WAIMATE DISTRICT COUNCIL

RESOLUTION TO SET RATES FOR THE 2026/27 YEAR

At the Extraordinary Council Meeting on 30 June 2026, Council passed the following resolution:

7.3 RESOLUTION TO SET RATES FOR 2026/27

To set and assess rates, and the due dates for payment, for the 2026/27 financial year commencing 1 July 2026 and ending 30 June 2027.

RESOLUTION 2026/88

Moved: Mayor Craig Rowley
Seconded: Deputy Mayor Sandy McAlwee

1. That the Resolution to Set Rates for 2026/27 report be accepted; and
2. Waimate District Council resolves to set and assess rates under the Local Government (Rating) Act 2002, in accordance with, and as set out in, the Funding Impact Statement in the Annual Plan 2026/27, for rating units in the district for the financial year commencing 1 July 2026 and ending 30 June 2027, as follows; and

District Rates 2026/27

Note:

a Values (such as Capital Value and units) use estimates for 2026/27 as close as possible to 30 June 2026.

b All monetary values throughout the tables within this resolution are GST inclusive.

Council is setting rates for the 2026/27 rating year in accordance with the Annual Plan 2026/27 and the Funding Impact Statement as follows:

	Annual Plan 2026/27
General Rates	
1. General Rates	$3,641,119
	$3,641,119
Targeted Services	
2. Civic Amenities Rate - Targeted differential	4,747,205
3. Roading and Footpaths	3,909,324
4. Civil Defence	267,763
5. Sewer	1,147,801
6. St Andrews Sewer	17,175
7. Waste Collection	1,411,460
8. Recycling Drop-off	165,960
9. Rural Water Schemes (excluding Downlands)	3,073,607
10. Urban Water	1,862,865
11. Downlands Rural Water Supply	708,600
	$17,311,760
Targeted Community Rates	
12. Waimate Event Centre	220,174
13. Community Halls	68,243
	$288,417
Total Rates	**$21,241,296**

Total rates of $21,241,296 will be payable in four equal instalments.

General Rate

A general rate is set as a rate in the dollar on the capital value of every Urban, Rural 1, Rural 2 and Electricity generators and other transmission providers rating unit in accordance with the Rating Boundary Map for the Waimate District, assessed on a differential basis. The differential is based on land use for Electricity generators and other transmission providers or, for Urban, Rural 1, and Rural 2, where the land is situated and is classified as either Urban, Rural 1, or Rural 2. The Rating Boundary Map is available for inspection at the Council office, 125 Queen Street, Waimate.

Differential

The General Rates required from each differential sector is calculated on an activity-by-activity basis as described in the Funding Needs Analysis.

The object of including a differential in the General Rate is to achieve a fair and equitable distribution of the general rate between categories of land having regard to meeting the current and future needs of the community for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses by providing infrastructure, services, and performance that are: efficient, and effective, and appropriate to present and anticipated future circumstances.

A component of the general rate requirement is funded by investment returns. In the case of negative differential, the activities' funding requirement is less than the investment returns applicable to that type of land use.

General Rate	**Differential Factor**	**General Rate Per Dollar of Capital Value for 2026/27 (GST Inclusive)**	**Revenue 2026/27 (GST Inclusive)**
Urban	1.00	$0.0011968	$ 1,212,004
Rural 1	0.45	$0.0005351	$ 2,050,691
Rural 2	0.41	$0.0004858	$ 332,434
Electricity generators and other transmission providers	0.08	$0.0001009	$ 45,991
Total Revenue			**$ 3,641,119**

Targeted Rates

Civic Amenities Rate

The Civic Amenities Rate contributes towards the funding of the following activities:

- Community Representation
- Community Property (Public Toilets)
- Library
- Cemeteries
- Parks and Public Spaces
- Swimming Pool
- Waste Management (Resource Recovery Park Operation)

The Civic Amenities Rate is set and assessed, for Electricity generators and other transmission providers, Large Industrials and Forestry operators and forest blocks, on land use, for Business 1 and Business 2 rating units, as defined in the Waimate District Plan, or for Urban, Rural 1, and Rural 2 on each separately used or inhabited parts of a rating unit (as defined above).

Differential

The Civic Amenities Rate is assessed on a differential basis. The differential is based on land use for Electricity generators and other transmission providers, Large Industrials, and Forestry operators and forest blocks, definition of Business 1 or Business 2 within the Waimate District Plan or, for Urban, Rural 1, and Rural 2, where the land is situated and is classified as either Urban, Rural 1, or Rural 2. The Civic Amenities Rates required from each differential sector is calculated on an activity-by-activity basis as described in the Funding Needs Analysis.

The object of including a differential in the Civic Amenities Rate is to achieve a fair and equitable distribution of the targeted rate between categories of land having regard to meeting the current and future needs of the community for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses by providing infrastructure, services, and performance that are: efficient, and effective, and appropriate to present and anticipated future circumstances.

Civic Amenities Rate	Differential Factor	Civic Amenities Rate for 2026/27 (GST Inclusive)	Revenue 2026/27 (GST Inclusive)
Urban (On SUIP)	1.00	$ 1,222.10	$ 2,229,053
Rural 1 (On SUIP)	0.94	$ 1,148.00	$ 2,034,221
Rural 2 (On SUIP)	0.89	$ 1,088.00	$ 319,858
Business 1 and Business 2 (On per rating unit)	0.27	$ 326.50	$ 26,773
Electricty generators and other transmission providers (On capital value)	0.0000002	$0.0002609	$ 118,899
Large Industrials (On capital value)	0.0000001	$0.0001096	$ 15,570
Forestry operators and forest blocks (On capital value)	0.0000001	$0.0000979	$ 2,831
Total Revenue			**$ 4,747,205**

Roading and Footpaths Rate

The Roading and Footpaths targeted rate is set as a rate in the dollar on the capital value of every Urban, Rural 1, Rural 2, Electricity generators and other transmission providers, and Forestry operators and forest blocks rating unit in accordance with the Rating Boundary Map for the Waimate District, assessed on a differential basis. The differential is based on land use for Electricity generators and other transmission providers, and Forestry operators and forest blocks or, for Urban, Rural 1, and Rural 2, where the land is situated and is classified as either Urban, Rural 1, or Rural 2.

Differential
The Targeted Rates required from each differential sector is calculated on an activity-by-activity basis as described in the Funding Needs Analysis.

The object of including a differential in the Roading and Footpaths Rate is to achieve a fair and equitable distribution of the targeted rate between categories of land having regard to meeting the current and future needs of the community for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses by providing infrastructure, services, and performance that are: efficient, and effective, and appropriate to present and anticipated future circumstances.

Roading and Footpaths Targeted Rate	Differential Factor	Targeted Rate for 2026/27 (GST	Revenue 2026/27 (GST Inclusive)
Urban	1.00	$0.0003803	$ 385,099
Rural 1	1.68	$0.0006395	$ 2,450,948
Rural 2	1.52	$0.0005794	$ 396,437
Electricty generators and other transmission providers	2.78	$0.0010571	$ 481,667
Forestry operators and forest blocks	17.75	$0.0067494	$ 195,174
Total Revenue			**$ 3,909,324**

Civil Defence Rate

The Civil Defence targeted rate is set as a rate in the dollar on the capital value of every Urban, Rural 1, Rural 2, and Electricity generators and other transmission providers rating unit in accordance with the Rating Boundary Map for the Waimate District, assessed on a differential basis. The differential is based on land use for Electricity generators and other transmission providers or, for Urban, Rural 1, and Rural 2, where the land is situated and is classified as either Urban, Rural 1, or Rural 2.

Differential
The Targeted Rates required from each differential sector is calculated on an activity-by-activity basis as described in the Funding Needs Analysis.

The object of including a differential in the Civil Defence Rate is to achieve a fair and equitable distribution of the targeted rate between categories of land having regard to meeting the current and future needs of the community for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses by providing infrastructure, services, and performance that are: efficient, and effective, and appropriate to present and anticipated future circumstances.

Civil Defence Targeted Rate	Differential Factor	Targeted Rate for 2026/27 (GST Inclusive)	Revenue 2026/27 (GST Inclusive)
Urban	1.00	$0.0000275	$ 27,847
Rural 1	1.69	$0.0000465	$ 178,062
Rural 2	1.53	$0.0000422	$ 28,865
Electricty generators and other transmission providers	2.63	$0.0000724	$ 32,988
Total Revenue			**$ 267,763**

Sewer Rate

The Sewer targeted rate is set based on the provision or availability of service provided to the rating unit. The Sewer targeted rate is differentiated based on the connection or the number of water closets available and contributes towards the funding of the Sewerage and Sewage activity as follows:

a) Serviced - The number of connections (within each rating unit) to the Council's sewer reticulation system

b) Unserviced - Rating units not connected to the Waimate sewer scheme but where the service is available/provided

c) Number of water closets within a Rating Unit (with more than 2 but less than 11 water closets) per water closet

d) Number of water closets within a Rating Unit (11 or more water closets) per water closet

Sewer Targeted Rate		Category	Differential Factor	Sewer Rate for 2026/27 (GST Inclusive)	Revenue 2026/27 (GST Inclusive)
Sewer Serviced	a)	Serviced - The number of water closets and urinals (for a residential unit or with 2 or less within each rating unit) to the Council's sewer reticulation system	1.00	$ 536.10	$ 976,692
Sewer Unserviced	b)	Unserviced - Rating units not connected to the Waimate sewer scheme but where the service is available/provided	0.50	$ 268.00	$ 35,380
Sewer Multi 1	c)	Number of water closets and urinals within a Rating Unit (with more than 2 but less than 11 water closets and urinals) per water closet and urinal	0.80	$ 428.80	$ 78,478
Sewer Multi 2	d)	Number of water closets and urinals within a Rating Unit (11 or more water closets and urinals) per water closet and urinal	0.60	$ 321.60	$ 57,251
Total Revenue					**$ 1,147,801**

St Andrews Sewer Rate

The St Andrews Sewer targeted rate is set based on the service provided to the rating unit and charged per applicable rating unit. A list of applicable rating units is available for inspection at the Council office, 125 Queen Street, Waimate. The St Andrews Sewer targeted rate contributes towards the funding of the Sewerage and Sewage activity as follows:

St Andrews Sewer Rate	Category	Sewer Rate for 2026/27 (GST Inclusive)	Revenue 2026/27 (GST Inclusive)
St Andrews Sewer	Extent of provision of service	$ 306.70	$ 17,175
Total Revenue			**$ 17,175**

Waste Collection Rate

The Waste Collection targeted rate is set based on the provision of service provided to the rating unit and contributes towards the funding of the Waste Management activity as follows:

a) Standard set of bins consisting of: 240 litre organics bin collected weekly, 240 litre recycling bin collected fortnightly, 140 litre rubbish bin collected fortnightly and 45 litre glass recycling crate collected weekly to those rating units receiving the service.

b) Large set of bins consisting of: 240 litre organics bin collected weekly, 240 litre recycling bin collected fortnightly, 240 litre rubbish bin collected fortnightly and 45 litre glass recycling crate collected weekly to those rating units receiving the service.

A map of the mandatory waste collection areas is available for inspection at the Council office, 125 Queen Street, Waimate.

Waste Collection Targeted Rate		Category	Differential Factor	Targeted Rate for 2026/27 (GST Inclusive)	Revenue 2026/27 (GST Inclusive)
Waste Collection - Standard	a)	Serviced Rating Units	1.00	$ 480.50	$ 1,320,414
Waste Collection - Large	b)	Serviced Rating Units	1.17	$ 560.50	$ 63,337
Additional Organic Bin (240 lt)		Upon request to serviced rating units	0.27	$ 130.00	$ 3,380
Additional Recycling Bin (240 lt)		Upon request to serviced rating units	0.12	$ 60.00	$ 3,360
Additional Rubbish Bin (140 lt)		Upon request to serviced rating units	0.32	$ 152.00	$ 1,824
Additional Glass Recycling Crate (45 lt)		Upon request to serviced rating units	0.06	$ 27.00	$ 81
Additional Rubbish Bin (240 lt)		Upon request to serviced rating units	0.48	$ 232.00	$ 17,864
Glass Recycling Bin (240 lt)		Upon request to serviced rating units	0.12	$ 60.00	$ 1,200
Total Revenue					**$ 1,411,460**

Recycling Drop-off Service Rate

The Recycling targeted rate is set according to the provision or availability of service provided to the rating unit for any SUIPs not receiving a Waste Collection Service and contributes towards the funding of the Waste Management activity as follows:

SUIP not receiving a Waste Collection Service but provided with a recycling drop off point.

Recycling Drop-off Service Rate	Category	Differential Factor	Targeted Rate for 2026/27 (GST Inclusive)	Revenue 2026/27 (GST Inclusive)
Recycling Drop-off Service	SUIP not receiving a Waste Collection Service but provided with a recycling drop off point.	1.00	$ 136.50	$ 165,960
Total Revenue				**$ 165,960**

Rural Water Rate

The Rural Water supply targeted rates are set based on the water allocation provided to each rating unit. The rate is assessed on a per litre of water supplied per day and contributes towards the funding of the water supplied to the Cannington-Motukaika, Hook-Waituna, Lower Waihao, Otaio-Makikihi, Waihaorunga and Waikakahi rural water schemes included in the Rural Water activity as follows:

Rural Water Scheme	Targeted Rate Per Litre for 2026/27 (GST Inclusive)	Revenue 2026/27 (GST Inclusive)
Cannington-Motukaika	$ 0.4879	$ 185,063
Lower Waihao normal supply	$ 0.6932	$ 681,765
Otaio-Makikihi	$ 0.4816	$ 503,897
Waihaorunga	$ 0.9603	$ 296,101
Waikakahi	$ 0.6656	$ 721,171
Hook-Waituna domestic supply	$ 0.4204	$ 674,197
Hook-Waituna irrigation supply (55%)	$ 0.2312	$ 11,415
Total Revenue		**$ 3,073,607**

Urban Water Rate

The Urban Water targeted rate is set based on the provision or availability of service provided to the rating unit in the township of Waimate. The Urban Water targeted rate is differentiated based on the connection and contributes towards the funding of the Urban Water activity as follows:

a) Serviced - The number of connections (within each rating unit) to the Council's urban water reticulation system

b) Unserviced - Rating units not connected to the Waimate urban water scheme but where the urban water reticulation is available for connection

Targeted Rate		Category	Differential Factor	Targeted Rate for 2026/27 (GST Inclusive)	Revenue 2026/27 (GST Inclusive)
Water Scheme Urban	a)	Serviced - The number of connections (within each rating unit) to the Council's urban water reticulation system	1.00	$ 880.20	$ 1,818,417
Water Scheme Urban Vacant	b)	Unserviced - Rating units not connected to the Waimate urban water scheme but where the urban water reticulation is available for connection	0.50	$ 440.10	$ 44,448
Total Revenue					**$ 1,862,865**

Downlands Rural Water Supply Rate

The Downlands water scheme is a Joint Operation between Timaru, MacKenzie and Waimate District Councils. The scheme is managed by Timaru District Council who determine the charge per connection type. Each Council sets the rate for the connections within its district and collects the revenue on behalf of the Joint Operation. The connections are differentiated by location of the rating unit whether within the St Andrews township where a Domestic charge is rated, as opposed to outside the township where a Service charge on the number of connections and Unit/Point charge on the units of water is charged as follows:

Targeted Rate	Targeted Rate for 2026/27 (GST Inclusive)	Revenue 2026/27 (GST Inclusive)
Domestic	$ 1,400.00	$ 96,600
Unit/Point	$ 400.00	$ 343,000
Service	$ 1,000.00	$ 269,000
Total Revenue		**$ 708,600**

Waimate Event Centre Rate

The Waimate Event Centre targeted rate is set on a uniform basis and is assessed on the district wide number of separately used or inhabited parts of a rating unit (as defined above) and funds principal and interest repayments for the Waimate Event Centre loan as follows:

Targeted Rate	Category	Rate for 2026/27 (GST Inclusive)	Revenue 2026/27 (GST Inclusive)
Waimate Event Centre	Charged per separately used or inhabited parts of a rating unit	$ 56.60	$ 220,174
Total Revenue			**$ 220,174**

NOTE: Refer to Council's Rates Remission and Postponement Policy, Remission 11 as published in the Long Term Plan 2025-34 for remissions applicable to the Waimate Event Centre targeted rate.

Community Halls Rate

The Hall rates are set on an SUIP basis and are based on where the land is situated in relation to each hall. A map of SUIP's relative to each hall is available for inspection at the Council office, 125 Queen Street, Waimate.

Community Hall	Targeted Rate for 2026/27 (GST Inclusive)	Revenue 2026/27 (GST Inclusive)
St Andrews Hall	$ 40.00	$ 6,440
Ikawai Memorial Hall	$ 40.30	$ 4,352
Arno Hall	$ 28.80	$ 3,197
Waihaorunga Hall	$ 51.10	$ 3,168
Glenavy Hall	$ 46.00	$ 10,948
Hunter Hall	$ 50.00	$ 3,900
Southburn Hall	$ 70.00	$ 5,600
Studholme Hall	$ 28.80	$ 1,901
Hook Hall	$ 57.50	$ 3,565
Kurow Memorial Hall	$ 25.00	$ 3,150
Willowbridge Hall	$ 70.00	$ 4,130
Waituna Creek Hall	$ 35.00	$ 4,760
Makikihi Hall	$ 52.00	$ 3,016
Lyalldale Hall	$ 45.00	$ 1,530
Bluecliffs Hall	$ 46.00	$ 2,346
Maungati Hall	$ 45.00	$ 2,790
Cattle Creek Hall	$ 75.00	$ 3,450
Total Revenue		**$ 68,243**

Rating Base

Number of rating units at end of preceding year	4,449
Total capital value of rating units at end of preceding year	$ 6,087,045,000
Total land value of rating units at end of preceding year	$ 3,739,531,400

3. That Council set the following due dates for each instalment, of an equal amount:

	Instalment Period	Instalment Due Date
Instalment 1	1 July 2026 – 30 September 2026	28-Aug-2026
Instalment 2	1 October 2026 – 31 December 2026	27-Nov-2026
Instalment 3	1 January 2027 – 31 March 2027	26-Feb-2027
Instalment 4	1 April 2027 – 30 June 2027	28-May-2027

Method of Payment

Rates may be paid in cash, or EFTPOS at the Local Government Centre, 125 Queen Street, Waimate or by credit card via the Council website online payment gateway, or through the use of Direct Debit, online or phone banking facilities.

CARRIED