



***Rates Remission and
Postponement Policy
Early Payment of
Rates Policy
Policy 0080***



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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.
- Section 102 (3A) of the LGA requires that Council's rates remission and postponement policies support the principles set out in the Preamble to Te Ture Whenua Māori Act 1993:

Nā te mea i riro nā te Tiriti o Waitangi i motuhake ai te noho a te iwi me te Karauna: ā, nā te mea e tika ana kia whakaūtia anō te wairua o te wā i riro atu ai te kāwanatanga kia riro mai ai te mau tonu o te rangatiratanga e takoto nei i roto i te Tiriti o Waitangi: ā, nā te mea e tika ana kia mārama ko te whenua he taonga tuku iho e tino whakaaro nuitia ana e te iwi Māori, ā, nā tērā he whakahau kia mau tonu taua whenua ki te iwi nōna, ki ō rātou whānau, hapū hoki, a, a ki te whakangungu i ngā wāhi tapu hei whakamāmā i te nohotanga, i te whakahaeretanga, i te whakamahitanga o taua whenua hei painga mō te hunga nōna, mō ō rātou whānau, hapū hoki: ā, nā te mea e tika ana kia tū tonu he Kooti, ā, kia whakatakototia he tikanga hei āwhina i te iwi Māori kia taea ai ēnei kaukain te whakatinana.

Whereas the Treaty of Waitangi established the special relationship between the Māori people and the Crown: And whereas it is desirable that the spirit of the exchange of kawanatanga for the protection of rangatiratanga embodied in the Treaty of Waitangi be reaffirmed: And whereas it is desirable to recognise that land is a taonga tuku iho of special significance to Māori people and, for that reason, to promote the retention of that land in the hands of its owners, their whānau, and their hapū, and to protect wahi tapu: and to facilitate the occupation, development, and utilisation of that land for the benefit of its owners, their whānau, and their hapū: And whereas it is desirable to maintain a court and to establish mechanisms to assist the Māori people to achieve the implementation of these principles.

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
- supports the principles of the Te Ture Whenua Māori Act 1993 Preamble:
 - recognising that land is a taonga tuku iho of special significance to Māori people
 - to promote the retention of that land in the hands of its owners, their whānau, and their hapū
 - to protect wahi tapu
 - to facilitate the occupation, development, and utilisation of that land for the benefit -of its owners, their whānau, and their hapū.

Policy

Policy 0080 includes 17 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 2024 and this revised Policy was updated as follows:

Date of meeting: -06-2024

By: Whangarei District Council

Financial assistance and support

Policy 24/101 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.

Policy 24/102 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. Proof of repairs are required, e.g. plumber's report, plumber's invoice, receipt for materials and photo of repair: and meter readings before and after the repairs. 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. At least two previous readings for the same period as the leak occurred are used to calculate the daily average for the property. Where that is less 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. At least two previous readings for the same period as the leak occurred are used to calculate the daily average for the property. Where that is less 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 or Revenue Manager. Where appropriate the cost of water production (as determined by the Water Services Manager) may be used to calculate a remission.

Delegations

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

Policy 24/103 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. 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. 2. The ratepayer is one of the educational establishments defined in the Local Government (Rating) Act 2002 Schedule 1 Part 1 Clause 6.
3. 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. 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. 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. 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.

Policy 24/104 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.

Policy 24/105 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 Whangārei District for not less than 2 years.
3. The rating unit is categorised as residential for rating purposes and is used 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.

Policy 24/106 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.

Policy 24/107 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 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.

Policy 24/108 Remission of Rates on Abandoned Land

Objective of the Policy

There are some small and low value rating units whose owners are unknown or are deceased (without succession or representation). Council cannot deliver the rates notices. The rating units are typically created when they are omitted in a property transaction: transfer, amalgamation or subdivision. These rating units have failed to be sold, are unlikely to be purchased, or are uneconomic to sell, as provided in sections 77-83 of the Local Government (Rating) Act 2002, abandoned land.

The objective of the policy is to remit the rates on these rating units. This will enable Council to identify the cost of the rates on these rating units and minimise administration costs.

Criteria and conditions

Council may remit rates wholly for rating units under the following circumstances:

1. Meet the definition of abandoned land as prescribed in Section 77(1) of the Local Government (Rating) Act 2002, and
2. The land value of the rating unit is 5% or less the average residential land value, such value being assessed as at 1 July of each rating year, and
3. Council's efforts to find a ratepayer to rectify the ownership have been unsuccessful.

Delegations

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

Addressing anomalies and enabling economic development

Policy 24/109 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, but are not contiguous or adjacent.
- 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.
3. In relation to Category C, the rating unit is used for a single purpose, for example farming, and the SUIPs within that rating unit are not contiguous or adjacent. The rating units are not required to be owned by the same person or persons.
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.

Policy 24/110 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 is 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.

Policy 24/111 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 papakāinga, 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. Land owned or used by a society or association of persons for business purposes or like, despite the profits being for community purposes.
7. 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.
8. 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.

9. 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
Papakāinga	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.

Policy 24/112 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.
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 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:
 - a. The land ceasing to be farmland;
 - b. 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; or
 - iii. the beneficiaries of a trust on dissolution of the trust, unless this results in the subdivision of the property, with different owners; or
 - iv. at the discretion of Council when the circumstances of the rating unit or the ratepayer are comparable to the above, but are not actually covered exactly by those scenarios.

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.

Policy 24/113 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 councilas 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.

Environmental enhancement

Policy 24/114 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

Māori Freehold Land

Policy 24/115 Remission of Rates on Māori Freehold Land

Objectives of the Policy

Some Māori freehold land and general land that ceased to be Māori land under Part 1 of the Māori Affairs Amendment Act 1967, in the Whangārei 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
- to support the principles of the Te Ture Whenua Māori Act 1993 Preamble:
- recognising that land is a taonga tuku iho of special significance to Māori people
- to promote the retention of that land in the hands of its owners, their whānau, and their hapū
- to protect wahi tapu
- to facilitate the occupation, development, and utilisation of that land for the benefit of its owners, their whānau, and their hapū
- any other matter in accordance with schedule 11 of the Local Government Act 2002.

Conditions or 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 Māori 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, growing exotic forest for future harvesting, using the land for storage or in any other way. Land that is maintained to reduce fire risk, or land that is unfenced and grazed by wandering stock for no income by the owners is not “used”.
3. In order to encourage the development of the land, the rating unit may be apportioned into used and non-used portions and the rates will be remitted on the percentage of non- used land. Any “used” dwellings (occupied dwellings) or activities using the land

for commercial or agricultural purposes will be rated the general and targeted rates per separately used or inhabited parts of a rating unit.

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.

Policy 24/116 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 Māori 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.

Early Payment of Rates

Policy 24/200 Discount for Early Payment of Rates in Current Financial Year

Objectives

In accordance with section 55 of the Local Government (Rating) Act 2002, which empowers councils to accept early payment of rates in the current financial year, a discount is granted where the full annual rates are paid on the due date of the first instalment.

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

Criteria and conditions

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

That the amount of the discount be set each year in Council's Annual Plan or Long Term Plan.

Delegations

Administration of discount under this policy will be delegated to officers as set out in Council's delegation manual.







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