

# rates setting and rates policies

## Rates Setting and Rates Policies

The Rating System to be used for 2004/05 and the rate requirement is detailed below. The rates have been set as part of the adoption of the LTCCP for 2004/05 and follow the Revenue and Financing Policy and Funding Impact Statement.

## The Valuation System used for rating

The valuation system used for rating is the Capital Value system. The value of each rating unit is set by independent valuers and based on values as at 1 September 2001. A rating unit is the property which is liable for rates and is generally a separate property with its own certificate of title.

## Inspection of Rates Information for each Rating Unit

The Capital Values, the District Valuation Roll, and the Rate Information Database information and the estimated liability for rates for 2004/05 for each rating unit are available for inspection on the Council's Internet site under the heading 'Ratesinfo' or at any Council Service Centre.

## Rates to be Set as part of the LTCCP

Rates are set under Section 23 of the Local Government (Rating) Act 2002 and Clause 10 of Schedule 10 of the Local Government Act 2002.

The following rates have been set for 2004/05:

	Cents in the Dollar of Capital Value 2004/05 Rating Unit	Revenue Sought from Intended Rates (GST Included)
		\$
<b>General Rate by Differential Sectors</b>		
Sector A - Business	0.57644728	34,623,590
Sector B - Residential	0.36069228	80,625,889
Sector C - Rural	0.27051921	2,011,190
<b>Uniform Annual General Charge</b>	\$115	17,363,850
<b>Targeted Rates</b>		
Water Supply Targeted Rate		
Full Charge	0.05019704	14,600,460
Half Charge	0.02509852	262,276
Land Drainage Targeted Rate	0.04302419	12,285,372
Sewerage Targeted Rate	0.07890977	23,591,298
Water Fire Connection Targeted Rate	\$100	70,300
<b>Total revenue sought from rates 2004/05</b>		<b>185,434,225</b>

Details of each rate are provided below:

## Detailed Information about Rates

### General Rates

#### General Rate by differential sector:

Sector A - Business

Sector B - Residential and Other

Sector C - Rural

The General Rate is set under Section 13(2)(b) of the Local Government (Rating) Act 2002.

#### *Purpose of General Rate:*

To fund the general operations of the Council beyond that funded by user charges, other revenue, the Uniform Annual General Charge, and targeted rates as detailed below. The detail of the requirement is contained within the Financial Summary and the Funding Impact Summary.

### Uniform Annual General Charge (UAGC) of \$115

The Uniform Annual General Charge is assessed on each separate rating unit or if relevant on each separately used or inhabited part of a rating unit.

The UAGC is set under Section 15(1)(b) of the Local Government (Rating) Act 2002.

#### *Purpose of the Uniform Annual General Charge:*

To fund the general operations of the Council beyond that funded by user charges, other revenue, general rates, and targeted rates as detailed below.

## Targeted Rates

### Water Supply Targeted Rate – Full Charge:

Rate Factor used - Assessed on every separately rated property to which water is supplied. The Water Supply Targeted Rate is set under Section 16 (3)(b) and 18(1) of the Local Government (Rating) Act 2002.

#### *Purpose of Water Rates:*

To recover the water supply costs.

### Water Supply Targeted Rate – Half Charge:

Rate Factor used - The half charge is assessed to every rating unit situated within 100 metres from any part of the waterworks where a connection is not made.

The Water Supply Target Rate - Half Charge is set under Section 16(3)(b) and 18 (1) of the Local Government (Rating) Act 2002.

#### *Purpose of Water Rates:*

To recover the water supply costs.

### Land Drainage Targeted Rate:

Rate Factor used - on every separately rated property, which is in the serviced area.

The Land Drainage Targeted Rate is set under Section 16(3)(b) of the Local Government (Rating) Act 2002.

#### *Purpose of Land Drainage Targeted Rate:*

To recover the land drainage costs.

### Sewerage Targeted Rate:

Rate Factor used - Assessed on every separately rated property, which is in the serviced area.

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The Sewerage Targeted Rate is set under Section 16(3)(b) of the Local Government (Rating) Act 2002.

*Purpose of Sewerage Targeted rate:*

To recover the sewer drainage and sewage treatment costs.

**Water Supply Fire Connection Targeted Rate:**

Assessed as a uniform charge of \$100 per connection.

Rate Factor used - Assessed on every separately rated property which has one or more of these connections.

This Targeted Rate is set under Section 16(3)(b) and 18(1) of the Local Government (Rating) Act 2002.

*Purpose of the Water Supply Fire Connection Targeted rate:*

To recover costs of water supply fire connection on a per-connection basis.

**Excess Water Supply Targeted Rate**

Assessed as the water meters are read on liable rating units – see below for the full text.

The Excess Water Supply Targeted Rate is invoiced after each reading.

Rate Factor used - Assessed on every separately rated property within the defined group, which has a water metered supply.

This Targeted Rate is set under Section 19 of the Local Government (Rating) Act 2002.

*Purpose of the Excess Water Supply Targeted rate:*

To recover water supply costs beyond those in the water-supply rates.

*Excess Water Supply Targeted Rate – Further Information*

This targeted rate is set under Section 19(2)(b) of the Local Government (Rating) Act

2002 which allows for a “scale of charges”. Invoices are raised for this rate as the result of water-meter readings on liable properties. The Christchurch City Water Related Services Bylaw 2001 outlines the intention to charge.

The scale of charges for the Excess Water Supply Targeted Rate is:

- Water used in excess of the water allowance, be charged at the rate of 38 cents per cubic metre to all consumers having an extraordinary supply, as defined in the Christchurch City Water Related Services Bylaw 2001. These are the liable rating units.
- The water allowance is determined annually by dividing the Water Supply Targeted Rate assessed on the rating unit by an allowance factor. The allowance factor unit rate will be determined by Council resolution from time to time and is now 38 cents. The water allowance is 1 cubic metre for each complete 38 cents (the factor) of the targeted water rate assessed.
- The water allowance is determined following the annual rates assessment and is expressed as a daily allowance, that is the total water allowance for the rating unit divided by 365 with a minimum of .6986 cubic metres per day.
- The daily allowance shall continue until the next rates assessment is issued for the rating unit.
- Rating units having an “ordinary supply” as defined in the Christchurch City Water Related Services Bylaw 2001, ie non-commercial consumers being principally residential single units on a rating unit, will not be charged an excess water supply targeted rate.
- Where two or more rating units share a water meter and have, in the opinion of the Council, a common usage, the readings and allowances may be aggregated, notwithstanding the charge is payable by the ratepayer of the rating unit to which the meter is attached.

The annual rates assessment will identify and inform the ratepayers who are potentially

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liable for excess water charges. It will not, however, be able to include the calculated liability as the water reading will not coincide with the assessment. Water meters will be read progressively throughout the year. Following each reading, a water-excess charge invoice will be issued for those rating units which are liable. The invoice will refer to the assessment and will 'bill' for the consumption for the period of the reading. The latest water allowance will be used, calculated on a daily basis.

The total revenue to be collected from rates is \$185,434,225 inclusive of GST.

## Differential System Used

Differential rating will be used for general rates only. Each rating unit is assigned to a category, based on land use, and the sum of all capital values within each category is the basis of allocating rates in the Funding Impact Statement. Targeted rates are set without differentials.

The quantum of general rates required from each differential sector is based on the Revenue and Financing Policy and Funding Impact Statement calculations on an activity-by-activity basis and added up to the Council wide-rate requirement.

The rating differential categories used are:

### ***Sector A - Business Properties***

Any rating unit which is:

- (a) used for a commercial or industrial purpose (including travellers and special-purpose accommodation, offices and administrative and associated functions, and commercially owned and operated utility networks); or
- (b) land zoned commercial, industrial or rural-industrial under the transitional district plan administered by the Council situated anywhere in the city except where the predominant use is residential.

### ***Sector B - Residential and Other Properties***

Includes any rating unit which is:

- (a) used for residential purposes (including home-ownership flats); or
- (b) land zoned residential or rural-residential under the transitional district plan administered by the Council, and is within the sewered area and used other than for a commercial or industrial purpose (including travellers and special-purpose accommodation, offices and administrative and associated functions); or
- (c) a Council operated utility network; or
- (d) land not otherwise classified under sectors A, or C.

### ***Sector C - Rural Properties***

Includes any rating unit which is: zoned rural under the transitional district plan administered by the Council, or zoned residential or rural-residential under the transitional district plan administered by the Council and situated outside of the sewered area, and where the rating unit is:

- (a) used solely or principally for agricultural, horticultural, pastoral or forestry purposes or the keeping of bees or poultry, or
- (b) Vacant land not otherwise used.

Does not include any rating unit which is:

- (i) used principally for industrial (including quarrying) or commercial purposes (as defined in sector A above); or
- (ii) is used principally for residential purposes (including home-ownership flats).

## Multiple Uniform Annual General Charge per Rating Unit

The Council will charge multiple uniform charges against each separately used or inhabited part of a rating unit provided such UAGC will not be subject to a rate remission under the policy.

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The basis of a unit of occupancy is that which can be separately let and permanently occupied. For the purposes of this charge, where the occupancy is an accessory one or is ancillary to another property or part thereof no separately used part exists. For example:

- Not separately used parts of a rating unit:
  - A residential sleep-out or granny flat without independent kitchen facilities
  - Rooms in a hostel with a common kitchen
  - A hotel room with or without kitchen facilities
  - Motel rooms with kitchen facilities -Individual storage garages/sheds/partitioned areas of a warehouse
  - Individual offices/premises of partners in a partnership
- These are separately used parts of a rating unit:
  - Flats/apartments
  - Flats which share kitchen/bathroom facilities
  - Separately leased commercial areas even though they may share a reception

## Uniform Annual General Charge (UAGC) for Common Usage Rating Units

Section 20 of the Act precludes the Council from charging UAGCs where contiguous land is in common usage and in the same name.

The Council has resolved on a remission policy that will allow it to remit the additional UAGCs on contiguous land in common usage where the rating units are not in the same name.

Remission of the charge will be considered where the Council has determined that a building consent will not be issued for the primary use of the land (under the City Plan).

## Rating Units - Divisions and Transitional Arrangements

The Act has redefined the basis of rating to a 'rating unit', generally based on a certificate of title.

There are transitional arrangements and some limited capacity for the lessee of the whole rating unit to remain the ratepayer.

Applications to the Council are expected to be based on a statutory declaration from the owner that transitional arrangements apply. Also there is capacity under section 27(5) of the Local Government (Rating) Act for a single rating unit to be split into two or more parts to allow for the different rating treatment of each part eg business on one part and residential for the other.

Such a split would be based on information supplied by the ratepayer, but determined by the Council.

## Due Dates for Payment of Rates

The instalments due dates are:

Area One	Instalment One	15 August 2004
Area One	Instalment Two	15 November 2004
Area One	Instalment Three	15 February 2005
Area One	Instalment Four	15 May 2005
Area Two	Instalment One	15 September 2004
Area Two	Instalment Two	15 December 2004
Area Two	Instalment Three	15 March 2005
Area Two	Instalment Four	15 June 2005
Area Three	Instalment One	31 August 2004

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Area Three	Instalment Two	30 November 2004
Area Three	Instalment Three	28 February 2005
Area Three	Instalment Four	31 May 2005

The areas are defined by the Valuation Roll districts as contained in the resolution dated 29 June 1994, but:

Area 1: includes generally the Central City and the suburbs of Street Albans, Merivale, Mairehau, Papanui, Riccarton, Addington, Spreydon, Sydenham, Beckenham and Opawa;

Area 2: includes generally the suburbs of Shirley, New Brighton, Linwood, Woolston, Mt Pleasant, Sumner, Cashmere and Heathcote;

Area 3: includes generally the suburbs of Belfast, Parklands, Harewood, Avonhead, Bishopdale, Ilam, Fendalton, Hornby, Templeton and Halswell.

Where a due date falls on a day that is not a working day then the next working day convention applies ie Interpretation Act 1999 applies.

The due date for excess water supply rates will be the 20th of the month following the invoice date. The due date for any amended rates invoice issued outside of the normal dates shall be specified on that rate invoice as determined by the Council.

The imposition of the current penalty occurs one business day after the due dates above.

## Rate penalties

Where rates are not paid on time, penalties will be imposed to provide incentives for payments by due dates.

- 'Current penalties' - A penalty of 10 per cent on so much of any instalment that has been invoiced after 1 July 2004 and which is unpaid after the due date plus

two working days;

- 'First arrears penalty' - A further penalty of 10 per cent on so much of any rates (including penalties) assessed in any previous financial year and which are unpaid as at 1 October 2004; and
- 'Second arrears penalty' - A further penalty of 10 per cent on any rates to which the 'first arrears penalty' has been added and which remain unpaid as at 1 April 2005.

Penalties will not be imposed on rates postponed or on current years rates where payment is being made by monthly direct debit on any excess water supply targeted rate, or where the Council believes a remission will be granted.

Once imposed, penalties become rates and may be subject to rates remissions. Where the penalty imposition date falls on a day that is not a working day then the next working day convention applies ie Interpretation Act 1999 Section 35 (6).

## Payment of Rates

- The Council has resolved on the acceptable payment methods.
- Payments by cash will be accepted at any Council service centre office.
- Rates are payable at any Council service centre during normal business hours by cash, EFT/POS cash flow, or cheque made out to the Council.
- Cheques may be posted to the Council prior to the due date as evidenced by the postmark
- Payment by credit card will not be accepted.
- Payments by direct debit will be facilitated and encouraged.
- Payment by direct credit or automatic payment will be facilitated.
- Rate payments will be allocated pro rata to the oldest rates due to the Regional Council and City Council unless specifically directed in writing by the ratepayer.

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## Remissions and Postponement Policy

Rates remissions may apply where there is significant public good in the use of the land. In addition there are grounds for remission where penalties have been imposed but there is a reasonable excuse for late payment, or it is just and reasonable to do so.

Postponement will be considered where the ratepayer is experiencing financial hardship.

### *Rates Remission Policy*

#### **1. Remission of current year's rate penalties due to one-off non-payment or where there are timing mis-match issues**

##### *Remission statement*

Commercial ratepayers may be allowed one current year rate penalty remission in five years and all other ratepayers may be allowed one current year rate penalty remission in two years where the ratepayer can illustrate that a genuine error or oversight has occurred.

##### *Objective of the remission*

To avoid penalising ratepayers incurring penalties on current rates:

- (a) who have paid their rates late due to a genuine mistake, or
- (b) who are paying by regular bank transaction and where minor penalties occur due to timing differences.

##### *Conditions and criteria for the remission*

- (a) Written applications will generally be required for other than the minor timing mismatch issues.
- (b) Staff may waive the written application provided they are satisfied the full details of the application are recorded.

- (c) The reason for the late payment must be stated and must not be deliberate non-payment.
- (d) It is appropriate that the Council show consideration to ratepayers who have made genuine mistakes provided that it is not a repetitive omission.
- (e) Business ratepayers will be allowed one remission in five years and all other ratepayers will be allowed one remission in two years.
- (f) It is expedient to remit penalties where there are minor mis-matches of payments and due dates eg direct debit mis-matches. In these circumstances written applications are not required.
- (g) The outstanding rates (excluding the penalties to be remitted) must be paid in full for the remission to be granted.

##### *Remission applies to*

All ratepayers, although with different criteria.

#### **2. Remission of rates penalties imposed where there is an inability to pay**

##### *Remission statement*

The remission may apply to properties which are the residence of the ratepayer, and applies to penalties which have been imposed in the last two-year period, and/or where payment has been overlooked due to sickness, death or significant financial hardship or generally where it is considered to be just and equitable to do so.

Secondly for any ratepayer, remission of penalties where such action would facilitate immediate payment of all outstanding rates.

Thirdly for any ratepayer, remission of penalties where there is an acceptable arrangement to pay existing arrears and annual rates over an agreed time frame.

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## *Objective of the Remission*

To encourage ratepayers who are in arrears due to financial difficulty or other genuine unusual circumstances to make arrangements to clear arrears and keep their payments up to date. Conditions and criteria for the remission

- (a) Remissions shall be based on written applications. This may be waived in limited circumstances at the discretion of officers.
- (b) Remission of penalties in the latest two-year period in the case of residential properties where payment has been overlooked due to sickness or death or generally where it is considered to be just and equitable to do so.
- (c) Remission of penalties may be considered where there is an offer for immediate settlement of all rates outstanding which can be facilitated by the remission of arrears penalties in addition to remission of the current penalties. This would apply where there are substantial arrears.
- (d) Remission of penalties incurred during the agreed payment time.

## *Remission applies to*

All ratepayers where the rating unit is the primary residence.

## **3. Remission of current penalties where there is payment in full for the year**

### *Remission statement*

Remission of current year penalties where there is payment in full for the year once the full year's rates have been assessed.

### *Objective of the remission*

To encourage payment of current rates in a lump sum or the balance of the current rates where non payment of an instalment has occurred.

Conditions and criteria for the remission The remission applies where a ratepayer chooses to make payments different from the instalment due dates, typically paid in full on an annual one-payment basis:

- (a) Where the total current year's rates are paid on instalment 2;
- (b) Where instalment 2 has been missed and the balance of the current year's rates is paid by instalment 3 subject to instalment 1 having been paid by the due date.
- (c) Rates must be paid in full.

## *Remission applies to*

All ratepayers.

## **4. Remission of rates where the land is used by 'not-for-profit' clubs, associations and churches, for sport or for community benefit other than horse or dog racing**

### *Remission Statement*

- A. 100% remission of all rates (except excess water supply targeted rate) may be made for 'not-for-profit' organisations occupying Council land under lease where there is predominant community benefit.
- B. Remission of rates on other than Council-owned land where it is used by 'not-for-profit' community or sports organisations may be granted on the basis of:
  - (a) Up to 100% remission of general rates and uniform annual general charge, and
  - (b) Up to 50% (ie of the rates that would be payable if they were fully rateable) remission of targeted rates for water supply, sewerage, and land drainage rates
  - (c) The remission does not apply to any excess water supply targeted rate or targeted water supply fire connection rate.



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## *Objective of the remission*

To encourage the sustainability of community-based organisations and the benefit they provide to community good by part-remitting rates.

## Conditions and criteria for the remission

- (a) All remissions are at the discretion of the Council and will be assessed on a case-by-case basis.
- (b) The remission applies where the land is used by qualifying entities, predominantly those that are fully or partially non-rateable under Schedule 1 the Local Government (Rating) Act.
- (c) The remission may include land over which a liquor licence is held provided this is incidental to the primary purpose of occupancy.
- (d) The distinction between those occupying Council land and those on their own land recognises the benefits of independent ownership that accrue to the private land owners.
- (e) The rates payable after the remission are 50% of the full service rates of water, sewerage and land drainage if the rating unit is in the serviced area.
- (f) Applications for the remissions must be in writing. The Council reserves the right to require annual applications to renew the remission or require certification from the applicant that the property is still eligible for the remission and that the land use has not changed.
- (g) It is a precondition of remission that the residual rates are paid in full.
- (h) Qualified applicants who face a significantly lower remission (as compared to the previous policy) as a result of the criteria above may be granted an additional remission to allow an adjustment over several years.

## *Remission Applies to:*

All incorporated sport and recreation clubs, associations and community organisations (which includes places of religious worship or used for any branch of the arts) which have within their constitution appropriate clauses to qualify them as charities or where there are clauses which ensure they are 'not-for-profit' and where there is, in the opinion of the Council, significant public good which results from the occupation of the land for the purpose of their sport or recreation.

The Council (at its absolute discretion) shall determine the extent of public benefits that are provided to the community. This determination shall be the basis of the extent of the remission.

The remission does not apply to rating units owned or occupied by:

- (a) Chartered clubs – except that a sports area may qualify provided it is significant and is set aside exclusively for that use;
- (b) Political parties;
- (c) Trade unions and associated entities; and
- (d) Any other entity where the benefits are restricted to a class or group of persons, and not to the public generally.

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### **5. Remission of all rates on land occupied and used by the Christchurch City Council for community benefit**

#### *Remission statement*

The Council may remit all rates other than excess water supply targeted rate or targeted water supply fire connection rate on land owned by or used by the Christchurch City Council and which is used:

- (a) For a public garden, reserve, or children's playground;
- (b) For games and sports (except galloping races, harness races, or greyhound races);
- (c) For a public hall, community centre, library, art gallery, or other similar institution;
- (d) For swimming pools;
- (e) For public conveniences; and
- (f) For any other community benefit use excluding infrastructural asset rating units.

This remission does not apply to land leased to others where in that case the use is not by the Council.

Remission of all rates on land owned by or used by the Christchurch City Council which is used for rental housing.

#### *Objective of the remission:*

To encourage the sustainability of such facilities in the community by remitting rates.

#### *Conditions and criteria for the remission:*

To all Council-owned and/or used land where the use is for the purposes above.

#### *Remission applies to:*

All land owned and/or used by the Council and used for the purposes outlined.

The remission does not extend to land used as Council offices or yards, infrastructural asset rating units, or leased for commercial purposes.

### **6. Remission of uniform charges and excess water supply targeted or any rate where the Council considers it just and equitable to do so**

(Note: Generally the rates discussed below would not be assessed for the affected properties.)

#### *Remission statement*

Remission of additional uniform charges where section 20 of the Act would apply except for the prerequisite of common ownership.

Remission of any uniform charge where the Council has determined that a building consent will not be issued for the primary use of the land (under the City Plan).

Remission of any excess water supply targeted rate that would be offset by unused water allowance from contiguous properties in common usage.

Remissions of any rate where the Council by specific resolution considers it just and equitable to do so.

#### *Objective of the remission*

To allow an equitable application of uniform charges and excess water charges where several rating units are used as one, but where there are several different ownerships. Also remission of the UAGC where because of some significant impediment, the rating unit cannot be used for the primary use under the City Plan.

Remission of any rate will allow the Council to correct anomalies.

#### *Conditions and criteria for the remission*

The remission applies where ratepayers are related parties and the land is contiguous

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and is used in common or where the rating unit suffers from a “natural” feature which renders it unsuitable for building.

The balance of the rates must be paid in full without arrears.

The remission of any rate under the latter objective will be by specific resolution of the Council after ratepayer application.

*Remission applies to*

All ratepayers.

## Rates Postponement Policy

*Postponement policy*

Postponement of rates on land which is the private residence of the ratepayer where the ratepayer is experiencing financial hardship.

*Postponement statement*

Up to 100% of rates may be postponed for a period determined by the Council where the ratepayer is experiencing financial hardship.

*Objective of the postponement*

To encourage the owner-occupation of land used in whole or part as the primary residence of the ratepayer where the ratepayer does not have the financial capacity to meet the rates as assessed or the payment of the rates assessed would create financial hardship.

*Conditions and criteria for the postponement*

The postponement applies:

- (a) where the land is the primary residence owned and occupied by the ratepayer; and
- (b) the ratepayer can demonstrate financial hardship; and
- (c) the ratepayer is over 65 years (generally but not exclusively)
- (d) Younger ratepayers may apply and will be considered on their merits
- (e) Where the applicant, being generally over 65 years of age, has experienced a significant increase in rates following revaluation causing hardship.

Postponement will be considered on individual merits following a written application.

A postponement fee expressed as an annual percentage will be applied to the rates outstanding. The fee will be treated as a rate assessed. The fee will be the Council's 'cost of capital' as published in its Annual Plan. Rates penalties will not be applied or will be remitted for any rates that have been postponed.

Rates remain a charge against the property until the property ceases to be the place of residence of the applicant or the criteria no longer applies, at which time the outstanding rates must be paid.

There must be a written application and declaration of eligibility.

The postponement will continue to apply until:

- (a) the ratepayer ceases to be the owner or occupier of the rating unit; or
- (b) the ratepayer ceases to use the property as their residence; or
- (c) until a date specified by the Council –

whichever is the sooner.

## *Postponement applies to*

Any land owned and occupied by the ratepayer as their primary residence.

Transitional arrangements imposed by statute will continue.

## **Transitional postponements**

There are transitional postponement provisions provided for in the Act:

- (a) Urban farm postponement continue until change of circumstances.
- (b) Business land in rural areas – the special rateable values and rates postponement of the balance continue until the next revaluation.
- (c) Residential land in commercial areas - the special rateable values and rates postponement of the balance continue until the next revaluation.

Once the time period for the properties end or the circumstances change the transitional provisions cease.

## **Postponement – general issues**

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.

A fee (effectively interest) will be charged annually where rates have been postponed at the end of each rating year on the accrued rates postponed (including any fees) outstanding at the beginning of that financial year, at the Council's estimated cost of capital, currently 6.9% for 2003/04 and 6.50% for 2004/05. This percentage is published every year as part of the Amended Plan.

## **Maori Land Rate Remission**

The Local Government Act 2002 requires the Council to adopt a policy for the remission and postponement of rates on Maori Freehold Land. There is only one rating unit in the city that is defined as Maori Freehold Land. It is currently rated as Rural.

The Council has resolved that no additional remission or postponement be granted to this land. All other remission and postponement policies of the Council for rating units generally are applicable to this rating unit.