when operating across different areas".

However, there is a balance to be struck between certainty and administrative burden. The DCWG has suggested that the detailed drafting is granular (their word) enough to potentially create additional disputes (e.g the more granular the classification, the greater the number of 'line-calls' that enter the system). The more granular the system, the greater the enforcement and verification requirements that go with it.

For example, DLS suggests basing the unit of residential demand for most services on the number of bedrooms (e.g. one bedroom would be equivalent to 0.33 of a unit, 4 or more would be 1.33 units). Some local authorities have expressed concerns about this metric being both open to gaming and difficult to administer, e.g. we

recall one of the participants at last May's workshop commenting that his residence had one bedroom, and three studies!

Could more guidance be given around the circumstances in which high-cost overlays might be an option?

DLS proposes to provide local authorities with the ability to treat particular locations within a levy area as a high cost overlay if the location has 'substantially' higher costs to service growth. This is important as the high cost overlay sends a better overall pricing signal for developers wishing to locate in areas that carry a particularly high cost area, while maintaining the overall coherence of the regime elsewhere in the levy area.

Sector experience with development contributions has shown that they are prone to litigation. We suspect that decisions to establish high cost overlay areas will be an area that becomes a focal point of challenge. It is also theoretically possible that a group of developers might challenge a local authority's decision that an area ought not be treated as a high cost-overlay. The test should be clear and easy to apply and understand.

We are uncertain that the term 'substantial' used in the proposed clause 211J is sufficiently clear. Substantial is not a term that appears anywhere else in the Local Government Act 2002. As far as we know substantial is not used in any of the case law.

The dictionary definition of substantial, relevant to this context, is "having considerable size, importance or worth'. This appears similar to the term 'significant,' which is used throughout the Local Government Act to denote something of high importance. Local authorities must set out their criteria, thresholds or procedures for assessing whether a matter is significant in a significance and engagement policy.

Recommendation

11. That the proposed new section 211J be amended by replacing the term 'substantial' with the term 'significant'. This links the criteria for establishing a high-cost overlay to an existing statutory test that local authorities must already have a policy on.

DLS and the draft Bill may create some uncertainties regarding their use for reserves and community infrastructure. [8]

The drafting of the provisions relating to reserves and community infrastructure (particularly clauses 211Q–211S and associated definitions). As written, these clauses appear to materially narrow the range of reserve types and purposes recognised under the Reserves Act 1977, and risk excluding important community infrastructure functions routinely funded and delivered by local authorities—including local purpose reserves, esplanade reserves, historic and cultural reserves, cemeteries, stormwater and other utility reserves.

The draft also introduces ambiguity around cross-boundary expenditure and the use of levies outside a territorial authority's district, which presents practical, governance and accountability issues for unitary authorities such as Tasman District. Without clarification, the combined effect may restrict councils' ability to acquire and develop land needed to support growth, fulfil statutory duties and meet community expectations for local parks, open spaces, heritage protection and ecological networks. We therefore request amendments to ensure alignment with the Reserves Act, clear statutory definitions, transparent cross-boundary funding tests and a broadened scope consistent with existing community infrastructure obligations.

We are doubtful of the policy rationale for remission of a development levy.

DLS will carry out an existing power of remission (permanent foregoing) of charges on development, provided that the remission complies with the conditions and criteria set out in the policies on development levies. The DLS proposals have been put forward as providing credible and predictable pricing signals to developers, and thus, that growth pays for growth. Remissions work against this intent, by foregoing revenue from levies, all things being equal, some shift to the ratepayer would ensue.

Local authorities should explain to their community what the objectives of any remission actually are and why the local authority considers the ratepayer should meet the cost. That would then be reinforced with obligations to disclose the remitted levies in the annual report and alongside the objectives met (there are similar requirements in remitted rates).

A point of detail: we could not see anything in the draft Bill that requires local authorities to disclose the amounts remitted in their annual reports. We observe that the equivalent requirements on rates are located in the Local Government (Rating) Act 2002 rather than in the Local Government Act.

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[8] Note: We are grateful to the staff of Tasman District Council for drawing these matters to our attention.

We also noted that, unlike development contributions, the Bill has not provided for the postponement of a development levy, unlike local authorities' powers to postpone a development contribution. We are unsure whether this was intentional. As a general rule, we don't favour the postponement of this charge, in whatever form it takes, because it transfers some of the financial risk of development to the local authority (especially as it doesn't come with the authority to charge a fee to meet the financial and economic costs of postponement).

Recommendation

12. That local authorities wanting to remit development levies must set out the objectives of remission in their development levies policy together with the reasons for expecting the ratepayer to meet that cost.

The Commerce Commission appears best placed to fulfil any regulatory role for development contributions.

The Government has taken an 'in principle' decision that the Commerce Commission will act as the regulator of development contributions. If there is to be a regulator, then we agree that the Commerce Commission is the appropriate body to fulfil this role.

Previous work undertaken by the Ministry of Business, Innovation and Employment for water reform suggests that smaller economies tend to co-locate the economic regulation of different sectors together. New Zealand does with energy, telecommunications, groceries, and now water services. Various Australian states take a similar approach. Larger economies or those with ready access to skills are more likely to establish stand-alone sector specific economic regulators. The United Kingdom is an example of such an approach.

We observe that the Commission has recently acquired a role as the economic regulator of water services. And appears likely to acquire a role as the regulator of rates under the current proposals to introduce a rates band from 2029. The Commission will therefore already be acquiring institutional knowledge of local government finance and the sector's approach to delivering infrastructure. The Commission will be asking local authorities for similar information to regulate rates as it would for development contributions.

Section 52A of the Commerce Act 1986 provides the Commission with a statutory purpose for the regulation of goods and services:

"The purpose of this Part is to promote the long-term benefit of consumers in markets referred to in section 52 by promoting outcomes that are consistent with outcomes produced in competitive markets such that suppliers of regulated goods or services—

(a) have incentives to innovate and to invest, including in replacement, upgraded, and new assets; and

(b) have incentives to improve efficiency and provide services at a quality that reflects consumer demands; and

(c) share with consumers the benefits of efficiency gains in the supply of the regulated goods or services, including through lower prices; and

(d) are limited in their ability to extract excessive profits."

There appears to be some commonality between this purpose and the overall purpose of development levies – essentially to ensure an efficient level of development through appropriate pricing signals.

We do not favour establishing a stand-alone economic regulator. Such an office would need a critical mass of regulators to function and would draw on a small pool of skills in economic regulation. We see establishing a separate entity as an unnecessary cost and duplication of resources.

Taituarā — Local Government Professionals Aotearoa
Level 9, 85 The Terrace, Wellington
PO Box 10373, Wellington 6140

T 04 978 1280
W taituara.org.nz
E info@taituara.org.nz