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Rates Remissions and Postponements Policy

Policy objectives and scope

1. To have a rating system which:
 - a. appropriately spreads the incidence of rates;
 - b. provides sufficient revenue to cover costs;
 - c. complies with relevant legislation; and
 - d. is transparent to the ratepayer and promotes accountability.
2. Rates remissions modify the rates liability on rating units to ensure an appropriate rate liability.
3. Postponements allow for the delay in payment of rates in specific circumstances.
4. We (Hamilton City Council) must comply with the requirements of the Local Government Act 2002 (LGA) and the Local Government (Rating) Act 2002 (LGRA).

Definitions

Definition	Detail
Ratepayer	is the person or persons identified in our rating information database as the person liable for rates – generally that person is the owner of the rating unit.
Remission	means the requirement to pay the rate for a particular financial year is forgiven in whole or in part in accordance with the Remissions Policy.
Remitted rates	means rates for which the requirement to pay is remitted.
Postponed rates	means rates for which the requirement to pay is postponed.
Maaori freehold land	means land whose beneficial ownership has been determined by the Maaori Land Court by freehold order.
Maaori freehold land in multiple ownership	means Maaori freehold land owned by more than two persons.

Remissions policy guidelines

5. When considering any remission, we will consider the circumstances at the time the rates are set. Rates remissions are not made retrospectively. Remission will not be applied where remissions which require application or declaration for the following rating year, were not received prior to 31 May.

Not-for Profit Community Organisations

6. The status of non-rateable to not-for-profit community organisations is extended in this policy beyond that provided for in Schedule 1 of the Local Government (Rating) Act 2002.
7. Our objective through this policy is to assist not-for-profit community organisations in delivering social benefits to the community where neither government nor business is best or appropriately placed to do so.
8. Where parts of a rating unit meet the criteria of more than one differential category, a division of the rating unit will be undertaken for rating purposes.
9. The policy is that these rating units will have all rates remitted except for water, refuse, and wastewater services supplied.

Conditions and Criteria

10. A qualifying not-for profit community organisation must meet all the following conditions:
 - a. the organisation must be either a registered Charitable Trust or an IRD approved donee organisation;
 - b. the organisation and anyone using the organisation's property must not be operating any activity for private pecuniary profit;
 - c. the organisation must deliver social benefits as a substantial part of its activities;
 - d. the organisation must complete and provide all information requested on the application form and respond to any further enquiry for information to support the application;
 - e. applications must be received by Council by 31 May, and successful applications will take effect from the following 1 July; and
 - f. an annual declaration form is required to be completed confirming that the organisation still occupies the property and meets the objective of this policy.
11. We do not consider professional associations to be community organisations.

Penalties Remission

12. The objective of the policy on penalties remissions is to consider requests for remission of penalties added to unpaid rates.

Conditions and Criteria

13. The policy is that rates instalment penalties may be remitted under the following criteria:
 - a. remission may be granted where payment has been received after the due date for payment, provided that none of the previous four instalments were similarly received late;
 - b. remission may be granted where a ratepayer either:
 - makes satisfactory arrangements for regular and substantial reduction of arrears (These arrangements are to include the remission of penalty charges as long as such arrangements are fully met); or
 - enters into a direct debit payment arrangement; or
 - provides sufficient information which, if considered genuine and if substantiated with reasonable excuse for late payment, would justify remission for late penalty charges.
14. A completed application for remission must be provided.

15. Where it facilitates the payment of future rates, arrears penalties may be remitted based on the criteria as shown above.

Uniform Annual General Charge

16. 2018/19 represented a change in our rating system, with the introduction of a Uniform Annual General Charge (UAGC). The objective of this policy is to allow for the effective implementation of the UAGC by ensuring the appropriate rates are invoiced.
17. It is our intention that all rating units, additional dwellings and businesses on rating units are liable for one or more UAGCs. This is not always straightforward and, in a few circumstances, requires an individual review to ensure this intent is implemented.

Conditions and criteria

18. The Rates Manager will assess all applications for remission of rates against our definition of Separately Used and Inhabited Parts of a rating unit (SUIP). The remission will remove the full extent of any rates charged on SUIPs determined to have been inappropriately recorded in the Rating Information Database (RID).

Council Rates Rebate

19. The objective of this policy is to consider applications for rates remission in cases where ratepayers may require financial assistance in the payment of rates.
20. Council staff will work with applicants to assess their eligibility for this remission at the time of processing the Government Rates Rebate.

Conditions and Criteria

21. Rates relief will be provided for the rates owing on a rating unit where qualification is established in accordance with the following criteria:
 - a. ratepayers must apply in writing to be considered for a remission; and
 - b. the applicant must be the owner of the rating unit, must reside at the property and the property must be categorised as residential. Companies, trusts and other similar ownership structures of these properties do not qualify for this remission; and
 - c. we must be satisfied that financial hardship on any individual exists or would be caused by requiring payment of the whole or part of the rates; and
 - d. the applicant must declare total household income and their total financial position for the purposes of the remission calculation.
22. All applications for rates remission will be treated on a case-by-case basis. Whether the postponement of rates is a more suitable option will be considered.
23. The following calculations are reviewed annually:
 - The maximum remission is \$614 - (based on an 8.9% rates increase in 2021/22). This is to be increased by the average percentage general residential rates increase annually.
 - For the purposes of calculating the remission, the basic allowable income factor is set at \$27,240. This will be adjusted by the annual percentage change in the NZ Super Single Living Alone payment each year.
 - The applicant's total assets must not exceed the total assets formula as described in the 'Postponement due to Financial Hardship' Policy (refer paragraph 85).

Property affected by Natural Calamity or Disaster

24. The objective of this policy is to enable the provision of rate relief. This is to assist ratepayers experiencing extreme hardship due to a calamity or natural disaster that affects their ability to pay rates.

Conditions and Criteria

25. Remissions approved under this policy do not set a precedent and will be applied only for each specific event and only to properties affected by the event.
26. We may remit all or part of any rate on any rating unit (based from the time of application) where the application meets the following criteria:
 - a. where erosion, subsidence, submersion or other natural calamity or disaster has affected the use or occupation of any rating unit:
 - it is applicable for each single event and does not apply to erosion, subsidence or other incidences that may have occurred without a recognised major natural calamity or disaster; and
 - the extent of this remission will be determined on a case by case basis.
 - b. where in the cases of Residential property, an accidental fire has caused the house to be uninhabitable to such an extent where the dwelling must be demolished:
 - the remission is calculated on the rates charged from the time of application to the end of the current rating year only;
 - these rates will receive a remission equivalent to that if rates were set based on the value of the affected improvements being excluded; and
 - the remission would be allocated on the balance of the rating year and will only be applicable for the rating year for which the event occurred.
27. We may set additional criteria for each event where it is considered to be fair and reasonable to do so. This is because the criteria may change depending on the nature and severity of the event and available funding at the time. We may also require financial or other records to be provided as part of the remission approval process.
28. Application for this remission must be made by the ratepayer.

Organisation with Club Liquor Licence

29. Clause 2 of Part 2 of Schedule 1 of the Local Government (Rating) Act 2002 provides that land owned or used for games or sports is only rateable as to 50% of the rate that would otherwise be payable. However, this excludes land where a club licence under the Sale and Supply of Alcohol Act 2012 is in force.
30. The objective of this policy is to ensure those sporting clubs and organisations that fall under the above exclusion receive a rates remission equivalent to 50% non-rateable status.
31. It is difficult to determine the portion of the property to which the liquor licence applies. A further consideration is that often the liquor licence is not held to generate profit but helps to cover the operating costs of the sporting club or organisation.

Conditions and Criteria

32. To ensure consistency, sporting clubs and organisations that hold a club liquor licence, may be eligible for the 50% remission if they meet the following criteria:

- a. apart from the holding of a club liquor licence, the club or organisation must qualify as 50% non-rateable under Clause 2 of Part 2 of Schedule 1 of the Local Government (Rating) Act 2002;
- b. the club or organisation must not operate for private pecuniary profit;
- c. the club or organisation must hold the liquor licence as an incidental activity to the primary purpose of occupancy;
- d. the restaurant, bar and gaming machines area for Chartered Clubs are excluded from this remission and will be rated at the full commercial rating;
- e. the club or organisation will be required to complete a yearly statutory declaration confirming that they meet the conditions and criteria under this policy; and
- f. we may remit 50% of the rate assessed in respect of the land relating to the liquor licence where we consider it be fair and reasonable to do so.

Hardship Relief for 100% Non-Rateable Community Organisations

33. The objective of this policy is to facilitate the ongoing provision of community organisations and their services to the residents of Hamilton, where the charging of the full targeted rates for water, wastewater, and refuse may affect the community organisation's viability.

Conditions and Criteria

34. We may remit up to 40% of the targeted rates assessed for water, wastewater and refuse in respect of the rating unit, where the application meets the following criteria, and where it is considered fair and reasonable to do so:
 - a. organisations must not operate for private pecuniary profit;
 - b. organisations must not receive any funding from government agencies or have any contracts for fee for service with government agencies;
 - c. organisations must operate on a voluntary basis and have no full-time or part-time paid employees or contractors operating in this capacity; and
 - d. the cost of the full targeted rates for water, wastewater and refuse will cause the organisation extreme financial hardship and/or cause the organisation to operate at a financial deficit.
35. Organisations must provide the following documents with their application:
 - a. Statement of Objectives;
 - b. Constitution or Trust Deed;
 - c. full financial accounts;
 - d. information showing extreme financial hardship and operating position;
 - e. information on activities and programmes; and
 - f. information on funding sources.
36. Each application shall be determined on a case-by-case basis.
37. Applications must be received by 31 May, and successful applications will take effect from the following 1 July. Applications for this remission must be made annually by the community organisation.

Hardship Relief for 50% Non-Rateable Sporting and Cultural Organisations

38. The objective of this policy is to facilitate the ongoing provision of the sporting and cultural organisations and their services to the residents of Hamilton where assessing rates may affect the sporting and cultural organisation's viability. We will remit all rates less the equivalent value of targeted rates for water, wastewater, and refuse collection services if applicable.

Conditions and Criteria

39. The application must meet the following criteria and conditions to qualify for the above remissions:

- a. organisations must not operate for private pecuniary profit;
- b. organisations must not receive any funding from government agencies or have any contracts for fee for service with government agencies;
- c. organisations must not hold a liquor licence under the Sale and Supply of Alcohol Act 2012;
- d. gross annual income of the organisation must be less than \$600,000;
- e. organisations must operate on a voluntary basis and have no full-time and part-time paid employees or contractors operating in this capacity; and
- f. the charge of 50% of the residential rate will cause the organisation extreme financial hardship and/or cause the organisation to operate at a financial deficit.

40. Organisations must provide the following documents with their application:

- a. Statement of Objectives;
- b. Constitution or Trust Deed;
- c. full Financial Statements;
- d. information showing extreme financial hardship and operating position;
- e. information on activities and programmes; and
- f. information on funding sources

41. Each application shall be determined on a case-by-case basis.

42. Applications must be received by 31 May, and successful applications will take effect from the following 1 July. Applications for this remission must be made annually by the sporting and cultural organisation.

Community Organisation with Retail Shops

43. The objective of this policy is to facilitate the on-going provision of the community organisation and their services to the residents of Hamilton. The remission is to acknowledge the benefits these community groups deliver to the city by way of helping those in need and supplying low cost items to the community.

Conditions and Criteria

44. The applicant must be a legally constituted charitable trust or incorporated society not for profit which delivers social benefits to the community.

45. The community retail shops will be rated at full commercial rates with a remission of 50%.

46. Applications must be received by 31 May, and successful applications will take effect from the following 1 July.

Council Owned Property

47. The objective of this policy is to be administratively efficient by minimising unnecessary transactions. The policy does so by remitting rates set for some Council owned properties. We assess rates on all rateable properties and under this remission policy, remit the rates on those properties that are used for non-commercial purposes. Commercial and investment properties are rated on the same basis as the private sector.

Conditions and Criteria

48. Hamilton City Council owned properties that are used for non-commercial purposes, and are not leased, will attract 100% rates remission (excludes water by meter). These include but are not limited to:
- Council infrastructural assets;
 - community and administrative buildings; and
 - sporting and event facilities.

Water, Wastewater, and Refuse Collection Services

49. The objective of this policy is to provide a remission in respect of part of the general rate where water, wastewater, or refuse collection services are funded by that rate but where the services are not available to the relevant rating unit, or in the case of a residential water supply, where we are collecting the service charge via a water meter rate.
50. For the purposes of clarity:
- a. water, wastewater, and refuse collection are funded from the:
 - Residential category general rate;
 - b. wastewater is funded from the:
 - Commercial and BID Commercial category general rates (i.e. water and refuse collection are not funded);
 - c. refuse collection is funded from the:
 - Other category general rate (i.e. water and wastewater are not funded);

Conditions and Criteria

51. A service is not available when:
- a. Council's water supply network is not available for connection;
 - b. Council's wastewater network is not available for connection; or
 - c. Refuse collection is not able to be provided to the property.
52. The remission is calculated as a single rate in the dollar (for each water, wastewater and refuse) based on the net cost to Council to provide the service, and the total capital value receiving the service.
53. The maximum remission will be capped at \$15,000 per service (if applicable) per rating unit.

54. Application for remission is required.

Excess Metered Water Consumption Remission (following a leak)

55. The objective of this policy is to enable the consideration of requests for remission on excess metered water consumption following a leak.
56. It is the ongoing responsibility of the property owner and/or ratepayer to monitor consumption.
57. This policy excludes extraordinary water supply.

Conditions and Criteria

58. The property owner and/or ratepayer must ensure the leak is fixed within one calendar month of it being identified (unless evidence is provided showing that an appropriate repairer could not be obtained within that period).
59. A remission will only be considered on receipt of a completed “Excess Metered Water Consumption Remission (following a leak)” application form.
60. A brief report from a licensed or certifying plumber is required as outlined on the application form.
61. Each application will be considered on a case by case basis. Those applicants that have demonstrated good water supply management (having regard to the nature of the connection) and responsive corrective actions will be considered favourably.
62. Applications will be declined where the water supply has been poorly maintained, damaged through negligence, or where multiple applications for remission have been made.
63. As a guide, consecutive applications, or more than two applications within any five-year period would be considered unfavourably.
64. The maximum remission for a Not-for-Profit organisation is 85% of the excess water consumption resulting from a leak on the first affected water rates invoice and 50% on any subsequent water rates invoice.
65. The maximum remission for all other metered connections is 50% of the excess water consumption resulting from a leak on the first affected water rates invoice and 35% on any subsequent water rates invoice.
66. Where a remission has been applied previously, we will require the property owner and/or ratepayer to get a condition assessment of the property’s pipes. This will be required prior to approval of any subsequent remissions.
67. ‘Excess Water consumption’ is defined as a significant increase in water consumption based on the normal consumption rate (average of last 4 readings), that is directly attributable to a leak in the internal reticulation of a property (with a water meter) connected to the Council water supply. *This does not include non-essential (extraordinary) supply infrastructure such as swimming pools or troughs.*

Change of Use – Commercial to Residential

68. The objective of this policy is to adjust the rates on commercial properties to those of residential rates where the property has changed use part way through the financial year.

Conditions and Criteria

69. The conditions and criteria that apply to show homes are as follows:
- a. where a show home is sold, or rented solely for residential use, we will calculate the difference in the commercial and residential rates from the next instalment after we were notified in writing of the change of use; and
 - b. the difference between the commercial and residential rates amounts will be remitted starting from the next instalment quarterly period after application. Should the application be received during the last quarter, we will adjust the rating category for the start of the following rating year.
70. The conditions and criteria that apply to Home occupation – Commercial are as follows:
71. Council will calculate the difference in the commercial and residential rates where a division has been created for a commercial activity in a rating unit that is otherwise categorised residential, and:
- a. the commercial activity has ceased, and
 - b. the property has been reverted to full residential use, and
 - c. full residential use is a permitted activity under Councils District Plan, and
 - d. an application is received.
72. The difference in the commercial and residential rates will be calculated from the next instalment after being notified in writing of the change of use.
73. The property will be inspected to establish the criteria have been met.
74. The difference between the commercial and residential rates amounts will be remitted starting from the next quarterly instalment period after application. Should the application be received during the last quarter, we will adjust the rating category for the start of the following rating year.

Exceptions

75. Rates may be fully or partially remitted where it is considered that the characteristics of land use, location or special circumstances warrant a remission. Any remission granted under this section is to be reported to the appropriate Council Committee.

Postponement policy guidelines

Rates Postponement - Postponement due to Financial Hardship

76. The objective of this policy is to provide a measure of rating relief to property owners where the full payment of rates would otherwise cause them financial hardship.
77. Section 110 of the Local Government Act 2002 and Section 87 of the Local Government (Rating) Act 2002 provides for the Council to postpone rates.
78. We have authority to grant relief after completing a full enquiry and on being satisfied that financial hardship exists or would be caused by non-postponement.
79. Postponed rates are a charge against the property and become payable at the end of the postponement term or when the property is sold, whichever is the earlier.

80. When considering whether financial hardship exists, the ratepayer's personal circumstances will be taken into consideration.
81. All applications for postponement will be treated on a case-by-case basis.

Conditions and Criteria

82. Rates may be postponed when in our opinion, all of the following aspects are present:
 - a. the ratepayer is the property owner and is a natural person;
 - b. the ratepayer should first qualify for the Government Rates Rebate and Council Rates Rebate;
 - c. the property is used by the ratepayer as his or her permanent place of residence, and has been for at least five years;
 - d. the property is used solely for residential purposes;
 - e. the ratepayer has not less than 25% equity in the property;
 - f. the total assets of the household are not more than those specified by the Total Assets Formula; and
 - g. the ratepayer must be unable to clear rates due over an extended timeframe.
83. The ratepayer must enter into a payment agreement for rates which remain payable.
84. Each application will be considered on its individual merits.

Total Assets Formula

85. The total asset formula is:
 - a. Property owner(s) would be eligible for rates postponement relief if the total assets held did not exceed:
 - the property to which the application for rates postponement relief relates;
 - normal household chattels;
 - a car; or
 - other assets of whatever nature (including cash and investments) with a total value of more than \$21,375 - (updated for 1 July 2021). This is to be adjusted annually by the movement in the CPI.

Household Income Formula

86. The annual income formula has three elements to calculate the value of rates postponed:
 - a. Initial Contribution - an initial contribution towards the cost of rates is charged before any relief is calculated. This sum is a contribution towards utility services to residential properties. This amount is \$871 - (updated for 1 July 2021). The initial contribution figure is adjusted annually by the movement in the CPI.
 - b. Additional Contribution - The ratepayer is required to pay at least one-third of the remainder due, i.e. one third of the amount by which the rates exceed the initial contribution payable by the ratepayer.
 - c. Abatement - Where the annual income is more than the household income limit, the postponed amount is reduced by \$1 for each \$20 of excess income.
87. The current household income limit is \$26,781 - (updated for 1 July 2021). The household income limit is adjusted annually by the movement in the CPI.

88. We may determine the formula used to establish the amount of postponed rates. This is based on the above, combined with the general method used in the calculation of Government Rates Rebate.

Applications for Rates Postponement

89. All applicants for rates postponement will be required to complete an application annually.
90. Staff will interview applicants, supported where necessary, by advice and assistance from a Budget Advisory Service.
91. Rates may be postponed in cases of extreme hardship, in accordance with this policy. When deciding that extreme financial hardship applies, consideration must be given to any guidelines approved by the Council.
92. The financial circumstances of successful applicants will be reviewed each year during the period of postponement to ascertain whether the situation has changed.
93. If the ratepayer's financial circumstances improve during the term that rates postponement has been granted to the extent that the conditions and criteria would no longer be met, the remainder of the period of the postponed rates may be cancelled and the applicant will be required to pay all current rates, together with postponed rates.

Process and Period of Postponement

94. When an application for postponement is approved, the following provisions will apply:
- a. Postponement will first apply in the year a completed application is received. The amount of rates postponed will not incur additional charges.
 - b. Any rates postponed shall be registered as a charge on the land.
 - c. Rates will be postponed:
 - until the death of the property owner; or
 - until the ratepayer ceases to be the occupier (or one of the occupiers) of the land; or
 - until a date when the ratepayer ceases to use the property as his/her permanent place of residence; or
 - until a date when the ratepayer ceases to use the property the property solely for residential purposes; or
 - until a date upon which any of the statements certified by the applicant in the application for rates postponement are found to have been incorrect at the time they were made; or
 - until a date upon which all or any part of the rates due and owing by the ratepayer from time to time, and not postponed, become overdue.
95. In any case, rates postponement will be for a period not exceeding ten years from the date of the initial application.

Any Part of the Postponed Rates May be Paid at Any Time

96. The applicant may elect to postpone a lesser sum than that which he/she would otherwise be entitled to postpone under this policy.
97. Any part of the postponed rates may be paid at any time.

Ratepayers to be Given Details of Postponed Rates Each Year

98. Every year, ratepayers whose rates have been postponed under this policy, will be provided with a statement showing the total annual rates currently due and a breakdown showing year by year the total amount of the postponed rates.
99. Following the end of the financial year, a schedule of rates postponed will be provided to the Council listing all the properties for which rates postponements have been granted and which remain outstanding.
100. When rates are no longer eligible to be postponed on the property, all postponed rates will be payable immediately.

Maaori Freehold Land Policy Guidelines

Rates Remission and Postponement on Maaori Freehold Land

101. The objective of this policy is:

- a. to recognise situations where there is no occupier and no economic or financial benefit is derived from the land and there is no practical means of enforcing the rates assessed;
- b. to grant remission, (where part only of a block is occupied), for the portion of land unoccupied and unproductive;
- c. to encourage owners or trustees to use or develop the land; and
- d. where the owners cannot be found, to take into account the statutory limitation of time for the recovery of unpaid rates.

102. Our current policy is that a remission of all or part of rates may be granted in respect of rating units which are Maaori freehold land in multiple ownership, where the land is both unoccupied and unproductive.

103. This policy addresses the requirements prescribed under Section 108 and Schedule 11 of the Local Government Act 2002 and Section 114 of the Local Government (Rating) Act 2002.

Conditions and Criteria

104. Maaori freehold land is defined in the Local Government (Rating) Act 2002 as land whose beneficial ownership has been determined by a freehold order issued by the Maaori Land Court.

105. Only land that is the subject of such an order may qualify for remission under this policy.

106. Application for remission of rates must be made by the owners or trustees of the land for which the remission is sought and must include documentation that:

- a. proves the land which is the subject of the application is Maaori freehold land, as defined above, and
- b. supports the objectives as defined in Schedule 11 of the Local Government Act 2002.

107. Rates will be remitted where:

- a. the applications support the objectives as defined in Schedule 11, clause 2 of the Local Government Act 2002, and:
- b. the land is unoccupied and no income or financial benefit is derived from that land, or

- c. the land is better set aside for non-use because of its natural or cultural features, or
- d. the land is inaccessible and is unoccupied, or
- e. the land carries a best potential use value that is significantly in excess of the economic value arising from its actual use, or
- f. Maaori freehold land that exceeds two hectares and on which a Maaori meeting house is erected.

108. Decisions as to remission of rates, and the extent of any remission, are at the sole discretion of the Council, and apply only to the rating year for which the application is made.

Rates Remission and Postponement on Maaori Freehold Land Under Development

109. The objective of this policy is to facilitate the occupation, development, and utilisation of Maaori freehold land.

110. Unused Maaori freehold land is non-rateable.

111. Rates remission may be applied to rating units or separate rating areas.

112. Rates for water, wastewater, and refuse services supplied will not be remitted.

Conditions and Criteria

113. Only Maaori freehold land may qualify for remission under this policy.

114. Application for remission of rates must be made by the owners or trustees of the land for which the remission is sought and must include documentation that:

- a. proves the land which is the subject of the application is Maaori freehold land, as defined above; and
- b. describes the intended development and the proposed timeline for each stage of the development; and
- c. if the land is being developed for a commercial purpose, when the ratepayer or ratepayers are likely to generate income from the development; and
- d. if the development involves the building of 1 or more dwellings, when the ratepayer or any other persons are likely to be able to reside in the dwellings; and
- e. describes how the development supports the benefits stated in Section 114A(3) of the Local Government (Rating) Act 2002.

115. Rates may be remitted for the land which is the subject of the application where:

- a. development has resulted in an increase to the amount of rates set on the land when compared to the amount of rates that would otherwise have been set if the development had not occurred; and
- b. the development is legally permitted; and
- c. the land under development is:
 - (i) not occupied; and
 - (ii) not producing an income; and
- d. Council is satisfied that the development supports the benefits stated in Section 114A(3) of the Local Government (Rating) Act 2002.

116. The maximum amount of remission to be applied will be calculated as the difference between the amount of rates set on the land less the amount of rates that would otherwise have been set if the development had not occurred.
117. No remission will be applied in the case that the development has resulted in a decrease to the amount of rates set on the land when compared to the amount of rates that would otherwise have been set if the development had not occurred.
118. There is no separate policy for postponement of rates on Maaori freehold land under development. Any application for postponement of rates will be considered under Council's Rates Postponement policy.

DELEGATIONS

119. Implementation of this policy is delegated to the Chief Executive and General Manager Corporate. The Chief Executive and General Manager are authorised to delegate decision-making and set appropriate financial limits to staff.