

# Minutes Appendix 1 – Rates Resolution 1 July 2025 to 30 June 2026

## Whakatāne District Ordinary Council Meeting 26 June 2025

**Note:** the section numbers below align with the section numbers within the agenda report:  
Rates Resolution for the Period – 1 July 2025 and Ending 30 June 2026.

### 4 Discussion - Kōreroreo

The Rates Resolution is prepared on a GST exclusive basis. The rates assessments issued will report the rates as GST exclusive with GST added to the total rates assessed on the ratepayer.

***All figures in this report are GST exclusive.***

#### 4.1 General Rates (Budgeted Revenue \$36,816,295)

The Council sets a general rate based on the capital value of each applicable rating unit in the district on a stepped differential basis.

For properties valued over \$30 million the portion of the property valued under \$30 million will attract the first step. For any portion of the property valued over \$30 million, step two will apply.

The rates (per dollar of capital value) for 2025/26 are:

	Category	\$ per CV Dollar
Step 1	District wide rateable residential properties capital value up to \$30 million	0.00151886
	District wide rateable commercial properties capital value up to \$30 million	0.00151886
	District wide rateable industrial properties capital value up to \$30 million	0.00151886
	District wide rateable rural and horticultural properties capital value up to \$30 million	0.00151886
Step 2	District wide rateable properties capital value portion greater than \$30 million	0.00113915

In addition to the above Council sets a Uniform Annual General Charge on all applicable rating units in the district as a fixed amount per rating unit. In the 2025/26 year this charge is **\$807.85** per rating unit.

#### 4.2 District Growth Rates (Budgeted Revenue \$1,475,679)

The District Growth rates fund a portion of Economic Development and Events & Tourism activities (including Marketing) Council sets a fixed targeted rate per rating unit for all commercial and industrial rating units within the District.

Category	Differential	\$ per CV Dollar
Commercial and Industrial properties within the Whakatāne residential area	2.0	0.00136327
Commercial and Industrial properties outside the Whakatāne residential area	1.0	0.00068163

In addition, Council sets a targeted rate of a fixed amount of **\$606.78** per rating unit for all commercial and industrial properties within the district.

#### 4.3 Epic Targeted Rate (Budgeted Revenue \$84,132)

Council sets a targeted rate for the budgeted revenue to be allocated to EPIC (Events Promotions Initiatives Community). The rate is based on the capital value of the rateable units identified as the Whakatāne Central Business District in the Whakatāne District Plan.

Land Liable	\$ per CV Dollar
Rateable units identified as the Whakatāne Central Business District in the Whakatāne District Plan	0.00060408

#### 4.4 Democracy - Community Board Rates (Budgeted Revenue \$435,619)

The Community Board rates are set to fund the costs of the four Community Boards which are recorded as part of the Democracy activity group.

The Council sets a Community Board targeted rate as a fixed amount per rating unit on rating units within each of the following locations:

Targeted Rate	\$ per rating unit
All rating units in the Whakatāne and Ōhope Community Board Area	24.50
All rating units in the Rangitāiki Community Board Area	21.16
All rating units in the Tāneatua Community Board Area	44.95
All rating units in the Murupara Community Board Area	58.16

#### 4.5 Transportation connections (roading) rates (Budgeted Revenue \$9,757,582)

The Council sets a targeted rate for the Transportation Connections activity group as a fixed amount per rating unit and a rate on the capital value as follows:

Land Liable	\$ per CV Dollar
All rateable properties	0.00054496

In addition to the above Council sets a transportation connections targeted rate of a fixed amount on all rating units in the district of **\$62.92** per rating unit.

#### 4.6 Stormwater Rates (Budgeted Revenue \$5,684,668)

The Council sets for each stormwater scheme a fixed targeted rate and a rate on the capital value on properties connected to a scheme or located in that scheme area, as follows (differentially for Whakatāne):

Scheme	\$ per rating unit
Whakatāne area	162.32
Whakatāne Commercial and Industrial	162.32
All rating units in the Matatā area	95.61
All rating units in the Ōhope area	97.79
All rating units in the Edgecumbe area	153.59
All rating units in the Tāneatua area	42.86
All rating units in the Murupara area	8.84
All rating units in the Te Mahoe Land Drainage area	126.03
All rating units in the Te Teko Land Drainage area	30.64

Scheme	Differential	\$ per CV Dollar
Whakatāne properties	1.0	0.00051048
Whakatāne Commercial and Industrial properties	2.2*	0.00112305
Matatā	1.0	0.00051048
Ōhope	1.0	0.00021642
Edgecumbe	1.0	0.00060310
Tāneatua	1.0	0.00034649
Murupara	1.0	0.00015074

Te Mahoe Land Drainage	1.0	<b>0.00127806</b>
Te Teko Land Drainage	1.0	<b>0.00042365</b>

\* a differential targeted rate calculated on capital value is charged for Whakatane Commercial and Industrial rating units, due to the greater level of impermeable surfaces putting greater pressure on stormwater systems.

#### 4.7 Wastewater (sewage) rates (Budgeted Revenue \$7,421,154)

The Council sets targeted rates to fund sewage disposal for each of the following individual sewage schemes in the district:

- Whakatāne
- Ōhope
- Edgecumbe
- Tāneatua
- Murupara
- Te Mahoe

These rates are set on a differential basis based on land use and provision of service. Land use is either residential, rural, or commercial/industrial. Commercial/industrial is classed as any property for which the principal undertaking is any commercial/industrial activity or zoned commercial/industrial. Commercial/industrial properties are charged per pan. Residential properties are all other properties that are not commercial/industrial properties. Residential and rural properties are charged a fixed amount per separately used or inhabited part (SUIP) of a rating unit.

The different categories of service are:

- **Connected**—any rating unit that is connected directly or indirectly to a public sewerage drain.
- **Available**—any rating unit that is not connected to a public sewerage drain but is within 30 metres of such a drain.

The rates for the 2025/26 year are shown below:

<b>Whakatāne, Ōhope, Edgecumbe, Tāneatua, Te Mahoe (all schemes excluding Murupara)</b> <b>(Budgeted Revenue \$7,104,567)</b>	
<b>\$601.47</b>	per residential or rural rating unit <b>connected</b> to a public sewerage drain.
<b>\$601.47</b>	per <b>pan commercial / industrial</b> rating unit <b>connected</b>
<b>\$300.74</b>	Per rating unit <b>availability</b> (capable of connection)
<b>Murupara (Budgeted Revenue \$316,587)</b>	
<b>\$411.15</b>	per <b>residential or rural</b> rating unit <b>connected</b> to a public sewerage drain.
<b>\$411.15</b>	per <b>pan commercial / industrial</b> rating unit <b>connected</b>
<b>\$205.58</b>	per rating unit <b>availability</b> (capable of connection)

Rating units which are not connected to the scheme or not serviceable are not liable for these rates.

#### 4.8 Water supply (metered and non-metered) rates (Budgeted Revenue \$11,490,206)

The Council sets targeted rates to fund water supplies for each of the following individual water supply schemes in the district:

1. Whakatāne
2. Ōhope
3. Edgumbe
4. Matatā
5. Tāneatua
6. Murupara
7. Rūātoki
8. Waimana
9. Plains /Awakeri Extension
10. Te Mahoe
11. Ruatāhuna

These rates are set on a differential basis based on provision of service. The targeted rates are set as a fixed amount.

The differential categories of service for the targeted rate for water supply are:

- **Connected** – any rating unit that is connected directly or indirectly to a Council operated waterworks
- **Availability** – any rating unit that is not connected to Council operated waterworks but is within 100 metres of such waterworks

Targeted rates are also set based on the volume of water supplied. All water by meter consumption that is invoiced during the current rating year will be calculated on the charges below.

The connected and metered charge is applicable to the water invoice for properties connected and metered.

<b>Whakatāne, Ōhope, Edgumbe, Matatā, Tāneatua, Rūātoki, Waimana, Te Mahoe (Budgeted Revenue \$9,030,429)</b>	
<b>\$883.99</b>	fixed amount per connection <b>connected and non- metered</b>
<b>\$294.60</b>	fixed amount per rating unit <b>availability – non connected</b> (capable of connection)
<b>\$294.60</b>	fixed amount per connection <b>connected and metered</b>
<b>\$2.56</b>	per cubic metre of all water supplied to each rating unit <b>connected and metered</b>
<b>Murupara (Budgeted Revenue \$617,375)</b>	
<b>\$735.90</b>	fixed amount per connection <b>connected and non-metered</b>
<b>\$307.92</b>	fixed amount per rating unit <b>availability – non connected</b> (capable of connection)
<b>\$307.92</b>	fixed amount per connection <b>connected and metered</b>

<b>\$1.86</b>	per cubic metre of all water supplied to each rating unit <b>connected and metered</b>
<b>Plains and Awakeri Extension (Budgeted Revenue \$1,842,402)</b>	
<b>\$380.86</b>	fixed amount per connection <b>connected and metered</b>
<b>\$0.75</b>	per cubic metre of all water supplied to each rating unit <b>connected and metered.</b>
<p>The Council sets an additional targeted rate for any excess water consumed that is over and above the purchased entitlement for each property connected to the Plains water supply scheme. An overuse targeted rate is set for the excess volume consumed over and above the purchased entitlement of <b>\$0.90</b> per cubic metre.</p> <p>Note: where properties meet the definition of being contiguous either under legislation or Council policy, the entitlements for such properties will be aggregated prior to an imposition of the overuse penalty.</p>	

#### 4.9 Waste management (refuse removal) rates (Budgeted Revenue \$5,807,135)

The Council sets targeted rates to fund the collection and disposal of Council approved refuse and recycling. The targeted rates are set as a fixed amount where a service is **supplied** to the rating unit.

Where a Residential Service is **available** to a Residentially zoned unit, they will be charged a **minimum** of one service. A rating unit can apply for more than one service and will be charged accordingly. General waste is a weekly collection service, green waste and recycling is collected fortnightly.

The service applicable to each category is:

- Residential – refuse, recycling, and green waste
- Rural and Commercial – refuse and recycling

The Council targeted fixed rates **per service** for 2025/26 are:

1. Residential (excluding Ōhope)	<b>\$410.93</b>
2. Rural/Commercial (excluding Ōhope)	<b>\$362.55</b>
3. Residential Ōhope	<b>\$413.61</b>
4. Commercial Ōhope	<b>\$365.23</b>

The Council provides an additional three recycling collections during the summer holiday period for Ōhope.

#### 4.10 Instalment Due Dates and Penalties – Rates (except for metered water)

There will be four equal instalments (GST Exclusive) for the 2025/2026 rates, each instalment due on the relevant due date stated below. A 10% penalty will be added to any part of a rates instalment that remains unpaid by the relevant due date. The penalty will be added on the penalty date stated in the table below as provided for in Section 57 and 58(1)(a) of the Local Government (Rating) Act 2002.

	Due Date	Penalty Date
Instalment 1	Friday, 22 August 2025	Wednesday, 27 August 2025
Instalment 2	Friday, 21 November 2025	Wednesday, 26 November 2025
Instalment 3	Friday, 20 February 2026	Wednesday, 25 February 2026
Instalment 4	Friday, 22 May 2026	Wednesday, 27 May 2026

#### 4.11 Due Dates and Penalties - Water Rates

Targeted rates for metered water supply will be invoiced separately from other rates invoices and are due on the relevant due date for the periods stated below. A 10% penalty will be added to any part of the water rates that remain unpaid by the due date as shown in the table below. The penalty will be added on the penalty date stated below as provided for in Section 57 and 58(1)(a) of the Local Government (Rating) Act 2002.

Period	Scheme	Due Date	Penalty Date
1	Plains and Awakeri extension	Friday, 24 October 2025	Wednesday, 29 October 2025
2	All metered schemes	Friday 23 January 2026	Wednesday, 28 January 2026
3	Plains and Awakeri extension	Friday 24 April 2026	Wednesday, 29 April 2026
4	All metered schemes	Friday 24 July 2026	Wednesday, 29 July 2026

#### 4.12 Arrears penalty

A further 10 percent penalty will be added on 1 October 2026 to any rates that were set prior to 1 July 2025 which are unpaid on 1 July 2025, and which remain unpaid on 30 September 2026, as provided in Section 58(1)(b) of the Local Government (Rating) Act 2002.

#### 4.13 Discount For Prompt Payment

The Council sets a discount on an annual basis for ratepayers who pay the total rates levied on the rates assessment by the due date for the first instalment. The discount rate for 2025/2026 is 2.5%.