

Rates Assessment 2022/23



Waitaki

DISTRICT COUNCIL
TE KAUNIHERA Ā ROHE O WAITAKI

Introduction

This document, along with the assessment invoice, contains information to aid your understanding on rating matters. Full details of all rating matters and the supporting policies are contained in the Funding Impact Statement of the 2022/23 Annual Plan and Sundry Rating Policies in the 2021/31 Long Term Plan. Copies of these Plans are available from Council offices in Oamaru and Palmerston, libraries, and at www.waitaki.govt.nz.

Payment and Other Rating References

Payment and Correspondence Reference

The reference that should be used for any payments, questions or queries is the **Assessment Number**. This is the six-digit number repeated several times on the front page of the Assessment Notice.

Rating Units with Multiple Parts

There are many rating units in the district that have multiple parts. Every separate part will have a separate Assessment Notice. Although this does not change the rates you are required to pay, it does require extra care with some matters especially payment and when any changes occur to the properties such as a sale or other ownership adjustment.

Paying Rates on Multiple Parts

If you have a property with multiple parts you will need to ensure you include all of the parts when payments are made. To assist Council in ensuring payments are correctly processed please note the following:

- If paying by cash, please provide all of the remittance advices with the payment.
- If paying by automatic payment, check both the amounts and references on the payments.
- If you have a direct debit set up with Council this will be adjusted and processed automatically.
- If you are paying via Council's website using Credit Card please know you will be charged **2%** surcharge.

Council will endeavour to contact ratepayers if an issue is identified. However, it is still the ratepayer's responsibility to ensure payments are made in full by the due date.

Important Dates

Due Dates

Rates will be collected by quarterly instalments on the following due dates or the first working day after this date. Payments will be applied to the oldest debt first.

Instalment	Due Date
One	25 August 2022
Two	25 November 2022
Three	25 February 2023
Four	25 May 2023

Metered Water Rates

Actual consumption of water by meter will be billed based on meter readings undertaken quarterly and will be due for payment on the following dates, or the first working day after this date.

Payments will be applied to the oldest debt first.

Water usage invoiced for	Due Date
Period Ended 30 June 2022	25 August 2022 (billed at the 2021/22 rate)
Period Ended 30 September 2022	25 November 2022
Period Ended 31 December 2022	25 February 2023
Period Ended 31 March 2023	25 May 2023
Period Ended 30 June 2023	25 August 2023

Penalties on Rates

A **10% penalty** will be added on the next business day to the balance of any instalment not paid by the due date.

As authorised under section 58(1)(b) the Local Government Rating Act 2002, a further charge of 10% of any amount of rates or metered water charges that remain unpaid from the previous financial years will be added on 5th July 2022. In addition, a further charge of 10% on any amount of rates or metered water charges that remain unpaid from the previous financial years will be added on 5th January 2023.

Any questions about these payment dates, the payment options available or other rating issues please contact Council's Customer Liaison Team. The contact details are shown at the end of this notice.

Postponement and Remission of Rates

Postponement and Remission policies have been prepared under Sections 108 to 110 of the Local Government Act 2002 and Sections 85 to 87 of the Local Government (Rating) Act 2002. The policies contain a significant amount of detail which is not able to be summarised on this assessment. Detailed policies are at www.waitaki.govt.nz. Applications for all remissions must be received by **31 May 2023**.

Remission of Rates on Bare Land

Where properties are occupied by the same ratepayer (as stated on the District Valuation Roll) Council will not charge a Uniform Annual General Charge (UAGC) or Ward Targeted Charge on properties considered to be bare land, provided that the ratepayer pays at least one UAGC and Ward Targeted Charge within the district. Bare land is defined as properties with no improvements other than fences and irrigation. For the purposes of this policy, forestry blocks (without buildings or other constructions) are deemed to be bare land. To receive and retain this remission the property must be maintained and kept safe, and not present a hazard of any kind that may require our action or attention.

Remission of Rates on Rating Units with Multiple Dwellings with a Common Use

Council may remit, on application from the ratepayer certain levies on properties when where there are multiple dwellings on a rating unit and additional dwelling/s are either: used as part of the primary dwelling, unable or incapable of being inhabited or used exclusively by direct family members.

Remission of Rates on Rating Units with Multiple Single Bedrooms Separately Inhabitable Parts

Council may remit, on application from the ratepayer, part of the UAGC and Ward Charges on the rating units that have single bedroom inhabited parts. The level of remission will be set annually.

Remission of Rates on Properties with Mixed Residential and Other Uses in the Oamaru Business Areas

Council may remit, on application from the ratepayer, all or part of the Oamaru Business Area Rates where the majority of a property is used for residential purposes. The level of remission will be determined by a number of factors including, but not limited to, the floor area and value of the residential portion.

Postponement for Extreme Financial Hardship

Ratepayers suffering extreme financial hardship, who own the rating unit, use it as their primary residence, have done so for not less than five years, and are without a mortgage, may qualify for a postponement.

Maori Freehold Land

Maori freehold land is defined in the Local Government (Rating) Act 2002 as land whose beneficial ownership has been determined by a freehold order issued by the Maori Land Court. Only land that is subject to such an order may qualify for a postponement of rates under this policy.

Under the Rating of Whenua Maori Amendment Act 2021, effective 01/07/2021. Any Maori Freehold Land which is unoccupied **and** not deriving any income from use or occupation is to be considered non-rateable.

Postponement of Rates on Maori Freehold Land

Where Council considers utilisation would be uneconomic if full rates are required during the years of development or establishment of a crop, Council will consider postponement of rates where previously unoccupied land is subject to clearing, development or growing of crops. No postponement will be granted on targeted rates for water supply, sewerage disposal or refuse collection.

Remission of Rates Penalties

Upon a written application from a ratepayer Council may, where it considers the reasons justified and on a 'one-off' basis, remit penalty charges that have been incurred by any ratepayer as a consequence of their payment being received after the due date.

Council Discretion

The extent of any relief is at the sole discretion of Council and may be cancelled or reduced at any time.

Information to be Supplied

Council will review the level of remission annually and may require information to be provided by the ratepayer before the remission is granted.

Deadline for Application of Remissions

In order that Council can correctly set the rates, written application for any remission must be received by **31 May** of the year prior to the year that the rates are set for.

Delegation to the Chief Executive

Unless otherwise stated, the Chief Executive (or other delegated officers), is delegated authority to determine if ratepayers meet the criteria of any remissions applied for, request any further information required to make a decision, and grant remissions in accordance with the adopted policies.

Queries and Clarifications

All queries must be in writing and addressed to:
The Chief Executive
Waitaki District Council
Private Bag 50058
Oamaru 9444

Other Matters

Council Functions Funded by Each Rate

Council is required to disclose the functions that are funded from each rate. This information is set out in the attached table.

Payments by Automatic Payment

Ratepayers with automatic payments are responsible for keeping these up to date. This means ensuring the amounts are sufficient to clear the rates by all of the required due dates, that the **Assessment References** are correct, and that they are cancelled if a property is sold.

Paying Rates by Credit Card

Due to the increasing use of credit cards to pay rates and the related increasing cost to Council of this payment method, Council will now add a **1.5% surcharge** to cover the cost of this for any payment received across the counter or over the phone that is paid by Credit Card.

Rates Refund Policy

We will only make a refund in any of the following circumstances:

- Rates have been fully paid for the rating year and are in credit for the next rating year, or
- Payment has been made into an incorrect account and the other party has consented to a refund, or
- A property is sold and a rate refund is requested by both the buyer and seller, or
- When in view of the Chief Executive or Finance and Corporate Development Group Manager extraordinary circumstances exist, particularly in relation to hardship, and the account is in credit on an instalment basis.
- Only one refund per ratepayer per year will be made.

Inspection and Objection to Rating Information and Records

As the ratepayer for this rating unit, you have the right to inspect the Council's Rating Information Database and rates records, and to object on certain grounds set out in the Local Government (Rating) Act 2002. Council will determine all objections.

Names and Postal Addresses Held on the Rating Information Database

Name and street address information held in Council's Rating Information database is accessible to any member of the public. Property owners can request that Council withholds their name and address information from this public database. Contact the Customer Liaison Team for an application form to be sent to you.

Rates Rebate Scheme

You may be eligible for a Rates Rebate under the Rates Rebate Scheme. The rebate depends on your income, number of dependents, and the amount of rates you pay. Please contact the Customer Liaison Team or check the website if you require more information.

Customer Liaison Team Details

Phone: (03) 433 0300 or 0800 108 081 for Out-Of-District Ratepayers

Post: Private Bag 50058, Oamaru 9444, **Email:** service@waitaki.govt.nz **Website:** www.waitaki.govt.nz

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Every Council must review how each of its activities are funded and develop the funding approach it believes best matches its community. While most Council activities are funded in some part by user charges or subsidies, they still require some input from rates. The rates on your property fund numerous different activities as illustrated by the following table, which summarises the activities Council undertakes and the rating methods selected. Further information is contained in the Rating Funding Impact Statement which is included in the 2022-23 Annual Plan, and the Revenue and Financing Policy which can be found in the 2021-31 Long Term Plan.

Groups of Activities	Democracy & Accountability			Arts, Heritage & Community			Parks and Recreation			Commercial & Development					Environment, Regulation & Safety			Assets & Infrastructure																		
	Council	Community Boards & Wahemo Service Centre	Community Planning & Consultation	Community Safety, Development & Grants	Waiaki Museum & Archive, Forrester Gallery	Oamaru Opera House	Parks, Gardens and Greenspaces	Waiaki Aquatic Centre	Sports Grounds & Playgrounds	Public Toilets	Cemeteries	Streetscape & Town Centres	Waiaki Lakes Camping	Community Housing	Public Halls and Community Centres	Commercial Property	Economic Development	Tourism Development and Visitor Services	Oamaru Harbour	Building Control	Health Licensing	District Planning & Resource Consent Processing	Enforcement (including Parking)	Civil Defence	Environmental Monitoring	Roads & Footpaths (see note (i))	Waste Management	Stormwater Drainage	Sewerage (Treatment and Disposal)	Water Supply						
Rate Type (Note i)	L.V.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X							
General Rate	L.V.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X							
Uniform Annual General Charge	S.U.		X																																	
District Services Rate	C.V.	X	X									X																								
Ward Services Rates	C.V.	X				X																														
Ward Services Charges	S.U.																																			
Community Board Rates (Ahuriri and Waihemo)	L.V.	X																																		
Oamaru Business Area Rates	C.V.																																			
Oamaru Urban Area Rate	C.V.																																			
Local Amenity Rates	L.V.																																			
Public Hall Rates	S.U.																																			
Roading Rate	C.V.																																			
Sewerage Rates	R.U.																																			
Water Rates	R.U.																																			

Note (i): Rate Type
 Note (ii): Roads & Footpaths
 C.V. (Capital Value), L.V. (Land Value), R.U. (Rating Unit, including serviceable units, connected units, or units supplied), S.U. (Separately Used or Inhabited Part)
 This activity includes roads, footpaths, carparks, drainage features, traffic services, street lighting, bridges and the control of noxious plants