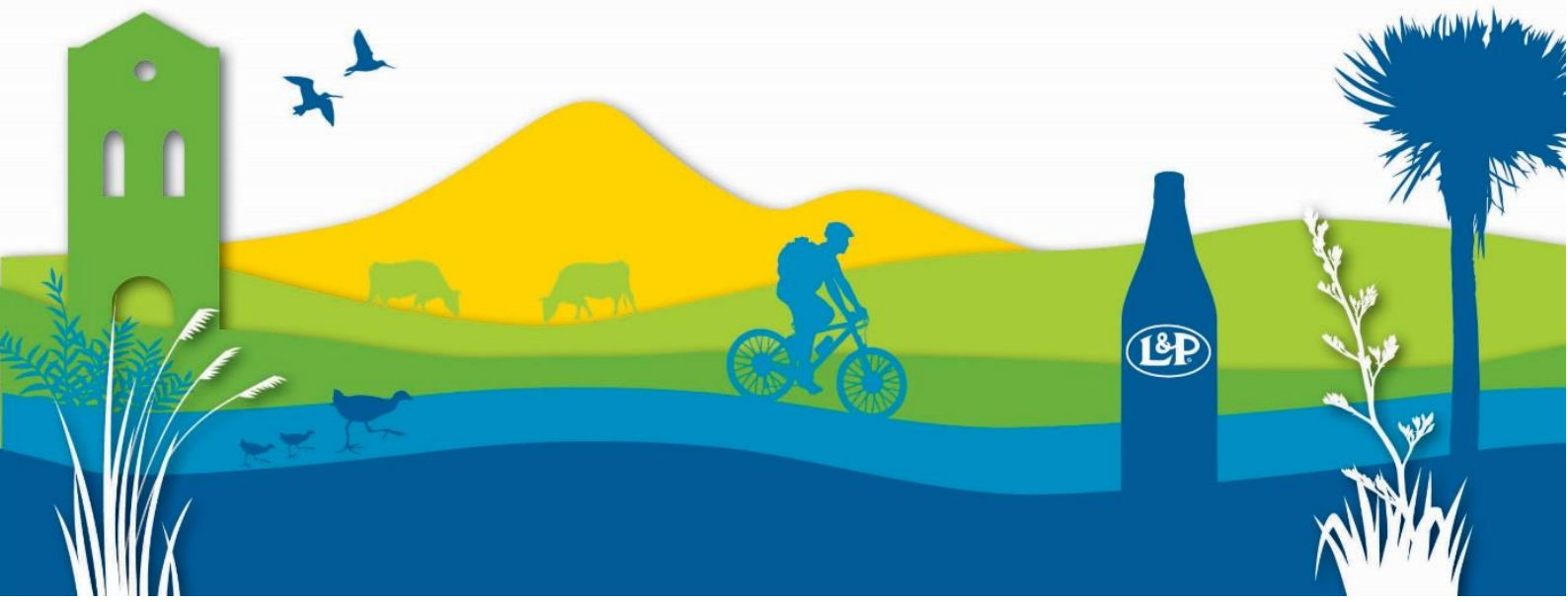




2024

Rates remission and postponement policies

our home, our future
tō tātou rohe kāinga, tō tatou ao tūroa



Contents

1.	Timatanga Kōrero Introduction.....	1
2.	Te Ture Whenua Māori Principles	1
3.	Kuputaka Glossary	1
4.	Natural Disasters and Emergencies	2
5.	Remission of Penalties.....	3
6.	Remission of Uniform Annual General Charges on Contiguous Rating Units in Separate Ownership, Used Jointly as a Single Entity	4
7.	Remission of Annual Charges to Rating Units Containing Two Separately Habitable Units.....	5
8.	Remission Policy on Uninhabitable Additional Dwellings	6
9.	Remission of Excess Water Rates.....	7
10.	Remission of Water Rates to Particular Rating Units	8
11.	Remission of Rates Assessed in Error	9
12.	Remission of Rates on Multiple Owned Māori Freehold Land	10
13.	Remission of Rates on Landlocked Land.....	12
14.	Remission of Multiple Pan Charge Wastewater Rates	13
15.	Remission of Wastewater Rates Assessed on Educational Establishments.....	14
16.	Rates Remissions - Rating of Low Value Land Units.....	16
17.	Rates Remissions – Voluntarily Protected Land	17
18.	Rates Remissions – Community, Sporting and other Organisations	19
19.	Postponement of Rates Policy.....	21
20.	Arotakenga Review.....	22
21.	Te Tiaki pai o ngā pukapuika Kaunihera Document management and control	22

1. Timatanga Kōrero | Introduction

- 1.1. These Rates Remission and Postponement Policies set out the Hauraki District Council’s decision on the application of rates remissions and postponement of rates within the district. is the policies are made in accordance with Local Government Act 2002 and The Local Government (Rating) Act 2002.Hoaketanga | Objective

2. Te Ture Whenua Māori Principles

- 2.1. These policies support the principles set out in the Preamble to Te Ture Whenua Māori Act 1993. These principles include recognition that land is a taonga tuku iho of special significance to Māori, and for facilitation of the occupation, development, and utilisation of that land for the benefit of its owners, their whānau, and their hapū.
- 2.2. Council considers that these policies supports those principles, particularly when viewed in conjunction with Council’s Revenue and Financing Policy and Council’s Development Contributions Policy. The Council has a commitment to understand and apply key Māori concepts to enhance outcomes for our communities, thereby bringing to life the principles of Te Tiriti o Waitangi.

3. Kuputaka | Glossary

- 3.1. Some policies may require a definition section. The purpose of this section is to define areas that may need clarification.

Unless the context requires otherwise, the definitions of words or terms used in this Policy that are also used in the [Local Government Act 2002] are those defined in that Act.

Ratepayer	is the person or persons identified in Council’s rating information database as the person liable for rates – generally that person is the owner of the rating unit.
Remission	means the requirement to pay the rate for a particular financial year is forgiven in whole or in part in accordance with the Remissions Policy.
Remitted rates	means rates for which the requirement to pay is remitted.
Postponed rates	means rates for which the requirement to pay is postponed.
Māori freehold land	means land whose beneficial ownership has been determined by the Māori Land Court by freehold order
Māori freehold land in multiple ownership	means Māori freehold land owned by more than two persons.

4. Natural Disasters and Emergencies

Section 85 Local Government (Rating) Act 2002

Remission of rates:

- (1) A local authority may remit all or part of the rates on a rating unit (including penalties for unpaid rates) if:
 - a. the local authority has adopted a rates remission policy under section 109 of the Local Government Act 2002; and
 - b. the local authority is satisfied that the conditions and criteria in the policy are met.
- (2) The local authority must give notice to the ratepayer identifying the remitted rates.

Objectives of the Policy

- 4.1. This policy is to provide for the possibility of rates remission where a form of natural or other type of disaster or emergency affects one or more rating units capacity to be inhabited, used or otherwise occupied for an extended period of time.

Conditions and Criteria

- 4.2. The Council may:
 - on written application from the ratepayer of rating units affected by a natural disaster or emergency remit up to 100% of rates levied.
 - consider voiding the need for an application, and remit up to 100% of rates levied for any rating unit, or group of rating units collectively, affected by a natural disaster or emergency.
- 4.3. Each application will be considered on its merits and applications for remission under this policy will be considered and approved or rejected by a full meeting of Council.

5. Remission of Penalties

Section 85 Local Government (Rating) Act 2002

Remission of rates:

- (1) A local authority may remit all or part of the rates on a rating unit (including penalties for unpaid rates) if:
 - a. the local authority has adopted a rates remission policy under section 109 of the Local Government Act 2002; and
 - b. the local authority is satisfied that the conditions and criteria in the policy are met.
- (2) The local authority must give notice to the ratepayer identifying the remitted rates.

Objectives of the Policy

- 5.1. The objective of the remission policy is to enable the Council to act fairly and reasonably in its consideration of rates which have not been received by the Council by the penalty date.

Conditions and Criteria

- 5.2. The Council may remit the penalty rates where the application meets the following criteria:
 - Automatic remission of the instalment penalties incurred during the year will be made where the ratepayer is paying by quarterly, monthly, fortnightly, or weekly arranged payments, and all rates owing have been paid by 30 June.
 - Remission of an instalment penalty will be considered where payment has been made before twelve weeks after the penalty date, and provided the ratepayer has a good prior payment history. Good payment history takes into account the occasions when ratepayers have paid previous instalments on time.
 - Future penalties may be remitted where a ratepayer makes suitable arrangements for the regular reduction of arrears. Substantial compliance with the payment arrangement is a precondition to penalty remission. Past penalties may be remitted where a ratepayer has paid all arrears, and has co-operated with Council in taking appropriate steps to reduce the balance outstanding.
 - Penalties may be remitted where Council is convinced that it would be unfair and unreasonable not to remit the penalties.

Implementation

- 5.3. The Group Manager Business Support has been delegated authority to grant or refuse remissions under this policy.
- 5.4. Any appeals against the decision of the Group Manager Business Support will be referred to the Audit and Risk Committee for final determination.

6. Remission of Uniform Annual General Charges on Contiguous Rating Units in Separate Ownership, Used Jointly as a Single Entity

Section 85 Local Government (Rating) Act 2002

Remission of rates:

- (1) A local authority may remit all or part of the rates on a rating unit (including penalties for unpaid rates) if:
 - a. the local authority has adopted a rates remission policy under section 109 of the Local Government Act 2002; and
 - b. the local authority is satisfied that the conditions and criteria in the policy are met.
- (2) The local authority must give notice to the ratepayer identifying the remitted rates.

Objectives of the Policy

- 6.1. This policy is to provide for the possibility of rates remission where two or more uniform annual general charges or targeted rate annual charges are levied on contiguous, separately owned rating units which have the same occupier who is using the rating units jointly as a single property and for a single purpose.

Conditions and Criteria

- 6.2. The Council may remit the rates where the application meets the following criteria:
 - The rating units must be contiguous and have the same occupier who uses them jointly as a single property and for a single purpose.
 - An annual application is required to confirm the properties are used jointly as a single entity.
 - The Council may on written application from the ratepayers of such rating units:
 - Remit 50% of the uniform annual general charge assessed on each rating unit apart from the first or principal rating unit;
 - Remit 100% of any targeted rates, where the factor is the rating unit apart from those assessed on the first or principal rating unit.
- 6.3. Any remission granted under this policy will be applied equally across all rating units for which an application has been made.

Implementation

- 6.4. The Group Manager Business Support has been delegated authority to grant or refuse remissions under this policy.
- 6.5. Any appeals against the decision of the Group Manager Business Support will be referred to the Audit and Risk Committee for final determination.

7. Remission of Annual Charges to Rating Units Containing Two Separately Habitable Units

Objectives of the Policy

- 7.1. To enable the Council to provide for relief for ratepayers who own and reside at a rating unit containing two habitable units but who use the second unit only to accommodate non-paying guests and family.

Conditions and Criteria

- 7.2. On written application of a ratepayer annually, and provided that:
- a) their rating unit contains two habitable units; and
 - b) the second unit is used on a non-paying basis by family or friends of the occupants ratepayer who resides in of the first unit; and
 - c) the application is accompanied by a declaration made by the ratepayer that declares that b) has been complied with for the current rating year and will continue to be complied with in the ensuing year;
- 7.3. Then the Council may remit second charges for Uniform Annual General Charge; Refuse/Recycling Collection (uniform charge); and Ward Annual Charges.
- 7.4. Refuse/Recycling Collection Uniform Charges will only be remitted when no additional bins have been supplied for use by the second unit.
- 7.5. If a rating unit contains more than two habitable units used by non-paying guests and family, only one is entitled to remission.
- 7.6. Any remission granted under this policy will be applied equally across all rating units for which an application has been made.

Implementation

- 7.7. The application for remission must be made to the Council prior to 1 April of the current rating year. Applications will not be backdated to previous rating years.
- 7.8. The Group Manager Business Support has been delegated authority to grant or refuse remissions under this policy.
- 7.9. Any appeals against the decision of the Group Manager Business Support will be referred to the Audit and Risk Committee for final determination.

8. Remission Policy on Uninhabitable Additional Dwellings

Objectives of the Policy

- 8.1. To enable the Council to provide relief for ratepayers who own a rating unit containing two or more dwellings, but where one or more of those dwellings is not habitable.

Conditions and Criteria

- 8.2. On written application of a ratepayer annually, and provided that:
- a) their rating unit contains more than one dwelling; and
 - b) one or more of the dwellings is uninhabitable and is unoccupied; and
 - c) the application is accompanied by a declaration made by the ratepayer that declares that b) has been complied with for the current rating year and will continue to be complied with in the ensuing year; and
 - d) appropriate evidence of b) is supplied to the Council;
- 8.3. Then the Council may remit additional charges for Uniform Annual General Charge; Refuse Collection (uniform charge); and Ward Annual Charges.

Implementation

- 8.4. The application for remission must be made to the Council prior to 1 April of the current rating year. Applications will not be backdated to previous rating years.
- 8.5. The Group Manager Business Support has been delegated authority to grant or refuse remissions under this policy.
- 8.6. Any appeals against the decision of the Group Manager Business Support will be referred to the Audit and Risk Committee for final determination.

9. Remission of Excess Water Rates

Section 85 Local Government (Rating) Act 2002

Remission of rates:

- (1) A local authority may remit all or part of the rates on a rating unit (including penalties for unpaid rates) if:
 - a. the local authority has adopted a rates remission policy under section 109 of the Local Government Act 2002; and
 - b. the local authority is satisfied that the conditions and criteria in the policy are met.
- (2) The local authority must give notice to the ratepayer identifying the remitted rates.

Objectives of the Policy

- 9.1. This policy is to standardise procedures to assist ratepayers who have excessive water rates due to a fault (leak) in the internal reticulation serving their rating unit.

Conditions and Criteria

- 9.2. The Council may remit the excess water rates where the application meets the following criteria:
 - The policy will apply to written applications from ratepayers who have excess water rates due to a fault(s) in the internal reticulation.
 - The application is submitted by the applicant within 60 days of the due date of the affected invoice.
 - That the applicant supplies sufficient evidence that the fault in their reticulation has been fixed.
 - That the ratepayer be charged the full charge for the expected consumption.
 - That the consumption in excess of expected consumption be charged at 0% - 50% of the standard rate per cubic metre.
 - That no remission will be given where excessive usage over more than one reading period has been caused by multiple faults unless there are exceptional circumstances.
 - That no remission will be given within a two year billing period from a previous remission if multiple leaks continue to be evident.

Implementation

- 9.3. The Group Manager Business Support has been delegated authority to grant or refuse remissions under this policy.
- 9.4. Any appeals against the decision of the Group Manager Business Support will be referred to the Audit and Risk Committee for final determination.

10. Remission of Water Rates to Particular Rating Units

Section 85 Local Government (Rating) Act 2002

Remission of rates:

- (1) A local authority may remit all or part of the rates on a rating unit (including penalties for unpaid rates) if:
 - a. the local authority has adopted a rates remission policy under section 109 of the Local Government Act 2002; and
 - b. the local authority is satisfied that the conditions and criteria in the policy are met.
- (2) The local authority must give notice to the ratepayer identifying the remitted rates.

Objectives of the Policy

- 10.1. This policy is to standardise procedures for the treatment of water rates where an agreement has been made between Council and ratepayer(s) for a discounted water rate.

Conditions and Criteria

- 10.2. The Council may remit water rates in excess of the amount agreed between Council and the ratepayer(s) where the water rates meet the following criteria:
 - The agreement must have been approved by Council.
 - The ratepayer must have a good prior payment history. Good payment history takes into account the occasions when ratepayers have paid previous instalments of water rates, and other rates, on time.

Implementation

- 10.3. The Group Manager Business Support has been delegated authority to grant or refuse remissions under this policy.
- 10.4. Any appeals against the decision of the Group Manager Business Support will be referred to the Audit and Risk Committee for final determination.

11. Remission of Rates Assessed in Error

Section 85 Local Government (Rating) Act 2002

Remission of rates:

- (1) A local authority may remit all or part of the rates on a rating unit (including penalties for unpaid rates) if:
 - a. the local authority has adopted a rates remission policy under section 109 of the Local Government Act 2002; and
 - b. the local authority is satisfied that the conditions and criteria in the policy are met.
- (2) The local authority must give notice to the ratepayer identifying the remitted rates.

Objectives of the Policy

- 11.1. This policy is to enable the Council to remit rates that have been assessed in error for any rating unit.

Conditions and Criteria

- 11.2. The council may remit rates that have been assessed in error where the application meets the following criteria:
 - Council may remit up to 100% of rates where Council has assessed the rates incorrectly. Council will remit the difference between the incorrect rate and a lesser correct rate.

Implementation

- 11.3. The Group Manager Business Support has been delegated authority to grant or refuse remissions under this policy.
- 11.4. Any appeals against the decision of the Group Manager Business Support will be referred to the Audit and Risk Committee for final determination.

12. Remission of Rates on Multiple Owned Māori Freehold Land

Policy on Remission and Postponement of Rates on Māori Freehold Land:

- (1) If a policy adopted under section 102(4)(f) provides for the remission of rates on Māori freehold land, the policy must state:
 - a. the objectives sought to be achieved by the remission of rates; and
 - b. the conditions and criteria to be met in order for rates to be remitted.
- (2) If a policy adopted under section 102(4)(f) provides for the postponement of the requirement to pay rates on Māori freehold land, the policy must state:
 - a. the objectives sought to be achieved by a postponement of the requirement to pay rates; and
 - b. the conditions and criteria to be met in order for the requirement to pay rates to be postponed.
- (3) For the avoidance of doubt, a policy adopted under section 102(4)(f) is not required to provide for the remission of, or postponement of the requirement to pay, rates on Māori freehold land.
- (4) In determining a policy under section 102(4)(f), the local authority must consider the matters set out in Schedule 11.
- (5) For the purposes of this section, the term "rates" includes penalties payable on unpaid rates.

Objectives of the Policy

- 12.1. To recognise situations where there is no occupier or no economic or financial benefit being derived from the land.
- 12.2. Where only part of a block is occupied to grant remission for the portion of land not occupied.
- 12.3. Where the owners cannot be found, to take into account the statutory limitation of time for the recovery of unpaid rates.

Conditions and Criteria

- 12.4. The land must be multiple-owned and unoccupied Māori freehold land that does not produce any income and is not being used for the benefit of any individual or group.
- 12.5. Council may remit up to 100% of rates, including all outstanding rates.
- 12.6. A request for rates remission by the owners must include:
 - Details of the land; and
 - Documentation that shows the ownership of the land; and
 - Reasons why remission is sought
- 12.7. Where after due enquiry the owners of an unoccupied block cannot be found, the Council may apply a remission without the need for a request.

- 12.8. If circumstances change in respect of the land, the Council will review whether this remission policy is still appropriate to the land.

Implementation

- 12.9. The Group Manager Business Support has been delegated authority to grant or refuse remissions under this policy.
- 12.10. Any appeals against the decision of the Group Manager Business Support will be referred to the Audit and Risk Committee for final determination.

13. Remission of Rates on Landlocked Land

Section 85 Local Government (Rating) Act 2002

Remission of rates:

- (1) A local authority may remit all or part of the rates on a rating unit (including penalties for unpaid rates) if:
 - a. the local authority has adopted a rates remission policy under section 109 of the Local Government Act 2002; and
 - b. the local authority is satisfied that the conditions and criteria in the policy are met.
- (2) The local authority must give notice to the ratepayer identifying the remitted rates.

Objectives of the Policy

- 13.1. To recognise situations where there is no occupier or no economic or financial benefit being derived from the land.
- 13.2. Where only part of a block is occupied to grant remission for the portion of land not occupied.
- 13.3. Where the owners cannot be found, to take into account the statutory limitation of time for the recovery of unpaid rates.

Conditions and Criteria

- 13.4. The land must be landlocked land that does not produce any income.
- 13.5. Council may remit up to 100% of rates, including all outstanding rates.
- 13.6. A request for rates remission by the owners must include:
 - Details of the land; and
 - Documentation that shows the ownership of the land; and
 - Reasons why remission is sought
- 13.7. Where after due enquiry the owners of an unoccupied block cannot be found, the Council may apply a remission without the need for a request.
- 13.8. If circumstances change in respect of the land, the Council will review whether this remission policy is still appropriate to the land.

Implementation

- 13.9. The Group Manager Business Support has been delegated authority to grant or refuse remissions under this policy.
- 13.10. Any appeals against the decision of the Group Manager Business Support will be referred to the Audit and Risk Committee for final determination.

14. Remission of Multiple Pan Charge Wastewater Rates

Section 85 Local Government (Rating) Act 2002

Remission of rates:

- (1) A local authority may remit all or part of the rates on a rating unit (including penalties for unpaid rates) if:
 - a. the local authority has adopted a rates remission policy under section 109 of the Local Government Act 2002; and
 - b. the local authority is satisfied that the conditions and criteria in the policy are met.
- (2) The local authority must give notice to the ratepayer identifying the remitted rates.

Objectives of the Policy

- 14.1. The objective of this remission policy is to enable the Council to partly remit wastewater rates for each separately used or inhabited part of a rating unit (SUIP) that has multiple wastewater pan charges.

Conditions and Criteria

- 14.2. Where a separately used or inhabited part of a rating unit (SUIP) pays more than two wastewater pan charges, all pan charges will be partly remitted as follows:

SUIP's with 3 to 4 pan charges	25% remission
SUIP's with 5 to 6 pan charges	33% remission
SUIP's with 7 to 8 pan charges	37.5% remission
SUIP's with 9 to 10 pan charges	40% remission
SUIP's with 11 to 15 pan charges	52% remission
SUIP's with 16 to 20 pan charges	57.5% remission
SUIP's with more than 20 pan charges	63% remission

Implementation

- 14.3. The Group Manager Business Support has been delegated authority to grant or refuse remissions under this policy.
- 14.4. Any appeals against the decision of the Group Manager Business Support will be referred to the Audit and Risk Committee for final determination.

15. Remission of Wastewater Rates Assessed on Educational Establishments

Clause 6, Pt 1, Schedule 1 Local Government (Rating) Act 2002

Land owned or used by, and for the purposes of:

- a) a special school established under section 98(1) of the Education Act, 1964
- b) an educational establishment defined as:
 - i. a state school under section 2(1) of the Education Act, 1989:
 - ii. an integrated school under section 2(1) of the Private Schools Conditional Integration Act, 1975:
 - iii. a special institution under section 92(1) of the Education Act, 1989:
 - iv. an early childhood centre under section 308(1) of the Education Act, 1989, excluding any early childhood centres that operate for profit:
 - v. a school under section 35A of the Education Act, 1989, excluding any registered schools that operate for profit.

Section 85 Local Government (Rating) Act 2002

Remission of rates:

- (1) A local authority may remit all or part of the rates on a rating unit (including penalties for unpaid rates) if:
 - a. the local authority has adopted a rates remission policy under section 109 of the Local Government Act 2002; and
 - b. the local authority is satisfied that the conditions and criteria in the policy are met.
- (2) The local authority must give notice to the ratepayer identifying the remitted rates.

Objectives of the Policy

- 15.1. The objective of this remission policy is to enable the Council to remit wastewater rates assessed on educational establishments to the extent that they exceed Council's roll-based formula.

Conditions and Criteria

- 15.2. Where a rating unit comprises an educational establishment as defined above, Council may remit any wastewater rates in excess of:
 - The rates that would have been charged if the number of water closets/urinals was equal to one water closet/urinal per twenty students or staff, or part thereof.
 - Any dwellings that may comprise part of an educational establishment will not receive any remission under this policy.

Implementation

- 15.3. The Group Manager Business Support has been delegated authority to grant or refuse remissions under this policy.

- 15.4. Any appeals against the decision of the Group Manager Business Support will be referred to the Audit and Risk Committee for final determination.

16. Rates Remissions - Rating of Low Value Land Units

Section 85 Local Government (Rating) Act 2002

Remission of rates:

- (1) A local authority may remit all or part of the rates on a rating unit (including penalties for unpaid rates) if:
 - a. the local authority has adopted a rates remission policy under section 109 of the Local Government Act 2002; and
 - b. the local authority is satisfied that the conditions and criteria in the policy are met.
- (2) The local authority must give notice to the ratepayer identifying the remitted rates.

Objectives of the Policy

- 16.1. The introduction of the Local Government (Rating) Act, 2002 requires each separate title to have a separate valuation/rating unit. This has resulted in many low capital value rating units being created.
- 16.2. The objective of this policy is to provide relief from uniform annual charges on rating units that have low valuations.

Conditions and Criteria

- 16.3. Council may on written application from the ratepayer of rating units with a capital value less than \$10,000:
 - Remit 100% of all targeted rates where the factor is the rating unit, other than the Uniform Annual General Charge or any rates levied under section 9 of the Local Government (Rating) Act 2002 (that is, targeted rates for water supply, sewage disposal or waste collection).
- 16.4. Rating Units that qualify for the Remission of Uniform Annual General Charges on Contiguous Rating Units shall have that remission policy applied and will not qualify for remission under this policy.
- 16.5. The applicant must renew the application for remission every three years.
- 16.6. Where there is a change of ownership of the rating unit the new owner must make a separate application for remission.
- 16.7. Where the owner of the property is not readily identifiable, or is not readily contactable, Council may remit the rates specified without receiving an application from the ratepayer.

Implementation

- 16.8. The Group Manager Business Support has been delegated authority to grant or refuse remissions under this policy.
- 16.9. Any appeals against the decision of the Group Manager Business Support will be referred to the Audit and Risk Committee for final determination.

17. Rates Remissions – Voluntarily Protected Land

Section 85 Local Government (Rating) Act 2002

Remission of rates:

- (1) A local authority may remit all or part of the rates on a rating unit (including penalties for unpaid rates) if:
 - a. the local authority has adopted a rates remission policy under section 109 of the Local Government Act 2002; and
 - b. the local authority is satisfied that the conditions and criteria in the policy are met.
- (2) The local authority must give notice to the ratepayer identifying the remitted rates.

Objectives of the Policy

- 17.1. This policy is to encourage and promote the conservation and protection of land.

Conditions and Criteria

- 17.2. Each application will be considered on its merits.
- 17.3. To qualify for remission under this part of the policy a rating unit or part of the rating unit must be the subject of a:
- QEII Open Space Covenant, similar DOC Covenant (in which case 100% remission of all rates will apply), or
 - the likes of a DOC Management Agreement under the Reserves Act or Conservation Act (in which case 50% remission of some or all rates may apply), or
 - directly covenant with Council and not be receiving any other form of rating relief.
- 17.4. Other matters taken into account in determining whether a rating unit qualifies for remission will include:
- The degree to which significant natural features worthy of conservation and protection are present on the land;
 - The degree to which such significant natural features inhibit the economic utilisation of the land;
 - The extent to which to conservation and protection of such significant natural features would be promoted by the remission of rates;
 - The ability or potential of the public to enjoy the significant natural features.
- 17.5. Applications must be in writing, supported by documentary evidence of the protected status.
- 17.6. The remission will only apply to the area of land protected.

Implementation

- 17.7. The Group Manager Business Support has been delegated authority to grant or refuse remissions under this policy.

- 17.8. Any appeals against the decision of the Group Manager Business Support will be referred to the Audit and Risk Committee for final determination.

18. Rates Remissions – Community, Sporting and other Organisations

Section 85 Local Government (Rating) Act 2002

Remission of rates:

- (1) A local authority may remit all or part of the rates on a rating unit (including penalties for unpaid rates) if:
 - a. the local authority has adopted a rates remission policy under section 109 of the Local Government Act 2002; and
 - b. the local authority is satisfied that the conditions and criteria in the policy are met.
- (2) The local authority must give notice to the ratepayer identifying the remitted rates.

Objectives of the Policy

- 18.1. To assist organisations providing non-business community and recreational services which meet the needs of residents.
- 18.2. To make membership of such organisations more accessible to the general public, particularly disadvantaged groups. These include children, youth, young families, aged people, and economically disadvantaged people.
- 18.3. To improve the equity of rating between similar community, sporting or other organisations across the Hauraki District.

Conditions and Criteria

- 18.4. Council may remit up to 100% of the rates on land which is used primarily for sporting or community purposes so that the net rating affect for that organisation is the same as though it had been conducting that purpose on Council land and would have been non rateable under clause 4(b) Part 1 Schedule 1 under the Local Government (Rating) Act 2002.
- 18.5. Where only a portion of a property is primarily used for the qualifying purpose a portion of the rates may be remitted.
- 18.6. The policy will not apply to organisations operated for private pecuniary profit, or which charge commercial tuition fees.
- 18.7. The policy will not apply to groups or organisations 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.
- 18.8. For the purposes of clarity properties owned and occupied by the Returned Servicemen's Association of New Zealand are deemed to qualify for remission under this policy.
- 18.9. The policy shall apply to such organisations as approved by the Group Manager Business Support and the Group Manager Service Delivery as meeting the relevant criteria.
- 18.10. The extent of any remission to any qualifying organisation shall be as determined by the Group Manager Business Support and the Group Manager Service Delivery.

- 18.11. No remission will be granted in respect of those rates referred to in section 9 of the Local Government (Rating) Act 2002 (that is, targeted rates for water supply, sewage disposal or waste collection).

Implementation

- 18.12. The Group Manager Business Support has been delegated authority to grant or refuse remissions under this policy.
- 18.13. Any appeals against the decision of the Group Manager Business Support will be referred to the Audit and Risk Committee for final determination.

19. Postponement of Rates Policy

Section 87 Local Government (Rating) Act 2002

1. A local authority must postpone the requirement to pay all or part of the rates on a rating unit (including penalties for unpaid rates) if:
 - (a) the local authority has adopted a rates postponement policy under section 110 of the Local Government Act 2002; and
 - (b) the ratepayer has applied in writing for postponement; and
 - (c) the local authority is satisfied that the conditions and criteria in the policy are met.
2. The local authority must give notice to the ratepayer:
 - (a) identifying the postponed rates; and
 - (b) stating when, or in the circumstances, the rates will become payable.

Objectives of the Policy

- 19.1. Hauraki District Council does not grant postponed payments.

20. Arotakenga | Review

20.1. The policy will be reviewed every three years.

21. Te Tiaki pai o ngā pukapuika Kaunihera | Document management and control

Title	Hauraki District Council Rates Remission and Postponement Policies 2023
Sponsor	Group Manager Business Support
Approved by:	Hauraki District Council
Adoption date:	27 June 2024
Review by:	27 June 2027
File ref:	3563748
Property of Hauraki District Council	



For more information:

- **W** www.hauraki-dc.govt.nz
- **E** info@hauraki-dc.govt.nz
- **P** 07 862 8609 or 0800 734 834 (from within District)

Visit us at one of our offices:

- Paeroa: 1 William Street
- Ngatea: 84 Orchard West Road
- Waihi: 40 Rosemont Road