

Council delegations to council officers, per section 132 of Local Government (Rating) Act 2002.**Rating Policy Delegations**

The following table sets out minimum position for delegated approval (all positions will be put in the policy).

Policy title	Description	Delegations (Minimum position for approval)
Early Payment of Rates for Subsequent Financial Years Policy	Accept upfront payment of Mangawhai Capital Contribution A, D, E or F that extinguishes further liability of rates as set out in the policy.	Revenue manager
Penalties – land and water rates	Apply a 10% penalty for late payment of land and water rates by the due date	Revenue manager
Rates Remission for Financial Hardship	Agree to remit rate for where applicants meet condition and criteria	General Manager Sustainable Growth and Investment
Rates Remission of Penalties	Agree to remit penalties:	General Manager Sustainable Growth and Investment
	<ul style="list-style-type: none"> for meeting condition/criterion 1 (enters payment conditions to resolve rate arrears) 	Revenue Manager
	<ul style="list-style-type: none"> for meeting condition/criterion 2 (pays outstanding rates by instalment 2) 	General Manager Sustainable Growth and Investment
	<ul style="list-style-type: none"> for meeting condition/criterion 3 (extenuating circumstances) 	Revenue Manager
	<ul style="list-style-type: none"> for meeting condition/criterion 4 (late payment but 1st in 2 years) 	General Manager Sustainable Growth and Investment
	<ul style="list-style-type: none"> for meeting condition/criterion 6 (backdating remission to prior years) 	
Rates Remission of Multiple Uniform Annual General Charges and other uniform charges on rating units	Agree to remit rates where land meets criteria/condition of scheme	Revenue Manager
Rates Remission for Community, Sporting and Other Organisations	Agree to remit rates where land meets criteria/condition of scheme	Revenue Manager
Rates Postponement or Remission for Miscellaneous Purposes	Agree to postpone or remit rates	General Manager Sustainable Growth and Investment (Changed from CE)
Rates Remission for School Sewerage Charges	Agree to remit rates where land meets criteria/condition of scheme	Revenue Manager
Rates Remission for the Transition to Averaging Defined Operational Costs relating to Wastewater Activities between Individual Networks	Agree to remit rates where land meets criteria/condition of scheme	Revenue Manager
Rates Postponement for Mangawhai Targeted Rate Capital Contribution A, Capital Contribution B or Capital Contribution C	Agree to postpone rates where land meets criteria/condition of scheme	Revenue Manager
Water Supply Rates Remission for Excessive Water Rates due to a Fault	Agree to remit rates where land meets criteria/condition of scheme	Revenue Manager

Policy title	Description	Delegations (Minimum position for approval)
Māori Freehold Land rates postponement and remission policy	Agree to remit or postpone rates where objectives achieved and conditions and criteria are met	General Manager Sustainable Growth and Investment