

11.3

Rates Resolution for 2025-26 Financial Year

The Tararua District Council considered the report of the Revenue Manager dated 11 June 2025 that presented the necessary resolution under section 23 of the Local Government (Rating) Act 2002 to enable the Council to set the rates, the due dates for payment of rates, and authorise the addition of penalties for the 2025-26 financial year.

That the report from the Revenue Manager dated 11 June 2025 concerning the Rates Resolution for 2025-26 Financial Year be received.

Setting the Rates for the 2025-26 Financial Year

That the Tararua District Council resolves to set the rates under Section 23 of the Local Government (Rating) Act 2002, the due dates for payment under Section 24 of the Local Government (Rating) Act 2002 and authorise the addition of penalties for unpaid rates under Section 57 of the Local Government (Rating) Act 2002 for the year commencing on 1 July 2025 and ending on 30 June 2026 as follows:

Please note:

All references to sections are to sections of the Local Government (Rating) Act 2002.

All amounts stated are GST inclusive.

General Rate

Pursuant to Section 13(2)(a), a general rate of \$0.00202642 per dollar of land value per rating unit in the district.

Uniform Annual General Charge

Pursuant to Section 15(1)(a), a uniform annual general charge as a fixed amount of \$676.36 per rating unit in the district.

Libraries Targeted Rate

Pursuant to Sections 16(3)(a) and 16(4)(a), a targeted rate as a fixed amount of \$221.50 per rating unit in the district.

Swimming Pools Targeted Rate

Pursuant to Sections 16(3)(a) and 16(4)(a), a targeted rate as a fixed amount of \$131.29 per rating unit in the district.

Specified Services Targeted Rate - Urban

Pursuant to Sections 16(3)(b) and 16(4)(a), a targeted rate as a rate in the dollar of land value for all rating units in the urban category of \$0.00004822 per dollar of land value.

Specified Services Targeted Rate – Industrial/Commercial – Rural

Pursuant to Sections 16(3)(b) and 16(4)(a), a targeted rate as a rate in the dollar of land value for all rating units in the industrial/commercial rural category of \$0.00072271 per dollar of capital value.

Specified Services Targeted Rate – Industrial/Commercial – Urban

Pursuant to Sections 16(3)(b) and 16(4)(a), a targeted rate as a rate in the dollar of capital value for all rating units in the industrial/commercial urban category of \$0.00095328 per dollar of capital value.

Recycling Targeted Differential Rate

Pursuant to Sections 16(3)(a) and 16(4)(b), a targeted rate, set on all rating units in the district on a differential basis as an amount per rating unit for the different categories of land as follows:

<i>Rural rating units</i>	<i>\$ 57.89</i>
<i>Urban rating units</i>	<i>\$187.61</i>
<i>Industrial/Commercial rating units</i>	<i>\$277.60</i>

Kerbside Recycling Targeted Differential Rate

Pursuant to Sections 16(3)(b) and 16(4)(b), a targeted rate, for the different categories of land as follows:

Urban rating units – an amount of \$86.47 per separately used or inhabitable part of a rating unit for urban rating units where the kerbside collection service is available.

Industrial/Commercial rating units – an amount of \$86.47 per separately used or inhabitable part of a rating unit for Industrial/Commercial rating units where the kerbside collection service is available.

Roading Rate - District-wide

Pursuant to Sections 16(3)(a) and 16(4)(a), a targeted rate as a uniform rate in the dollar of \$0.00087116 per dollar of land value per rating unit in the district.

Roading Rate – Fixed Rate Differential

Pursuant to Sections 16(3)(a) and 16(4)(b), a targeted rate, set on all rating units in the district on a differential basis as an amount per rating unit for the different categories of rateable land as follows:

<i>Rural rating units</i>	<i>\$242.75</i>
<i>Urban rating units</i>	<i>\$ 36.41</i>
<i>Industrial/Commercial rating units</i>	<i>\$ 96.07</i>

Roading Land Value Differential Rate

Pursuant to Sections 16(3)(a) and 16(4)(b), a targeted rate, set on all rating units in the district on a differential basis as an amount per \$1,000 of land value for the different categories of land as follows:

<i>Dairy</i>	<i>\$0.40076493 per \$1,000 Land Value</i>
<i>Forestry</i>	<i>\$1.38455120 per \$1,000 Land Value</i>
<i>Farming (non-dairy)</i>	<i>\$0.14321570 per \$1,000 Land Value</i>
<i>Industrial</i>	<i>\$0.69635894 per \$1,000 Land Value</i>
<i>Commercial</i>	<i>\$0.31611031 per \$1,000 Land Value</i>
<i>Residential</i>	<i>\$0.01991873 per \$1,000 Land Value</i>
<i>Lifestyle</i>	<i>\$0.04680902 per \$1,000 Land Value</i>
<i>Other</i>	<i>\$0.62265963 per \$1,000 Land Value</i>
<i>Mining</i>	<i>\$1.47916518 per \$1,000 Land Value</i>

Dannevirke Town Centre Refurbishment Rate

Pursuant to Sections 16(3)(b) and 16(4)(a), a targeted rate, set of a fixed amount of \$2.39 per rating unit on every rating unit in the district where a Lump Sum Contribution has not been elected under Part 4A comprising Sections 117A to 117N and Schedule 3A and paid in full.

District Town Centre Refurbishment Rate

Pursuant to Sections 16(3)(a) and 16(4)(a), a targeted rate, set of a fixed amount of \$59.42 per rating unit on every rating unit in the district.

Water Supply Targeted Rate

Pursuant to Sections 16(3)(b) and 16(4)(b), a targeted rate set differently as follows:

An amount of \$1,071.56 per separately used or inhabitable part of a rating unit which is connected to a Council operated water supply and which is not metered and charged on a volumetric basis.

An amount of \$535.78 on every rating unit where an ordinary supply is available

but is not connected, and which is not metered and charged on a volumetric basis.

Volumetric Water Charges - Metered Rate

Rates for metered supply pursuant to Sections 16(3)(b) and Sections 16(4)(a), and 19(2)(b) as follows:

All rating units that are metered and charged for volumetric supply

A targeted rate charged quarterly of \$267.89 per rating unit

All extraordinary users

For supply in excess of 80 cubic metres supplied during each consecutive three month period per separately used or inhabitable part of a rating unit a volumetric rate of \$5.00 per m3.

All large volume users

For supply of more than 2,000 cubic metres per quarter per separately used or inhabitable part of a rating unit a volumetric rate of \$2.60 per m3.

Pongaroa Water Rate

Pursuant to Section 19(2)(a), a targeted rate as an amount of \$142.09 per unit of water supplied from the Pongaroa Rural Water Supply.

Wastewater Targeted Rate (excluding educational establishments, multiple unit residential properties and properties charged trade waste fees)

Pursuant to Sections 16(3)(b) and 16(4)(b), a targeted rate, set on a differential basis for wastewater as follows:

An amount of \$1,057.12 per separately used or inhabited part of a rating unit connected to a Council operated wastewater system, and

An amount of \$528.56 on every rating unit where wastewater is available but is not connected.

Wastewater multiple use (pan charge rate) - excluding educational establishments and multi-use residential properties

On every connected rating unit with 4 or more water closets/urinals (except for educational establishments and multi-use residential properties), an amount of \$352.34 for each water closet or urinal excluding the first 3, and excluding any in addition to 12.

Note: A rating unit used primarily as a residence for one household will be treated as having only one water closet/urinal.

Wastewater Rate - educational establishments and multi-unit residential properties

Pursuant to Sections 16(3)(b) and 16(4)(a), for educational establishments and multi-unit residential properties a targeted uniform rate of \$1,057.12 on each

water closet/urinal connected to the urban wastewater system.

Educational establishments are as defined under Schedule 1, Clause 6 of the Local Government (Rating) Act 2002.

Urban Stormwater Targeted Rate

Pursuant to Sections 16(3)(b) and 16(4)(a), a targeted uniform rate of \$228.69 per rating unit on every rating unit in the Tararua District stormwater drainage area.

Due Date for Payment of Rates

All rates (except metered water rates) for the year ending on 30 June 2026 will be assessed in four equal instalments, which will become due and payable on the following due dates:

Instalment	Due date	Instalment period
Instalment 1	31 August 2025	1 July 2025 to 30 September 2025
Instalment 2	30 November 2025	1 October 2025 to 31 December 2025
Instalment 3	28 February 2026	1 January 2026 to 31 March 2026
Instalment 4	31 May 2026	1 April 2026 to 30 June 2026

Charges for metered water rates for the year ending on 30 June 2026 will be assessed in four instalments on meter readings, which will become due and payable on the following due dates:

Instalment	Meters Read	Due date
Instalment 1	1 September 2025	20 October 2025
Instalment 2	1 December 2025	20 January 2026
Instalment 3	1 March 2026	20 April 2026
Instalment 4	1 June 2026	20 July 2026

Penalties

That Council resolves pursuant to Section 57 and Section 58 to authorise the following penalties to be added on unpaid rates:

For all rates other than water metered rates:

A penalty under Section 58(1)(a) of 10 percent on so much of any instalment that has been assessed after 1 July 2025 and which is unpaid by the relevant due

date stated in 1.24 for payment, to be applied on the relevant penalty date as follows:

<i>Instalment Due Date</i>	<i>Rates Penalty Date</i>
<i>31 August 2025</i>	<i>2 September 2025</i>
<i>30 November 2025</i>	<i>2 December 2025</i>
<i>28 February 2026</i>	<i>3 March 2026</i>
<i>31 May 2026</i>	<i>2 June 2026</i>

A penalty under Section 58(1)(b) of 10 percent on so much of any rates assessed before 1 July 2025 which remain unpaid on 8 July 2025 (Arrears penalty). The penalty will be added on 11 July 2025.

A penalty under Section 58(1)(c) of 10 percent on so much of any rates to which a penalty has been added under (b) above which remain unpaid on 8 January 2026 (Arrears penalty). The penalty will be added on 12 January 2026.

For water metered rates

d) A penalty under Section 58(1)(a) of 10 percent on so much of any water metered rates that remain unpaid after the due date for the relevant instalment stated in 1.24.

The scheduled dates to add the penalties to the unpaid water metered rates are as at the following dates:

<i>Instalment Due Date</i>	<i>Water Metered Penalty Date</i>
<i>20 October 2025</i>	<i>22 October 2025</i>
<i>20 January 2026</i>	<i>23 January 2026</i>
<i>20 April 2026</i>	<i>22 April 2026</i>
<i>20 July 2026</i>	<i>22 July 2026</i>