



## Section 85 of the Local Government (Rating) Act 2002

### Objectives of the policy

This policy recognises that when the Council alters parts of the rating system to achieve a more equitable distribution of rates, doing so may cause financial hardship for some ratepayers, and thereby provides a remission for affected ratepayers.

### Conditions and criteria

1. This policy only applies where the Council determines to make significant changes to the rating system, including changes to the uniform annual general charge, differentials or the number or application of targeted rates.
2. This policy does not apply to annual changes in rates requirements, including changes to targeted rates as a result of changes to service levels (including the imposition of a targeted rate on a property as a result of receiving a service that was not previously provided or charged to a property) and adjustment of the uniform annual general charge or fixed targeted rates in line with budgetary or inflationary charges.
3. The applicant must provide evidence of financial hardship as a result of the change. The following grounds can be taken into account:
  - a. the ratepayer's personal circumstances including, but not limited to, age, physical or mental disability, injury, illness and family circumstances;
  - b. whether 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;
  - c. the ratepayer's sole income is from a Central Government benefit (including New Zealand superannuation).
4. The amount of remission will be set as half of the difference between the property's rates for that year and the property's rate for that year if the change to the rating system for that year had not been applied:
  - a. in determining the property's rate for that year if the changes to the rating system had not been applied, the Council will use the relevant parts of the previous year's rating system (e.g. differentials, uniform charges) but will use the current financial year's rates requirement.
5. This policy does not apply if Council resolves, at the time of adoption of any significant changes to the rating system, that this policy does not apply. This may be because Council has otherwise implemented specific transitional arrangements for that significant change meaning this policy is not required to address any particular hardship that will arise.

### Property details

Valuation number

Property identification  
number

Property address

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## Owner/applicant details

Owner details

First name(s) Surname

Applicant details  
(if different to above)

First name(s) Surname

Contact phone

Contact email

Application details – please provide supporting documentation

Applicant's signature

Name of applicant

Signature of applicant \_\_\_\_\_ Date \_\_\_\_\_

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