



Our reference  
F19/13/03-D21/26182

19 May 2022

**Policy & Services Committee – Hearing (Rates Remission Policy) and Meeting**

Notice is hereby given that a meeting of the **Policy and Services Committee** will be held in the **Council Chambers, Stratford District Council, 63 Miranda Street, Stratford** on **Tuesday 24 May 2022** beginning at **2pm** to hear and consider submissions to the *Rates Remission Policy*.

At this stage the meetings will be held in the Council Chambers, however should it be required due to the Covid Protection Framework, the meeting may be moved to an alternative venue or held virtually.

**Timetable for 24 May 2022 as follows:**

1.00pm	Workshop for Councillors <ul style="list-style-type: none"><li>- Cemetery maintenance</li><li>- Waste</li></ul>
2.00pm	Policy and Services Committee – Rates Remission Policy <ul style="list-style-type: none"><li>- Speakers (1)</li><li>- Deliberations</li></ul>
3.00pm	Policy and Services Committee

Yours faithfully

Sven Hanne  
**Chief Executive**

# 2022 - Policy & Services - Rates Remission Policy Hearing - May



24 May 2022 02:00 PM - 03:00 PM

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# AGENDA

## Policy and Services Committee



F19/13/05 – D22/13016

Date: Tuesday 24 May 2022 2021 at 2pm  
Venue: Council Chambers, 63 Miranda Street, Stratford

To hear and consider submissions to the Draft Rates Remission Policy.

1. Welcome

1.1 **Opening Karakia**  
D21/40748 Page 5

1.2 **Health and Safety Message**  
D21/26210 Page 6

2. Apologies

3. Announcements

4. **Declarations of members interest**  
Elected members to declare any real or perceived conflicts of interest relating to items on this agenda.

5. **Attendance Schedule**  
Page 7  
Attendance schedule for Policy and Services Committee meetings, including Hearings.

6. **Acknowledgement of Submissions**  
List of submitters – Page 8  
Submissions – Page 9

Attached are the 4 of the 5 submissions received to the Rates Remission Policy. The fifth submission is an internal submission and is referenced in the Decision Report on page 20.

### Recommendations

1. THAT the submissions to the Rates Remission Policy be received.
2. THAT the submitters be advised of the outcome of their submission and notified that the minutes of the Policy and Services Committee Meeting, and subsequent meetings, are available on Council's website.

### Recommended Reason

So that each submission is formally received and the submitter provided with information on decisions made.

/  
Moved/Seconded

7. Submitters To Be Heard

One submitter asked to speak to their submission.

Submission #	Name	Organisation	Page Number	Time
1	Huria Murray		9	10.05am
2	Amy Lapwood	(on behalf of) Nick Beckers	11	
3	Ian Patterson		12	
4	Paul Silcock	Kingheim Forestry	14	
5	Assets Services Manager	Stratford District Council	20	

8. Decision Report – Rates Remission Policy – Deliberation and Adoption  
D22/17115 Page 16

**Recommendations**

1. THAT the report be received.
2. THAT, subject to new information from submissions highlighted at the hearing, the draft Rates Remission Policy be adopted.
3. THAT the commencement date of the Rates Remission Policy be 1 July 2022.

**Recommended Reason**

The changes to the current Rates Remission Policy expect to ensure a fair and efficient approach and application of Council rates.

/  
Moved/Seconded

9. Closing Karakia  
D21/40748 Page 33



**Our reference**  
F19/13/03-D21/40748

### **Karakia**

Kia uruuru mai  
Ā hauora  
Ā haukaha  
Ā haumāia  
Ki runga, Ki raro  
Ki roto, Ki waho  
Rire rire hau Paimārire

I draw in (to my being)  
The reviving essence  
The strengthening essence  
The essence of courage  
Above, Below  
Within, Around  
Let there be peace.



**Our reference**  
F19/13/03-D22/17082

### **Health and Safety Message**

In the event of an emergency, unless guided to an alternative route by staff, please exit through the main entrance. Once outside the building please move towards War Memorial Centre congregating on the lawn area outside the front of the council building.

If there is an earthquake, please drop, cover and hold where possible. Remain indoors until the shaking stops and you are sure it is safe to exit or remain where you are until further instruction is given.

Under the current Pandemic setting visitor access beyond the customer service centre is restricted. Mask wearing is mandatory in all public areas as well as any areas where social distancing cannot be consistently achieved, such as corridors, staff rooms and bathrooms.

We recommend mask wearing for the duration of meetings unless social distancing of a minimum of 1 metre can be consistently achieved.

**5. Attendance schedule for 2022 Policy & Services Committee meetings (including Hearings).**

Date	25/01/22	22/02/22	22/03/22	26/04/22	17/05/22	24/05/22	28/06/22	26/07/22	23/08/22	27/09/22
<b>Meeting</b>	PS	PS	PS	PS	H	PS	PS	PS	PS	PS
Neil Volzke	✓	✓	✓	✓	✓					
Grant Boyde	✓	AV	✓	✓	✓					
Rick Coplestone	✓	✓	AV	✓	✓					
Peter Dalziel	✓	AV	AV	✓	A					
Jono Erwood	✓	A	AV	✓	✓					
Amanda Harris	✓	✓	AV	✓	✓					
Alan Jamieson	✓	✓	✓	✓	✓					
Vaughan Jones	✓	✓	AV	✓	✓					
Min McKay	A	A	AV	✓	✓					
John Sandford	✓	✓	✓	✓	✓					
Gloria Webby	✓	✓	AV	✓	✓					

Key	
PS	Policy & Services Committee Meeting
H	Hearing (heard by Policy & Services Committee)
✓	Attended
A	Apology/Leave of Absence
AB	Absent
S	Sick
AV	Meeting held, or attended by, Audio Visual Link

2022 - Policy & Services - Rates Remission Policy Hearing - May - Acknowledgement of Submissions

#	Name	Submission	Management Response
1	Huria Murray	Request for bare land to be considered as part of second property separated by a subdivision driveway and incurring the 50% waste water and water charge. She notes she has no intention of hooking up to the water or wastewater.	<p>The rates remission policy is currently out for consultation, and this could be considered as a submission to that policy.</p> <p>This property however has all the features that council considered when setting this rate. It is a serviced property within the urban area that could be readily developed and connected to council infrastructure. Council incurs ongoing costs through the provision of this infrastructure.</p>
2	Amy Lapwood (on behalf of) Nick Beckers	<p>The roading targeted forestry differential needs to be fair. Small block owners shouldn't have to pay the extra 0.54 cents on their rates, it should be lower as the damage caused to our already poorly maintained roads is minimal compared to the large-scale block owners. These property owners, fair enough, should be billed at the 0.54 cents rate as there is significantly more damage done to the road. Understands council needs to get the money from somewhere but to get it from already poorly maintained roads and fleecing the small block owners just isn't fair.</p> <p>Location should be taken into consideration, like whether the block is roadside etc as damage is caused by haulers and diggers on the road. Boundaries and distance to travel should also be considered.</p> <p>Suggests hiring someone to assess each and every block in question.</p>	<p>Small block owners generally will have a lower capital value than large block owners and therefore this rate recognises the various sizes/values of property. The properties that have been identified for this differential rate are all larger than 19 hectares.</p> <p>Council considered a rates remission policy for properties which border to the state highway, but ruled that out.</p> <p>Council will consider reviewing and improving the data to be relied on for applying this rating differential and will consider the use of drone technology as an initial step to identify potential properties.</p>
3	Ian Patterson	<p>Roading Rate for Forestry Properties</p> <ul style="list-style-type: none"> <li>- Council to consider not all forestry blocks are the same. Owns a mixed forestry and grazing block and made a decision during planting to mostly choose higher value species (75%) where the end product would be milled timber as opposed to bulk logs. The intention of this regime is not to clear fell large areas and avoid the environmental and roading issues that this can cause. The types of forestry species planted also have much longer rotations than pine (35-60 years as opposed to 25-30). The block was planted strategically over 20 years so the harvesting can be done on a smaller scale, selectively and sustainably to avoid the environmental damage of large clear-felling operations. This means no mass volume of large trucks damaging roads over a short period. It is planned the logs will be milled and dried on site with only timber taken out as opposed to logs. There is a smaller area of pines planted that will likely be clear felled but this is less than 25% of overall area of trees planted. It would seem unfair that this style of forestry is lumped with the mass planting and clear felling of forests and also charged for road damage that is unlikely to occur.</li> </ul>	<p>Officers acknowledge that some forestry properties create less road damage than others. The differential option proposed is the most efficient way to collect funds to repair these damaged roads. (Note this is a private submission as a private property owner).</p> <p>The Council's Rates Remission Policy is currently out for consultation, and Council could consider this as a submission to that consultation, e.g. a 50% remission for forestry properties that can demonstrate lesser impact or damage to roads and build some criteria around that including the points you have listed.</p>
4	Paul Silcock Kingheim Forestry	<ul style="list-style-type: none"> <li>- Concern noted with long timelines for harvest that there is no certainty funds collected will be available at time of harvest.</li> <li>- Kingheim suggests that the Forestry Differential is calculated on the actual volume of timber harvested and transported by each forest owner. The Forest Owners Association applies a Levy to each Ton of wood extracted from a forest – this is calculated and accounted for using the Cartage companies Docketing and Weighbridge system. SDC could piggyback this system to determine the volume of wood and number of truck movements each forest owner completes per year – the Forestry Differential could then be more accurately calculated based on the volume of wood being transported across the Districts road network.</li> <li>- Supports a rates remission and suggests this proposal could be improved by providing more detail on how the remission would work.</li> </ul>	<p>Council has an obligation to maintain the district roads to a legal, and safe standard.</p> <p>This information is unknown to Council, and timber harvested is unable to be used as a factor for rating under the Local Government Rating Act 2002. The proposed differential allows for an efficient cost-effective process of allocating the costs of fixing damaged roads, to the exacerbating properties.</p> <p>Elected members declined to support the rates remission on forestry properties. However, we will consider your submission here as a submission to the Rates Remission Policy consultation also.</p>



Stratford District Council  
63 Miranda Street  
PO Box 320  
Stratford  
Taranaki

Telephone 06 765 6099  
Email stratforddc@stratford.govt.nz  
Website stratford.govt.nz



## Contact details

We're asking for your email, phone or postal address to inform you about hearing times and decisions. Only one is required and your email is preferred.

<b>Contact name</b>	Huria Murray
<b>Organisation name</b>	Rate Payer
<b>Contact phone</b>	N/A
<b>Email address</b>	[REDACTED]
<b>Postal Address</b>	N/A

In accordance with the Local Government Act 2022, all submissions (including your name and contact details) will be made available online as part of this decision making process. If you have any concerns please contact our Privacy Officer on 06 765 6099.

## Submission details

### Write your submission here

I am making this submission as I am not happy with the rates I am paying on my bare plot of land for a water and wastewater charge of 50% for each. I have been emailing Stratford Council as well as Neil since August last year through till now about this issue.

I bought an acre of land next to my property, and when I did this I was told, by council, my property is rural/residential and I did not have to hook up to either. My property is also big enough that I could have a septic tank if I ever wanted to build, which I have no plans to do. I have been at my property for 10 years and last year was the first time I have had this charge. I have no intentions to ever hook up to water or waste water as this acre is for me to live off and to feed myself and my extended whanau. Seems like I'm helping to pay for all the new subdivisions that are going in up the road from us? and I do not see why I, or anyone else for that matter, should be paying for something that I/We are not hooked up to, nor intend to hook up to. When the subdivision was done, because of the driveway that separates my two properties, Legally it couldn't be done as one property, but I am asking that as far as Stratford Council are concerned, it be considered as one property from now on, as that is how I am using it. What happened to user pays??? I will wait to hear back about this issue, and would be willing to speak to this if I need to. Cheers

Huria Murray

Page 1 of 2

29 Celia street Stratford

### Speaking to your submission

**Let us know if you'd like to speak to your submission at the hearing to be held on 17 May 2022.**

I do not wish to speak to my submission

### Declaration

**By ticking this box and clicking submit, you confirm that you have read our [privacy statement](#) and that the information you have provided is accurate.**

Yes

reCAPTCHA

True

**Erin Bishop**

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**From:** amy Lapwood <[REDACTED]>  
**Sent:** Sunday, 10 April 2022 2:53 p.m.  
**To:** Stratford Submissions

We are in a "user pays" society, but this "roading targeted forestry differential " really needs to be fair. The small block owners shouldn't have to pay the extra .54 cents on their rates, it should be lower as the damage caused to our already poorly maintained roads is minimal, compared to the large scale block owners. These property owners, fair enough, should be billed at the .54 cents rate as there is significantly more damage done to the road, i.e digger on the road damage, excess truck loads going on.

I understand the council needs to get the money from somewhere, but to get it from already poorly maintained roads and fleecing the small block owners just isn't fair. Location should be taken into consideration, like whether the block is roadside etc as damage is caused by haulers and diggers on the road.

The size of said blocks should also be considered, boundaries etc as well, like the distance to travel etc.

I hope the council sees sense, and perhaps hires someone to assess each and every block in question.

Sincerely  
Amy Lapwood  
(On behalf of)  
Nick beckers

Stratford District Council  
63 Miranda Street  
PO Box 320  
Stratford  
Taranaki

Telephone 06 765 6099  
Email stratforddc@stratford.govt.nz  
Website stratford.govt.nz



## Contact details

We're asking for your email, phone or postal address to inform you about hearing times and decisions. Only one is required and your email is preferred.

<b>Contact name</b>	Ian Patterson
<b>Organisation name</b>	Horizon Energy
<b>Contact phone</b>	[REDACTED]
<b>Email address</b>	[REDACTED]
<b>Postal Address</b>	[REDACTED]

In accordance with the Local Government Act 2022, all submissions (including your name and contact details) will be made available online as part of this decision making process. If you have any concerns please contact our Privacy Officer on 06 765 6099.

## Submission details

### Write your submission here

In regards to the proposed increased roading rate for Forestry properties I would like the council to consider not all forestry blocks are the same.

I own a mixed forestry and grazing block and made a conscious decision during planting to mostly choose higher value species (75%) where the end product would be milled timber as opposed to bulk logs. The intention of this regime is not to "clear fell" large areas and avoid the environmental and roading issues this can cause.

The types of forestry species planted also have much longer rotations than pine. ie 35- 60yrs as opposed to 25-30 yrs. The block was planted strategically over 20 yrs so the harvesting could be done on a smaller scale, selectively and sustainably to avoid the environmental damage of large clear felling operations.

This means that there will be no mass volume of large trucks damaging roads over a short period. It is planned the logs of the specialist species will be milled and dried on site with only timber taken out as opposed to logs.

There is a smaller area of pines planted that will likely be clear felled but this is less than 25% of the overall area of trees planted.

It would seem unfair that this style of forestry is lumped in with the mass planting and clear felling of forests and also

charged for roading damage that is unlikely to occur.

Kind Regards

Ian Patterson

### Speaking to your submission

**Let us know if you'd like to speak to your submission at the hearing to be held on 17 May 2022.**

I do not wish to speak to my submission

### Declaration

**By ticking this box and clicking submit, you confirm that you have read our [privacy statement](#) and that the information you have provided is accurate.**

Yes

reCAPTCHA

True



4

12/04/2022

### Re: SDC Annual Plan 2022\_23 - Targeted Roothing Rate - Forestry Differential

Kingheim has 470 hectares of Coast redwood and Oak forest established in the area affected by the Target Roothing Rate Forestry Differential proposal. Kingheim recognises that Forest Harvesting activities can negatively impact unpaved roads and supports the intent of the proposal. However Kingheim does not believe the proposal is fair in its current form and further refinements are required to ensure the targeted rates are applied more accurately according to the actual volume of wood that will be extracted via unsealed roads.

Coast redwood and Oak forests have an expected harvest age of 40 years, this is approximately 15 years longer than commercial *pinus Radiata* forests. The Kingheim forest at Whangamomona was established between 2012 and 2019, harvesting is not expected to begin until 2052. There will be other forest owners in the district with young forests whose contributions to the Forestry differential will be supporting maintenance of roads for other forests owners for many years until their own forest is harvested. Given the long timelines until harvest, there is no security in the proposal that funds from the differential will be available when harvesting occurs – i.e Kinghiem could be contributing an extra 40k/annum to roading, with no certainty that funds will be available when/if repairs are required for our unsealed roads.

The rated value of a legal title has no relationship to the volume of wood that would be extracted from that area nor any relationship to the wear and tear that may occur on the local road network. Basing a Targeted Roothing Rate on the ratings value of a property is not a fair way to share costs between Forest Owners contributing to wear and tear on district roads. Wear and tear on roads by Forest Owners is more directly related to weight of trucks and number of truck movements. Basing a Targeted Roothing Rate on the volume of wood extracted by a Forest Owner would more fairly share the costs between users.

*Kingheim suggests that the Forestry Differential is calculated on the actual volume of timber harvested and transported by each forest owner. The Forest Owners Association applies a Levy to each Ton of wood extracted from a forest – this is calculated and accounted for using the Cartage companies Docketing and Weighbridge system. SDC could piggyback this system to determine the volume of wood and number of truck movements each forest owner completes per year – the Forestry Differential could then be more accurately calculated based on the volume of wood being transported across the Districts road network.*

The proposal states there may be a remission available for forests with direct access to State Highways. Kingheim supports this and suggests the proposal could be improved by providing more detail on how the remission would work. Approximately 250 hectares of the Kingheim Forest will be extracted directly onto SH43. Short lengths of the unsealed Mangapapa and Prospect roads will be utilised for the balance of the area.

*Kingheim supports the development of a remission to allow for the deduction of the areas to be extracted via State Highways that would more fairly distribute the costs*



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*between those forest owners likely to benefit from the funds arising from the Forestry Differential.*

A handwritten signature in black ink, appearing to read "Paul Silcock".

**Paul Silcock**  
FOREST MANAGER

# DECISION REPORT



F19/13/04 – D22/17115

**To:** Policy and Services Committee  
**From:** Director – Corporate Services  
**Date:** 24 May 2022  
**Subject:** Rates Remission Policy – Deliberation and Adoption

## Recommendations

1. THAT the report be received.
2. THAT, subject to new information from submissions highlighted at the hearing, including the internal staff submission, the draft Rates Remission Policy be adopted.
3. THAT the commencement date of the Rates Remission Policy be 1 July 2022.

## Recommended Reason

The changes to the current Rates Remission Policy expect to ensure a fair and efficient approach and application of Council rates.

/  
Moved/Seconded

## 1. Purpose of Report

- 1.1 The purpose of this report is to acknowledge submissions received in relation to proposed changes to the Council's Rates Remission Policy, and seek the Committee's approval for the adoption of the draft Rates Remission Policy.

## 2. Executive Summary

- 2.1 The recommendation is to adopt the draft Rate Remission Policy, with any amendments, that was originally proposed to Council in March 2022.
- 2.2 The changes made to the policy sought to enable a fair, efficient approach and application of rates.
- 2.3 During the public consultation period, Council received four submissions indirectly via the annual plan consultation process.
- 2.4 As a result of the submissions, changes may be made to the draft Policy.

## 3. Local Government Act 2002 – Section 10

Under section 10 of the Local Government Act 2002, the Council's purpose is to "enable democratic local decision making by and on behalf of communities; as well as promoting the social, economic, environmental, and cultural well-being of communities now and into the future"

Does the recommended option meet the purpose of the Local Government 4 well-beings? And which:

Yes



Social	Economic	Environmental	Cultural
✓		✓	

The Policy affects all four wellbeings, covering environmental issues, economic investment, and social and cultural organisations.

#### 4. Background

4.1 The draft Rates Remission Policy was reviewed and amended by the Policy and Services Committee on 22 March 2022, and released for consultation for one month.

#### 4.2 Legislative Guidance

Local Government Act 2002 Section 102.

- (1) *A local authority must, in order to provide predictability and certainty about sources and levels of funding, adopt the funding and financial policies listed in subsection (2).*
- (2) *The policies are—*
  - (a) *a revenue and financing policy; and*
  - (b) *a liability management policy; and*
  - (c) *an investment policy; and*
  - (d) *a policy on development contributions or financial contributions; and*
  - (e) *a policy on the remission and postponement of rates on Māori freehold land;*
  - (f) *in the case of a unitary authority for a district that includes 1 or more local board areas, a local boards funding policy.*
- (3) *A local authority may adopt either or both of the following policies:*
  - (a) *a rates remission policy;*
  - (b) *a rates postponement policy.*

The Act does not state that these policies need to be adopted on a cyclic basis, simply that they must be in existence. Council's own processes call for a review of policies on a three (3) yearly basis. This Policy was last reviewed, with amendments adopted in April 2020.

#### 4.3 Proposed Changes

The current policy for rates remissions is robust in its current form, however five matters have been raised for consideration for inclusion into the policy:

1. A change to the Remission on Rates Penalties.
2. A new Rates Remission Policy for Uniform Annual Charges on non-contiguous rural properties owned by the same owner and used for a single purpose.
3. A new Rate Remission Policy for the 50% water or 50% waste water charges where the service does not go past their property, but is within the distance requirements to be serviceable.
4. A new Remission Policy for Community, Sporting and other Organisations for the 50% water or 50% wastewater charge.
5. A new Remission Policy for the Rooding Targeted Rate, where they can demonstrate that the Council's roading network is not used to access the property and that direct access for forestry vehicles can be obtained directly from the State Highway. The general Rooding rate would instead be applied.

4.4 The draft amendments outlined below provide for **remission of rates** for properties that meet the conditions and criteria specified.

##### **Remission on Rates Penalties**

Currently we have the following included in the remission on rates penalties.

- *On compassionate grounds, i.e. where a ratepayer has been ill or in hospital or suffered a family bereavement or tragedy of some type, and has been unable to attend to payment (elderly persons living on their own etc.*

We would like Council to consider adding the following wording:

- *Or if the ratepayer satisfies the Council that late payment was due to circumstances outside the ratepayers control e.g. Covid 19 Lockdown.*

Objective

The objective of this part of the remission policy is to enable the Stratford District Council to act fairly and reasonably in its consideration of rates.

Conditions and Criteria

The objective of this part of the remission policy is to enable the Stratford District Council to act fairly and reasonably in its consideration of Rates which have not been received by Council by the penalty due date, due to circumstances outside the ratepayer's control.

***Rates Remission Policy for Uniform Annual Charges on non-contiguous rural properties owned by the same owner and used for a single purpose***

The Council will provide rates remissions of uniform annual general charges to all ratepayers who meet the objectives, conditions and criteria of this policy.

Objective

The remission of the uniform annual general charges is to provide relief for rural land, which is non-contiguous but farmed as a single entity and owned by the same ratepayer.

Conditions and Criteria

- Ratepayers who occupy two or more separate rating units (and who do not qualify to be treated as one rating unit, pursuant to Section 20 of the Local Government (Rating) Act 2002, are entitled to have uniform annual general charges reduced for qualifying properties.
- The rating units on which remission is granted must be owned by the same ratepayer and must be classified as "rural" for differential purposes.
- Only one of the units may have a residential dwelling situated on the rating unit.
- Ratepayers wishing to claim a remission should make an application to Council.

***Rate Remission Policy for 50% water or 50% waste water charges where the service does not go past their property, but is within the distance requirements to be serviceable***

The Council will provide rates remissions of uniform annual general charges to all ratepayers who meet the objectives, conditions and criteria of this policy.

Objective

The remission for 50% water or 50% wastewater charges is to provide relief to those ratepayers who do not have the service run past their property, but are within the serviceable distance.

Conditions and Criteria

- The property must not have services running past its gates.
- The property already had provisions made for water and/or waste water.

***Remission Policy for Community, Sporting and other Organisations for the 50% water or 50% wastewater charge***

This remission provides relief to organisations that are not connected to these services.

Objective

The objective of this part of the remission policy is to enable the Stratford District Council to act fairly and reasonably in its consideration of rates.

The purpose of granting rates remission to an organisation is to:

- assist the organisation's survival; and
- make membership of the organisation more accessible to the general public, particularly disadvantaged groups. These include children, youth, young families, aged people, and economically disadvantaged people.

Conditions and Criteria

This part of the policy will apply to land:

- owned or occupied by a registered charitable organisation that is responsible for the rates; or
- owned or occupied by a registered non-profitable organisation that is responsible for the rates; and
- is used exclusively or principally for sporting, recreation, or community purposes by that organisation.

**Remission Policy for the Rooding Targeted Rate**

The Council will provide rates remissions of the rooding targeted rate charges to all ratepayers who are charged the forestry differential rate, and who meet the objectives, conditions and criteria of this policy.

Objective

The remission of the rooding targeted rate is to provide relief for the ratepayer where they can demonstrate that their property boundary has direct access to the State Highway, and that they will not use the Stratford District rooding network as part of their forestry operations. The general rooding rate would be applied.

Conditions and Criteria

The ratepayer must be able to demonstrate that they have direct vehicle access to the State Highway from their property boundary.

**5. Consultative Process**

**5.1 Public Consultation - Section 82**

Legislation requires that any changes, minor or otherwise, to the Rates Remission Policy are publicly consulted on prior to adoption. The consultation plan included placing one public notice in the Stratford Press, one post on Facebook, and adding a link on the Council's website homepage to the amended Rates Remission Policy and a link to provide a submission. The consultation period was one month.

No submissions were received directly on this policy, however submissions that related to rates remissions from the Annual Plan consultation have instead been treated as submissions to this Policy and included in this report.

A hearing is not required, as no submitters wished to speak to their submission.

Submission	Name
1	Huria Murray
Request for bare land to be considered as part of second property separated by a subdivision driveway and incurring the 50% waste water and water charge. She notes she has no intention of hooking up to the water or wastewater.	
Management Response: This property has all the features that council considered when setting this rate. It is a serviced property within the urban area that could be readily developed and connected to council infrastructure. Council incurs ongoing costs through the provision of this infrastructure.	

<b>2</b>	<b>Amy Lapwood (on behalf of Nick Beckers)</b>
<p>In relation to the forestry differential on the roading targeted rate, Location should be taken into consideration, like whether the block is roadside etc as damage is caused by haulers and diggers on the road. Boundaries and distance to travel should also be considered. Suggests hiring someone to assess each and every block in question.</p>	
<p>Management Response: Council considered a rates remission policy for properties which border to the state highway, but ruled that out.</p>	
<b>3</b>	<b>Ian Patterson</b>
<p><b>Roading Rate for Forestry Properties</b>                  Council to consider not all forestry blocks are the same. Owns a mixed forestry and grazing block and made a decision during planting to mostly choose higher value species (75%) where the end product would be milled timber as opposed to bulk logs. The intention of this regime is not to clear fell large areas and avoid the environmental and roading issues that this can cause. The types of forestry species planted also have much longer rotations than pine (35-60 years as opposed to 25-30). The block was planted strategically over 20 years so the harvesting can be done on a smaller scale, selectively and sustainably to avoid the environmental damage of large clear-felling operations. This means no mass volume of large trucks damaging roads over a short period. It is planned the logs will be milled and dried on site with only timber taken out as opposed to logs. There is a smaller area of pines planted that will likely be clear felled but this is less than 25% of overall area of trees planted. It would seem unfair that this style of forestry is lumped with the mass planting and clear felling of forests and also charged for road damage that is unlikely to occur.</p>	
<p>Management Response: Council could consider a rates remission for properties that can demonstrate certain criteria (a remission that does not mean they would pay less than they otherwise would have paid through the general roading targeted rate). However, the ratepayer would need to demonstrate that any criteria met are permanent and could not be changed at a later date.</p>	
<b>4</b>	<b>Paul Silcock, Kingheim Forestry</b>
<p>Supports the rates remission proposed, for properties that can demonstrate no use of Council roads during the harvesting period, and suggests this proposal could be improved by providing more detail on how the remission would work.</p>	
<p>Management Response: Elected members declined to support the rates remission on forestry properties.</p>	
<b>5</b>	<b>Stratford District Council – Asset Services Manager</b>
<p>Change the remission for Water consumption rate so that it is only available once in a three year period, unless specifically approved by Director - Assets. Updating the wording in the policy to <i>“Remission for any particular property will only be available once in a three year period. However, where a remission for a water leak has been granted to a property under this policy within this timeframe, the remission decision is to be made by the Director – Assets.”</i></p>	
<p>Management Response: This prevents ratepayers that have regular leaks on their property from being granted a remission on water consumption rates charged.</p>	

5.2 **Māori Consultation - Section 81**

Iwi representatives were emailed a copy of the draft Policy and invited to make a submission. No submissions were received.

## 6. Risk Analysis

<p>Refer to the Council Risk Register - available on the Council website.</p> <ul style="list-style-type: none"> <li>Does this report cover any issues that relate to any risks on the Council Risk Register, and if so which risks and what are the impacts and likelihood of eventuating?</li> <li>Does this report cover any issues that may lead to any new risks that are not on the Council Risk Register, and if so, provide some explanation of any new identified risks.</li> <li>Is there a legal opinion needed?</li> </ul>
--

6.1 This report and the policy relate to risk 89 on Council's risk register which relates to Council rates being applied unfairly or inconsistently and the perception of the community and potential for legal scrutiny.

The Rates Remission Policy is used as a risk mitigation tool to counteract some of the negative impacts of rates. This policy is also subject to public consultation which provides the opportunity for the community to contribute towards the development of rates remissions in general.

## 7. Decision Making Process – Section 79

### 7.1 Direction

	Explain
Is there a strong link to Council's strategic direction, Long Term Plan/District Plan?	YES, this policy directly impacts the financial implications of the LTP.
What relationship does it have to the communities current and future needs for infrastructure, regulatory functions, or local public services?	YES, this policy forms part of the financial basis of funding and cost recovery council applies to the creation, maintenance and operation of its assets.

### 7.2 Data

<ul style="list-style-type: none"> <li>Do we have complete data, and relevant statistics, on the proposal(s)?</li> <li>Do we have reasonably reliable data on the proposals?</li> <li>What assumptions have had to be built in?</li> </ul>
--

The Rates Remission Policy has been in place for a period of time. It has been reviewed internally and externally and is robust. Changes to the policy are based on feedback received by Council.

### 7.3 Significance

	Yes/No	Explain
Is the proposal significant according to the Significance Policy in the Long Term Plan?	No	
Is it:	No	
• considered a strategic asset; or	No	
• above the financial thresholds in the Significance Policy; or	No	
• impacting on a CCO stakeholding; or	No	
• a change in level of service; or	No	
• creating a high level of controversy; or	No	
• possible that it could have a high impact on the community?	No	

In terms of the Council's Significance Policy, is this proposal of high, medium, or low significance?		
<b>High</b>	<b>Medium</b>	<b>Low</b>
		✓

**7.4 Options**

An assessment of costs and benefits for each option must be completed. Use the criteria below in your assessment.

1. What options are available?
2. For **each** option:
  - explain what the costs and benefits of each option are in terms of the present and future needs of the district;
  - outline if there are any sustainability issues; and
  - explain if the outcomes meet the current and future needs of communities for good-quality local infrastructure, local public services, and performance of regulatory functions?
3. After completing these, consider which option you wish to recommend to Council, and explain:
  - how this option is the most cost effective option for households and businesses;
  - if there are any trade-offs; and
  - what interdependencies exist.

Council has the option of either:

- Option 1** Adopting the draft Rates Remission Policy, with amendments as proposed at the March Policy and Services Committee meeting, and amendments as per the internal staff submission.
- Option 2** Not adopting the draft Rates Remission Policy. This means the existing policy will remain in effect until the next full review with elected members.
- Option 3** Adopt the draft Rates Remission Policy with additional further amendments in response to submissions.

**7.5 Financial**

- Is there an impact on funding and debt levels?
- Will work be undertaken within the current budget?
- What budget has expenditure come from?
- How will the proposal be funded? eg. rates, reserves, grants etc.

The proposed changes do not create a material financial impact.

**7.6 Prioritisation & Trade-off**

- Have you taken into consideration the:
- Council's capacity to deliver;
  - contractor's capacity to deliver; and
  - consequence of deferral?

There are no trade-offs of this report as referred to above.

**7.7 Legal Issues**

- Is there a legal opinion needed?
- Are there legal issues?

There are not considered to be any legal issues with the content of this report.

7.8 **Policy Issues - Section 80**

- |   |
|---|
| <ul style="list-style-type: none"><li>• Are there any policy issues?</li><li>• Does your recommendation conflict with Council Policies?</li></ul> |
|---|

There are no other policy issues related to this report.

**Attachments:**

**Appendix 1 – Rates Remission Policy**



Tiffany Radich  
**Director Corporate Services**



[Approved by]  
Sven Hanne  
**Chief Executive**

**Date:** 18 May 2022

# POLICY



<b>Policy:</b>	<b>Rate Remission</b>
<b>Department:</b>	Corporate Services
<b>Approved by:</b>	Council
<b>Effective date:</b>	1 July 2022
<b>Next review date:</b>	2025
<b>Document Number:</b>	D22/8652

## 1. Rate Remission Policy

The Stratford District Council has decided to postpone all or part of the rates owed by the ratepayer in respect of rating units covered by this Rates Remission Policy provided that the conditions within this policy have been met. Rates remissions will be provided for the following:

- Stratford District Council owned and occupied properties.
- Māori freehold land.
- Community, Sporting and other organisations.
- Land with Biodiversity Vegetation (indigenous vegetation, significant habitats or indigenous fauna and wetlands)
- Promoting Business Development.
- Properties made uninhabitable due to Fire
- UAGC on Low Value Properties.
- Excess Water Consumption due to a Leak.
- Water Targeted Rate as compensation for water main easement.
- Rates on Abandoned Land
- Penalties on Rates.
- Uniform Annual Charges on non-contiguous rural properties.
- 50% Water or 50% Wastewater where the Council service does not go past property.
- Community, Sporting and other Organisations for the 50% water or 50% wastewater charge.
- Roading Targeted Rate

Where a rating unit for which the Stratford District Council has granted a rate remission is sold, leased, or otherwise disposed of, the rates remission shall be terminated at the time of disposal. If the new ratepayer qualifies for a rates remission under this policy, it will be up to that ratepayer to apply for a rates remission.

The application for rates remission must be made to the Stratford District Council prior to the commencement of the rating year. Applications approved during a rating year will be applicable from the commencement of the following rating year. Applications will not be backdated.

Where a rates remission percentage applies, it is calculated on the rates that would be assessed before any application of non-rateable adjustments. (For example, if a property is 50% non-rateable, and receives a 50% remission, then no rates are due).

## 2. Remission on Stratford District Council Owned and Occupied Properties

Council will provide rates remission of 100% on rating units owned and occupied by the Stratford District Council which meet the objectives, conditions and criteria of this policy.

### Objective

The objective of this part of the remission policy is to enable Council to be cost-neutral in regard to other ratepayers whilst being administratively efficient.



### **Conditions and Criteria**

This part of the policy applies to rating units owned and occupied by the Stratford District Council.

This part of the policy does not apply to rating units that are owned by Council but are leased to a third party and the terms of the lease provide for rates to be paid by the lessee.

## **3. Rate Remission and Postponement of Māori Freehold Land**

### **Legislative Summary**

Section 91 of the Local Government (Rating) Act 2002 establishes the principle that Māori freehold land is liable for rates in the same manner as if it were general land.

Section 102(2)(e) of the Local Government Act 2002 states that Council must adopt a rates remission and postponement policy on Māori freehold land.

## **4. Remission of Rates on Māori Freehold Land**

Māori 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 Māori Land Court. Only land that is subject to such an order may qualify for remission under this policy.

This policy aims to ensure the fair and equitable collection of rates from all sectors of the community recognising that certain Māori owned lands have particular conditions, features, ownership structures, or other circumstances which make it appropriate to provide relief from rates.

The Stratford District Council will provide rates remission of 100% to all ratepayers who meet the objectives, conditions and criteria of this policy.

Where a rating unit for which Council has granted a rates remission is sold, leased, or otherwise disposed of, the rates remission shall be terminated at the time of disposal. If the new ratepayer qualifies for a rates remission under this policy, it should be up to that ratepayer to apply for a rates remission.

The application for rates remission must be made to Council prior to the commencement of the rating year. Applications received during a rating year will be applicable from the commencement of the following rating year. Applications will not be backdated.

No remission will be granted on targeted rates for water supply, wastewater system or waste management.

### **Objectives**

The objectives of this policy are:

- To recognise situations where there is no owner, occupier or person gaining an economic or financial benefit from the land.
- To set aside land that is better set aside for non-use because of its natural features (whenua rahui).
- To recognise matters related to the physical accessibility of the land.
- To recognise and take account of the presence of waahi tapu that may affect the use of the land for other purposes.
- Where part only of a block is occupied, to grant remission for the portion of land not occupied.
- To facilitate development or use of the land where Council considers rates based on rateable value make the actual use of the land uneconomic.
- To recognise and take account of the importance of land in providing economic and infrastructure support for Marae and associated papakainga housing.
- To recognise use of the land by the owners for traditional purposes.
- To recognise occasions where granting remission will avoid further alienation of Māori freehold land.

- To recognise occasions where the Stratford District Council and the community benefit through the efficient collection of rates that are properly payable and the removal of rating debt that is considered non collectible.

#### **Conditions and Criteria**

Council will maintain a register titled the 'Māori Lands Rates Relief Register' ('the Register') for the purpose of recording properties on which it has agreed to remit rates pursuant to this policy. The Register will record the property details and the appropriate objectives (1-10) above.

Applications for rates remission under this policy should include the following information:

- Details of the property.
- The objectives (1-10 above) that will be achieved by providing a remission.
- Documentation that proves the land which is the subject of the application is Māori freehold land.

Council may at its own discretion add properties to the Register.

Council will review the Register annually and may:

- Add properties that comply.
- Remove properties where the circumstances have changed and they no longer comply.

### **5. Remission for Community, Sporting and Other Organisations**

The Stratford District Council will provide rates remission of 100% to all ratepayers who meet the objectives, conditions and criteria of this policy, excluding land in respect of which a club licence under the Sale of Liquor Act 1989 is for the time being in force, which shall receive a 50% remission if the objectives, conditions and criteria are met.

#### **Objective**

To facilitate the ongoing provision of non-commercial community services, and non-commercial recreational opportunities for the residents of Stratford District.

The purpose of granting rates remission to an organisation is to:

- Recognise the public good contribution made by such an organisation;
- Assist the organisation's survival; and
- Make membership of the organisation more accessible to the general public, particularly disadvantaged groups. These include children, youth, young families, aged people, and economically disadvantaged people.

#### **Conditions and Criteria**

This part of the policy will apply to land:

- owned by the Stratford District Council; or
- owned or occupied by a registered charitable organisation that is responsible for the rates; or
- owned or occupied by a registered non-profit organisation that is responsible for the rates; and
- is used exclusively or principally for sporting, recreation, or community purposes by that organisation; and
- the land is not used for galloping races, harness races or greyhound races.

Note that Council requires documentary evidence of charitable or non-profit organisational status. This policy does not apply to organisations operated for private pecuniary profit.

This policy does not apply to groups or organisations whose primary purpose is to address the needs of adult members (over 18 years) for entertainment or social interaction, or who engage in recreational, sporting, or community services as a secondary purpose only.

Organisations making application should include the following documents in support of their application:

- statement of objectives; and
- evidence of charitable/non-profit status; and
- financial accounts; and
- information on activities and programmes; and
- details on membership or clients.

## **6. Remissions for Biodiversity (Indigenous Vegetation, Significant Habitats of Indigenous Fauna and Wetlands)**

The Stratford District Council will provide rates remission of up to 100% of the rates on land with biodiversity vegetation (indigenous vegetation, significant habitats of indigenous fauna and wetlands) on it to all ratepayers who meet the objectives, conditions and criteria of this policy.

### **Objectives**

To preserve and promote the protection of an area of indigenous vegetation or a significant habitat of indigenous fauna. This policy will support the provisions of the Stratford District Council District Plan.

### **Conditions and Criteria**

This part of the policy will apply to ratepayers who:

- own rating units that have a site listed in Appendix 9: Wetlands, Areas of Significant Indigenous Vegetation and Significant Habitats of Indigenous Fauna in the Stratford District Plan; and
- voluntarily protect and maintain these areas that are within the boundary of the wetlands identified in Appendix 9.

The remission will apply to the area of land included in the protected area.

The application for rates remission must be made to Council prior to the commencement of the rating year. Applications approved during a rating year will be applicable from the commencement of the following rating year.

In granting remissions under this policy, Council may specify certain conditions before remission will be granted. Applicants will be required to agree in writing to these conditions and to pay any remitted rates if the conditions are violated.

In considering any application for remission of rates under this part of the policy Council will consider the following criteria:

- the extent to which the preservation of biodiversity vegetation will be promoted by granting remission of rates on the rating unit.
- the degree to which features of biodiversity vegetation are present on the land; and
- the degree to which features of biodiversity vegetation inhibit the economic utilisation of the land.

## **7. Remission for Promoting Business Development**

This provides for rates relief for new development or redevelopment of land by way of constructing, erecting or altering buildings, fixed plant and machinery or other works intended to be used solely or principally for industrial, commercial or administrative purposes where the cost of such development is more than \$500,000 (excluding GST) as assessed under the Building Act.

Council will be prepared to consider any application for building development which can demonstrate that it will be to the economic advantage of the Stratford District. Economic advantage will be deemed to occur if the development will result in:

- Significant employment growth or employment retention in Stratford District; and/or
- Significant downstream new business for other Stratford District manufacturers or suppliers of goods and services.

Developments for industrial, commercial or administrative purposes which the Council wishes to foster are in the following sectors:

- Primary production and processing.
- Tourism, including recreational, cultural and conference facilities.
- Manufacturing, especially those which have high potential for employment related to the total cost factor.
- Health services.
- Retailing.
- Hotels, motels and other transient accommodation.
- Administrative services, including those provided by Government and private sector agencies.

In the event of any developer, to whom rates relief has been granted, selling the property within which the eligible investment was made, rates relief ceases from the date of the sale.

#### **Forms of Rates Relief**

Council may remit or postpone (or a combination of these) part or all of the general rates otherwise payable on the subject property for the period of the development and up to three rating years thereafter.

Council may impose conditions on the remission or postponement of rates and may cancel any remission or postponement in the event of non-compliance by the applicant with those conditions. In those circumstances, Council may require payment of full rates in respect of any year in which rates have been remitted.

#### **Factors to be considered**

Council will have regard to the following matters when considering applications for rates relief:

- Whether and to what extent, the development will, when completed, be to the economic advantage of the Stratford District including the creation of significant employment opportunities. The creation of jobs will be a strong factor in favour of granting rates relief, but the retention of existing jobs and the potential for job creation will also be positive factors.
- Whether and to what extent the granting of relief will be of material benefit to the development.
- Whether the investment limit and economic benefits criteria are met jointly in the case of a Lessor/Lessee arrangement.
- Whether and to what extent the development can be served by the existing basic Council services infrastructure.
- The level of financial contributions and development levies collected under provisions of the District Plan.
- Such other matters as Council may, from time to time, consider relevant.

### **8. Remission for Property Made Uninhabitable due to Fire**

#### **Objective**

This remission provides relief to the ratepayer where significant property loss has occurred due to fire (not deliberately lit by the owner, occupier or related party) causing the dwelling to be uninhabitable, or the commercial property to cease operations, temporarily or otherwise.

#### **Conditions and Criteria**

Upon notification, and in agreement with the ratepayer, the Council will remit the targeted Rates for Solid Waste, Waste Water and Water Supply for properties, where it determines it is reasonable in the circumstances to do so.

The remission applies from the date of the fire until the services are reinstated.

**9. Remission of Uniform Annual General Charge (UAGC) on Low Value Residential Properties**

This remission provides for low value residential properties to not be penalised by the UAGC being in excess of 5% annually of the capital value of the property.

**Objective**

The objective of this remission policy is to assist residential ratepayers whereby the UAGC being imposed on properties with a Capital Value of \$10,000 or less represents an excessive burden in any one financial year.

**Conditions and Criteria**

Council will remit the UAGC on any rating unit used solely for residential purposes as defined by Council where the capital value of that rating unit does not exceed \$10,000.

**10. Remissions for Excess Water Consumption Due to A Leak**

Council may provide relief to a ratepayer that has incurred an excessive water invoice as a result of a leak where that leak has been remedied in a timely manner once the leak was detected.

**Objective**

The objective of this part of the remission policy is to enable Council to not penalise a water consumer for a leak that resulted in excess water consumption that was out of their control.

**Conditions and Criteria**

In order to provide relief to people in situations where water usage is high due to a water leak, Council may remit water consumption rates where all of the following apply:

- A remission application has been received; and
- Council is satisfied a leak on the property has caused excessive consumption and is recorded on the water meter; and
- The leak has been repaired within one calendar month of being identified (unless evidence is provided that the services of an appropriate repairer could not be obtained within this period); and
- Proof of the leak being repaired has been provided to Council promptly after repair of the leak.

The amount of the remission will be the difference between the average consumption of the property and the consumption over and above that average.

Remission for any particular property will generally be granted only once every year. However, where a remission for a water leak has been granted to a property under this policy within the last year, the remission decision is to be made by the Director – Assets.

Any remission over 2,000 cubic meters is to be referred to the Policy and Services Committee for approval.

**11. Remission of Water Targeted Rate as Compensation for Water Easement**

Council has water mains installed on private properties with, in some cases, an associated easement for access and maintenance.

**Objective**

The objective of this part of the remission policy is to provide compensation for the ratepayers that have a water main across their property and associated easement agreement that provides for such remissions. This remission may be granted in future easement agreements as part of a compensation agreement if appropriate.

The remission is for the Targeted Water Rate only. The water-by-meter charges remain, subject to the Revenue and Financing Policy.

### **Conditions and Criteria**

In order to provide a Water Targeted Rate remission the following must apply:

- Compensation agreements must be in writing and formal easements recording them registered against the relevant land title.

## **12. Policy on Remission of Rates on Abandoned Land**

### **Objectives:**

To minimise administration costs where it is unlikely that rates assessed on an abandoned rating unit will ever be collected.

### **Conditions and criteria:**

The policy will apply to Rating units that meet the definition of abandoned land as prescribed in Section 77(1) of the Local Government (Rating) Act 2002.

Land has either failed to be sold using the authority provided in sections 77-83 or is unlikely to sell.

### **Procedure:**

Rates will be remitted in full annually. Any rates arrears owing on qualifying properties at the adoption of the policy, or in the first year a rating unit qualifies under the policy, will also be remitted.

## **13. Remission On Rates Penalties**

The Stratford District Council will provide rates remission on penalties to all ratepayers who meet the objectives, conditions and criteria of this policy.

### **Objective**

The objective of this part of the remission policy is to enable the Stratford District Council to act fairly and reasonably in its consideration of rates which have not been received by Council by the penalty due date, due to circumstances outside the ratepayer's control. This section applies to all rates penalties imposed under the Council's Funding Impact Statement and Rates Resolution.

### **Conditions and Criteria**

On application by the ratepayer, a remission of an instalment penalty imposed under Section 58(1)(a) of the Local Government (Rating) Act 2002 shall be granted if this is the first instance of late payment by the ratepayer within the previous three rating years and the following criteria are met:

- Where a property changes hands (sale or lease) and the new owner/lessee is responsible for an instalment when the original account was issued in the name of the previous owner/lessee.
- On compassionate grounds, i.e., where a ratepayer has been ill or in hospital or suffered a family bereavement or tragedy of some type, and has been unable to attend to payment (elderly persons living on their own etc.).
- Or if the ratepayer satisfies the Council that late payment was due to circumstances outside the ratepayer's control e.g., Covid 19 Lockdown.
- The rate invoice was not received, where it can be proved that it was not due to negligence by the ratepayer.
- Where an error has been made by Council staff which has subsequently resulted in a penalty charge being imposed.
- In the case of a deceased estate, upon receipt of a letter from a Solicitor who has been granted probate, that while the winding up of the affairs of the estate are in progress and that Council may expect full payment of rates, Council may remit penalties from the time of death.

Where a ratepayer enters into a direct debit arrangement for the payment of the current year rates and any rate arrears, further penalties will be granted a remission. However, any default

in the arrangement will cause the remission to be cancelled from the date of the default. Any penalties applied up to the date of commencement of the arrangement will remain.

The Council, and officers with the appropriate delegated authority, may remit up to 100% (or other figure) of the penalties charged to a property, where the ratepayer can demonstrate that there are circumstances outside of their control which have caused the rates to incur a penalty, and where the rates are paid in full on an agreed date.

**14. Rate Remission Policy for 50% Water or 50% Waste Water Charges Where the Service Does Not Go Past Their Property, But Is Within the Distance Requirements to Be Serviceable**

The Council will provide rates remissions of uniform annual general charges to all ratepayers who meet the objectives, conditions and criteria of this policy.

**Objective:**

The remission for 50% water or 50% wastewater charges is to provide relief to those ratepayers who do not have the service run past their property, but are within the serviceable distance.

**Conditions and Criteria**

- The property must not have services running past its gates.
- The property already has provisions made for water and/or waste water and these are acceptable to Council.

**15. Remission For Community, Sporting and Other Organisations For the 50% Water or 50% Wastewater Charge**

This remission provides relief to organisations that are not connected to these services.

**Objective**

The objective of this part of the remission policy is to enable the Stratford District Council to act fairly and reasonably in its consideration of rates.

The purpose of granting rates remission to an organisation is to:

- Assist the organisation's survival; and
- Make membership of the organisation more accessible to the general public, particularly disadvantaged groups. These included children, youth, young families, aged people, and economically disadvantaged people.

**Conditions and Criteria**

This part of the policy will apply to land:

- owned or occupied by a registered charitable organisation that is responsible for the rates; or
- owned or occupied by a registered non-profitable organisation that is responsible for the rates; and
- is used exclusively or principally for sporting, recreation, or community purposes by that organisation

**16. Remission Policy for the Roading Targeted Rate**

The Council will provide rates remissions of the roading targeted rate charges to all ratepayers who are charged the forestry differential rate, and who meet the objectives, conditions and criteria of this policy.

**Objective**

The remission of the roading targeted rate is to provide relief for the ratepayer where they can demonstrate that their property boundary has direct access to the State Highway, and that they will not use the Stratford District roading network as part of their forestry operations. The general roading rate would be applied instead.

**Conditions and Criteria**

- The ratepayer must be able to demonstrate that they have direct vehicle access to the State Highway from their property boundary.

**17. Rates Remission Policy for Uniform Annual Charges on Non-Contiguous Rural Properties Owned by The Same Owner and Used for a Single Purpose**

The Council will provide rates remissions of uniform annual general charges to all ratepayers who meet the objectives, conditions and criteria of this policy. Ratepayers who occupy two or more separate rating units (and who do not qualify to be treated as one rating unit, pursuant to Section 20 of the Local Government (Rating) Act 2002, are entitled to have uniform annual general charges reduced for qualifying properties.

**Objective**

The remission of the uniform annual general charges is to provide relief for bare rural land, which is non-contiguous but farmed as a single entity and owned by the same ratepayer.

**Conditions and Criteria**

- The rating units on which remission is granted must be owned by the same ratepayer and must be classified as "rural" for valuation purposes.
- Only one of the units may have a residential dwelling situated on the rating unit.
- The rating units must be used as one economic unit.

Ratepayers wishing to claim a remission should make an application to Council.





**Our reference**  
F19/13/03-D21/40748

### **Karakia**

Kia uruuru mai  
Ā hauora  
Ā haukaha  
Ā haumāia  
Ki runga, Ki raro  
Ki roto, Ki waho  
Rire rire hau Paimārire

I draw in (to my being)  
The reviving essence  
The strengthening essence  
The essence of courage  
Above, Below  
Within, Around  
Let there be peace.