

# Council Workshop

12 February 2026



**RANGITIKEI**  
DISTRICT COUNCIL

# Agenda

## Following Council Meeting

- Rates 101
- Fees and charges - building PIM
- Workshop notes

# Rates 101



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DISTRICT COUNCIL

# Rates 101



- What are Rates & Common Terminology
- Who are the rate-payers?
- Introducing the village
- What does it take to run the function
- What does RDC rates look like
- How do we calculate the rates
- What impacts on the changes
- What are the impacts & influences?
- An example of a rating invoice
- What is a revaluation
- A quick look at the Rates Rebate Scheme
- Key takeaways

# What Are Rates

- Rates are a *tax* to fund the services local authorities provide and the activities that they undertake. They are not a charge for a service.
- Unlike Income Tax – it is attached to the property, not the person
- All land is rateable – unless its not.... (Part 1 Schedule 1 LG (Rating) Act)
- Our practices and processes are driven primarily by -
  - Local Government (Rating) Act 2002
  - Rating Valuations Act 2008
  - Council's directive through adopting Long-Term and Annual Plans and setting the rates (Council resolution) [RDC-Rates-Resolution-2025-2026-Web.pdf](#)
  - Revenue and Financing Policy –incl. outcomes/benefits/cause (exacerbators')
  - Council adopted Rates Remission Policies

# Terminology

- Categories for setting the rates (such as land types/location/commercial/industrial)
- Rate types –
  - General Rate Typically benefit the community as a whole
  - Uniform Annual General Charge (UAGC) sub-set of General Rate – to ensure a fair and equitable distribution of rates to the community as a whole
  - Targeted Rates – fund operations, maintenance and renewal costs related to specific activities. Can be a section of our rate payers or district wide
  - Targeted rates can be allocated as a fixed rate or through the capital value apportionment
- What is a SUIP – separately used or inhabited part of a rating unit – capable of actual habitation or separate use
- Rating Units – different to a SUIP as it includes non-rateable land that are liable for water, wastewater and refuse under the Rating Act
- Differentials – applied where Council feels its reasonable & equitable (forestry in roading)

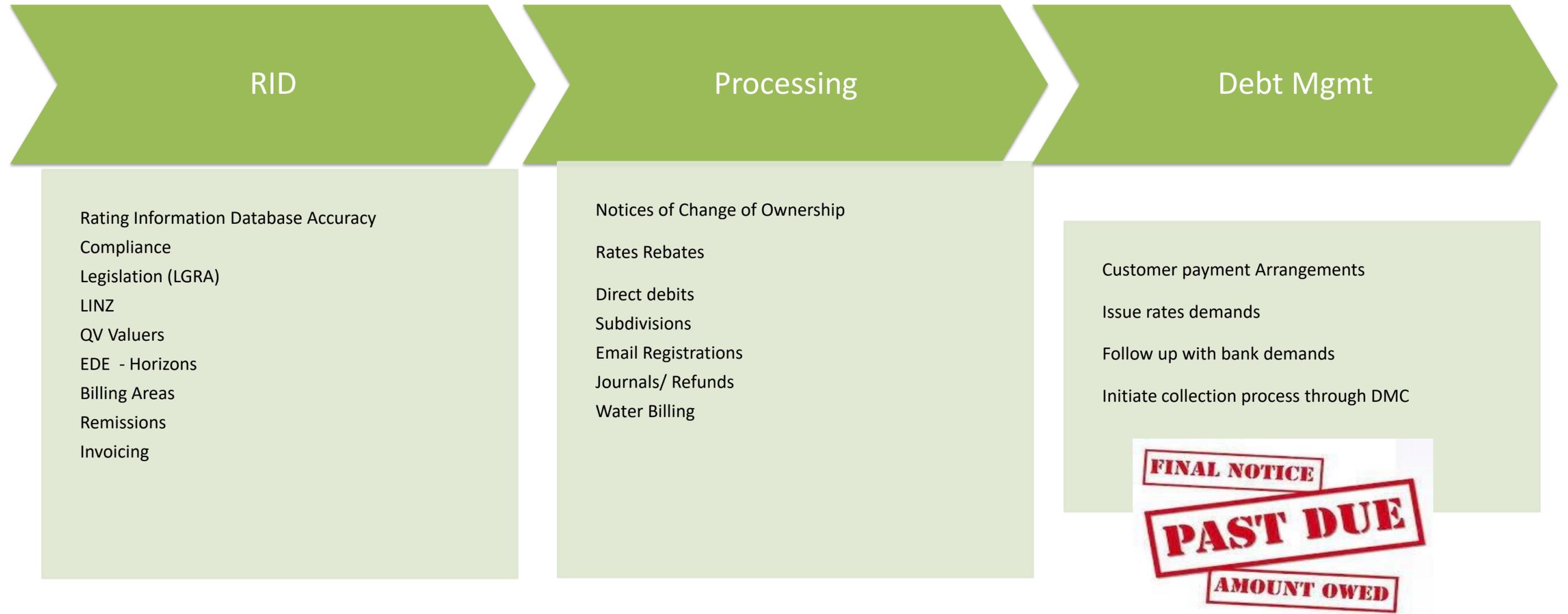
# Who and What

- The rate payer – as named as the rate payer in the Rating Information Database (RID) and district valuation roll is responsible for paying the rates.
- Council can set rates using -
  - The Land Value of the Land
  - The Capital Value of the land
  - Uniform (fixed amount) rate (per rating unit or SUIP\*)
- Type of Rates to be set?
  - General Rate – uniform rate/differential
  - Uniform Annual General Charge (UAGC) per rating unit or SUIP
  - Targeted Rate – uniform/differential
- *Revenue and Financing Policy details the Principles of funding Capital & OPEX and how we rate for each activity*

# The Team

- We have a very small team – but a lot of collaboration across Council and through our MWLASS (shared service).
- Our Rates Officer is Sheryl Bright, supported/backed up by Nadene Jongen
- Nadene also manages the application/process for our Rates Rebate Scheme & Water billing.
- Customer Services are often our first contact with our Rate Payers. They can triage a number of the calls and therefore Sheryl and Nadene may not receive all calls.
- The team also relies on Regulatory to feed information into our process.
- QV keep us up-to-date with our properties data base, including capital value as owners seek changes, or change the ownership plus run the three-yearly property revaluation process.
- Debt Management Central (DMC) is our Agency to collect outstanding debt/legal actions/property sales/abandoned land

# What the Team does



# Example of RDC Rates

Description	Differential	Type	2025/26 Rate
Uniform Annual General	District	SU	719.67
General Rate	Residential	CV	0.08830
General Rate	Commercial	CV	0.10600
General Rate	Industrial	CV	0.10600
General Rate	Utilities	CV	0.13250
Roading	District	CV	0.15660
Roading	Defence	LV	0.18790
Solid Waste	District	SU	204.96
Forestry	District	CV	0.42280
General	Defence	LV	0.11610
Community Services	Ratana	SU	177.70
Community Services	Taihape	SU	34.69
Water Supply	Putorino	LV	0.11920
Wastewater	District	SU	641.61
Wastewater Public Good (not on remitted properties)	District	SU	133.09
Water - Marton, Taihape & Ratana	District	SU	1085.23
Water - Public Good (not on remitted properties)	District	SU	188.26
Stormwater	District	SU	198.38
Stormwater Public Good	District	SU	31.12

# How Rates are calculated

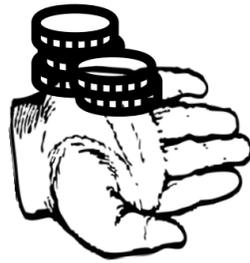
Rates needed to carry out the activity (CV)



Combined Capital Value



Rate per Dollar



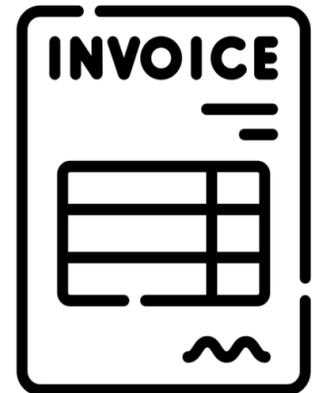
Capital Value of Property



Less Remission



The rates allocation per CV \$



Rates needed to carry out the activity (SUIP)

Total # SUIPS

Rate per SUIP

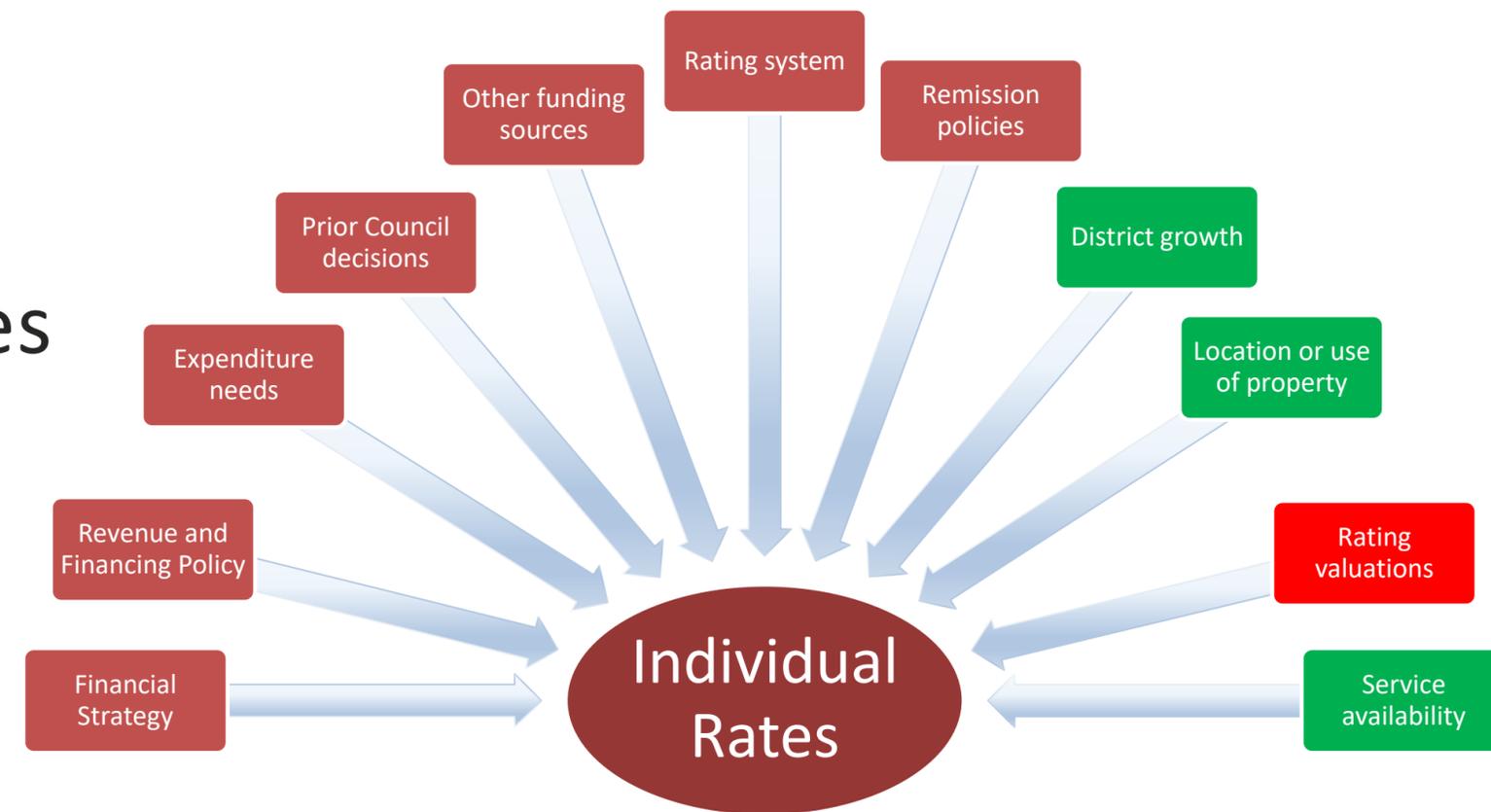
Each individual SUIP

Less Remission

The rates allocation per SUIP

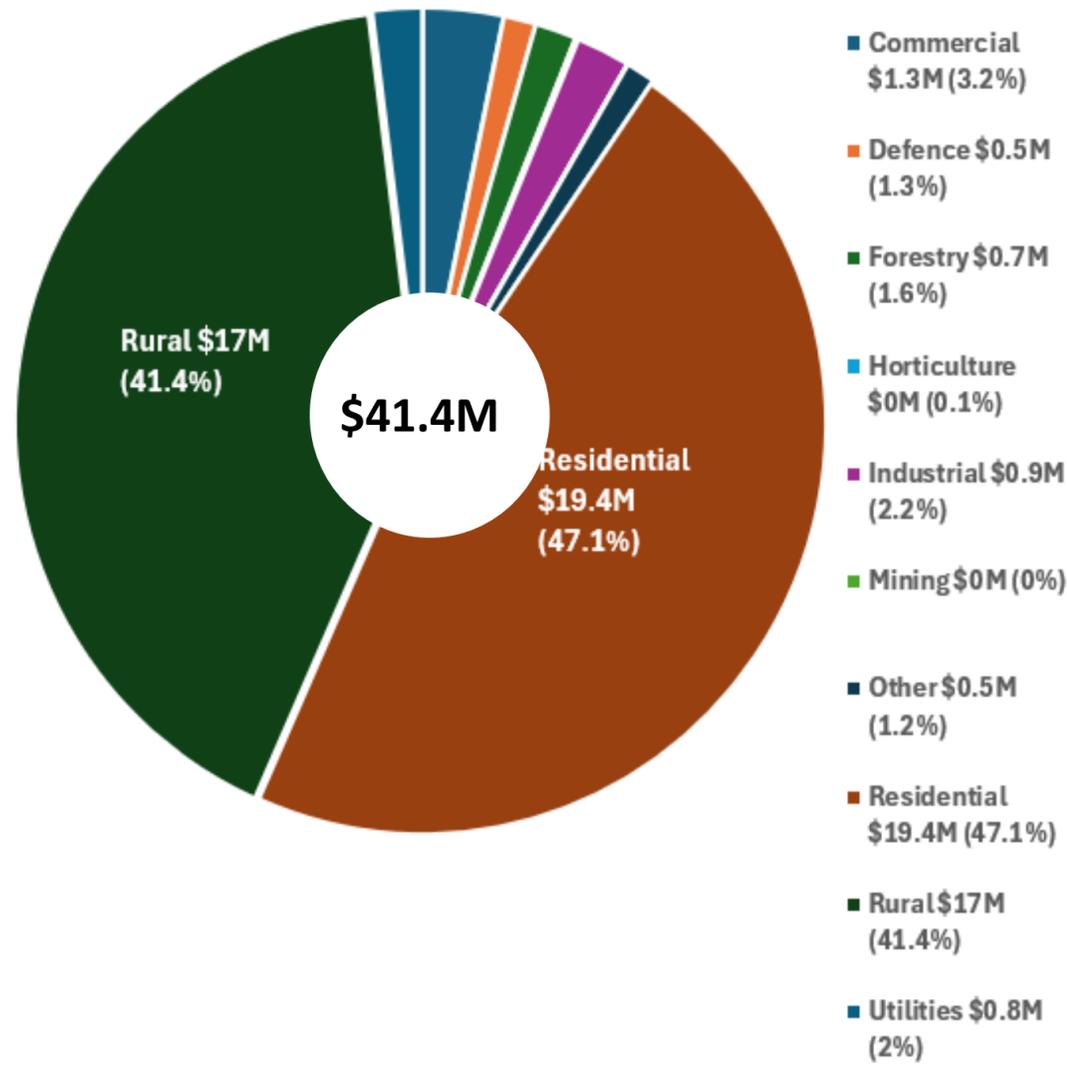
# The Impacts

- Principles of the Rating Act
- How we allocate/cost
- What impacts individual property rates

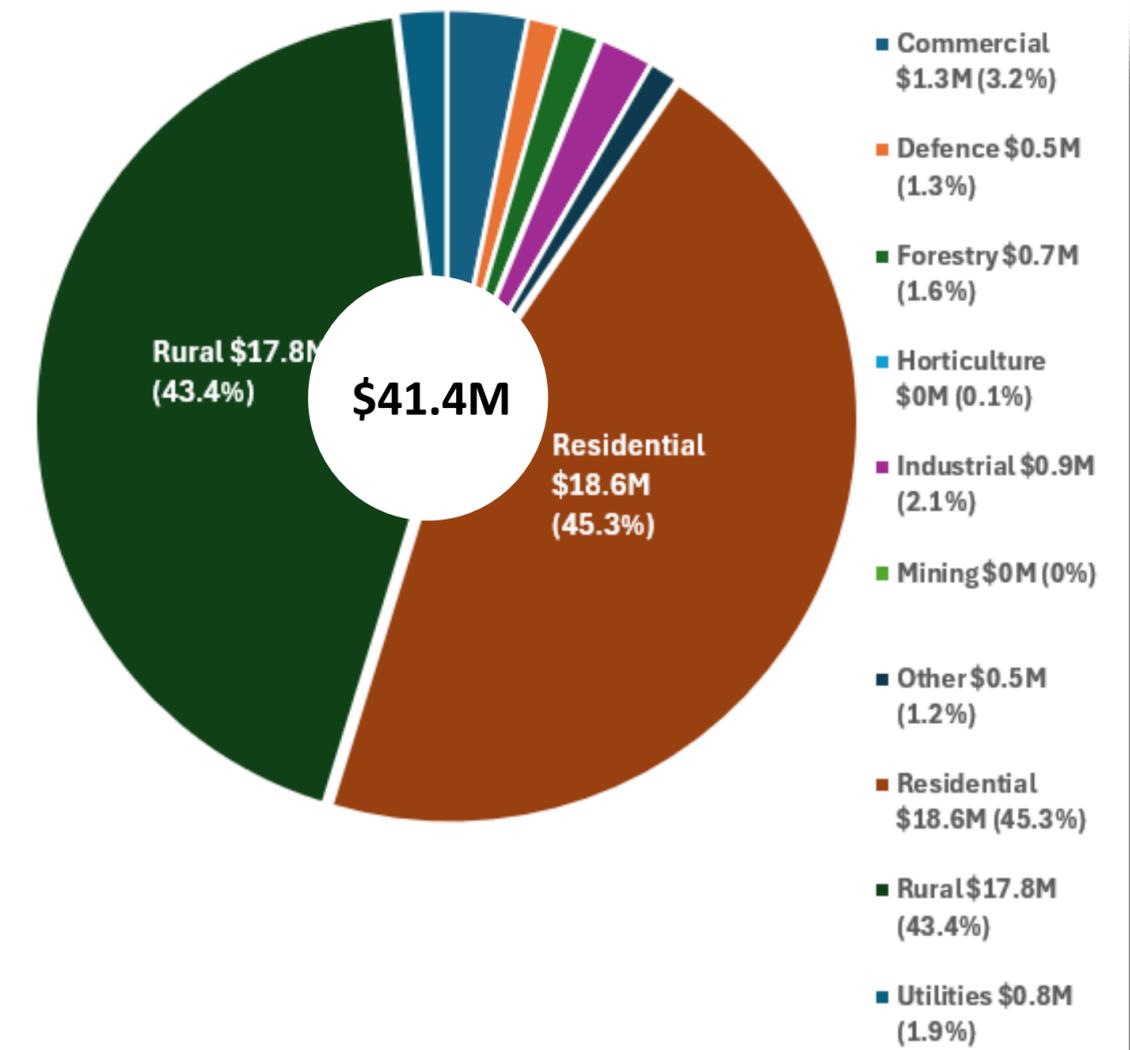


# What happens when we have a Revaluation

- Do we get more money – no - the slices just change, for example



10% reduction  
in Residential  
CV and  
10% increase  
in Rural CV



Example only – not  
real figures

# Examples of Invoices and Impact of Changes to rates

- Impact of a movement in UAGC on a standard residential property
- Impact of a change in the roading rate
- [Rates invoice example for workshop.xlsx](#)

# What are Rebates

- Rebate offered by NZ Government (DIA)
- A rates rebate is a partial rebate for eligible, low-income ratepayers who pay rates on their home to the councils.
- Council acts as an agent – we approve, apply to the rates charges & submit applications for reimbursement
- Ratepayers can apply for a rebate on their rates bill\* for the current rating year from 1 July to 30 June. Applications must be into the council by 30 June.
- Eligibility criteria apply

Rates rebate application form 2025–2026

Puka tono monihoki reiti 2025–2026



For the rating year 1 July 2025 to 30 June 2026

#### Instructions:

- You can complete this form by hand or on-screen using Adobe Acrobat Reader.
- You can use the Tab key to move to the next fillable form field in Adobe Acrobat Reader.
- You must still print off the application and sign where applicable by hand.
- When you see this icon  it means you need to take extra care with your answers.
- Submit your application before 30 June 2026.

Please read the 'Before you apply' section (pages 1–2) of this application form carefully before you start. If your application is not correct and complete, your application may be delayed or unsuccessful.

#### 1. Your details

You must be named on your local council's rating information database (RID).

First names	Last name
Contact phone number	
Email	

#### 2. Your address on 1 July 2025

The property you pay rates for must be your usual place of residence on 1 July 2025.

Street number and name	Suburb
Town or city	Postcode

#### 3. Are you still at the same address?

- Yes ▶ Go to section 5.  
 No ▶ Fill in section 4.

#### Council use only:

TA reference	Calculated rebate	Unique property ID	Sighted SGC
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Last updated 1 July 2025

TE TONO • APPLICATION • 3

# Key Takeaways

Rates are not a fee for service – they are a property tax

Local Government (Rating) Act is powerful

Council sets the rates (through resolution) & adopts key policies

Rating is a collaboration with multiple functions

19 Rate types – 6 CV/3 LV/10 SUIP's

Multiple Impacts on rating costs & allocations

We don't get more money as a result of a revaluation process

Rates Rebates are Government Funded

What have I missed?

# Fees and Charges

# Building PIM – Granny Flats

- New PIM process required for granny flats
- No automated process initially available via objective. A system is now available, but comes with a fee.
- Additional portal fee of \$287.50 (Non-refundable)
- Fixed fee of \$745 would still remain for processing costs



**Objective** BUILD

**Ngā mihi, Thank you**



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