

POLICIES AND PLANS

SIGNIFICANCE AND ENGAGEMENT POLICY

Council adopted its Significance & Engagement Policy (SEP) in December 2020. The SEP is a device for letting the public know what decisions or matters the Council and the community consider being

important, how the Council will assess the importance of those matters, and how and when the community can expect to be consulted on both. The SEP will guide the Council’s assessment of

significance in decision-making and the level of engagement applied to those decisions. The full SEP can be viewed on our policies page at www.waikatodistrict.govt.nz/your-Council/plans-policies-and-bylaws/policies

REVENUE AND FINANCING POLICY

OVERVIEW

The Council has reviewed each individual activity with a view to determining an equitable funding policy. In doing so Council considered the nature of the service and the benefits and beneficiaries for each service. Items taken into account during that deliberation were:

- Community outcomes to which an activity contributes
- The distribution of benefits between the community as a whole, identifiable parts of the community and individuals
- The period during which the benefits are expected to occur
- The extent to which actions, or inactions, of individuals or groups contribute to the need to undertake the activity

- Costs and benefits of funding the activity distinctly from other activities.

The list of activities and the funding mechanisms used for each service are included in the table below, along with some explanation of the terminology used.

The funding of operating expenditure and capital expenditure are in accordance with the sources listed in section 103 (2) of the Local Government Act 2002.

FUNDING OF OPERATING EXPENSES

The Council sets its long-term revenue to fund its on-going operation and asset maintenance programme as outlined within this plan. The sources

used depend on the Council’s analysis of individual services and are outlined in the table below.

The table outlines the funding mechanism used for individual activities. These mechanisms fall under three headings: General rates (including uniform annual general charges), targeted rates and fees & subsidies. In addition to these sources, the Council receives revenue from investments. The details of the investment activity are included separately within this plan. Within this plan, the net revenue from investments is projected to be used to reduce the requirement for general rates.

GROUP	ACTIVITY	FUNDING SOURCE		
		GENERAL RATES	TARGETED RATES	FEES
Water Supply	Water Reticulation	Residual	Majority	Fees
	Water Treatment and Supply	Residual	Majority	
Wastewater	Wastewater Reticulation	Residual	Majority	Fees
	Wastewater Treatment and Disposal	Residual	Majority	Fees
Stormwater	Stormwater	Residual	Majority	
Roading	Passenger Transport	Residual		Subsidies
	Road Safety	Residual		Subsidies
	Corridor Maintenance	Residual		Subsidies
	Network Development and Maintenance	Residual		Subsidies
	Bridges	Residual		Subsidies
Council Leadership	Footpaths	Full		
	Governance (Council and Chief Executive)	Full		
	Maaori Liaison	Full		
	Council	Full		
	Elections	Full		
	Committees and Community Boards	Residual	Partial	
Organisational Support	Council Support	Full		
	Communications	Full		
	Business Improvement	Full		
	Human Resources	Full		
	Health and Safety	Full		
	Finance and Treasury	Full		
	Rates	Full		
	Information Management	Residual		Fees
	Legal Counsel	Full		
	Corporate Property and Plant	Full		
Sustainable Environment	Management, Infrastructure Planning, Infrastructure Design and Operations	Residual		Fees
	Animal Control	Residual		Fees
	Building Quality	Residual		Fees
	Consents	Residual		Fees
	Environmental Health and Liquor licensing	Residual		License Fees
	Monitoring and Enforcement	Residual		Enforcement fees
	Regulatory Support	Residual		Fees
	Emergency Management (civil defence and rural fire)	Full		
	Waste Minimisation and Refuse	Residual	Majority	Fees
Sustainable Communities	Economic Development	Residual	Partial	
	Strategic and District Planning (includes Structure Planning, Resource Management Act policy etc.)	Full		
	Customer Delivery	Full		
	Leisure Facilities (Aquatic Centres, Libraries and Parks & Reserves)	Residual	Partial	Availability
	Community Facilities (Cemeteries, Property, Toilets, Pensioner housing, halls etc.)	Residual	Partial	Market
Grants and Donations	Full			

[Explanation of notations made in the table](#)

- 1. Full** means that all, or almost all, of the cost of the activity is funded from that particular source. If the comment is made in the rates column it does not preclude making minor charges for the service but indicates that the charges are a negligible part of the total funding.
- 2. Availability** means that the cost of having the service available is met from that funding source. For these services Council believes that charges can be a major barrier to access for some members of the community. Revenue in these services reflects revenue from programmes, hire of the facility and added value services.
- 3. Subsidy** means that a portion of the activity is funded from a government subsidy. In some instances the subsidy makes a relatively minor contribution, but in others, such as roading, the subsidy is a substantial contributor to the cost of the activity. Those subsidies are identified within the individual plan of the activity.
- 4. Petrol tax** is a local government share of the petrol tax levied by central government. It is used to contribute to the costs of road maintenance.
- 5. Majority** means the majority of the service is funded from this source. When used in the fees and charges column it reflects the view that the services should be recovered from users but that legislation imposes some constraints which may mean that full recovery is not possible.
- 6. Market** means that the Council attempts to set its charges at a level that is affordable for the users and competitive with similar services either within the district or outside the district. It is

used where market rates are not sufficient to meet the full costs of the service. The balance is funded from rates.

- 7. Residual** indicates that a portion of funds comes from this source. It reflects that in some circumstances there are constraints on Council charges, or that the alternative revenue source may include enforcement revenue which is imposed to achieve compliance and may not always cover the costs of enforcement.
- 8. Licence** and enforcement fees can be charged for some services. Licence fees may be set by the Council or by regulation, and may not always cover the full costs of the service. Enforcement fees are charged to achieve compliance and do not necessarily meet the full costs of the enforcement activity
- 9. Partial** reflects that the service will be partially funded from targeted rates.

[Bases for selection of mechanisms to fund operating expenses](#)

- 1. User charges** are used for services where there is a benefit to an individual. If it is possible to efficiently impose a charge, the Council does so, on the basis of either recovering the full cost of the service, the marginal cost added by users, or a rate that the market will pay.

The market rate becomes an issue to limit the potential for charging. It applies in circumstances where the Council believes that a charge set too high will reduce use and therefore, diminish the value of the facility to the community, and impose a greater cost on ratepayers. In selecting market rate the Council has made a judgement that the community values the existence of the facility and would rather fund it from rates than for it to close.

- 2. General rates** is used to fund those services where the Council believes there is a public benefit even though it may not be to the whole community. It typically funds "public goods" for which there is no practical method for charging individual users as the benefit is wider than just specific users. An analysis of benefits indicates that there is no difference in incidence between multiple targeted rates and a differentiated general rate.

General rates fund a range of services which are used by individual ratepayers to varying extents. The Council uses the general rate rather than a number of targeted rates in order to achieve a simpler rating structure. That simpler structure makes it easier for ratepayers to understand how they are being rated and it is also simpler and cheaper to administer. Rates are regarded as a tax which funds the collective community benefit, rather than being any form of proxy for use of a service.

The general rate is applied on a uniform basis on the capital value of all rateable property across the district in accordance with the generally accepted principles of taxation.

- 3. Uniform annual general charges** are used to fund people-related, rather than property-related services, including libraries, parks and reserves, public cemeteries, public swimming pools, public toilets, community centres, community liaison, grants and donations, safer communities, animal control, civil defence and safety, building control, environmental consents planning, area offices, democracy/local government, environmental health and resource management planning.
- 4. Targeted rates** are also used to fund community benefits and

wider public goods. A targeted rate means a rate to be used exclusively to pay for that operating expense. It is used in circumstances where the Council believes that the benefits from the services are such that the principles of a general rate approach (noted above) are not sufficient and that they should be targeted to a particular beneficiaries group or groups.

It is also used where the Council considers that the level of charge is outside the Council's control and the extent of the impost should be clear to the community.

- 5. Grants and subsidies** are used where they are available. This includes petrol tax.
 - 6. Borrowing** is not generally used to fund operating expenses, but is used as a tool to smooth out major lumps in the capital replacement and acquisitions programme.
- The Council may choose to borrow for an operating expense to give a grant to a community organisation that is building a community facility.
- 7. Income from dividends, interest and net rental income** is used to offset the cost of provision of other services. Income from interest and dividends is included as revenue in the Finance & Treasury activity. This revenue is applied to the Council's general purposes. Income from rental of property is applied to the activity which is the primary user of a facility.

- 8. Licence fees** are charged where they are available as a mechanism. They are set as for user charges but may have constraints on the level of the fee. These constraints are established under various legislation.

- 9. Enforcement fees** are charged when possible. The purpose of the fee is to promote compliance

rather than to raise revenue. At times enforcement fees will recover the full cost and at other times it will not depending on the level of compliance and also the extent to which the charges are limited by statute or the courts.

[Predictability of rates and rate increases](#)

The Council is aware that the public needs to be able to predict their rates if they are to have confidence in the rates system. While it is not possible to provide absolute predictability in all years within the three year planning cycle, it is possible to provide greater stability and predictability in the years when properties are not re-valued.

The Council considers the benefit splits (amounts recovered from ratepayers for services through the general and targeted rates) within the Revenue & Financing Policy is robust.

However, the Council is always conscious of the impact of applying different increases to individual rates. This can mean that rates rises for individual ratepayers vary significantly to the average expected rates rise. In this case, the Council may determine in any given year, which is not a revaluation year, that it will apply increases in individual rates to achieve a more even distribution of rates rises. This is done in the interests of predictability and affordability for the ratepayer, which is an underlying goal of both the Long Term Plan and the Revenue & Financing Policy.

[Funding of capital](#)

- 1. Rates** in all forms will be used to fund an on-going replacement programme and may be used to fund a portion of capital acquisition work. This will be balanced against the affordability for the current ratepayers and the extent to which a capital replacement or acquisitions programme is even over the

period of the plan. Over the period of the plan the Council will get to the point where asset renewals are being met from operating revenue, and also a contribution is being made to levels of service and growth capital.

- 2. Borrowing** can be applied to all capital works subject to the preceding statement on the use of rates. The Council views debt as a smoothing mechanism and a means of achieving equity between time periods. However, the Council does not have an unlimited capacity to borrow and the community does not have unlimited capacity to service those loans into the future. Therefore, the Council adopts a prudent approach to debt and its capital programme to ensure that the burden of debt and the interest cost does not place an impossible burden on the community. In doing so the Council is conscious of its peak debt and its on-going funding stream for debt servicing and work programme.
- 3. Grants and subsidies** are used where they are available.
- 4. User charges** are used for connection services where there is a benefit to an individual. If it is possible to efficiently impose a charge, the Council does so, on the basis of either recovering the full cost of the infrastructure, the marginal cost added by users, or a rate that the market will pay.
- 5. Proceeds from asset sales** may be used to fund capital works or repay debt. The preferred option will be for debt repayment with any new works funded from new debt draw down. This method is favoured due to its transparency and the neutral effect it has on rating. There is no major planned asset sales programme over the period of this plan, but assets which are no longer required for strategic or operational purposes may be sold.

6. Development and Financial contributions The district's community is growing. That growth drives a significant portion of our capital work requirement to maintain levels of service to a growing community. As the cost of growth is driven by development the Council considers that it is equitable that a development should make a contribution to the costs that are being imposed. Otherwise, existing ratepayers would subsidise new ratepayers and this is inconsistent with

Council's principles. An exception might occur if development contributions would impose an excessive burden on developers and new ratepayers and this conflicted with Council's overall development objectives for the district. In this case, the principle of affordability may mean that some degree of subsidisation is appropriate.

The Council has a Development Contributions Policy and a Financial Contributions Policy

to obtain contributions to fund the infrastructure required due to district growth. The infrastructure includes roading, water, wastewater, stormwater and community infrastructure (i.e., parks & reserves, libraries, etc). Further details about development and financial contributions and the projects they are used to fund can be found in Council's Development Contributions Policy and Financial Contributions Policy.

RATE REMISSION AND POSTPONEMENT POLICIES

REMISSION OF PENALTIES

Objective

To enable the Council to act fairly and reasonably in its consideration of rates which have not been received by the due date.

Conditions and criteria

In this part of this policy, the term 'individuals' means ratepayers who are natural persons. Penalty remissions will be considered where an applicant meets any of the following criteria:

- a. Individuals on benefits or other low-incomes or who have been made redundant/unemployed, have no other means, and who have exhausted all other avenues of relief.
- b. Individuals suffering significant family disruption, eg serious illness or accident of self or a close family member, death of a close family member or separation/divorce.
- c. Individuals in cases of extenuating circumstances, e.g. loss of records by fire or theft.
- d. Individuals who contact the Council prior to a penalty date to advise that they will not have funds available to pay the rates instalment until after the due date, and payment is made within fourteen (14) days of the due date. (Limited to one penalty within any two (2) year period for any particular ratepayer).
- e. Where the Council accepts an agreed payment arrangement, penalties added subsequent to the commencement of the payment arrangement may be remitted at the end of the relevant rating year, provided that the payment arrangement is being honoured.
- f. Where the Council accepts an agreed payment arrangement to clear accumulated arrears and current rates, penalties may be remitted at the end of each rating year provided the payment arrangement is being honoured and the payments have the effect of reducing the arrears. The penalty remitted may include either instalment penalties, arrears penalties or both.

- g. The ratepayer has a good payment history (being 2 clear years without incurring penalties).
- h. Penalties may be remitted in other situations where, in the opinion of the Council, it would be just and equitable to do so. All applications for remission of penalties must be in writing and must be made by the ratepayer of the rating unit concerned. Decisions under this policy are delegated to officers as set out in the Council's delegations manual.

REMISSION & POSTPONEMENT POLICY: MAAORI FREEHOLD LAND

Objective

To provide for the fair and equitable collection of rates from all sectors of the community, while recognising that certain Maaori-owned land has particular characteristics, features or ownership structures, or there are other circumstances which may make it appropriate to provide relief from rates.

Specifically, the policy is intended to:

1. Recognise situations where there is no occupier or no persons gaining an economic or financial benefit from the land.
2. Set aside land that is better left unused because of its natural features.
3. Recognise matters related to the physical accessibility of the land.
4. Recognise and take account of the presence of waahi tapu that may affect the use of the land for other purposes.
5. Facilitate development or use of the land where the Council considers rates based on actual land value make the actual use of the land uneconomic.
6. Where only a part of the block is occupied, grant remission for the unoccupied part of the land.

Approach

In establishing this policy, regard has been had to the following matters:

1. In terms of section 91 of the Local Government (Rating) Act 2002, Maaori freehold land is liable for rates in the same manner as if it were general land.
2. The Council is required to consider whether it should have a policy on rates relief on Maaori freehold land.

3. The 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-collectable.
4. Applications for relief meet the criteria set by the Council.
5. The policy does not provide for the permanent remission or postponement of rates in respect of the property concerned.

Conditions

The Council will consider rate remission for land if the following conditions and criteria are met:

1. Application for remission of rates must be made by the owners or trustees of the land for which the remission is sought.
 - a. 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. Only land that is the subject of such an order may qualify for remission under this policy.
 - b. Owners or trustees making application must include the following information in their applications:
 - i. The details of the property for which remission is being sought
 - ii. The objectives (as outlined under 'Objectives' above) that will be achieved by providing a remission, together with an explanation as to how the land fits within the objectives
 - iii. Documentation that proves the land which is the subject of the application is Maaori freehold land, as defined at 2. above.

- c. Where after due enquiry the owners of an unoccupied block cannot be found, the Council may apply a remission without the need for a request.
- d. 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.

Criteria

Rates will be remitted where the land meets any or all of the following criteria:

1. The land is unoccupied and no income is derived from that land.
2. The land is better set aside for non-use because of its natural or cultural features.
3. The land is inaccessible and is unoccupied.
4. The land carries a best potential use value that is significantly in excess of the economic value arising from its actual use.
5. Maaori freehold land that exceeds 2 hectares and on which a Maaori meeting house is erected.
6. The land is only partially occupied (Note that in this case the Council may remit rates of the unoccupied part only).

POSTPONEMENT POLICY: FINANCIAL HARDSHIP

Objective

To give ratepayers whose financial circumstances affect their ability to pay their rates an option to postpone the whole or part of their rates for an agreed period of time.

Postponements in cases of financial hardship conditions and criteria

1. When considering whether financial hardship exists, all of the ratepayer’s personal circumstances will be taken into consideration including the following factors: income from any source, including benefits (whether monetary or otherwise) received from any trust, the ratepayer’s age, physical or mental disability, injury, illness and family circumstances.
2. If after due enquiry the Council is satisfied that financial hardship exists (or would exist if the rates or a portion of the rates were not postponed), the Council may postpone part or all of the rates.
3. An application will only be considered where the following criteria are met:
 - a. The application must be made on the prescribed form.
 - b. Only the person registered as the owner of the rating unit or their authorised agent may make an application for postponement
 - c. The applicant must be a natural person
 - d. The owner must have owned a residential property in the Waikato District for not less than five years.
 - e. The rating unit must be the owner’s permanent place of residence.
 - f. The rating unit is used solely for residential purposes
 - g. The owner has not less than

- 25% equity in the property as determined by Council.
- h. The owner must not own any other rating units, investment properties or other realisable assets in the Waikato District or any other district.
 4. The owner must make acceptable arrangements for payment of future rates, for example by setting up a system for regular payments.
 5. The Council will charge an annual postponement fee of 10% on the postponed rates for the period between the due date and the date they are paid. This fee will cover the Council’s administration and financial costs and may vary from year to year.
 6. Any postponement will apply from the beginning of the rating year in which the application is made.
 7. Where an application is granted, the rates will be postponed until the earlier of:
 - a. The death of the ratepayer(s); or
 - b. Until the ratepayer(s) ceases to be the owner of the rating unit; or
 - c. Until the ratepayer(s) ceases to use the property as his/her permanent place of residence; or
 - d. Until a date as determined by the Council in the postponement agreement or
 - e. Until the property is no longer used solely for residential purposes;
 - f. The ratepayer no longer meets the qualifying criteria as set out in the prescribed declaration form which must be completed and returned to Council every two years for review. All rates that have been postponed will become payable when qualification of postponement ceases.

8. The postponed rates or any part thereof may be paid at any time. The applicant may elect to postpone the payment of a lesser sum than that which they would be entitled to have postponed pursuant to this policy.
9. Postponed rates will be registered as a charge on the certificate of title of the rating unit, under the Statutory Land Charges Registration Act 1928. All costs incurred by Council associated with registering the statutory land charge will be borne by the applicant. No dealings with the land may be registered by the ratepayer while the charge is in place except with the consent of the Waikato District Council.
10. When an application to postpone rates has been approved, a formal postponement agreement will be entered into by both the applicant and Council that contains the following terms:
 - a. The amount of rates postponed
 - b. The timeframe and conditions upon which the postponed rates will become payable.
 - c. Arrangements for the payment of future rates
 - d. Acknowledgement that the postponed rates will be registered as a first charge against the land
 - e. Requirement that the applicant seeks legal or other professional advice prior to signing the agreement
 - f. Signature of both parties.
11. When postponed rates have been paid by the ratepayer the Council will remove the land charge registered on the title of the rating unit.

Decisions under this policy are delegated to officers as set out in the Council’s Delegation Manual

REMISSION RATING OF COMMUNITY, SPORTING AND OTHER ORGANISATIONS POLICY

Objectives of the policy

- To facilitate the operation of charitable groups, non-profit sporting and other community facilities which meet the needs of Waikato district residents.
- To assist the organisation’s survival.
- To make membership of the organisation more accessible to the general public, in particular young persons and disadvantaged groups.

Conditions and criteria

Organisations applying for a rates remission must meet the following criteria:

1. The organisation must operate on a non-commercial basis. Community facilities which are operated for private pecuniary profit of any members of the organisation do not qualify for any rates remission.
2. Any application for rates remission must be made to the Council prior to the commencement of the rating year; rates remissions will not be applied during the rating year or retrospectively.
3. An application for rates remission must include the following information in support of the application:
 - a. Objectives of the organisation
 - b. Funding and financial information
 - c. Information on activities and programmes
 - d. Membership or client details.

Decisions under this policy are delegated to officers as set out in the Council’s Delegation Manual.

A full remission of the General Rate and Uniform Annual General Charge may be applied to land which is owned or used by community, sporting and other organisations for the purposes of providing community facilities accessible to the general public. Such organisations include all sports clubs (except horse and greyhound racing clubs), arts clubs, scouts and youth clubs, St John/Red Cross, community and church halls, whether they are charitable organisations or not, and the Hamilton Zoo.

A 100% remission of the General Rate and Uniform Annual general Charge may be applied to land owned or used by charitable institutions and groups which provide care of the aged and disadvantaged persons. These charitable institutions or groups are currently limited to the Tamahere Eventide Home, Assisi Home and Hospital and the Tamahere Hospital and Healing Centre. The remission applies only to the common land that provides the care and does not relate to the land owned privately within the boundaries of these institutions. 50% remission of the General Rate and Uniform Annual General Charge will be granted to Tainui Awhiro and the Auckland/Waikato Fish and Game Council

Note: A mandatory remission of 50% applies to land owned or used by Agricultural and Pastoral Societies incorporated under the Agricultural and Pastoral Societies Act 1908, art clubs and sports clubs (whether incorporated or not) but excluding horse and greyhound racing clubs.

LAND PROTECTED FOR HISTORIC OR CULTURAL CONSERVATION PURPOSES OR LAND PROTECTED FOR NATURAL CONSERVATION PURPOSES POLICY

A full remission of all rates may be applied to land used to preserve its natural features.

Objectives of the policy

- To protect the historic or cultural significance of certain land in the Waikato district
- To protect the natural beauty and conservation values of certain land in the Waikato district
- To preserve the natural character of the coastal environment
- To protect significant indigenous vegetation and fauna
- To encourage land owners to leave certain land undisturbed in order to prevent erosion.

Conditions and criteria

1. The land must not be used for grazing, farming, residential or commercial purposes and must have discernible historical cultural or natural features.
2. If only part of the land is to be protected, whether or not identified by a registered conservation or heritage covenant, the following aspects will be taken into account to determine whether a remission should be granted:
 - a. The size of the area to be protected in relation to the size of the rating unit

- b. The significance of the features to be protected.
- c. Where land is to be protected for natural conservation purposes that are not under covenant, the minimum aggregate conservation area shall be 10 hectares.
3. If a remission for a natural conservation area is granted under Clause 2, the remission shall be calculated on the relevant land value as determined by Council's Valuation Service Provider. Any rates remission applies as long as the land meets the criteria stipulated in Clauses 1 to 2 above. If the land is no longer used for conservation purposes, the ratepayer will be advised that full rates are again payable.

4. In granting remissions under this policy the Council may specify certain conditions before remission will be granted, such as arrangements for monitoring and access to the property. Such conditions have to be agreed to by the ratepayer in writing. Non-compliance with any condition will result in remissions being stopped.

5. Any applications for remission under this policy must be made before 1 July of the year of the initial remission. Remissions will not be granted retrospectively.

Decisions under this policy are delegated to officers as set out in the Council's Delegation Manual.

REMISSION OF UNIFORM ANNUAL GENERAL CHARGE ON RATING UNITS WITH EXCEPTIONAL CIRCUMSTANCES

A full remission of the uniform annual general charge may be applied to rating units with the following exceptional circumstances:

- Uneconomic, multiple owned Maaori rating units that are being leased by neighbouring landowners and being used as one
- Unformed or closed roads (as gazetted) owned by the Council whether or not a licence to occupy has been granted to neighbouring landowners.

Objective

To allow the Council to act fairly and reasonably where:

- Multiple owned Maaori rating units are being leased by adjoining owners and are being used as part of their land, but do not qualify for contiguous classification in terms of the Local Government (Rating) Act 2002; or
- The Council has allowed adjoining property owners to occupy unformed roads and use the Council-owned land as part of their properties, but does not qualify for contiguous classification in terms of the Local Government (Rating) Act 2002.

Conditions and criteria

1. The rating units must be:
 - a. Multiple owned Maaori freehold land or closed/unformed roads owned by the Council for which permission to occupy has been granted;
 - b. The rates notices are sent to and the rates are paid by the lessee
 - c. Used jointly as a single unit with neighbouring land owned by the ratepayer
 - d. The rating unit is of an uneconomic size.
2. If circumstances change in respect of the rating unit, the Council will review whether this remission policy is still applicable to the rating unit;

Decisions under this policy are delegated to officers as set out in the Council's Delegation Manual.

REMISSION OF RATES: OTHER CATEGORIES

This part of the policy is prepared pursuant to sections 102 and 109 of the Local Government Act 2002 and Section 85 of the Local Government (Rating) Act 2002.

Objective

- To enable the Council to grant full rates relief for land that has a capital value of less than \$1,500, whether or not contiguous with other properties.
- To remit rates in respect of cemeteries of an area exceeding two hectares and not being used for any other purpose than as a cemetery (cemeteries less than two hectares are non-rateable)

Conditions and criteria

1. Full remission of the general rates is granted where the registered capital value of the rating unit is \$1,500 or less.
2. Full remission of the general rates is granted in respect of on land used or set aside for cemetery purposes that has an area greater than two hectares. If circumstances change in respect of the rating unit, the Council will review whether rates remission should still be granted.
3. This policy does not apply to land owned or used by any person or corporation operating a utility of any description on the land.

Decisions under this policy are delegated to officers as set out in the Council's Delegation Manual.

SUBDIVISION DEVELOPMENT REMISSION

Objective of the policy

To facilitate subdivision development in the Waikato district.

Remission for unsold lots of a new subdivision

Developers may apply for remission on the second and subsequent lots of a new subdivision that remain unoccupied or unsold after the end of the rating year in which they are first charged rates. The remission applies to the Uniform Annual General Charge and targeted rates.

Conditions and criteria

1. The subdivided new lots must be unsold and unoccupied after the end of the rating year in which they are first charged rates.
2. The land must be vacant land.
3. Rates remission will apply to the second and subsequent lots of the subdivision.
4. The owner must apply for rates relief and provide reasons why rates relief should be granted and supporting evidence.
5. Each application will be considered on its merits, taking into account the following factors:
 - a. The landholdings of the owner within the Waikato district
 - b. The extent of the subdivision
 - c. The impact of the request on development in the district
 - d. The anticipated sales process of the subdivided lots
 - e. The rating account must be up to date prior to application.
6. The term rates include penalties payable on unpaid rates.

Decisions under this policy are delegated to officers as set out in the Council's Delegations Manual.

POSTPONEMENT OF RATES FOR A NEW SUBDIVISION ON THE GROUNDS OF FINANCIAL HARDSHIP

Objective

- To assist developers.
- A postponement of part of the rates may be granted in respect of a subdivision development on the grounds of financial hardship. This policy applies to all classes of land (including Maaori freehold land).

Conditions and criteria

1. Rates will be postponed until the new lots have been sold or leased.
2. The owner/developer must apply for postponement of rates in writing, provide reasons why rates should be postponed and supply supporting evidence.
3. Each application will be considered on its merits, taking into account the following factors:
 - a. The landholdings of the owner within the Waikato district
 - b. The extent of the subdivision
 - c. The impact of the request on development in the district
 - d. The anticipated sales process of the subdivided lots.
4. Postponement of rates will be granted to the extent that the owner still pays the quantum of rates which were payable before the property was developed.
5. If rates postponement is granted, a postponement fee will be charged which will be treated as part of the rates. The postponement fee will cover the Council's administration and financial costs.
6. Postponed rates will be registered as a statutory land charge on the certificate of title for the land concerned.

7. Any postponement will be for a maximum period of five years.
8. The term 'rates' includes penalties payable on unpaid rates.

Decisions under this policy are delegated to officers as set out in the Council's delegations manual.

REMISSION POLICY ON UNCOLLECTIBLE RATES

Objectives

To allow for situations where all practicable methods of enforcing rates collection have been exhausted and it is in the Council's financial interests to remit such rates.

Conditions and criteria

1. All rates both arrears and current including any targeted rates will be remitted where Council considers the objective will be achieved in so doing. This policy will be applied at Council instigation.
2. Properties receiving a remission under this policy must be reviewed every year.

Decisions under this policy are delegated to officers as set out in the Council's delegation manual

POLICY ON MAAORI PARTICIPATION IN DECISION MAKING

Introduction

The Local Government Act (LGA) 2002, Section 81 (1), requires councils to:

- a. establish and maintain processes to provide opportunities for Maaori to contribute to the decision-making processes of the local authority; and
- b. consider ways in which it may foster the development of Maaori capacity to contribute to the decision-making processes of the local authority; and
- c. provide relevant information to Maaori for the purposes of paragraphs (a) and (b).

Section 82 (2) of the LGA further requires that a local authority ensures that it has processes in place for consulting with Maaori.

Council has obligations under the Waikato-Tainui Raupatu Claims (Waikato River) Settlement 2009 and the Nga Wai o Maniapoto (Waipa River) Act 2012 to enhanced and meaningful working relationships with Waikato-Tainui and the Maniapoto Maaori Trust Board to ensure the enhancement of the health and well-being of these tuupuna awa.

Policy

In order to meet its statutory obligations and in recognition of the principles of Te Tiriti o Waitangi, Waikato District Council will strive to ensure the following in its decision-making activities:

1. Recognise the cultural significance of the Waikato and Waipaa Rivers and their tributaries by ensuring meaningful engagement in decision-making and the co-management of these awa.
2. Maintain and enhance the social, cultural, environmental and economic well-being of Maaori by ensuring that the values and aspirations of iwi, hapuu and Marae are understood and taken into account.
3. Work actively with iwi / Maaori to develop arrangements and protocols that will ensure that they are included in Council decision-making.
4. Work actively with iwi / Maaori to foster the development of capacity to participate in Council decision-making.