# Rates Remission and Postponement Policies

## Te Kaupapa here o te Whakakāhoretanga me te Tinaku o ngā Rēti

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### Decision-making, general conditions, definitions and administrative matters related to these policies

1. All decisions on applications for the remission or postponement of rates shall be determined by the staff provided with the delegated authority by the Council (as recorded in the Delegations Register) for section 85, 87, 114 and 115 (as relevant) of the Local Government (Rating) Act 2002.

2. The decisions of officers are final and the Council will not accept appeals against those decisions.

3. Except as described in this paragraph, all applications must be received in writing on an approved application form. However, staff may accept verbal applications or applications not on an approved application form if the circumstances warrant it. No application form is required for automatic remissions provided under Rates Policies 2 or 5.

4. Timing of remissions will be assessed on the following:

    a) All applications for remissions received and granted under Rates Policies 1, 4, 6 and 7 during a rating year will receive remission from the commencement of the following rating year and no remissions will be backdated except where stated in Policy 4.

    b) All applications for remissions received and granted under Rates Policies 3, 5 and 9 will receive remission from the date of application. An application may be backdated to cover any outstanding balance from the current rating year, but will not be backdated to cover previous rating years.

    c) Applications for remissions received and granted under Rates Policy 2 will receive remission in relation to the penalties outstanding, including any penalties for the current rating year and any outstanding from previous rating years.

    d) Applications for postponement received and granted under Rates Policy 3 will receive postponement from the beginning of the rating year in which the application is received. An application may be backdated to previous rating years to cover any outstanding rates if the circumstances warrant it (however, for the avoidance of doubt, no refund for paid rates will be given).

    e) All applications for remissions received and granted under Rates Policy 8 will receive remission from the issue of the next rates instalment notice.

    f) Applications under Rates Policy 10 may be received at any time and remission may be applied at any time during the rating year.

    g) Applications under Rates Policies 11 and 12 may be received at any time within 12 months following an event (as defined in those policies).

5. No rates will be remitted or postponed for government owned properties (including the Crown, central government agencies or local authorities) other than under Rates Policy 8 (Rates remission of fixed targeted rate for refuse collection and disposal) and Rates Policy 10 (Rates remission for significant water leaks).

6. In these policies, "service charge rates" mean targeted rates that are charged to rating units that receive the relevant service. At the time of adoption, this includes the Water, Wastewater, Refuse Collection and Swimming Pool Compliance targeted rates. "Service charge rates" do not include the Fixed Targeted Roading rate or any other targeted rate levied across all properties in the district regardless of service provision.

## Rates Policy 1: Rating of community, sporting and similar organisations

Section 85 of the Local Government (Rating) Act 2002.

### Objectives of the policy

The Council reaffirms its commitment to assist, where practicable, community clubs, sporting and community based groups and not for profit organisations in recognition of the valuable 'Public Good' contribution made by such organisations to the character and well-being of the district.

Generally, 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.

### Conditions and criteria

1. The Council may remit all general rates on any rating unit that is owned or occupied by a charitable organisation, and is used exclusively or principally for sporting, recreation or for the purpose of community good.

2. The policy will not apply to organisations operated for private pecuniary profit, or which charge commercial fees (e.g. tuition fees, market level rent, non-subsidised goods or services).

3. Organisations that are not registered as charitable entities under the Charities Act 2005 must, in making an application, include the following documents in support of their application:

    a) Statement of objectives.

    b) Full financial accounts for the three previous financial years.

    c) Information on activities and programmes, including any charges for these, including identifying those that are limited solely to members and those that are available to the wider public.

    d) Description of membership or clients.

4. In respect of those rates referred to in sections 16 and 19 of the Local Government (Rating) Act 2002 (i.e. targeted rates) all other targeted rates will be charged at the applicable rate.

5. All other targeted rates (including service charge rates) will be charged at the applicable rate.

6. Council may apply conditions to the remissions where appropriate, including (but not limited to):

    a) Where the rating unit is leased, conditions may include that Council be notified upon any change in the lease arrangements that may impact on the eligibility of the rating unit for the remission.

    b) Where the organisation is not registered as a charitable entity, conditions to ensure that the public good contribution (beyond members) continues in place, and Council is notified of any change in circumstance that means such contribution is lessened or ended.

7. For the purposes of this policy, a member or owner of an organisation shall include situations similar to membership or ownership, whether voluntary or as an automatic result of some other factor (e.g. where homeowner association membership is automatic due to a property covenant existing).

## Rates Policy 2: Remission of penalties

Section 85 of the Local Government (Rating) Act 2002.

### Objectives of the policy

The objective of this 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 due to circumstances outside the ratepayer's control; or

In order to ensure the settlement of outstanding rates where the ratepayer has made an arrangement to pay over an extended period.

### Conditions and criteria

1. The Council will remit penalties if:

    a) the ratepayer agrees to a direct debit plan that is sufficient to cover current rates and arrears (excluding penalties added); or

    b) the ratepayer is able to provide evidence that their payment has gone astray in the post or the late payment has otherwise resulted from matters outside their control; or

    c) the ratepayer can demonstrate to the Council that doing so is just and equitable having taken into account the individual circumstances.

2. The Council may remit small balances due to cash rounding.

3. If an arrangement to pay rates and/or clear outstanding rates is not adhered to, the Council will apply penalties from when the arrangement is breached (noting that remissions cannot be reversed).

## Rates Policy 3: Postponement or remission of rates for financial hardship

Sections 85 and 87 of the Local Government (Rating) Act 2002.

### Objectives of the policy

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

### A. Postponement - owner/ratepayer

### Conditions and criteria

1. Only rating units used solely for residential purposes (i.e. are in the residential rating differential and are not mixed use properties) will be eligible for consideration for rates postponement for extreme financial hardship.

2. Only the person entered as the ratepayer on the rating information database, or their authorised agent, may make an application for rates postponement for extreme financial hardship on the rating unit which is the subject of the application.

3. The ratepayer must not own any other rating units (whether in the district or in another district).

4. When considering whether extreme financial hardship exists, all of the ratepayer's personal circumstances will be relevant including, but not limited to, the following factors: age, physical or mental disability, injury, illness and family circumstances.

5. Before approving an application the Council must be 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 or her home and chattels at an adequate standard as well as making provision for normal day to day living expenses.

6. The ratepayer must either:

    a) make acceptable arrangements for payment of future rates, for example by setting up a system for regular payments, or

    b) agree that all future rates be postponed.

7. The Council may add a postponement fee to the postponed rates for the period between the due date and the date they are paid. This fee will not exceed an amount which covers the Council's administration and financial costs of the postponement.

8. The postponement will continue to apply until:

    a) the ratepayer ceases to be the owner or occupier of the rating unit;

    b) the ratepayer ceases to use the property as their residence;

    c) the ratepayer notifies the Council of a change in circumstance that means the ratepayer is no longer eligible;

    d) a date specified by the Council;

    whichever is the sooner.

9. A rating charge will be registered on the certificate of title. The postponed rates will remain as a charge against the property and must be paid either at the end of the postponement term or when the property is sold. Postponed rates may include rate arrears owing from a previous financial year.

## B. Remission - near ownership situations

### Conditions and criteria

1. Property Held in Trust

    a) The amount of the remission will be equal to the Council's Uniform Annual General Charge.

    b) The applicant may have savings up to a maximum of $10,000 for the purpose of funeral expenses.

    c) The applicant's sole income is from a Central Government benefit (including New Zealand superannuation) and earnings on interest from savings for funeral expenses.

    d) The applicant must be the ratepayer and supply proof from the Trust Deed.

    e) The applicant must not be a financial beneficiary of the Trust.

    f) The applicant must not be eligible for a rates rebate.

    g) The applicant must provide an explanation and proof of hardship.

    h) The Rating Unit must be rated as Residential.

    i) The applicant must reside at the property.

2. Habitat for Humanity

    a) The amount of the remission will be equal to the Council's Uniform Annual General Charge.

    b) The applicant must provide proof of the long term sale and purchase agreement for the property with Habitat for Humanity.

    c) The applicant's sole income is from a Central Government benefit or their income is at or below the Central Government equivalent benefit and proof of income is supplied.

    d) The property must not be eligible for a rates rebate.

    e) The applicant must provide an explanation and proof of hardship.

    f) The Rating Unit must be rated as Residential.

    g) The applicant must reside at the property.

## Rates Policy 4: Rates remission on Māori land policy

This is the Council's policy on rates remissions for Māori freehold land and other categories of Māori land made under the authority of sections 85 and 114 of the Local Government (Rating) Act 2002 and sections 102(2)(e), 102(3)(a), 102(3A)(a) and 102(3A)(b), 108 and 109 of the Local Government Act 2002.

Council only remits rates on Māori land; it does not allow postponements because it considers that postponing the requirement to pay rates does not support the objectives of this policy. In determining this policy the Council has considered those matters set out in Schedule 11 of the Local Government Act 2002 and the principles set out in the Preamble to Te Ture Whenua Māori Act 1993.

### Objectives of the policy

To support the principles set out in the Preamble to Te Ture Whenua Māori Act 1993 by supporting Māori ownership, use, occupation and development of their lands.

To support the achievement of Council's vision and goals through rates remissions that facilitate Māori aspirations for their lands as a cornerstone for Māori wellbeing and prosperity.

### General conditions and criteria

1. An application for rates remission by the owners must:
    a) include details of the land;
    b) include documentation that shows the ownership of the land;
    c) specify whether remission is sought under scheme 1, 2, 3, 4, 5, 6 or 7 of this policy; and
    d) state the reasons why remission is sought.
2. For the rates to be remitted, Council may require evidence each year, by way of statutory declaration, to confirm that the rating unit still complies with the conditions and criteria of the policy.
3. Council reserves the right to seek further information from the applicant if Council deems it necessary.

This policy allows the Council to remit the rates on Māori land in specified circumstances. For the purposes of this policy, "Māori land" is defined as being any of the following categories:

- Māori customary land (per section 129 of Te Ture Whenua Māori Act 1993).
- Māori Freehold Land (per section 129 of Te Ture Whenua Māori Act 1993).
- Crown land reserved for Māori (per section 129 of Te Ture Whenua Māori Act 1993) where the ratepayer is Māori or a Māori entity.
- Māori reservation (under section 338 of Te Ture Whenua Māori Act 1993); and Māori reserve land administered under the Māori Reserved Land Act 1955 by the Māori Trustee appointed under the Māori Trustee Act 1953.
- General land that ceased to be Māori Freehold Land under Part 1 of the Māori Affairs Amendment Act 1967; where the land is beneficially owned by the persons, or by the descendants of the persons, who owned the land immediately before the land ceased to be Māori Freehold Land.
- General land that is beneficially owned by 10 or more Māori - either individually or through a whanau trust, Māori incorporation, Māori trust board, Marae committee or other similar legally incorporated Māori entity - that previously had the status of Māori Freehold Land, where that land is beneficially owned by the persons or by the descendants of the persons who owned the land immediately before the land ceased to be Māori Freehold Land.
- General land owned by Te Kōwhatu Tū Moana Trust Limited under the New Plymouth District Council Waitara Lands Act 2018, except for land used or intended for commercial development.
- General land owned or purchased by a legally incorporated hapū entity (for instance, Charitable Trusts and Incorporated Societies) that is used or intended to be used for:
    - the community benefit of Māori or the community generally on a not for profit basis;
    - papakāinga housing primarily for hapū members; or
    - land that is set aside from use (including by way of rāhui) to preserve significant cultural or natural values, including wāhi tapu.

- General land owned by an Iwi Authority, settlement trust or subsidiary entity, but excluding land returned by the Crown as commercial redress or purchased by the owners except where the land:
    - is set aside (including by way of rāhui) and protected for cultural, historic or natural conservation purposes or because it is wāhi tapu;
    - is used for the community benefit of Māori or the community generally on a not for profit basis; or
    - is used or intended for development as papakāinga housing primarily for whanau and hapū members of the iwi.

### Land excluded from the policy

Land that is:

- Out of Māori ownership (for instance, Māori freehold land that has been sold out of Māori ownership but the land retains the status of Māori freehold land).
- Commercially leased or intended to be commercially leased. (This exclusion does not include leased land where the gross lease income is equal to or less than the annual rates assessed and the Māori owners are the ratepayer).
- Used for purposes that are inconsistent with the objectives of this policy.

## Scheme 1 – Remission for unused Māori land

Māori freehold land is non-rateable under Schedule 1, Part 1, clause 14A of the Local Government (Rating) Act 2002 (LGRA) if the entire rating unit is unused. The purpose of this remission scheme is to provide rates assistance to unused Māori land that does not meet the criteria in Schedule 1, Part 1 clause 14A of the LGRA, as follows:

- Māori Freehold Land that is partly used.
- Māori land that is not in Māori freehold land title.

A Māori land property is eligible for a remission under Scheme 1 of this policy if the land, or part of the land, is undeveloped and unused.

This means that no person:

1. leases the land; or
2. does one or more of the following things on the land, for profit or other benefit (but not including cultural benefit such as protection of wāhi tapu):
    a) resides on the land;
    b) de-pastures or maintains livestock on the land;
    c) uses the land in any other way that is not related to:
        - the maintenance of cultural traditions associated with the land, including visiting the land, cultural use, the collection of kai or kai moana or cultural or medicinal material (including whanau camping for the purposes of that collection);
        - maintaining or improving the natural or historic heritage value of the land.

This scheme includes wāhi tapu sites and land that has been set aside and protected for cultural, historic or natural conservation purposes.

A qualifying rating unit will be eligible for a 100 per cent remission of the rates (including any outstanding arrears and arrears penalties) on the portion of the rating unit that is undeveloped and unused.

## Scheme 2 – Remission for Māori land under development

The purpose of this remission scheme is to support the development and use of Māori land by its owners. Subject to the conditions set out below, the Council will remit rates in the following circumstances:

1. For Māori land that directly before the development begins is unused land (and non-rateable or is unused as defined in Scheme 1), either in part or in respect of the entire rating unit.

    Council will remit the rates (excluding service charge rates) on the unused portion (whether that unused portion is the entire rating unit or part of the rating unit) until such time as development of the unused portion is complete.

2. For all other Māori land, where the Council is satisfied that the development on that land will provide:

   a) additional residential accommodation for the owners, their whanau or hapū; or

   b) community facilities either for the benefit of Māori or the general community;

   Council will remit the rates on the portion of the land that is being developed.

### Definitions for this remission scheme

For the purposes of this remission scheme:

1. Development in respect of (1) above refers to the establishment of activity on otherwise unused land and could include housing, papakāinga, commercial activity or where urban / rural development infrastructure has been constructed to enable future development.
2. Development work will be considered to have started from whichever is the earlier:

   a) evidence (photos or resource consent for works) is provided for the demolition of current structures or the starting of ground works;

   b) the date of issuing the building consent for the development.

3. Development work will be considered to be completed when the Council issues a Code of Compliance Certificate for the development, or the development is able to be occupied or utilised.

### Conditions for remission under this scheme

1. Remission under this scheme is only available where the Māori owners of the land are the ratepayer of the land. A remission will not apply to any service charges for a service that is provided to the property.
2. If, during the period of development, part of the property continues to be occupied or used for residential or commercial purposes, the part of the property occupied or used will not be eligible for rates remission.
3. If development is completed in stages over more than one rating year, then a partial remission can be applied to those parts of the land where development is not yet complete.
4. Developments that take more than two years from the start of the remission to complete will require a new application outlining the progress of the development, and the expected timeframe for completion, for the remission to be extended.
5. To qualify for remission, Council must be satisfied that the development is likely to have any or all of the following benefits:

   a) benefits to the district by creating new employment opportunities;

   b) benefits to the district by creating new homes;

   c) benefits to the Council by increasing the Council's rating base in the long term;

   d) benefits to Māori in the district by providing support to Marae in the district;

   e) benefits to the owners by facilitating the occupation, development and utilisation of the land.

### Remission for rates for Māori Freehold Land under development under section 114A of the Local Government (Rating) Act 2002

Ratepayers for Māori freehold land that are developing, or intend to develop the land, who do not qualify for remission under the policy criteria, may apply to council for consideration of remission under section 114A of the Local Government (Rating) Act 2002 (LGRA). The Council is required to consider applications for remission of rates on Māori Freehold Land, if the ratepayer is developing or intends to develop the land. Remissions under section 114A of the LGRA are only available to land in Māori Freehold Land title.

## Scheme 3 - Remission for Māori land used for non-commercial purposes for the community benefit of Māori

Māori land is eligible for a remission if that land, or part of that land, is used for non-commercial purposes for the community benefit of Māori.

Examples include (but are not limited to):

- Not for profit health clinics, community and cultural centres.
- Marae land used for Papakāinga housing is eligible for remissions where accommodation is provided free of charge or for a peppercorn rental to individuals who maintain the land or cultural practice, such as caretaker accommodation or kaumātua housing.

- Marae land used for kai māra or grazing purposes on a not for profit basis to service Marae needs or to provide food for whanau or hapū members free of charge.

For eligible rating units, this remission excludes services charges for services provided to the property.

## Scheme 4 – Remission of previous years' rates arrears on Māori land

The remission of historical rate arrears removes barriers that may stop owners using or developing the land and encourages them to start paying the rates.

### Conditions and criteria for this remission scheme

A property is eligible for a remission of the previous years' rates arrears if the owners pay the current rates for three consecutive rating years. The arrears and arrears penalties will remain on the account but if the annual rates are paid for three years, the arrears, including arrears penalties will be remitted.

## Scheme 5 – Remission of Uniform Annual General Charge for residents who occupy papakāinga housing under a licence to occupy, occupation order or an informal arrangement on a rent-free basis

Council recognises that the imposition of multiple UAGCs (Uniform Annual General Charges) might act as a disincentive to Māori seeking to occupy Māori land for housing purposes.

Council will consider applications for the remission of multiple UAGCs on a rating unit where these dwellings are covered by a licence to occupy, occupation order, or an informal arrangement on a rent-free basis.

### Conditions and criteria for this remission scheme

1. The part of the land concerned must be the subject of a licence to occupy, occupation order or an informal arrangement for the purposes of providing residential housing for the occupier on a rent-free basis.
2. For the purposes of this policy, 'rent-free' basis is defined as including where the landowner charges a fee to recover costs for communal services provided to the land.
3. To avoid doubt, one uniform annual general charge is payable for the rating unit but the uniform annual general charge for each subsequent dwelling can be remitted under this scheme. The remission does not cover service charge rates for services provided to the property.
4. For the purposes of this remission, an occupation order means an occupation order issued by the Māori Land Court under section 328 of Te Ture Whenua Māori Act 1993.

## Scheme 6 – Remission for uneconomic Māori land

The purpose of this remission scheme is to provide rates assistance to Māori land that does not generate an economic return to the owners.

A Māori land rating unit is eligible for a remission under Scheme 6 of this policy if the rating unit is used but its use does not generate an economic return. This means that:

- the land is used (for example, for grazing or cropping);
- the income (if any) generated by the use is less than or equal to the amount of rates that are payable for the land; and
- the land is not eligible for any other rates remission.

A qualifying rating unit will be eligible for a 25 per cent remission of the rates on the rating unit. Remission excludes services charges for services provided to the property.

## Scheme 7 – Uneconomic Māori land rateable values remission

This scheme recognises that Māori land in coastal areas or urban areas used essentially for rural purposes cannot generate a sufficient return. This scheme does not challenge the valuation placed on the land but rather provides a mechanism that allows for the payment of some rates in circumstances where assessed rates are not considered appropriate. The scheme recognises that the tenure of Māori freehold land makes sale and raising of debt against the land very difficult. Setting value on a basis of willing seller/willing buyer can therefore produce anomalies.

### Conditions and criteria for this remission scheme

1. The actual use of the land is not its "highest and best use" (as per its rating valuation).
2. The valuation for the purposes of the remissions calculation will be calculated using the Council's determination (with assistance from its valuation services provider) of what the rating unit's valuation would be if the land did not have development potential and its actual use were its highest and best use.
3. The remission amount will be calculated as the difference between the general rates actually assessed and what the assessed general rates would be if the rating unit's rateable value did not take account of development potential and its actual use were its highest and best use.

## Rates Policy 5: Rates remission in miscellaneous circumstances

Section 85 of the Local Government (Rating) Act 2002.

### Objectives of the policy

It is recognised that not all situations in which the Council may wish to remit rates will necessarily be known about in advance and provided for in the Council's specific policies.

### Conditions and criteria

1. The Council may remit part or all rates on a rating unit where the Council 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, or

    b) The circumstances of the rating unit or the ratepayer are comparable to those where a remission may be granted under the Council's other rates remission policies, but are not actually covered by any of those policies, or

    c) There are exceptional circumstances that mean the Council believes that it is in the public interest to remit the rates and where granting a remission would not create or set a precedent for other ratepayers to receive similar remissions.

## Rates Policy 6: Rates remission for protected natural areas

Section 85 of the Local Government (Rating) Act 2002.

### Objectives of the policy

The objective of this policy is to encourage the maintenance, enhancement and protection of natural areas by providing rates relief for privately owned land that contains special features protected for ecological value purposes. It allows Council to assist landowners who have:

- a significant natural area identified on their property in the District Plan; or
- have voluntarily retired land with high ecological value solely for conservation purposes, where the land is being sustainably managed and subject of a protective covenant or by other legal mechanism providing similar protection to a protective covenant.

### Conditions and criteria

1. The Council may remit rates for properties protected for ecological value that meet the following criteria:

    a) The land must be protected either by having a significant natural area identified in the District Plan, or by way of a protective covenant, or by other legal mechanism providing similar protection to a protective covenant.

    b) Where the property is protected by way of a protective covenant or by other legal mechanism providing similar protection to a protective covenant:

        i) The protective covenant or other legal mechanism must meet the requirements of the District Plan for legal protection of the special ecological features to achieve the protective outcome.

        ii) The protected area meets the significance criteria for protected areas in the District Plan.

        iii) Evidence of the legal protection mechanism and a plan to sustainably manage the ecological values of the protected natural features must be provided with the application.

iv) The area of land containing the protected natural features must be readily identified and able to be measured distinctly from the total area of the property.

2. Any remission of the general rate will be pro-rated to the land value of the area protected to the total area of the property, with the following criteria to assess the amount of remission:

   a) Fifty per cent of the general rate on the protected area will be remitted where the protection is by virtue of identification as a significant natural area in the District Plan.

   b) One hundred per cent of the general rate on the protected area will be remitted where the protection is by a protective covenant or other legal mechanism providing similar protection.

3. A property is considered to be identified in the District Plan as having a significant natural area, for the purposes of this policy, if either:

   a) A significant natural area is identified on that property in an operative District Plan, or

   b) A significant natural area is identified on that property in a proposed District Plan but only if:

      i) no submissions in opposition have been made and the time for making submissions has expired; or

      ii) all submissions in opposition, and any appeals, have been determined, withdrawn, or dismissed.

4. For the avoidance of doubt, a property becomes ineligible for a rates remission if the natural area is destroyed (or pro-rata to the area destroyed), regardless of whether a resource consent is issued or not.

## Rates Policy 7: Remission of uniform annual general charges on rating units which are used for residential purposes and which include a separately inhabited part occupied by a dependent member of the family of the owner of the rating unit

Section 85 of the Local Government (Rating) Act 2002.

### Objectives of the policy

The policy is to provide for rates remission where more than one uniform annual general charge is assessed on a rating unit because that rating unit comprises more than one separately used or inhabited part and where the rating unit is used for residential purposes and includes a separately inhabited part occupied by a dependent member of the family of the owner of the rating unit.

### Conditions and criteria

The Council may remit the second and subsequent uniform annual general charge(s) where the application meets the following criteria:

1. The rating unit must be used as the owner's primary residence but also contain a minor flat or other residential accommodation unit which is inhabited by a member of the owner's family who is dependent on the owner for financial support and occupies the accommodation on a non-paying basis (e.g. granny flat).

2. The owner(s) of the rating unit must complete and provide to the Council a statutory declaration. Such a declaration will be effective for three years or until the conditions cease to be met, whichever is earlier. A new declaration must be completed and provided in order to qualify for consideration for remission beyond the three year period.

## Rates Policy 8: Rates remission of fixed targeted rate for refuse collection and disposal

Section 85 of the Local Government (Rating) Act 2002.

### Objectives of the policy

To recognise that some properties within the service area may be approved by the Council (in accordance with the relevant bylaw) to not receive some or all of the Council provided refuse collection and disposal service.

### Conditions and criteria

1. Some or all of the fixed targeted rate for refuse collection and disposal will be remitted where the Council has approved the property to not receive some or all of the Council provided refuse collection and disposal service under the relevant Council bylaw relating to solid waste (being the Solid Waste Management and Minimisation Bylaw 2019 at the time of adoption).

2. The amount of the fixed targeted rate that is remitted will be determined in accordance with the cost of providing the service or services not received. Where a property is approved to not receive any service then that property shall have 100 per cent of the targeted rate remitted.

3. Any remission of charges under this policy will apply from the following quarter that the service is ceased, and the remission of charges will also cease the following quarter if the service resumes.

## Rates Policy 9: Rates remission for financial hardship as a result of changes to the rating system

Section 85 of the Local Government (Rating) Act 2002.

### Objectives of the policy

This policy recognises that when the Council alters parts of the rating system to achieve a more equitable distribution of rates, doing so may cause financial hardship for some ratepayers, and thereby provides a remission for affected ratepayers.

### Conditions and criteria

1. This policy only applies where the Council determines to make significant changes to the rating system, including changes to the uniform annual general charge, differentials or the number or application of targeted rates.

2. This policy does not apply to annual changes in rates requirements, including changes to targeted rates as a result of changes to service levels (including the imposition of a targeted rate on a property as a result of receiving a service that was not previously provided or charged to a property) and adjustment of the uniform annual general charge or fixed targeted rates in line with budgetary or inflationary charges.

3. The applicant must provide evidence of financial hardship as a result of the change. The following grounds can be taken into account:

    a) the ratepayer's personal circumstances including, but not limited to, age, physical or mental disability, injury, illness and family circumstances;

    b) whether 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 or her home and chattels at an adequate standard as well as making provision for normal day to day living expenses;

    c) the ratepayer's sole income is from a Central Government benefit (including New Zealand superannuation).

4. The amount of remission will be set as half of the difference between the property's rates for that year and the property's rate for that year if the change to the rating system for that year had not been applied:

    a) In determining the property's rate for that year if the changes to the rating system had not been applied, the Council will use the relevant parts of the previous year's rating system (e.g. differentials, uniform charges) but will use the current financial year's rates requirement.

5. This policy does not apply if Council resolves, at the time of adoption of any significant changes to the rating system, that this policy does not apply. This may be because Council has otherwise implemented specific transitional arrangements for that significant change meaning this policy is not required to address any particular hardship that will arise.

## Rates Policy 10: Rates remission for significant water leaks

Section 85 of the Local Government (Rating) Act 2002.

### Objectives of the policy

The objective of this policy is to provide an incentive for ratepayers to fix water supply leaks through providing a partial remission of volumetric charges upon a leak being fixed in a timely and diligent manner.

### Conditions and criteria

1. The Council may remit a portion of the water volumetric charge rate in accordance with the provisions of the New Plymouth District Council Bylaw 2008: Part 14: Water, Wastewater and Stormwater Services clause 9.7.11, or any such provision in a bylaw that replaces that clause.

## Rates Policy 11: Rates remission and postponement for a rating unit affected by a natural hazard

Section 85 of the Local Government (Rating) Act 2002.

### Objectives of the policy

The objective of this policy is to provide short term financial assistance to residential properties through providing postponement of rates in the first instance and remission of rates once an application has been received, to those ratepayers that have been detrimentally affected by erosion, subsidence, submersion or other natural hazard event; rates remission is to alleviate some of the financial pressure faced by residents that have had to move out of their homes. In these circumstances, property owners often end up incurring unexpected costs while their homes are not suitable for habitation. For some, this can affect the ability to pay their rates.

### Conditions and criteria

1. The Council may postpone and remit rates charged on a rating unit if a dwelling is detrimentally affected by erosion, subsidence, submersion or other natural hazard event to such an extent that the resident ratepayers are no longer able to reside there.

2. Applications for rates remission must be made in writing and be received by Council within a period of 12 months from the date on which the natural hazard event occurred.

3. An application will only be considered where the following criteria are met:

    a) The ratepayer must be the current owner of the rating unit which is the subject of application.

    b) The rating unit must be a residential property.

    c) Rates remitted may exclude the following service charges: water, sewerage disposal and mobile rubbish bins.

4. The Council may remit rates for the duration of the period that the residents are unable to reside in the dwelling for a period of up to 90 days commencing seven days after the natural hazard event.

5. At the end of the 90 day period, the Council may extend the remission of rates to a fixed date if applicants can demonstrate adequate reasons for not being able to inhabit the dwelling within the 90 day period e.g. section 124 notice (dangerous building) under the Building Act 2004.

Remissions approved under this policy do not set a precedent and will be applied for each specific event and only to properties directly affected by the event.