

Rates assessment information (for the financial period 1 July 2026 to 30 June 2027)

This information is in accordance with the requirements of the Local Government (Rating) Act 2002. Whangarei District Council (WDC) and Northland Regional Council (NRC) ratepayers (Whangarei district) of any rating unit have the right to inspect the rating information database and rate records and may object to those records under Sections 29 and 39 of the Local Government (Rating) Act 2002.

Activities funded by rates

Value-based general rate and Uniform Annual General charge (UAGC)	Funds the costs of all general Council activities e.g. roading, footpaths, public toilets, parks and recreation, refuse management, policy and monitoring, economic growth, library, community services, democracy and support services. It also funds the residual cost of all other activities not funded from other funding sources such as targeted rates, user fees and grants and subsidies. These activities include planning and regulatory services, cemeteries and crematorium, venues and events, grants and other miscellaneous functions not listed elsewhere.
Stormwater targeted rate	Funds stormwater management to prevent flooding and control water flow in urban areas.
Sewage disposal rates	Funds the operation and maintenance of the sewage disposal systems.
Hikurangi swamp rates	Funds the cost of flood control in the Hikurangi Swamp Special Rating District.
Water rates	Funds the catchment, storage, treatment and distribution of water.
Road sealing extension rates	Partially funds the cost of road sealing in a specifically defined area.

General rates

Value-based general rates

The value-based general rate will be assessed on the land value of each rateable rating unit.

The value-based general rate will be set on a differential basis based on the category of land use and the activities which are permitted, controlled or discretionary for the area in which the land is situated. The rating categories are: residential, multi-unit, rural, commercial and industrial, and miscellaneous. This category will show on your rates assessment.

Uniform Annual General Charge (UAGC)

UAGC is a uniform fixed amount per separately used or inhabited part of a rating unit (SUIP). Where a rating unit has more than one use or occupation, a separate charge will apply to each portion.

Targeted rates

Targeted rates are set under Section 16 of the Local Government (Rating) Act 2002. Targeted rates are used where a Council service provides a specific activity or a benefit to a specific group of people and consequently it is these beneficiaries that are charged the cost of providing the service. It may apply to all ratepayers or a specific group of ratepayers.

Categories and factors used for setting targeted rates

Stormwater targeted rate	The targeted rate is set on a universal basis. The stormwater rate will be charged to each SUIP. Where a rating unit has more than one use or occupation, a separate charge will apply to each portion
Sewage disposal rates	The targeted rate is set on a differential basis: Residential connections will pay an amount per SUIP, regardless of the number of toilet pans or urinals. Other premises, i.e. non-residential, will pay a fixed charge per toilet pan or urinal.
Hikurangi swamp rates	Per hectare of land as classified within the Hikurangi Swamp special rating and drainage rating areas

Water rates	Water rates, where applicable, included in this rates invoice are: Separately used or inhabited part of a rating unit where water is available but not used are charged an availability charge). Separately used or inhabited part of a rating unit where water is supplied but not on a water meter, are charged a uniform fixed amount Metered water supplied, the supply charge for metered water and backflow preventer charges where fitted, are charged on a separate invoice. Metered water is charged as a unit rate (\$4.38 including GST) per cubic meter of water supplied plus a supply charge, (\$70.00 including GST) for the provision of water. Backflow preventers, where fitted, are charged an annual amount based on the size of the connection (the charge ranges from \$140.56 for a 15/20mm connection to \$879.28 for a 200/250mm connection, including GST).
Roading seal extension rates	Per rating unit; within a defined area of benefit

Remission and postponement policies

The following remission and postponement policies apply to both WDC and NRC rates. For the full versions, please refer to www.wdc.govt.nz. In brief, the policies are:

Financial assistance and support

Remission of penalties

- At council's discretion, penalties may be removed if these have been incurred because of significant factors outside the ratepayer's control.

Remission of excess water rates

- To provide relief to ratepayers who have excessive water rates due to a leak in the internal reticulation.

Remission of school sewage charges

- To provide relief and assistance to education establishments where schools have a high number of urinals or pans.

Remission of non-residential sewage charges

- To provide appropriate rate relief where non-residential ratepayers have a disproportionate charge to their impact on the sewerage infrastructure.

Postponement of rates - extreme financial hardship

- To assist ratepayers experiencing extreme financial circumstances which affect their ability to pay their rates.

Postponement and/or remission of rates and charges on properties affected by fire or natural calamity

- To enable appropriate rate relief to be provided where the use that made of any land or buildings have been detrimentally affected by fire or natural calamity.

Remission of general rates for qualifying residential properties

- To provide remission on general rates for residential properties with land values exceeding 3.5 times the average residential land value and have no more than one dwelling.

Remission of rates on abandoned land

- To provide remission of rates on properties whose owners are unknown or are deceased and are uneconomic to be sold.

Addressing anomalies and enabling economic development

Remission of uniform annual general charges and some targeted rates

- Where separately used parts of a rating unit are used by the same occupier for different purposes (e.g. business and residential).
- Where a separately inhabited part of a rating unit is occupied by the ratepayer's immediate family member(s) on a rent-free basis.

- Where separately used or inhabited parts of a rating unit have common or like occupancies occurring or where portions are deemed to be operating as a single purpose unit.
- Partial relief where the number of separately used or inhabited parts of a rating unit may result in commercial ratepayers being required to pay a disproportionate share of general rates.
- Where rating units are created as the result of a subdivision and remain in the original developer's name. Properties rated as commercial, that meet the criteria of this policy, will also receive a remission of 20% of the land value based general rates. This remission will apply for a maximum of five years.

Remission of rates for community, sporting and other organisations

- To facilitate the ongoing provision of non-commercial community services and/or recreational opportunities that meet the needs of Whangarei residents, excluding water rates.

Postponement and remission of rates on specific farmland properties

- To afford relief to farms whose farmland has increased in value by the factor of potential residential, commercial or other non-farming use, carrying with it rates disproportionate to a farming use when compared to other farming properties within the district.

Postponement and/or remission of rates for miscellaneous purposes

- To address inequity in rating in specific circumstances.

Environmental enhancement

Remission of rates on voluntarily protected land

- To encourage and promote the conservation and protection of significant natural resources in the district.

Māori freehold land

Remission of rates on Māori freehold land

- To encourage owners or trustees to use or develop the land and to provide relief on unused land.

Postponement of rates on Māori freehold land

- To encourage the development and use of the land where Council considers the full payment of the rate arrears would be a disincentive.

Due dates for rates

Due dates and penalty dates for rates other than metered water (volumetric, supply and backflow preventer charges). This applies to both WDC and NRC rates

Rates other than the volumetric, supply and backflow preventer charges for water will be invoiced in four instalments.

A 10% penalty will be added to the amount of each instalment which remains unpaid after the due date for payment as shown in the following table:

Instalment	Due Date	Date penalty applied
One	20 August 2026	25 August 2026
Two	20 November 2026	25 November 2026
Three	20 February 2027	24 February 2027
Four	20 May 2027	25 May 2027

Due dates and penalty dates for metered water (volumetric, supply and backflow preventer charges) rates (applies to WDC Only)

Water accounts are processed monthly, two-monthly or six-monthly. The supply and backflow preventer charges are invoiced in equal instalments, based on the frequency with which the water account is processed. Council agrees that the due dates of these accounts will be relative to the consumer's cyclic billing period and will show on the water rates invoice in accordance with the table that follows. A penalty of 10% will be applied to amounts unpaid after the due date, in accordance with the following table:

Month water rates invoice issued	Due date for payment	Date penalty will be added
July	20 August 2026	25 August 2026
August	20 September 2026	23 September 2026
September	20 October 2026	23 October 2026
October	20 November 2026	25 November 2026
November	20 December 2026	23 December 2026
December	20 January 2027	26 January 2027
January	20 February 2027	24 February 2027
February	20 March 2027	24 March 2027
March	20 April 2027	27 April 2027
April	20 May 2027	25 May 2027
May	20 June 2027	23 June 2027
June	20 July 2027	23 July 2027

Additional penalty on arrears of rates

Section 58 of the Local Government (Rating) Act 2002 provides for an additional 10% to be added to all rates, including penalties previously added that remain unpaid from previous years as at 7 July 2026. This penalty will be added on 7 September 2026.

Payment options

- Direct debit is our preferred method of payment; - just set and forget!
- Online by credit/ debit card (Visa/MasterCard) at www.wdc.govt.nz/PayIt A 0.8 per cent payment fee will be added to credit card payments.
- Internet banking
- Automatic payment
- By cash, EFTPOS or credit card at: Te Iwitahi, 9 Rust Avenue, Whangārei, 9 Takutai Place, Ruakaka or Whangarei ISite, Tarewa Park, 92 Otaika Road, Raumanga.

All payments will be credited first to the oldest amount due.

Selling or buying a property

If you sell your property or buy a new one during the year, contact us to set-up payment arrangements for the new property and to cancel arrangements for the old one.

Confidentiality

Council does not give out property ownership details or publish them on its website. However, ratepayers can specifically request their name and address details be withheld from the rating information database. Any request will need to be in writing and sent to us by mail at Whangarei District Council, Private Bag 9023, Te Mai Whangarei 0143, or email mailroom@wdc.govt.nz

Rates rebate

You may be eligible for a rates rebate if you are on a low income and living in your home on 1 July 2026. Your rates can be reduced up to \$830 depending on your income, the property's rates and the number of dependants living in your home.

Receiving rates notice by email

Help us to go paperless by signing up online to receive future rates notices by email.

Further information

Northland Regional Council

Please contact us if you require any further information regarding this rates assessment or to know more about your payment options.	If you have any queries regarding the Northland Regional Council portion of your rates, please contact them on 0800 002 004 or write to Northland Regional Council, Private Bag 9021, Whangarei 0148.
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