

Rating policies

Effective 1 July 2018



Rating philosophy and objectives

The Northland Regional Council reviews its rating policies annually and has targeted region-wide rates and differentiated specific targeted rates in order to better direct rate funding to those activities suited to either fixed and/or differentiated charges.

The Revenue and Financing Policy sets out the sources of funding applied to activities undertaken by the council. The council will consider applying a specific targeted rate where it better aligns to the expenditure being funded or where the distribution of benefits of providing particular activities is attributable to a subset of a community, or where the application of specific targeted rate promotes equity, transparency and accountability of its funding decisions.

Rates collection

Rates are assessed under the Local Government (Rating) Act 2002 (LGRA). Each of Northland's three district councils is appointed as a collector for the Northland Regional Council in terms of section 53 of the LGRA. This means that the district council's issue rates assessments and invoices for the Northland Regional Council rates and also collect the rates.

Where rates are based on value, the values assessed by Quotable Value New Zealand (QV) will apply in the Far North and Kaipara districts; and QV currently, changing to Opteon, in the Whangārei District.

Policies on the remission and postponement of rates and penalties, and early payment of rates

The Northland Regional Council's policies on the remission and postponement of rates and penalties, and early payment of rates are the same as the region's three district councils. The council remits rates and penalties, postpones payment of rates, and manages early payment of rates in accordance with these policies. While these policies differ from council to council, it would be administratively inefficient to adopt uniform policies across the region and then require each district council to apply two sets of policies.

The council's annual rating resolution resolves that penalties will be added to unpaid rates, and stipulates the dates for payment of rates instalments and the penalty regime applicable for each district. The district councils record these rating transactions on the rating information database and rates records which they maintain on behalf of the Northland Regional Council.

The intended policies on the remission and postponement of rates and penalties, and early payment of rates for the constituent districts of the Northland region that will apply to the regional rates assessed in those districts are set out in the following section. These rating policies are effective from 1 July 2018.

Northland Regional Council makes all decisions regarding the remission and postponement of its rates and penalties, and early payment of council's rates, in accordance with its rating policies. The district councils assist with the administration of these policies. For the avoidance of doubt, this includes, but is not limited to:

- Where applications are required, they must be made to the relevant district council, as per its application process. The application will then be passed on to Northland Regional Council for its consideration.
- Any reporting required must be submitted to the relevant district council, and will be passed on to Northland Regional Council.
- The district councils may gather information needed to assess applications, or consider acting on behalf of land owners (as in the case of Māori freehold land not used).

FAR NORTH DISTRICT

Making an application? This is what you need to know:

1. All applications under these policies must be made in writing, signed by the owner/ratepayer, and accompanied by any required supporting documentation. After an application has been submitted, further documentation may be requested. In that event, the applicant will be notified accordingly.
2. As provided for in section 88 of the LGRA, a postponement fee may be calculated and added to the postponed rates.
3. The basis of calculating the postponement fee is included in each year's Funding Impact Statement, which can be found in the Long Term or Annual Plan for that year.
4. The owner(s) of the property must provide proof of eligibility which will be confirmed with relevant council information.
5. Where land is in multiple ownership, a written statement authorising an individual to act for one or more owners must be submitted with all applications.
6. Where a property or part of that property is sold within the period of remission or postponement, the council has the right to recover the rates remitted or postponed for the applicable period. This may apply to the whole property or only to that portion of the portion that has been sold.
7. The council may require further information from the applicant if deemed necessary to process the application.
8. The council reserves the right to inspect the use of a property, where appropriate, for application assessment and to confirm compliance with policy criteria from time to time.
9. Any decision made by the council under this policy is final.
10. Remissions or postponements granted under previous policies will remain in force as per those policies.
11. Applications may be made for a remission or postponement of rates in circumstances which are not included in the separate policy category sections set out below. These are known as "outside of policy" applications. The council's authority is restricted by the provisions of the LGRA. For that reason, all such applications "outside of policy" must be in writing, and accompanied by sufficient detail and documentation to support a decision by the council.
12. The council is under no obligation to approve any applications that do not comply with the established policies and the council's decision on the matter is final.
13. The council's decision whether to grant or deny an application for remission or postponement of rates will be based upon:
 - a. The application itself; and
 - b. All supporting documents submitted by the applicant; and,
 - c. Any relevant information and/or documentation held in the council's records.
14. Except where otherwise indicated, the council reserves the right to grant or deny any and all applications for remission or postponement of rates under these policies.

Definitions

For the purpose of these policies, words used in the singular include the plural, and words used in the plural include the singular.

ARREAR means unpaid rates as at 30 June of the rating year prior to application.

THE COUNCIL means the Northland Regional Council and includes any person or agent authorised by the Northland Regional Council.

LANDLOCKED has the same meaning as defined in the Property Law Act 2007.

MĀORI FREEHOLD LAND has the same meaning as defined in Te Ture Whenua Māori Act 1993 Part VI section 129(2)(a).

NATURAL DISASTER has the same meaning as in the Earthquake Commission Act 1993.

NEW USER is a person that has not been previously identified in the council's Rates Information Database as being responsible for the rates on the land.

OCCUPIED means a formal right by occupation order or informal right by licence to occupy Māori Freehold Land, or other arrangements are in place and are exercised.

OCCUPIER means a person, persons, organisation, or business entity that is using a rating unit or portion of a rating unit under a lease, license or other formal agreement for a specified period of time.

OUTSTANDING NATURAL LANDSCAPE refers to any largely unmodified landscape with characteristics and qualities that amount to being conspicuous,

eminent or remarkable. These landscapes are afforded protection through the Resource Management Act 1991 as a matter of national importance.

PAPAKĀINGA has the same meaning as in the operative version of the Far North District Plan.

POSTPONEMENT means an agreed delay in the payment of rates for a certain time, or until certain defined events occur.

RATEPAYER includes, under the LGRA, either the owner of the rating unit or a lessee under a registered lease of not less than 10 years, which provides that the lessee is required to be entered into the Rating Information Database as the ratepayer.

REASONABLE ACCESS has the same meaning as the Property Law Act 2007.

REMISSION means that the requirement to pay the rate levied for a particular financial year is forgiven in whole or in part.

STATUTORY LAND CHARGE means a charge registered against a Certificate of Title of a property by someone who has a financial interest in the property, such as debt or part ownership.

TREATY SETTLEMENT LANDS means any land which has been returned to Māori ownership in a Treaty Claims Settlement, or land which may have been purchased from Treaty settlement monies to replace land which could not be returned because it is in private ownership.

USED includes use for the purposes of any residential occupation of the land, or any activity for business or commercial purposes, including lease agreements, or storage of equipment, stock or livestock.

FN01 Common-use properties

Background

Section 20 of the Local Government (Rating) Act 2002 requires that multiple rating units be treated as one rating unit if they are:

- a. Owned by the same person or persons; and,
- b. Used jointly as a single unit; and,
- c. Contiguous or separated only by a road, railway, drain, water race, river or stream.

This policy expands on the provisions of the LGRA, and provides for commercial operations to be treated as one rating unit to assist economic development in the district.

Policy objectives

1. To provide for farming by treating multiple rating units as one rating unit if they are physically separated but used jointly as one farming operation.
2. To assist development in the district by treating multiple rating units of a development as a single rating unit for a maximum of three years.

Scope

This policy applies to both General Title and Māori Freehold Land.

Policy statements

In addition to the provisions of section 20 of the LGRA, the council will treat the following separate rating units as a single rating unit if they are owned by the same person or entity:

- a. A farm that consists of multiple rating units but functions as one commercial operation;
- b. Rating units of a residential or commercial development which are vacant and owned by the original developer, pending their sale or lease to subsequent purchasers or lessees.

Conditions and criteria

1. Applicants must provide sufficient evidence that the multiple rating units in question are being jointly used as a single farming operation, or are part of the same subdivision or commercial development.
2. In the case of a residential or commercial development, multiple rating units will be treated as a single rating unit for a maximum term of three years. This term is calculated from 1 July in the year that this provision first applies.
3. Residential or commercial developments that have already received this remission under a previous policy are not eligible for remission under this policy.
4. In the case of a farm, the separate multiple rating units must be owned or leased by the same person or entity. If any of the separate rating units are leased, the term of the lease must be 10 years or more, including rights of renewal. The owners of each of the separate rating units must confirm in writing that their unit is being jointly used as a single farming operation.
5. In the case of a farm, the rating units must be situated within a radius of two kilometres from the boundary of the primary property.
6. The council reserves the right to exclude any specific targeted charge from this policy.

FN02 Community, sports and not-for-profit organisations

Background

Community and voluntary groups provide facilities to enhance and contribute to the wellbeing of the residents of the Far North. This policy provides rating relief for those organisations that operate for the benefit of the community.

Policy objectives

1. To assist in the ongoing provision of community services and recreational opportunities that benefit Far North residents.
2. To facilitate and support access to drug, alcohol and mental health facilities for Far North residents.

Scope

This policy applies to both General Title and Māori Freehold Land.

Policy statements

1. The council may remit up to 100% of the rates payable on land owned or used by:
 - a. Registered charitable organisations or Inland Revenue Department (IRD) approved donee organisations; or
 - b. Any entity which has, as its principal purpose and function, the provision of free access to family counselling, or, assessment, counselling and in-patient treatment for people with alcohol, drug and mental health related problems.
2. The council may remit 50% of the rates payable on land owned or used by an entity for the purpose of providing benefit to Far North residents through:
 - a. The promotion of recreation, health, education, or instruction; or
 - b. The running of a campground on land for the purposes listed in section 2(a) above.

Conditions and criteria

1. Relevant financial information must accompany all applications. This includes:
 - a. Statement of organisation objectives
 - b. Full financial accounts
 - c. Information on activities and programmes
 - d. Details of membership or clients.
2. No remission will be given on land on which a licence under the Sale of Liquor Act is held.

3. No remission will be given on land where any person or entity receives private financial profit from the activities carried out on the land. All income earned by ratepayers and entities receiving a remission under this policy must be spent on reasonable salaries, wages and other costs reasonably related to its community, sports, or not-for-profit purposes.
4. Land used for an activity which is commercial in nature does not qualify for rates remission. For example an "op-shop" does not qualify for rating relief under this policy.

FN03 Incentivising Māori economic development

Background

The council recognises that there is a need to incentivise economic development on Māori Freehold Land. Enabling and incentivising Māori economic development through the remission of rates may see direct economic and social benefits to landowners generating a return on the land, as well as to the council from future rates contributions, as the venture grows and becomes sustainable.

Policy objectives

1. To provide incentives for Māori land owners to develop Māori Freehold Land for economic use.
2. To enable owners to develop an economic base and to assist with the subsequent payment of rates.

Scope

This policy applies to Māori Freehold Land.

Policy statement

The council will remit rates on Māori Freehold Land for the purposes of incentivising economic development.

Conditions and criteria

1. The council will remit rates under this policy on an eight-year sliding scale as follows:
 - Years 1-3 - 100% remitted
 - Year 4 - 90% remitted
 - Year 5 - 80% remitted
 - Year 6 - 60% remitted
 - Year 7 - 40% remitted
 - Year 8 - 20% remitted; and
 - Year 9 - 0% remitted
2. The land, or portion of the land, for which relief is sought must be considered suitable for development, and confirmed as currently not used.

3. Applications must be accompanied by a business case, and a meeting with council staff will be required to determine any other necessary documentation.
4. Key considerations by the council may include:
 - a. professional advice has been obtained;
 - b. there is a suitable management structure in place;
 - c. appropriate financial arrangements for the development of the land have been made;
 - d. suitable monitoring and reporting systems have or will be established; and
 - e. realistic financial projections and cash flows have been provided.
5. Upon approval, a regular annual report and financial statements on the development must be submitted to the council each year.

FN04 Landlocked land

Background

The Property Law Act 2007 enables owners of landlocked properties to take legal action in order to gain reasonable access to their property. Ratepayers may be unable to take action under these provisions of the Property Law Act 2007 due to their financial circumstances.

Policy objectives

To provide rating relief to ratepayers where their land has no reasonable access and the ratepayer cannot afford to take action through the Property Law Act 2007.

Scope

This policy applies to both General Title and Māori Freehold Land.

Policy statement

The council may postpone rates on landlocked land where there is no reasonable access as defined in the Property Law Act 2007.

Conditions and criteria

1. The land must be landlocked as defined in Section 326 of the Property Law Act 2007.
2. The application must state why access cannot be obtained through procedures set forth in Part 6, Sub-part 3, of the Property Law Act 2007.

3. The application must include a statutory declaration that there is no practical access across adjoining land and that the land is not in use by any person. Fencing to prevent trespassing does not constitute use of the land.
4. The maximum term for the postponement of rates for landlocked property is three years. If the land remains landlocked at the end of that period, postponed rates will be remitted.
5. The owner must advise the council if the status of the land changes, if access is obtained, or if any person commences to use the land. If the land ceases to be landlocked during the period of the postponement, any rates postponed and not remitted under this policy will not be immediately repayable unless the owner fails to keep the current and future rates up to date.
6. The repayment of postponed rates will not be required merely because of a change of ownership of the land, provided that the land continues to comply with the criteria of this policy.

FN05 Land subject to protection for outstanding natural landscape, cultural, historic or ecological purposes

Background

The council recognises that certain rateable land within the Far North district is protected for outstanding natural landscape, cultural, heritage, or ecological purposes.

Policy objectives

To provide rating relief to landowners who have reserved lands that have particular outstanding natural landscape, cultural, historic or ecological values for future generations.

Scope

This policy applies to both General Title and Māori Freehold Land.

Policy statements

1. The council may remit rates on land subject to protection for outstanding natural landscape, cultural, historic or ecological purposes under the formal protection agreements listed in 2 a) through 2 g) of the conditions and criteria of this policy.
2. The council may postpone rates on land subject to protection for outstanding natural landscape, cultural, historic or ecological purposes under the formal protection listed in 2 h) of the conditions and criteria of this policy.

Conditions and criteria

1. Applications must be supported by a copy of the formal protection agreement and a management plan detailing how the values of the land are to be maintained, restored, and/or enhanced.
2. The land must be subject to a formal protection agreement as set out below:
 - a. An open space covenant under section 22 of the Queen Elizabeth the Second National Trust Act 1977; or
 - b. A conservation covenant under section 77 of the Reserves Act 1977; or
 - c. A Nga Whenua Rahui kawenata under section 77A of the Reserves Act 1977; or
 - d. A declaration of protected private land under section 76 of the Reserves Act 1977; or
 - e. A management agreement for conservation purposes under section 38 of the Reserves Act 1977; or
 - f. A management agreement for conservation purposes under section 29 of the Conservation Act 1987; or
 - g. A Māori reservation for natural, historic, or cultural conservation purposes under sections 338 to 341 of the Te Ture Whenua Māori Act 1993 (Māori Land Act 1993); or
 - h. A covenant for conservation purposes under section 27 of the Conservation Act 1987.
3. The rating unit or portion of the rating unit that is the subject of the application must not be in use.
4. Where the entire rating unit is the subject of the application, the remission or postponement of rates will apply to all rates assessed on the property.
5. The protected and unprotected portions of the rating unit will be separately valued and assessed as separate parts pursuant to Section 45(3) of the Local Government (Rating) Act 2002. In these instances, the remission or postponement of rates will only apply to the protected portion of the rating unit.
6. The following activities will not constitute use of the land:
 - a. Work undertaken to preserve or enhance the features covenanted on the land, including but not limited to weed control, planting to counteract erosion, or erection of a fence to prevent trespassing.
 - b. The removal of material by Māori for cultural purposes.

7. Any remission or postponement granted under this policy will become effective on 1 July in the rating year following the submission of the application.
8. Any remission or postponement of rates on the land will be cancelled immediately in the event that the land ceases to be protected under a formal protection agreement. Postponed rates that have not been remitted will be repayable in the event that the covenant conditions and the management plan objectives are breached in the opinion of the council, whose decision is final.

Specific conditions and criteria for postponement of rates

1. After a term of six years, the postponed rates for the first year of the covenant period will be remitted. After this, one additional year of the postponed rates will be remitted each year, so that a maximum of six years of postponed rates are held against the land at any given time.
2. Upon expiration of the covenant or other agreement, any rates that are postponed against the land at that time, which have not been remitted under paragraph 8 above, will become due.
3. The repayment of postponed rates will not be required as a result of a change of ownership, provided that the land continues to comply with all criteria.
4. The council will not seek repayment of postponed rates where future postponement is revoked due to the council changing its criteria for postponement.

FN06 Māori Freehold Land not used

Background

The council recognizes the unique barriers to the use and development of Māori Freehold Land resulting from fragmented ownership. While Māori Freehold Land itself may not be difficult to use or develop, there may be challenges around the use and the financing of the development of the land which arise from fragmented ownership.

This policy provides relief by giving a remission where land is not used due to the difficulty of multiple ownership, obtaining collective agreement, or the lack of financing options. This policy does not apply to Māori Freehold Land in sole ownership.

Policy objectives

1. To provide for rates remission for Māori Freehold Land under multiple ownership or portions thereof which are not used.
2. To avoid further alienation of Māori Freehold Land as a result of financial pressures that may be brought by the imposition of rates on lands not used.

Scope

This policy applies only to Māori Freehold Land.

Policy statement

The council may, upon application from the owners, authorised agents of the owners, or council itself acting for the owners, agree to remit the rates on such unused land for a period not exceeding three years.

Conditions and criteria

1. The land must be in multiple ownership. Land in sole-ownership is not eligible for rating relief under this policy.
2. The land must not be used by any person or entity.
3. If the land comes under use at any point, it will no longer receive remission of rates under this policy.
4. The council expects that any rating relief will be temporary, with each application limited to a term of three years. The council may consider renewing the rating relief upon the receipt of further applications from the owners.

FN07 New users of Māori Freehold Land

Background

The council recognises that significant rate arrears due to the challenges of multiple ownership can act as a disincentive to any new use of Māori Freehold Land where a new user could become responsible for the payment of any existing arrears of rates and penalties on the land. This policy has been developed to encourage use of Māori Freehold Land in these circumstances.

Policy objective

To remove the barrier of rate debt for new users to be able to use or develop the land.

Scope

This policy applies only to Māori Freehold Land.

Policy statement

The council may postpone the arrears of rates on Māori Freehold Land subject to the land being continuously used by a new user and that person agreeing to pay the rates while they are using the land.

Conditions and criteria

1. The person proposing to use the land must be a new user.
2. Where land has recently moved from multiple ownership to sole ownership, the sole owner will be treated as a new user.
3. The council has the sole discretion as to whether or not to grant the application, and may seek additional information before making its final decision.
4. The new user using the land must, upon approval of the application, keep the current and future rates up to date for as long as they continue to use the land.
5. If the current and future rates are not paid within one month of the due dates, the council reserves the right to reapply the postponed rates to the land.
6. Postponed rates will remain as a charge on the property for a period of six years from the date on which the rate was assessed, after which time they will be remitted.

FN08 Papakāinga on Māori Freehold Land

Background

The council recognises the importance of Māori Freehold Land in providing landowners and their whanau with the opportunity to establish papakāinga. The imposition of targeted rates applied on a uniform basis may act as a disincentive to occupying Māori Freehold Land for papakāinga purposes.

The policy creates apportionments on land which is subject to a license to occupy or has an informal arrangement in place. This means that each occupier will pay targeted rates applied on a uniform basis only upon the land they occupy, rather than upon the entire area of the rating unit.

Policy objectives

1. To put in place processes to allow the residents with occupation licenses or other informal arrangements to pay their portion of rates in respect of the land that they occupy.

2. To assist Māori to establish papakainga or other housing on Māori Freehold Land.
3. To assist Māori to establish an economic base for future development.

Scope

This policy applies only to Māori Freehold Land.

Policy statement

The council may remit targeted rates which are applied on a uniform basis, for separately used or inhabited parts of a rating unit which are subject to a licence to occupy or other informal arrangement.

Conditions and criteria

1. The part of the land concerned must be the subject of a licence to occupy or other informal arrangement for the purposes of providing residential housing for the occupier.
2. The area of land covered by each arrangement must have a separate valuation issued by the council's valuation service providers and will be issued with a separate rate assessment pursuant to Local Government (Rating) Act 2002 Section 45(3).
3. The occupier must agree to pay any rates assessed in respect of the part or division of the rating unit that is the subject of the application.
4. The council reserves the right to cancel the remission on the portion of a rating unit upon which rates remain unpaid for a period of more than one month after the due date.
5. Charges on the land will remain in remission so long as the occupation continues to comply with the conditions and criteria of this policy.

FN09 Penalties

Background

Penalties are charged where rates instalments are not paid by the due date. The council recognises the economic hardship faced by some ratepayers. This policy provides for the remission of rates penalties on the grounds of financial hardship.

Policy objective

To allow for the remission of penalties where the ratepayer has entered into repayment arrangements or there are reasonable grounds to remove the penalty.

Scope

This policy applies to both General Title and Māori Freehold Land.

Policy statement

The council may remit rates penalties where the application provides a reasonable reason for remission.

Conditions and criteria

1. Applications will be considered if:
 - a. The applicant has a previous good record of payment and on-time payments of all rate instalments within the last two years, and an honest attempt has been made to have payment delivered on time; or
 - b. The owner of the rating unit has been given insufficient notice of the invoice due date; or
 - c. A request is made on compassionate grounds; or
 - d. The ratepayer has entered into a Rates Easy Pay agreement and has maintained the arrangement to clear their outstanding rates.
2. Penalties may be remitted upon payment of all outstanding rates.

FN10 Properties spanning multiple districts

Background

There are a small number of properties situated across the boundary line between the Far North district and other districts. These properties incur rates from both councils. This policy provides an equitable method of assessing rates for those properties.

Policy objective

To recognise that some properties span multiple districts, and to ensure that only the portion of property within the Far North district receives a rates assessment for Northland Regional Council rates in respect of the Far North district.

Scope

This policy applies to both General Title and Māori Freehold Land.

Policy statement

Rates will be remitted on any portion of a property outside of the Far North district.

Conditions and criteria

If there is a dwelling on the portion of the property within the Far North district, the land value based rate will continue to be remitted on the portion outside of the Far North district.

FN11 Residential rates for senior citizens

Background

The payment of rates for senior citizens on a limited income can affect their quality of life. This policy provides senior citizens with the option of postponing their rates to be paid until a sale of the rating unit takes place, or, in the event that they pass away, until the settlement of their estate. This will relieve elderly people of potential financial hardship, and enhance the quality of their lives, including the ability to remain in their home longer with limited income.

Policy objective

To positively contribute to the quality of life for senior citizens by postponing rates payable.

Scope

This policy applies to General Title Land. The council does not consider the application of this policy appropriate for Māori Freehold Land; because of the nature of Māori Freehold Land, the council does not consider it appropriate to charge postponed rates to the land. Landowners of Māori Freehold Land are eligible for remission of rates under the extreme financial hardship policy.

Policy statements

The council may postpone rates for ratepayers whose primary income is the New Zealand Superannuation Scheme. Any postponed rates will be postponed until:

- a. The settlement of the ratepayer's estate following their death; or
- b. The ratepayer ceases to be the owner or occupier of the rating unit; or
- c. The ratepayer ceases to use the property as their primary residence; or
- d. The total postponed rates (including Far North District Council rates) exceed 80% of the rateable value of the property (postponed rates will remain due for payment only on death, sale, or the date specified by the council); or
- e. A date specified by the council.

Conditions and criteria

1. Postponement under this policy will only apply to ratepayers who are:
 - a. eligible to receive the New Zealand Superannuation Scheme, which is, or will be, their primary income; or
 - b. on a fixed income.
2. The rating unit must be used by the ratepayer as their primary residence. This includes, in the case of a family trust owned property, use by a named individual or couple.
3. The ratepayer must not own any property that may be used:
 - a. as a holiday home or rental property; or
 - b. for commercial activities, such as farming or business.
4. The council must be satisfied that the ratepayer is unlikely to have sufficient funds left over, after payment of rates, for normal day to day living expenses, normal health care, and maintenance of the home and chattels to an adequate and reasonably healthy standard.
5. The council reserves the right to request any information around the ratepayer's personal circumstances that it deems necessary to make a decision.
6. People occupying a unit in a retirement village under a licence to occupy must have the agreement of the owner of the retirement village before applying for postponement of the rates payable on their unit.
7. If a property is still under a mortgage, a written and signed approval must be obtained from the Mortgagee as part of the application. This is because the payment of postponed rates will have priority over mortgage payments.
8. Properties that are the subject of a reverse mortgage are not eligible for rating relief under this policy.
9. The council has the right to decline rates postponement for a property that is in a known hazard zone. This is to minimise any risk of loss to the council.
10. Postponed rates will be registered as a statutory land charge on the rating unit title, meaning that the council will have first claim on the proceeds of any revenue from the sale or lease of the rating unit.
11. If rates are postponed, the ratepayer will still be responsible for the amount of rates equal to the maximum rebate available under the central government Rates Rebate Scheme for the current rating year. The Far North District Council advises it is able to assist applicants for the Rates Rebate Scheme. If the ratepayer is not eligible for a rates

rebate, they will still be responsible for paying this amount, and will be required to enter into a payment arrangement to cover this portion.

12. The council will charge an annual administrative fee on postponed rates.
13. The postponed rates or any part thereof may be paid to the council at any time.
14. The property must be insured at the time the application is granted and must be kept insured. Evidence of this must be produced annually.
15. Senior citizens for whom rates are being postponed under this policy must promptly inform the council of any substantial change in their financial status which might affect their eligibility for such postponement.
16. For senior citizens who have had rates postponed under this policy but are no longer eligible for the postponement, those rates will remain postponed, and new rates will be charged accordingly.

FN12 Treaty settlement lands

Background

The council recognises that post-settlement governance entities (PSGEs), which are formed to receive properties returned as a part of Treaty of Waitangi settlements, will require time to develop strategic plans, restore protections, and complete necessary works for cultural and commercial redress properties. These properties can be classed as General Title, which means that the rating relief policies for Māori Freehold Land do not apply to all of these properties. This policy has been developed in recognition of these circumstances.

Policy objective

To recognise that lands acquired as part of a Treaty settlement process may have particular conditions or other circumstances which make it appropriate to remit rates.

Scope

This policy applies only to Treaty Settlement Lands.

Policy statement

The council will agree to remit rates on Treaty Settlement Lands subject to the criteria set out below.

Conditions and criteria

1. Before remission of rates may come into effect, the council must receive an appropriate and satisfactory application supported by sufficient documentation. Any remission granted will come into effect as of the date of that application.
2. The applicant must provide proof that the land which is the subject of the application is Treaty Settlement Land.
3. Returned lands that were non-rateable under the previous ownership will receive a full rates remission for a period of three years.
4. Where returned lands are commercial redress properties and are not used, the council will grant a 50% remission for a period three years.
5. Where the returned lands are commercial redress properties and meet the criteria as outlined in the incentivising Māori economic development policy, the council will remit rates on an eight-year sliding scale as follows:
 - Years 1-3 - 100% remitted
 - Year 4 - 90% remitted
 - Year 5 - 80% remitted
 - Year 6 - 60% remitted
 - Year 7 - 40% remitted
 - Year 8 - 20% remitted; and
 - Year 9 - 0% remitted

FN13 Unusable land

Background

Natural disasters can cause land to become unusable for a long period of time. This policy addresses the issue of land that had been made unusable by a natural disaster.

Policy objective

To provide rating relief to the owners of properties that have become unusable as a result of a natural disaster, and where the loss of the use of the property will result in financial hardship to the owner.

Scope

This policy applies to both General Title and Māori Freehold Land.

Policy statement

The council may grant a remission of rates on land that has become indefinitely unusable as a result of a natural disaster.

Conditions and criteria

1. The applicant must set out in detail the nature of the natural disaster that has caused the land to be unusable.
2. The application must outline the steps that the owner has taken, or will take, to return the land to a usable state. If this is not possible, the application must state why.
3. The application must be supported by a geotechnical report from a registered engineer setting out the reasons why the land has become, and will remain, unusable.
4. The applicant will be required to sign an agreement that any remission will be cancelled immediately if the land is returned to a usable state.

KAIPARA DISTRICT

KD1 Rates postponement and remission policy

KD1.1 Rates postponement for financial hardship

Objective

The objective of this scheme is to assist ratepayers experiencing financial hardship which affects their ability to pay rates.

Criteria

The ratepayer must meet the following criteria to be considered for rates postponement for hardship:

1. The ratepayer must be the current owner of the rating unit and owned the property for at least five years.
2. The rating unit must be used solely by the ratepayer as his/her residence.
3. No person entered on the council's rating information database as the "ratepayer" must own any other rating units or investment properties (whether in the district, in New Zealand or overseas) or have significant interests or ownership of a businesses or shares.
4. The current financial situation of the ratepayer must be such that he/she is unlikely to have sufficient funds left over, after the payment of rates, for normal health care, proper provision for maintenance of his/her home and chattels at an adequate standard, as well as making provision for normal day-to-day living expenses.
5. The ratepayer (or authorised agent) must make an application to the council on the prescribed form (copies can be obtained from the Kaipara District Council offices, at either Dargaville or Mangawhai, or on the Kaipara District Council website www.kaipara.govt.nz).

Conditions

The council will consider, on a case-by-case basis, all applications received that meet the above criteria.

1. For the rates to be postponed, written confirmation of the ratepayer's financial situation must be provided from the ratepayer's budget advisor. Additionally, the council reserves the full right to have the question of hardship addressed by any outside agency with relevant expertise e.g. budget advisors or the like.
2. For the rates to be postponed, the council will require a statutory declaration:

- a. that the ratepayer does not own any other property or have significant interest in a business or shares; and
 - b. containing the value of the ratepayer's property insurance and the value of encumbrances against the property, including mortgages and loans.
3. For the rates to be postponed, the council will require the ratepayer to first make acceptable arrangements for payment of future rates, for example by setting up a system for regular payments.
 4. The council will add a postponement fee each year to the postponed rates. The fee will cover the period from when the rates were originally due to the date that they are paid. This fee will not exceed the council's administrative and financial costs of the postponement.
 5. The postponement will apply from the beginning of the rating year in which the application is made, although the council may consider backdating to before the rating year in which the application is made depending on the circumstances.
 6. Any postponed rates will be postponed until:
 - a. the death of the ratepayer(s); or
 - b. the ratepayer/s cease/s to be the owner or occupier of the Rating Unit; or
 - c. the ratepayer/s cease/s to use the property solely as his/her residence; or
 - d. the postponed rates (including any Kaipara District Council rates) are 80% of the available equity in the property; or
 - e. a date specified by the council.
 7. All or part of the postponed rates may be paid at any time. The applicant may also elect to postpone the payment of a lesser sum than that which they would be entitled to have postponed pursuant to this scheme.
 8. Postponed rates will be registered as a statutory land charge on the rating unit title. This means that the council will have first call on the proceeds of any revenue from the sale or lease of the rating unit.

Delegation of decision-making

Decisions relating to the postponement of rates will be made as outlined in the council's delegations manual.

KD1.2 Rates remission for financial hardship

Objective

The objective of this policy is to assist ratepayers experiencing extreme financial hardship which affects their ability to pay rates.

Criteria

The ratepayer must meet the following criteria to be considered for a rates remission for financial hardship:

- a. The ratepayer must be the current owner of the rating unit and owned the property for at least five years.
- b. The rating unit must be used solely by the ratepayer as his/her residence.
- c. No person entered on the council's rating information database as the "ratepayer" must own any other rating units or investment properties (whether in the district, in New Zealand or overseas) or have significant interests or ownership of a businesses or shares.
- d. The current financial situation of the ratepayer must be such that s/he is unlikely to have sufficient funds left over, after the payment of rates, for normal health care, proper provision for maintenance of his/her home and chattels at an adequate standard, as well as making provision for normal day-to-day living expenses.
- e. The ratepayer (or authorised agent) must make an application to the council on the prescribed form (copies can be obtained from the Kaipara District Council offices, at either Dargaville or Mangawhai, or on the Kaipara District Council website www.kaipara.govt.nz).

Conditions

The council will consider, on a case by case basis, all applications that meet the above criteria.

- a. For the rates to be remitted, the ratepayer's financial situation must be such that the ratepayer is eligible for, and has applied for, the government rates rebate scheme. Additionally, council reserves the full right to have the question of hardship addressed by any outside agency with relevant expertise e.g. budget advisors or the like.

- b. For the rates to be remitted, the council will require a statutory declaration that the ratepayer does not own any other property or have significant interest in a business or shares.
- c. The remission will apply from the beginning of the rating year in which the application is made, although the council may consider backdating to before the rating year in which the application is made depending on the circumstances.

Delegation of decision-making

Decisions relating to the remission of rates for financial hardship will be made as outlined in the council's delegations manual.

KD1.3 Rates remission of penalties only

Objective

The objective of this scheme is to enable the council to act fairly and reasonably in relation to penalties applied when rates have not been received by the due date.

Criteria

1. Where the ratepayer meets the payment conditions agreed with the council to resolve a rates arrears, the council can remit any part of the penalties already incurred or yet to be incurred.
2. The penalties incurred on the first instalment of each financial year will be remitted if the ratepayer pays the total amount of rates due for the year, excluding the penalty on the first instalment, but including any arrears owing at the beginning of the financial year, by the second instalment due date.
3. There are extenuating circumstances.
4. The ratepayer has paid after the penalty date, but has not received a rates penalty remission under this scheme within the past two years.

Conditions

1. If the ratepayer stops paying rates then the council is able to reinstate the penalties.
2. The remission will apply from the beginning of the rating period in which the application is approved and may not necessarily be backdated to prior years.

Treatment of penalties on small overdue balances

When a small balance is overdue which is uneconomical to collect, the council write-off the balance in line with delegations outlined in the council's delegations manual and other council procedures. Penalties will not be applied in these circumstances.

Delegation of decision-making

Decisions relating to the remission of rates penalties will be made as outlined in the council's delegations manual.

KD1.4 Rates remission of uniform charges on rating units

Objective

To enable the council to act fairly and equitably with respect to the imposition of uniform charges on two or more separate rating units that are contiguous, and used jointly for a single residential or farming use but do not currently meet section 20 of the Local Government (Rating) Act 2002.

Conditions and Criteria

1. The council may remit multiple sets of relevant targeted rates set as a fixed amount per rating unit or Separately Used or Inhabited Part of Rating Unit (SUIP) in the following circumstances:
 - a. Where a ratepayer owns and resides on two separate residential rating units that are contiguous and used jointly as a single residential property;
 - b. Where a farming operation consists of a number of separate Certificates of Title or rating units that are contiguous, the occupier of all rating units is the same and operated jointly as a single farm, but is owned by a number of separate owners. In some case the rating units may have different property categories.
2. Properties that have been subdivided for sale are not eligible for remission relevant targeted rates.
3. Targeted rates set as a fixed amount for a service actually provided or made available to each separate part of the rating unit, such as water and wastewater rates, shall not be eligible for remission.
4. Owners wishing to claim a remission under this scheme may be required to make a written application or declaration using the appropriate application form and to supply such evidence as may be requested to verify that a remission should be granted under this scheme.

Delegation of decision-making

Decisions relating to the remission of rates will be made as outlined in the council's delegations manual.

KD1.5 Rates remission for community, sporting and other organisations

Objective

To enable the council to act fairly and equitably with respect to the imposition of rates on land used or occupied by societies or association of persons for organisations that have a strong community focus, but do not currently meet the 100% and 50% non-rateable criteria under Schedule 1 of the Local Government (Rating) Act 2002.

Criteria

1. The council may remit all or part of rates to land that is being used or occupied under the following circumstances:
 - a. Land owned or used by a society or association of persons, whether incorporated or not, for the purposes of a public hall, library, museum or other similar institution.
 - b. Land owned or used by a society or association of persons, whether incorporated or not, for games or sports other than galloping races, harness races and greyhound races, and does not meet the 50% non-rateable definition as a club licence under the Sale and Supply of Alcohol Act 2012 is for the time being in force.
 - c. Land owned or used by a society or association or persons, whether incorporated or not, the object or principal object of which is to conduct crèches or to conserve the health or well-being of the community or to tend the sick or injured.
 - d. Land owned or used by a society or associations of persons, whether incorporated or not for sporting, recreation, or community purposes that does not meet the 100% and 50% non-rateable criteria under Schedule 1 of the Local Government (Rating) Act 2002.
2. In all cases, land that is used for the private pecuniary profit of any members of the society or association shall not be eligible for a rates remission.

Conditions

1. The rates remission for the following uses is:

Land Use	Remission
Public halls, libraries, museums	100%
Sports clubs	50%
Other community groups	50%

Delegation of decision-making

Decisions relating to the remission of rates will be made as outlined in the council's delegations manual.

KD1.6 Rates postponement or remission for miscellaneous purposes

Objective

The objective of this scheme is to enable the council to postpone or remit rates and/or penalties on rates in circumstances that are not specifically covered by other schemes in the rates postponement and remission policy, but where the council considers it appropriate to do so.

Criteria

1. The council may postpone or remit rates and/or penalties on rates on a rating unit where it considers it just and equitable to do so because:
 - a. There are special circumstances in relation to the rating unit, or the incidence of the rates (or a particular rate) assessed for the rating unit, which mean that the unit's rates are disproportionate to those assessed for comparable rating units;
 - b. The circumstances of the rating unit or the ratepayer are comparable to those where a postponement or remission may be granted under the council's other rates postponement or remission schemes, but are not actually covered by any of those schemes;
 - c. There are exceptional circumstances that the council believes that it is equitable to postpone or remit the rates and/or penalties on rates.

Conditions

1. Where the council and the ratepayer have agreed to postpone rates and/or penalties on rates:
 - a. Applications must be received in writing by the council from the ratepayer.
 - b. Applicants may elect to postpone a lesser amount than the maximum they would be entitled to under the scheme.
 - c. Postponed rates will be registered as a Statutory Land Charge on the Certificate of Title.
 - d. The council will add a postponement fee to the postponed rates for the period between the due date and the date the rates are paid. This fee is to cover the council's administrative and financial costs and may vary from year to year.

- e. Any postponement is valid for the year in which the application was made.
 - f. Ratepayers will be encouraged to obtain financial and/or legal advice about the rates postponement from an appropriate independent person.
2. The council has the final discretion to decide whether to grant a rates postponement or rates and/or penalties on rates remission under this scheme.

Delegation of decision-making

Decisions relating to the remission of rates and/or penalties on rates will be made as outlined in the council's delegations manual.

KD2 Māori Freehold Land rates postponement and remission policy

Overview, background and objectives

Section 102(2) of the Local Government Act 2002 provides that a council must adopt a policy on the postponement and remission of rates on Māori Freehold Land.

This policy is to ensure the fair and equitable collection of rates occurs from all sectors of the community. It is important to also recognise that Māori Freehold Land has particular conditions, and ownership structures which may make it appropriate to provide relief from rates.

Specifically this policy considers the matters set out in schedule 11 of the LGA 2002 and is intended to support the following objectives:

- Recognise matters related to the physical accessibility of the land;
- Facilitate development or use of the land.

This policy also has an objective to recognise situations where there is no occupier, or person gaining an economic or financial benefit from the land.

Conditions

KD2.1 Remission for undeveloped and inaccessible Māori Freehold Land

1. The council may remit rates penalties and/or current year or arrears of rates on Māori Freehold Land where the land has been unoccupied for the period which the remission is requested;
2. To be eligible for remission no person may, during the course of the year for which the remission is granted:

- a. lease the land;
- b. do one or more of the following things on the land, for profit or other benefit:
 - i. reside on the land;
 - ii. de-pasture or maintain livestock on the land;
 - iii. store anything on the land;
 - iv. use the land in any other way.

KD2.2 Remission to facilitate development of Māori Freehold Land

The council may remit the previous years' arrears and penalties provided the person or entity requesting the remission will pay for the annual rates for the current and previous two years and has agreed to contract to the council to keep all future rates paid in full.

Criteria

1. Application for land to be granted remission of rates must be made by the owners or trustees, the council or any person(s) who has gained a right to occupy through the Māori Land Courts and is the authorised occupier(s).
2. The land is Māori Freehold Land as defined in the Local Government (Rating) Act 2002.
3. Owners or trustees or any authorised occupier(s) must include the following information in their application:
 - a. The details of the property for which the application for remission is being made;

- b. The objectives (as outlined under overview, background and objectives above) that will be achieved by providing a remission, together with an explanation as to how the land fits within the objectives;
- c. Documentation that proves the land which is the subject of the application is Māori Freehold Land, as defined above.

Delegation of decision-making

Decisions about applying a remission of rates will be made as outlined in the council's delegations manual.

KD2.3 Rates postponement

This policy does not provide for the postponement of the requirement to pay rates.

KD3 Early payment of rates policy

KD3.1 Early payment of current year rates policy

In accordance with section 55 of the Local Government (Rating) Act 2002, which empowers councils to accept early payment of rates, the council will accept payment in full of all rates assessed in the current year on or before the due date for the first instalment of the year. Early payment of rates will attract neither a discount, nor interest on the sum paid.

KD3.2 Early payment of rates for subsequent years policy

The council will accept payment of rates for subsequent financial years. However, early payment of rates will attract neither a discount, nor interest on the sum paid.

WHANGĀREI DISTRICT

Policy WD01 Remission of targeted rates applied on a uniform basis to certain separately used or inhabited parts of ratings units (SUIPs) (WDC ref. 17/101)

Objective of the policy

In some cases the requirement that targeted rates set on a uniform basis be paid in relation to each Separately Used or Inhabited Part of a Rating Unit (SUIP) may result in inequity (refer definition of SUIP at the Funding Impact Statement of the current Annual Plan or Long Term Plan).

The objective of the policy is to enable the council to act fairly and reasonably by enabling the council to provide rates relief in certain circumstances where inequity may result, namely:

- a. Category A: Relief from the obligation to pay all uniform targeted rates where the rating unit is used by one ratepayer for both business and residential purposes.
- b. Category B: Relief from the obligation to pay all uniform targeted rates where the rating unit is used for residential purposes and a SUIP within the rating unit is occupied by a member of the ratepayer's immediate family on a rent free basis.

Criteria and conditions

The council may remit the rates referred to above where a rating unit meets the following criteria:

1. In relation to Categories A and B the relevant rating unit is both owned and occupied by the ratepayer;
2. In relation to Category B, the rating unit is the ratepayer's principal residence and:
 - a. the relevant SUIP within that rating unit is a minor flat or other residential accommodation unit; and
 - b. that minor flat or other residential accommodation is occupied by a first degree relative of the ratepayer (grandparent, parent, child or sibling), or other dependent the council considers, in its absolute discretion, meets the policy intent.
3. The ratepayer has applied for rates remission under this policy and provided information in the prescribed form on how the relevant criteria are satisfied and has completed relevant statutory declarations as may be required by the council.

4. Remissions will be granted for a maximum of three rating years and cannot be backdated to previous rating years.
5. If the circumstances of a ratepayer who has been granted a remission under this policy changes, such that the relevant criteria are no longer satisfied, the ratepayer must inform the council within 30 days. The council may redetermine that ratepayer's eligibility for a remission under this policy.

Delegations

Decisions on remissions of rates under this policy will be delegated to officers as set out in the council's delegations manual.

Policy WD02 Remission of all targeted rates on unsold subdivided land (WDC ref. 17/102)

Objective of the policy

In some cases the requirement that targeted rates be paid in relation to land that has been subdivided but not sold is a disincentive to development in the district. In addition, the liability for commercial rates of subdivided land rated as commercial but not sold is a disincentive to commercial development in the district. The council wishes to incentivise commercial and other development in the district.

The objective of the policy is to enable the council to act fairly and reasonably by enabling the council to provide rates relief in certain circumstances where inequity may result, namely where land has been subdivided but has remained unsold for a period of five years.

Criteria and conditions

1. In relation to non-commercial subdivided land, the council may remit targeted rates where a rating unit meets the following criteria:
 - a. The subdivided rating units are owned by the same ratepayer; and
 - b. The relevant ratepayer subdivided the land; and
 - c. The land was lawfully subdivided and is vacant; and
 - d. The land is not able to be treated as a single rating unit in accordance with section 20 of the Local Government Rating Act 2002.
2. In relation to commercial subdivided land, the council may remit up to 20% of targeted rates where a rating unit meets the following criteria:

- a. Criteria 1(a)-(d) of this policy; and
 - b. The subdivided land is rated as commercial land.
3. In relation to both commercial and non-commercial subdivided land:
- a. The remission is available for a maximum of five years after the date of subdivision and cannot be backdated to previous rating years.
 - b. The ratepayer has applied for rates remission under this policy and provided information in the prescribed form on how the relevant criteria are satisfied and has completed relevant statutory declarations as may be required by the council.
 - c. If the circumstances of a ratepayer who has been granted a remission under this policy changes, such that the relevant criteria are no longer satisfied, the ratepayer must inform the council within 30 days. The council may redetermine that ratepayer's eligibility for a remission under this policy.

Delegations

Decisions on remissions of rates under this policy will be delegated to officers as set out in the council's delegations manual.

Policy WD03 Remission of penalties (WDC ref. 17/103)

Objectives of the policy

Penalties are added where rates have not been received by the due date. Further penalties are added where previous years' arrears remain unpaid three months after the end of the rating year.

The objective of this policy is to enable the council to act fairly and reasonably in relation to penalties applied when rates have not been received by the due date.

Criteria and conditions

Penalties on rates may be remitted when the ratepayer has applied for rates remission under this policy and provided information in the prescribed form on how the relevant criteria are satisfied and has completed relevant statutory declarations as may be required by the council and one or more of the following criteria are met:

1. Where the ratepayer meets the payment conditions agreed with the council to resolve rates arrears.
2. Where the ratepayer has an otherwise good payment history and has not received a penalty remission within the past and current financial year.
3. Where there are extenuating circumstances, such as significant family disruption, illness or accident.

4. Where the ratepayer pays rates by direct debit and future rates and rates arrears are addressed in an agreed timeframe.
5. If the ratepayer stops adhering to the agreed payment conditions, the remission of penalties can be cancelled, with relevant penalties being reinstated and becoming due and owing (except where relevant limitation periods preclude recovery).
6. The remission will apply to the period in which the application is approved and may not necessarily be backdated to previous years.
7. The ratepayer has applied for rates remission under this policy and provided information in the prescribed form on how the relevant criteria are satisfied and has completed relevant statutory declarations as may be required by the council.

Delegations

Decisions on remission of penalties under this policy will be delegated to officers as set out in the council's delegation manual.

Policy WD04 Remission of rates for community, sports and other organisations (WDC ref. 17/107)

Objectives of the policy

Community and voluntary organisations provide facilities for residents which enhance and contribute to the district's wellbeing. The council wishes to encourage such groups by providing rates relief.

Doing so will enable the council to act fairly and equitably with respect to the imposition of rates on land used or occupied by societies or association of persons for organisations that have a strong community focus but do not currently meet the 100% or 50% non-rateable criteria under Schedule 1 of the Local Government (Rating) Act 2002.

Criteria and conditions

The council may remit all or part of rates to a rating unit that is being used or occupied under the following circumstances:

1. Land owned or used by a society or association of persons, for community purposes, games or sports other than galloping races, harness races and greyhound races, and which does not meet the 50% non-rateable definition as a club license under the Sale and Supply of Alcohol Act 2012 is for the time being in force.

2. Land owned or used by a society or association of persons, the object or principal object of which is to conserve the health or well-being of the community or to tend the sick or injured.
3. Land owned or used by a society or association of persons, for the purposes of a public hall, library, museum or similar institution.

The policy will not apply in respect of:

1. Societies or associations of persons operating for private pecuniary profit, or which charge tuition fees.
2. Societies or associations of persons whose primary purpose is to address the needs of adult members (over 18 years) for entertainment or social interaction, or who engage in recreational, sporting, or community services as a secondary purpose only.

To be considered for rates remission under this policy, the ratepayer must apply for rates remission under this policy, provide information in the prescribed form on how the relevant criteria and conditions are satisfied and complete relevant statutory declarations as may be required by the council.

The rates remission for the following uses is:

Land Use	Remission %
Community, games or sports	50%
Health, libraries or museum	100%
Public halls	100%

Delegations

Decisions on remission of rates under this policy will be delegated to officers as set out in the council's delegation manual.

Policy WD05 Postponement of rates – Extreme financial hardship (WDC ref. 17/108)

Objectives of the policy

From time to time the council is approached by ratepayers who are experiencing financial hardship. Whangarei District Council staff advise they will work with applicants to help meet their commitments with payment options, payment arrangements and penalty relief. This policy covers the circumstances where these options will not provide the desired outcome.

The purpose of this policy is assist ratepayers experiencing extreme financial circumstances which affect their ability to pay their rates and who wish to defer the payment of rates using the equity in their rating unit.

Criteria and conditions

The council is able to postpone rates in accordance with the policy where the following criteria are met:

1. The ratepayer has applied for rates remission under this policy and provided information in the prescribed form on how the relevant criteria are satisfied and has completed relevant statutory declarations as may be required by the council.
2. The ratepayer is the current owner of the rating unit and has owned or resided on the property or another property within Whangarei district for not less than 2 years.
3. The residential rating unit is used solely by the ratepayer as the ratepayer's principal residence.
4. The council is satisfied that the ratepayer is unlikely to have sufficient funds left over, after the payment of rates, for normal health care, proper provision for maintenance of his/her home and chattels at an adequate standard as well as making provision for normal day to day living expenses.
5. The ratepayer does not own any other rating units or investment properties or other investment realisable assets (whether in the district, in New Zealand or overseas) or have significant interests or ownership of a business(s) or shares.
6. Even if rates are postponed the ratepayer will be required to pay the first \$500 of the rate account.
7. The ratepayer must make acceptable arrangements for payment of future rates, for example by setting up a system for regular payments.
8. The council will add a postponement fee to the postponed rates for the period between the due date and the date the rates are paid. This fee is to cover the council's administrative and financial costs and may vary from year to year.
9. The policy will apply from the beginning of the rating year in which the application is made although the council may consider backdating past the rating year in which the application is made depending on the circumstances, and in its absolute discretion.
10. Any postponed rates will be postponed until:
 - a. the death of the ratepayer(s); or
 - b. the ratepayer(s) ceases to be the owner or occupier of the rating unit; or

- c. the ratepayer(s) ceases to use the property as his/her residence; or
 - d. a date specified by the council as determined by the council in any particular case.
11. The postponed rates or any part thereof may be paid at any time. The applicant may elect to postpone the payment of a lesser sum than that which they would be entitled to have postponed pursuant to this policy.
12. Postponed rates will be registered as a statutory land charge on the rating unit title.

Delegations

Decisions on postponement of rates under this policy will be delegated to officers as set out in the council's delegation manual.

Policy WD06 Postponement and remission on specific farmland properties (WDC ref. 17/109)

Objective of the policy

Land may continue to be farmed, but in some situations, such as proximity to the coast, means the land value has increased significantly, and the rates set would be a disincentive to the continued use of the land in its current form. The council recognises that forced development in these situations is not necessarily desirable and there are advantages in the land remaining as farmland.

The objective of the policy is to afford relief to farmers 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.

Criteria and conditions

The council may remit or postpone rates in accordance with this policy where the following criteria and conditions are met:

1. The properties will be identified and the rates postponement values will be determined by the council's Valuation Service Provider in conjunction with a general revaluation. The council may at any time, on the written application of the owner of any farmland requesting that the property be considered for postponement values, forward that application to the council's Valuation Service Provider for their determination. If so determined, the postponement values will take effect from the commencement of the financial year following the date of the application.

2. The rates postponement value of any land is to be determined:
 - a. So as to exclude any potential value that, at the date of valuation, the land may have for residential purposes, or for commercial, industrial, or other non-farming use; and
 - b. So as to preserve uniformity and equitable relativity with comparable parcels of farmland that the valuations of which do not contain any such potential value.
 - c. May apply to one or more rating units in the same ownership and is therefore conditional upon all rating units remaining in the same ownership.
3. In this policy, "farmland" means a property rated under the category of "rural" in the council's differential rating system.
4. The farming operation should provide the majority of revenue for the ratepayer who should be the actual operator of the farm.
5. The area of land that is the subject of the application is not less than 30 hectares. Discretion will be allowed to extend the relief to owner-operators of smaller intensive farming operations where there is clear evidence that it is an economic unit in its own right.
6. No objection to the amount of any rates postponement value determined under this policy may be upheld except to the extent that the objector proves that the rates postponement value does not preserve uniformity with existing roll values of comparable parcels of land having no potential value for residential purposes, or for commercial, industrial or other non-farming development.
7. To be considered for rates postponement [or remission] under this policy, the ratepayer must apply for rates postponement [or remission] under this policy, provide information in the prescribed form on how the relevant criteria and conditions are satisfied and complete any relevant statutory declarations as may be required by the council.

Effect of rates postponement values

8. The postponed portion of the rates for any rating period shall be an amount equal to the difference between the amount of the rates for that period calculated according to the rateable value of the property and the amount of the rates that would be payable for that period if the rates postponement value of the property were its rateable value.

9. The amount of the rates for any rating period so postponed shall be entered in the rates records and will be included in or with the rates assessment issued by the council in respect of the rateable property.

10. Any rates so postponed, and, as long as the property still qualifies for rates postponement, will be written off after the expiration of five years.

Rates set before postponement values determined

11. Where the council has set rates in respect of any property for any year before the rates postponement value has been determined, the council may make and deliver to the owner an amended rate assessment for that year.

Additional charges

The council will add a postponement fee to the postponed rates for the period between the due date and the date the rates are paid. This fee is to cover the council's administrative and financial costs and may vary from year to year.

When postponed rates become payable

12. All rates that have been postponed under this policy and have not been written off under this policy become due and payable immediately on:

- a. The land ceasing to be farmland;
- b. The interest of the owner of any part of the land is transferred to or becomes invested in some person or other party other than:
 - i. the owners spouse; or
 - ii. the executor or administrator of the owner's estate.

For avoidance of doubt, where rates have been postponed and not written off in respect of land comprising one or more rating units in the same or common ownership, and one or more of the rating units meets the criteria for payment above, all postponed rates on all rating units will become payable.

Postponed Rates to be a charge on the rating unit

Where the council has postponed the requirement to pay rates in respect of a rating unit, postponed rates will be registered as a statutory land charge on the rating unit's Certificate of Title.

Delegations

Decisions on postponement of rates under this policy will be delegated to officers as set out in the council's delegation manual.

Policy WD07 Postponement and/or remission of rates and charges on properties affected by fire or natural calamity (WDC ref. 17/110)

Objectives of the policy

This policy recognises that where a rating unit has been affected to the extent that the land or buildings are irretrievably damaged, where it cannot be used, then the application of full rates could cause financial hardship.

The objective of the policy is to enable appropriate rate relief to be provided where the use that may be made of any land or buildings have been detrimentally affected by fire or natural calamity.

Criteria and conditions

The council may remit and/or postpone rates wholly, or in part, in respect of any land or buildings affected by fire or natural calamity, where it considers it fair and reasonable to do so.

1. The repayment of any postponed rates will be determined at the time the application is approved, and will depend on the circumstances of the fire or natural calamity.
2. Any application for rates relief due to fire will not be accepted if the council has any reason to suspect, on reasonable grounds, that the fire was deliberately caused by owner, occupier or a related party.
3. To be considered for rates postponement and/or remission under this policy, the ratepayer must apply for rates postponement and/or remission under this policy, provide information in the prescribed form on how the relevant criteria and conditions are satisfied and complete any relevant statutory declarations as may be required by the council.
4. If an application is approved, the council may direct its valuation service provider to inspect the rating unit and prepare a valuation that will take into account any factors that could affect the use of the land or buildings as a result of the fire or natural calamity. The valuation service provider's decision will be final.

Delegations

Decisions on remission and/or postponement of rates under this policy will be delegated to officers as set out in the council's delegation manual.

Policy WD08 Remission of rates on unoccupied Māori Freehold Land (WDC ref. 17/111)

Objectives of the policy

Some Māori Freehold Land in the Whangarei district is unoccupied and unproductive. This land creates a significant rating burden on the Māori owners who often do not have the ability or desire to make economic use of the land. Often this is due to the nature of the ownership or it is isolated and marginal in quality.

A remission of all or part of rates may be granted in respect of multiple-owned Māori Freehold Land which is unoccupied or unproductive.

- To recognise situations where there is no occupier or no economic or financial benefit is derived from the land.
- Where part only of a block is occupied, to grant remission for the portion of land not occupied.
- To encourage owners or trustees to use or develop the land.
- Where the owners cannot be found, to take into account the statutory limitation of time for the recovery of unpaid rates.
- Any other matter in accordance with schedule 11 of the Local Government Act 2002.

Criteria and conditions

1. The land must be multiple-owned and unoccupied Māori Freehold Land (as defined in the Local Government (Rating) Act 2002) which does not produce any income. (Multiple owned is defined as more than two registered owners. This includes beneficial owners where the registered owner is deceased, but the succession order has not yet been approved by the Māori Land Court).
2. The land or portion of the land must not be "used". This includes leasing the land, residing on the land, maintaining livestock on the land, using the land for storage or in any other way.
3. In order to encourage the development of the land, the rating unit may be apportioned into useable and non- useable portions and the remission applied based on the percentage of non- useable land.
4. To be considered for rates remission under this policy, the ratepayer must apply for rates remission under this policy, provide information in the prescribed form on how the relevant criteria and conditions are satisfied and complete relevant statutory declarations as may be required by the council.

5. Where after due enquiry the owners of an unoccupied block cannot be found, the council may apply a remission without the need for a request.
6. If circumstances changes in respect of the land, the council will review whether this remission policy is still applicable to the land. All land identified under this policy for remission, will be reviewed triennially.

Delegations

Decisions on remission of rates under this policy will be delegated to officers as set out in the council's delegation manual.

Policy WD09 Postponement of rates on Māori Freehold Land (WDC ref. 17/112)

Objectives of the policy

The difficulty in establishing and contacting owners or occupiers of Māori land means that there are often rate arrears when ownership or use is finally established. Also new occupiers or owners may wish to use the land, but are reluctant to take on the outstanding rate arrears. In order to facilitate and encourage the use of the land, the arrears may be postponed if the current rates are met.

The council wishes to encourage the development and use of Māori Freehold Land where the council considers the full payment of the rate arrears would be a disincentive.

Criteria and conditions

The council will postpone rates in accordance with the policy where the application meets the following criteria:

1. The land must be Māori Freehold Land, as defined in the Local Government (Rating) Act 2002.
2. The ratepayer has applied for rates postponement under this policy and provided information in the prescribed form on how the relevant criteria and conditions are satisfied and has completed relevant statutory declarations as may be required by the council.
3. The owners or occupiers of the land (or portion of the land) must agree in writing to meet all future rates commitments whilst they are using the land.
4. The rates will remain as a statutory charge against the property until six years from the date they were assessed and will then be written off.
5. The council reserves the right to reapply the rates postponed should the agreement not be met.

Delegations

Decisions on postponement of rates under this policy will be delegated to officers as set out in the council's delegation manual.

Policy WD10 Remission of rates on voluntarily protected land (WDC ref. 17/113)

Objectives of the policy

The council wishes to encourage and promote the conservation and protection of significant natural resources in the district. This will enable council to act fairly and equitably in the assessment of rates, in line with land forming part of a reserve under the Reserves Act 1977.

Criteria and conditions

The council may remit the rates where the application meets the following conditions and criteria:

1. The council is satisfied that the land is subject to permanent protection under subject to QEII Open Space Covenant or similar permanent conservation covenant. That the covenant must be registered on certificate of title(s).
2. No person(s) are using the land and no building structures are within the boundaries of the covenanted area.
3. The ratepayer has applied for rates remission under this policy and provided information in the prescribed form on how the relevant criteria and conditions are satisfied and has completed relevant statutory declarations as may be required by the council.

Delegations

Decisions on remission of rates under this policy will be delegated to officers as set out in the council's delegation manual.

Policy WD11 Remission or postponement of rates and penalties for miscellaneous purposes (WDC ref. 17/114)

Objective of the policy

This policy is to address inequity in rating in specific circumstances.

The council wishes to be able to postpone or remit rates and/or penalties on rates in circumstances that are not specifically covered by other policies in the rates postponement and remission policy, but where the council considers it appropriate to do so.

Criteria and conditions

The council may postpone or remit rates and/or penalties on rates on a rating unit where it considers it just and equitable to do so, in its absolute discretion, because:

- a. There are special circumstances in relation to the rating unit, or the incidence of the rates (or a particular rate) assessed for the rating unit, which mean that the unit's rates are disproportionate to those assessed for comparable rating units; or
- b. The circumstances of the rating unit or the ratepayer are comparable to those where a postponement or remission may be granted under the council's other rates postponement or remission schemes, but are not actually covered by any of those schemes; or
- c. There are exceptional circumstances that the council believes that it is equitable to postpone or remit the rates and/or penalties on rates.

1. To be considered for rates remission under this policy, the ratepayer must apply for rates remission under this policy, provide information in the prescribed form on how the relevant criteria and conditions are satisfied and complete relevant statutory declarations as may be required by the council.
2. Postponed rates will be registered as a Statutory Land Charge on the Certificate of Title.
3. The council will add a postponement fee to the postponed rates for the period between the due date and the date the rates are paid. This fee is to cover the council's administrative and financial costs and may vary from year to year.
4. Any postponement is valid for the year in which the application was made.
5. The council has the final discretion to decide whether to grant a rates postponement or rates and/or penalties on rates remission under this policy.

Delegations

Decisions on remission and/or postponement of rates under this policy will be delegated to officers as set out in the council's delegation manual.

Policy WD12 Discount for early payment of rates in current financial year (WDC ref. 17/200)

Objectives

In accordance with section 55 of the Local Government (Rating) Act 2002, which empowers councils to accept early payment of rates in the

current financial year, a discount is granted where the full annual rates are paid on the due date of the first instalment.

The objective of the early payment policy is to encourage ratepayers to pay their rates early and in one sum so as to minimise processing costs and improve cash flow.

Criteria and conditions

A discount will be allowed if the total rates assessed for the current year and all arrears are paid in full on or before the due date for the first instalment. In exceptional circumstances where an extended date for payment has been granted, on or before the extended date.

That the amount of the discount be set each year in accordance with that provided in the rates resolution (Rates for the year 1 July to 30 June).

Delegations

Decisions on remissions under this policy will be delegated to officers as set out in the council's delegation manual.