

Council

30 June 2026



Appendix 1

Resolution to set Rates for the year commencing 1st July 2026

THAT:

The Wairoa District Council sets the following rates under the Local Government (Rating) Act 2002 for the financial year 1st July 2026 to 30 June 2027.

1. Uniform Annual General Charge

- (a) a uniform annual general charge under section 15 of the Local Government (Rating) Act 2002 on all rateable land of \$411.40 (incl GST) per separately used or inhabited part of a rating unit.

2. General Rate

- (a) a general rate under sections 13 and 14 of the Local Government (Rating) Act 2002 at different rates in the dollar of capital value for all rateable land in all differential categories used for setting the general rate, as follows:

	Differential Category	Rate in the \$ of Capital Value (incl GST) (\$)
i.	Commercial <i>Land classified by Council as commercial for rating purposes</i>	0.0072902
ii.	Forestry <i>Land classified by Council as forestry for rating purposes</i>	0.0233287
iii.	Residential A <i>Land classified by Council as residential for rating purposes with a capital value of less than \$700,000</i>	0.0030619
iv.	Residential B <i>Land classified by Council as residential for rating purposes with a capital value of greater than or equal to \$700,000 and less than \$1,000,000</i>	0.0029161
v.	Residential C <i>Land classified by Council as residential for rating purposes with a capital value of greater than or equal to \$1,000,000</i>	0.0026245
vi.	Rural <i>Land classified by Council as rural for rating purposes</i>	0.0029161

3. Water Supply (Fixed Charges) Targeted Rate

- (a) a water supply (fixed charges) targeted rate set under section 16 of the Local Government (Rating) Act 2002 on all land connected to a water supply in the district (and not metered exclusively for water supply), set differentially for different categories of land, as follows:

	Differential Category	Basis for Liability	Charge (incl GST) (\$)
i.	Wairoa Township/Wairoa Ward Supply Area (including Frasertown and Wairoa Environs) - connected	Per separately used or inhabited part of a rating unit	1,277.50
ii.	Wairoa Township Supply Area (including Frasertown and Wairoa Environs) – not connected but available <i>being a property to which water can be supplied but is not supplied (being a property within 100 metres of any part of the water reticulation system)</i>	Per separately used or inhabited part of a rating unit	638.80
iii.	Mahanga Supply Area – connected	Per separately used or inhabited part of a rating unit	950.90
iv.	Mahanga Supply Area – not connected but available <i>being a property to which water can be supplied but is not supplied (being a property within 100 metres of any part of the water reticulation system)</i>	Per separately used or inhabited part of a rating unit	475.50
v.	Tuai Supply Area – connected	Per separately used or inhabited part of a rating unit	1,042.70
vi.	Tuai Supply Area – not connected but available <i>being a property to which water can be supplied but is not supplied (being a property within 100 metres of any part of the water reticulation system)</i>	Per separately used or inhabited part of a rating unit	521.30

4. Water by Meter Targeted Rate

- (a) A water supply (water by meter) targeted rate set under section 19 of the Local Government (Rating) Act 2002 for all rating units fitted with a water meter and metered for ordinary water supply or extraordinary supply, set on a differential basis as a volumetric charge, as follows:

	Area	Basis for Liability	Charge per m ³ (incl GST) (\$)
i.	Wairoa Township Reticulation Area	All rating units fitted with a meter and metered exclusively for ordinary supply or metered for extraordinary supply	1.20
ii.	Wairoa Environs Area (not including rating units in (i), (iii) and (iv))	All rating units fitted with a meter and metered exclusively for ordinary supply or metered for extraordinary supply	1.20
iii.	Frasertown Reticulation Area	All rating units fitted with a meter and metered exclusively for ordinary supply or metered for extraordinary supply	1.20
iv.	Tuai Reticulation Area	All rating units fitted with a meter and metered exclusively for ordinary supply or metered for extraordinary supply	1.20
v.	Land used for meat processing located within the Wairoa Township Reticulation Area	All rating units fitted with a meter and metered exclusively for ordinary supply or metered for extraordinary supply	0.43

5. Targeted Waste Management Rate

- (a) a waste management targeted rate under section 16 of the Local Government (Rating) Act 2002 set differentially for different categories of rateable land as follows:

	Differential Category	Basis for Liability	Charge (incl GST) (\$)
i.	Wairoa Township Area	Per separately used or inhabited part of a rating unit	323.90
ii.	Rural Areas	Per separately used or inhabited part of a rating unit	281.50

6. Drainage Targeted Rate

- (a) a drainage targeted rate under section 16 of the Local Government (Rating) Act 2002 on all rateable land in the Wairoa Urban Area and specified Mahia Township areas, set differentially as follows:

	Differential Category	Basis for Liability	Charge (incl GST) (\$)
i.	Wairoa Urban Area	Per rating unit	444.80
ii.	Mahia Township Area	Per rating unit	311.30

7. Sewerage Disposal Targeted Rate

- (a) a sewerage disposal targeted rate under section 16 of the Local Government (Rating) Act 2002 on all land connected to a sewerage disposal scheme in the district, set differentially for different categories of land as follows:

	Differential Category ¹	Basis for Liability	Charge (incl GST) (\$)
i.	Wairoa Ward – connected (not temporary accommodation businesses)	Per water closet or urinal connected (for up to the first five)	1,119.00
ii.	Wairoa Ward (not temporary accommodation businesses) – connected	Per water closet or urinal connected (for six to up to and including 15)	783.30
iii.	Wairoa Ward (not temporary accommodation businesses) – connected	Per water closet or urinal connected (for 16 or more)	559.50
iv.	Wairoa Ward – connected (temporary accommodation businesses)	Per water closet or urinal connected (for up to the first five)	1,119.00
v.	Wairoa Ward – connected (temporary accommodation businesses)	Per water closet or urinal connected (for six or more)	783.30
vi.	Wairoa Ward – not connected but available <i>where a property is situated within 30 metres of a public sewerage to which it is capable of being connected, either directly or through a public drain.</i>	Per rating unit	559.50
vii.	Tuai Village - connected	Per water closet or urinal connected	1,119.00
viii.	Tuai Village – not connected but available <i>where a property is situated within 30 metres of a public sewerage system to which it is capable of being connected, either directly or through a public drain.</i>	Per rating unit	559.50

¹ For the purposes of this rate, a rating unit used primarily as a residence for one household must not be treated as having more than one water closet or urinal.

	Differential Category ¹	Basis for Liability	Charge (incl GST) (\$)
ix.	Mahia wastewater – connected or required to be connected under the Trade Waste and Wastewater Bylaw 2012	Per number or nature of connections from land within each rating unit to the reticulation system	1,119.00
x.	Mahia wastewater – not connected or required to be connected under the Trade Waste and Wastewater Bylaw 2012 <i>where a property is situated within 30 metres of a public sewerage system to which it is capable of being connected, either directly or through a public drain.</i>	Per rating unit	559.50
xi.	Opoutama & Blue Bay wastewater – connected or required to be connected under the Trade Waste and Wastewater Bylaw 2012	Per number or nature of connections from land within each rating unit to the reticulation system	1,119.00
xii.	Opoutama & Blue Bay wastewater – not connected or required to be connected under the Trade Waste and Wastewater Bylaw 2012 <i>where a property is situated within 30 metres of a public sewerage system to which it is capable of being connected, either directly or through a public drain.</i>	Per rating unit	559.50
xiii.	Rural wastewater –all land that is not connected or able to connect to a reticulated wastewater system for which Council wastewater treatment facilities are provided.	Per Separately Used or Inhabited Part of a Rating Unit described as 'Flat, Dwelling, Bach, Cottage, Cafeteria, Accommodation, Building, Cabin, Camping Ground, Town House, Tavern, Hall, Office, Hotel, Sleepout, Orchard or Shop' in Council's Rating Information Database	141.00
xiv.	Mahia Wastewater Scheme – capital repayment and finance costs associated with the scheme over 20 years. <i>In accordance with the Capital Funding Plan.</i>	The capital funding components of the Mahia Wastewater Scheme including the infrastructure costs, connection costs (if any), and finance costs, relating to that property.	
xiii.	Mahia Wastewater Scheme – capital repayment and finance costs associated with the scheme over 30 years. <i>In accordance with the Capital Funding Plan.</i>	The capital funding components of the Mahia Wastewater Scheme including the infrastructure costs, connection costs (if any), and finance costs, relating to that property.	

	Differential Category ¹	Basis for Liability	Charge (incl GST) (\$)
xiv.	Opoutama Wastewater Scheme – capital repayment and finance costs associated with the scheme over 20 years. <i>In accordance with the Capital Funding Plan.</i>	The capital funding components of the the Opoutama Wastewater Scheme including the infrastructure costs, connection costs (if any), and finance costs, relating to that property	
xvii.	Opoutama Wastewater Scheme – capital repayment and finance costs associated with the scheme over 30 years. <i>In accordance with the Capital Funding Plan.</i>	The capital funding components of the the Opoutama Wastewater Scheme including the infrastructure costs, connection costs (if any), and finance costs, relating to that property	

8. Due dates for payment

That the Wairoa District Council resolves that rates be due, as set out below:

- (a) All rates (other than water by meter targeted rates) will be invoiced in quarterly instalments over the whole of the district. The due dates for payment are as set out below:

Instalment	Due Date
1	20 August 2026
2	20 November 2026
3	20 February 2027
4	20 May 2027

- (i) Water by meter targeted rates will be invoiced to all relevant rating units in quarterly instalments. The due dates are as set out below:

Instalment	Due Date
1	21 September 2026
2	21 December 2026
3	19 March 2027
4	21 June 2027

9. Penalties

That the Wairoa District Council resolves to apply the following penalties on unpaid rates:

- (a) a charge of 10 per cent will be added to any portion of rates assessed in the current year which remains unpaid after the relevant due date of each instalment as set out above. For rates other than water by meter targeted rates, the penalty will be applied on the relevant penalty date as set out below:

Instalment	Penalty Date
1	21 August 2026
2	23 November 2026
3	22 February 2027
4	21 May 2027

- (b) penalties will be applied for unpaid water by meter rates on the relevant penalty date as set out below:

Instalment	Penalty Date
1	22 September 2026
2	22 December 2026
3	22 March 2027
4	22 June 2027

- (c) an additional charge of 10 per cent on any portion of rates assessed (including previously applied penalties) in previous financial years which remain unpaid on 1 July 2027. The penalty will be added on 2 July 2027.