

Council

Meeting of 03 June 2026

Business Unit: Finance

Date Created: 08 May 2026

Adoption of the Rates Resolution for Financial Year 2026/27

Purpose Te Aronga o te Pūrongo

The purpose of this report is to set rates, due dates, and penalties for unpaid rates, for the financial year ending 30 June 2027 as required by the Local Government (Rating) Act 2002.

Recommendations Ngā Tūtohinga

That the Manawātū District Council, in pursuance of the exercise of powers conferred on it by the Local Government (Rating) Act 2002 and any other empowering provisions, resolves to set the following rates on rating units in the district for the financial year commencing 1 July 2026 and ending 30 June 2027:

All rates and amounts expressed are inclusive of goods and services tax.

A. General Rates

Under section 13(2)(b) and 14 of the Local Government (Rating) Act 2002, a general rate on every rating unit, assessed on capital value and on a differential basis.

Differential Category	Differential	Rate in the \$ of CV
1. Feilding Residential	1.00	0.00114
2. Feilding Rural	0.50	0.00057
3. Feilding CBD	2.25	0.00256
4. Rural	0.40	0.00046
5. Industrial and Commercial	1.60	0.00182
6. Utilities	1.60	0.00182
7. Defence	0.40	0.00046

B. Uniform Annual General Charge

Under section 15(2)(b) of the Local Government (Rating) Act 2002, a uniform annual general charge of \$620 on every separately used or inhabited part of a rating unit.

C. Parks, Reserves and Sports Grounds Targeted Rate

Under section 16 of the Local Government (Rating) Act 2002, a targeted rate on every rating unit, assessed on capital value and on a differential basis.

Differential Category	Differential	Rate in the \$ of CV
1. Feilding Residential	1.00	0.00057
2. Feilding Rural	0.30	0.00017
3. Feilding CBD	2.75	0.00158
4. Rural	0.30	0.00017
5. Industrial and Commercial	1.50	0.00086
6. Utilities	1.75	0.00100
7. Defence	0.30	0.00017

D. Parks, Reserves and Sports Grounds Uniform Targeted Rate

A targeted rate for parks, reserves and sports grounds, set under section 16 of the Local Government (Rating) Act 2002 on every rating unit in the district, of \$25.00 per separately used or inhabited part of a rating unit.

E. Roading Targeted Rate

Under section 16 of the Local Government (Rating) Act 2002, a targeted rate on every rating unit, assessed on capital value and on a differential basis.

Differential Category	Differential	Rate in the \$ of CV
1. Feilding Residential	1.00	0.00094
2. Feilding Rural	1.00	0.00094
3. Feilding CBD	1.00	0.00094
4. Rural	1.00	0.00094
5. Industrial and Commercial	1.00	0.00094
6. Utilities	1.00	0.00094
7. Defence	1.00	0.00094

F. Roading Uniform Targeted Rate

A targeted rate for roading, set under section 16 of the Local Government (Rating) Act 2002 on every rating unit, of \$100.00 per separately used or inhabited part of a rating unit.

G. Makino Aquatic Centre Targeted Rate

A targeted rate for the Makino Aquatic Centre set under section 16 of the Local Government (Rating) Act 2002 on every separately used or inhabited part of a rating unit, assessed on a differential basis described below:

- Within Feilding Differential Rating Area \$ 233.00
- Outside the Feilding Differential Rating Area \$ 163.00

H. Library Targeted Rate

A targeted rate for the library set under section 16 of the Local Government (Rating) Act 2002 on every separately used or inhabited part of a rating unit, assessed on a differential basis described below:

- Within Feilding Differential Rating Area \$ 253.00
- Outside the Feilding Differential Rating Area \$ 177.00

I. Kerbside Recycling Targeted Rate

A targeted rate for the kerbside recycling collection service, set under section 16 of the Local Government (Rating) Act 2002, of:

- \$130.00 per separately used or inhabited part of a rating unit to which the kerbside recycling collection service is available, excluding vacant land.

J. Feilding CBD Parking Enforcement Targeted Rate

A targeted rate for the Feilding Central Business District (CBD) Parking Enforcement set under section 16 of the Local Government (Rating) Act 2002, of:

- \$0.00012 in the dollar of capital value on all rating units situated within differential category 3 (Feilding CBD).

K. Feilding CBD Security Targeted Rate

A targeted rate for Feilding CBD security, set under section 16 of the Local Government (Rating) Act 2002, of:

- \$309.00 per separately used or inhabited part of a rating unit situated within differential category 3 (Feilding CBD).

L. Ultra-Fast Broadband Infrastructure Targeted Rate

A targeted rate for the ultra-fast broadband infrastructure in the Kawakawa Road/Darragh Road industrial area, set under section 16 of the Local Government (Rating) Act 2002, of:

- \$704.00 per separately used or inhabited part of a rating unit that is within 10 meters of the Ultra-Fast Broadband infrastructure.

M. Stormwater Targeted Rate

A targeted rate on each rating unit in the areas that are located in: Feilding Differential and all rating units zoned as 'village' in the District Plan located in Rongotea, Sanson, Himatangi Beach, Tangimoana, Halcombe and Cheltenham.

This rate is a fixed amount of \$207.00 per rating unit that are connected directly or indirectly to a stormwater network set under section 16 of the Local Government (Rating) Act 2002.

N. Rural Land Drainage Targeted Rates

Targeted rates, based on land value (LV), for rating units that are part of one of the schemes listed below, for the maintenance and development of land drainage schemes, set under section 16 of the Local Government (Rating) Act 2002, of:

Category	Rate in \$ of LV
Bainesse drainage district	
Bainesse Class A	0.000890
Bainesse Class B	0.000430
Bainesse Class C	0.000350
Makowhai drainage district	

Makowhai Class A	0.000170
Makowhai Class B	0.000170
Makowhai Class C	0.000040
Maire drainage district	
Maire Class A	0.000200
Maire Class B	0.000090
Maire Class C	0.000120
Maire Class D	0.000140
Oroua Downs drainage district	
Oroua Downs Class A	0.000740
Oroua Downs Class B	0.000360
Oroua Downs Class C	0.000210

O. Water Supply Targeted Rate – Urban

A targeted rate applied on a differentiated basis of provision or availability of service for the reticulation and treatment of potable water through Council's water network (excluding those properties connected to a rural water supply scheme), set under section 16 of the Local Government (Rating) Act 2002, of:

Water Supply - Connected	\$500.00 per SUIP
Water Supply - Available	\$250.00 per SUIP
Water Supply - Restricted	\$400.00 per SUIP

P. Volumetric Water Charges

For rating units that have opted for water volumetric charging and extraordinary users of the water scheme under Council's bylaw, a differential targeted rate based on the level of service provision (connection size and number of connections) to the rating unit (as set out in the table below):

Connection size	Charge per connection
15 mm to 50 mm	\$869.40
80 mm to 150 mm	\$885.50

A water consumption charge set under section 19 of the Local Government (Rating) Act 2002 for consumption in excess of 380 cubic meters within the rating year of \$2.37 per cubic meter of water supplied.

Q. Wastewater Disposal Targeted rates

A targeted rate applied on a differentiated basis of provision or availability of service for the reticulation, treatment and disposal of sewage and trade effluent, (to properties that are not subject to volumetric trade wastewater charges) set under section 16 of the Local Government (Rating) Act 2002,

Wastewater disposal - Connected	\$1,149.00 per rating unit
Wastewater disposal - Available	\$574.50 per rating unit
Wastewater disposal - Restricted	\$919.00 per rating unit

R. Water Supply Targeted Rates – Rural

Targeted rates, set under section 19 of the Local Government (Rating) Act 2002, for the rural water supply treatment, reticulation, and supply of water per unit allocated or supplied to each participating rating unit in the following schemes.

• Stanway/Halcombe Rural Water Scheme – per unit allocated	\$458.00
• Waituna West Rural Water Scheme – per unit allocated	\$522.00
• Ohakea Rural Water Scheme – per unit allocated	\$355.75

- Kiwitea Rural Water Scheme – per unit allocated \$281.75
- Kiwitea Rural Water Scheme – per additional unit used but not allocated \$281.75

S. Capital Contribution Targeted Rate

Where a ratepayer has signed an agreement to pay their capital contribution over a set term, for the Himatangi Beach wastewater scheme or the Rongotea water scheme capital contribution, a targeted rate is set under section 16 of the Local Government (Rating) Act 2002. Each of the rates is a fixed amount per rating unit, as set out in the table below.

Capital Contribution Targeted Rate	Targeted Rate Amount
Himatangi beach wastewater scheme - twenty-year term, 1 July 2013 to 30 June 2033	\$923
Rongotea water scheme - twenty-year term, 1 July 2015 to 30 June 2035	\$374

T. Rates invoice and penalty dates

Rates are set for the year commencing 1 July 2026 and ending 30 June 2027.

Rates will be payable in four equal instalments (except for volumetric water rates) and must be paid by the due date. Payment can be made using online banking, direct debit, credit card through internet or at the Council Office situated at 135 Manchester Street, Feilding between the hours of 8.00am and 5.00pm, Monday, Tuesday, Wednesday, and Friday – 9.00am and 5.00pm Thursday.

If the total annual rates (not including volumetric water rates) are paid in full by 30 November 2026, any penalties added for instalment one will be remitted.

	Instalment One	Instalment Two	Instalment Three	Instalment Four
Invoice Date	1 August 2026	1 November 2026	1 February 2027	1 May 2027
Payment Due Date	28 August 2026	30 November 2026	26 February 2027	31 May 2027
Penalty Date	3 September 2026	10 December 2026	4 March 2027	10 June 2027

Volumetric Water charges will be invoiced at the end of each quarter and are due for payment on the last working day of the following month (as set out in the table below).

	Quarter One	Quarter Two	Quarter Three	Quarter Four
Invoice Date	30 September 2026	31 December 2026	31 March 2027	30 June 2027
Payment Due Date	30 October 2025	29 January 2026	30 April 2026	30 July 2026

U. Instalment Penalty

Under section 57 and 58(1)(a) of the Local Government (Rating) Act 2002, a 10% penalty will be added to any portion of the current instalment (not including volumetric water rates) that remains unpaid after the due date. The penalty will be added on the date set out in the table above in the "Penalty Date" row.

V. Additional Arrears Penalty

A 10% penalty will be added on 9 July 2026 to any unpaid rates from previous financial years that remains unpaid on 8 July 2026. Another 10% will be added on 16 January 2027 to any unpaid rates from previous financial years that remain unpaid on 15 January 2027.

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1 Background Ngā Kōrero o Muri

1.1 Following the adoption of the Annual Plan for the 2026-27 financial year, Council is now required to adopt the rates resolution for the 2026-27 financial year to fund Council activities for the year.

2 Strategic Fit Te Tautika ki te Rautaki

2.1 Not applicable as this is a legislative / operational item.

3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia

3.1 The total increase in rates required to run Council business for 2026/27 is 6.49%. Due to the population growth across the District in the last year, the total rates required will be distributed across more ratepayers, so the total rates increase for existing ratepayers for 2026/27 is 4.9%.

3.2 The setting of the 2026-27 rates is consistent with the Revenue and Financing Policy adopted as a part of the 2024-34 Long Term Plan, and the Funding Impact Statement adopted in the 2026-27 Annual Plan

4 Risk Assessment Te Arotake Tūraru

4.1 Not applicable.

5 Engagement Te Whakapānga

Significance of Decision

5.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

Māori and Cultural Engagement

5.2 There are no known cultural considerations associated with the matters addressed in this report. No specific engagement with Māori or other ethnicity groups is necessary.

Community Engagement

5.3 The Council has not consulted on the 2026-27 Annual Plan.

6 Operational Implications Ngā Pānga Whakahaere

6.1 The setting of the rates allows the planned operating and capital works to progress.

7 Financial Implications Ngā Pānga Ahumoni

7.1 The adoption of the rates resolution will enable Council to fund the activities as set out in the adopted 2026-27 Annual Plan

8 Statutory Requirements Ngā Here ā-Ture

8.1 Under the Local Government (Rating) Act 2002, Council must set rates and due dates for rates for any particular year by passing a resolution of Council. This paper sets out the resolution necessary to enable Council to set and collect rates to fund its operations for the 2026-27 financial year.