

## ASSISTANCE TO RATEPAYERS ON LIMITED OR FIXED INCOMES

Department: Corporate Policy

### EXECUTIVE SUMMARY

- 1 In response to a request from Council, this report discusses the options available for providing assistance to ratepayers on limited or fixed incomes.
- 2 As this is a report for noting, there are no options or summary of considerations.

### RECOMMENDATIONS

That the Council:

- a) **Notes** the Assistance to Ratepayers on Limited or Fixed Incomes report.

### BACKGROUND

- 3 At its meeting on 27 January 2021, when considering the 2021-22 Rating Method report, Council resolved the following:

*Moved (Cr Jim O'Malley/Mayor Aaron Hawkins):*

*That the Council:*

**Requests** that staff prepare a report in time for consideration as part of the 2022-23 Annual Plan on options for providing assistance to ratepayers on limited or fixed income.

*Motion carried (CNL/2021/001)*

### DISCUSSION

- 4 The options currently available for providing assistance to ratepayers are discussed below.

#### Rates Rebate Scheme

- 5 This central government funded scheme run by the Department of Internal Affairs, provides ratepayers with a rates rebate. The level of the rebate depends on a combination of income received, the amount of rates charged, and the number of dependants that the ratepayer may have. In 2021/22 the maximum rebate that can be received is \$665.
- 6 The DCC provides information on the scheme at the time that rate assessments are sent out to ratepayers. The DCC website also provides information on the scheme, along with a link to the

government's application form and entitlement calculator. The criteria for applying for the rates rebate scheme for 2021/22 is at Attachment A.

- 7 Staff could investigate ways to increase the level of publicity of this rebate scheme.

#### **Direct debit**

- 8 Payment of rates by direct debit is available to all ratepayers. Rates can be paid either weekly, fortnightly, monthly or on the instalment due dates. Paying by direct debit enables rate payments to be spread throughout the year, with smaller for frequent payments easier to manage than four larger instalment payments. With direct debit payments in place, no late payment penalties apply.

#### **Rate remission and postponement policy**

- 9 Council's Rate Remission and Postponement Policy (the Policy) is intended to help ratepayers, particularly those on fixed income, to continue living in their homes when they are experiencing financial hardship that is affecting their ability to pay rates. A copy of the Policy is at Attachment B.
- 10 The Policy allows both the remission of rates and the postponement of rates for extreme financial hardship.
- 11 Financial hardship means the ratepayer is unlikely to have sufficient funds after the payment of rates for the care of any dependents, reasonable living expenses, health care, and provision for the maintenance of their home and chattels.
- 12 Remission of rates is limited to an amount of up to one rate instalment, being a quarter of the annual rates charged on the property.
- 13 Postponement of rates is the most common mechanism used by Councils to assist ratepayers. DCC's Policy provides that rate payments may be postponed for a ratepayer after an application is received and personal circumstances are assessed. Postponement of rates may be for up to 100% of rates, and any postponement will continue to apply until the earliest of:
- the death of the ratepayer; or
  - the ratepayer ceases to be the owner or occupier of the rating unit; or
  - the ratepayer(s) cease to use the property as his/her residence; or
  - a date specified by the DCC; or
  - at the ratepayer's request.
- 14 All postponed rates are registered as a statutory land charge on the rating unit title, and Council may charge an annual fee to cover its administrative and financial costs, over the period that the rates are postponed.
- 15 The current policy requires ratepayers to demonstrate that they do not have the financial capacity to pay their rates, or the payment of rates would create financial hardship.

## NEXT STEPS

- 16 Staff will investigate ways to promote further the Government Rebate Scheme.

## Signatories

Author:	Sharon Bodeker - Corporate Planner
Authoriser:	Gavin Logie - Chief Financial Officer

## Attachments

	Title	Page
<a href="#">↓A</a>	Criteria for Rates Rebate Scheme 2021/22	226
<a href="#">↓B</a>	Rates Remission and Postponement Policy	227



Te Kāwanatanga o Aotearoa  
New Zealand Government



Te Tari Taiwhenua  
Internal Affairs

## Applying for a rates rebate

1 July 2021 to 30 June 2022

The purpose of the Rates Rebate Scheme is to provide a subsidy to low income home owners on the cost of their rates. The maximum rebate for this rating year is \$665.

### Am I eligible?

- ☐ I am the legal ratepayer for the property that is my usual place of residence on 1 July 2021. The property is not used principally for commercial, industrial, business or farming purposes.
- ☐ I am applying on, or between, 1 July 2021 to 30 June 2022.

### Can people living in retirement villages apply?

Most retirement village residents are able to apply. If you hold a licence to occupy agreement, a separate form is required to be filled in by the retirement village operator and must be included with this form. Contact your village operator or local council for more information.

### Can owners of owner-occupier flats apply?

An owner-occupier flat forms part of a group of two or more dwellings that are separately owned by the occupants, but built on a single rating unit. The rates are shared by the owners. If you are the owner of an owner-occupier flat, you might be eligible for a rebate. You will need to complete a separate rates rebate owner-occupier form which can be obtained from your local council, or downloaded from [www.govt.nz/rates-rebates](http://www.govt.nz/rates-rebates). Once completed, the form should be submitted with this application form.

### Can residents of trust owned properties apply?

Only if you are a named trustee and are also named on the council Rating Information Database (RID)

### How much will my rebate be?

Your council will calculate your rates rebate. The Rates Rebates Act tells the council how to calculate your rates rebate. The amount of your rebate depends on the rates payable, you and your spouse/partner's (if applicable) income and the number of dependents living with you. To check what your entitlement might be, refer to the table or visit [www.govt.nz/rates-rebates](http://www.govt.nz/rates-rebates) to enter your details into the rates rebate calculator.

**Rates rebate income eligibility table for households with no dependants. Estimate only.**

Household Income	Level of Rates												Rates Rebate
	\$1,250	\$1,500	\$1,750	\$2,000	\$2,250	\$2,500	\$2,750	\$3,000	\$3,250	\$3,500	\$3,750	\$4,000	
\$26,000	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	
\$27,000	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	
\$28,000	\$540.67	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	
\$29,000	\$415.67	\$582.33	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	
\$30,000	\$290.67	\$457.33	\$624.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	
\$31,000	\$165.67	\$332.33	\$499.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	
\$32,000	\$40.67	\$207.33	\$374.00	\$540.67	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	
\$33,000	–	\$82.33	\$249.00	\$415.67	\$582.33	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	
\$34,000	–	–	\$124.00	\$290.67	\$457.33	\$624.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	
\$35,000	–	–	–	\$165.67	\$332.33	\$499.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	
\$36,000	–	–	–	\$40.67	\$207.33	\$374.00	\$540.67	\$665.00	\$665.00	\$665.00	\$665.00	\$665.00	
\$37,000	–	–	–	–	\$82.33	\$249.00	\$415.67	\$582.33	\$665.00	\$665.00	\$665.00	\$665.00	
\$38,000	–	–	–	–	–	\$124.00	\$290.67	\$457.33	\$624.00	\$665.00	\$665.00	\$665.00	
\$39,000	–	–	–	–	–	–	\$165.67	\$332.33	\$499.00	\$665.00	\$665.00	\$665.00	
\$40,000	–	–	–	–	–	–	\$40.67	\$207.33	\$374.00	\$540.67	\$665.00	\$665.00	
\$41,000	–	–	–	–	–	–	–	\$82.33	\$249.00	\$415.67	\$582.33	\$665.00	
\$42,000	–	–	–	–	–	–	–	–	\$124.00	\$290.67	\$457.33	\$624.00	
\$43,000	–	–	–	–	–	–	–	–	–	\$165.67	\$332.33	\$499.00	
\$44,000	–	–	–	–	–	–	–	–	–	\$40.67	\$207.33	\$374.00	
\$45,000	–	–	–	–	–	–	–	–	–	–	\$82.33	\$249.00	
\$46,000	–	–	–	–	–	–	–	–	–	–	–	\$124.00	
\$47,000	–	–	–	–	–	–	–	–	–	–	–	–	

QUESTIONS: If you have any questions about the Scheme contact your local council or visit [www.govt.nz/rates-rebates](http://www.govt.nz/rates-rebates)

**Rates remission and postponement policy | Kaupapa here whakaheke rēti, whakakoreka****Purpose**

- To support fairness and equity of the rating system.
- To provide certainty about sources and levels of funding.
- To provide financial assistance or support for ratepayers where they might otherwise have difficulty meeting their rate payment obligations.
- To support broader Council policy objectives.

**Scope**

Dunedin City Council sets rates under section 23 of the Local Government (Rating) Act 2002. Rates are used by Council to fund the balance of its costs once all other funding sources are taken into account.

Section 102 of the Local Government Act 2002 provides that a council may have a rates remission and postponement policy.

This policy contains the full details of each remission and postponement scheme as well as outlining the objectives and criteria for each scheme and applies to every ratepayer or their agent (as defined within the policy).

Once adopted this policy must be reviewed at least once every 6 years.

**Definitions**

"Financial Hardship" means that the ratepayer is unlikely to have sufficient funds after the payment of rates for the care of any dependents, reasonable living expenses, health care, and provision for the maintenance of their home and chattels.

"Land Use" is whereby a person: leases the land; resides on the land; de-pastures or maintains livestock on the land; stores anything on the land; and/or uses the land in any other way.

"Māori Freehold Land" is land that

- has been investigated by the Māori Land Court and a freehold order has been issued, or
- was set aside by the Crown as Māori freehold land and awarded by Crown Grants to specific individuals, or
- has had the status determined as Māori Freehold Land by order of the Māori Land Court.

Māori Freehold Land is held by individuals who have shares together as tenants in common.

"Multiple Owners" in respect to Māori Freehold Land, is land owned by more than one person.

"Rates instalment notice" is a quarterly rates invoice for a rating unit.

"Rating unit" is the unit of liability (land) that gives rise to the obligation on the ratepayer to pay rates.

"Register" is a database maintained for the purpose of recording properties of which the Council has agreed to remit.

"Remitted Rates" are rates for which the requirement to pay is remitted.

**1. General provisions**

- 1.1 All applications under this policy must be made in writing, using the prescribed form unless expressly declared otherwise in this policy. Copies of the prescribed forms may be obtained from the Council Offices or Customer Service Centres.
- 1.2 All applications must be made by the ratepayer or their authorised agent, (but exclude a mortgagee of the ratepayer).
- 1.3 A reference to a ratepayer is reference to all persons entered on the Council's rating information database in respect of that rating unit.
- 1.4 All applications will be considered on their individual merits and on a case by case basis.

**2. Remission of rates for extreme financial hardship**

**Objective**

- 2.1 To assist ratepayers experiencing extreme financial hardship while providing for the collection of rates.

**Conditions and Criteria**

- 2.2 Applications for remission of rates for an amount of up to one rate instalment may be made by a ratepayer (or their agent) where the following can be demonstrated to the Council's satisfaction:
  - 2.2.1 That the rating unit to which the application relates is the primary private residence owned and occupied by them, or farmland occupied by the ratepayer.
  - 2.2.2 The ratepayer does not own (or have an interest in) any other rating units, including investment properties (whether in the district or another), with the exception of farmland which may include several rateable units that are used as one farming unit.
  - 2.2.3 The ratepayer does not have the financial capacity to pay their rates instalment when demanded or the payment of the rates instalment would create extreme financial hardship for the ratepayer.
  - 2.2.4 The remission will apply for the rating year in which the application is made.
  - 2.2.5 The ratepayer is not in arrears from a previous rating year.

**3 Postponement of rates for extreme financial hardship**

**Objective**

- 3.1 To assist ratepayers to continue to live in their own home where they are experiencing financial hardship which temporarily affects their ability to pay rates.

**Conditions and criteria**

- 3.2 Applications for the postponement of up to 100% of rates may be made by a ratepayer (or their agent) who can demonstrate the following to the Council's satisfaction:
  - 3.2.1 That the rating unit to which the application relates is the primary private residence owned and occupied by the ratepayer, or is farmland occupied by them.
  - 3.2.2 There are no outstanding rate arrears owed in respect of the rating unit.
  - 3.2.3 The ratepayer does not own (or have an interest in) any other rating units or investment properties (whether in the district or another), with the exception of farmland which may include several rateable units that are used as one farming unit.
  - 3.2.4 The ratepayer does not have the financial capacity to pay their rates, or the payment of rates would create financial hardship.
- 3.3 The ratepayer may be required to make arrangements acceptable to the Council, for payment of future rates.
- 3.4 Any postponement will continue to apply until the earliest of the following:
  - 3.4.1 the death of the ratepayer(s); or
  - 3.4.2 the ratepayer(s) cease to be the owner or occupier of the rating unit; or
  - 3.4.3 the ratepayer(s) cease to use the property as his/her residence; or
  - 3.4.4 a date specified by the Council; or
  - 3.4.5 at the ratepayer's request.
- 3.5 The Council may charge an annual fee to cover the Council's administrative and financial costs, on postponed rates for the period that the rates are postponed.
- 3.6 The postponed rates or any part thereof may be paid at any time. The ratepayer may elect to postpone the payment of a lesser sum than that which they would be entitled to have postponed pursuant to this policy.
- 3.7 Postponed rates will be registered as a statutory land charge on the rating unit title. This means that the Council will have first call on the proceeds from the sale or lease of the rating unit. All costs associated with the statutory land charge, including but not limited to preparation and registration of the statutory land charge, will be met by the ratepayer.
- 3.8 A postponement will apply from the beginning of the rating year in which the application is made and will end at the conclusion of the rating year.
- 3.9 Penalties will not be applied or will be remitted for any rates that have been postponed.
- 3.10 The Council may require a ratepayer to make an application each year for continued postponement.
- 3.11 The ratepayer agrees to meet any Council costs associated with granting the postponement.

#### **4 Remission of Penalties**

##### **Objective**

- 4.1 To set parameters for the Council to remit penalties where it is fair and equitable to do so, and to encourage ratepayers to pay arrears and keep payment up to date.

##### **Conditions and criteria**

- 4.2 Applications for the remission of up to 100% of any penalties can be made by a ratepayer who can demonstrate that they meet one or more of the following criteria:
- 4.2.1 Compassionate reasons (including the illness or death of a spouse or partner).
  - 4.2.2 The rate account went to the wrong address.
  - 4.2.3 The ratepayer did not receive an account.
  - 4.2.4 The Council made a mistake.
  - 4.2.5 Previous owners did not pay rates in full before property sale was completed.
  - 4.2.6 Monies received on time but credited to a different rate account due to a ratepayer supplying an incorrect reference number.
  - 4.2.7 Previous history of prompt payment and is paying the rate account within 10 days of the instalment due date, or as soon as practicable and offers a reasonable excuse for tardiness.
- 4.3 An application for this remission need not be in writing unless the penalty is in excess of \$100.
- 4.4 Penalties will not be applied where a ratepayer has entered into a repayment agreement satisfactory to Council and makes the agreed regular rate payments.
- 4.5 Where a ratepayer has not paid the first instalment by the due date of that instalment but pays the total annual rates and charges by the second scheduled instalment due date, late payment penalties on the first instalment will be remitted.

#### **5 Remission for Certain Targeted Rates on Farmland**

##### **Objective**

- 5.1 To support fairness and equity of the rating system by providing for relief from certain targeted rates for rural land, which is non-contiguous, farmed as a single entity and owned by the same ratepayer.

##### **Conditions and criteria**

- 5.2 Applications for 100% remission of applicable targeted rate(s) may be received from ratepayers of rural land, which is non-contiguous, farmed as a single entity and owned by the same ratepayer.
- 5.3 Applications may be made in respect of any targeted rate set on the basis of a fixed dollar charge per rating unit. The ratepayer will remain liable for at least one set of each type of charge and must meet the following criteria:



- 5.3.1 The rating units must be owned by the same ratepayer.
- 5.3.2 Only one of the units may have any residential dwelling situated on the rating unit which is occupied by the ratepayer as their principal private residence.
- 5.4 Where any of the rating units lies within the district of an adjoining Local Authority which applies their sets of Targeted Rates to the rating units in the District, the Council may wave the applicable targeted rate(s) on those rating units.
- 5.5 If a remission is approved, the ratepayer will only be charged one set of targeted rates each rating year.
- 5.6 A remission will apply from no later than the beginning of the next rating year commencing 1st July from which the application is made until the occupier no longer meets the criteria above.
- 6 Remission for certain Targeted Rates on Farmland and Commercial Land used by the same Ratepayer as a Single Entity**
  - Objective**
    - 6.1 To support fairness and equity of the rating system by providing relief from certain targeted rates on Farmland and Commercial properties where the ratepayer occupies and uses the adjoining land as one unit.
  - Conditions and criteria**
    - 6.2 Applications for 100% remission of applicable targeted rate(s) may be received from ratepayers of rural land, which is contiguous, farmed as a single entity and owned by the same ratepayer.
    - 6.3 Applications may be made in respect of applicable targeted rate(s) set on the basis of a fixed dollar charge per rating unit. The ratepayer will remain liable for at least one set of each type of charge.
    - 6.4 The granting of this remission is subject to all of the following conditions:
      - 6.4.1 all Rating Units must be occupied by the same ratepayer
      - 6.4.2 all Rating Units must be used by the ratepayer as a single entity
      - 6.4.3 all Rating Units must be contiguous or separated only by road, railway, drain, water race, river or stream
      - 6.4.4 the number of Community Services Targeted rates is limited to the number of inhabited dwellings on each rating unit
      - 6.4.5 the occupier is unable to negotiate a lease compliant with the Local Government (Rating) Act 2002.
    - 6.5 If a remission is approved, the ratepayer will only be charged one set of targeted rates each rating year.
    - 6.6 A remission will apply from no later than the beginning of the next rating year commencing 1<sup>st</sup> July from which the application is made until the occupier no longer meets the criteria above.

**7 Remission of certain Targeted Rates for a family flat**

**Objective**

- 7.1 To support fairness and equity of the rating system by providing relief from certain targeted rates where the ratepayer occupies and uses a second self-contained dwelling on their property for family use and does not rent the flat on the open market separately from the main dwelling.

**Conditions and criteria**

- 7.2 Applications for 100% remission of applicable targeted rate(s) may be received from ratepayers that have a second self-contained dwelling on their property, owned by the same ratepayer.
- 7.3 Applications may be made in respect of any targeted rate set on the basis of a fixed dollar charge per rating unit. The ratepayer will remain liable for at least one set of each type of charge.
- 7.4 The granting of this remission is subject to all of the following conditions:
- 7.4.1 all Rating Units must be occupied by the same ratepayer
  - 7.4.2 all Rating Units must be used by the ratepayer as a single entity
  - 7.4.3 the number of Community Services Targeted rates is limited to the number of inhabited dwellings on each rating unit
- 7.5 If a remission is approved, the ratepayer will only be charged one set of targeted rates each rating year.
- 7.6 A remission will apply from no later than the beginning of the next rating year commencing 1<sup>st</sup> July from which the application is made until the occupier no longer meets the criteria above.

**8 Remission of rates on land voluntarily protected for conservation purposes**

**Objective**

- 8.1 The policy is intended to support the Council's goal –  
*"To promote a quality environment and sustainable management of our resources by ensuring that existing values are not compromised and by encouraging improvement."*
- 8.2 To encourage property owners to protect and preserve open spaces within the city for the benefit and enjoyment of present and future generations of the people of Dunedin.

**Conditions and criteria**

- 8.3 On application by the ratepayer the Council may remit 100% of rates for any period where a rating unit meets the following criteria:
- 8.3.1 The rating unit is within the city. It may be a part of a larger property in which case the area concerned shall be separately rated; and
  - 8.3.2 The rating unit is an area of land listed in Schedule 25.4 of the District Plan as an area of significant conservation value or the landowner has agreed for the land to be so listed; and

- 8.3.3 The conservation of the rating unit contributes to the benefit and enjoyment of citizens of Dunedin by preserving particular natural or historic or cultural features within the district. This could include, but is not limited to, the following features:
- A specific area of forest or bush; or
  - A specific visual or scenic feature of the landscape; or
  - Any specific feature the conservation of which, in the view of the Council, meets the Council's goal in regard to the environment.
- 8.4 When determining an application, the Council shall have regard to the following matters:
- 8.4.1 the desirability of preserving particular natural or historic or cultural features within the district
- 8.4.2 whether, and to what extent, the preservation of particular natural or historic or cultural features might be prejudicially affected if rates remission is not granted in respect of the land on which they are situated
- 8.4.3 whether, and to what extent, preservation of particular natural or historic or cultural features are likely to be encouraged by the granting of rates remission
- 8.4.4 the extent to which the preservation of different types of natural, historic, and cultural features should be recognised by different criteria and conditions for rates remission, and whether different levels of rates remission should apply
- 8.4.5 the extent to which rates remission should be available where the preservation of natural or historic or cultural features does not restrict economic utilisation of the land;
- 8.4.6 such other matters as the Council considers relevant.
- 8.5 The Council may impose conditions on a property owner when granting relief.

*Explanatory Note - Where the rating unit is owned or used by and for the purposes of the Queen Elizabeth the Second National Trust it is non-rateable under the Local Government (Rating) Act 2002*

## **9 Remission of rates following a natural disaster or calamity**

### **Objective**

- 9.1 To provide rates relief to ratepayers where the use of any rating unit has been detrimentally affected by erosion, subsidence, submersion or any natural disaster, and where Government funds that rates relief.

### **Conditions and criteria**

- 9.2 An application may be made by a ratepayer for remission of up to 100% of their rates for the period for which the rating unit is uninhabitable or the use is detrimentally affected by erosion, subsidence, submersion or any natural disaster.

- 9.3 The remission will apply only to each single event and to the rating unit affected by such an event.
- 9.4 The granting of this remission is subject to all of the following conditions:
  - 9.4.1 The Government has established and approved a reimbursement scheme for rates remitted for such properties
  - 9.4.2 Applications for this remission must be in writing describing the nature of the event, the steps being taken to return the rating unit to a usable state and provide an estimate of the time the rating unit is expected to be affected.
  - 9.4.3 All applications must be made within three (3) months of the event.
  - 9.4.4 Council can set additional criteria for each event, as criteria may change depending on the nature and severity of the event and available funding at the time.
- 9.5 Council may require other records, such as Insurance claims, as part of the approval process

#### **10 Remission of rates for unexpected events**

##### **Objective**

- 10.1 To support fairness and equity of the rating system by providing rate relief for any unexpected event where it may be considered appropriate to do so.

##### **Criteria**

- 10.2 Council may resolve to remit any rate or rate penalty for any unexpected event, where it considers that is appropriate, fair and equitable to do so.

#### **11 Remission of rates on Māori freehold land**

##### **Objective**

- 11.1 The objectives of this policy are to:
  - 11.1.1 Recognise situations where there is no occupier or person gaining an economic or financial benefit from the land.
  - 11.1.2 Recognise situations where land use is limited due to the physical accessibility of the land.
  - 11.1.3 Recognise situations where land use is limited due to the marginal quality of the land.
  - 11.1.4 Recognise situations where there are no practical means of enforcing the rates assessed due to the dispersion of multiple owners.
  - 11.1.5 To account for the importance of the land relating to the preservation of the natural character of the coastal environment, the protection of outstanding natural features and the protection of significant indigenous vegetation and significant habitats of indigenous fauna; and land that is set aside as whenua rāhui.
  - 11.1.6 Encourage owners or trustees to use or develop the land.

#### **Conditions and Criteria**

- 11.2 Applications may be made to remit all or part of the rates (including penalties for unpaid rates) on Māori freehold land
- 11.3 A register titled the Māori Freehold Land Rates Remission Register ("the Register") will be maintained by Council to record properties for which it has agreed to remit rates pursuant to this policy.
- 11.4 Rates may only be remitted where the rating unit has been entered onto the Register.
- 11.5 The criteria for eligibility for entry to the Register are as follows:
  - 11.5.1 The land listed on the application must be Māori Freehold Land.
  - 11.5.2 The matters listed in Schedule 11 of the Local Government Act 2002 will be taken into account.
  - 11.5.3 The land must be unoccupied by any persons, with no place of residence built thereon.
  - 11.5.4 No income is derived from any use of the land.
- 11.6 The Council reserves the right to seek further information as the Council deems necessary.
- 11.7 The application must include reasons why the remission is sought and demonstrate the objectives of this policy that will be achieved by the granting of the rates remission.
- 11.8 Where the land is vested in multiple owners, a copy of the minutes authorising individuals to act for the other owners should be enclosed, if it can be practicably obtained.
- 11.9 The Register will be reviewed annually, and eligible landowners may need to re-apply at the request of the Council. If the land has been developed within this period and/or any use of the land has become capable of generating an income, the rates will cease to be remitted from 1 July the following year.
- 11.10 The Council may at its own discretion add the land to the Register without an application, if it is considered reasonable in the circumstances to do so in accordance with the eligibility requirements in Clause 9.5.
- 11.11 The extent of the rates remission is at the sole discretion of the Council. This policy does not provide for the permanent remission of rates and the remission may be cancelled or reduced at any time.
- 12 Postponement of rates for Māori freehold land**
  - 12.1 There is no specific policy for the postponement of rates on Māori freehold land, however, other Council rates postponement policies may apply.