

6.3 **Rates Resolution 2026/27** – L Palmer (Credit Controller)

L Palmer spoke to the report, advising that to meet the requirements of Section 23 of the Local Government (Rating) Act 2002, the Council was required to set rates by a resolution of Council. Section 24 of the Act required that the Council include, in its resolution setting the rates, the financial year to which the rates would apply and the due dates for payment.

There were no questions from elected members.

Moved: Councillor Doody

Seconded: Councillor Cairns

THAT the Council:

- (a) **Receives** Report No. 260602127722.
- (b) **Resolves** to set and assess the following rates under the Local Government (Rating) Act 2002 and in accordance with the relevant provisions of the Annual Plan 2026-2027 and Funding Impact Statement for the 2026/2027 year, on rating units in the Waimakariri District for the financial year commencing on 1 July 2026 and ending on 30 June 2027.

Rates are inclusive of the Goods and Services Tax (GST).

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

The boundaries of the rating areas for which targeted rates are set are available at waimakariri.govt.nz or at any Council Service Centre.

1. GENERAL RATE

A general rate set under Section 13 as an amount in the dollar on the rateable capital value on every rateable rating unit in the District as follows:

Amount in the dollar of rateable capital value	\$0.000445
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2. UNIFORM ANNUAL GENERAL CHARGE

A uniform annual general charge set under Section 15 as a fixed amount per rateable rating unit on every rateable rating unit in the District as follows:

Fixed amount per rateable rating unit	\$135.00
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3. EARTHQUAKE RECOVERY RATE

A targeted rate set under Sections 16-18 as a fixed amount on every rateable rating unit in the District as follows:

Fixed amount per rateable rating unit	\$153.93
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4. ROADING RATES

Targeted rates set under Section 16-18 comprising a fixed amount per rateable rating unit in the District; and an amount in the dollar on the rateable capital value on every rateable rating unit in the District as follows:

Fixed amount per rateable rating unit	\$142.80
Amount in the dollar of rateable capital value	\$0.000582

5. NORTH EYRE ROAD & BROWNS ROAD SEAL EXTENSION LOAN RATE

A targeted rate set under section 16-18 as a fixed amount per rateable rating unit in the North Eyre Road and Browns Road Seal Extension rating area for which a lump sum contribution has not previously been paid, as follows:

Fixed amount per rateable rating unit	\$1,206.91
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6. BARKERS ROAD SEAL EXTENSION LOAN RATE

A targeted rate set under Sections 16-18 as a fixed amount per rateable rating unit in the Barkers Road Seal Extension rating area for which a lump sum contribution has not previously been paid, as follows:

Fixed amount per rateable rating unit	\$216.17
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7. RIVERSIDE ROAD AND INGLIS ROAD SEALING EXTENSION LOAN RATE

A targeted rate set under Sections 16-18 as a fixed amount per rateable rating unit in The Riverside Road and Inglis Road Sealing Extension rating area for which a lump sum contribution has not previously been paid, as follows:

Fixed amount per rateable rating unit	\$132.65
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8. COMMUNITY PARKS AND RESERVES, BUILDINGS AND GRANTS RATE

Targeted rate set under Sections 16-18 on a differential basis according to where the land is situated and the use to which the land is put, on each rateable rating unit or separately used or inhabited part of a rateable rating unit as follows:

Fixed amount per separately used or inhabited part of a rateable rating unit in the Town Residential category	\$689.20
Fixed amount per rateable rating unit in the Town Commercial category	\$689.20
Fixed amount per rateable rating unit in the Town Vacant category	\$85.00
Fixed amount per separately used or inhabited part of a rateable rating unit in the Rural Residential category	\$604.20
Fixed amount per rateable rating unit in the Rural Commercial category	\$604.20

A full explanation of the differential categories is in the Funding Impact Statement contained in the Annual Plan 2026/2027 available at waimakariri.govt.nz or at any Council Service Centre.

9. COMMUNITY LIBRARY AND MUSEUMS RATE

A targeted rate set under Sections 16-18 on a differential basis according to the use to which the land is put as a fixed amount per rateable rating unit in the District that is used for business purposes; and a fixed amount per separately used or inhabited part of a rateable rating unit in the District that is used for residential purposes, as follows:

Fixed amount per rateable rating unit used for business purposes	\$235.67
Fixed amount per separately used or inhabited part of a rateable rating unit used for residential purposes	\$235.67

10. COMMUNITY SWIMMING POOLS RATE

A targeted rate set under Sections 16-18 on a differential basis according to the use to which the land is put as a fixed amount per rateable rating unit in the District that is used for business purposes; and a fixed amount per separately used or inhabited part of a rateable rating unit in the District that is used for residential purposes, as follows

Fixed amount per rateable rating unit used for business purposes	\$185.97
Fixed amount per separately used or inhabited part of a rateable rating unit used for residential purposes	\$185.97

11. CANTERBURY MUSEUM OPERATIONAL LEVY RATE

A targeted rate set under Sections 16-18 on a differential basis according to the use to which the land is put as a fixed amount per rateable rating unit in the District that is used for business purposes; and a fixed amount per separately used or inhabited part of a rateable rating unit in the District that is used for residential purposes, as follows:

Fixed amount per rateable rating unit used for business purposes	\$30.60
Fixed amount per separately used or inhabited part of a rateable rating unit used for residential purposes	\$30.60

12. CANTERBURY MUSEUM REDEVELOPMENT LEVY RATE

A targeted rate set under Sections 16-18 on a differential basis according to the use to which the land is put as a fixed amount per rateable rating unit in the District that is used for business purposes; and a fixed amount per separately used or inhabited part of a rateable rating unit in the District that is used for residential purposes, as follows:

Fixed amount per rateable rating unit used for business purposes	\$8.00
Fixed amount per separately used or inhabited part of a rateable rating unit used for residential purposes	\$8.00

13. PEGASUS SERVICES RATE

A targeted rate set under Sections 16-18 as a fixed amount per rateable rating unit situated in the Pegasus Town rating area, as follows:

Fixed amount per rateable rating unit	\$76.48
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14. ANIMAL CONTROL (STOCK) RATE

A targeted rate set under Sections 16-18 as an amount in the dollar of the rateable capital value on each rateable rating unit situated in the Large Lot Residential, Rural Lifestyle (including SPZ Kainga Nohoanga) and General Rural zones in the Waimakariri District Council Plan, operative at 1 July 2026, as follows:

Amount in the dollar of rateable capital value	\$0.000007
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15. COMMUNITY BOARD RATES

Targeted rates set under Sections 16-18 as a fixed amount per rateable rating unit and an amount in the dollar of rateable capital value, on each rating unit in each of the Community Board areas, as follows

Fixed amount per rateable rating unit situated in the Kaiapoi-Tuahiwi Community Board area	\$20.41
Amount in the dollar of rateable capital value on each rating unit situated in the Kaiapoi-Tuahiwi Community Board area	\$0.000007
Fixed amount per rateable rating unit situated in the Rangiora-Ashley Community Board area	\$19.33
Amount in the dollar of rateable capital value on each rating unit situated in the Rangiora-Ashley Community Board area	\$0.000005
Fixed amount per rateable rating unit situated in the Woodend-Sefton Community Board area	\$22.60
Amount in the dollar of rateable capital value on each rating unit situated in the Woodend-Sefton Community Board area	\$0.000007
Fixed amount per rateable rating unit situated in the Oxford-Ohoka Community Board area	\$28.52
Amount in the dollar of rateable capital value on each rating unit situated in the Oxford-Ohoka Community Board area	\$0.000005

16. PROMOTION AND ECONOMIC DEVELOPMENT RATE

A targeted rate set under Sections 16-18 as an amount in the dollar of rateable capital value on each rateable rating unit in the District that is used for business purposes as follows:

Amount in the dollar of rateable capital value	\$0.00013
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17. RANGIORA CBD AREA MAINTENANCE AND STREET WORKS RATE

A targeted rate set under Sections 16-18 as an amount in the dollar of rateable capital value on each rateable rating unit situated in the Rangiora Central Business District rating area that is used for business purposes, as follows:

Amount in the dollar of rateable capital value	\$0.0001249
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18. KAIAPOI CBD AREA MAINTENANCE AND STREET WORKS RATE

A targeted rate set under Sections 16-18 as an amount in the dollar of rateable capital value on each rateable rating unit in the Kaiapoi Central Business District rating area that is used for business purposes, as follows:

Amount in the dollar of rateable capital value	\$0.0002413
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19. KERBSIDE RUBBISH AND RECYCLING COLLECTION RATE

A targeted rate set under Sections 16-18 as a fixed amount per separately used or inhabited part of a rating unit within the Kerbside Collection Contract areas, excluding the Ohoka Kerbside recycling area to which the rubbish and recycling service is available, as follows:

Fixed amount per separately used or inhabited part of a rating unit	\$125.00
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20. OHOKA KERBSIDE RECYCLING COLLECTION RATE

A targeted rate set under Sections 16-18 as a fixed amount per separately used or inhabited part of a rating unit in the Ohoka Kerbside Recycling Area, as follows:

Fixed charge per separately used or inhabited part of a rating unit	\$115.00
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21. KERBSIDE RUBBISH COLLECTION RATE

A targeted rate set under Sections 16-18 as a fixed amount per rubbish wheelie bin provided to a rating unit within the Kerbside Collection Contract areas, including the Ohoka Kerbside Recycling Area, as follows:

Fixed amount per 80 litre rubbish wheelie bin	\$124.60
Fixed amount per 140 litre rubbish wheelie bin	\$165.90

22. KERBSIDE ORGANICS COLLECTION RATE

A targeted rate set under Sections 16-18 as a fixed amount per organics wheelie bin provided to a rating unit within the Kerbside Collection Contract areas (excluding the Ohoka Kerbside Recycling Area).

Fixed amount per 80 litre organics wheelie bin	\$101.30
Fixed amount per 140 litre organics wheelie bin	\$137.30
Fixed amount per 240 litre organics wheelie bin	\$194.60

23. WATER RATES

Targeted rates for water supply set under Sections 16-19 as follows, and in the table below:

- On a differential basis according to the provision or availability of the service, a fixed amount per separately used or inhabited part of a rating unit that is provided with an unrestricted connection to the Cust, Rangiora, Kaiapoi, Waikuku Beach, Woodend-Tuahiwi-Pegasus, or Oxford Township water supplies.
- A fixed amount (40% of the rate for an unrestricted connection) per unit of water supplied to each rating unit provided with a restricted connection to the Cust, Rangiora, Kaiapoi, Waikuku Beach, Woodend-Tuahiwi-Pegasus or Oxford Township water supplies.
- A fixed amount per rating unit connected to the Summerhill, West Eyreton, Poyntzs Road, Garrymere or Ohoka restricted water supplies and a fixed amount for each unit of water supplied to each rating unit.

- A fixed amount per unit of water supplied to each rating unit connected to Oxford Rural No. 1, Oxford Rural No. 2 or Mandeville (including the Fernside extension) water supplies.
(1 unit of water = 1,000 litres/day)
- A targeted rate for Water UV Treatment set as a fixed amount per rateable rating unit on all rating units connected to a Waimakariri District Council water supply.

Targeted loan rates set under Sections 16-18 on a differential basis according to the provision or availability of a service, on each rating unit in the Tuahiwi residential area that is serviced by the Woodend-Tuahiwi-Pegasus Water Supply, for which a lump sum contribution has not been paid. Loan rates are set at a fixed amount per rating unit connected to the Woodend-Tuahiwi-Pegasus Water Supply, with a reduced amount payable for rating units not connected (pipeline share). The lower differential reflects the cost of installing the main pipeline and does not include the cost of property connections.

- A targeted loan rate set as a fixed amount per rating unit in the rural land adjacent to the Tuahiwi residential area that has a restricted connection to the Woodend-Tuahiwi-Pegasus Water supply, for which a lump sum contribution has not been paid.
- A targeted loan rate set as a fixed amount per unit of water supplied to each rating unit connected in the Fernside Water Loan area.

Cust Separately used or inhabited part of a rating unit	\$2,140.40
Cust Restricted supply per unit of water	\$856.16
Summerhill Fixed amount per unit of water	\$163.20
Summerhill Fixed amount per rating unit	\$1,347.70
Fernside Loan Rate Fixed amount per unit of water	\$76.20
Rangiora Separately used or inhabited part of a rating unit	\$495.40
Rangiora – restricted supply Fixed amount per unit of water	\$198.16
Kaiapoi Separately used or inhabited part of a rating unit	\$348.40
Kaiapoi – restricted supply Fixed amount per unit of water	\$139.36
Waikuku Beach Separately used or inhabited part of a rating unit	\$701.70
Waikuku Beach – restricted supply Fixed amount per unit of water	\$280.68
Woodend-Tuahiwi-Pegasus Separately used or inhabited part of a rating unit	\$500.00
Woodend-Tuahiwi– Pegasus restricted supply Fixed amount per unit of water	\$200.00
Tuahiwi rural water loan rate Fixed amount per rating unit	\$778.30
Tuahiwi residential area water connection loan rate Fixed amount per rating unit	\$667.11
Tuahiwi residential area water pipeline loan rate Fixed amount per rating unit	\$489.22
West Eyreton Fixed amount per unit of water	\$136.90
West Eyreton Fixed amount per rating unit	\$1,372.40

Oxford Township Separately used or inhabited part of a rating unit	\$893.90
Oxford Township – restricted supply Fixed amount per unit of water	\$357.56
Oxford Rural Water No 1 Fixed amount per unit of water	\$675.00
Oxford Rural Water No 2 Fixed amount per unit of water	\$561.20
Water UV Treatment rate Fixed amount per rating unit	\$95.08
Mandeville Fixed amount per unit of water	\$448.20
Ohoka Fixed amount per unit of water	\$26.92
Ohoka Fixed amount per rating unit	\$1,384.60
Poyntzs Road Fixed amount per unit of water	\$99.00
Poyntzs Road Fixed amount per rating unit	\$1,215.00
Garrymere Fixed amount per unit of water	\$72.33
Garrymere Fixed amount per rating unit	\$2,574.95

24. WAIMAKARIRI WATER RACE RATES

Targeted rates set under Sections 16-18 comprising:

- a fixed amount per rateable rating unit where the Waimakariri water race system is available, assessed on a differential basis according to the area of land within each rating unit;
- a targeted rate per hectare of land area on each rateable rating unit where the Waimakariri water race system is available
- A fixed amount per rateable rating unit for small holdings where special arrangements have been made for a connection to a water race scheme

Fixed amount per rateable rating unit (properties over .4046 ha land area)	\$163.00
Fixed amount per rateable rating unit (properties less than or equal to .4046 ha)	\$158.00
Amount per hectare of land per rateable rating unit	\$10.25
Fixed amount per rateable rating unit for special piped connections	\$163.00

25. SEWER RATES

A targeted rate set under Sections 16-18 as a fixed amount per water closet or urinal within a rating unit on each rating unit connected to the Eastern Districts Sewer in Rangiora, Waikuku Beach, Woodend, Woodend Beach, Pines Kairaki, Tuahiwi, Kaiapoi, Pegasus, Swannanoa, Mandeville, Ohoka, Loburn Lea and Fernside that does not have a Trade Waste Agreement under the Wastewater Bylaw 2015.

A targeted rate set under Sections 16-18 as a fixed amount per rateable rating unit serviced by the Eastern Districts sewer with a Trade Waste Agreement under the Wastewater Bylaw 2015.

A targeted rate set under Sections 16-18 as a fixed amount per rateable rating unit in the Oxford sewer rating area.

Targeted rates set under Sections 16-18 as a fixed amount on each rateable rating unit located in the Ohoka Utilities Connection Loan rating area, Fernside Sewer Loan rating area, or Loburn Lea Sewer loan rating area.

Fixed amount per water closet or urinal for the Eastern Districts (Rangiora, Waikuku Beach, Woodend, Woodend Beach, Pines Kairaki, Tuahiwi, Kaiapoi, Pegasus, Swannanoa, Mandeville, Ohoka, Fernside, Loburn Lea)	\$728.40
Fixed amount per rateable rating unit in Eastern Districts – with a Trade Waste Agreement	\$728.40
Fixed amount per rateable rating unit - Oxford Sewer rating area	\$1,528.90
Fixed amount per rateable rating unit – Ohoka Utilities Sewer Connection Loan rating area	168.95
Fixed amount per rateable rating unit - Fernside Sewer Loan rating area	\$950.74
Fixed amount per rateable rating unit – Loburn Lea Sewer Loan rating area	\$1,010.49

26. URBAN STORMWATER DRAINAGE RATES

Targeted rates set under Sections 16-18 as an amount in the dollar of rateable land value on each rating unit situated in the Rangiora Urban, Oxford Urban, Pegasus Urban and Coastal Urban (Woodend, Waikuku and Pines Beach /Kairaki) drainage rating areas.

A targeted rate set under Sections 16-18 as an amount in the dollar on the rateable land value on each rating unit situated in the Kaiapoi urban drainage rating area on a differential basis according to where the land is situated.

A targeted rate set under Sections 16-18 as a fixed amount per rateable rating unit in the Alexander Lane rating area that benefits directly from the private stormwater pump (to be charged in addition to the Kaiapoi urban drainage rate).

Amount in the dollar of rateable land value in the Kaiapoi urban drainage rating area, excluding the Island Road rural extension	\$0.001653
Fixed amount per rating unit in the Alexander Lane Drainage Rating area	\$120.00
Amount in the dollar of rateable land value in the Kaiapoi urban drainage rating area, Island Road rural extension	\$0.000827
Amount in the dollar of rateable land value in the Rangiora urban drainage rating area	\$0.0008690
Amount in the dollar of rateable land value in Coastal Urban (Woodend, Waikuku and Pines Beach/Kairaki) drainage rating areas	\$0.0009969
Amount in the dollar of rateable land value in the Oxford urban drainage rating area	\$0.0009639
Amount in the dollar of rateable land value in the Pegasus urban drainage rating area	\$0.0009513

27. RURAL LAND DRAINAGE RATES

Targeted rates for rural drainage set under Sections 16-18 on each rating unit situated within one of the following separate rural drainage targeted rating areas:

Waimakariri Coastal Rural	20% collected as a fixed amount per rateable rating unit and 80% by a rate per hectare of land
Cust	Amount per hectare of land area
Clarkville	50% collected as a fixed amount per rateable rating unit and 50% as a rate per hectare of land
Oxford, Ohoka & Waimakariri Central Rural	20% collected as a fixed amount per rateable rating unit and 80% as an amount in the dollar of the rateable land value
Loburn Lea	Amount in the dollar of rateable land value
Ohoka fixed amount per rateable rating unit	\$85.00
Ohoka amount in the dollar of rateable land value	\$0.0004717
Loburn Lea amount in the dollar of rateable land value	\$0.0021951
Oxford fixed amount per rateable rating unit	\$65.00
Oxford amount in the dollar of rateable land value	\$0.0002570
Clarkville fixed amount per rateable rating unit	\$288.00
Clarkville amount per hectare of land area	\$79.14
Waimakariri Coastal Rural fixed amount per rateable rating unit	\$74.00
Waimakariri Coastal Rural amount per hectare of land	\$49.03
Waimakariri Central Rural fixed amount per rateable rating unit	\$92.00
Waimakariri Central Rural amount in the dollar of rateable land value	\$0.0003456
Cust amount per hectare of land area	\$84.33

- (c) **Resolves** that rates are due and payable by four equal instalments on the dates listed below and resolves pursuant to Sections 57 and 58 that a penalty amounting to 10% of the amount unpaid will be added to any amount of the current instalment remaining unpaid seven days after the due date of that instalment. No penalty will be applied where a ratepayer has entered into an arrangement by way of a direct debit authority and honours that arrangement so that the current year's rates will be paid in full by 30th June in that rating year or such other date agreed to by the Council.

Instalment Due Date		Penalty Charge Applies
1	20 August 2026	27 August 2026
2	20 November 2026	27 November 2026
3	20 February 2027	27 February 2027
4	20 May 2027	27 May 2027

- (d) **Resolves** pursuant to Sections 57 and 58 a penalty charge amounting to 10% of the amount of unpaid rates (including previously applied penalties) from previous financial years, remaining unpaid at 2 July 2026 will be added on 3 July 2026 and a further penalty charge of 10% will be added on 6 January 2027 to rates for previous years still remaining unpaid as at 5 January 2027.
- (e) **Resolves** that rates shall be payable by cash or EFTPOS (debit card) at any of the following places during office opening hours:
- Rangiora Service Centre, 215 High Street, Rangiora
 - Kaiapoi Service Centre, 176 Williams Street, Kaiapoi
 - Oxford Service Centre, 34 Main Street, Oxford

Or online at waimakariri.govt.nz, by a direct debit facility established by the Council, internet banking or direct credit.

CARRIED

Councillors Doody and Cairns congratulated staff on the quality of the report, expressed appreciation for the work undertaken and thanked staff for their efforts.