



**Te Kaunihera
o Te Hiku o te Ika**
Far North District Council

**PROPOSED FUNDING IMPACT
STATEMENT - RATES
2025/26**

PROPOSED RATES FUNDING IMPACT STATEMENT

Rates for 2025/26

This portion of the Funding Impact Statement has been prepared in two parts:

- The first part outlines the rating methodologies and differentials which the council has used to set the rates for the 2025/26 rating years
- The second part outlines the rates for the 2025/26 year.

General Rate

The General Rate is set on the basis of land value to fund Councils general activities. This rate is set on a differential basis as described in the following table.

The General Rate differentials are generally based on the land use as defined by Council's Valuation Service Provider and included in the Rating Information Database. (Local Government (Rating) Act 2002, Sections 13 (2) (b) & 14 & Schedule 2 Clause 1)

General Rate differential categories

Differential	Basis	Description	Land use codes
General	100%	These are rating units which have a non-commercial use based on their actual use as defined by their land use code. (Note: in certain circumstances land with a commercial land use may be treated as general if the ratepayer demonstrates to Council's satisfaction that the actual use is not commercial.)	00, 01, 02, 09, 10 to 17, 19 to 29, 90, 91, 92 & 97-99 (93 - 96 may also be treated as general if the actual use of the land is not commercial)
Commercial	275%	These are rating units which have some form of commercial or industrial use or are used primarily for commercial purposes as defined by their land use codes. (Note: in certain circumstances land with a general land code use may be treated as commercial if the actual use of the entire rating unit is commercial in nature.)	03, 04, 05, 06, 07, 08, 18, 30 to 89, 93, 94, 95,& 96
Mixed Use	Mixed use may apply where two different uses take place on the rating unit and where each use would be subject to a different differential. In these circumstances the council may decide to split the rating unit into two divisions for rating purposes and apply the appropriate differential to each part. (Local Government (Rating) Act 2002 Section 27(5)).		

The council retains the right to apply a different differential where it can be demonstrated, to its satisfaction, that the actual use of the entire rating unit differs from that described by the current land use code. – For more information, refer to the section 'Notes in relation to Land Use Differentials'.

Uniform Annual General Charge (UAGC)

The UAGC rate is set on the basis of one charge assessed in respect of every separately used or inhabited part (SUIP) of a rating unit. This rate will be set at a level designed to ensure that the total of the UAGC and certain targeted rates set on a uniform basis do not exceed the allowable maximum of 30%.

The total of the UAGC and applicable uniform targeted rates for the 2025/26 year is 14.01%. (Refer Local Government (Rating) Act 2002, Section 15 and 21).

Roading Rate

The council has two targeted roading rates to fund a portion of the costs of its roading activities:

- A targeted rate on the basis of a fixed amount of \$100 assessed on every rateable rating unit (on every rateable rating unit) to fund part of the costs of roading (Local Government (Rating)

Act 2002 Sections 16 & 17 and Schedule 3 Clause 7).

- A targeted rate assessed on the basis of land value to fund 10% of the balance of the roading activity not funded by the uniform roading rate. The remaining 90% is funded from the general rate. This rate is set on all rating units. On a differential basis according to land use as described in the following table. (Local Government (Rating) Act 2002 Sections 16, 17 and 18 & Schedule 2 Clause 1 and Schedule 3 Clause 3)

Roading rate differentials are generally based on land use as defined by Council's valuation service provider and included in the RID. The differential basis is designed to ensure that the specified share of the rate is generated by each of the differential categories.

The roading rate differentials are:

Roading Rate differential categories

Differential	Share	Description	Land use codes
Residential	29%	Rating units which have residential land uses or are used primarily for residential purposes	09, 90, 91, 92 & 97 - 99 (93 - 96 may also be treated as residential if the actual use is residential in nature)
Lifestyle	20%	Rating units which have lifestyle land uses	02 & 20 - 29
Commercial	7%	Rating units which have some form of commercial land use or are used primarily for commercial purposes	03 - 06, 08, 30 - 39, 40 - 49, 50-59, 60-69, 80-89, (93 - 96 may also be treated as commercial if the actual use is commercial in nature)
Industrial	2%	Rating units which have some form of industrial land use or are used primarily for industrial purposes	07 & 70 - 79
Farming General	16%	Rating units which have some form of primary or farming land use or are used primarily for farming purposes other than land used for dairy or horticulture	01, 10, 12-14, 16, 19
Horticulture	1%	Rating units which have horticultural, market garden or other similar land uses	15
Dairy	7%	Rating units which have dairy land uses	11
Forestry	13%	Rating units which have forestry land uses but exclude land which is categorised under the Valuer General's Rules as indigenous forests or protected forests of any type	17
Mining / Quarry	4%	Rating units which have mining or quarry land uses	18
Other	1%	Rating units where the defined land use is inconsistent or cannot be determined	

The council retains the right to apply a different differential where it can be demonstrated, to its satisfaction, that the actual use of the entire rating unit differs from that described by the current land use code. For more details, refer to the section 'Notes to Land Use Differentials'.

Ward Rate

A Targeted Ward Rate is set on the basis of a fixed amount assessed on every SUIP to fund urban, recreational and other local services and activities within the three wards of the district.

The Ward Rate is set on a differential basis according to the Ward in which the rating unit is located. (Local Government (Rating) Act 2002 Sections 16,17 and 18 & Schedule 2 Clause 6 and Schedule 3 Clause 7)

Ward Rate differential categories

Differential	Basis	Description
Te Hiku Ward	31%	All rating units within the Te Hiku Ward
Bay of Islands-Whangaroa Ward	45%	All rating units within the Bay of Islands – Whangaroa Ward
Kaikohe-Hokianga Ward	24%	All rating units within the Kaikohe-Hokianga Ward

Stormwater Rate

This rate is to fund specific stormwater capital developments within urban communities across the district. This rate is a fixed amount per rating

unit assessed differentially within the following communities. (Local Government (Rating) Act 2002 Sections 16, 17 and 18 Schedule 2 Clauses 1 and 6)

Stormwater Rating areas

Ahipara	Awanui	Haruru Falls
Hihi	Houhora / Pukenui	Kaikohe
Kaimaumau	Kaitāia	Karikari communities
Kawakawa	Kerikeri / Waipapa	Kohukohu
Moerewa	Ngāwhā	Ōkaihau
Ōpononi / Ōmāpere	Ōpua / Ōkiato	Paihia / Te Haumi
Rāwene	Russell	Taipā
Taupō Bay	Tauranga Bay	Whangaroa / Kāeo

Stormwater Rate differential categories

Differential	Basis	Description
General	50%	All rating units which are assessed the general rate – general differential
Commercial	100%	All rating units which are assessed the general rate – commercial differential

Stormwater public good rate

A charge of \$10.00 on every rating unit in the district.

Paihia Central Business District Development Rate

The council has set a targeted rate on a differential basis of a fixed amount assessed on every SUIP to fund improvements to the Paihia central business area. The rated area includes rating rolls 00221, 00223, 00225 and 00227, but excludes any rating

units in those rolls that were previously being charged the Kerikeri mainstreet rate – refer to the rating area map. (Local Government (Rating) Act 2002 Sections 16 and 17 Schedule 2 Clauses 1 and 6 and Schedule 3 Clause 7)

Paihia Central Business District Development Rate differential categories

Differential	Basis	Description
General	Per SUIP	All rating units which are assessed the General Rate – General Differential
Commercial	Per SUIP	All rating units which are assessed the General Rate – Commercial Differential

Kaitāia Business Improvement District Rate

This targeted rate is set to support the Kaitāia Business Improvement District (KBID). The council has a memorandum of understanding with the Business Association for them to undertake agreed improvement works to be funded by the targeted rate. This rate is set on the basis of land value assessed overall rating units which are assessed the general rate – commercial differential within the defined rating area within the Kaitāia Township. Refer rating area maps. (Local Government (Rating) Act 2002, Sections 16, 17 and 18, Schedule 2 Clauses 1 and 6 & Schedule 3 Clause 3)

BOI Recreation Centre Rate

The BOI Recreational Centre Rate assists in funding an operational grant to support the BOI Recreation Centre. This rate is assessed on the basis of a fixed amount on every SUIP within the area contained within rating rolls 400 to 499 – refer rating area maps for details of the rating area. (Local Government (Rating) Act 2002, Sections 16, 17 and 18, Schedule 2 Clause 6 & Schedule 3 Clause 7)

Sewerage schemes

Ahipara	East Coast*	Hihi	Kāeo	Kaikohe	Kaitāia and Awanui	Kawakawa	Kohukohu
Kerikeri	Ōpononi	Paihia	Rangiputa	Rāwene	Russell	Whangaroa	Whatuwhiwhi

* East Coast includes Taipā, Coopers Beach, Cable Bay and Mangōnui.

Sewerage Capital Rate differential categories

Differential	Basis	Description
Connected	100%	Per SUIP connected, either directly or indirectly, to any of the District's public reticulated wastewater disposal systems.
Available	100%	Per RATING UNIT that is capable of being connected to a public reticulated wastewater disposal system, but is not connected ¹

Additional Pan Rate: In addition to the differential rate, where the total number of water closets or urinals connected either directly or indirectly in a rating unit exceeds two per SUIP an additional targeted rate will be assessed in respect of the third and every subsequent water closet or urinal (pan) in the rating unit after the first two per SUIP set at 60% of the differential rate value. (Local Government (Rating) Act 2002, Section 16, 17 and 18, Schedule 2 Clauses 1 and 5, Schedule 3 Clauses 7 and 12)²

1. Capable of connection means that rating unit is not connected to a public reticulated sewage disposal system but is within 30 metres of the reticulation, within an area serviced by a sewerage scheme and the council will allow the rating unit to connect.
2. In terms of the Local Government (Rating) Act 2002 a rating unit used primarily as a residence for one household will be treated as having only one pan.

Sewerage Rates

There are a number of targeted rates set to fund the provision and availability of sewerage services. These rates are designed to separately fund the costs associated with each wastewater scheme.

The council's approach is that each scheme will pay its own interest and depreciation costs through the use of separate targeted capital rates, whereas the operating costs is funded on the basis of a district wide operating rate. In addition, a uniform public good rate is to be charged per rating unit.

Capital Rates (Set on a scheme-by-scheme basis)

Capital differential rate: Capital rates are set on a scheme-by-scheme basis to fund the interest and depreciation costs associated with the provision of sewerage services to each of the district's 16 separate sewerage schemes set out below. These rates are set differentially on the basis of the provision or availability of service as set out below. (Local Government (Rating) Act 2002, Section 16, 17 & 18 and Schedule 2 Clauses 5 and 6 & Schedule 3 Clauses 7)

Sewerage public good rate

A fixed amount of \$15.00 on every rating unit in the District.

Operating Rates (Set on a district-wide basis)

Operating Rate: The operating targeted rate is to fund the operating costs associated with the provision of sewerage services. This rate is set on the basis of a fixed amount on every SUIP that is

connected, either directly or indirectly, to a public reticulated wastewater disposal system. (Local Government (Rating) Act 2002, Section 16, 17 and 18, Schedule 2 Clause 5 & Schedule 3 Clause 7)

Additional Pan Rate: In addition to the differential rate, where the total number of water closets or urinals connected either directly or indirectly in a rating unit exceeds two per SUIP an additional targeted rate will be assessed in respect of the third and every subsequent water closet or urinal (pan) in the rating unit after the first two per SUIP set at 60% of the differential rate value. (Local Government (Rating) Act 2002, Section 16, 17 and 18, Schedule 2 Clauses 1 and 5, Schedule 3 Clauses 7 and 12) ²

Notes:

- For the sake of clarity, SUIPS which are connected to any of the District's sewerage rating areas will be assessed for both the capital and operating rates.
- Rating units that are outside of one of the defined sewerage schemes and that are neither connected to, nor capable of connection to a public reticulated sewerage system will not be liable for the capital and operating rates. They will be liable for the public good rate.

Water Capital Rate differential categories

Differential	Basis	Description
Connected	100%	Per SUIP that is connected, either directly or indirectly, to any of the Districts public reticulated water supply systems.
Available	100%	Per RATING UNIT that is capable of being connected to a public reticulated water supply system, but is not connected ³

Water public good rate

A charge of \$15.00 on every rating unit in the district.

Operating Rates (Set on a district-wide basis)

Operating Rate: This is a targeted rate set for water supply based on the volume of water supplied.

This rate will be assessed per cubic metre of water supplied as recorded by a water meter. Different rates are set depending on whether the supply is potable or non-potable water. (Local Government (Rating) Act 2002, Section 19)

Non-metered Rate: The targeted rate is set for a water supply to every SUIP which is supplied with water other than through a water meter. This rate

Water Rates

There are a number of targeted rates set to fund the provision and availability of water supplies. These rates are designed to separately fund the costs associated with each water supply scheme. The council's approach is that each scheme will pay its own interest and depreciation costs through the use of separate targeted capital rates, whereas the operating costs will be funded on the basis of a district wide operating rate. In addition, a uniform public good rate is to be charged per rating unit.

Capital Rates (Set on a scheme-by-scheme basis)

Differential Rate: A series of separate differential targeted rates is set to fund the capital costs associated with the provision of water supplies to each of the district's eight separate water supply schemes as set out below. These rates are set differentially on the basis of the provision or availability of service. (Local Government (Rating) Act 2002, Section 16, 17 & 18 and Schedule 2 Clause 5 & Schedule 3 Clause 7)

will be based on a flat amount equivalent to the supply of 250 cubic metres of water per annum. Different rates are set depending on whether the supply is potable or non-potable water. (Local Government (Rating) Act 2002, Section 16, 17 and 18, Schedule 2 clause 5 & Schedule 3 Clauses 7, 8 & 9)

Notes:

- For the sake of clarity, SUIPS which are connected to any of the district's water supply schemes will be assessed both the capital and operating rates.
- Rating units that are outside of one of the defined water supply schemes and that are neither connected to, nor capable of connection to a public reticulated water supply system, will not be liable for the capital or operating rates. They will be liable for the public good rate.

2. In terms of the Local Government (Rating) Act 2002 a rating unit used primarily as a residence for one household will be treated as having only one pan.
3. Capable of connection means that rating unit is not connected to a public reticulated water supply system but is within 100 metres of the reticulation, within an area serviced by a water scheme and the council will allow the rating unit to connect.

Land Drainage Rates

There are four land drainage rating areas in the Far North District all located in the northern part of the Te Hiku ward. The council may set drainage rates on all rateable land in the relevant drainage areas.

Kaitiāia drainage area

A targeted rate is set to fund land drainage in the Kaitiāia drainage area to be assessed on the basis of a uniform rate per hectare of land area within each rating unit located within the Drainage Rating Area. Refer rating area maps on our website for details of the rating area (Local Government (Rating) Act 2002, Section 16, 17 and 18, Schedule 2 Clauses 5 and 6, & Schedule 3 Clause 5)

Kaikino drainage area

A targeted rate is set to fund land drainage in the Kaikino drainage area. This rate will be assessed differentially according to location as defined on the valuation record for each rating unit. Refer rating area maps on our website for details of the rating area. This rate is assessed as a rate per hectare of land within each rating unit according to the differentials described below (Local Government (Rating) Act 2002 Section 16, 17 and 18, Schedule 2 Clauses 5 and 6, & Schedule 3 Clause 5)

Drainage Rate differential categories

Differential	Basis	Description
Differential area A	100%	All rating units or parts of rating units located within the defined Differential Rating area A
Differential area B	50%	All rating units or parts of rating units located within the defined Differential Rating area B
Differential area C	17%	All rating units or parts of rating units located within the defined Differential Rating area C

Notes in relation to land use differentials

Notwithstanding the above, the council retains the right to apply a different differential where it can be demonstrated, to its satisfaction, that the actual use of the entire rating unit differs from that described by the current land use code.

The council also reserves the right to apply a different differential to any SUIP if it can be demonstrated, to its satisfaction, that the actual use of that part differs from that described by the current land use code for the entire rating unit.

For the council to be able to apply two or more differentials to a single rating unit the area of the land that is used for each purpose must be capable of clear definition and separate valuation.

Motutangi drainage area

A targeted rate is set to fund land drainage in the Motutangi drainage area. This rate will be assessed differentially according to location as defined on the valuation record for each rating unit. Refer rating area maps on our website for details of the rating area. This rate is assessed as a rate per hectare of land within each rating unit according to the differentials described below (Local Government (Rating) Act 2002 Section 16, 17 and 18, Schedule 2 Clauses 5 and 6, & Schedule 3 Clause 5)

Waiharara drainage area

A targeted rate is set to fund land drainage in the Waiharara drainage area. This rate will be assessed differentially according to location as defined on the valuation record for each rating unit. Refer rating area maps on our website for details of the rating area. This rate is assessed as a rate per hectare of land within each rating unit according to the differentials described below. (Local Government (Rating) Act 2002 Section 16, 17 and 18, Schedule 2 Clauses 5 and 6, & Schedule 3 Clause 5)

In some instances, there may be two or more different uses taking place on the rating unit, but it is not possible or practical to define the areas separately. In those instances, the differential category will be based on the 'highest and best use' applied by the council's Valuation Service Provider and the rates are set accordingly.

Where the area of the land used for the different purpose is only minimal or cannot be separately defined, the council reserves the right not to assess that part using a different differential.

In every instance where the council proposes to change the differential on a rating unit from one category to another category it will consult with the owner concerned and give them the opportunity to lodge an objection to that proposal.

- Where the rating unit or part thereof is in receipt of a remission of rates pursuant to a policy adopted by the council and is not used for private pecuniary profit and is not subject to an alcohol license
- Where the rating unit is used solely for the purposes of providing private rental accommodation. This exclusion does not include properties such as hotels, motels or

other forms of visitor accommodation except for bed and breakfast establishments, home or farm stay operations or similar accommodation providers where less than six bedrooms are provided for guest accommodation.

Such properties will however, be subject to any additional sewerage charges where additional toilets are provided for guest use, for example en suite facilities.

Schedule of Rates for 2025/26

Set out in the following tables are the indicative rates for the 2025/26 rating years. For comparison purposes the rates for the 2024/25 rating year are also shown. Please note all rates include GST.

Rate	Basis of Assessment	Rates 2025/26		Rates 2024/25 GST Inc
		Rate (GST Inc)	Total Rate	
General Rates				
Uniform Annual General Charge	Per SUIP ¹	\$450.00	\$17,343,450	\$450.00
General Differential	Per \$ of land value	\$0.0033618	\$56,309,101	\$0.0029344
Commercial Differential	Per \$ of land value	\$0.0092450	\$7,965,682	\$0.0080696
Targeted Ward Service Rate				
BOI - Whangaroa ward Differential	Per SUIP	\$486.90	\$8,768,095	\$447.50
Kaikohe - Hokianga ward Differential	Per SUIP	\$557.90	\$4,283,556	\$559.10
Te Hiku ward Differential	Per SUIP	\$481.40	\$6,189,360	\$425.90
Targeted Rooding Rates				
Uniform Rooding Rate	Per SUIP	\$100.00	\$3,855,600	\$100.00
Rooding Differential Rate				
Residential	Per \$ of land value	\$0.0000957	\$723,182	\$0.0000816
Lifestyle	Per \$ of land value	\$0.0001056	\$498,746	\$0.0000898
Farming General	Per \$ of land value	\$0.0001309	\$398,997	\$0.0001112
Horticulture	Per \$ of land value	\$0.0000811	\$24,937	\$0.0000678
Dairy	Per \$ of land value	\$0.0002242	\$174,561	\$0.0001872
Forestry	Per \$ of land value	\$0.0016491	\$324,185	\$0.0013942
Commercial	Per \$ of land value	\$0.0002671	\$174,561	\$0.0002272
Industrial	Per \$ of land value	\$0.0002271	\$49,875	\$0.0001986
Mining / Quarry	Per \$ of land value	\$0.0092874	\$99,749	\$0.0078519
Other	Per \$ of land value	\$0.0002052	\$24,937	\$0.0001736
Stormwater Targeted Rates				
Stormwater Differential Rate				
Commercial Differential	Per land use	\$375.00	\$564,000	\$375.00
General Differential	Per land use	\$187.50	\$2,696,250	\$187.50
Stormwater Public Good Rate				
Uniform Charge	Per rating unit	\$10.00	\$348,615	\$10.00

Rate	Basis of Assessment	Rates 2025/26		Rates 2024/25 GST Inc
		Rate (GST Inc)	Total Rate	
Targeted Development Rates				
Paihia CBD Development Rate				
General Differential	Per SUIP	\$18.00	\$38,205	\$18.00
Commercial Differential	Per SUIP	\$56.00	\$19,320	\$56.00
Kaitiāia BID Rate				
Kaitiāia BID Rate	Per \$ of land value	\$0.0007369	\$57,500	\$0.0007578
BOI Recreation Centre rate				
Uniform Targeted Rate	Per SUIP	\$5.00	\$24,210	\$5.00
Sewerage Targeted Rates				
Sewerage Capital Rates				
Ahipara				
Connected	Per SUIP	\$348.46	\$197,577	\$348.16
Availability	Per rating unit	\$348.46	\$35,891	\$348.16
Additional pans	Per sub pan ²	\$209.08	\$11,918	\$208.90
East Coast*				
Connected	Per SUIP	\$327.77	\$527,054	\$311.40
Availability	Per rating unit	\$327.77	\$126,847	\$311.40
Additional pans	Per sub pan	\$196.66	\$29,302	\$186.84
Hihi				
Connected	Per SUIP	\$1,302.32	\$210,976	\$1,307.93
Availability	Per rating unit	\$1,302.32	\$29,953	\$1,307.93
Additional pans	Per sub pan	\$781.39	\$5,470	\$784.76
Kāeo				
Connected	Per SUIP	\$803.65	\$139,031	\$706.47
Availability	Per rating unit	\$803.65	\$14,466	\$706.47
Additional pans	Per sub pan	\$482.19	\$40,504	\$423.88
Kaikohe				
Connected	Per SUIP	\$282.02	\$488,177	\$153.75
Availability	Per rating unit	\$282.02	\$18,049	\$153.75
Additional pans	Per sub pan	\$169.21	\$132,830	\$92.25
Kaitiāia & Awanui				
Connected	Per SUIP	\$448.07	\$1,165,430	\$276.96
Availability	Per rating unit	\$448.07	\$60,489	\$276.96
Additional pans	Per sub pan	\$268.84	\$229,589	\$166.18
Kawakawa				
Connected	Per SUIP	\$602.92	\$347,282	\$456.20
Availability	Per rating unit	\$602.92	\$7,838	\$456.20
Additional pans	Per sub pan	\$361.75	\$62,945	\$273.72
Kerikeri				
Connected	Per SUIP	\$623.16	\$1,169,671	\$666.23
Availability	Per rating unit	\$623.16	\$98,459	\$666.23
Additional pans	Per sub pan	\$373.90	\$164,142	\$399.74
Kohukohu				
Connected	Per SUIP	\$1,312.94	\$115,539	\$706.75
Availability	Per rating unit	\$1,312.94	\$13,129	\$706.75
Additional pans	Per sub pan	\$787.76	\$12,604	\$424.05
Ōpononi				
Connected	Per SUIP	\$399.92	\$164,767	\$366.41
Availability	Per rating unit	\$399.92	\$36,793	\$366.41
Additional pans	Per sub pan	\$239.95	\$26,874	\$219.85

Rate	Basis of Assessment	Rates 2025/26		Rates 2024/25 GST Inc
		Rate (GST Inc)	Total Rate	
Paihia				
Connected	Per SUIP	\$525.03	\$1,119,364	\$450.82
Availability	Per rating unit	\$525.03	\$109,206	\$450.82
Additional pans	Per sub pan	\$315.02	\$387,475	\$270.49
Rangiputa				
Connected	Per SUIP	\$280.05	\$29,965	\$243.76
Availability	Per rating unit	\$280.05	\$4,481	\$243.76
Additional pans	Per sub pan	\$168.03	\$672	\$146.26
Rāwene				
Connected	Per SUIP	\$599.91	\$143,978	\$434.18
Availability	Per rating unit	\$599.91	\$17,997	\$434.18
Additional pans	Per sub pan	\$359.95	\$16,918	\$260.51
Russell				
Connected	Per SUIP	\$567.52	\$344,487	\$468.80
Availability	Per rating unit	\$567.52	\$77,183	\$468.80
Additional pans	Per sub pan	\$340.51	\$49,714	\$281.28
Whangaroa				
Connected	Per SUIP	\$807.56	\$11,306	\$673.09
Availability	Per rating unit	\$807.56	\$4,038	\$673.09
Additional pans	Per sub pan	\$484.54	\$5,330	\$403.85
Whatuwhiwhi				
Connected	Per SUIP	\$429.87	\$354,213	\$387.49
Availability	Per rating unit	\$429.87	\$144,006	\$387.49
Additional pans	Per sub pan	\$257.92	\$4,643	\$232.49
Sewerage Public Good Rate				
Uniform charge	Per rating unit	\$15.00	\$522,938	\$15.00
Sewerage Operating Rate				
Connected Rate (All Schemes)	Per SUIP	\$937.72	\$12,864,634	\$867.00
Subsequent Pan Rate (All Schemes)	Per sub pan	\$562.63	\$2,325,368	\$520.20
Water targeted rates				
Water capital rates				
Kaikohe				
Connected	Per SUIP	\$436.92	\$841,508	\$347.41
Availability	Per rating unit	\$436.92	\$23,594	\$347.41
Kaitāia				
Connected	Per SUIP	\$542.18	\$1,409,668	\$287.89
Availability	Per rating unit	\$542.18	\$46,085	\$287.89
Kawakawa				
Connected	Per SUIP	\$479.08	\$557,170	\$367.61
Availability	Per rating unit	\$479.08	\$14,372	\$367.61
Kerikeri				
Connected	Per SUIP	\$241.10	\$721,612	\$229.14
Availability	Per rating unit	\$241.10	\$38,576	\$229.14
Ōkaihau				
Connected	Per SUIP	\$438.49	\$81,121	\$407.92
Availability	Per rating unit	\$438.49	\$6,139	\$407.92
Ōmāpere/Ōpononi				
Connected	Per SUIP	\$693.33	\$293,279	\$613.16
Availability	Per rating unit	\$693.33	\$47,840	\$613.16

Rate	Basis of Assessment	Rates 2025/26		Rates 2024/25 GST Inc
		Rate (GST Inc)	Total Rate	
Paihia				
Connected	Per SUIP	\$300.39	\$662,961	\$239.40
Availability	Per rating unit	\$300.39	\$26,134	\$239.40
Rāwene				
Connected	Per SUIP	\$277.02	\$90,586	\$290.51
Availability	Per rating unit	\$277.02	\$5,263	\$290.51
Water public good rate				
Uniform charge	Per rating unit	\$15.00	\$522,938	\$15.00
Water operating rates				
Water by meter rates				
Potable water	Per M ³	\$4.64	\$10,566,670	\$4.40
Non-potable water	Per M ³	\$3.02	\$3,017	\$2.86
Non-metered rates				
Non-metered potable rate	Per SUIP	\$1,554.34	\$91,706	\$1,395.21
Non-metered non-potable rate	Per SUIP	\$1,148.20	\$0.00	\$1,009.96
Drainage targeted rates				
Kaitiāia drainage area	Per Ha of land area	\$15.99	\$149,495	\$12.47
Kaikino drainage area				
Kaikino A	Per Ha of land area	\$16.25	\$6,103	\$11.46
Kaikino B	Per Ha of land area	\$8.12	\$3,059	\$5.73
Kaikino C	Per Ha of land area	\$2.71	\$3,566	\$1.91
Motutangi drainage area				
Motutangi A	Per Ha of land area	\$77.14	\$36,769	\$0.00
Motutangi B	Per Ha of land area	\$38.57	\$19,217	\$0.00
Motutangi C	Per Ha of land area	\$12.88	\$20,105	\$0.00
Waiharara drainage area				
Waiharara A	Per Ha of land area	\$19.05	\$2,742	\$20.96
Waiharara B	Per Ha of land area	\$9.53	\$7,407	\$10.48
Waiharara C	Per Ha of land area	\$3.18	\$1,698	\$3.50

Notes:

1. Per SUIP - Separately Used or Inhabited Part of a rating unit
 2. Per sub pan - per subsequent pan or additional pan
- * East Coast area includes Taipā, Coopers Beach, Cable Bay and Mangōnui.

Example of rates on different land values

Land Values	General Rates	UAGC	Road UAGC	Roading Rate	Ward Rate Average	Public Good Rate	Wastewater Average	Water Average (Excluding Usage)	Draft Rates 2025/26	LTP 2024/25
Residential										
100,000	\$336	\$450	\$100	\$10	\$499	\$40	\$1,414	\$394	\$3,243	\$2,913
250,000	\$840	\$450	\$100	\$24	\$499	\$40	\$1,414	\$394	\$3,761	\$3,365
500,000	\$1,681	\$450	\$100	\$48	\$499	\$40	\$1,414	\$394	\$4,626	\$4,119
750,000	\$2,521	\$450	\$100	\$72	\$499	\$40	\$1,414	\$394	\$5,490	\$4,873
1,000,000	\$3,362	\$450	\$100	\$96	\$499	\$40	\$1,414	\$394	\$6,354	\$5,627
Rural and Lifestyle										
100,000	\$336	\$450	\$100	\$11	\$499	\$40	-	-	\$1,436	\$1,355
250,000	\$840	\$450	\$100	\$26	\$499	\$40	-	-	\$1,956	\$1,809
500,000	\$1,681	\$450	\$100	\$53	\$499	\$40	-	-	\$2,823	\$2,565
750,000	\$2,521	\$450	\$100	\$79	\$499	\$40	-	-	\$3,690	\$3,321
1,000,000	\$3,362	\$450	\$100	\$106	\$499	\$40	-	-	\$4,557	\$4,077
Commercial										
100,000	\$924	\$450	\$100	\$27	\$499	\$40	\$1,414	\$394	\$3,848	\$3,441
250,000	\$2,311	\$450	\$100	\$67	\$499	\$40	\$1,414	\$394	\$5,275	\$4,686
500,000	\$4,622	\$450	\$100	\$134	\$499	\$40	\$1,414	\$394	\$7,653	\$6,760
750,000	\$6,934	\$450	\$100	\$200	\$499	\$40	\$1,414	\$394	\$10,031	\$8,834
1,000,000	\$9,245	\$450	\$100	\$267	\$499	\$40	\$1,414	\$394	\$12,409	\$10,908

Notes:

1. Land values are indicative amounts only.
2. Public Good Rate is for sewage, water and stormwater.

Other Rating Policy Statements

Projected number of rating units

Local Government Act 2002 Schedule 10 Clause 20A requires the council to state the projected number of rating units within the district or region of the local authority at the end of the preceding financial year.

As per the QV Valuation website council is projecting 39,972 rating units at 30 June 2025.

As per the QV Valuation website the projected total land and capital values at 30 June 2025:

Land value	\$18,674,659,685
Capital value	\$33,442,600,335

Definition of a Separately Used or Inhabited Part of a Rating Unit

Where rates are calculated on each separately used or inhabited part of a rating unit, the following definitions will apply:

- Any part of a rating unit that is used or occupied by any person, other than the ratepayer, having a right to use or inhabit that part by virtue of a tenancy, lease, license, or other agreement
- Any part or parts of a rating unit that is used or occupied by the ratepayer for more than one single use.

The following are considered to be separately used parts of a rating unit:

- Individual flats or apartments
- Separately leased commercial areas which are leased on a rating unit basis
- Vacant rating units
- Single rating units which contain multiple uses such as a shop with a dwelling
- A residential building or part of a residential building that is used, or can be used as an independent residence. An independent residence is defined as having a separate entrance, separate cooking facilities, e.g. cooking stove, range, kitchen sink etc. together with living and toilet/bathroom facilities.

The following are not considered to be separately used or inhabited parts of a rating unit:

- A residential sleep-out or granny flat that does not meet the definition of an independent residence
- A hotel room with or without kitchen facilities
- A motel room with or without kitchen facilities
- Individual offices or premises of business partners.

Postponement charges

Pursuant to the Local Government (Rating) 2002 Act the council will a charge postponement fee on all rates that are postponed under any of its postponement policies. The postponement fees are as follows:

- Establishment fee: includes legal costs, and production of documents for registering statutory land charge (includes LINZ fee) \$300.00
- Annual administration fee for maintaining rates postponement \$50.00.

Financing fee on all postponements: Currently set at 4.18% pa but may vary to match the council's average cost of funds.

At the council's discretion all these fees may be added to the total postponement balance.

Payment of Rates

Rates

With the exception of water by meter charges, the council will charge the rates for the 2025/26 rating year by way of four instalments.

Each instalment must be paid on or before the due dates set out in the following table. Any rates paid after the due date will become liable for penalties (See Penalties on Rates).

Rate instalment dates

Instalment	Due date	Penalty date
One	20 August 2025	27 August 2025
Two	20 November 2025	27 November 2025
Three	20 February 2026	27 February 2026
Four	20 May 2026	27 May 2026

Water by meter

Water meters are read on a six-month cycle and are payable on the 20th of the month following the issue of the invoice as follows:

Scheme	1st invoice	Due date	Penalty date	2nd invoice	Due date	Penalty date
Kaikohe	Nov 2025	22/12/2025	29/12/2025	May 2026	22/06/2026	29/06/2026
Kaitiāia	Aug 2025	22/09/2025	29/09/2025	Feb 2026	20/03/2026	27/03/2026
Kawakawa	Jul 2025	20/08/2025	27/08/2025	Jan 2026	20/02/2026	27/02/2026
Kerikeri	Sep 2025	20/10/2025	27/10/2025	Mar 2026	20/04/2026	27/04/2026
Ōkaihau	Jul 2025	20/08/2025	27/08/2025	Jan 2026	20/02/2026	27/02/2026
Ōmāpere / Ōpononi	Jul 2025	20/08/2025	27/08/2025	Jan 2026	20/02/2026	27/02/2026
Paihia	Oct 2025	20/11/2025	27/11/2025	Apr 2026	20/05/2026	27/05/2026
Rāwene	Jul 2025	20/08/2025	27/08/2025	Jan 2026	20/02/2026	27/02/2026

Penalties on Rates

Sections 57 and 58 of the Local Government (Rating) Act 2002 empower councils to charge penalties on the late payment of rates.

Pursuant to sections 57 and 58 of the Act, the council will impose the following penalties:

- A ten percent (10%) penalty on any portion of each instalment of rates assessed in the 2025/26 financial year that is not paid on or by the due date for payment, as listed above.

Penalties on Water by Meter Rates

A ten percent (10%) penalty on any portion of the rate assessed for the supply of water, as separately invoiced, that is not paid on or by the due date for payment as set out on the invoice. This penalty will be added on the 27th day of the month in which the invoice was due.

Rating Area maps

For Rating Area maps please see our website: www.fndc.govt.nz/services/rates/rating-area-maps

