

**10.2 Setting of the 2025/26 Rates for the Financial Year 01 July 2025 to 30 June 2026.****Author:** Warren Pedley, Manager Finance and Partnerships**Authoriser:** Leanne Macdonald, Group Manager - Corporate Services**1. Reason for Report**

- 1.1 The purpose of this report is to recommend that Rangitikei District Council, under the Local Government (Rating) Act 2002, sets the annual rates and water rates for the 2025/2026 financial year, being 01 July 2025 to 30 June 2026.
- 1.2 The resolution also includes the due dates for instalments of rates and water rates and penalty rates for both rates and water rates (where applicable) in the 2025/26 financial year.

**2. Rangitikei District Council, under the Local Government (Rating) Act 2002, sets the following rates for the 2025/2026 financial year:**

- (a) a uniform annual general charge under section 15(1)(b) of the Local Government (Rating) Act 2002 on all rateable land of \$719.67 (including GST) per separately used or inhabited part of a rating unit.
- (b) a general rate under sections 13(2)(b) of the Local Government (Rating) Act 2002 for all rateable land, as follows:

Land subject to rate	Rateable Value	Rate in the dollar of Rateable Value (including GST)
All General rating units (excluding Commercial, Industrial, Utilities and Defence land)	Capital Value	\$0.000883
All Commercial rating units	Capital Value	\$0.001060
All Industrial rating unit	Capital Value	\$0.001060
All Utilities rating units	Capital Value	\$0.001325
Defence land	Capital Value*	\$0.001161

\* in accordance with S22 Local Government (Rating) Act 2002, Defence Land is assessed and capped at Land Value.

- (c) Community services targeted rates under sections 16(3)(b) and 16(4)(a) of the Local Government (Rating) Act 2002 per rateable rating unit as follows:

Land subject to rate	Basis for Liability	Charge (including GST)
Taihape Community Board area	Per rating unit	\$34.69
Ratana Community Board area	Per rating unit	\$177.70

- (d) a solid waste targeted rate under section 16(3)(a) and 16(4)(a) of the Local Government (Rating) Act 2002 on all rateable land of \$204.96 (including GST) per separately used or inhabited part of a rating unit.
- (e) a roading targeted rate under sections 16(3)(a) and 16(4)(b) of the Local Government (Rating) Act 2002 on all rateable land, as follows:

Land subject to rate	Rateable Value	Rate in the dollar of Rateable Value (including GST)
All rating units (excluding Defence land and Forestry land)	Capital Value	\$0.001566
Defence land	Capital Value*	\$0.001879
Forestry Differential	Capital Value	\$0.004228

\* in accordance with S22 Local Government (Rating) Act 2002, Defence Land is assessed and capped at Land Value.

- (f) a wastewater (public good) targeted rate under section 16(3)(a) and 16(4)(a) of the Local Government (Rating) Act 2002 on all rateable land of \$133.09 (including GST) per separately used or inhabited part of a rating unit.
- (g) a wastewater (connected) targeted rate under sections 16(3)(b) and 16(4)(a) of the Local Government (Rating) Act 2002 on all rating units connected to a wastewater scheme within the district of \$641.61 (including GST) per water closet or urinal in the rating unit. As per Schedule 3 (Note 4) of the Local Government (Rating) Act 2002, any rating unit used primarily as a residence for one household will not be treated as having any more than one water closet or urinal.
- (h) a water supply (public good) targeted rate under section 16(3)(a) and 16(4)(a) of the Local Government (Rating) Act 2002 on all rateable land of \$188.26 (including GST) per separately used or inhabited part of a rating unit.
- (i) a water supply (connected) targeted rate under sections 16(3)(b) and 16(4)(b) of the Local Government (Rating) Act 2002 on all rating units connected to a water supply in the district set differentially for different categories of land, as follows:

Differential Category	Basis for Liability	Charge (including GST)
Marton, Taihape, Bulls, Mangaweka, Ratana, <i>Residential</i>	Per separately used or inhabited part of a rating unit	\$1,085.23
Marton, Taihape, Bulls, Mangaweka, Ratana, <i>Non Residential</i>	Per rating unit	\$1,085.23

- (j) a water supply (rural supply) targeted rate for all rating units in the Putorino rural area connected to the rural water supply scheme under section 16(3)(b) and 16(4)(a) of the Local Government (Rating) Act 2002 of \$0.001192 (including GST) per dollar of land value.
- (k) a stormwater (public good) targeted rate under section 16(3)(a) and 16(4)(a) of the Local Government (Rating) Act 2002 on all rateable land of \$31.12 (including GST) per separately used or inhabited part of a rating unit.
- (l) a stormwater (urban) targeted rate under sections 16(3)(b) and 16(4)(a) and 18(2) of the Local Government (Rating) Act 2002 on all identified rateable land in the Marton, Bulls, Taihape, Mangaweka, Ratana and Hunterville urban areas of \$198.38 (including GST) per rating unit.

### 3. Due dates for payment (For all rates 2(a) to 2(l) (inclusive) above)

Instalments	Due dates
1	Wednesday 20 August 2025
2	Thursday 20 November 2025
3	Friday 20 February 2026
4	Wednesday 20 May 2026

### 4. Penalties (For all rates listed at 2(a) to 2(l) (inclusive) above)

A penalty of 10 per cent on the amount of each instalment that has been assessed after 1 July 2025 and which is unpaid after the due date of each instalment, to be applied on the following dates:

- 4.1 21 August 2025 (in respect of the first instalment)
- 21 November 2025 (in respect of the second instalment)
- 23 February 2026 (in respect of the third instalment)
- 21 May 2026 (in respect of the fourth instalment)
- 4.2 an additional penalty of 10 per cent on the amount of any rates assessed in previous years which remain unpaid on 8 July 2025. This penalty will be added on 9 July 2025.
- 4.3 a further penalty of 10 per cent on any rates to which a penalty has been added under 4(2) above, if the rates remain unpaid 6 months after that penalty was added. This penalty will be added 9 January 2026

**5. Rangitikei District Council, under the Local Government (Rating) Act 2002, sets the following Water Rates for the 2025/2026 financial year:**

- (a) water supply (by volume - Marton, Taihape, Ratana, Bulls (excluding ANZCO ) and Mangaweka) targeted rate under section 19(2)(a) of the Local Government (Rating) Act 2002 set for all rating units connected to a water supply in Marton, Taihape, Ratana, Bulls (excluding ANZCO) and Mangaweka, and metered for extraordinary use in the period 1 July 2025 to 30 June 2026 of \$2.53 (including GST) per m3 for consumption in excess of 250m3 per annum.
- (b) a water supply (by volume - Hunterville urban connected) targeted rate under section 19(2)(a) of the Local Government (Rating) Act 2002 set for all rating units connected to the Hunterville Urban water supply scheme for water supplied in the period of 1 July 2025 to 30 June 2026 of \$6.11 (including GST) per m3.
- (c) a water supply (Hunterville Rural (Urban) Scheme Members) targeted rate for all rating units in the Hunterville urban area connected to the rural water supply scheme under section 19(2)(a) of the Local Government (Rating) Act 2002 for water supplied in the period of 1 July 2025 to 30 June 2026 of \$351.12 (including GST) per unit or part unit (with one unit being 365m3).
- (d) a water supply (by volume - ANZCO (Bulls - being the water meter site) targeted rate under section 19(2)(a) of the Local Government (Rating) Act 2002 set for all rating units connected to a water supply at ANZCO (Bulls) and metered for extraordinary use in the period 1 July 2025 to 30 June 2026 of \$1.88 (including GST) per m3 for consumption in excess of 250m3 per annum.
- (e) a water supply (Hunterville Rural Scheme Members) targeted rate for all rating units in the Hunterville rural area connected to the rural water supply scheme under section 19(2)(a) of the Local Government (Rating) Act 2002 for water supplied in the period of 1 July 2025 to 30 June 2026 of \$350.03 (including GST) per unit or part unit (with one unit being 365m3).
- (f) a water supply (rural supply – Erewhon) targeted rate for all rating units in the Erewhon rural area connected to the rural water supply scheme under section 19(2)(a) of the Local Government (Rating) Act 2002 for water supplied in the period of 1 July 2025 to 30 June 2026 of \$242.02 (including GST) per unit or part unit (with one unit being 365m3).

- (g) a water supply (rural supply – Omatane) targeted rate for all rating units in the Omatane rural area connected to the rural water supply scheme under section 19(2)(a) of the Local Government (Rating) Act 2002 for water supplied in the period of 1 July 2025 to 30 June 2026 of \$101.26 (including GST) per unit or part unit (with one unit being 365m<sup>3</sup>).

**6. Due dates for the water rates (5(a) to 5(g) listed above be set out in the table below:**

- 6.1 Due dates for payment listed as 5(a) to 5(c) above for Hunterville Urban Water Supply, Marton Water Supply, Ratana Water Supply, Bulls Water Supply, Mangaweka Water Supply and Taihape Water Supply are:

Meter reading	Due dates	Penalty date
October 2025	20 November 2025	21 November 2025
February 2026	20 March 2026	23 March 2026
June 2026	20 July 2026	21 July 2026

- 6.2 Due dates for payment listed as 5(d) listed above for extra ordinary rates for water for ANZCO Site be set out in the table below:

Meter reading	Due date	Penalty date
Last day of each month	20 <sup>th</sup> day of the month following each meter reading (or the next business day when the 20 <sup>th</sup> falls in the weekend or a public holiday)	21 <sup>st</sup> day of the month following each meter reading (or the next business day when the 21 <sup>st</sup> falls in the weekend of a public holiday)

- 6.3 Due dates for payment listed as 5(e) to 5(g) above for rural water scheme charges be set out in the table below:

- 6.4 Hunterville Rural Water Scheme are:

Billing Month	Due Dates	Penalty Date
November 2025	22 December 2025	23 December 2025
May 2026	22 June 2026	23 June 2026

- 6.5 Erewhon Rural Water Scheme are:

Meter reading	Due dates
November 2025	22 December 2025
May 2026	20 June 2026

- 6.6 Omatane Rural Water Scheme are:

Meter reading	Due dates
May 2026	22 June 2026

**7. Penalties (for extraordinary, metered urban water supply)**

- 7.1 a penalty of 10 per cent on the amount of each instalment that has been invoiced after 1 July 2025 and which is unpaid after the due date of each instalment, to be applied on the dates specified in Section 6.1 to unpaid metered or extraordinary rates for water for Hunterville Urban Water, Marton Water Supply, Ratana Water Supply, Bulls Water Supply, Mangaweka Water Supply, Taihape Water Supply and ANZCO (Bulls - being the water meter site)
- 7.2 penalties for the Hunterville Rural and Rural Urban Water Scheme of 10 per cent on the amount of each instalment that has been invoiced after 1 July 2025 and which is unpaid after the due date of each instalment (6.4), to be applied on the following dates.

Billing Month	Due Dates	Penalty Date
November 2025	22 December 2025	23 December 2025
May 2026	22 June 2026	23 June 2026

**8. Financial Implications**

If Council does not set the rates and water rates listed above under the under the Local Government (Rating) Act 2002, for the 2025/26 financial year being 01 July 2025 to 30 June 2026, then Council will not have the revenue to carry out the programme of work as detailed in the 2025/26 Annual Plan

**9. Impact on Strategic Risks**

This is covered with in the 2025/26 Annual Plan

**10. Strategic Alignment**

The recommendations allow for Council to levy rates and water rates for the 2025/26 financial year.

**11. Mana Whenua Implications**

No obvious implications

**12. Climate Change Impacts and Consideration**

No obvious implications

**13. Statutory Implications**

Council is required, under section 23 of the Local Government Act (rating) 2002, to set rates by a resolution of Council.

**14. Conclusion**

That Council is required to set the annual rates and waters rates by Council Resolution as per the Local Government Act (rating) 2002. Council is also required to state the due dates and penalties.

**15. Decision Making Process****Recommendation 1**

That the Rangitikei District Council, resolves under the Local Government (Rating) Act 2002, sets the rates listed in bullet point 2 (2(a) to 2(l)) above for the 2025/2026 financial year, being the period 01 July 2025 to 30 June 2026.

**Recommendation 2**

That the Rangitikei District Council resolves that the rates listed in bullet point 2 (2(a) to 2(l)) above be due in four equal instalments, as set out in bullet point 3 above.

**Recommendation 3**

That the Rangitikei District Council resolves to apply the penalties on these unpaid rates, as set out bullet point 4 (4.1-4.3 inclusive) above.

**Recommendation 4**

That the Rangitikei District Council, under the Local Government (Rating) Act 2002, sets the Water Rates listed in bullet point 5 (5(a) to 5(g)) above.

**Recommendation 5**

That the Rangitikei District Council resolves that due dates for the water rates listed in bullet point 5 (5(a) to 5(g)) above be set out in bullet point 6 (6.1 to 6.6) tables.

**Recommendation 6**

That the Rangitikei District Council resolves to apply penalties on unpaid metered or extraordinary rates for water for Hunterville Urban Water Supply, Marton Water Supply, Ratana Water Supply, Bulls Water Supply, Mangaweka Water Supply and Taihape Water Supply and ANZCO (Bulls – being the water meter site) listed in Bullet Point 5 (5(a) to 5(g)), as set out in bullet points 7 (7.1 to 7.2) above.

**Recommendation 7**

That the Rangitikei District Council resolves to apply the penalties on unpaid Hunterville Rural and Rural Urban Water Supply, as set out bullet point 7.2 above.