

# **Rates Postponement and Remission Policy adopt for consultation**

**Meeting:** Kaipara District Council  
**Date of meeting:** 16 December 2020  
**Reporting officer:** Christine Toms, Revenue Manager

## **Purpose/Ngā whāinga**

To adopt for consultation the draft rates postponement and remission policy.

## **Executive summary/Whakarāpopototanga**

Minor changes have been made to the existing rates postponement and remission policy which reflect the changes to the organisation structure as well as assisting clarity and administration of the policies.

## **Recommendation/Ngā tūtohunga**

That the Kaipara District Council:

- a) Approves the draft Rates Postponement and Remission Policy for consultation (Attachment A).
- d) Authorises the Chief Executive to make minor edits or changes to the Policy to correct any spelling errors or to make typographical edits, and/or to reflect decisions made by Council at this meeting.

## **Context/Horopaki**

The Local Government Act 2002 (LGA) provides that a Council must adopt a policy on the postponement and remission of rates on Māori freehold land, and that a Council may adopt a rates remission policy and/or a rates postponement policy.

Adopted policies must be reviewed at least once every 6 years, using a consultation process that gives effect to the requirements of section 82 LGA.

Kaipara District Council policies were last reviewed in November 2017 and these were adopted alongside the Long Term Plan in 2018.

## **Discussion/Ngā kōrerorero**

### **Māori Freehold Land Rates Postponement and Remission Policy**

Council indicated at the October briefing that it is appropriate to review this policy after Parliament complete their review of the amended Rating of Whenua Māori Amendment Bill.

### **Existing Rates Postponement and Remission Policy**

This Policy received minor changes during the last review in 2017. With the recent changes to the organisational structure it is timely to amend any reference to the General Manager Finance to that of General Manager Sustainable Growth and Investment.

Given that the policies are generally working well, Council indicated at the October briefing that only a minor review of the existing policies is appropriate. To that end a few wording changes that

don't impact the fundamental principles of the policies, but that assist with clarity and administration have been made. These changes can be seen in the document in Attachment A.

### **Options**

- a) i) Council adopts the Rates Postponement and Remission Policy for consultation (Attachment A)
- ii) Authorises the Chief Executive to make minor edits or changes to the Policy to correct any spelling errors or make typographical edits, and/or to reflect decisions made by Council at this meeting.

### **Policy and planning implications**

This Policy is required to be reviewed in accordance with the Local Government Act 2002.

### **Financial implications**

The Rates Postponement and Remission Policy provides financial assistance and support to ratepayers. There are no additional financial implications associated with the minor amendments that are proposed.

### **Risks and mitigations**

There are no risks assessed with this policy.

### **Significance and engagement/Hirahira me ngā whakapāpā**

The decisions or matters of this report do not trigger the significance criteria outlined in Council's Significance and Engagement Policy, and the public will be informed via agenda on the website.

Consultation will occur as part of the draft Long Term Plan consultation.

### **Next steps/E whaiake nei**

The Rates Postponement and Remission Policy will be included in the draft Long Term Plan.

### **Attachments/Ngā tapiritanga**

	Title
A	Draft Rates Postponement and Remission Policy