

Report No.	25-88
Decision Required	

RATE SETTING AND ADMINISTRATIVE CHARGES CONFIRMATION FOR 2025-26

1. PURPOSE

- 1.1. This report recommends the rates to be set for the 2025-26 year, including the confirmation of the administrative charges for the same period.

2. EXECUTIVE SUMMARY

- 2.1. Under sections 23, 24, 57 and 58 of the Local Government (Rating) Act 2002 (LGRA), the council is required to set its rates, due dates and penalty regime by resolution.
- 2.2. This paper recommends to the council the rates, due dates and penalty regime to be set for the year commencing on 1 July 2025 and ending on 30 June 2026.
- 2.3. This paper has been prepared in accordance with the revenue and financing policy in the 2024-34 Long-term Plan and rates section (including the funding impact statement) contained within the 2025–26 Annual Plan.

3. RECOMMENDATION

It is recommended that Council:

- a. receives the information contained in Report No. 25-88 and Annex.
- b. notes that it has had regard to the matters set out in section 100T of the Biosecurity Act 1993 in the development of the 2017-37 Regional Pest Management Plan, the supporting documentation Horizons Amended Proposed Regional Pest Management Plan 2017-37 and the 2024-34 Long-term Plan, as is reflected in the content of those documents, and no significant changes have been made.
- c. sets the following rates for the financial year 1 July 2025 to 30 June 2026 (all amounts are GST inclusive):
 - i. A general rate set on a differential basis on equalised capital value using projected values of each of the region's territorial authority areas, differentiated based on the location as determined by the relevant local authority boundary as follows:

District/City	All Properties \$ per \$ of Capital Value 2025-26
Horowhenua DC	0.0003490
Manawatū DC	0.0003464
Palmerston North CC	0.0003756
Part Stratford DC	0.0003459
Part Taupō DC	0.0004484
Part Waitomo DC	0.0003987
Rangitīkei DC	0.0003987
Ruapehu DC	0.0003746
Tararua DC	0.0003717
Whanganui DC	0.0003679

- ii. a Uniform Annual General Charge of \$50.57 per separately used or inhabited part of a rating unit on all rateable rating units in the region; and
- iii. a Public Transport Rate set on a differential basis on capital value on urban rating units in constituent districts as follows:

District/City	All Properties \$ per \$ of Capital Value 2025-26
Horowhenua DC	0.0000560
Manawatū DC	0.0001423
Palmerston North CC	0.0002949
Rangitīkei DC	0.0000269
Ruapehu DC	0.0000093
Tararua DC	0.0000120
Whanganui DC	0.0001966

- iv. a Sustainable Land Use Initiative Rate of \$38.42 per separately used or inhabited part of a rating unit on all rateable rating units in the region; and
- v. an Environmental Initiatives Rate of \$37.09 per separately used or inhabited part of a rating unit on all rateable rating units in the region; and
- vi. a Biosecurity and Biodiversity Protection (per ha) Rate of \$1.17 per hectare on all rateable rating units larger than 4 hectares in the region; and
- vii. a Regional Park Rate on every rateable rating unit within Manawatū District and Palmerston North City, of \$0.35 per separately used or inhabited part of a rating unit; and
- viii. a Rangitīkei Environment Group Rate on every rateable rating unit within the Rangitīkei District per separately used or inhabited part of a rating unit, differentiated by the area of rating unit, as follows:

Property Type	Dollars Per SUIP 2025-26
Rating units less than 4 Ha	9.72
Rating units greater than 4 Ha	37.58

- ix. a Waitarere Community Biodiversity Rate on every rateable rating unit within the Waitarere Beach Community of an amount of \$0.0000300 per dollar of capital value; and
- x. a Manawatū River Accord Rate on every rateable rating unit within the Manawatū River Catchment of \$8.51 per separately used or inhabited part of a rating unit; and
- xi. a Horowhenua Water Quality Improvement Rate on every rateable rating unit within the Horowhenua District, of \$45.89 per separately used or inhabited part of a rating unit; and
- xii. River and Drainage Scheme Rates set in each of the rating areas identified in the first column, on the classes and differential categories identified in the second column, on the factors shown in the third column and values/amounts shown in the fourth;

River and Drainage Schemes	Class/ Diff	Rating Basis	Unit Rate
RIVER SCHEMES			
Ashhurst Stream	AC	\$ per \$ of Capital Value	0.0000148
	AL	\$ Per Hectare	66.71
	AN	\$ Per SUIP	9.65
	AU	\$ Per Hectare	17.64
Kahuterawa	KM	\$ Per Hectare	133.13
Lower Kiwitea Stream	CK	\$ Per Hectare	212.74
	CN	\$ Per Hectare	1.42
	MK	\$ Per Hectare	329.56
Lower Manawatū	CE	\$ Per Hectare	0.63
	CL	\$ Per Hectare	2.16
	CW	\$ Per Hectare	1.08
	DR	\$ Per Hectare	163.19
	F1	\$ per \$ of Land Value	0.0007270
	F2	\$ per \$ of Land Value	0.0005816
	F3	\$ per \$ of Land Value	0.0004362
	F4	\$ per \$ of Land Value	0.0002908
	F5	\$ per \$ of Land Value	0.0000727
	FB	\$ per \$ of Capital Value	0.0000761
	FG	\$ per \$ of Capital Value	0.0001132
	HF	\$ Per SUIP	763.16
	IC	\$ Per SUIP	14.21
	IE	\$ Per SUIP	7.11
	IF	\$ Per SUIP	4.69
	IS	\$ Per SUIP	7.11
	IW	\$ Per SUIP	4.69
	PN	\$ per \$ of Capital Value	0.0000584
	R1	\$ Per Hectare	90.32
	R2	\$ Per Hectare	18.06
SA	\$ per \$ of Capital Value	0.0006180	
SB	\$ per \$ of Capital Value	0.0005453	
SC	\$ per \$ of Capital Value	0.0003635	
SD	\$ per \$ of Capital Value	0.0001818	
Lower Manawatū Special Project	AH	\$ per \$ of Capital Value	0.0000012
	SP (On specified PN scheme)	\$ per \$ of Capital Value	0.0000382
	TU (Turitea)	\$ per \$ of Capital Value	0.0004763
Lower Whanganui River	N1	\$ per \$ of Capital Value	0.0000202
	N2	\$ Per SUIP	25.98
	W1	\$ per \$ of Capital Value	0.0001173
	W2	\$ per \$ of Capital Value	0.0000587
Makirikiri	A	\$ Per Hectare	0
	A1	\$ Per Hectare	0
	B	\$ Per Hectare	0
	B1	\$ Per Hectare	0
	C	\$ Per Hectare	0
	C1	\$ Per Hectare	0
	CN	\$ Per Hectare	0
	F	\$ Per Hectare	0
	F1	\$ Per Hectare	0
	GF	\$ Per SUIP	0
	T1	\$ Per SUIP	0
	LF	\$ Per SUIP	0

River and Drainage Schemes	Class/ Diff	Rating Basis	Unit Rate
Mangatainoka	CK	\$ Per Hectare	0.72
	CM	\$ Per Hectare	0.10
	CU	\$ Per Hectare	2.75
	DR	\$ Per Hectare	108.22
	F1	\$ Per Hectare	63.08
	F2	\$ Per Hectare	37.85
	IN	\$ Per Hectare	1.03
	KL	\$ Per Hectare	165.53
	LH	\$ Per Hectare	19.65
	LL	\$ Per Hectare	3.93
	LM	\$ Per Hectare	11.79
	MH	\$ Per Hectare	58.41
	ML	\$ Per Hectare	11.68
	MM	\$ Per Hectare	35.05
	MR	\$ Per Hectare	9.59
	PU	\$ per \$ of Capital Value	0.0002285
	R1	\$ per \$ of Capital Value	0.0003998
	R2	\$ per \$ of Capital Value	0.0002752
	UH	\$ Per Hectare	166.21
	UL	\$ Per Hectare	33.24
UM	\$ Per Hectare	99.73	
Matarawa	CM	\$ per \$ of Capital Value	0.0000026
	CN	\$ Per Hectare	1.99
	IN	\$ Per SUIP	18.84
	L1	\$ Per Hectare	9.87
	L2	\$ Per Hectare	9.87
	L3	\$ Per Hectare	39.50
	M1	\$ Per Hectare	65.83
	M3	\$ Per Hectare	13.17
	M4	\$ Per Hectare	13.17
Ohakune	UR	\$ per \$ of Capital Value	0.0000896
Ōhau-Manakau	AD	\$ Per Hectare	36.55
	CD	\$ Per Hectare	23.14
	CH	\$ Per Hectare	32.60
	CL	\$ Per Hectare	2.45
	FH	\$ Per Hectare	123.01
	FL	\$ Per Hectare	9.23
	HD	\$ Per Hectare	19.24
	IN	\$ Per Hectare	8.38
	KD	\$ Per Hectare	36.78
	L2	\$ Per Hectare	33.60
	LD	\$ Per Hectare	67.20
	MC	\$ Per Hectare	5.50
	ML	\$ Per Hectare	129.93
	MU	\$ Per Hectare	304.11
	OL	\$ Per Hectare	78.46
	OM	\$ Per Hectare	236.14
	OT	\$ Per Hectare	902.16
	OU	\$ Per Hectare	422.24
	PD	\$ Per Hectare	34.51
	SD	\$ Per Hectare	11.91
	TD	\$ Per Hectare	52.02
	UM	\$ per \$ of Capital Value	0.0000605
	UO	\$ per \$ of Capital Value	0.0000483
UW	\$ per \$ of Capital Value	0.0001422	
WD	\$ Per Hectare	24.28	
WL	\$ Per Hectare	71.06	
WU	\$ Per Hectare	258.29	

River and Drainage Schemes	Class/ Diff	Rating Basis	Unit Rate
Pakihi Valley	A	\$ Per Hectare	174.35
Pohangina - Oroua	DR	\$ Per Hectare	271.18
	EZ	\$ Per Hectare	0.14
	IA	\$ per \$ of Capital Value	0.0000150
	IN	\$ Per Hectare	3.03
	O1	\$ Per Hectare	97.61
	O2	\$ Per Hectare	145.19
	O3	\$ Per Hectare	78.09
	O4	\$ Per Hectare	116.15
	P1	\$ Per Hectare	274.02
	P2	\$ Per Hectare	164.41
	P3	\$ Per Hectare	30.23
	P4	\$ Per Hectare	219.21
	P5	\$ Per Hectare	131.53
	P6	\$ Per Hectare	24.19
Porewa Valley	A	\$ per \$ of Capital Value	0.0005208
	B	\$ per \$ of Capital Value	0.0003021
	C	\$ per \$ of Capital Value	0.0001458
	D	\$ per \$ of Capital Value	0.0000260
	E	\$ per \$ of Capital Value	0.0000156
	F	\$ per \$ of Capital Value	0.0000052
	U1	\$ per \$ of Capital Value	0.0000417
	U2	\$ per \$ of Capital Value	0.0000104
Rangitīkei River	CD	\$ Per Hectare	0.42
	CN	\$ Per Hectare	0.83
	CU	\$ Per Hectare	0.42
	DR	\$ Per Hectare	257.22
	E1	\$ Per Hectare	88.41
	E2	\$ Per Hectare	35.37
	E3	\$ Per Hectare	158.15
	E4	\$ Per Hectare	134.39
	F1	\$ Per Hectare	100.29
	F2	\$ Per Hectare	60.17
	F3	\$ Per Hectare	15.54
	F4	\$ Per Hectare	36.44
	F5	\$ Per Hectare	75.09
	F6	\$ Per Hectare	45.05
	GF	\$ Per SUIP	497.66
	GT	\$ Per SUIP	143.46
	IN	\$ Per Hectare	0.72
	RF	\$ per \$ of Capital Value	0.0043643
	RH	\$ per \$ of Capital Value	0.0017722
	RO	\$ per \$ of Capital Value	0.0001307
	UF	\$ per \$ of Capital Value	0.0010710
	UL	\$ per \$ of Capital Value	0.0000259
	UT	\$ per \$ of Capital Value	0.0003252
	UU	\$ per \$ of Capital Value	0.0000231
Ruapehu DC	CN	\$ per \$ of Capital Value	0.0000399
South East Ruahines	CN	\$ Per Hectare	1.53
	DK (Dannevirke only)	\$ per \$ of Capital Value	0.0000788
	DR	\$ Per Hectare	59.62
	IN	\$ Per Hectare	1.26
	M1	\$ Per Hectare	48.01
	M2	\$ Per Hectare	87.07
	M3	\$ Per Hectare	93.35
	M4	\$ Per Hectare	96.40

River and Drainage Schemes	Class/ Diff	Rating Basis	Unit Rate
	M5	\$ Per Hectare	15.29
	RZ	\$ Per Hectare	0.03
	SZ	\$ Per Hectare	0.02
	W1	\$ Per Hectare	11.34
	W2	\$ Per Hectare	21.17
	W3	\$ Per Hectare	14.34
	WO (Woodville only)	\$ per \$ of Capital Value	0.0000832
Tararua	CN	\$ per \$ of Capital Value	0.0000397
Tawataia - Mangaone	B	\$ Per Hectare	84.52
	C	\$ Per Hectare	28.17
	D	\$ Per Hectare	14.09
Turakina	CN	\$ Per Hectare	0.14
	T1	\$ Per Hectare	39.39
	T2	\$ Per Hectare	35.84
	T3	\$ Per Hectare	24.23
	T4	\$ Per Hectare	15.42
	T5	\$ Per Hectare	7.15
Tutaenui	CN	\$ Per Hectare	0.93
	IN	\$ Per Hectare	0.91
	TL	\$ Per Hectare	23.93
	TW	\$ Per Hectare	50.99
	UB (Bulls)	\$ per \$ of Capital Value	0.0000403
	UM (Marton)	\$ per \$ of Capital Value	0.0000525
Upper Manawatū	CN	\$ Per Hectare	0.36
	D1	\$ Per Hectare	17.13
	D2	\$ Per Hectare	12.67
	D3	\$ Per Hectare	13.19
	D4	\$ Per Hectare	29.20
	IN	\$ Per Hectare	1.37
	M1	\$ Per Hectare	100.52
	M2	\$ Per Hectare	321.80
	U1	\$ Per Hectare	156.42
	U2	\$ Per Hectare	117.78
	U3	\$ Per Hectare	188.85
	U4	\$ Per Hectare	84.57
Upper Whanganui	IN	\$ per \$ of Capital Value	0.0000153
	R1	\$ per \$ of Capital Value	0.0002840
	R2	\$ per \$ of Capital Value	0.0001420
	R3	\$ per \$ of Capital Value	0.0001702
	R4	\$ per \$ of Capital Value	0.0000851
	U1	\$ per \$ of Capital Value	0.0001759
	U2	\$ per \$ of Capital Value	0.0000704
Whangaehu – Mangawhero	CN	\$ Per Hectare	0.14
	IN	\$ Per SUIP	14.60
	LW	\$ Per Hectare	3.06
	MW	\$ Per Hectare	10.81
	UM	\$ Per Hectare	46.35
	UW	\$ Per Hectare	25.40

River and Drainage Schemes	Class/ Diff	Rating Basis	Unit Rate
DRAINAGE SCHEMES			
Forest Road	A	\$ Per Hectare	61.04
	B	\$ Per Hectare	45.78
	C	\$ Per Hectare	30.52
	D	\$ Per Hectare	15.26
	E	\$ Per Hectare	7.94
	F	\$ Per Hectare	4.27
Foxton East	CN	\$ Per Hectare	10.14
	UB	\$ per \$ of Capital Value	0.0000515
Hauui	A	\$ per \$ of Land Value	0.0007918
Himatangi	A	\$ Per Hectare	22.52
	B	\$ Per Hectare	15.76
	C	\$ Per Hectare	7.88
	D	\$ Per Hectare	4.05
	E	\$ Per Hectare	1.58
	F	\$ Per Hectare	1.13
Hōkio	AC	\$ Per SUIP	93.72
	DA	\$ Per Hectare	26.89
	DH	\$ Per Hectare	18.02
	DL	\$ Per Hectare	4.04
	DM	\$ Per Hectare	14.19
	DP	\$ Per Hectare	37.25
	DS	\$ Per Hectare	27.80
	IN	\$ Per Hectare	4.06
	UH	\$ per \$ of Capital Value	0.0000185
	UL	\$ per \$ of Capital Value	0.0000051
	Koputaroa	A1	\$ Per Hectare
A2		\$ Per Hectare	29.80
C1		\$ Per Hectare	22.53
C2		\$ Per Hectare	14.87
C3		\$ Per Hectare	7.44
C4		\$ Per Hectare	23.87
C5		\$ Per Hectare	15.75
D1		\$ Per Hectare	44.66
D2		\$ Per Hectare	22.33
D3		\$ Per Hectare	27.27
D4		\$ Per Hectare	13.63
D5		\$ Per Hectare	28.43
D6		\$ Per Hectare	14.22
D7		\$ Per Hectare	49.42
D8		\$ Per Hectare	24.71
F1		\$ Per Hectare	12.07
F2		\$ Per Hectare	7.24
F3		\$ Per Hectare	3.62
F4		\$ Per Hectare	1.21
F5		\$ Per Hectare	40.14
F6		\$ Per Hectare	16.06
I1	\$ Per Hectare	6.68	
I2	\$ Per Hectare	9.09	
I3	\$ Per Hectare	7.88	
I4	\$ Per Hectare	10.44	
IA	\$ Per Hectare	1.57	
IK	\$ Per Hectare	1.70	
IN	\$ Per SUIP	27.84	

River and Drainage Schemes	Class/ Diff	Rating Basis	Unit Rate
	K1	\$ Per Hectare	112.80
	K2	\$ Per Hectare	56.40
	P1	\$ Per Hectare	229.39
	P2	\$ Per Hectare	151.40
	P3	\$ Per Hectare	181.83
	P4	\$ Per Hectare	120.01
	P5	\$ Per Hectare	213.34
	P6	\$ Per Hectare	140.80
	P7	\$ Per Hectare	70.40
	P8	\$ Per Hectare	231.61
	P9	\$ Per Hectare	152.86
Makerua	B1	\$ Per Hectare	35.53
	B2	\$ Per Hectare	14.21
	C1	\$ Per Hectare	59.76
	C2	\$ Per Hectare	23.90
	CK	\$ Per Hectare	15.95
	CM	\$ Per Hectare	20.04
	CO	\$ Per Hectare	1.38
	EC	\$ Per Hectare	2.31
	G1	\$ Per Hectare	11.12
	K1	\$ Per Hectare	87.27
	L1	\$ Per Hectare	28.26
	L2	\$ Per Hectare	11.30
	M1	\$ Per Hectare	39.53
	M2	\$ Per Hectare	15.81
	O1	\$ Per Hectare	55.65
	O2	\$ Per Hectare	22.26
	OC	\$ Per Hectare	6.44
	PB	\$ Per Hectare	270.48
	PK	\$ Per Hectare	168.70
	PM	\$ Per Hectare	189.82
	PO	\$ Per Hectare	63.28
	R1	\$ Per Hectare	54.62
	T1	\$ Per Hectare	46.65
Manawatū	CL	\$ Per Hectare	177.74
	CN	\$ Per Hectare	11.52
	DR	\$ Per Hectare	27.92
	DU	\$ Per SUIP	107.72
	F1	\$ Per Hectare	54.38
	F2	\$ Per Hectare	27.19
	F3	\$ Per Hectare	5.44
	P1	\$ Per Hectare	206.41
	P2	\$ Per Hectare	103.20
	P3	\$ Per Hectare	51.60
	P4	\$ Per Hectare	10.32
Moutoa	B1	\$ Per Hectare	247.12
	B2	\$ Per Hectare	197.69
	B3	\$ Per Hectare	37.07
	C1	\$ Per Hectare	63.00
	C2	\$ Per Hectare	50.40
	C3	\$ Per Hectare	18.90
	D1	\$ Per Hectare	37.69
	D2	\$ Per Hectare	21.74
	D3	\$ Per Hectare	8.70
	D4	\$ Per Hectare	11.64
	D5	\$ Per Hectare	4.66
	MC	\$ Per Hectare	25.01
	P1	\$ Per Hectare	134.36
	P2	\$ Per Hectare	107.49
	P3	\$ Per Hectare	40.31
	P4	\$ Per Hectare	127.97
	P5	\$ Per Hectare	102.37

River and Drainage Schemes	Class/ Diff	Rating Basis	Unit Rate
	P6	\$ Per Hectare	38.39
Te Kawau	AC	\$ Per SUIP	100.16
	C1	\$ Per Hectare	20.20
	C2	\$ Per Hectare	0.77
	CF	\$ Per Hectare	1.97
	CR	\$ Per Hectare	4.88
	CU	\$ Per Hectare	57.83
	DA	\$ Per Hectare	2.57
	DO	\$ Per Hectare	9.73
	DR	\$ Per Hectare	13.41
	DS	\$ Per Hectare	18.13
	FK	\$ Per Hectare	15.71
	FM	\$ Per Hectare	57.65
	P1	\$ Per Hectare	69.27
	P2	\$ Per Hectare	17.32
	PR	\$ Per Hectare	23.00
Whirokino	D1	\$ Per Hectare	77.21
	D2	\$ Per Hectare	50.96
	D3	\$ Per Hectare	7.72
	D4	\$ Per Hectare	178.27
	D5	\$ Per Hectare	71.31
	F1	\$ Per Hectare	59.45
	F2	\$ Per Hectare	35.67
	F3	\$ Per Hectare	5.95
	IN	\$ Per Hectare	5.66
	P1	\$ Per Hectare	399.49
	P2	\$ Per Hectare	159.80
	P3	\$ Per Hectare	39.95

- d. resolves that the due date for all rates for the 2025-26 rating year is 26 September 2025.
- e. resolves that:
- i. a penalty of 10% will be added to the amount of any rates for the 2025-26 rating year that remain unpaid on 3 October 2025.
 - ii. a penalty of 10% will be added to the amount of any rates assessed in previous financial years that remain unpaid on 4 July 2025.
 - iii. a further penalty of 10% will be added to any amounts to which a penalty has been added under 3(e)(ii) which remain unpaid, on 9 January 2026.

It is recommended, for the setting of Annual Administration Charges, that the Council:

- f. adopts the administrative charges for 2025-26 as set in Annex A pursuant to section 36 of the Resource Management Act 1991.

4. FINANCIAL IMPACT

- 4.1. This report discusses setting of rates for the 2025-26 financial year. The financial impacts of the recommendations in this report are significant as it determines council's ability to collect rate revenue.

5. BACKGROUND

- 5.1. Section 24 of the LGRA requires that the council state the due date for payment of the rates in its resolution setting rates.

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- 5.2. Section 57 of the LGRA states that a local authority may, by resolution, authorise penalties to be added to rates that are not paid by the due date. The resolution must state how the penalty is calculated and the date the penalty is to be added to the amount of unpaid rates. Section 58 of the LGRA sets out the penalties that may be imposed.
- 5.3. Pursuant to section 28(4) of the LGRA the proposed rating information database was made available for public inspection during May 2025.

6. TIMELINE / NEXT STEPS

- 6.1. Rates will be set on our rating system and invoices will start being issued to ratepayers during August 2025.

7. SIGNIFICANCE

- 7.1. The Council's 2025-26 Annual Plan has been developed in accordance with sections 93 and 93A-93G of the Local Government Act 2002 and contains details of the proposed rates.
- 7.2. The rates and user fees and charges being set have been established as part of the 2025-26 Annual Plan.
- 7.3. Consequently, this resolution is required to enact previous decisions of council through the 2024-34 Long-term Plan process and is an administrative decision that does not itself trigger the Significance and Engagement Policy.

Adrian Smith
CHIEF FINANCIAL OFFICER

Cara Hesselin
GROUP MANAGER CORPORATE & GOVERNANCE

ANNEXES

- A Annual Administration fees and charges 2026