

Appendix 3: Local Government Act Charging Policy

SCHEDULE OF CHARGES PURSUANT TO THE *LOCAL GOVERNMENT ACT 2002*

INSPECTIONS AND INCIDENTS COST RECOVERY

Pursuant to section 150 of the *Local Government Act 2002*, the Taranaki Regional Council gives notice that it has adopted the following schedules of charges for the recovery of the costs of inspection, including but not limited to routine and additional inspections, and inspections following any incidents, discharges, spillages or non-containment of substances that cause, or have the potential to cause, adverse environmental effects, where these costs are not covered by a more specific charge elsewhere.

The cost recovery schedule for staff time is set out in Schedule 1; plant is set out in Schedule 3; and laboratory analysis costs are set out in Schedule 4, with all schedules in Appendix 1.

EXPLANATION

The scale of charges set out above may apply for the recovery of reasonable costs incurred of staff time and analyses associated with inspections and following incidents, discharges, spillages, non-containment of substances or breaches of permitted activity standards that cause, or have the potential to cause, adverse environmental effects. Inspections of permitted activities may be undertaken to assess compliance with permitted activity standards. Inspections may involve actions such as taking and analysing samples to determine environmental effects. All collection costs incurred in the recovery of a debt will be added to the amount due. All charges are GST exclusive. Effective from 1 July 2015.

Appendix 4: Local Government Official Information and Meetings Act Charging Policy

SCHEDULE OF CHARGES PURSUANT TO THE *LOCAL GOVERNMENT OFFICIAL INFORMATION AND MEETINGS ACT 1987*

REQUESTS FOR SUPPLY OF INFORMATION UNDER THE LOCAL GOVERNMENT OFFICIAL INFORMATION AND MEETINGS ACT 1987

Pursuant to section 13(1A) of the *Local Government Local Government Official Information and Meetings Act 1987* (LGOIMA), the Taranaki Regional Council may charge for the supply of information.

The cost recovery schedule for staff time is set out in Schedule 1.

The first 15 minutes of time spent actioning a request for information on each or any occasion relating to the same general matter shall be provided free of charge. The Council reserves its rights to charge for the provision of information above 15 minutes.

The Council requires payment in advance.

The first 20 pages of black and white photocopying on standard A4 or A3 paper shall be provided free of charge. Where the total number of pages of photocopying is in excess of 20 then each sheet of paper will be charged at 10 cents per sheet.

Upon receipt of a request for information, the Council will advise of the decision to charge, the estimated amount of the charge, how the charge has been calculated, the requirement to pay in advance and the right to seek a review by an Ombudsman of the estimated charge.

EXPLANATION

The scale of charges set out above may apply for the recovery of staff time and reasonable costs incurred with the collection and supply of information under LGOIMA. All collection costs incurred in the recovery of a debt will be added to the amount due. All charges are GST exclusive. Effective from 1 July 2015.

Appendix 5: Funding and Financial Policies

COMMUNITY PROJECT FUNDING POLICY

PURPOSE

To present the Council's policy for considering requests for funding for community projects.

POLICY

Having considered the purpose of local government and the role of the Council in achieving this purpose, the Taranaki Regional Council considers that its primary or core role is one of:

- promoting the sustainable use, development and protection of Taranaki's natural and physical resources
- safeguarding Taranaki's people and resources from natural and other hazards
- promoting and providing for Taranaki's regionally significant services, amenities and infrastructure
- representing Taranaki's interests and contributions to the regional, national and international community.

The Council will generally decline applications for funding for activities outside its core activities or where funds are available from district councils or funding trusts. In this respect the Council is not a general funder or grant provider.

However, the Council recognises that there will be exceptions when it may wish to or may be called upon to play a broader role in promoting the well-being of the Taranaki community. This may include support for policies, programmes, activities or individual projects in areas of social, economic, environmental or cultural well-being. The Council will only consider involvement in areas outside of its primary or core roles where:

- there is strong and widespread community support for such involvement
- there is support from the district councils in the region
- the proposal is of regional rather than local significance and "funding justice" requires regional intervention or assistance
- the proposal does not conflict with or reduce the Council's ability to carry out its primary role
- the proposal does not conflict with other policies of the Council including the *Revenue and Financing Policy*, the *Investment Policy* and the *Liability Management Policy*
- the proposal does not represent a shifting on to the Council of a duty or responsibility that is properly that of another agency. On this matter however, the Council may consider fair and equitable partnership arrangements where such arrangements promote the interests of the regional community and meet the Council's other statutory obligations.

LIABILITY MANAGEMENT POLICY

PURPOSE

To present the Council's policies for managing potential debt liabilities. The Council currently has no long-term debt. The policies in relation to borrowing are established to enable the Council to utilise borrowing facilities should the need arise from unforeseen circumstances.

INTRODUCTION

The Council borrows as it considers appropriate and exercises its flexible and diversified funding powers pursuant to the *Local Government Act 2002*. The Council approves, by resolution, the borrowing requirement for each financial year during the annual planning process. The arrangement of precise terms and conditions of borrowing is delegated to the Chief Executive. The Council has no requirement or plans to raise debt during the life of this *Plan*.

BORROWING LIMITS

Total interest expense on net external public debt will not exceed 40% of total annual rates and levies. Net external public debt per capita will not exceed \$500. These limits may be exceeded if the Council is required to meet the obligations of Port Taranaki Ltd under a guarantee in respect of any proposed expansion.

BORROWING MECHANISMS

The Council will be able to borrow through a variety of market mechanisms including issuing stock and debentures, direct bank borrowing or accessing the short and long-term capital markets directly.

LIQUIDITY RISK MANAGEMENT

The Council minimises its liquidity risk by:

- matching expenditure closely to its revenue streams and managing cash flow timing differences to its favour
- avoiding concentration of debt maturity dates
- maintaining a mixture of committed and uncommitted credit lines with its identified registered banks.

INTEREST RATE RISK MANAGEMENT

Generally, given the Council's desire to have predictable, certain interest costs, the need to avoid large adverse impacts on annual rates arising from interest rate related rises, and the long-term nature of the Council's assets and intergenerational factors, the Council tends to have a high percentage of fixed rate or hedged borrowing.

SECURITY

The Council does not offer assets other than targeted rates as security for general borrowing programmes. In unusual circumstances security may be offered over specific assets, only with prior Council approval.

REPAYMENT

Rates, surplus funds and proceeds from the sale of investments and assets may be used to repay borrowing unless the Council determines otherwise.

CREDIT RISK MANAGEMENT

While the Council will only borrow from reputable financial institutions, there is no minimum credit rating requirements imposed by the Council on its lenders. Also, there is no limit on the level of borrowing to which the Council may commit from any one lender.

OTHER POTENTIAL LIABILITIES

During the life of this *Plan* the Council may decide to guarantee the obligations of Port Taranaki Ltd in respect of financing any proposed expansion of the port. The Council will only do so on terms and conditions which enable it to closely monitor Port Taranaki's performance of its obligations, and otherwise protect the Council's position. In the event that such a guarantee was ever called upon, the Council would finance the liability through borrowing and rates.

INVESTMENT POLICY

PURPOSE

To present the Council's policies in respect of investments, including:

- the mix of investments
- the acquisition of new investments
- an outline of the procedures by which investments are managed and reported on to the Council
- an outline of how risks associated with investments are assessed and managed.

INTRODUCTION

The Council has a significant portfolio of investments comprising:

- equity investments
- treasury investments
- property investments.

As at 30 June 2014, these investments were valued at:		
Equity	\$26,799,118	45%
Treasury	\$17,858,051	30%
Property	\$14,901,500	25%
Total	\$59,558,669	100%

The Council's investment activity is a risk management function. The Council's approach is to manage investments to optimise returns in the long-term while balancing risk and return considerations. The Council recognises that as a responsible public authority any investments that it holds should be prudently managed. It also recognises that lower risk generally means lower returns. The Council also seeks to optimise investment returns, ensure investments are liquid and manage potential losses due to interest rate movements if investments need to be liquidated before maturity.

OBJECTIVES

The Council's objectives in relation to its investments are as follows:

- to optimise returns in the long-term
- to balance the minimisation of risk and the maximisation of returns
- to utilise investments to produce a revenue stream that reduces the Council's reliance on general rates revenue
- to maintain revenue streams rather than growing the value of investments
- to hold certain investments for the strategic rather than financial benefits of the region.

EQUITY INVESTMENTS

PORT TARANAKI LIMITED

The Council owns 100% of Port Taranaki Ltd (Port Taranaki). Port Taranaki is a port operator established under the *Port Companies Act 1988*. The shares are recorded in the Council's *Statement of Financial Position* at their par value of \$26 million.

The Council will continue to maintain the current risk management procedures and exercise ongoing governance through the constitution, statement of corporate intent, half-year report, annual report and the appointment of the Board of Directors. The Council will continue reviewing ownership options while maintaining control and minimising risk. During the life of this *Plan*, the Council may assist Port Taranaki Ltd by providing a guarantee of its obligations, on appropriate terms and conditions, in respect of any proposed expansion.

REGIONAL SOFTWARE HOLDINGS LTD

The Council owns 15.5% of Regional Software Holdings Ltd. Regional Software Holdings Ltd is a regional council specific provider of shared software resources. It is a company established under the *Companies Act 1993*. The shares are recorded in the Council's *Statement of Financial Position* at 30 June 2014 at \$798,000.

The Council will continue to maintain the current risk management procedures and exercise ongoing governance through the constitution, statement of corporate intent, half-year report, annual report and the appointment of the Board of Directors. Whilst the Council will continue reviewing ownership options, its intention is to be a long-term investor in Regional Software Holdings Ltd.

CIVIC ASSURANCE

The Council owns 1,000 shares in Civic Assurance and they are recorded in the Council's *Statement of Financial Position* at their par value of \$1,000. The shares in Civic Assurance were acquired by virtue of the Council being a local authority. The purpose of the company, in which most local authorities are shareholders, is to ensure that adequate insurance arrangements are available to local authorities at the lowest possible cost.

The shares in Civic Assurance continue to be held, as the shares are not readily transferable. The amount involved is immaterial relative to the Council's total investment holdings.

Annual reports are received and reviewed by the Council. The election of Directors takes place at the annual general meeting

held at the time of the Local Government New Zealand annual conference. The Council votes by proxy or by delegated authority to the Chairperson.

TREASURY INVESTMENTS

The Council maintains daily, monthly and annual cash flow projections that form the basis of its cash management activity. The Council manages its working capital balances by matching expenditure closely to its revenue streams, and managing cash flow timing differences to its favour. The Council minimises its credit exposure by:

- ensuring all investment, cash management, interest rate risk management and any foreign exchange transactions are undertaken with entities that have a strong credit rating
- limiting total exposure to prescribed amounts and set percentages of total cash investments
- monitoring compliance against set limits.

The Council ensures that all investment, interest rate risk management as well as any foreign exchange activity is undertaken with institutions that are of high quality credit rating to ensure amounts owing to the Council are paid fully on the due date.

The following table summarises credit requirements and limits:

Institution	Total Exposure Limits \$ Value	% of Total Cash Investments
Government stock and treasury bills	Unlimited	Unlimited
Registered banks and local authority and corporation stocks	\$6 million	40%

If any of these organisation's credit rating falls below an "BBB+" rating as defined by Standard and Poors, then all practical steps will be taken to eliminate the Council's exposure to that registered bank as soon as possible. A "BBB+" rating is defined as a "strong capacity to pay".

PROPERTY INVESTMENTS

The Council owns endowment properties in New Plymouth. These transferred to the Council at the time it assumed the role of the previous Taranaki Harbours Board in 1989. Properties are leased on long-term basis to external parties (perpetually renewable ground leases). As at 30 June 2014, these properties were valued at \$14,901,500.

The Council's policy to the management of these leases is:

- for residential properties, if the leaseholder wishes to purchase the property then it will be offered for sale at market valuation. If the leaseholder does not wish to purchase the property then the Council will retain the property unless there is a conflict of interest between the Council's role as a regulator and its role as a landlord
- for commercial and industrial properties the Council will review the ownership and management of these properties with Port Taranaki Ltd. If there is strategic value to Port Taranaki Ltd in holding and/or managing these

properties then the Council will either sell the properties or transfer management of the leases to Port Taranaki Ltd at market valuation. Following this process the Council may offer the properties for sale to the current leaseholder at market valuation. Other than one of these two scenarios, the Council will retain ownership of the properties unless there is a conflict of interest between the Council's role as a regulator and its role as a landlord.

There are legal obligations and restrictions on the Council in undertaking any endowment property disposal. The Council will follow these procedures. The proceeds from the disposal of any endowment property can only be used for the purposes of the original endowment. The Council does not have specific plans for the use of the proceeds of any endowment property disposal. Accordingly the proceeds from any disposal will be transferred to a separate reserve and used for the original endowment purposes.

The Council will continue to maximise returns from its properties.

ACQUISITION OF NEW INVESTMENTS

The Council will not seek to acquire any new equity or property investments unless they are identified in its *Long-Term Plan*. Treasury investments are acquired and disposed off as they reach maturity or surplus funds are available for investment.

MONITORING INVESTMENTS

Investments are monitored and reported on in the *Monthly Financial Reports*.

POLICY ON DEVELOPMENT CONTRIBUTIONS AND FINANCIAL CONTRIBUTIONS

PURPOSE

To present the Council's policy for development and financial contributions.

POLICY

The Council is required to have a policy in relation to the purposes for which development contributions or financial contributions may be required. Only territorial authorities have the statutory ability to charge development contributions. Accordingly, the Taranaki Regional Council cannot charge development contributions. However, the Council is able to charge for financial contributions pursuant to the *Resource Management Act 1991*. The following policy outlines the Council's specific policies in relation to financial contributions.

Where the Council grants a resource consent under the rules in one of its regional plans, it may impose a condition requiring that a financial contribution be made for the purposes specified in the *Plan*. The Council has four regional plans namely:

- *Regional Coastal Plan for Taranaki 1997*
- *Regional Fresh Water Plan for Taranaki 2001*
- *Regional Soil Plan for Taranaki 2001*
- *Regional Air Quality Plan for Taranaki 2011*.

The term “financial contribution” is defined in section 108(9) of the *Resource Management Act 1991* to mean:

“...a contribution of:

- a) money; or
- b) land, including an esplanade reserve or esplanade strip (other than in relation to a subdivision consent), but excluding Māori land within the meaning of the *Māori Land Act 1993* unless that Act provides otherwise; or
- c) a combination of money and land”.

Further matters relating to financial contributions are contained in section 108(10) of the Act. Under this section of the Act, a consent authority must not include a condition in a resource consent requiring a financial contribution unless:

- d) the condition is imposed in accordance with the purpose specified in the Plan or Proposed Plan (including the purpose of ensuring positive effects on the environment to offset any adverse effect); and
- e) the level of contribution is determined in the manner described in the Plan or Proposed Plan.

Financial contributions may be required for various purposes, including for the purposes of ensuring positive effects on the environment to offset any adverse effects and to mitigate adverse effects on the environment of use and development (environmental compensation).

Financial contributions will only be taken where other mechanisms will not adequately address community concerns or where circumstances of an individual case point clearly to a financial contribution as being the most appropriate option. The requirement for and amount of a financial contribution are generally determined during pre-hearing consultation on an application for a resource consent. Thus the use and appropriateness of financial contributions in any given circumstance is determined through consultation involving the Council, the applicant for a resource consent and any submitters to the application.

All monies collected under the financial contributions regime of the Plan are collected by the Council for use in such a manner as the Council deems fit in order to avoid, remedy or mitigate, or offset, the adverse effects on the environment of the activity that the financial contribution is levied on. When deciding how those contributions should be levied or allocated, consideration will be given to matters contained in public submissions on a resource consent application.

The provisions, which reflect the requirements of the Act, are set out in each regional plan. The provisions include:

- the circumstances when such contributions may be imposed
- the purposes for which such contributions may be required and used
- the manner in which the amount of the contribution will be determined
- matters which the Taranaki Regional Council will have particular regard to when deciding whether to impose a financial contribution, the type or types of contribution, and the amount of any contribution.

Copies of the Regional Plans are available by contacting the Council or by reference to the Council’s website www.trc.govt.nz.

SIGNIFICANCE AND ENGAGEMENT POLICY

BACKGROUND

The Taranaki Regional Council is committed to engagement with its community based on strong underpinning principles. In addition, the Council has a legal obligation to have a Significance and Engagement Policy that complies with Part 6 of the *Local Government Act 2002* (the Act).

Section 10 of the Act defines the purpose of local government as:

- enabling democratic local decision-making and action by, and on behalf of, communities
- meeting the current and future needs of communities for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses.

Whenever the Council makes a decision on any matter it must determine the significance of the decision to be made and, where appropriate, engage with its community.

Under legislation there are clearly defined principles for making decisions, determining significance and engaging with communities. These include:

- identification and assessment of options
- quantification of benefits and costs
- the amount of detail
- evidence of compliance with the significance and engagement policy
- providing processes to encourage and engage with Māori.

The purpose of this policy is to:

- enable the Council and its communities to identify the degree of significance attached to particular issues, proposals, assets, decisions and activities
- provide clarity about how and when communities can expect to be engaged in decisions made by the Council
- inform the Council from the beginning of a decision-making process about the extent, form and type of engagement required.

SIGNIFICANCE POLICY

PURPOSE

To present the Council's general approach to determining the significance of proposals and decisions in relation to issues, assets, and other matters; and any criteria or procedures that are to be used by the Council in assessing the extent to which issues, proposals, assets, decisions, or activities are significant or may have significant consequences. The Council's assessment of the significance of a decision is important for the following reasons:

- degree of compliance—the assessment of significance will determine the nature, extent and degree of compliance necessary with the decision making process set out in Part 6 of the Act. In essence, the more significant the issue the higher the standard of compliance required
- separate consultation—the degree of significance will assist in determining whether, in the Council's opinion, it is necessary to embark on the special consultative procedure with the persons likely to be affected or interested in the decision or matter, or whether to undertake some other form of consultation or whether it is sufficient to rely on information already gathered and held by the Council
- disclosure—the degree of significance will assist in determining the extent and detail of information to be disclosed by the Council when reporting to the region, or the amount of information included in consultation papers
- inclusion in long-term plan—the degree of significance may also determine whether a decision on a matter must be explicitly included in the long-term plan, and in a statement of proposal which has been considered under a special consultative procedure, before the decision can be made.

DEFINITIONS

As set out in the Act, significance means:

Significance, in relation to any issue, proposal, decision, or other matter that concerns or is before a local authority, means the degree of importance of the issue, proposal, decision, or matter, as assessed by the local authority, in terms of its likely impact on, and likely consequences for:

- (a) the district or region
- (b) any persons who are likely to be particularly affected by, or interested in, the issue, proposal, decision, or matter
- (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.

GENERAL APPROACH TO DETERMINING WHICH PROPOSALS AND DECISIONS ARE SIGNIFICANT

When determining the question of the significance of proposals and decisions in relation to issues, assets or other matters the Council will determine the extent to which:

- the consequences or impacts of the issue, assets, or other matters, affect a large number of residents and ratepayers to a moderate extent
- the consequences or impacts of the issue, assets, or other matters, affect a small number of residents and ratepayers to a large extent
- the issue, asset, or other matters have a history of generating wide public interest within the Taranaki region or New Zealand generally.

CRITERIA AND PROCESSES FOR DETERMINING WHICH PROPOSALS AND DECISIONS ARE SIGNIFICANT

When undertaking a process to determine the extent to which issues, proposals, decisions or other matters are significant, the Council will use the following criteria and procedures.

CRITERIA

- Whether the asset is a strategic asset within the meaning of the Act or listed in this policy
- The extent to which there is, or is likely to be a change in the level of service in carrying out any significant activity
- The extent to which there is, or is likely to be a change in the way in which any significant activity is carried out
- The extent to which there is, or is likely to be a change in the capacity of the Council to provide any significant service or carry out any significant activity
- Issues, assets or other matters that incur more than \$3,000,000 of budgeted and \$1,000,000 of unbudgeted expenditure
- Any transfer of ownership or control, or the construction, replacement or abandonment of a strategic asset as defined by the Act or listed in this policy
- The sale of the Council's shareholding in any council controlled trading organisation, or council controlled organisation
- A decision that will significantly affect the capacity of the Council to carry out any activity identified in the operative long-term plan.

PROCEDURES

- Decisions on significance will be made by and in a Meeting of the Council in light of the recommendation of the Chief Executive
- The Council has delegated powers to the Chairperson and Chief Executive to act in emergency situations. Nothing in this policy will affect those delegations.

GENERAL APPROACH TO ENGAGEMENT

The Council is committed to engaging with its communities and to applying the assessment criteria outlined below. The Council acknowledges that "communities" may be communities of place or communities of interest and will use appropriate tools and techniques to make meaningful and timely connections that elicit feedback.

Section 14 of the Act sets out the **principles** relating to local authorities, including:

- conducting its business in an open, transparent and democratically accountable manner
- making itself aware of, and having regard to, the views of all of its communities
- when making a decision, taking account of: the diversity of the community and the community's interests within its district or region; the interests of future as well as current communities; and the likely impact of any decision on the interests
- providing opportunities for Māori to contribute to its decision-making processes.

Consultation must be carried out in accordance with principles set out in section 82 which in summary are: persons who will be affected by, or have an interest in, the decision or matter should:

- be provided with reasonable access to relevant information in a manner and format that suits their needs
- encouraged to present their views
- given clear information concerning the purpose of the consultation and the scope of the decisions to be taken'
- given an opportunity to present their views to the local authority in a manner and format that suits them
- views presented to a council must be received with an open mind and be given due consideration before any decision is made
- persons who present views should have access to relevant decisions made by the Council.

Councils must also ensure that they have in place processes for consulting with Māori.

ENGAGEMENT ASSESSMENT CRITERIA

The level to which the Council will engage will align with the significance of the decision. The greater the significance of the decision, the greater will be the level of engagement with the community. Engagement will be at one or more of the levels shown below. The actual level of engagement will be made on a case-by-case basis having considered section 14 and 82 of the Act. In some cases the Council expects that more than one approach will be adopted.

This decision will guide the selection of appropriate engagement tools and techniques to be used. Examples of the different types of engagement tools are:

- Fact sheets
- Web sites
- News media
- Submissions on working papers, technical reports, discussion papers, issues and options documents, community flyers etc
- General surveys
- Public opinion surveys
- Open days
- Online tools
- Workshops
- Focus groups
- Stakeholder meetings
- Public meetings
- Joint advisory committees
- Hui
- Non-binding referenda
- Council initiated polls

When:				
Inform	Consult	Involve	Collaborate	Empower
To provide the public and/or stakeholders with balanced and objective information to assist them in understanding the problems, alternatives, opportunities and/or solutions.	To obtain public and/or stakeholders feedback on analysis, alternatives and/or decisions.	To work directly with the public and/or stakeholders throughout the process to ensure that public and/or stakeholders concerns and aspirations are consistently understood and considered.	To partner with the public and/or stakeholders in each aspect of the decision including the development of alternatives and the identification of the preferred solution.	To place final decision development in the hands of the public and/or stakeholders.
How:				
The Council will keep you informed.	The Council will keep you informed, listen to and acknowledge concerns and provide feed-back on how public and/or stakeholders input influenced the decision.	The Council will work with you to ensure that your concerns and aspirations are directly reflected in the alternatives developed and provide feed-back on how public input influenced the decision.	The Council will look to you for direct advice and innovation in formulating solutions and incorporate your advice and recommendations into the decisions to the maximum extent possible.	The Council will confirm your recommended decision and implement what you decide.

The Council will select the methods it considers appropriate having regard to such things as:

- the significance of the matter, both to the Council and those who are or may be interested in or affected by the issue
- the target audience i.e., who is affected by, interested in, or likely to have a view on the issue
- what information already exists on community views on the proposal or decision and the circumstances in which that information was gathered
- the circumstances in which the decision is taken, or the issue arose
- the community's preferences for engagement.

In some circumstances the Council is required to use the special consultative procedure, set out in section 83 of the Act. In other circumstances, the Council is required to adopt separate public consultative procedures pursuant to other legislative obligations. For instance, adopting regional plans under the Resource Management Act 1991 requires different consultative procedures.

STRATEGIC ASSETS

The *Significance and Engagement Policy* must list those Council-owned assets, considered by the Council to be strategic assets (section 76AA).

The Act defines strategic assets as:

An asset or group of assets that the local authority needs to retain if the local authority is to maintain the local authority's capacity to achieve or promote any outcome that the local authority determines to be important to the current or future well-being of the community; and includes:

- Any asset or group of assets listed in accordance with section 76AA by the local authority
- Any land or building owned by the local authority and required to maintain the local authority's capacity to provide affordable housing as part of its social policy
- Any equity securities held by the local authority in:
 - A port company within the meaning of the Port Companies Act 1988
 - An airport company within the meaning of the Airport Authorities Act 1966.

The assets and groups of assets the Council deems to be significant are:

- Flood and river control assets on the Waitara and Waiwhakaiho Rivers
- Tupare, Pukeiti and Hollard Gardens
- Port Taranaki Ltd (100% shareholder)
- Taranaki Stadium Trust and Yarrow Stadium (Trust is 100% controlled by the Council).

REVIEW OF THIS POLICY

This Policy will be reviewed at least once every three years usually as part of the preparation and adoption of each Long-Term Plan. The review process may involve community engagement.

RATES REMISSION AND POSTPONEMENT POLICY

The rates postponement and remission policy of the Taranaki Regional Council is that of the region's three district councils who collect the rates on the Council's behalf. Whilst these policies differ from council to council, it would be administratively inefficient to adopt uniform policies across the region, and then to require each district council to apply two sets of policies. Accordingly, the rates postponement and

remission policies that will be applied are as follows for each of the Taranaki Regional Council's constituencies. Specific details in relation to each remission and postponement policy can be obtained by reference to the respective district council. That is, in the New Plymouth and North Taranaki constituencies by reference to the New Plymouth District Council, in the Stratford constituency by reference to the Stratford District Council and in the South Taranaki constituency by reference to the South Taranaki District Council.

	New Plymouth and North Taranaki constituencies	Stratford constituency	South Taranaki constituency
Rate remission policy	<p>The Taranaki Regional Council has decided to remit 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 categories of rating units and under the following circumstances:</p> <ul style="list-style-type: none"> • remission for community and sporting clubs and organisations • remission for penalties • remission of rates for financial hardship • remission for land voluntarily/mandatorily protected for natural, historic or cultural purposes • remission for rates relief in miscellaneous circumstances • remission of uniform annual general charges on rating units which are used for residential purposes and which include a separately inhabited part occupied by a dependent member of the family of the owner of the rating unit • remission of uniform annual refuse charge. 	<p>The Stratford District Council has decided to postpone all or part of the rates owed by the ratepayer in the following categories of rating units and under the following circumstances:</p> <ul style="list-style-type: none"> • Extreme financial Hardship • Farmland affected by natural disasters. <p>Where a rating unit for which the Stratford District Council has granted a rates postponement is sold, leased, or otherwise disposed of, the rates postponement shall be terminated at the time of disposal. If the new ratepayer qualifies for a rates postponement under this policy, it should be up to that ratepayer to apply for a rates postponement. The application for rates postponement must be made to the Stratford District 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 postponement will be granted on targeted rates for water supply, wastewater system or waste management collection. Where a rates postponement 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% postponement, then no rates are due).</p> <p>Rates remissions will be provided for the following categories of rating units and under the following circumstances:</p> <ul style="list-style-type: none"> • For community, sporting and other organisations • On land subject to an open space covenant 	<p>The South Taranaki District Council has decided to remit all or part of the rates of rating units covered by the Rates Remission Policy provided that the conditions with this policy have been met. Rates remissions will be provided for the following categories of rating units or under the following circumstances:</p> <ul style="list-style-type: none"> • Remission of rates for community halls • Remission of rates for sporting, games, branches of the arts, community care and volunteer organisations • Remission of rates on land protected for natural, historical or cultural conservation purposes • Remission of penalties • Remission of Uniform Annual General Charges on non-contiguous units owned by the same owner • Remission of Uniform Annual General Charges on contiguous rating units in a subdivision owned by the same ratepayer • Remission of rates for Earthquake Prone Buildings – economic development purposes. <p>The following percentages will apply:</p> <ul style="list-style-type: none"> • 100% of the total rates levied in respect of public halls • 50% of targeted rates only, levied in respect of properties used for games or sports except galloping races, harness races, or greyhound races and who do not hold club licenses under the <i>Sale of Liquor Act 1989</i> • 50% of total rates levied in respect of properties used for games or sports except galloping races, harness races, or greyhound races and who hold club licenses under

	New Plymouth and North Taranaki constituencies	Stratford constituency	South Taranaki constituency
		<ul style="list-style-type: none"> On land with a heritage structure on it For biodiversity (indigenous vegetation, significant habitats or indigenous fauna and wetlands) On penalties On Stratford District Council owned and occupied properties On wastewater (sewerage) systems rates for educational establishments On Maori freehold land For promotion - business development. UAGC on Low Value Properties. Excess Water Consumption due to a Leak. Water Targeted Rate as compensation for water main Easement. <p>Where a rating unit for which the Stratford District 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 the Stratford District 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 collection. 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).</p>	<p>the <i>Sale of Liquor Act 1989</i></p> <ul style="list-style-type: none"> 50% of targeted rates only, levied in respect of properties used by any branch of the arts 50% of total rates levied in respect of properties qualifying under the categories of community care type or volunteer organisations 100% of general rates and UAGC levied in respect of properties qualifying under the category of natural, historical or cultural conservation properties.
Remission of rates for community, sporting and other organisations	<p>Section 85 of the <i>Local Government (Rating) Act 2002</i>.</p> <p>Objectives of the policy The Council reaffirms its commitment to assist, where practicable, community clubs and organisations in recognition of the valuable 'Public Good' contribution made by such organisations to the character and well-being of the district.</p> <p>Conditions and criteria 1. The Council may remit all rates on any rating unit that is owned or occupied by a charitable organisation,</p>	<p>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 <i>Sale of Liquor Act 1989</i> is for the time being in force, which shall receive a 50% remission if the objectives, conditions and criteria are met.</p> <p>Objective To facilitate the ongoing provision of non-commercial community services, and non-commercial recreational opportunities for the residents of</p>	<p>Objective The remission of rates for community, sporting and other organisations is to facilitate the ongoing provision of non-commercial community services and non-commercial recreational opportunities for the residents of South Taranaki.</p> <p>The purpose of granting rates remissions to an organisation is to:</p> <ul style="list-style-type: none"> Recognise the public good contribution made by such organisations Assist the organisation's survival.

	New Plymouth and North Taranaki constituencies	Stratford constituency	South Taranaki constituency
	<p>and is used exclusively or principally for sporting, recreation, or community purposes.</p> <p>2. The policy will not apply to organisations operated for private pecuniary profit, or which charge commercial tuition fees.</p> <p>3. All applications must be received in writing using New Plymouth District Council 'Application for Remission' form.</p> <p>4. Any applications received during a rating year will be applicable from the commencement of the following rating year. No applications will be backdated.</p> <p>5. Organisations making application should include the following documents in support of their application:</p> <ol style="list-style-type: none"> Statement of objectives. Full financial accounts. Information on activities and programmes. Details of membership or clients. <p>6. The policy shall apply to such organisations as approved by the Manager Financial Services and the Manager Revenue and Expenditure as meeting the relevant criteria and the extent of any remission will be determined by those officers.</p> <p>7. No remission will be granted in respect of those rates referred to in sections 16 and 19 of the Local Government (Rating) Act 2002, i.e. targeted rates.</p> <p>8. Any appeals against the decisions of the Manager Financial Services and Manager Revenue and Expenditure will be referred to the Monitoring Committee for final determination.</p> <p>9. A summary of remissions must be supplied to the Council on an annual basis.</p>	<p>Stratford District. The purpose of granting rates remission to an organisation is to:</p> <ul style="list-style-type: none"> Recognise the public good contribution made by such an organisation Assist the organisation's survival 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. <p>Conditions and Criteria This part of the policy will apply to land:</p> <ul style="list-style-type: none"> owned by the Stratford District Council owned or occupied by a registered charitable organisation that is responsible for the rates owned or occupied by a registered non-profit organisation that is responsible for the rates which is used exclusively or principally for sporting, recreation, or community purposes by that organisation the land is not used for galloping races, harness races or greyhound races. <p>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.</p> <p>Organisations making application should include the following documents in support of their application:</p> <ul style="list-style-type: none"> statement of objectives evidence of charitable/non profit status financial accounts information on activities and programmes details on membership or clients. 	<ul style="list-style-type: none"> 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. <p>Conditions and criteria The remission of rates will apply to land which is used exclusively or principally for sporting, recreation, or community purposes. The Policy does not apply to organisations operated for pecuniary profit. The 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.</p> <p>Organisations making application should include the following documents in support of their application:</p> <ul style="list-style-type: none"> Statement of objectives Financial assets Information on activities and programmes Details of membership or clients.
Remission of rates on land protected for conservation	<p>Section 85 of the <i>Local Government (Rating) Act 2002</i>.</p> <p>Objectives of the policy</p>	<p>The Stratford District Council will provide rates remission of 100% to all ratepayers who meet the objectives, conditions and criteria of this policy.</p>	<p>Objective Rates remission is provided to preserve and promote natural resources and heritage by encouraging the protection</p>

	New Plymouth and North Taranaki constituencies	Stratford constituency	South Taranaki constituency
purposes	<p>The objective of this policy is to encourage the protection of significant natural areas by providing rates relief for privately owned land that contains special features voluntarily protected for natural, historic, cultural or conservation purposes.</p> <p>Basis of remission The remission will be based on the proportion the area protected bears to the total area of the property. Where the protected area is covenanted, the remission will be 100 per cent of the general rate pro-rata as per this proportion; where the protected area is protected by virtue of inclusion in the District Plan but not covenanted, the remission will be 50 per cent of the general rate pro-rata as per this proportion. Note. Remissions granted under this policy do not include targeted rates.</p> <p>Conditions and criteria</p> <ol style="list-style-type: none"> 1. The area of land containing the special features is readily identified and able to be measured. 2. The special features are significant in terms of the loss of use or value of the property sustained in retaining the feature. 3. The area of land containing the feature is protected to the extent that economic utilisation is at least restricted or the value of the property is significantly affected by the existence of the feature being protected. 4. A heritage building is protected by a legal instrument or agreement. 5. The application will be determined by the Manager Financial Services and the Manager Revenue and Expenditure. 6. Any appeals against the decision will be referred to the Monitoring Committee for final determination. 7. Remissions granted under this policy will be reported to the Council on an annual basis. 	<p>Objective To preserve and promote natural resources and to encourage the protection of land for natural purposes. This policy will support the provisions of the Stratford District Council District Plan.</p> <p>Conditions and Criteria This part of the policy will apply to ratepayers who:</p> <ul style="list-style-type: none"> • own rating units subject to an open space covenant registered on the land title • own rating units subject to Clause B2.9 Esplanade Strips, Covenanted Wetlands and Access Strips of the Stratford District Plan. <p>The remission will apply to the area of land included in the protected conservation area.</p> <p>Applications should be supported by documentary evidence of the protected status of the rating unit, for example, a copy of the covenant or other legal mechanism.</p> <p>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 pay any remitted rates if the conditions are violated.</p>	<p>of land for natural, historic or cultural purposes.</p> <p>Conditions and criteria Ratepayers who own rating units, which have some feature of cultural, natural or historic heritage, and which is voluntarily protected, may qualify for remission of rates under this Policy. Land that is non-rateable under Section 8 of the <i>Local Government (Rating) Act 2002</i> and is liable only for rates for water supply, wastewater disposal and waste collection will not qualify for remission under this part of the Policy. Applications should be supported by documented evidence of the protected status of the rating unit, for example, a copy of the covenant or other legal mechanism.</p> <p>In considering any application for remission of rates under this part of the Policy, the Council will consider the following criteria:</p> <ul style="list-style-type: none"> • The extent to which the preservation of natural, cultural or historic heritage will be promoted by granting remission of rates on the rating unit • The degree to which feature of natural, cultural and historic heritage are present on the land • The degree to which features of natural, cultural and historic heritage inhibit the economic utilisation of the land • The extent to which the preservation of natural, cultural and historic heritage will be promoted by granting remission of rates on the rating unit • The degree to which features of natural, cultural and historic heritage will be promoted by granting remission of rates on the rating unit • The degree to which features of natural, cultural and historic heritage are present on the land • The degree to which features of natural, cultural and historic heritage inhibits the economic utilisation of the land.
Remission of rates on land with a heritage structure on it	No provision for the remission of rates.	<p>The Stratford District Council will provide rates remission of up to 100% of the rates on land with a heritage structure on it to all ratepayers who meet the objectives, conditions and criteria of this policy.</p> <p>Objective To preserve and promote heritage structures and to encourage the maintenance, enhancement and</p>	No provision for the remission of rates.

	New Plymouth and North Taranaki constituencies	Stratford constituency	South Taranaki constituency
		<p>protection of heritage sites. This policy will support the provisions of the Stratford District Council District Plan.</p> <p>Conditions and Criteria This part of the policy will apply to ratepayers who:</p> <ul style="list-style-type: none"> • Own rating units that have a site listed in Appendix 6: <i>Known Heritage Resources of Significance Identified for Protection</i> in the Stratford District Plan • Protect and maintain these heritage sites and features according to conditions that applied on resource consents where applicable. <p>This policy does not apply to land that is non-rateable under section 8 of the <i>Local Government (Rating) Act 2002</i> and is liable only for rates for water supply or wastewater (sewerage) system.</p> <p>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.</p> <p>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:</p> <ul style="list-style-type: none"> • The extent to which the preservation of natural, cultural or historic heritage will be promoted by granting remission of rates on the rating unit • The degree to which features of natural, cultural or historic heritage are present on the land • The degree to which features of natural, cultural or historic heritage inhibit the economic utilisation of the land. 	
Remission of rates or postponement of rates for financial hardship	<p>Sections 85 and 87 of the <i>Local Government (Rating) Act 2002</i>.</p> <p>Objectives of the policy The objective of this policy is to assist ratepayers experiencing extreme financial hardship which affect their ability to pay rates.</p> <p>A. Postponement – Owner/Ratepayer <i>Conditions and criteria</i> 1. Only rating units used solely for</p>	<p>The Stratford District Council will provide rates postponement up to 100% to all ratepayers who meet the objectives, conditions and criteria of this policy. A Postponement for Extreme Financial Hardship Committee, comprising the Mayor, the Deputy Mayor and the Chief Executive, has delegated power under Schedule 7, Section 32 of the <i>Local Government Act 2002</i> to assess a ratepayer's application for rates postponement.</p>	No provision for the remission of rates.

	New Plymouth and North Taranaki constituencies	Stratford constituency	South Taranaki constituency
	<p>residential purposes (as defined by the Council) will be eligible for consideration for rates postponement for extreme financial hardship.</p> <p>2. Only the person entered as the ratepayer, or their authorised agent, may make an application for rates postponement for extreme financial hardship on the rating unit which is the subject of the application. The person entered on the council's rating information database as the "ratepayer" must not own any other rating units or investment properties (whether in the district or in another district).</p> <p>3. The Council will consider, on a case by case basis, all applications received that meet the criteria described in the two paragraphs above.</p> <p>4. When considering whether extreme financial hardship exists, all of the ratepayer's personal circumstances will be relevant including, but not limited to, the following factors: age, physical or mental disability, injury, illness and family circumstances.</p> <p>5. Before approving an application the Council must be satisfied that the ratepayer is unlikely to have sufficient funds left over, after the payment of rates, for normal health care, proper provision for maintenance of his or her home and chattels at an adequate standard as well as making provision for normal day to day living expenses.</p> <p>6. The ratepayer must make application to the Council on the prescribed form.</p> <p>7. The ratepayer must make acceptable arrangements for payment of future rates, for example by setting up a system for regular payments.</p> <p>8. The Council may add a postponement fee to the postponed rates for the period between the due date and the date they are paid. This fee will not exceed an amount which covers the Council's administration and financial costs.</p> <p>9. The policy will apply from the beginning of the rating year in which the application is made although the Council may consider backdating past the rating year in which the application is made depending on the circumstances.</p> <p>10. The postponement will continue to apply until:</p> <ul style="list-style-type: none"> • The ratepayer ceases to be the owner or occupier of the rating unit; or • The ratepayer ceases to use the 	<p>Objective The objective of this postponement policy is to assist ratepayers experiencing extreme financial hardship which affects their ability to pay rates.</p> <p>Conditions and Criteria Council will consider, on a case by case basis, all applications received that meet its criteria. Only rating units used solely for residential purposes as defined by Council will be eligible for consideration for rates postponement for extreme financial circumstances. Formal application must be made by the ratepayer or the ratepayer's authorised agent to Council, providing full information as required by Council.</p> <p>When considering whether extreme financial circumstances exist, all of the ratepayer's personal circumstances will be relevant including the following factors:</p> <ul style="list-style-type: none"> • age • physical or mental disability • injury • illness • family circumstances. <p>Before approving an application Council must be satisfied that the ratepayer is unlikely to have sufficient funds left over, after the payment of rates, for normal health care and proper provision for maintenance of his/her home and chattels at an adequate standard, as well as making provision for normal day to day living expenses.</p> <p>Any postponed rates will be postponed until:</p> <ul style="list-style-type: none"> • the death of the ratepayer; or • until the ratepayer ceases to be the owner or occupier of the rating unit; or • until the ratepayer ceases to use the property as his/her residence; or • until a date specified by the Council. <p>The application for a postponement under this policy will be assessed by the Postponement for Extreme Financial Hardship Committee independently from the Government Rates Rebate Scheme.</p>	

	New Plymouth and North Taranaki constituencies	Stratford constituency	South Taranaki constituency
	<p>property as their residence; or</p> <ul style="list-style-type: none"> • A date specified by the Council; whichever is the sooner. <p>11. The postponed rates will remain a charge against the property and must be paid either at the end of the postponement term or when the property is sold. Postponed rates may include rate arrears owing from a previous financial year.</p> <p>12. A rating charge will be registered on the certificate of title and will be removed when the postponed amount has been repaid.</p> <p>B. Remission - Near Ownership Situations <i>Conditions and criteria</i></p> <p>1. Licence to Occupy in a Retirement Village • The amount of the remission will be equal to the Council's Uniform Annual General Charge.</p> <ul style="list-style-type: none"> • The licensee must be the registered occupier and occupy the unit from 1st July of that rating year. • The licensee's sole income is from a Central Government benefit. • The licensee may have savings up to a maximum of \$10,000 for the purpose of funeral expenses. • The licensee to provide proof of benefit. • The licensee to provide proof of rates payable to the Operator. • The licensee to provide explanation and proof of hardship. • The Council will annually advise the Operator of those residents that have had the remission approved and the amount of the rates remission. • The Operator will credit without deduction the amount of the remission attributable to each such Resident against any amount payable by the Resident to the Operator. • The Operator will provide proof to the Council that the remissions have been applied to those Residents. <p>2. Property Held in Trust</p> <ul style="list-style-type: none"> • The amount of the remission will be equal to the Council's Uniform Annual General Charge. • The applicants sole income is from a Central Government benefit. • The applicant may have savings up to a maximum of \$10,000 for the purpose of funeral expenses. • The applicant must be the ratepayer and supply proof from the Trust Deed. • The applicant must not be a financial beneficiary of the Trust. • The applicant must not be eligible for a rates rebate. • The applicant must provide an explanation and proof of hardship. • The Rating Unit must be rated as 		

	New Plymouth and North Taranaki constituencies	Stratford constituency	South Taranaki constituency
	<p>Residential.</p> <ul style="list-style-type: none"> The applicant must reside at the property. <p>3. Habitat for Humanity</p> <ul style="list-style-type: none"> The amount of the remission will be equal to the Council's Uniform Annual General Charge. The applicant must provide proof of the long term sale and purchase agreement for the property with Habitat for Humanity. The applicant's sole income is from a Central Government benefit or their income is at or below the Central Government equivalent benefit and proof of income is supplied. The property must not be eligible for a rates rebate. The applicant must provide an explanation and proof of hardship. The Rating Unit must be rated as Residential. The applicant must reside at the property. <p>The application will be determined by the Manager Financial Services and the Manager Revenue and Expenditure. Any appeals against the decision will be referred to the Monitoring Committee for final determination.</p>		
Remission of rates or postponement of rates for farmland affected by natural disasters	No provision for the remission of rates.	<p>The Stratford District Council will provide rates postponement up to 100% for two years to all ratepayers who meet the objectives, conditions and criteria of this policy. A Postponement for Natural Disaster Hardship Committee, comprising the Mayor, the Deputy Mayor, the Chief Executive, and a non voting representative from Taranaki Federated Farmers will be delegated the authority to assess a ratepayer's application for rates postponement.</p> <p>Objective The objective of this postponement policy is to assist farming ratepayers experiencing extreme financial hardship as a result of a natural disaster. A natural disaster is considered as including, but not necessarily limited to, flooding, earthquake damage or a storm.</p> <p>Conditions and Criteria Council will consider, on a case by case basis, all applications received that meet its criteria. Only rating units used solely for farming purposes as defined by Council will be eligible for consideration for rates postponement for extreme financial circumstances. Formal application must be made by the ratepayer or the ratepayer's authorised agent, providing full information as required by the</p>	No provision for the remission of rates.

	New Plymouth and North Taranaki constituencies	Stratford constituency	South Taranaki constituency
		<p>Postponement for Natural Disaster Hardship Committee. When considering whether extreme financial circumstances exist, all of the ratepayer's personal circumstances will be relevant including the following factors:</p> <ul style="list-style-type: none"> • Nature of the natural disaster • Financial position of the farm • Business Plan for recovery of the farm <p>Before approving an application Council must be satisfied that the ratepayer is unlikely to have sufficient funds left over, after the payment of rates, for normal health care, as well as making provision for normal day to day living expenses.</p>	
Remission of rates on Council owned and occupied properties	No provision for the remission of rates.	<p>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.</p> <p>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.</p> <p>Conditions and Criteria This part of the policy applies to rating units owned and occupied by the Stratford District Council.</p> <p>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.</p>	No provision for the remission of rates.
Remission of penalties	<p>Section 85 of the <i>Local Government (Rating) Act 2002</i>.</p> <p>Objectives of the policy The objective of this policy is to enable the Council to act fairly and reasonably in its consideration of rates which have not been received by the Council by the penalty date due to circumstances outside the ratepayer's control; or In order to ensure the settlement of outstanding rates and the ratepayer has made an arrangement to pay over an extended period.</p> <p>Conditions and criteria 1. Automatic remission of the penalties will apply to those ratepayers that have an automatic payment or direct debit in place as approved by the Manager Revenue and Expenditure. 2. Automatic remission of the penalties will apply to those ratepayers that pay</p>	<p>The Stratford District Council will provide rates remission on penalties to all ratepayers who meet the objectives, conditions and criteria of this policy.</p> <p>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 date, due to circumstances outside the ratepayer's control.</p> <p>Conditions and Criteria On application by the ratepayer, a remission of an instalment penalty imposed under Section 58(1)(a) of the <i>Local Government (Rating) Act 2002</i> shall be granted if this is the first instance of late payment by the ratepayer within the previous three rating years.</p>	<p>The South Taranaki District Council will provide rate remissions of penalties to all ratepayers who meet the objectives, conditions and criteria of this Policy.</p> <p>Objective The remission of penalties is to allow the Council to act fairly and reasonably in its consideration of rates which have not been received by the Council by the penalty date due to circumstances outside the ratepayers' control.</p> <p>Conditions and criteria Remission of the penalty will be granted if the ratepayer, by written explanation, satisfies the Council that the late payment was due to circumstances outside the ratepayer's control. Each application will be considered on its merit and will be granted where it is considered fair and equitable to do so.</p>

	New Plymouth and North Taranaki constituencies	Stratford constituency	South Taranaki constituency
	<p>their rates in full by the second instalment due date.</p> <p>3. Remission of the penalty will be granted if the ratepayer is able to provide evidence that their payment has gone astray in the post or the late payment has otherwise resulted from matters outside their control.</p> <p>4. Application will be considered on its merits and remission will be granted where it is considered just and equitable to do so.</p> <p>5. Application for a penalty remission is required in writing however under some circumstances approved by either the Manager Financial Services or Manager Revenue and Expenditure, verbal applications will be accepted.</p> <p>6. The Council may remit small balances due to cash rounding.</p> <p>7. The Manager Financial Services and the Manager Revenue and Expenditure have delegated authority to grant or refuse remissions under this policy.</p> <p>8. Any appeals against the decision will be referred to the Monitoring Committee for final determination.</p> <p>9. If an arrangement to pay rates and/or clear outstandings is not adhered to, the Council may reinstate future penalty charges.</p>	<p>Where a ratepayer enters into a payment 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. It should be noted that any penalties applied up to the date of commencement of the arrangement will remain. Council will delegate decisions on arrangement remissions as follows:</p> <ul style="list-style-type: none"> • Full amount owed is paid by 30 June next Rates Officer • Full amount owed is paid by 30 June the following year Director – Finance • Arrangements beyond 30 June the following year Chief Executive. 	<p>In cases where ratepayers are in arrears with their rates, but have made acceptable arrangements for the payment of the current year's rates, together with reduction in the level of arrears, further penalties being incurred will be remitted under this Policy.</p>
Remission of rates on wastewater system rates for educational establishments	No provision for the remission of rates.	<p>Council will provide rates remission to educational establishments so that they pay the lesser of the standard wastewater system rate or an amount calculated as if the <i>Rating Powers (Special Provision for Certain Rates on Educational Establishments) Amendment Act 2001</i> was still current.</p> <p>Objective The objective of this part of the remission policy is to enable the continuation of the special provisions that were enacted in 2001 for calculating wastewater system rates for educational establishments pending the Ministerial Review provided for in sections 25 and 26 of the <i>Local Government (Rating) Act 2002</i>.</p> <p>Conditions and Criteria On application from an Educational Establishment that qualified within the <i>Rating Powers (Special Provision for Certain Rates on Educational Establishments) Amendment Act 2001</i>, and the provision of the required figures as at 1 March of the same year as the beginning of the financial year to which the remission applies, a</p>	No provision for the remission of rates.

	New Plymouth and North Taranaki constituencies	Stratford constituency	South Taranaki constituency
		remission will be granted so that the lesser of the calculated amounts shall be charged.	
Remission of uniform annual charges on non-contiguous rating units owned by the same ratepayer	<p>Section 85 of the <i>Local Government (Rating) Act 2002</i>.</p> <p>Objectives of the policy The policy is to provide for the possibility of rates remission where more than one uniform annual general charge is assessed on a rating unit because that rating unit comprises more than one separately used or inhabited part and where the rating unit is used for residential purposes and includes a separately inhabited part occupied by a dependent member of the family of the owner of the rating unit.</p> <p>Conditions and criteria The Council may remit the specified rates where the application meets the following criteria:</p> <ol style="list-style-type: none"> 1. The rating units above must be used as the owner's residence but also contain a minor flat or other residential accommodation unit which is inhabited by a member of the owner's family who is dependent on the owner or financial support and occupies the accommodation on a non paying basis (e.g. granny flat). 2. The owner(s) of the rating unit must complete and provide to the council a statutory declaration. Such a declaration will be effective for three years or until the conditions cease to be met, whichever is earlier. A fresh declaration must be completed and provided in order to qualify for consideration for remission beyond the first three year period. 3. The Manager Financial Services and Manager Revenue and Expenditure have delegated authority to grant or refuse remissions under this policy. 4. Any appeals against the decision will be referred to the Monitoring Committee for final determination. 	<p>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.</p> <p>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.</p> <p>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.</p>	<p>Remission of uniform annual general charges on non-contiguous rating units owned by the same ratepayer</p> <p>The Council will provide rates remissions of Uniform Annual General Charges (UAGC's) to all rural ratepayers who meet the objectives, conditions and criteria of this Policy.</p> <p>Objective The remission of UAGC's is to provide relief for rural land, which is non-contiguous, but farmed as a single entity and owned by the same ratepayer.</p> <p>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 <i>Local Government (Rating) Act 2002</i>), are entitled to have uniform annual general charges reduced for qualifying properties. All ratepayers will pay at least one full uniform annual general charge and then half charges for additional qualifying properties.</p> <p>Remission Any applicant must be paying at least one full UAGC on one of the rating units involved in the farming operation.</p> <p>Remission of UAGC's on contiguous rating units in a subdivision owned by the same ratepayer</p> <p>The Council will provide rates remission of UAGC's to all ratepayers who meet the objectives, conditions and criteria of this Policy.</p> <p>The remission of all but one UAGC is to provide relief for urban or rural residential land which is newly developed and still owned by the developer/ratepayer.</p> <p>Conditions and Criteria Ratepayers who own and 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 <i>Local Government (Rating) Act 2002</i>), who apply in writing, are entitled to have UAGC's reduced for qualifying properties. All ratepayers will pay at least one full UAGC.</p> <p>Remission The applicant/owner must be paying at least one full UAGC of the rating units</p>

	New Plymouth and North Taranaki constituencies	Stratford constituency	South Taranaki constituency
Remission of rates in miscellaneous circumstances.	<p>Section 85 of the <i>Local Government (Rating) Act 2002</i>.</p> <p>Objectives of the policy It is recognised that not all situations in which the Council may wish to remit rates will necessarily be known about in advance and provided for in the Council's specific policies.</p> <p>Conditions and criteria 1. The Council may remit all rates on a rating unit where it considers it just and equitable to do so because: a) Extraordinary circumstances have arisen by virtue of the transition from the Rating Powers Act 1988 to the Local Government (Rating) Act 2002 that meant it would be fair and equitable to grant relief. b) The application does not meet the circumstances provided for in any of the Council's other remission policies.</p> <p>2. The application will be determined by the Manager Financial Services and the Manager Revenue and Expenditure.</p> <p>3. Any appeals against the decision will be referred to the Monitoring Committee for final determination.</p>	No provision for the remission of rates.	included in the subdivision. The remainder of the uniform charges will be remitted under this Policy. No provision for the remission of rates.
Remission of rates for economic development	No provision for the remission of rates.	<p>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.</p> <p>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:</p> <ul style="list-style-type: none"> • 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. <p>Developments for industrial, commercial or administrative purposes which the Council wishes to foster are in the following sectors:</p>	No provision for the remission of rates.

	New Plymouth and North Taranaki constituencies	Stratford constituency	South Taranaki constituency
		<ul style="list-style-type: none"> • 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 <p>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.</p> <p>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.</p> <p>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.</p> <p>Factors to be Considered Council will have regard to the following matters when considering applications for rates relief:</p> <ul style="list-style-type: none"> • 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 	

	New Plymouth and North Taranaki constituencies	Stratford constituency	South Taranaki constituency
		<p>infrastructure</p> <ul style="list-style-type: none"> 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. 	
Remissions for biodiversity (indigenous vegetation, significant habitats of indigenous fauna and wetlands)	No provision for the remission of rates.	<p>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.</p> <p>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.</p> <p>Conditions and Criteria This part of the policy will apply to ratepayers who:</p> <ul style="list-style-type: none"> 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 voluntarily protect and maintain these areas that are within the boundary of the wetlands identified in Appendix 9. <p>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.</p> <p>In considering any application for remission of rates under this part of the policy Council will consider the following criteria:</p> <ul style="list-style-type: none"> 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 	No provision for the remission of rates.

	New Plymouth and North Taranaki constituencies	Stratford constituency	South Taranaki constituency
Remission for excess water consumption due to a leak	No provision for the remission of rates.	<ul style="list-style-type: none"> the degree to which features of biodiversity vegetation inhibit the economic utilisation of the land. <p>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.</p> <p>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.</p> <p>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:</p> <ul style="list-style-type: none"> A remission application has been received Council is satisfied a leak on the property has caused excessive consumption and is recorded on the water meter 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) Proof of the leak being repaired has been provided to Council promptly after repair of the leak. <p>The amount of the remission will be the difference between the average consumption of the property and the consumption over and above that average.</p> <p>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.</p> <p>Any remission over 2,000 cubic meters is to be referred to the Council Monitoring Committee for decision.</p>	No provision for the remission of rates.
Remission of water targeted rate as compensation for water easement	No provision for the remission of rates.	<p>Council has water mains installed on private properties with, in some cases, an associated easement for access and maintenance.</p> <p>Objective The objective of this part of the remission policy is to provide</p>	No provision for the remission of rates.

	New Plymouth and North Taranaki constituencies	Stratford constituency	South Taranaki constituency
		<p>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 and the water-by-meter charges remain subject to the Revenue and Financing Policy.</p> <p>Conditions and Criteria In order to provide a Water Targeted Rate remission the following must apply:</p> <ul style="list-style-type: none"> • Compensation agreements must be in writing and formal easements recording them registered against the relevant land title. 	
Remission of uniform annual refuse charge	<p>Section 85 of the <i>Local Government (Rating) Act 2002</i>.</p> <p>Objectives of the policy To recognise that some multi-unit complexes may have commercial arrangements for collection and disposal of refuse.</p> <p>Conditions and criteria</p> <ol style="list-style-type: none"> 1. The uniform targeted rate for refuse collection and disposal may be waived where an apartment house or other group of residential units has a private arrangement for the collection and disposal of refuse to the satisfaction of the Council's Solid Waste Officer, and where the owner(s) of the residential unit(s) have confirmed, in writing, that they have accepted total responsibility for the removal and disposal of refuse from their property. 2. The Manager Financial Services has the delegated authority to waive refuse collection charges as detailed in this policy. 3. The imposition of charges on newly occupied residences and any waiving of charges under this policy may apply from the month that the service is provided, or ceased respectively. 4. Any appeals against the decision will be referred to the Monitoring Committee for final determination. 	No provision for the remission of rates.	No provision for the remission of rates.
Remission of rates for Earthquake Prone Buildings – Council Assistance Package Policy	No provision for the remission of rates.	No provision for the remission of rates.	<p>Objective The remission of rates for earthquake prone commercial or heritage building owners is to provide relief to the owners in the replacement or redevelopment of their buildings.</p> <p>Conditions and criteria This remission could be made available</p>

	New Plymouth and North Taranaki constituencies	Stratford constituency	South Taranaki constituency
			<p>to Commercial and/or Heritage building owners for buildings located in the town centres of the District. The criteria and qualification for the remission is contained in the Council Assistance Package Policy – Earthquake Prone Buildings.</p> <p>Remission The remission is for a maximum of \$3,000 over 3 years.</p>
Remission of rates on Māori freehold land	<p>The Council has a policy in place to remit the rates assessed on rating units, which are Māori freehold land in multiple ownership, subject to certain conditions. 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.</p> <p>Māori freehold land is defined in the <i>Local Government (Rating) Act 2002</i> as land whose beneficial ownership has been determined by a freehold order issued by the Māori Land Court. Only land that is subject of such an order may qualify for remission under this policy.</p> <p>Objectives. The objectives of this policy are:</p> <ul style="list-style-type: none"> 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 wāhi 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 the Council considers rates based on actual rateable value makes 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 Taranaki Regional 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. <p>Conditions and Criteria. The Council will maintain a register titled the <i>Māori Land Rates Relief Register</i> (the register) for the purpose of recording properties on which it has agreed to remit rates pursuant to this policy. The register will comprise two category lists, these being:</p> <ul style="list-style-type: none"> the Māori Land General Remissions List. the Māori Land Economic Adjustment Remissions List. <p>Owners or trustees making application should include the following information in their applications:</p> <ul style="list-style-type: none"> details of the property. the objectives that will be achieved by providing a remission. documentation that proves the land, which is the subject of the application, is Māori freehold land. <p>The Council may, at its own discretion, add properties to the lists. Relief and the extent thereof, are at the sole discretion of the Council and may be cancelled and reduced at any time.</p> <p>The Council will review the register annually and may:</p> <ul style="list-style-type: none"> add properties that comply. remove properties where the circumstances have changed and they no longer comply. <p>No remission will be granted on targeted rates for water supply, sewage disposal or refuse collection.</p>		
Postponement of rates on Māori freehold land	<p>The Council has a policy in place to remit the rates assessed on rating units, which are Māori freehold land in multiple ownership, subject to certain conditions. The objective of this policy is to recognise situations where there is no occupier or person gaining an economic or financial benefit from the land and no practical means of enforcing the rates assessed.</p>		

	New Plymouth and North Taranaki constituencies	Stratford constituency	South Taranaki constituency
	<p>Māori freehold land is defined in the <i>Local Government (Rating) Act 2002</i> as land whose beneficial ownership has been determined by a freehold order issued by the Māori Land Court. Only land that is subject of such an order may qualify for remission under this policy.</p> <p>Objective. The postponement on rates on Māori freehold land is to facilitate the development and use of the land for economic use where the Council considers utilisation would be uneconomic if full rates were required during the years of development and establishment.</p> <p>Conditions and Criteria. The Council will consider postponement of rates where previously unoccupied land is subject to clearing, development and commercial use where the Council considers utilisation would be uneconomic if full rates were required during the years of development and establishment.</p> <p>Application should be made prior to commencement of the development. Applications made after the commencement of the development may be accepted at the discretion of the Council.</p> <p>Owners or trustees making application should include the following information in their applications: details of the property.</p> <ul style="list-style-type: none"> the objectives that will be achieved by providing postponement. details of the proposed development. <p>The Council may also, at its discretion, partially remit rates that are otherwise subject to postponement. No postponement will be granted on targeted rates for water supply, sewage disposal or refuse collection.</p>		
Payment due dates and penalties	<p>All rates will be payable in four instalments due on:</p> <p>Instalment 1: 26 August 2015 Instalment 2: 25 November 2015 Instalment 3: 24 February 2016 Instalment 4: 25 May 2016.</p> <p>Pursuant to Section 57 and 58 of the <i>Local Government (Rating) Act 2002</i> the following penalties on unpaid rates will be applied:</p> <ul style="list-style-type: none"> a charge of 10 percent on so much of any instalment that has been assessed after 1 July 2015 and which remains unpaid after the due date for that instalment. a charge of 10 percent on so much of any rates levied before 1 July 2012 which remain unpaid on 10 July 2012 or such later date as required under section 58(1)(b)(ii) (New Plymouth, North Taranaki and Stratford constituencies only). a continuing additional penalty of 10 percent on so much of any rates levied before 1 July 2012 that remain unpaid six months after the previous penalty was added (New Plymouth, North Taranaki and Stratford constituencies only). 		
Discount for early payment	<p>The Council will allow a discount of 3% where a ratepayer pays the year's rates in full on or before the due date of the first instalment for the year. This will be 26 August 2015. South Taranaki constituency only.</p>		
Payment locations	<p>The Council's rates and charges will become due and payable at the principal offices and service centres of the region's district councils. The rates and charges can also be paid at the principal office of the Taranaki Regional Council.</p>		