



**Te Kaunihera  
o Te Hiku o te Ika**  
Far North District Council

**PROPOSED FUNDING IMPACT  
STATEMENT - RATES  
2026/27**

## Rates for 2026/27

This portion of the Funding Impact Statement has been prepared in two parts:

- The first part outlines the rating methodologies and differentials which the council has used to set the rates for the 2026/27 rating years
- The second part outlines the rates for the 2026/27 year.

### General Rate

The General Rate is set on the basis of land value to fund Councils general activities, to the extent those activities are not funded by targeted rates as some activities are funded by both general and targeted rates. This rate is set on a differential basis as described in the following table.

The General Rate differentials are generally based on the land use as defined by Council's Valuation Service Provider and included in the Rating Information Database. (Local Government (Rating) Act 2002, Sections 13(2)(b) & 14 & Schedule 2 Clause 1)

General Rate differential categories			
Differential	Basis	Description	Land use codes
General	100%	These are rating units which have a non-commercial use based on their actual use as defined by their land use code. (Note: in certain circumstances land with a commercial land use may be treated as general if the ratepayer demonstrates to Council's satisfaction that the actual use is not commercial.)	00, 01, 02, 09, 10 to 17, 19 to 29, 90, 91, 92 & 97-99 (93 - 96 may also be treated as general if the actual use of the land is not commercial)
Commercial	275%	These are rating units which have some form of commercial or industrial use or are used primarily for commercial purposes as defined by their land use codes. (Note: in certain circumstances land with a general land code use may be treated as commercial if the actual use of the entire rating unit is commercial in nature.)	03, 04, 05, 06, 07, 08, 18, 30 to 89, 93, 94, 95, & 96
Mixed Use		Mixed use may apply where two different uses take place on the rating unit and where each use would be subject to a different differential. In these circumstances the council may decide to split the rating unit into two divisions for rating purposes and apply the appropriate differential to each part. (Local Government (Rating) Act 2002 Section 27(5)).	
The council retains the right to apply a different differential where it can be demonstrated, to its satisfaction, that the actual use of the entire rating unit differs from that described by the current land use code. – For more information, refer to the section 'Notes in relation to Land Use Differentials'.			

## Uniform Annual General Charge (UAGC)

The UAGC rate is set on each separately used or inhabited part (SUIP) of a rating unit. This rate will be set at a level designed to ensure that the total of the UAGC and certain targeted rates set on a uniform basis do not exceed the allowable maximum of 30%.

The total of the UAGC and applicable uniform targeted rates for the 2026/27 year is 13.37%. (Refer Local Government (Rating) Act 2002, Section 15 and 21).

## Roading Rate

Council has two targeted roading rates to fund a portion of the costs of its roading activities including sealed and unsealed roads, bridges, footpaths, cycleways, road safety, streetlights & signs and ferry.

A uniform targeted rate of a fixed amount of \$100 per rating unit (on every rateable rating unit) to fund part

of the costs of roading (Local Government (Rating) Act 2002 Sections 16 & 17 and Schedule 3 Clause 7).

A targeted rate assessed on the basis of land value to fund 10% of the balance of the roading activity not funded by the uniform targeted roading rate. The remaining 90% is funded from the general rate. This rate is set on all rating units, on a differential basis according to land use as described in the following table. (Local Government (Rating) Act 2002 Sections 16, 17 and 18 & Schedule 2 Clause 1 and Schedule 3 Clause 3)

Roading rate differentials are generally based on land use as defined by Council's valuation service provider and included in the RID. The differential basis is designed to ensure that the specified share of the rate is generated by each of the differential categories.

The roading rate differentials are:

## Roading Rate differential categories

Differential	Share	Description	Land use codes
Residential	29%	Rating units which have residential land uses or are used primarily for residential purposes	09, 90, 91, 92 & 97 - 99 (93 - 96 may also be treated as residential if the actual use is residential in nature)
Lifestyle	20%	Rating units which have lifestyle land uses	02 & 20 - 29
Commercial	7%	Rating units which have some form of commercial land use or are used primarily for commercial purposes	03 - 06, 08, 30 - 39, 40 - 49, 50-59, 60-69, 80-89, (93 - 96 may also be treated as commercial if the actual use is commercial in nature)
Industrial	2%	Rating units which have some form of industrial land use or are used primarily for industrial purposes	07 & 70 - 79
Farming General	16%	Rating units which have some form of primary or farming land use or are used primarily for farming purposes other than land used for dairy or horticulture	01, 10, 12-14, 16, 19

Differential	Share	Description	Land use codes
Horticulture	1%	Rating units which have horticultural, market garden or other similar land uses	15
Dairy	7%	Rating units which have dairy land uses	11
Forestry	13%	Rating units which have forestry land uses but exclude land which is categorised under the Valuer General's Rules as indigenous forests or protected forests of any type	17
Mining / Quarry	4%	Rating units which have mining or quarry land uses	18
Other	1%	Rating units where the defined land use is inconsistent or cannot be determined	

The council retains the right to apply a different differential where it can be demonstrated, to its' satisfaction, that the actual use of the entire rating unit differs from that described by the current land use code. For more details, refer to the section 'Notes to Land Use Differentials'.

### Ward Rate

A Targeted Ward Rate is set on the basis of a fixed amount assessed on every SUIP for each rating unit to fund urban, recreational and other local services and activities within the three wards of the district. (Refer to the rating area maps: [Far North Wards and Subdivisions](#))

The Ward Rate is set on a differential basis according to the Ward in which the rating unit is located. (Local Government (Rating) Act 2002 Sections 16,17 and 18 & Schedule 2 Clause 6 and Schedule 3 Clause 7)

Ward Rate differential categories		
Differential	Basis	Description
Te Hiku Ward	30.9%	All rating units within the Te Hiku Ward
Bay of Islands-Whangaroa Ward	46.7%	All rating units within the Bay of Islands – Whangaroa Ward
Kaikohe-Hokianga Ward	22.4%	All rating units within the Kaikohe-Hokianga Ward

### Stormwater Rate

This rate is to fund specific stormwater capital developments within urban communities across the district. This rate is a fixed amount per rating unit assessed differentially within the following

communities. (Local Government (Rating) Act 2002 Sections 16, 17 and 18 Schedule 2 Clauses 1 and 6). In addition, a uniform public good rate is to be charged per rating unit.

<b>Stormwater Rating areas (refer to the rating area maps <a href="#">Rating area maps   Far North District Council</a>)</b>		
Ahipara	Awanui	Haruru Falls
Hihi	Houhora / Pukenui	Kaikohe
Kaimaumau	Kaitāia	Karikari communities
Kawakawa	Kerikeri / Waipapa	Kohukohu
Moerewa	Ngāwhā	Ōkaihau
Ōpononi / Ōmāpere	Ōpua / Ōkiato	Paihia / Te Haumi
Rāwene	Russell	East Coast*
Taupō Bay	Tauranga Bay	Whangaroa / Kāeo

\* East Coast includes Taipā, Coopers Beach, Cable Bay and Mangōnui, and was previously described as “Taipā”.

#### **Stormwater Rate differential categories**

Differential	Basis	Description
General	50%	All rating units which are assessed the general rate – general differential
Commercial	100%	All rating units which are assessed the general rate – commercial differential

#### **Stormwater public good rate**

A fixed amount of \$10.00 on every rating unit in the district to recognise the benefit, directly or indirectly, from a stormwater network that provides protection from flooding.

#### **Paihia Central Business District Development Rate**

The council has set a targeted rate on a differential basis of a fixed amount assessed on every SUIP to fund improvements to the Paihia central business area. The rated area includes rating rolls 00221, 00223, 00225 and 00227, but excludes any rating units in those rolls that were previously being

charged the Kerikeri Mainstreet rate – refer to the rating area map. [Map 4 Paihia CBD rating area.pdf](#) (Local Government (Rating) Act 2002 Sections 16 and 17 Schedule 2 Clauses 1 and 6 and Schedule 3 Clause 7)

#### **Paihia Central Business District Development Rate differential categories**

Differential	Basis	Description
General	Per SUIP	All rating units which are assessed the General Rate – General Differential
Commercial	Per SUIP	All rating units which are assessed the General Rate – Commercial Differential

#### **Kaitāia Business Improvement District Rate**

This targeted rate is set to support the Kaitāia Business Improvement District (KBID). Council has a memorandum of understanding with the Business Association for them to undertake agreed improvement works to be funded by this targeted rate. This rate is set on the basis of land value for all

rating units which are assessed the general rate – commercial differential within the defined rating area within the Kaitāia Township. Refer rating area maps. [Map 2 Kaitāia BID rating area.pdf](#) (Local Government (Rating) Act 2002, Sections 16, 17 and 18, Schedule 2 Clauses 1 and 6 & Schedule 3 Clause 3)

## BOI Recreation Centre Rate

The BOI Recreational Centre Rate assists in funding an operational grant to support the BOI Recreation Centre. This rate is assessed on the basis of a fixed amount on every SUIP within the area contained

## Sewerage Rates

There are a number of targeted rates set to fund the provision and availability of sewerage services. These rates are designed to separately fund the costs associated with each wastewater scheme.

The council's approach is that each scheme will pay its own interest and depreciation costs through the use of separate targeted capital rates, whereas the operating costs is funded on the basis of a district wide operating rate. In addition, a uniform public good rate is to be charged per rating unit.

within rating rolls 400 to 499 . Refer rating area maps for details of the rating area.

[Map 5 Bay of Islands Recreation Centre rating area.pdf](#) (Local Government (Rating) Act 2002, Sections 16, 17 and 18, Schedule 2 Clause 6 & Schedule 3 Clause 7)

## Capital Rates (Set on a scheme-by-scheme basis)

Capital differential rate: Capital rates are set on a scheme-by-scheme basis to fund the interest and depreciation costs associated with the provision of sewerage services to each of the district's 16 separate sewerage schemes set out below. These rates are set differentially on the basis of the provision or availability of service as set out below. (Local Government (Rating) Act 2002, Section 16, 17 & 18 and Schedule 2 Clauses 5 and 6 & Schedule 3 Clauses 7)

Sewerage schemes (refer to the rating area maps <a href="#">Property - 3Water Services</a> )							
Ahipara	East Coast*	Hihi	Kāeo	Kaikohe	Kaitāia and Awanui	Kawakawa	Kohukohu
Kerikeri	Ōpononi	Paihia	Rangiputa	Rāwene	Russell	Whangaroa	Whatuwhiwhi

\*East Coast includes Taipā, Coopers Beach, Cable Bay and Mangōnui, and was previously described as "Taipā".

Sewerage Capital Rate differential categories		
Differential	Basis	Description
Connected	100%	Per SUIP connected, either directly or indirectly, to any of the district's public reticulated wastewater disposal systems.
Available	100%	Per RATING UNIT that is capable of being connected to a public reticulated wastewater disposal system, but is not connected <sup>1</sup>

Additional Pan Rate: In addition to the differential rate, where the total number of water closets or urinals connected either directly or indirectly in a rating unit exceeds two per SUIP an additional targeted rate will be assessed in respect of the third and every subsequent water closet or urinal (pan) in the SUIP set at 60% of the differential rate value. (Local Government (Rating) Act 2002, Section 16, 17 and 18, Schedule 2 Clauses 1 and 5, Schedule 3 Clauses 7 and 12)<sup>2</sup>

<sup>1</sup> Capable of connection means that rating unit is not connected to a public reticulated sewage disposal system but is within 30 metres of the reticulation, within an area serviced by a sewerage scheme and the council will allow the rating unit to connect.

## Sewerage public good rate

A fixed amount of \$15.00 on every rating unit in the district to recognise that those who are not connected to a scheme still benefit from reticulated systems.

## Operating Rates (Set on a district-wide basis)

**Operating Rate:** The operating targeted rate is to fund the operating costs associated with the provision of sewerage services. This rate is set on the basis of a fixed amount on every SUIP that is connected, either directly or indirectly, to a public reticulated wastewater disposal system. (Local Government (Rating) Act 2002, Section 16, 17 and 18, Schedule 2 Clause 5 & Schedule 3 Clause 7)

**Additional Pan Rate:** In addition to the differential rate, where the total number of water closets or urinals connected either directly or indirectly in a rating unit exceeds two per SUIP an additional targeted rate will be assessed in respect of the third and every subsequent water closet or urinal (pan) in the SUIP set at 60% of the differential rate value. (Local Government (Rating) Act 2002, Section 16, 17 and 18, Schedule 2 Clauses 1 and 5, Schedule 3 Clauses 7 and 12)<sup>2</sup>

Notes:

- For the sake of clarity, SUIPs which are connected to any of the district's sewerage rating areas will be assessed for both the capital and operating rates.

- Rating units that are outside of one of the defined sewerage schemes and that are neither connected to, nor capable of connection to a public reticulated sewerage system will not be liable for the capital and operating rates. They will be liable for the public good rate.

## Water Rates

There are a number of targeted rates set to fund the provision and availability of water supplies. These rates are designed to separately fund the costs associated with each water supply scheme. Council's approach is that each scheme will pay its own interest and depreciation costs through the use of separate targeted capital rates, whereas the operating costs will be funded on the basis of a district wide operating rate. In addition, a uniform public good rate is to be charged per rating unit.

## Capital Rates (Set on a scheme-by-scheme basis)

**Differential Rate:** A series of separate differential targeted rates is set to fund the capital costs associated with the provision of water supplies to each of the district's eight separate water supply schemes as set out below.

These rates are set differentially on the basis of the provision or availability of service. (Local Government (Rating) Act 2002, Section 16, 17 & 18 and Schedule 2 Clause 5 & Schedule 3 Clause 7)

### Water Capital Rate differential categories – Refer to the rating area maps [Property - 3Water Services](#)

Differential	Basis	Description
Connected	100%	Per SUIP that is connected, either directly or indirectly, to any of the districts public reticulated water supply systems.
Available	100%	Per RATING UNIT that is capable of being connected to a public reticulated water supply system, but is not connected <sup>3</sup>

<sup>2</sup> In terms of the Local Government (Rating) Act 2002 a rating unit used primarily as a residence for one household will be treated as having only one pan.

<sup>3</sup> Capable of connection means that rating unit is not connected to a public reticulated water supply system but

is within 100 metres of the reticulation, within an area serviced by a water scheme and the council will allow the rating unit to connect.

## **Water public good rate**

A fixed amount of \$15.00 on every rating unit in the district to recognise that those who are not connected to a scheme still benefit from reticulated systems.

## **Operating Rates (Set on a district-wide basis)**

**Operating Rate:** This is a targeted rate set for water supply based on the volume of water supplied.

This rate will be assessed per cubic metre of water supplied as recorded by a water meter. Different rates are set depending on whether the supply is potable or non-potable water. (Local Government (Rating) Act 2002, Section 19)

**Non-metered Rate:** The targeted rate is set for a water supply to every SUIP which is supplied with water other than through a water meter. This rate will be based on a flat amount equivalent to the supply of 250 cubic metres of water per annum. Different rates are set depending on whether the supply is potable or non-potable water. (Local Government (Rating) Act 2002, Section 16, 17 and 18, Schedule 2 clause 5 & Schedule 3 Clauses 7, 8 & 9)

### **Notes:**

For the sake of clarity, SUIPS which are connected to any of the district's water supply schemes will be assessed both the capital and operating rates.

Rating units that are outside of one of the defined water supply schemes and that are neither connected to, nor capable of connection to a public reticulated water supply system, will not be liable for the capital or operating rates. They will be liable for the public good rate.

## **Land Drainage Rates**

There are four land drainage rating areas in the Far North District all located in the northern part of the Te Hiku ward. The council may set drainage rates on all rateable land in the relevant drainage areas.

### **Kaitāia drainage area**

A targeted rate is set to fund land drainage in the Kaitāia drainage area to be assessed on the basis of a uniform rate per hectare of land area within each rating unit located within the Drainage Rating Area. Refer rating area maps on our website for details of

the rating area

[Map 6 Kaitāia drainage rating area.pdf](#) (Local Government (Rating) Act 2002, Section 16, 17 and 18, Schedule 2 Clauses 5 and 6, & Schedule 3 Clause 5)

### **Kaikino drainage area**

A targeted rate is set to fund land drainage in the Kaikino drainage area. This rate will be assessed differentially according to location as defined on the valuation record for each rating unit. Refer rating area maps on our website for details of the rating area.

[Map 7 Northern drainage rating area.pdf](#) This rate is assessed as a rate per hectare of land within each rating unit according to the differentials described below (Local Government (Rating) Act 2002 Section 16, 17 and 18, Schedule 2 Clauses 5 and 6, & Schedule 3 Clause 5)

### **Motutangi drainage area**

A targeted rate is set to fund land drainage in the Motutangi drainage area. This rate will be assessed differentially according to location as defined on the valuation record for each rating unit. Refer rating area maps on our website for details of the rating area.

[Map 7 Northern drainage rating area.pdf](#) This rate is assessed as a rate per hectare of land within each rating unit according to the differentials described below (Local Government (Rating) Act 2002 Section 16, 17 and 18, Schedule 2 Clauses 5 and 6, & Schedule 3 Clause 5)

### **Waiharara drainage area**

A targeted rate is set to fund land drainage in the Waiharara drainage area. This rate will be assessed differentially according to location as defined on the valuation record for each rating unit. Refer rating area maps on or website for details of the rating area.

[Map 7 Northern drainage rating area.pdf](#) This rate is assessed as a rate per hectare of land within each rating unit according to the differentials described below. (Local Government (Rating) Act 2002 Section 16, 17 and 18, Schedule 2 Clauses 5 and 6, & Schedule 3 Clause 5)

<b>Drainage Rate differential categories</b>		
<b>Differential</b>	<b>Basis</b>	<b>Description</b>
Differential area A	100%	All rating units or parts of rating units located within the defined Differential Rating area A
Differential area B	50%	All rating units or parts of rating units located within the defined Differential Rating area B
Differential area C	17%	All rating units or parts of rating units located within the defined Differential Rating area C

**Notes in relation to land use differentials**

Notwithstanding the above, the council retains the right to apply a different differential where it can be demonstrated, to its satisfaction, that the actual use of the entire rating unit differs from that described by the current land use code.

The council also reserves the right to apply a different differential to any SUIP if it can be demonstrated, to its satisfaction, that the actual use of that part differs from that described by the current land use code for the entire rating unit.

For the council to be able to apply two or more differentials to a single rating unit the area of the land that is used for each purpose must be capable of clear definition and separate valuation.

In some instances, there may be two or more different uses taking place on the rating unit, but it is not possible or practical to define the areas separately. In those instances, the differential category will be based on the ‘highest and best use’ applied by the council’s Valuation Service Provider and the rates are set accordingly.

Where the area of the land used for the different purpose is only minimal or cannot be separately defined, the council reserves the right not to assess that part using a different differential.

In every instance where the council proposes to change the differential on a rating unit from one category to another category it will consult with the

owner concerned and give them the opportunity to lodge an objection to that proposal.

Where any rating unit or SUIP would normally be subject to a Commercial Differential but complies with one or more of the exceptions set out below, that rating unit will be subject to the General Rate general differential.

- Where the rating unit or part thereof is in receipt of a remission of rates pursuant to a policy adopted by the council and is not used for private pecuniary profit and is not subject to an alcohol license
- Where the rating unit is used solely for the purposes of providing private rental accommodation. This exclusion does not include properties such as hotels, motels or other forms of visitor accommodation except for bed and breakfast establishments, home or farm stay operations or similar accommodation providers where less than six bedrooms are provided for guest accommodation. Such properties will, however, be subject to any additional sewerage charges where additional toilets are provided for guest use, for example ensuite facilities.
- Where the rating unit or part thereof is a retirement unit subject to an occupation rights agreements under section 27 of the Retirement Village Act 2003.

## Schedule of Rates for 2026/27

Set out in the following tables are the indicative rates for the 2026/27 rating years. For comparison purposes the rates for the 2025/26 rating year are also shown. Please note all rates include GST.

Rate	Basis of Assessment	Rates 2026/27		Rates 2025/26 GST Inc
		Rate (GST Inc)	Total Rate	Inc
<b>General Rates</b>				
Uniform Annual General Charge	Per SUIP	\$450.00	\$17,596,575	\$450.00
General Differential	Per \$ of Land Value	\$0.0041176	\$63,131,998	\$0.0033654
Commercial Differential	Per \$ of Land Value	\$0.0113234	\$9,383,628	\$0.0092549
<b>Targeted Ward Service Rate</b>				
BOI - Whangaroa Ward Differential	Per SUIP	\$477.80	\$8,729,167	\$485.60
Te Hiku Ward Differential	Per SUIP	\$444.60	\$5,782,468	\$497.10
Kaikohē - Hokianga Ward Differential	Per SUIP	\$536.20	\$4,197,374	\$584.10
<b>Targeted Rooding Rates</b>				
Uniform Rooding Rate	Per SUIP	\$100.00	\$3,910,350	\$100.00
Rooding Differential Rate				
Residential	Per \$ of Land Value	\$0.0001067	\$730,116	\$0.0000954
Lifestyle	Per \$ of Land Value	\$0.0001134	\$503,528	\$0.0001052
Farming Gen	Per \$ of Land Value	\$0.0001459	\$402,822	\$0.0001309
Horticulture	Per \$ of Land Value	\$0.0000916	\$25,176	\$0.0000807
Dairy	Per \$ of Land Value	\$0.0002575	\$176,235	\$0.0002244
Forestry	Per \$ of Land Value	\$0.0016556	\$327,293	\$0.0016441
Commercial	Per \$ of Land Value	\$0.0002797	\$176,235	\$0.0002666
Industrial	Per \$ of Land Value	\$0.0002397	\$50,353	\$0.0002265
Mining/Quarry	Per \$ of Land Value	\$0.0088579	\$100,706	\$0.0092693
Other	Per \$ of Land Value	\$0.0002368	\$25,176	\$0.0002052
<b>Stormwater Targeted Rates</b>				
<b>Stormwater Differential Rate</b>				
Commercial Differential	Per rating unit	\$375.00	\$558,750	\$375.00
General Differential	Per rating unit	\$187.50	\$2,719,875	\$187.50
<b>Stormwater Public Good Rate</b>				
Uniform Charge	Per rating unit	\$10.00	\$351,545	\$10.00
<b>Targeted Development Rates</b>				
<b>Paihia CBD Development Rate</b>				
General Differential	Per SUIP	\$18.00	\$38,619	\$18.00
Commercial Differential	Per SUIP	\$56.00	\$19,208	\$56.00
<b>Kaitiāia BID Rate</b>				
Kaitiāia BID Rate	Per \$ of Land Value	\$0.0007567	\$57,500	\$0.0007369
<b>BOI Recreation Centre rate</b>				
Uniform Targeted Rate	Per SUIP	\$5.00	\$24,565	\$5.00

Rate	Basis of Assessment	Rates 2026/27		Rates 2025/26 GST Inc
		Rate (GST Inc)	Total Rate	Inc
<b>Sewerage Targeted Rates</b>				
<b>Sewerage Capital Rates</b>				
<b>Ahipara</b>				
Ahipara Connected	Per SUIP	\$361.96	\$207,041	\$344.07
Ahipara Availability	Per rating unit	\$361.96	\$40,178	\$344.07
<b>Ahipara Additional Pans</b>	Per Sub Pan <sup>2</sup>	\$217.18	\$12,379	\$206.44
<b>East Coast**</b>				
East Coast* Connected	Per SUIP	\$341.76	\$552,626	\$320.26
East Coast* Availability	Per rating unit	\$341.76	\$134,653	\$320.26
<b>East Coast* Additional Pans</b>	Per Sub Pan	\$205.06	\$30,554	\$192.16
<b>Hihi</b>				
Hihi Connected	Per SUIP	\$1,317.02	\$214,674	\$1,302.32
Hihi Availability	Per rating unit	\$1,317.02	\$28,974	\$1,302.32
Hihi Additional Pans	Per Sub Pan	\$790.21	\$5,531	\$781.39
<b>Kaeo</b>				
Kaeo Connected	Per SUIP	\$798.07	\$139,662	\$762.14
Kaeo Availability	Per rating unit	\$798.07	\$16,759	\$762.14
Kaeo Additional Pans	Per Sub Pan	\$478.84	\$40,223	\$457.28
<b>Kaikohe</b>				
Kaikohe Connected	Per SUIP	\$261.05	\$475,111	\$247.16
Kaikohe Availability	Per rating unit	\$261.05	\$16,185	\$247.16
Kaikohe Additional Pans	Per Sub Pan	\$156.63	\$120,135	\$148.30
<b>Kaitāia &amp; Awanui</b>				
Kaitāia & Awanui Connected	Per SUIP	\$519.09	\$1,374,500	\$464.60
Kaitāia & Awanui Availability	Per rating unit	\$519.09	\$71,115	\$464.60
Kaitāia & Awanui Additional Pans	Per Sub Pan	\$311.45	\$266,601	\$278.76
<b>Kawakawa</b>				
Kawakawa Connected	Per SUIP	\$616.40	\$358,745	\$598.61
Kawakawa Availability	Per rating unit	\$616.40	\$7,397	\$598.61
Kawakawa Additional Pans	Per Sub Pan	\$369.84	\$64,352	\$359.17
<b>Kerikeri</b>				
Kerikeri Connected	Per SUIP	\$603.57	\$1,158,251	\$628.31
Kerikeri Availability	Per rating unit	\$603.57	\$97,778	\$628.31
Kerikeri Additional Pans	Per Sub Pan	\$362.14	\$163,325	\$376.99
<b>Kohukohu</b>				
Kohukohu Connected	Per SUIP	\$1,255.72	\$110,503	\$1,079.28
Kohukohu Availability	Per rating unit	\$1,255.72	\$12,557	\$1,079.28
Kohukohu Additional Pans	Per Sub Pan	\$753.43	\$12,055	\$647.57
<b>Ōpononi</b>				
Ōpononi Connected	Per SUIP	\$356.96	\$148,138	\$265.38
Ōpononi Availability	Per rating unit	\$356.96	\$32,483	\$265.38
Ōpononi Additional Pans	Per Sub Pan	\$214.18	\$18,634	\$159.23
<b>Paihia</b>				
Paihia Connected	Per SUIP	\$519.89	\$1,120,883	\$520.41
Paihia Availability	Per rating unit	\$519.89	\$103,978	\$520.41
Paihia Additional Pans	Per Sub Pan	\$311.93	\$381,802	\$312.25
<b>Rangiputa</b>				
Rangiputa Connected	Per SUIP	\$279.47	\$29,903	\$280.05
Rangiputa Availability	Per rating unit	\$279.47	\$4,472	\$280.05
Rangiputa Additional Pans	Per Sub Pan	\$167.68	\$671	\$168.03

Rate	Basis of Assessment	Rates 2026/27		Rates 2025/26 GST Inc
		Rate (GST Inc)	Total Rate	Inc
<b>Sewerage Targeted Rates</b>				
<b>Rawene</b>				
Rawene Connected	Per SUIP	\$681.70	\$164,290	\$524.00
Rawene Availability	Per rating unit	\$681.70	\$20,451	\$524.00
Rawene Additional Pans	Per Sub Pan	\$409.02	\$19,224	\$314.40
<b>Russell</b>				
Russell Connected	Per SUIP	\$557.94	\$339,226	\$555.69
Russell Availability	Per rating unit	\$557.94	\$75,322	\$555.69
Russell Additional Pans	Per Sub Pan	\$334.76	\$48,875	\$333.42
<b>Whangaroa</b>				
Whangaroa Connected	Per SUIP	\$807.36	\$11,303	\$807.56
Whangaroa Availability	Per rating unit	\$807.36	\$4,037	\$807.56
Whangaroa Additional Pans	Per Sub Pan	\$484.42	\$5,329	\$484.54
<b>Whatuwhiwhi</b>				
Whatuwhiwhi Connected	Per SUIP	\$399.43	\$329,929	\$399.88
Whatuwhiwhi Availability	Per rating unit	\$399.43	\$132,611	\$399.88
Whatuwhiwhi Additional Pans	Per Sub Pan	\$239.66	\$4,314	\$239.93
<b>Sewerage Public Good Rate</b>				
Uniform Charge	Per rating unit	\$15.00	\$527,333	\$15.00
<b>Sewerage Operating Rate</b>				
Connected Rate (All Schemes)	Per SUIP	\$986.21	\$13,758,627	\$917.06
Subsequent Pan Rate (All Schemes)	Per Sub Pan	\$591.73	\$2,424,895	\$550.23
<b>Water Targeted Rates</b>				
<b>Water Capital Rates</b>				
<b>Kaikohe</b>				
Kaikohe Connected	Per SUIP	\$407.60	\$824,167	\$399.92
Kaikohe Availability	Per rating unit	\$407.60	\$20,380	\$399.92
<b>Kaitāia</b>				
Kaitāia Connected	Per SUIP	\$525.50	\$1,393,101	\$538.76
Kaitāia Availability	Per rating unit	\$525.50	\$45,719	\$538.76
<b>Kawakawa</b>				
Kawakawa Connected	Per SUIP	\$496.03	\$596,724	\$468.18
Kawakawa Availability	Per rating unit	\$496.03	\$15,377	\$468.18
<b>Kerikeri</b>				
Kerikeri Connected	Per SUIP	\$233.29	\$732,764	\$238.15
Kerikeri Availability	Per rating unit	\$233.29	\$34,760	\$238.15
<b>Okaihau</b>				
Okaihau Connected	Per SUIP	\$470.55	\$86,581	\$410.99
Okaihau Availability	Per rating unit	\$470.55	\$6,588	\$410.99
<b>Omapere/Ōpononi</b>				
Omapere/Ōpononi Connected	Per SUIP	\$748.73	\$320,456	\$681.73
Omapere/Ōpononi Availability	Per rating unit	\$748.73	\$48,667	\$681.73
<b>Paihia</b>				
Paihia Connected	Per SUIP	\$289.90	\$642,998	\$242.33
Paihia Availability	Per rating unit	\$289.90	\$25,221	\$242.33
<b>Rawene</b>				
Rawene Connected	Per SUIP	\$285.19	\$94,113	\$266.94
Rawene Availability	Per rating unit	\$285.19	\$4,848	\$266.94
<b>Water Public Good Rate</b>				
Uniform Charge	Per rating unit	\$15.00	\$527,333	\$15.00

Rate	Basis of Assessment	Rates 2026/27		Rates 2025/26 GST Inc
		Rate (GST Inc)	Total Rate	Inc
<b>Water Operating Rates</b>				
Water by Meter Rates				
Potable Water	Per M <sup>3</sup>	\$4.79	\$10,896,066	\$4.62
Non-potable Water	Per M <sup>3</sup>	\$3.11	\$3,111	\$3.00
Non-Metered Rates				
Non-metered Potable Rate	Per SUIP	\$1,581.80	\$90,163	\$1,527.92
Non-metered non-potable Rate	Per SUIP	\$1,163.00	\$0	\$1,123.84
<b>Drainage Targeted Rates</b>				
<b>Kaitiāia Drainage Area</b>				
	Per Ha of Land Area	\$16.74	\$152,020	\$13.00
<b>Kaikino Drainage Area</b>				
Kaikino A	Per Ha of Land Area	\$7.97	\$2,994	\$7.64
Kaikino B	Per Ha of Land Area	\$3.99	\$1,501	\$3.82
Kaikino C	Per Ha of Land Area	\$1.33	\$1,749	\$1.28
<b>Motutangi Drainage Area</b>				
Motutangi A	Per Ha of Land Area	\$38.46	\$18,334	\$32.05
Motutangi B	Per Ha of Land Area	\$19.23	\$9,486	\$16.03
Motutangi C	Per Ha of Land Area	\$6.42	\$9,998	\$5.35
<b>Waiharara Drainage Area</b>				
Waiharara A	Per Ha of Land Area	\$9.12	\$1,313	\$8.21
Waiharara B	Per Ha of Land Area	\$4.56	\$3,498	\$4.11
Waiharara C	Per Ha of Land Area	\$1.52	\$786	\$1.37

Notes:

1. Per SUIP – Separately Used or Inhabited Part of a rating unit
2. Per sub pan – per subsequent pan or additional pan

\* East Coast includes Taipā, Coopers Beach, Cable Bay and Mangōnui, and was previously described as “Taipā”.

## Example of rates on different land uses and values

Set out below are examples shown for the average rates on different land uses and property values across the District.

Land Values	General Rates	UAG C	Road UAG C	Roadin g Rate	Ward Rate Average	Public Good Rate	Wastewat er Average	Water Average (Excludin g Usage)	Final Rates 2026/27	AP 2025/26
<b>Residential</b>										
100,000	\$ 412	\$450	\$100	\$ 11	\$ 478	\$ 40	\$ 1,469	\$ 385	\$ 3,345	\$ 3,199
250,000	\$ 1,029	\$450	\$100	\$ 27	\$ 478	\$ 40	\$ 1,469	\$ 385	\$ 3,979	\$ 3,718
500,000	\$ 2,059	\$450	\$100	\$ 53	\$ 478	\$ 40	\$ 1,469	\$ 385	\$ 5,035	\$ 4,584
750,000	\$ 3,088	\$450	\$100	\$ 80	\$ 478	\$ 40	\$ 1,469	\$ 385	\$ 6,091	\$ 5,449
1,000,000	\$ 4,118	\$450	\$100	\$ 107	\$ 478	\$ 40	\$ 1,469	\$ 385	\$ 7,147	\$ 6,314
<b>Rural &amp; Lifestyle</b>										
100,000	\$ 412	\$450	\$100	\$ 11	\$ 478	\$ 40	-	-	\$ 1,492	\$ 1,446
250,000	\$ 1,029	\$450	\$100	\$ 28	\$ 478	\$ 40	-	-	\$ 2,126	\$ 1,967
500,000	\$ 2,059	\$450	\$100	\$ 57	\$ 478	\$ 40	-	-	\$ 3,184	\$ 2,834
750,000	\$ 3,088	\$450	\$100	\$ 85	\$ 478	\$ 40	-	-	\$ 4,242	\$ 3,702
1,000,000	\$ 4,118	\$450	\$100	\$ 113	\$ 478	\$ 40	-	-	\$ 5,299	\$ 4,570
<b>Commerical</b>										
100,000	\$ 1,132	\$450	\$100	\$ 28	\$ 478	\$ 40	\$ 1,469	\$ 385	\$ 4,083	\$ 3,805
250,000	\$ 2,831	\$450	\$100	\$ 70	\$ 478	\$ 40	\$ 1,469	\$ 385	\$ 5,823	\$ 5,234
500,000	\$ 5,662	\$450	\$100	\$ 139	\$ 478	\$ 40	\$ 1,469	\$ 385	\$ 8,724	\$ 7,614
750,000	\$ 8,493	\$450	\$100	\$ 210	\$ 478	\$ 40	\$ 1,469	\$ 385	\$ 11,625	\$ 9,994
1,000,000	\$11,323	\$450	\$100	\$ 280	\$ 478	\$ 40	\$ 1,469	\$ 385	\$ 14,525	\$12,375

Notes:

1. Land values are indicative amounts only.
2. Public Good Rate is for sewage, water and stormwater.

## Other Rating Policy Statements

### Projected number of rating units

Local Government Act 2002 Schedule 10 Clause 20A requires the council to state the projected number of rating units within the district or region of the local authority at the end of the preceding financial year.

The number of rating units at 30 June 2026 was 40,230 as per the QV Valuation website which includes non-rateable units of approximately 5074.

The land and capital values of these units was:

Land value	\$17,088,739,050
Capital value	\$32,188,543,000

### Definition of a Separately Used or Inhabited Part of a Rating Unit

Where rates are calculated on each separately used or inhabited part of a rating unit, the following definitions will apply:

- Any part of a rating unit that is used or occupied by any person, other than the ratepayer, having a right to use or inhabit that part by virtue of a tenancy, lease, license, or other agreement
- Any part or parts of a rating unit that is used or occupied by the ratepayer for more than one single use.

The following are considered to be separately used parts of a rating unit:

- Individual flats or apartments
- Separately leased commercial areas which are leased on a rating unit basis
- Vacant rating units
- Single rating units which contain multiple uses such as a shop with a dwelling
- A residential building or part of a residential building that is used or can be used as an independent residence. An independent residence is defined as having a separate entrance, separate cooking facilities, e.g. cooking stove, range, kitchen sink etc. together with living and toilet/bathroom facilities.

The following are not considered to be separately used or inhabited parts of a rating unit:

- A residential sleep-out or granny flat that does not meet the definition of an independent residence
- A hotel room with or without kitchen facilities
- A motel room with or without kitchen facilities
- Individual offices or premises of business partners.

### Rate instalment dates

Instalment	Due date	Penalty date
One	20 August 2026	27 August 2026
Two	20 November 2026	27 November 2026
Three	20 February 2027	27 February 2027
Four	20 May 2027	27 May 2027

### Postponement charges

Pursuant to the Local Government (Rating) 2002 Act the council will charge a postponement fee on all rates that are postponed under any of its postponement policies. The postponement fees are as follows:

Establishment fee: includes legal costs, and production of documents for registering statutory land charge (includes LINZ fee) \$315.00

Annual administration fee for maintaining rates postponement \$52.00.

Financing fee on all postponements: Currently set at 4.27% pa but may vary to match the council's average cost of funds.

At the council's discretion all these fees may be added to the total postponement balance.

### Payment of Rates

#### Rates

With the exception of water by meter charges, the council will charge the rates for the 2025/26 rating year by way of four instalments.

Each instalment must be paid on or before the due dates set out in the following table. Any rates paid after the due date will become liable for penalties (See Penalties on Rates).

## Water by meter

Water meters are read on a six-month cycle and are payable on the 20th of the month following the issue of the invoice as follows:

<b>Scheme</b>	<b>1st invoice</b>	<b>Due date</b>	<b>Penalty date</b>	<b>2nd invoice</b>	<b>Due date</b>	<b>Penalty date</b>
Kaikohe	Nov 2026	21/12/2026	28/12/2026	May 2027	22/06/2027	29/06/2027
Kaitiāia	Aug 2026	21/09/2026	28/09/2026	Feb 2027	22/03/2027	29/03/2027
Kawakawa/Moerewa	Jul 2026	20/08/2026	27/08/2026	Jan 2027	22/02/2027	01/03/2027
Kerikeri	Sep 2026	20/10/2026	27/10/2026	Mar 2027	20/04/2027	27/04/2027
Ōkaihau	Jul 2026	20/08/2026	27/08/2026	Jan 2027	22/02/2027	01/03/2027
Ōmāpere / Ōpononi	Jul 2026	20/08/2026	27/08/2026	Jan 2027	22/02/2027	01/03/2027
Paihia	Oct 2026	20/11/2026	27/11/2026	Apr 2027	20/05/2027	27/05/2027
Rāwene	Jul 2026	20/08/2026	27/08/2026	Jan 2027	22/02/2027	01/03/2027

### Penalties on Rates

Sections 57 and 58 of the Local Government (Rating) Act 2002 empower councils to charge penalties on the late payment of rates.

Pursuant to sections 57 and 58 of the Act, the council will impose the following penalties:

A ten percent (10%) penalty on any portion of each instalment of rates assessed in the 2025/26 financial year that is not paid on or by the due date for payment, as listed above.

### Penalties on Water by Meter Rates

A ten percent (10%) penalty on any portion of the rate assessed for the supply of water, as separately invoiced, that is not paid on or by the due date for payment as set out on the invoice. This penalty will be added on the 27th day of the month in which the invoice was due.

### Rating Area maps

For Rating Area maps please see our website: [Rating area maps | Far North District Council; Far North Wards and Subdivisions; Property - 3Water Services; Map\\_6\\_Kaitiāia\\_drainage\\_rating\\_area.pdf; Map\\_7\\_Northern\\_drainage\\_rating\\_area.pdf; Map\\_2\\_Kaitiāia\\_BID\\_rating\\_area.pdf; Map\\_5\\_Bay\\_of\\_Islands\\_Recreation\\_Centre\\_rating\\_area.pdf; Map\\_4\\_Paihia\\_CBID\\_rating\\_area.pdf](#)