

9.3 SETTING OF RATES, DUE DATES AND PENALTIES FOR 2026/27

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TE PŪTAKE | PURPOSE

1. The purpose of this report is to set the rates, due dates and penalties for the 2026/27 financial year.

HE WHAKARĀPOPOTO | EXECUTIVE SUMMARY

2. Setting of rates, due dates and penalties regime for the 2026/27 financial year.

TE TUKU HAEPAPA | DELEGATION

3. Only the Council can set the rates, due dates and penalties regime for the 2026/27 financial year.

TAUNAKITANGA | RECOMMENDATIONS

- A. That the Council set the following rates under Section 23 of the Local Government (Rating) Act 2002, on rating units in the Kāpiti Coast District (District) for the financial year commencing on 1 July 2026 and ending 30 June 2027:

(1) Districtwide General Rate

A Districtwide general rate set under section 13(2)(b) of the Local Government (Rating) Act 2002, assessed on a differential basis on all rateable rating units in the District as follows:

- a rate of 0.37194 cents in the dollar (inclusive of GST) of land value on every rating unit in the urban rating area of the District as per the Council's rating area maps;
- rate of 0.14134 cents in the dollar (inclusive of GST) of land value on rating units in the rural rating area Category R1 as defined in the Funding Impact Statement;
- a rate of 0.08183 cents in the dollar (inclusive of GST) of land value on rating units in the rural rating area Category R2 as defined in the Funding Impact Statement;
- a rate of 0.26036 cents in the dollar (inclusive of GST) of land value on rating units in the rural rating area Category R3 as defined in the Funding Impact Statement.

(2) Districtwide Community Facilities Rate

A Districtwide targeted rate for community facilities, set under section 16(3)(a) and 16(4)(b) of the Local Government (Rating) Act 2002, assessed on a differential basis on all rateable rating units in the District as follows:

- all rateable rating units other than Accommodation/Hospitality and Motels and camping grounds - \$1,207.48 (inclusive of GST) per separately used or inhabited part of a rating unit.
- Accommodation/Hospitality (other than motels and camping grounds) - \$2,414.96 (inclusive of GST) per separately used or inhabited part of a rating unit.
- Motels and camping grounds - \$362.24 (inclusive of GST) per separately used or inhabited part of a rating unit.

(3) Districtwide Roading Capital Value Rate

A Districtwide targeted rate for roading, set under section 16(3)(a) and 16(4)(a) of the Local Government (Rating) Act 2002, assessed on all rateable rating units in the District as follows:

- a rate of 0.06510 cents in the dollar (inclusive of GST) of capital value on all rateable rating units in the District.

(4) Districtwide Stormwater Rate

A Districtwide targeted rate for stormwater, set under section 16(3)(b) and 16(4)(a) of the Local Government (Rating) Act 2002, on all rateable rating units in the District's stormwater rating areas as per the Council's stormwater rating area maps as follows:

- a rate of 0.03030 cents in the dollar (inclusive of GST) of capital value on all rating units.

(5) Districtwide Water Supply Fixed Rate

A Districtwide targeted rate set under section 16(3)(b) and 16(4)(b) of the Local Government (Rating) Act 2002, assessed on all rating units connected or capable of being connected to the District's water supply, assessed on a differential basis as below.

- General - \$418.65 (inclusive of GST) per separately used or inhabited part of a rating unit.
- Medium Scale - \$376.79 (inclusive of GST) per separately used or inhabited part of a rating unit.
- Large Scale - \$334.95 (inclusive of GST) per separately used or inhabited part of a rating unit.
- Accommodation/Hospitality – \$837.30 (inclusive of GST) per separately used or inhabited part of a rating unit.
- Serviceable - \$418.65 (inclusive of GST) per rating unit not connected to the district's water supply, but within 100 metres of a water main and capable of being connected.

(6) Districtwide Water Supply Volumetric Rate

A Districtwide targeted rate set under section 19(2)(a) of the Local Government (Rating) Act 2002 on each rating unit which is provided with a metered water supply service.

- Volumetric rate of water consumed or supplied - \$2.27 (inclusive of GST) per cubic metre.

(7) Hautere/Te Horo Water Supply Rate

A targeted rate for water supply set under section 19(2)(a) of the Local Government (Rating) Act 2002 per unit of water allocated by the Hautere/Te Horo water supply.

- A fixed charge of \$317.86 (inclusive of GST) per unit of allocation to the Hautere/Te Horo water supply (annual allocation of 1 unit = 1 cubic metre of water per day).

(8) Districtwide Wastewater Disposal Rate

A Districtwide targeted rate for wastewater disposal, set under sections 16(3)(b) and 16(4)(b) on rating units in the Waikanae, Paraparaumu, Raumati and Ōtaki rating areas, as shown on the Council's rating area maps.

- General - \$827.12 (inclusive of GST) per rating unit connected to the sewerage system.
- Community - \$413.56 inclusive of GST) per water closet or urinal connected to the sewerage system.

- Educational – \$372.21 (inclusive of GST) per water closet or urinal connected to the sewerage system.
- Recreational - \$206.78 (inclusive of GST) per water closet or urinal connected to the sewerage system.
- Large Scale Commercial/Residential - \$413.56 (inclusive of GST) per water closet or urinal connected to the sewerage system, where there is more than one water closet or urinal.
- Serviceable - \$413.56 (inclusive of GST) per rating unit not connected to the sewerage system but within 30 metres of a sewer main and capable of being connected.

(9) Paraparaumu/Raumati Community Rate

A targeted rate set under section 16(3)(b) and 16(4)(a) of the Local Government (Rating) Act 2002 as follows:

- a rate of 0.00173 cents in the dollar (inclusive of GST) of capital value on all rating units in the Paraparaumu and Raumati urban and rural rating areas as per the Council's rating area maps.

(10) Waikanae Community Rate

A targeted rate set under section 16(3)(b) and 16(4)(a) of the Local Government (Rating) Act 2002 as follows:

- a rate of 0.00168 cents in the dollar (inclusive of GST) of capital value on all rating units in the Waikanae urban and rural rating areas as per the Council's rating area maps.

(11) Ōtaki Community Rate

A targeted rate set under section 16(3)(b) and 16(4)(a) of the Local Government (Rating) Act 2002 as follows:

- a rate of 0.00206 cents in the dollar (inclusive of GST) of capital value on all rating units in the Ōtaki urban and rural rating areas as per the Council's rating area maps.

(12) Paekākāriki Community Rate

A targeted rate set under section 16(3)(b) and 16(4)(a) of the Local Government (Rating) Act 2002 as follows:

- a rate of 0.00606 cents in the dollar (inclusive of GST) of capital value on all rating units in the Paekākāriki urban and rural rating areas as per the Council's rating area maps.

(13) Commercial Rate

A targeted rate set under section 16(3)(b) and 16(4)(a) of the Local Government (Rating) Act 2002 as follows:

- a rate of 0.03376 cents in the dollar (inclusive of GST) of capital value assessed on all Commercial rating units (as defined in the Funding Impact Statement Rating Policies).

(14) Water Conservation Device Loan Rate

A targeted rate on those rating units that have received an interest free loan (up to \$5,000 plus GST) for approved water conservation devices from the Council that has not yet been fully repaid, set at 10% of the amount of the original loan plus GST.

- B. That the Council resolves to collect all rates other than the districtwide water supply volumetric rate in four equal instalments (referred to as "property rates installments") with due dates and penalty dates as follows:

Instalment	Due Dates	Penalty Dates
Instalment One	9 September 2026	10 September 2026
Instalment Two	9 December 2026	10 December 2026
Instalment Three	9 March 2027	10 March 2027
Instalment Four	9 June 2027	10 June 2027

All payments made will be receipted against the earliest outstanding rate amount in accordance with authorised accounting procedures.

- C. That the Council resolves the districtwide water supply volumetric rates (excluding the districtwide water supply fixed and Hautere/Te Horo Water Supply Rate) be invoiced separately on a quarterly basis dependent on when the relevant meter is read. Due dates for each area are specified below:

Area	Water Meters invoiced During	Due Date	Penalty Date
Paraparaumu/Raumati/Raumati Beach/Raumati South/Paekākāriki	Jul-26	18-Nov-26	19-Nov-26
	Oct-26	18-Nov-26	19-Nov-26
	Jan-27	18-Feb-27	19-Feb-27
	Apr-27	20-May-27	21-May-27
Otaki/Peka Peka/Waikanae Beach	Aug-26	6-Jan-27	7-Jan-27
	Nov-26	6-Jan-27	7-Jan-27
	Feb-27	22-Mar-27	23-Mar-27
	May-27	21-Jun-27	22-Jun-27
Waikanae/Nikau Valley/Otaihanga/Paraparaumu Beach	Sep-26	18-Jan-27	19-Jan-27
	Dec-26	18-Jan-27	19-Jan-27
	Mar-27	19-Apr-27	20-Apr-27

	Jun-27	21-Jul-27	22-Jul-27
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All payments made will be receipted against the earliest outstanding water rate amount in accordance with authorised accounting procedures.

- D. That the Council resolves to apply the following penalties on unpaid rates in accordance with sections 57 and 58 of the Local Government (Rating) Act 2002:
- a charge of ten per cent (10%) on so much of any property rate instalment that has been assessed after 1 July 2026 and which remains unpaid after the due dates as per paragraph B, to be added on the penalty dates as per paragraph B.
 - a charge of ten per cent (10%) on so much of any property rates (including previously applied penalties) assessed before 1 July 2026 which remain unpaid on 1 July 2026. The penalty will be added on 20 July 2026.
 - a charge of ten per cent (10%) will be added to any portion of a current water rates invoice that remains unpaid after the due date specified. Penalty will be added on the penalty dates shown as per paragraph C.
- E. That the Council agrees property and water rates be payable by cash, and eftpos at any of the following places:
- Paraparaumu, Civic Building, 175 Rimu Road, Paraparaumu
 - Waikanae Service Centre, Mahara Place, Waikanae
 - Ōtaki Service Centre, Ōtaki Library, Main Street, Ōtaki
 - New Zealand Post agencies, countrywide
 - Greater Wellington Regional Council, 100 Cuba Street, Te Aro, Wellington
 - Greater Wellington Regional Council, 34 Chapel Street, Masterton

Alternatively, payment of rates can be made to the Council by direct debit, internet banking, direct credit, telephone banking and credit card through the Council's website.

TŪĀPAPA | BACKGROUND

4. The Council must first adopt its 2026/27 Annual Plan before it can legally set the rates in accordance with the relevant provisions of the Funding Impact Statement Rating Policies for the 2026/27 financial year and its Revenue and Financing policy.

HE KŌRERORERO | DISCUSSION

He take | Issues

5. The setting of rates for the 2026/27 financial year follows the adoption of the 2026/27 Annual Plan and is not in itself a matter that triggers the Council's significance and engagement policy.

Ngā kōwhiringa | Options

6. There are no options arising from this report.

Mana whenua

7. There are no mana whenua considerations arising from this report.

Panonitanga Āhuarangi me te Taiao | Climate change and Environment

8. Climate action initiatives will continue to be funded through the districtwide general rate for the 2026/27 financial year.

Ahumoni me ngā rawa | Financial and resourcing

9. The total rates revenue requirement for the 2026/27 financial year is \$143.171 million (inclusive of GST) but excludes the water conservation device loan rate.

Tūraru ā-Ture me te Whakahaere | Legal and Organisational Risk

10. The Revenue and Financing Policy, Funding Impact Statement - Rating Policies and this report have been subject to a review by Simpson Grierson.

11. A copy of the setting of rates, due dates and penalties regime resolution will be made available on the Council's website within 20 days of adoption.

Ngā pānga ki ngā kaupapa here | Policy impact

12. This report is governed by the provisions of the Funding Impact Statement - Rating Policies.

TE WHAKAWHITI KŌRERO ME TE TŪHONO | COMMUNICATIONS AND ENGAGEMENT**Te mahere tūhono | Engagement planning**

13. There are no engagement plans required for this report.

Whakatairanga | Publicity

14. A media release is planned subsequent to the Council adopting its 2026/27 Annual Plan.

NGĀ ĀPITI HANGA | ATTACHMENTS

None