

LONG TERM PLAN 2021-31

Proposed Rating Relief Policies

Introduction

Section 102 (2e) of the LGA 02 requires councils to adopt a policy for the remission and postponement of rates on Māori Freehold Land. In the development of these policies, Council has considered Schedule 11 of the LGA 02 and recognises that the nature of Māori land is different to General Title Land.

Section 102(3) of the Local Government Act 2002 (LGA 02) provides that a council may adopt a rates remission policy and a postponement policy. This policy addresses both the remission and postponement of rates.

The objectives of Council's rating relief policies are to:

1. To provide a fair and equitable collection of rates from all sectors of the community.
2. Provide an equitable system of rating remission and postponement for all sectors of the community;
3. To recognise that there is a community benefit in providing assistance through rating relief to certain charitable and community organisations.
4. Provide ratepayers with financial assistance where they might otherwise have difficulty meeting their obligations to pay rates;
5. Align with Council's community outcomes and strategic priorities;
6. Recognise that certain unoccupied Māori Freehold Land not used may have particular conditions, ownership structures, or other circumstances which make it appropriate to remit or postpone rates for defined periods of time; and
7. Ensure consideration of Schedule 11 of the LGA 02 (matters relating to rates relief on Māori Freehold Land).

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 or relevant approved person, 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 Local Government (Rating) Act 2002 (LGRA 02), 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 a property or part of that property is sold within the period of remission or postponement, 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.
6. Council may require further information from the applicant if deemed necessary to process the application.
7. 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.
8. Any decision made by Council under this policy is final. Remissions or postponements granted under previous policies will remain in force as per those policies.
9. 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. Council's authority is restricted by the provisions of the LGRA 02. 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 Council.
10. Council is under no obligation to approve any applications that do not comply with the established policies and Council's decision on the matter is final.
11. 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 Council's records.
12. Except where otherwise indicated, Council reserves the right to grant or deny any and all applications for remission or postponement of rates under these policies.

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Definitions

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

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

COMMERCIAL is defined by the land use code attributed to the property, the property has a liquor licence or by the fact that the entity buys and sells goods and services on a for profit basis.

COUNCIL means the Far North District Council and includes any person or agent authorised by the Far North District Council.

FARM BLOCK means the definition attributed to the land by the Valuer General, with an area of 20 hectares up to 50 hectares, by the valuer and not the standard definition of a farming block.

INTERNAL RETICULATION means all pipe reticulation from the meter to the house or property (known as the “private side of the meter”)

LANDLOCKED LAND means a piece of land to which there is no reasonable access

LIFESTYLE BLOCK means the definition attributed to the land by the Valuer General, with an area of 1 hectare up to 20 hectares, by the valuer and not the standard definition of a lifestyle block.

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 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 means the use of Maori multiple owned land, Maori ancestral land or land within the meaning of Te Ture Whenua Maori Act 1993 by a (the) shareholder(s) for (a) dwelling place(s).

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

PRIVATE FINANCIAL PROFIT means that the owner or ratepayer receives direct financial benefit from any profit generated by the entity. Profit that is directed to charitable purposes rather than to an individual or individuals is not deemed to be private financial benefit.

RATEPAYER includes, under the Local Government (Rating) Act 2002, 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 in relation to land, means physical access for persons or services of a nature and quality that is reasonably necessary to enable the owner or occupier of the land to use and enjoy the land for any purpose for which it may be used in accordance with any right, permission, authority, consent, approval, or dispensation enjoyed or granted under the Resource Management Act 1991.

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.

UNIFORM ANNUAL GENERAL CHARGE (UAGC) is a type of rate levied by Council. It is a fixed charge, or an amount that stays the same regardless of the value of the property. The UAGC is the same amount for all ratepayers across the District.

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.

R21/01 – Remission of Penalties

Background

Penalties are charged where rates instalments are not paid by the due date. 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

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; or
 - b. The rating unit has a new owner who has not received notice of the current 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 for a period of 6 months.
2. If there is no cost to Council i.e. where, as an action of Council's revenue recovery process, the remission of penalty results in immediate full payment of arrears.

R21/02 - 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

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 report from a Registered Engineer or other similarly qualified expert setting out the reasons why the land has become, and will remain, unusable. .
4. The maximum term for the remission of rates will be 5 years. At the end of that period, if the land remains unusable a further application will be required, including a statutory declaration that confirms that the conditions of the original expert's report remain unchanged, this must be confirmed in writing by the expert.
5. 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.

R21/04 - 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.

It is of note that the Local Government (Rating) Act 2002 provides for a 100% non-rateability of land owned or used by certain categories of charitable and community organisations. In addition, a 50% non-rateability is provided in respect of land owned or used by organisations for sports or any branch of the arts, except where these organisations operate a club licence under the Sale of Liquor Act. For more details on the rateability of this type of land refer to the Local Government (Rating) Act 2002, 1st schedule, Parts 1 and 2.

Policy Objectives

1. To assist in the ongoing provision of community services and recreational opportunities that benefit Far North residents.
2. To recognise that there is a community benefit in providing assistance through rating relief to certain charitable and community organisations.
 - b. Land that is owned or used by, or in trust of any society or association or persons, to run a camping ground for the purpose of recreation, health, education or instruction, for the benefit of residents of the district.
2. This policy will apply for a period of three years unless the applicant's circumstances change. At the end of the three-year period, a new application will be required.

Scope

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

Policy Statements

1. Council may remit up to 100% of the rates, providing the entity does not qualify for other financial support, payable on land owned or used by any entity which has, as its principal purpose and function, the provision of social housing, free access to family counselling, or, assessment, counselling and in-patient treatment for people with alcohol, drug and mental health related problems and that is a Registered Charitable Organisations or IRD approved donee organisation. Council may remit 50% of the rates payable on land owned or used by an entity, (society or association or persons, whether incorporated or not) for the purpose of providing benefit to Far North residents through:
 - a. the promotion of recreation, health, education, or instruction for the benefit of residents or any group of residents of the district; or
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.

R21/05 - Properties Spanning Multiple Districts

Background

There are a small number of rating units 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 is rated by the Far North District Council.

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:

- no portion of the Uniform Annual General Charge will be remitted; and
- the land value-based rate will continue to be remitted on the portion outside of the Far North District.

R21/06 Common-Use Properties

Background

Section 20 of the LGRA 02 requires that multiple rating units be treated as one rating unit if they are:

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

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

The circumstances where an application for a remission of charges will be considered are:

- A residential dwelling and associated garden and ancillary buildings where the property occupies at least two rating units and those rating units are used jointly as a single property
- A farm that consists of a number of separate rating units that are either contiguous or are located within a 2 kilometre radius
- A commercial, retail, or industrial business that operates from more than 1 rating unit where those rating units are contiguous and are used jointly as a single property
- A subdivision for the period that the individual lots continue to be in the ownership of the original developer and remain vacant. This provision has a maximum term of 3 years in respect of all charges excluding those that are set to fund utility services such as stormwater, wastewater and water supplies

Policy Objectives

1. To enable Council to act fairly and equitably with respect to the imposition of the UAGC and applicable targeted rates on 2 or more separate rating units that are contiguous, separately owned and used jointly for a single residential, commercial or farming use.
2. To deal equitably with the imposition of the UAGC and applicable targeted rates on 2 or more separate rating units that have resulted from a subdivision to facilitate the development of the district.

Scope

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

Conditions and Criteria

Applications under this policy must be in writing, signed by the ratepayer and must comply with the conditions and criteria set out below.

1. The rating units must be contiguous, or in the case of a farm, must be situated within a radius of 2 kilometers from the primary property.
2. The rating units must:
 - a. In the case of a residential/lifestyle

property, be owned by the same ratepayer who uses the rating units jointly as a single residential property. In the case of residential rating units where two or more separately owned rating units are owned by an individual and/or trust and are contiguous but the ownership is not an exact match, the rating units will be considered as one. For this to apply one unit must have a dwelling and the other unit(s) considerable development which proves that the rating units are being used as one. E.g. House/dwelling on one rating unit and or garden and garage on the other rating unit.

In the case of a farm/lifestyle property, be owned by the same owner, or be leased for a term of not less than 10 years, to the same ratepayer who uses the rating units jointly as a single farm. The owners of each of the individual rating units must confirm in writing that their unit/s is being jointly used as a single farming operation

In the case of a subdivision, commercial or residential development, be owned by the original developer who is holding the individual rating units pending their sale or lease to subsequent purchasers or

lessees and is vacant. This remission is limited for a term of 3 years for all charges and will be calculated from 1 July in the year that the rates were first remitted.

It should be further noted that the remission under this clause does not extend to subsequent purchasers.

3. The applicant must provide sufficient evidence as is necessary to prove that the properties are being jointly used as a single property and Council's decision on the matter is final.
4. Council reserves the right to determine that any specific targeted charge will be excluded from this policy.

R21/07 – Remission of School Sewerage Charges

Background

The Council recognises that schools may be disproportionately charged for sewerage services where there are a higher number of toilets in relation to the actual number of students enrolled in schools. This policy ensures that schools are equitably charged for sewerage services.

Policy Objective

To ensure equitable rating of educational establishments by providing relief for sewerage charges.

Scope

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

Policy Statements

Where the nominal number of pans is less than the actual number of pans, sewage charges will be remitted on those pans that make up the difference between the two.

Conditions and Criteria

1. This policy applies to those educational establishments specified in Schedule 1, clause 6 of the Local Government (Rating) Act 2002.
2. The nominal pan number will be calculated as one pan per 20 students/staff members or part thereof.
3. The policy does not apply to schoolhouses occupied by a caretaker, principal or staff
4. The number of students in an educational establishment is the number of students on its roll on 1 March of the year immediately before the year to which the charge relates.
5. The number of staff in an educational establishment is the number of full time teaching equivalent (FTTE) staff and full time equivalent (FTE) administration staff employed by that educational establishment on 1 March of the year immediately preceding the year to which the charge relates.

R21/08 - Excess Water Charges

Background

From time to time water consumers experience a loss as a result of leaks or damage to their water supply system. It is the normal practice for the consumer to be responsible for the maintenance of the reticulation from the water meter to the property and to account for any consumption of water supplied through the meter.

Council has taken the view that some consumers may experience an occasional water leak without them being aware of the problem. Therefore, they have decided that it would be reasonable to allow for a reduction in charges to these consumers in certain circumstances.

Policy Objectives

1. To standardise procedures to assist ratepayers who have excessive water rates due to a fault (leak) in the internal reticulation serving their rating unit
2. To incentivise ratepayers to regularly check their water meter and maintain their internal water reticulation ensuring that consumers retain responsibility for the maintenance of their private reticulation.
2. Applications made under this policy must be received by Council within six months of the first notification to the ratepayer by Council of a possible leak.
3. Meter readings will be taken after the application has been received to ensure all leaks have been repaired.
4. Proof of repairs to the internal reticulation must accompany the application. This may be in the form of a detailed written report or an invoice for repairs from a currently registered plumber, or a report from Council's service contractor.

Scope

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

Policy Statements

1. Council may provide a full remission of excess water charges to the ratepayer once every 10 years where a leak in the internal reticulation of that property has resulted in water loss.
2. Council may provide a 50% remission of excess water charges to the ratepayer in the case of a separate leak on that property within 10 years following the grant of a first application.
3. The 10 year period will restart at zero if the property is sold and there is a new owner/ratepayer.
5. Repairs carried out by the ratepayer must be peer reviewed by a currently registered plumber and a report provided to confirm that the repair is suitable and to current standards.
6. Excess water charges resulting from any other leaks within the 10 year period are not eligible for remission.
7. The maximum relief that will be provided will be the difference between the normal consumption and the actual water consumption for that period.

NOTE: The "normal consumption" will be calculated from three meter readings outside of the leak period for the property concerned.

Conditions and Criteria

1. All applications must be made in writing and signed by the owner(s) of the property. Where a property is managed by a property management company (agent), instructions to act on behalf of the owner must be in place for the agent to act.

R21/13 - Incentivising Māori Economic Development

Background

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 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 only.

Policy Statement

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

Conditions and Criteria

1. 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

Remission will apply from 1 July in the year of application.

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 or economically viable in its current state.

3. Applications must be accompanied by a business case which must include a cashflow analysis for at least 3 years.
4. A meeting with Council staff will be required to determine any other necessary documentation.
5. Key considerations by Council will include:
 - a. Suitable 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.
6. Each application will be submitted to Council for review and assessment. The decision of Council to approve or not approve is final.
7. Upon approval, an annual report and financial statements on the development must be submitted to Council within 3 months of the end of the entity's financial year.
8. If the development on which the remission is based does not proceed or is unable to meet the requirements to achieve a viable economic return, the remission will cease at the end of the rating year in which this is identified.

R21/14 - Treaty Settlement Lands

Background

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 and will retrospectively apply to any settlements prior to 1 July 2018

Policy Statement

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, Council must receive an appropriate and satisfactory application supported by sufficient documentation.
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, 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, 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

P21/01 - Land Subject to Protection for Outstanding Natural Landscape, Cultural, Historic or Ecological Purposes

Background

The Far North District Council recognises that certain rateable land within the 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. 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. 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 and i) 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.
- i. A covenant for conservation purposes approved under the Heritage New Zealand Pouhere Taonga Act 2014 (or Historic Places Act 1993)

3. The rating unit or portion of the rating unit that is the subject of the application must not be in use. For the purposes of this Policy, the definition of person actually using land is taken from the Local Government (Rating) Act 2002. It means a person who, alone or with others: –
 - Leases the land; or
 - Does 1 or more of the following things on the land for profit or other benefit:
 - i. Resides on the land
 - ii. Depastures or maintains livestock on the land
 - iii. Stores anything on the land
 - iv. Uses the land in any other way.

NOTES:

Notwithstanding the above, work undertaken to preserve or enhance the features covenanted on the land, including weed control, will not impact the “unused” status of the land

The removal of traditional medicinal tree and plant material by tangata whenua for personal use will not constitute actual use of the land.

4. Where the entire rating unit is the subject of the application, the remission or postponement of rates will apply to all rates levied 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. It should be noted that these separate parts will not constitute separately used or inhabited parts for rating purposes and a full set of UAGC and other charges will be assessed against the part of the rating unit that is being used
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 sole opinion of the Council, whose decision is final.

Specific Conditions and Criteria for Postponement of Rates

1. After a term of ten 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 ten 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 1 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. Council will not seek repayment of postponed rates where future postponement is revoked due to Council changing its criteria for postponement.

P21/03 - 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.

landlocked land means a piece of land to which there is no reasonable access.

reasonable access, in relation to land, means physical access for persons or services of a nature and quality that is reasonably necessary to enable the owner or occupier of the land to use and enjoy the land for any purpose for which it may be used in accordance with any right, permission, authority, consent, approval, or dispensation enjoyed or granted under the Resource Management Act 1991.

Ratepayers may be unable to take action under these provisions of the Property Law Act due to their financial circumstances.

This policy has been prepared to cover the exceptional circumstances and will only be applied after all other avenues for access have been explored by the owner.

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 land and Maori Freehold Land.

Policy Statement

Any owner who has purchased land knowing that it is land locked and no access is possible will not qualify for remission under this policy.

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. The application must state why access cannot be obtained through procedures set forth in Part 6, Subpart 3, of the Property Law Act 2007.
2. The application must include a legal assessment that details how the land meets the definition in the Property Law Act 2007 and why access cannot be obtained through the legal channels identified in that Act.
3. 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, and a new application will be required.
4. The owner must advise 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 will be remitted at the end of the three year period, provided that the owner keeps the rates up to date for the remainder of the three year period.
5. The owner must agree to a statutory land charge being entered on the Certificate of Title, in relation to Maori Freehold land, this will be an agreement in the form of a statutory declaration only.
6. As provided for in the legislation, a postponement fee will be added to the postponed rates.
7. The repayment of postponed rates will not be required merely because of a change of ownership of the land provided that the change has not arisen from the sale of the property and provided that the land continues to comply with the criteria of this policy.

P21/04 - Transitional policy for the postponement of rates on farmland

Background

This transitional policy statement has been prepared to address the rating of farmland that previously received a rates-postponement value pursuant to Section 22 of the Rating Valuations Act.

That section of LGA, which has now been repealed, provided for rates relief for the owners of farmland whose values were increased beyond that of other farmland in the district because of the potential use to which the land could be put for residential, commercial, industrial, or other non-farming development.

A number of proper ties in the Far North received these farmland postponement values because their values were significantly enhanced because of their proximity to high valued urban or coastal areas.

This transitional policy provides Council with the ability to continue to provide rating relief to certain proper ties that were receiving a postponement of rates prior to the introduction of the Local Government (Rating) Act 2002, and that qualified after that date under policy P04/04, which has now been repealed.

This Transitional Policy is restricted to those farms which are owner operated, where the owner is a natural person and/ or is a company where the owners live on and operate the farm as a personal business. The policy specifically excludes those farms which are held as investment properties where the owners, corporate or otherwise, live either outside the district.

Effect of rates postponement values

The postponed portion of the rates for any rating period shall be the amount equal to the difference between the amount of the rates for that period calculated according to the postponement value of the rating unit an amount of the rates that would be payable for that period if the rates were calculated on the basis of its actual value.

The amount of the rates for any rating period so postponed shall be entered in the rate records and will be included in or with the rates assessment issued by Council in respect of the rating unit.

Any rates so postponed will, so long as the property continues to qualify for rates postponement, be remitted at the expiration of 10 years from the date at which the postponement was granted.

Each year a postponement fee will be added to the outstanding balance and will become part of the rates postponed on the rating unit pursuant to Section 88(3) of the Local Government (Rating) Act 2002.

Policy Objective

To afford rating relief to farmers who had previously been receiving this form of rating relief under the provisions of repealed legislation and/or previous

versions of this policy, where Council believes that it is in the interest of the district to maintain a postponement of rates to reduce the incidence of coastal development.

Scope

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

Council will not accept any new applications under this policy.

Conditions and Criteria

1. This policy provision only applies to those rating units which previously qualified for a postponement of rates under policy P04/04, which was repealed on 30 June 2006, and which continues to be owned by the same ratepayer/s who owned it at that date.
2. For the purposes of this transitional policy, the definition of qualifying farmland has been revised as follows:
 - a. Farmland means land which is used principally or exclusively for agricultural, horticultural, or pastoral purposes but excludes land that is used for forestry, lifestyle, or farm park type purposes.

- b. The farming operation must provide the principal source of revenue for the owner of the land, who must be the actual operator of the farm and who must reside on the land.
 - c. The area of the land that is the subject of the application must be not less than 50 hectares.
3. The proper ties that are the subject of this policy will be identified and the rates postponement values determined by Council’s Valuation Service Provider and will:
- exclude any potential value, at the date of valuation, that the land may have for residential use or for commercial, industrial, or other non-farming use; and will preserve uniformity and equitable relativity with comparable parcels of farmland, the valuations of which do not contain any such potential value.
4. No objection to the amount of any rates postponement value determined under this policy will be accepted by Council (other than where 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 use, or for commercial, industrial, or other non-farming use).
5. The Postponement Value will be reviewed after each triennial revaluation and the revised value will be advised to the ratepayer. At that time Council will seek the advice of its valuation service provider as to whether they believe that the land continues to be actively farmed and qualifies under the terms of this policy provision. Council reserves the right to ask the owner to provide evidence showing that the land continues to operate as a farm.
6. The owner must agree to a statutory land charge being entered on the Certificate of Title of the farmland before receiving a postponement of rates.

Termination and repayment of postponed rates

All rates that have been postponed under this policy and have not been remitted become due and payable immediately on:

- 1. The land ceasing to be farmland;
- 2. The interest of the owner is passed over to, or becomes vested in, some person or other party other than;
 - a. the owner’s spouse, son or daughter; or
 - b. the executor or administrator of the owner’s estate.
- 3. Where only part of the land is disposed of then only part of the postponed rates will become immediately repayable. The amount repayable will be calculated in accordance with the following formula:

$$\frac{A \times C}{B}$$

Where:

A – is the difference between the rateable value and rates special value of the balance of the land retained by the person who was the occupier on the date on which the rates postponement value was entered on the valuation roll; and

B – is the difference between the rateable value and the special value of the whole of the land immediately before the date of the vesting of that interest in that other person.

That special value shall be specially redetermined if, because of a general revaluation of the district in which the land is situated, the special value appearing on the valuation roll is no longer directly related to the rateable value on the date of the vesting; and

C – is the total amount of the rates postponed immediately before the date of vesting. In all cases the amount of the rates to be repaid will be not less than 20% of the value of the total amount of rates currently postponed.

4. Subject to the land continuing to qualify for the special postponement value, any rates postponed under this policy will be remitted at the expiration of 10 years from the date on which they were assessed.

P21/05 – 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. Council does not consider the application of this policy appropriate for Māori Freehold Land; because of the nature of Māori Freehold Land, Council does not consider it appropriate to charge postponed rates to the land.

is set at a particular figure and does not vary like a dividend or rise with the rate of inflation”.

Policy Statements

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 accrued charges 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 Council); or
- e. A date specified by the Council.

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. 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.
5. 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.
6. Properties that are the subject of a reverse mortgage are not eligible for rating relief under this policy.
7. 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 Council.
8. Postponed rates will be registered as a statutory land charge on the rating unit title,

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. This is defined as “an income from a pension or investment that

meaning that Council will have first claim on the proceeds of any revenue from the sale or lease of the rating unit.

9. 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. Council 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.
10. Council will charge an annual administrative fee on postponed rates.
11. The postponed rates or any part thereof may be paid to Council at any time
12. The property must be insured at the time the application is granted and must be kept insured. Evidence of this must be produced annually.
13. Senior citizens for whom rates are being postponed under this policy must promptly inform Council of any substantial change in their financial status which might affect their eligibility for such postponement.

ML21/01 - Māori Freehold Land Not Used

Background

Following amendments to the Local Government (Rating) Act 2002 that come into force 1 July 2021 this policy will apply only to land that remains unused/unoccupied following the granting of a licence to occupy from the Māori Land Court or recognition of an informal arrangement to occupy. The creation of a licence to occupy or an informal arrangement does not create a separate rating unit therefore any unused /unoccupied land remaining (referred to as “the balance of land”) does not automatically fall under the amendment to the Local Government (Rating) Act 2002 to make unused/unoccupied land “non-rateable”.

Occupation licenses are generally used to define a specific area of Māori Freehold Land that the licensee can occupy for the purposes establishing a dwelling. At the termination of the license, the dwelling has to be removed or transferred to the owners of the land.

Informal arrangements are where a person occupies an area of Māori Freehold Land for a period of time; however, has no formal agreement and no rights to permanent occupation.

Policy Objectives

To provide the ability to grant remission for the portions of land not occupied or used that result from the granting of a licence to occupy or an informal arrangement for use on part of the rating unit.,

Scope

This policy applies only to Māori Freehold Land and will apply from 1 July in the year of application.

Policy Statement

Council may, upon application from the owners, authorised agents of the owners, or Council itself acting for the owners, agree to remit the rates relating to the balance of land created by a licence to occupy or informal arrangement for a period not exceeding three years.

Conditions and Criteria

1. The balance of land must not be used by any person – for the purposes of this policy land will be defined as “used” if any person, alone or with others carries out any of the following

activities on the land as set out in section 96 of the Local Government (Rating) Act 2002 -

- a. leases the land; or does one or more of the following things on the land for profit or other benefit:
 - b. resides on the land
 - c. depastures or maintains livestock on the land
 - d. stores anything on the land
 - e. uses the land in any other way
2. Council will have the sole judgement on whether or not to grant the application and may seek such additional information as they may require before making their final decision.
3. If the land comes under use at any point, it will no longer receive remission of rates under this policy.

ML21/02 - Māori Freehold Land used for the purposes of Papakainga or other housing purposes subject to occupation licenses or other informal arrangements

Background

The Far North District Council recognises that occupation licenses, or other informal arrangements, only provide an interim or temporary right to occupy part or all of an area of Māori Freehold Land. This right is only available to the licensee, or informal occupier and does not create an interest that can be transferred or bequeathed as part of an estate.

This form of occupation is different to an occupation order, which provides a permanent right to occupy an area of land and can be passed on to future generations.

Occupation licenses are generally used to define a specific area of Māori Freehold Land that the licensee can occupy for the purposes establishing a dwelling. At the termination of the license, the dwelling has to be removed or transferred to the owners of the land.

Informal arrangements are where a person occupies an area of Māori Freehold Land for a period of time; however, has no formal agreement and no rights to permanent occupation.

The occupier of land that is the subject of an occupation license or informal agreement is generally not required to pay any rental to the owners of the land, i.e. it is not a commercial arrangement.

There is a willingness of occupiers of land that is the subject of these types of arrangements to pay rates in respect of the area of land that they occupy. However, there is a concern that these “parts” may become liable for the UAGC and other non-service-related charges assessed on the basis of a separately used or inhabited part of a rating unit.

This policy statement has been prepared to address these issues. It recognises that papakainga and similar housing on Māori Freehold Land are generally occupied by members of owner’s families and no rentals are payable.

The policy is consistent in effect to the treatment of multiple housing on general title land, where the separate parts are occupied on a rent-free basis by members of the owner’s family.

To assist the occupiers pay the rates of the parts of a rating unit that are the subject of occupation licenses, Council will issue a separate rate assessment for each part as set out in Section 45 (3) and (4) of the Local Government (Rating) Act 2002.

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 papakāinga 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 Far North District Council recognises that the imposition of multiple UAGCs or other non-service-related charges might act as a disincentive to Māori seeking to occupy Māori Freehold Land for housing purposes.

Council will consider applications for the remission of multiple UAGCs and other charges, with the exception of those that are set for the provision of utilities such as water, sewerage etc., in respect of separately used or inhabited parts of a rating unit

where these are the covered by occupation licenses, or other informal arrangements

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 on a rent-free basis.
2. The area of land covered by each arrangement must have a separate valuation issued by 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. No portion of the service charges for utilities will be remitted.
5. 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 (due date can apply to the instalment date or an agreed payment plan).
6. Uniform Annual General Charges and other charges on the land will remain in remission so long as the occupation continues to comply with the conditions and criteria of this policy.

 <small>Kaipara te Ora ngākau</small> KAIPARA DISTRICT <small>Two Oceans Two Harbours</small>	Title of Policy	Rates Postponement and Remission Policy		
	Sponsor	General Sustainable Growth and Investment	Authorised/Adopted by	Council
	Written By	Revenue Manager	Date Adopted	16 December 2020
	Type of Policy	Rating	Review Date	16 December 2021
	File Reference	2306.20		

1 Rates Postponement and Remission Policy

1.1 Overview and Background

Section 102(3) of the Local Government Act 2002 provides that a Council may adopt a rates remission policy and/or a rates postponement policy. The two policies have been combined into a single Rates Postponement and Remission Policy.

The objective of this scheme is to:

- provide financial assistance and support to ratepayers
- address rating anomalies
- address matters related to wastewater charges
- cover other objectives.

The Council must consult on a draft policy or amendment in a manner that gives effect to section 82 of the Local Government Act 2002 to adopt and amend this Policy.

The Council's Rates Postponement and Remission Policy is set out in four parts, each containing a number of schemes.

Part One - Financial Assistance and Support

- Rates Postponement for Financial Hardship
- Rates Remission for Financial Hardship
- Rates Remission of Penalties Only.

Part Two - Addressing Anomalies

- Rates Remission of Multiple Uniform Annual General Charges and other Uniform Charges on Rating Units
- Rates Remission for Community, Sporting and Other Organisations
- Rates Postponement or Remission for Miscellaneous Purposes.

Part Three - Addressing Matters Related to Wastewater Charges

- Rates Remission for School Sewerage Charges

Part Four - Other Schemes

- Water Supply Rates Remission for Excessive Water Rates due to a Fault.

1.2 Full details of each rates remission and postponement scheme

Part One - Financial Assistance and Support Schemes

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 Council on the prescribed form (copies can be obtained from the Council Offices, at either Dargaville or Mangawhai, or on Council's 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, 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 are 80% of the available equity in the property; or
 - e) a date specified by 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 by the General Manager Sustainable Growth and Investment or Chief Executive.

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 Council on the prescribed form (copies can be obtained from the Council Offices, at either Dargaville or Mangawhai, or on Council's 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 by the General Manager Sustainable Growth and Investment or Chief Executive.

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 rates arrears, the Council can remit any part of the penalties already 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 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 Revenue Manager, the General Manager Sustainable Growth and Investment, or the Chief Executive may write-off the

balance in line with 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 follows:

- for meeting condition/criterion 1 (enters payment conditions to resolve rate arrears) - General Manager Sustainable Growth and Investment or Chief Executive
- for meeting condition/criterion 2 (pays outstanding rates by instalment 2) - Revenue Manager, General Manager Sustainable Growth and Investment or Chief Executive
- for meeting condition/criterion 3 (extenuating circumstances) - General Manager Sustainable Growth and Investment or Chief Executive
- for meeting condition/criterion 4 (late payment but first in two years) - Revenue Manager, General Manager Sustainable Growth and Investment or Chief Executive
- for meeting condition/criterion 6 (backdating remission to prior years) - General Manager Sustainable Growth and Investment or Chief Executive.

Part Two - Addressing Anomalies

Rates Remission of Uniform Annual General Charges and other Uniform Charges on Rating Units

Objective

To enable 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 Uniform Annual General Charges and 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 cases the rating units may have different property categories.
- 2 Properties that have been subdivided for sale are not eligible for remission of Annual General Charges and 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.
- 5 Applications must be received prior to the commencement of the rating year (1 July – 30 June). Successful applications received during a rating year will be applicable from the commencement of the following year. No applications will be backdated.

Delegation of decision-making

Decisions relating to the remission of rates will be made by the Revenue Manager, General Manager Sustainable Growth and Investment or Chief Executive.

Rates Remission for Community, Sporting and Other Organisations

Objective

To enable 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 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 of 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%
- 2 The remission of rates does not extend to rates set for water supply, wastewater services and (if applicable) refuse services.
- 3 Applications must be received prior to the commencement of the rating year (1 July – 30 June). Successful applications received during a rating year will be applicable from the commencement of the following year. No applications will be backdated.

Delegation of decision-making

Decisions relating to the remission of rates will be made by the Revenue Manager, General Manager Sustainable Growth and Investment or Chief Executive.

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 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) 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 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.
- 3 Applications must be received prior to the commencement of the rating year (1 July – 30 June). Successful applications received during a rating year will be applicable from the commencement of the following year. No applications will be backdated.

Delegation of decision-making

Decisions relating to the remission of rates and/or penalties on rates will be made by the Chief Executive.

Part Three - Addressing Matters Related to Wastewater Charges

Rates Remission for School Sewerage Charges

Objective

To maintain the intent in providing relief and assistance to educational establishments that are subject to multiple pan charges for wastewater services as defined in the since repealed Rating Powers (Special Provision for Certain Rates for Educational Establishments) Amendment Act 2001.

Conditions and Criteria

- 1 This part of the scheme will apply only to educational establishments as defined in the repealed Rating Powers (Special Provision for Certain Rates for Educational Establishments) Amendment Act 2001. The scheme does not apply to any schoolhouse, or any part of a school used for residential purposes.
- 2 The calculated number of pans of any educational establishment in any one year subject to the relevant wastewater targeted rate will be the lesser of:
 - a) The **actual** number of toilet pans in the establishment, or
 - b) The **notional** number of toilet pans in the establishment. The notional number is calculated as one pan per 20 pupils/staff. A part thereof a notional pan will attract no charge.
- 3 The charging regime to apply to these educational establishments will be the same as for commercial ratepayers with multiple pans. That is a fixed amount per rating unit of the education establishment will apply for the first two pans, with the third or more pans attracting a charge for each pan at 50% of the corresponding fixed amount.

Delegation of decision-making

Decisions relating to the remission of rates will be made by the Revenue Manager, General Manager Sustainable Growth and Investment or Chief Executive.

Part Four - Other schemes

Water Supply Rates Remission for Excessive Water Rates due to a Fault

Objective

The objective of this scheme is to provide relief to ratepayers who have excessive water rates due to a fault (leak) in the internal reticulation serving their rating unit.


Conditions and Criteria

- 1 Definitions:
 - a) Remission means the partial or total write-off of water rates owed to the Council;
 - b) The boundary between the Council maintained water system and the privately maintained water system is taken as being the water meter.
- 2 Council may remit the whole or part of water rates where the application meets the following criteria:
 - a) A remission will only be considered where immediate action to repair or minimise water loss is taken on notification. Any remission will only apply up to the date the ratepayer became aware of or was notified of the leak.
 - b) A remission will not normally be granted where the leak is the result of poor workmanship or incorrect installation.

- c) All applicants are requested to submit their application in writing, using an 'Excess Water Charges Remission Application Form'.
- d) Details of the location and the repairs to the reticulation be submitted for verification (e.g. receipt or supplier's invoice) and information supplied showing due diligence in the repair of the leak.
- e) Any remission under this scheme is a "one-off" and any further remissions for subsequent leaks on the same reticulation supply line may only be granted if the full reticulation system is replaced. Where there are special circumstances which prevent this any remission will only be given at the discretion of the General Manager Sustainable Growth and Investment.

Delegation of decision-making

Unless otherwise specified, decisions relating to the remission of rates will be made by the Revenue Manager, General Manager Sustainable Growth and Investment or Chief Executive.

 KAIPARA DISTRICT <small>Tūhono Te Kaitiaki</small>	Title of Policy	Early Payment of Rates Policy		
	Sponsor	General Manager Finance	Authorised/Adopted by	Council
	Written By	Revenue Manager	Date Adopted	14 November 2017
	Type of Policy	Rating	Review Date	14 November 2020
	File Reference	2306.20/2304.03		

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, 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.

2 Early Payment of Rates for Subsequent Years Policy

2.1 Overview and Background

The objective of this policy scheme is to assist ratepayers who want to make payment of specified rates (Wastewater - Mangawhai Capital Contribution targeted rates A, D, E and F) in anticipation of liability for the specified rates in subsequent financial years. This Policy is made under section 56 of the Local Government (Rating) Act 2002. Its effect is to provide ratepayers with the opportunity to extinguish their liability in relation to the Mangawhai Wastewater Capital Contribution sooner than under the long term rating option, and at a discount to the amount payable over time.

This policy is limited to the rates listed under the conditions and criteria. Council will accept payment of other rates for subsequent financial years not listed in the conditions and criteria below. However, early payment of these rates will attract neither a discount, nor interest on the sum paid.

2.2 Conditions and Criteria

- 1 Definition: "specified rates" means any one of the following targeted rates:
 - Wastewater – Mangawhai Capital Contribution A
 - Wastewater – Mangawhai Capital Contribution D
 - Wastewater – Mangawhai Capital Contribution E
 - Wastewater – Mangawhai Capital Contribution F
- 2 As long as a rating unit is subject to one of the specified rates, the ratepayer may, at any time before the due date for the last instalment of rates payable in that financial year, pay an amount calculated in accordance with this Policy to clear the rating unit's liability for the specified rate for all future years.
- 3 The sum to clear the rating unit's liability will equal the original principal amount (excluding GST) applying to that specified rate, less the principal paid (excluding GST), divided by the number of rating units liable for the targeted rate in the financial year (plus GST).


- 4 In the financial years 2015/2016, 2016/2017 and 2017/2018 the amount of the payment to clear a rating unit's liability will be:

Schedule of Wastewater – Mangawhai Capital Contribution Targeted Rates	Liability per unit if paid in 2018/2019 financial year (GST incl)	Liability per unit if paid in 2019/2020 financial year (GST incl)	Liability per unit if paid in 2020/2021 financial year (GST incl)
Wastewater – Mangawhai Capital Contribution A	\$7,884.98	\$7,660.13	\$7,626.56
Wastewater – Mangawhai Capital Contribution D	\$5,429.50	\$5,239.07	\$5,035.33
Wastewater – Mangawhai Capital Contribution E	\$5,946.06	\$5,755.38	\$5,551.38
Wastewater – Mangawhai Capital Contribution F	\$6,481.11	\$6,290.88	\$6,087.35

- 5 Elections must be in writing and addressed to the General Manager Finance or Finance Manager.
- 6 The Council will credit the payment in accordance with the Policy.
- 7 The discount offered by electing to make a payment in accordance with this Policy equals the Council's estimate of the cost of interest (plus GST) over the estimated term of the specified rate.

2.3 Delegation of decision-making

Decisions about applying the discount will be made by the Revenue Manager, General Manager Finance or Chief Executive.

 <p>KAIPARA DISTRICT</p>	Title of Policy	Maori Freehold Land Rates Postponement and Remission Policy		
	Sponsor	General Manager Finance	Authorised/Adopted by	Council
	Written By	Revenue Manager	Date Adopted	14 November 2017
	Type of Policy	Policy Rating	Review Date	14 November 2020
	File Reference	2306.20/2304.03.		

1 Māori Freehold Land Rates Postponement and Remission Policy

1.1 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.

1.2 Conditions

1.2.1 Remission for undeveloped and inaccessible Māori Freehold Land

- 1 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.

1.2.2 Remission to facilitate development of Māori Freehold Land

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 Council to keep all future rates paid in full.

1.3 Criteria

- 1 Application for land to be granted remission of rates must be made by the owners or trustees, 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.

1.4 Delegation of decision-making

Decisions about applying a remission of rates will be made by the General Manager Finance or Chief Executive.

1.5 Rates Postponement

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

Whangarei District Council

**Rates Remission and
Postponement Policy**

***Policy
0080***

Rates Remission and Postponement Policy			
Audience	External	Business Owner	Revenue
Policy Author	Alison Puchaux	Review Date	June 2021

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Rates Remission and Postponement Policy			
Audience	External	Business Owner	Revenue
Policy Author	Alison Puchaux	Review date	June 2021

Legislative Requirement and Relevant Legislation

Rates remission and postponement policy is governed by the following statute:

- Section 102 (3) of the Local Government Act 2002 (LGA) provides that Council may adopt a rates remission policy and (or) a rates postponement policy.
- Section 102 (2) of the LGA provides that Council must adopt a rates remission and postponement policy on Māori freehold land.
- Sections 55 and 56 of the Local Government (Rating) Act 2002 (LGRA) provide that Council may adopt policies for the early payment of rates in the current year and for subsequent years.
- Sections 108, 109 and 110 of the LGA require that Council reviews rates remission and postponement policies at least once every 6 years using a consultation process that gives effect to section 82 of the LGA.

Purpose

The objective of rating policy is to ensure the fair and equitable collection of rates from all sectors of the community by, where appropriate:

- providing financial assistance and support to ratepayers
- addressing any rating anomalies and enabling economic development
- ensuring the environment is protected
- recognising the particularities of ownership, inaccessibility and other factors specific to Māori freehold land.

Policy

Policy 0080 includes 15 policies.

Procedures, Processes, Standards & Guidelines

Application forms for rates relief are available online or can be sent to applicant by post or email.

Adopted

This Policy was reviewed in 2021 and this revised Policy was updated as follows:

Date of meeting: 24-06-2021

By: Whangarei District Council

Rates Remission and Postponement Policy			
Audience	External	Business Owner	Revenue
Policy Author	Alison Puchaux	Review date	June 2021

Financial assistance and support

Policy 21/101 Remission of Penalties

Objectives of the Policy

Penalties are added where rates have not been paid by the due date

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

Criteria and conditions

1. Penalties on rates may be remitted when one or more of the following criteria are met:
 - a. Where the ratepayer meets the payment conditions agreed with Council to resolve rates arrears.
 - b. Where the ratepayer has an otherwise good payment history and has not received a penalty remission within the past and current financial year.
 - c. Where there are extenuating circumstances, such as significant family disruption, illness or accident.
 - d. Where the ratepayer pays rates by direct debit according to the payment conditions agreed
2. The remission will apply to the period in which the application is approved and may not necessarily be backdated to previous years.
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 Council.

Delegations

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

Rates Remission and Postponement Policy			
Audience	External	Business Owner	Revenue
Policy Author	Alison Puchaux	Review date	June 2021

Policy 21/102 Remission of Excess Water Supply Rates

Objectives of the Policy

Consumers are liable for water supplied through the water meter and are responsible for the maintenance of the supply system on their property. However, they may experience a leak or damage to the supply of which they cannot reasonably be expected to be aware. Council considers it is fair and reasonable to allow a reduction in charges in these circumstances.

The objective is to provide relief to ratepayers who have excessive water supply rates due to a fault (leak) in the internal reticulation serving their rating unit where they are unlikely to have known of the leak and it is unreasonable for them to pay those rates in the circumstances.

Criteria and conditions

Council may remit excess water supply rates where the application meets the following criteria:

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 Council.
2. Immediate action to repair or minimise water loss is taken by the ratepayer on notification to it of a leak or damage by the Council. Any remission will only apply from the previous reading date to the date of repair and consequential meter reading.
3. A remission will not normally be granted where the leak is the result of incorrect installation. The fault must not be in the internal reticulation (above ground) and the like, where the ratepayer should be aware of the problem and able to take immediate remedial action.
4. That rating units used for residential purposes and rating units used for small businesses with usages equivalent to the average household be charged for consumption based on the daily average for the period in question for the given property, plus 50% (fifty per cent) of the said average consumption. Where that is more than the actual consumption recorded, any excess consumption over and above that charged is remitted.
5. That rating units used for business purposes with water usages more than the average household be charged for consumption based on the daily average for the period in question for the given property, plus 50% (fifty per cent) of the said average consumption. Where that is more than the actual consumption recorded, any excess consumption over and above that charged is remitted. However, in extenuating circumstances, e.g. leak difficult to find, extremely high quantity leaked, any further remission will only be given at the discretion of the Water Services Manager or Revenue Manager.
6. Any remission under this policy is usually limited to one per current owner. Any further remissions for subsequent leaks on the same reticulation supply line may only be granted if the full reticulation system is replaced. However, in extenuating circumstances, e.g. leak difficult to find, owner absent, multiple internal pipelines, any further remission will only be given at the discretion of the Water Services Manager and Revenue Manager.

Delegations

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

Rates Remission and Postponement Policy			
Audience	External	Business Owner	Revenue
Policy Author	Alison Puchaux	Review date	June 2021

Policy 21/103 Remission of Sewerage Disposal Rates: Educational Institutions

Objectives of the Policy

The purpose of this policy is to enable the Council to act fairly and reasonably where educational institutions may be required to pay a differential sewerage disposal rate that is disproportionate to the institution's impact on the sewerage infrastructure.

Criteria and conditions

Council may remit differential sewerage disposal rates where the application meets the following criteria:

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 Council.
2. The ratepayer is one of the educational establishments defined in the Local Government (Rating) Act 2002 Schedule 1 Part 1 Clause 6.
3. The remission is calculated as the difference between the number of pans of any educational establishment in any one year subject to the relevant sewerage disposal targeted rate and the lesser of:
 - a) The actual number of toilet pans in the establishment minus one (the ratepayer will be charged for at least one pan), or
 - b) The notional number of toilet pans in the establishment. The notional number is calculated as one pan per 20 pupils/staff, and
 - c) If the calculation of the number of pans remitted does not result in a whole number, then the Council rounds up or down in accordance with the Swedish rounding approach.
4. The number of students in an educational establishment is the number of students on its roll at 1 March in the year immediately before the rating year to which the charge relates.
5. The number of staff in an educational establishment is the number of teaching staff and administration staff employed by that educational establishment on 1 March immediately before the rating year to which the charge relates.
6. The policy does not apply to pan connections in school houses.

Delegations

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

Rates Remission and Postponement Policy			
Audience	External	Business Owner	Revenue
Policy Author	Alison Puchaux	Review date	June 2021

Policy 21/104 Remission of Sewerage Disposal Rates: Non-Residential (excluding accommodation facilities and educational institutions)

Objective of the Policy

The purpose of this policy is to enable the Council to act fairly and reasonably where non-residential ratepayers (excluding accommodation facilities and educational institutions) may be required to pay a differential sewerage disposal rate that is disproportionate to the ratepayer's impact on the sewerage infrastructure.

Criteria and conditions

Council may remit differential sewerage disposal rates where the application meets all of the following criteria:

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 Council.
2. The rating unit is categorised as commercial and industrial for the purposes of the general rate (excluding such properties with accommodation and those used as educational institutions).
3. The rating unit provides toilet pans subject to the relevant sewerage disposal targeted rate in excess of their actual requirements in any one year for example, as set out in statute or bylaw.
4. The remission is calculated as the difference between the number of pans and the lesser of:
 - a. The actual number of toilet pans in the rating unit or SUIP, or
 - b. The notional number of toilet pans in the rating unit or SUIP. The notional number is calculated as one pan per 20 staff and customers - in the case of restaurants, bars and other food outlets. For restaurants, bars and other food outlets, the number of customers is 50% of the seating available or licensed capacity. If the notional number is less than two toilet pans, two toilet pans will be charged, and
 - c. If the calculation of the number of pans remitted does not result in a whole number, then the Council rounds up or down in accordance with the Swedish rounding approach.
5. The number of staff and customers is the number of staff and customers at 1 March in the rating year immediately before the year to which the charge relates.

Delegations

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

Rates Remission and Postponement Policy			
Audience	External	Business Owner	Revenue
Policy Author	Alison Puchaux	Review date	June 2021

Policy 21/105 Postponement of Rates – Extreme Financial Hardship

Objectives of the Policy

From time to time Council is approached by ratepayers who are experiencing financial hardship. Staff 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 objective of this policy is assisting residential 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

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

1. The ratepayer has applied for rates postponement 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 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 rating unit is categorised as residential for rating purposes and is used solely by the ratepayer as the ratepayer's principal residence.
4. 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. The ratepayer will be required to pay rates that are not postponed.
7. The ratepayer must make acceptable arrangements for payment of future rates, for example by setting up a system for regular payments.
8. Council will charge a postponement fee for the period between the due date and the date the rates are paid. This fee is to cover Council's administrative and financial costs and may vary from year to year. This is payable when the costs are incurred.
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. until the ratepayer(s) ceases to be the owner or occupier of the rating unit; or
 - c. until the ratepayer(s) ceases to use the property as his/her residence; or
 - d. until 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's Record of Title.

Delegations

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

Rates Remission and Postponement Policy			
Audience	External	Business Owner	Revenue
Policy Author	Alison Puchaux	Review date	June 2021

Policy 21/106 Postponement and/or Remission of Rates on Properties Affected by Fire or Natural Calamity

Objective of the Policy

This policy recognises that where a rating unit has been physically damaged to the extent that the land or buildings are irretrievably damaged, where it cannot be inhabited, used or otherwise occupied for an extended period, 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

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. Specifically:

1. The sewerage disposal rate and water supply charge will be remitted for the period that the rating unit cannot be inhabited, used or otherwise occupied.
2. The general rates may be postponed for the period that the rating unit cannot be inhabited, used or otherwise occupied. The general rates may be remitted if the property is irretrievably damaged and has a negligible land value e.g. \$1,000 after the value has been reassessed by the Council's valuation service provider in accordance with 6, below.
3. All rates that have been postponed and not remitted under this policy become due and payable immediately on:
 - a. the ratepayer(s) ceasing to be the owner or occupier of the rating unit; or
 - b. until a date specified by the council as determined by the council in any particular case.
4. Any application for rates relief due to fire will not be accepted if council has any reason to suspect, on reasonable grounds, that the fire was deliberately caused by owner, occupier or a related party.
5. 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 Council.
6. If an application is approved, Council may direct its valuation service provider to inspect the rating unit and prepare a valuation that will consider any factors that could affect the use of the land or buildings as a result of the fire or natural calamity. As there are no statutory rights of objection or appeal for valuations of this nature then the valuation service provider's decision will be final. The value-based general rates will be calculated at the new value from the next rating year.

Delegations

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

Rates Remission and Postponement Policy			
Audience	External	Business Owner	Revenue
Policy Author	Alison Puchaux	Review date	June 2021

Policy 21/107 Remission of General Rates for Qualifying Residential Properties

Objective of the Policy

Council wishes to ensure there is fairness and equity in the rating system. This policy enables the remission of general rates of properties categorised as residential for value-based general rates, where the impact of high land values may result in certain ratepayers being required to pay a disproportionate share of general rates.

Criteria and conditions

Council may remit certain levels of general rates to a residential rating unit under the following circumstances:

1. The rating unit is categorised as residential for value-based general rates.
2. The ratepayer has applied for rates remission under the 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 land value of the residential rating unit exceeds 3.5 times the average residential land value, such value being assessed as at 1 July of each rating year and specified in the application form for the relevant rating year.
4. There are less than 2 dwellings on the rating unit.
5. In relation to relevant qualifying residential rating units, ratepayers are eligible for remission of general rates as follows:
 - a. For that portion of the qualifying rating unit where the land value is between 3.5 times the average residential land value and 7 times the average residential land value remission in the amount of 50% of the general rate per dollar value of land value for the residential category for the rating year that the remission applies.
 - b. For that portion of the qualifying rating unit where the land value is over 7 times the average residential land value remission in the amount of 75% of the general rate per dollar value of land value for the residential category for the rating year that the remission applies.
6. Council is satisfied that the impact of high land values (which is the basis of the general rates differential calculation) may result in the ratepayer being required to pay a disproportionate share of general rates.
7. The remission will not be backdated and is applicable for the period that the rating unit meets the conditions and criteria 1-6.

Delegations

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

Rates Remission and Postponement Policy			
Audience	External	Business Owner	Revenue
Policy Author	Alison Puchaux	Review date	June 2021

Addressing anomalies and enabling economic development

Policy 21/108 Remission of Uniform Annual General Charges (UAGC) and/or targeted Rates applied on a Uniform Basis to certain Separately Used or Inhabited Parts of Rating Units (SUIPS) and/or rating units.

Objective of the Policy

In some cases, the requirement that the Uniform Annual General Charge (UAGC) and targeted rates set on a uniform basis be paid in relation to each Separately Used or Inhabited Part of a Rating Unit (SUIP) or each rating unit may result in inequity (refer definition of SUIP at the Funding Impact Statement of the current Annual Plan or Long Term Plan). Council assesses the following targeted rates on a uniform basis:

- the Sewerage Disposal Targeted Rate (for residential properties and other non-residential properties);
- the Water Supply Rate (only in respect of the uniform charge for those properties that are not metered); and
- the Roading Seal Extension Rates (relevant to defined geographic areas only).

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

- a) Category A: Relief from the obligation to pay the second or more UAGC and 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 the second or more UAGC and uniform targeted rates where the rating unit is used for residential purposes and a SUIP within the rating unit is occupied by a dependant member of the ratepayer's immediate family on a rent-free basis.
- c) Category C: Relief from the obligation to pay the UAGC and uniform targeted rates where rating units, including farming rating units, are used in conjunction with each other for a single purpose. There is no rates relief for the rating units sought to be covered by this policy, to the extent that the rating units or SUIPs each, have at least one dwelling.
- d) Category D: Partial relief from the obligation to pay the UAGC where the number of SUIPs may result in commercial ratepayers being required to pay a disproportionate share of general rates.

Criteria and conditions

The Council may remit the rates referred to in paragraphs a)-d) where a rating unit meets the following criteria:

1. In relation to Category A the relevant rating unit is both owned and occupied by the ratepayer;
2. In relation to Category B, the rating unit is owned by the ratepayer and 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 dependant first degree relative of the ratepayer (parent, child or sibling), or other dependent Council considers, in its absolute discretion, is equitable.
 - c. the dependant relative or other dependent has no ownership interest in the rating unit.

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3. In relation to Category C, the rating units or SUIPS are used for a single purpose, for example a single farm. The rating units sought to be covered by this policy, are not required to be owned by the same person or persons, but the remission does not apply where the rating units or SUIPs each, have at least one dwelling.
4. In relation to Category D, the commercial rating unit:
 - a. has more than 5 SUIPs and an average floorspace per SUIP of less than 3.5 times the average of all improved commercial properties calculated at least triennially after the general revaluation;
 - b. Council is satisfied that the impact of the number of SUIPs may result in the ratepayer being required to pay a disproportionate share of general rates; and
 - c. the number of UAGCs remitted will equal the difference between the commercial rating unit's floor space divided by 3.5 times less the average of all improved commercial properties' and the actual number of SUIPs. If the calculation of the number of uniform rates to be remitted does not result in a whole number, then the Council rounds up or down in accordance with the Swedish rounding approach.
5. 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 Council.
6. Remissions will be granted for a maximum of three rating years and cannot be backdated to previous rating years.
7. If the circumstances of a ratepayer who has been granted a remission under this policy changes, the ratepayer must inform Council within 30 days. The change in circumstances may mean that some or all of the SUIPs or rating units are no longer eligible for a remission under this policy in future rating years.

Delegations

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

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Policy 21/109 Remission of Uniform Annual General Charges (UAGC) and/ Uniform Targeted Rates on unsold subdivided land and remission of general rates on unsold commercial land

Objective of the Policy

In some cases, the requirement that the Uniform Annual General Charge (UAGC) and Uniform 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 value-based commercial and industrial category general rates for subdivided land not sold is a disincentive to commercial development in the district. Council wishes to incentivise commercial and other development in the district.

The objective of the Policy is to enable Council to act fairly and reasonably by enabling Council to provide rates relief in certain circumstances where inequity may result.

Criteria and conditions

1. In relation to subdivided land not categorised as commercial or industrial for rating purposes, the Council may remit the second and more UAGC and uniform targeted rates where the rating units that have been created as a result of a subdivision meet the following criteria:
 - a. The subdivided rating units are owned by the same ratepayer; and
 - b. The ratepayer on the rating information database at the time the application is made is the person who 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; and
 - e. The land has remained unsold for up to 5 rating years after subdivision.
2. In relation to subdivided land categorised as commercial or industrial for rating purposes, the Council may remit up to 20% of the value-based general rates, in addition to 100% of the UAGC and uniform targeted rates where the rating units that have been created as a result of a subdivision meet the following criteria:
 - a. Criteria 1 a-e of this policy.
3. In relation all subdivided land:
 - a. The remission is available for a maximum of five rating years, per deposited plan and cannot be backdated to previous rating years. The Council applies the remission itself when it considers that the conditions and criteria are met.
 - b. The remission will cease when the property no longer meets the criteria in paragraphs' 1-3(a) above.

Delegations

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

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Audience	External	Business Owner	Revenue
Policy Author	Alison Puchaux	Review date	June 2021

Policy 21/110 Remission of Rates for Community, Sports and Other Organisations

Objectives of the Policy

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

Doing so will enable 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

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.
4. Māori Freehold Land used for papakainga, for the purpose of providing temporary or transitional housing assistance to those in need.

The policy will not apply in respect of:

5. Societies or associations of persons operating for private pecuniary profit, or which charge tuition fees.
6. 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.
7. To be considered for rates remission under this policy, the ratepayer must apply 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 Council.
8. The rates remission for the following uses is:

Land Use	Remission	Rates Excluded
Community, games or sports	50%	Excludes water supply
Health, libraries, museum or similar institution	100%	Excludes water supply and sewerage services
Public halls	100%	Excludes water supply
Papakainga	50%	Excludes water supply and sewerage services

Delegations

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

Rates Remission and Postponement Policy

Audience	External	Business Owner	Revenue
Policy Author	Alison Puchaux	Review date	June 2021

Policy 21/111 Postponement on Specific Farmland Properties

Objective of the Policy

Land may continue to be farmed, but in some situations, such as proximity to the coast, the land value has increased significantly, and the rates set are a disincentive to the continued use of the land in its current form. 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.

Conditions and Criteria

Council may 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 Council's Valuation Service Provider in conjunction with a general revaluation. 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 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. 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. 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 Council's differential rating system.
4. The farming operation should provide most of the 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 under this policy, the ratepayer must apply for rates postponement 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 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.

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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 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

12. Council will charge a postponement fee for the period between the due date and the date the rates are paid. This fee is to cover Council's administrative and financial costs and may vary from year to year. This fee payable is when the costs are incurred.

When Postponed Rates Become Payable

13. All rates that have been postponed under this policy and have not been written off under this policy become due and payable immediately on:
- d. The land ceasing to be farmland;
 - e. The interest of the owner in any part of the land is transferred to or becomes invested in some person or other party other than;
 - i. the owner's 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 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 Record of Title.

Delegations

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

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Audience	External	Business Owner	Revenue
Policy Author	Alison Puchaux	Review date	June 2021

Policy 21/112 Remission or Postponement of Rates and Penalties for Miscellaneous Purposes

Objective of the Policy

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

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

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:

- 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
 - 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
 - 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 or postponement 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 Council. If the ratepayer is deceased Council may apply for the remission on their behalf.
 2. Postponed rates will be registered as a Statutory Land Charge on the Record of Title.
 3. Council will charge a postponement fee for the period between the due date and the date the rates are paid. This fee is to cover Council's administrative and financial costs and may vary from year to year. This fee is payable when the costs are incurred.
 4. Any postponement is valid for the year in which the application was made.
 5. Any postponed rates will be postponed until:
 - a. the death of the ratepayer(s); or
 - b. until the ratepayer(s) ceases to be the owner or occupier of the rating unit; or
 - c. until a date specified by the council as determined by the council in any particular case.
 6. 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 Council's delegation manual.

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Environmental enhancement

Policy 21/113 Remission of Rates on Voluntarily Protected Land

Objectives of the Policy

In the past legislation provided for non-rateable status on the portions of land set aside under the Queen Elizabeth II (QEII) National Trust. However, the Local Government (Rating) Act 2002 does not provide this relief. QEII National Trust helps private landowners in New Zealand protect special natural and cultural features on their land with open space covenants.

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.

Conditions and Criteria

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

1. Council is satisfied that the land is subject to permanent protection under a QEII Open Space Covenant or similar permanent conservation covenant. That the covenant must be registered on record of title(s).
2. The land is not inhabited, used or otherwise occupied and no building structures are within the boundaries of the covenanted area.
3. Where part of the covenanted area is not inhabited, used or otherwise occupied and no building structures are within the boundaries of the covenanted area, Council may remit the general and targeted rates on that area.
4. 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 Council.

Delegations

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

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Policy Author	Alison Puchaux	Review date	June 2021

Māori Freehold Land

Policy 21/114 Remission of Rates on Māori Freehold Land

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.

The objective of the policy is:

- 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 or used, to grant remission for the portion of land not occupied or used.
- 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 Māori freehold land (as defined in the Local Government (Rating) Act 2002) or the land is general land that ceased to be Māori land under Part 1 of the Maori Affairs Amendment Act 1967 which does not produce any income.
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 rates will be remitted on the percentage of non-useable land.
4. To be considered for rates remission under this policy, the owner, occupier or 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 Council.
5. However, if the owners of an unoccupied block cannot be found, the Council may apply a remission without the need for a request.
6. If the circumstances of a ratepayer who has been granted a remission under this policy changes, the ratepayer must inform Council within 30 days. The change in circumstances may mean that the rating unit or part of the rating unit, is no longer eligible for a remission under this policy in future rating years.
7. 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 Council's delegation manual.

Rates Remission and Postponement Policy			
Audience	External	Business Owner	Revenue
Policy Author	Alison Puchaux	Review date	June 2021

Policy 21/115 Postponement of Rates on Māori Freehold Land

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.

Council wishes to encourage the development and use of Māori freehold land where Council considers the full payment of the rate arrears would be a disincentive.

Conditions and Criteria

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 or the land is general land that ceased to be Māori land under Part 1 of the Maori Affairs Amendment Act 1967.
2. The owners, occupiers or ratepayers 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 Council.
3. The owners, occupiers or ratepayers agree payment conditions with Council to pay current and future years' rates.
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.

Delegations

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