

Palmerston North City Council

Resolution to Set Rates for the 2025/2026 year

The Palmerston North City Council resolves to set rates for the financial year commencing on 1 July 2025 and ending on 30 June 2026 in accordance with the Rating Policies and Funding Impact Statement contained in its Annual Budget (Plan) 2025/26 as follows:

1 Details of rates to be set**Notes**

- All rates and charges shown are inclusive of Goods and Services Tax.
- References to the 'Act' relate to the Local Government (Rating) Act 2002.

1.1 Uniform Annual General Charge

A Uniform Annual General Charge of \$300 on each rating unit pursuant to section 15 of the Act.

1.2 General Rate (based on land value)

A general rate pursuant to section 13 of the Act set on all rateable land on the basis of land value and assessed differentially (based on land use) against each property group code at the rate of cents in the dollar set down in the following schedule:

Differential Group		Differential Factor (expressed as % of Group Code MS)	Rate (cents in \$ of LV)
Code	Brief Description		
R1	Single unit residential	Balance (approx.80)	0.4134
R2	Two unit residential	110	0.5697
R3	Three unit residential	120	0.6215
R4	Four unit residential	130	0.6733
R5	Five unit residential	140	0.7251
R6	Six unit residential	150	0.7769
R7	Seven unit residential	160	0.8286
R8	Eight or more unit residential	170	0.8804
MS	Miscellaneous	100	0.5179
CI	Non-residential (Commercial/Industrial)	250	1.2948
FL	Rural & Semi-serviced (5 hectares or more)	25	0.1295

FS	Rural & Semi-serviced (0.2 hectares or less)	75	0.3884
FM	Rural & Semi-serviced (between 0.2 & 5 hectares)	55	0.2848

1.3 Capital Value targeted rate

A targeted rate to fund the costs of the goal one (innovative and growing city) activities including transport, economic development, housing and urban design, set under section 16 of the Act on all rateable land on the basis of the capital value, and assessed differentially (based on land use ¹) against each property group code at the rate of cents in the dollar set down in the following schedule:

Differential Group		Differential Factor (expressed as % of Group Code MS)	Rate (cents in \$ of CV)
Code	Brief Description		
R1	Single unit residential	Balance (approx. 76)	0.1009
R2	Two unit residential	120	0.1589
R3	Three unit residential	120	0.1589
R4	Four unit residential	120	0.1589
R5	Five unit residential	120	0.1589
R6	Six unit residential	120	0.1589
R7	Seven unit residential	120	0.1589
R8	Eight or more unit residential	120	0.1589
MS	Miscellaneous	100	0.1324
CI	Non-residential (Commercial/Industrial)	200	0.2648
FL	Rural/Semi-serviced (5 hectares or more)	35	0.0463
FS	Rural/Semi-serviced (0.2 hectares or less)	75	0.0993
FM	Rural/Semi-serviced (between 0.2 & 5 hectares)	55	0.0728

¹ Note – for the purposes of this targeted rate vacant serviced property where non-residential use is a permitted activity under the city’s District Plan will be categorised as non-residential, whereas it is categorised as miscellaneous for the purposes of the general rate.

1.4 Water Supply Rates

A targeted rate for water supply, set under section 16 of the Act, of:

- \$487 per separately used or inhabited part of a residential rating unit which is connected to a Council operated waterworks system. This charge is not made where water supply is invoiced on the basis of water consumed.
- \$487 per rating unit for all other rating units which are connected to a Council operated waterworks system. This charge is not made where water supply is invoiced on the basis of water consumed.
- \$243.50 per rating unit which is not connected to a Council operated waterworks system but which is serviceable (i.e. within 100 metres of such waterworks system) and the Council would allow a connection.

Instead of the above targeted rates for metered water supply, targeted rates set under sections 16 and 19 of the Act, of \$1.96305 per cubic metre of water supplied to any rating unit that is invoiced on the basis of water supplied plus a fixed amount of \$253 per metered connection for connections of 25mm or less and \$540 for connections greater than 25mm.

1.5 Wastewater Disposal Rates

A targeted rate for wastewater disposal, set under section 16 of the Act, of:

- \$397 per separately used or inhabited part of a residential rating unit which is connected to a public wastewater drain.
- \$397 per rating unit for all other rating units which are connected to a public wastewater drain.
- \$397 per pan (i.e. water closet or urinal) for all pans in excess of three for non-residential rating units connected to a public wastewater drain.
- \$198.50 per separately used or inhabited part of a residential rating unit which is not connected to a public wastewater drain but which is serviceable (i.e. within 30 metres of such a drain) and the Council would allow the connection.
- \$198.50 per rating unit for all other rating units which are not connected to a public wastewater drain but which is serviceable (i.e. within 30 metres of such a drain) and the Council would allow the connection.

1.6 Rubbish and Recycling Rates

1.6.1 Kerbside Recycling

A targeted rate for kerbside recycling set under section 16 of the Act of:

- \$188 per separately used or inhabited part of a rating unit for residential properties receiving the Council's kerbside collection service.
- \$188 per rating unit for non-residential and rural/semi-serviced properties receiving the Council's kerbside collection service.

Where ratepayers elect, and the Council agrees, additional levels of service may be provided. These additional services could be by way of provision of more recycling bins or more frequent service. Each additional level of service will be charged a rate of \$188. This may include charges to non-rateable rating units where the service is provided.

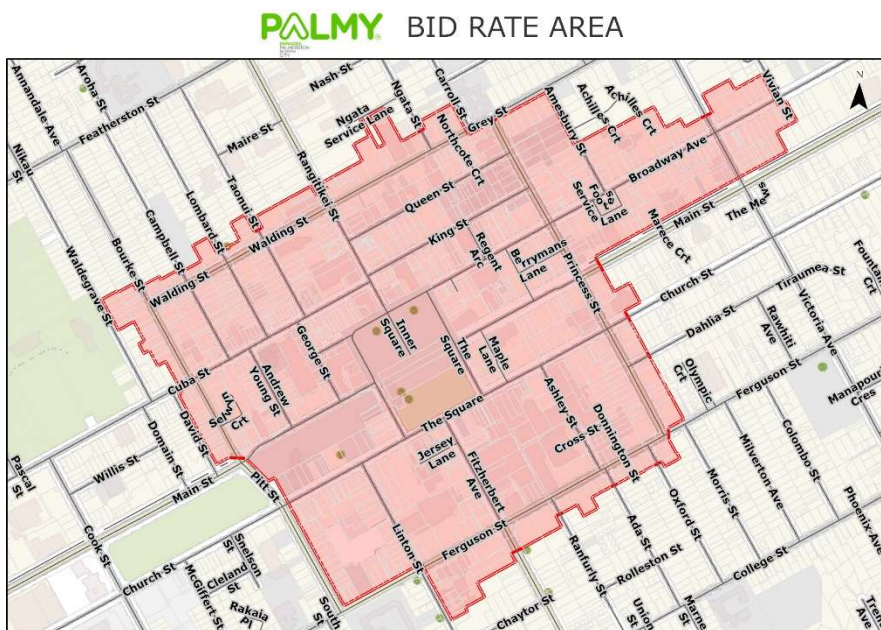
1.6.2 Rubbish and Public Recycling

A targeted rate for rubbish and public recycling set under section 16 of the Act of \$69 per separately used or inhabited part of each residential rating unit and \$69 per rating unit for all other rating units. Rating units which are vacant land will not be liable for these rates.

1.7 Palmy BID

Targeted rates set under section 16 of the Act on all properties within the central city Palmy BID area as shown on the following map that are categorised as non-residential for the Council's general rate calculated as follows:

- A fixed amount of \$345 per rating unit; and
- A variable amount of 0.0137 cents in the dollar of capital value of the rating unit.



2. Due Dates for Payment of Rates

Rates (other than metered water targeted rates) will be payable at the offices or agencies of the Council in four quarterly instalments on 1 August 2025, 1 November 2025, 1 February 2026 and 1 May 2026.

The due dates (i.e. final day for payment without incurring penalty) shall be:

Instalment One	29 August 2025
Instalment Two	28 November 2025
Instalment Three	27 February 2026
Instalment Four	29 May 2026

3. Due Dates for Payment of Metered Water Targeted Rates

Properties which have water provided through a metered supply will be invoiced either monthly or two monthly at the discretion of the Council.

The due date for metered water targeted rates shall be the 20th of the month following invoice date as follows:

Monthly invoicing					
Instalment	Date meter read & invoice issued	Due date	Instalment	Date meter read & invoice issued	Due date
1	June 2025	20 July 2025	7	December 2025	20 January 2026
2	July 2025	20 August 2025	8	January 2026	20 February 2026
3	August 2025	20 September 2025	9	February 2026	20 March 2026
4	September 2025	20 October 2025	10	March 2026	20 April 2026
5	October 2025	20 November 2025	11	April 2026	20 May 2026
6	November 2025	20 December 2025	12	May 2026	20 June 2026

Two monthly invoicing					
Linton, East & North Rounds			Ashhurst, South West, PNCC & Central Rounds		
Instalment	Date meter read & invoice issued	Due date	Instalment	Date meter read & invoice issued	Due date
1	June 2025	20 July 2025	1	July 2025	20 August 2025
2	August 2025	20 September 2025	2	September 2025	20 October 2025
3	October 2025	20 November 2025	3	November 2025	20 December 2025
4	December 2025	20 January 2026	4	January 2026	20 February 2026
5	February 2026	20 March 2026	5	March 2026	20 April 2026
6	April 2026	20 May 2026	6	May 2026	20 June 2026

4. Penalties on Unpaid Rates (excluding metered water)

A penalty charge of 10% will be added on the following dates to any portion of an instalment remaining unpaid after the due dates:

Instalment One	3 September 2025
Instalment Two	3 December 2025
Instalment Three	4 March 2026
Instalment Four	3 June 2026

Any penalty charge imposed on the outstanding first instalment will be automatically remitted provided payment of the full year's rates is made by 28 November 2025.

A penalty charge of 10% will be added to any outstanding rates (including penalties) assessed in previous years and remaining outstanding at 3 July 2025 (penalty applied on 4 July 2025) and again on 5 January 2026 (penalty applied on 6 January 2026).

Penalties will not be applied to the metered water targeted rate.

4 June 2025