

Attachment C – Policy Summary

Policy	Criteria	Conditions	Delegation of decision-making	Remission during 2019/2020	
				Number	(\$)
Rates Postponement for Financial Hardship	Owner and resident for at least five years; No other significant investments or interests; and Financial hardship	Budgetary advisor: Statutory declaration: Payment arrangement for future rates: Statutory land charge and fees. Ceases if sold, owner dies, owner relocates or postponed rates become 80% of equity.	General Manager or Chief Executive	0	0
Rates Remission for Financial Hardship	Owner and resident for at least five years; No other significant investments or interests; and Financial hardship	Statutory declaration; Eligible for rates rebate	General Manager or Chief Executive	0	0
Rates Remission of Penalties Only	Payment arrangement for rates arrears; Annual rates paid by 20 November; Extenuating circumstance; Only remission in last two years	If stops paying rates, remission can be reinstated	General Manager, Chief Executive, Revenue Manager		222,000
Rates Remission of Uniform Annual General Charges and other Uniform Charges on Rating Units	Residential or farming; Contiguous and jointly used as one unit	Properties subdivided for sale not eligible Similar conditions to Section 20 of Local Government (Rating) Act, however ownership not necessarily the same	General Manager, Chief Executive, Revenue Manager	786 (includes properties that fall under s20 LGRA)	751,360 (includes properties that fall under s20 LGRA)
Rates Remission for Community, Sporting and Other Organisations	Public hall, library, museum or other similar institution; Games or sports club (not animal racing); Creche, healthcare; Community purposes and non-profit	100% for public halls, libraries, museums; 50% sports clubs and other. Excludes targeted rates (water and wastewater)	General Manager, Chief Executive, Revenue Manager	69	101,000

Rates Postponement or Remission for Miscellaneous Purposes	Special circumstances; Disproportionate rates; Comparable circumstances to similar rating units with remission; Exceptional circumstances	Discretionary; Postponed rates: Statutory land charge and fees	Chief Executive	0	0
Rates Remission for School Sewerage Charges	School	Lesser of actual or 20 pupils/staff per pan	General Manager, Chief Executive, Revenue Manager	11	100,000
Water Supply Rates Remission for Excessive Water Rates due to a Fault	Immediate action to repair or minimise water loss is taken; Details of the location and repairs to the reticulation be submitted; "one-off"	Partial or total write-off	General Manager, Chief Executive, Revenue Manager	35	37,000
Postponement or Remission for Maori Freehold Land	Owner, trustee, Council or authorised occupier; Maori freehold land; Written application	Undeveloped and inaccessible; or To facilitate development or use of the land	General Manager or Chief Executive	2	3,438
			Total Remissions		463,438
			Total including s20 contiguous properties and remissions		1,214,798