

8.2 Setting of the 2026/27 Rates for the Financial Year 01 July 2026 to 30 June 2027.

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1. Reason for Report

- 1.1 The purpose of this report is to recommend that Rangitīkei District Council, under the Local Government (Rating) Act 2002, sets the annual rates and water rates for the 2026/2027 financial year, being 01 July 2026 to 30 June 2027.
- 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 2026/27 financial year.

2. Rangitīkei District Council, under the Local Government (Rating) Act 2002, sets the following rates for the 2026/2027 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 \$765.73 (inc 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 (inc GST)
All General rating units (excluding Commercial, Industrial, Utilities and Defence land)	Capital Value	\$0.001333
All Commercial rating units	Capital Value	\$0.001600
All Industrial rating unit	Capital Value	\$0.001600
All Utilities rating units	Capital Value	\$0.002000
Defence land	Capital Value*	\$0.001235

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

- (c) a district wide targeted rate for Civi Defence 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 (inc GST)
All General rating units (excluding Commercial, Industrial, Utilities and Defence land)	Capital Value	\$0.000060
All Commercial rating units	Capital Value	\$0.000072
All Industrial rating unit	Capital Value	\$0.000072
All Utilities rating units	Capital Value	\$0.000090
Defence land	Capital Value*	\$0.000056

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

- (d) 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 (inc GST)
Taihape Community Board area	Per rating unit	\$25.83
Ratana Community Board area	Per rating unit	\$137.16

- (e) 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 \$144.92 (inc GST) per separately used or inhabited part of a rating unit.
- (f) a roading targeted rate under sections 16(3)(a), 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 (inc GST)
All rating units (excluding rating units instead rated for Roding rates as either Defence land or Forestry)	Capital Value	\$0.00133
Defence land	Capital Value*	\$0.00160
Forestry Differential	Capital Value	\$0.00360

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

- (g) 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 \$136.55(inc GST) per separately used or inhabited part of a rating unit.
- (h) 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 \$762.38 (inc 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.
- (i) 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 \$193.15(inc GST) per separately used or inhabited part of a rating unit.
- (j) 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 except rating units connected to the small bore main pipeline with resulting restricted flow, set differentially for different categories of land, as follows:

Differential Category	Basis for Liability	Charge (inc GST)
Marton, Taihape, Bulls, Mangaweka, Ratana, <i>Residential</i>	Per separately used or inhabited part of a rating unit	\$805.23
Marton, Taihape, Bulls, Mangaweka, Ratana, <i>Non Residential</i>	Per rating unit	\$805.23

- (k) 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 (inc GST) per dollar of land value.
- (l) 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 \$32.03(inc GST) per separately used or inhabited part of a rating unit.
- (m) 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 \$352.02(inc GST) per rating unit.

3. Due dates for payment (For all rates 1(a) to 1(m) above)

Instalments	Due dates
1	Friday 21 August 2026
2	Friday 20 November 2026
3	Friday 19 February 2027
4	Friday 21 May 2027

4. Penalties (For all rates 1(a) to 1(m) above)

- 4.1 a penalty of 10 per cent on the amount of each instalment that has been assessed after 1 July 2026 and which is unpaid after the due date of each instalment, to be applied on the following dates:
 - 24 August 2026 (in respect of the first instalment)
 - 23 November 2026 (in respect of the second instalment)
 - 22 February 2027 (in respect of the third instalment)
 - 24 May 2027 (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 7 July 2026. This penalty will be added on 8 July 2026
- 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 11 January 2027

5. Rangitikei District Council, under the Local Government (Rating) Act 2002, sets the following Water Rates for the 2026/2027 financial year:

- (a) a water supply (by volume - Marton, Taihape (excluding rating units covered under 4(b) below), 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, (excluding rating units covered under 4(b) Ratana, Bulls (excluding ANZCO) and Mangaweka, and metered for extraordinary

use in the period 1 July 2026 to 30 June 2027 of \$2.60 (inc GST) per m³ for consumption in excess of 250m³ per annum.

- (b) a water supply (by volume – Dixon Way and Winiata areas in Taihape South, for rating units connected to the small bore main pipeline with resulting restricted flow) targeted rate under section 19(2)(a) of the Local Government (Rating) Act 2002 set for all rating units connected to the water supply in Dixon Way and Winiata areas in Taihape South, for rating units connected to the small bore main pipeline with resulting restricted flow, and metered for water supplied in the period of 1 July 2026 to 30 June 2027 of \$2.60 (inc GST) per m³ (as shown in Attachment 1).
- (c) 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 2026 to 30 June 2027 of \$6.47 (inc GST) per m³.
- (d) 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 2026 to 30 June 2027 of \$371.90 (inc GST) per unit or part unit (with one unit being 365m³).
- (e) 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 2026 to 30 June 2027 of \$1.93 (inc GST) per m³ for consumption in excess of 250m³ per annum.
- (f) 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 2026 to 30 June 2027 of \$350.03(inc GST) per unit or part unit (with one unit being 365m³).
- (g) 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 2026 to 30 June 2027 of \$242.02 (inc GST) per unit or part unit (with one unit being 365m³).
- (h) 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 2026 to 30 June 2027 of \$101.26 (inc GST) per unit or part unit (with one unit being 365m³).

6. Due dates for the water rates listed at 5(a) to 5(h) above be as set out in the tables below:

6.1 Due dates for payment listed as 5(a) to 5(d) above (For metered rates for water) 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 2026	20 November 2026	23 November 2026
February 2027	19 March 2027	22 March 2027
June 2027	16 July 2027	19 July 2027

6.2 Due dates for payment listed as 5(e) (for extra ordinary rates for water) for ANZCO Site are:

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

6.3 Due dates for payment listed as 5(f) to 5(h) above for rural water scheme charges be set out in the tables below

6.4 Erewhon Rural Water Scheme are:

Meter reading	Due dates
November 2026	18 December 2026
May 2027	18 June 2027

6.5 Omatane Rural Water Scheme are:

Meter reading	Due dates
May 2027	18 June 2027

6.6 Hunterville Rural Water Scheme are:

Billing Month	Due Dates	Penalty Date
November 2026	18 December 2026	21 December 2026
May 2027	18 June 2027	21 June 2027

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 2026 and which is unpaid after the due date of each instalment, to be applied on the dates specified in Section 4 to be applied on 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 2026 and which is unpaid after the due date of each instalment (6.6), to be applied on the following dates.

Billing Month	Due Dates	Penalty Date
November 2026	18 December 2026	21 December 2026
May 2027	18 June 2027	21 June 2027

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 2026/27 financial year being 01 July 2026 to 30 June 2027, then Council will not have the revenue to carry out the programme of work as detailed in the 2026/27 Annual Plan

9 Impact on Strategic Risks

This is covered with in the 2026/27 Annual Plan

10 Strategic Alignment

The recommendations allow for Council to levy rates and water rates for the 2026/27 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

Attachments:

1. **Map of South Taihape water accounts impacted by the small bore mains pipeline with resulting restricted flow (paying for water by a usage charge rather than a connection charge)**

Recommendation 1

That the Rangitīkei District Council, resolves under the Local Government (Rating) Act 2002, sets the rates listed in bullet point 2 (2(a) to 2(m)) above for the 2026/2027 financial year, being the period 01 July 2026 to 30 June 2027.

Recommendation 2

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

Recommendation 3

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

Recommendation 5

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

Recommendation 6

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