

Kaunihera | Council

Ngā Tāpiritanga – Mēneti | Attachments – Minutes

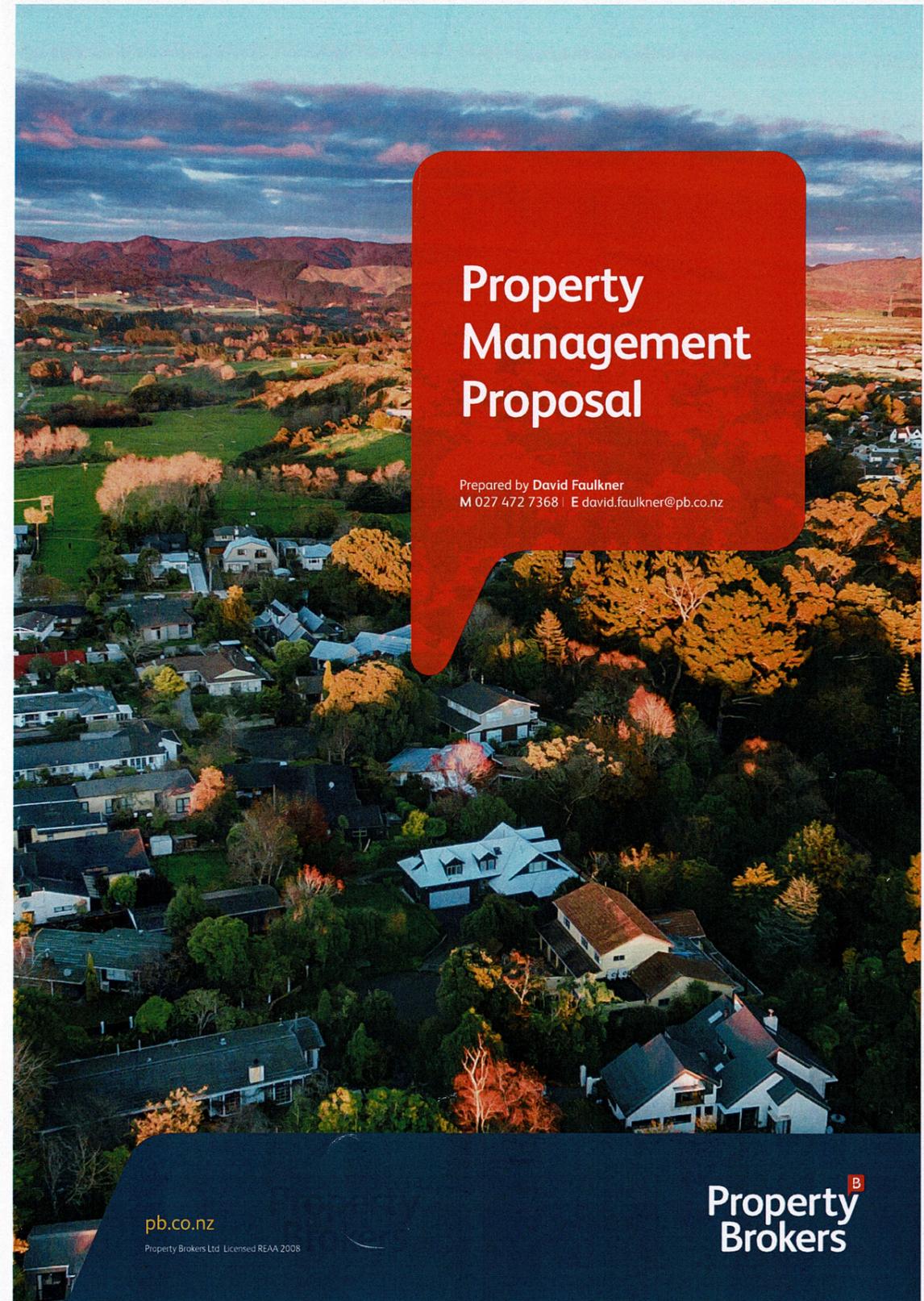
Attachments – Minutes of a meeting of an ordinary meeting of Matamata-Piako District Council held in the Council Chambers, 35 Kenrick Street, TE AROHA on 04 Mar 2026 at 9:00.

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Note: *The attachments contained within this document are for consideration and should not be construed as Council policy unless and until adopted. Should Councillors require further information relating to any reports, please contact the relevant manager, Chairperson or Deputy Chairperson.*



Property Brokers is New Zealand's third largest landlord, managing 8,500 properties nationwide across 85+ locations

Our people are local, passionate about their towns/cities, and committed to contributing to the health and well-being of their local community. We're fiercely proud to be a New Zealand-owned family business, ensuring people and profits stay local.

We have a strong focus on outstanding customer service, with a Net Promoter Score (NPS) six times higher than the national average. Our technology and focus on data-driven results, combined with our comprehensive property management service, will help maintain your capital investment and provide you with the expertise to grow and maintain your portfolio in the years ahead.



Local knowledge, all over New Zealand:

With local expertise and a nationwide network, we're your neighbours and know what works best in every corner of New Zealand.



Award-winning service:

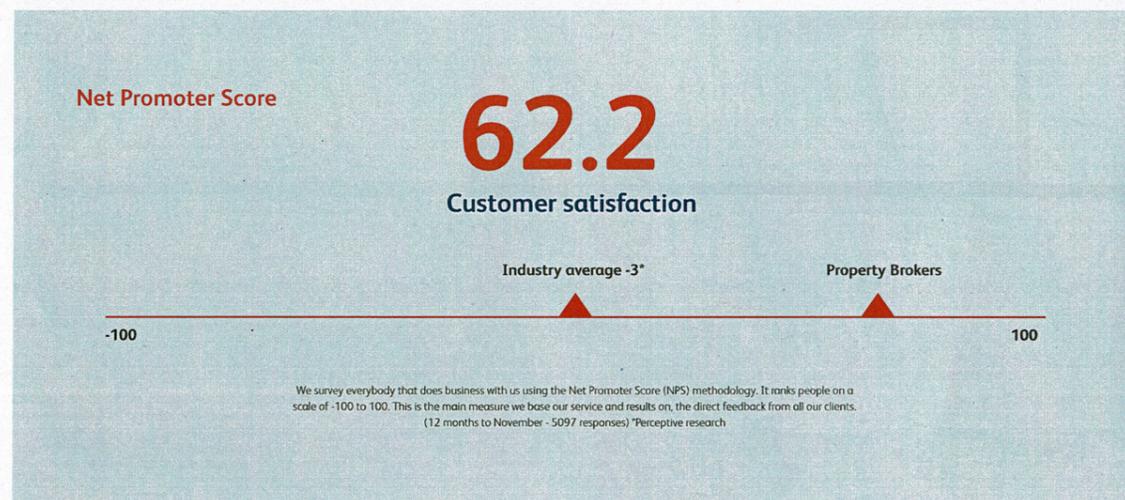
Property Brokers sets the standard in property management, earning awards like the REINZ Business Development Manager of the year, Innovation Award and Large Residential Property Management Office of the Year. We were also finalists for the Sustainability award, and Large Agency of the Year in 2024.

Property Brokers have also been awarded the Canstar Blue award in 2024 and 2025 for the most satisfied customers, making us New Zealand's No.1 real estate agency for Customer Satisfaction.



Raising the standard for thousands of properties:

Our rent guarantee means no rent arrears, guaranteed tenancy, and exceptional service - or we'll pay. With expert knowledge of the Residential Tenancies Act, we make tenancies seamless for landlords and welcoming for tenants.



What we do

With the ever-changing rules around property management, we keep your portfolio fully compliant, navigating regulations from Healthy Homes Standards to Health & Safety. Our knowledgeable team is regularly trained in these areas to be industry leaders.

Healthy Homes:

Property Brokers are industry leaders in assessing and managing the Healthy Homes Standards. Our property managers are trained in all five areas and evaluate the property. If this proposal is successful, our local team will manage the assessment and compliance of your current portfolio.

Reduce Emissions, Enhance Quality:

Property Brokers is the only property management company that measures emissions. Lower emissions mean better quality houses.

After Hours Call Centre:

Property Brokers provides a 24/7 communication channel for all tenants should anything happen after hours or over the weekend.

Training:

Our dedicated property management training team consists of industry leaders, with all our property managers receiving at least 20 hours of unverifiable training per year. We send our team to some of the best conferences in Oceania.

You can rest assured that our property managers always have the support of their local team, management, and peers across provincial New Zealand and our Operations team based in Palmerston North.

98%
Occupancy

95+%
Healthy Homes compliance rate nationwide

<2.00%
Vacancy Rate

<2.00%
Tenant Arrears

8,500+
properties under management - Aotearoa

\$220M+
in rent collected, annually

Property Brokers Property Management

Property management is our core business—we live and breathe it every day. With industry-leading systems, nationwide scale, and dedicated compliance expertise, we ensure that homes under our care meet the latest legal standards. We have extensive experience partnering with social housing providers and take pride in our tenant-focused approach, particularly in supporting the most vulnerable members of our communities.

Our service includes:

- Audited trust accounts
- World-leading 360-degree entry and exit inspections
- Maintenance Management with the ease of reporting
- Healthy Homes and Smoke Alarm compliancy
- Bespoke real-time dashboard reports on your portfolio
- Detailed monthly reports
- Free, professional advice
- Managed by your local Property Brokers' top performing team.

What people say about us



"Our Property Brokers Property Manager is totally amazing. She handles everything in a professional manner — friendly, great communication, and excellent advice."

H.A.C Hokitika Angling Club



"My property manager is very proactive and keeps me updated with any issues I should be aware of. She compiles detailed reports with her recommendations after every inspection. Very pleased."

Kowhai Asset Management Ltd



"Everything has been smooth sailing. As a new landlord, I've been well informed. The property is looking outstanding, and the property managers are excellent to deal with — happy to help and advise when needed."

K.L. Barclay Family Trust



"The property reports are thorough and give an accurate status of the property. All minor issues are handled quickly and efficiently. Great service and, most importantly, happy tenants."

D.K.M Corporate Trustee Limited

How we can save you money

We will manage all aspects of your property portfolio including:



Performing regular property inspections and reporting



Navigate legislation and RTA requirements



Manage repairs and maintenance as required



Manage any tenant disputes or Tribunal cases



Conduct annual rent reviews, increasing revenue



Your Team

Our experienced local property management team are supported directly by their Regional Manager, as well as our national leadership and management team including our Property Management General Manager, Chief Operating Officer and our dedicated training, finance and support teams.



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Monique Young Finance Team Leader (PM)
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Jolene Gray Operations Coordinator (PM)
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Proudly supporting our communities

We're immensely proud to live, work and play in the communities and regions we serve.

We value commitment, community, family and fun, and we're loyal to where we live. That's why you'll find Property Brokers' people quietly putting enormous effort into all sorts of sports, cultural, charity and community events. It's our way of saying thank you to all the people who trust us with such a big decision every year.



550+

Charities and community organisations supported.





B For all your property needs,
please call 0800 367 5263

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Property Brokers



Partnerships with Central and Local Government





2 Property Brokers | Professional Partnerships

Introduction

Property Brokers has built a strong reputation as a trusted partner for both Central and Local Government agencies across New Zealand, consistently delivering on a wide range of national contracts in both property sales and management.

With a proven track record of performance, Property Brokers is recognised industry-wide as a leader in its field - valued for its professionalism, transparency, and unwavering commitment to results.

Known for delivering outcomes on time, every time, Property Brokers combines local expertise with national capability to meet the unique needs of public sector clients. The company's reputation for honesty and integrity is matched only by its ability to innovate and exceed expectations, a fact reflected in the numerous industry awards it has received for service excellence and forward-thinking solutions.

These case studies highlights just some of the successful partnerships and projects that demonstrate why Property Brokers continues to be the agency of choice for central and local government clients across Aotearoa.

Property Brokers Ltd 3



Case Study:

Supporting First Home Buyers through the FirstHome Ownership Scheme

Client: Housing New Zealand

Scope: Sale of 400 properties nationwide

Background

Kāinga Ora – Homes and Communities (formerly Housing New Zealand) launched the FirstHome Ownership Scheme with a clear objective: enable more New Zealanders to step onto the property ladder by providing access to quality, affordable homes. The scheme aimed to address a specific challenge - an oversupply of state housing stock in regional areas where local demand had shifted, leaving many homes underutilised.

The Initiative

Kāinga Ora identified 400 surplus homes across various regions and made them available for purchase by eligible first-home buyers at accessible price points. The initiative was designed to not only reduce excess stock but also support families and individuals striving to achieve home ownership.

The Role of Property Brokers

Property Brokers was instrumental in the success of the FirstHome Ownership Scheme. Leveraging its deep-rooted presence in regional communities and an extensive network across New Zealand, Property Brokers ensured that these homes were promoted effectively to local buyers.

Of the 400 homes offered under the scheme, Property Brokers successfully marketed and sold 230 properties - over half of all transactions nationwide. The company's understanding of local markets, combined with a personal, community focused approach, meant they were uniquely positioned to guide first-home buyers through what can often be a complex and daunting purchasing process.

Collaboration and Coordination

As an active member of the NZ Realtors Network, Property Brokers played a key role in ensuring a coordinated national rollout of the scheme. A pre-agreed commission structure among all participating agencies provided clarity and fairness, while a dedicated single point of contact for Kāinga Ora streamlined communication and oversight. This structure allowed Property Brokers to focus on high quality, localised service delivery without compromising on national consistency.

Each regional Property Brokers office took responsibility for direct buyer engagement, ensuring a hands-on, empathetic approach tailored to the needs of first-home buyers in their respective communities.

Outcome and Impact

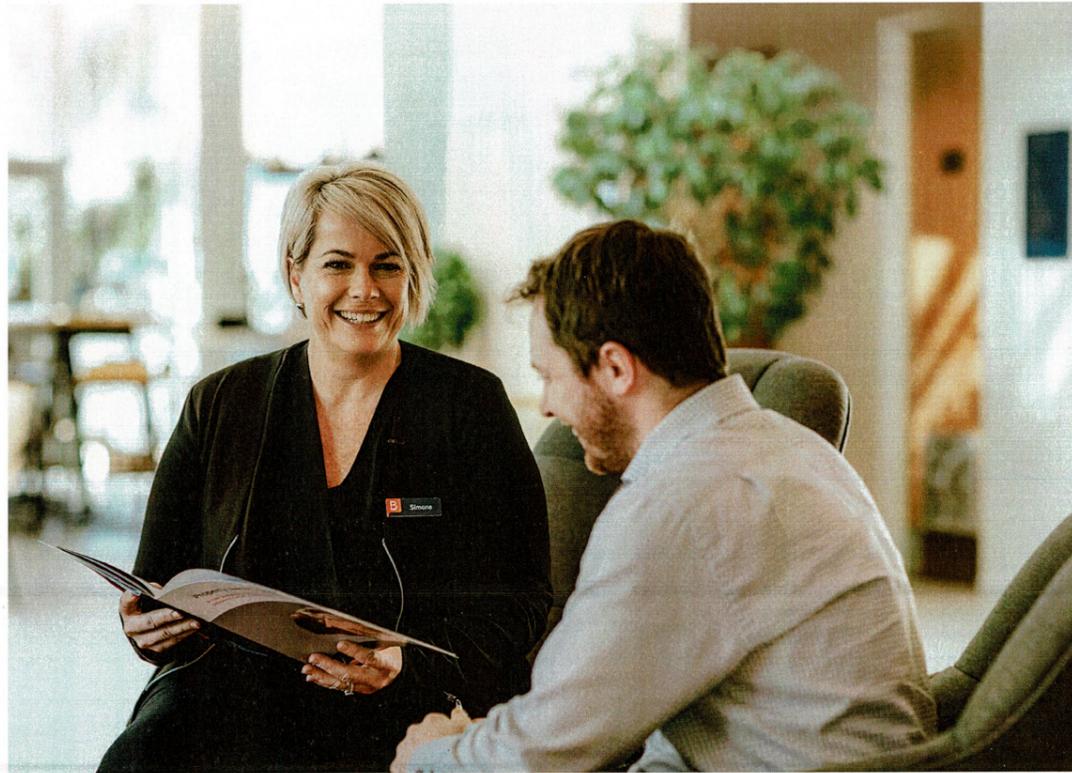
Through this initiative, hundreds of families were able to secure their first home - an achievement that had a significant and lasting impact on these communities. The scheme not only addressed the issue of surplus housing stock but also delivered on its core promise of creating real, tangible pathways to home ownership.

Guy Mordaunt, General Manager of Property Brokers, reflects:

"This was more than just a property sales project. It was about opening doors for people who needed an opportunity. Our team is incredibly proud to have contributed to an initiative that genuinely changed lives."

Conclusion

Property Brokers' professional, community first approach was central to the success of Kāinga Ora's FirstHome Ownership Scheme. Their ability to navigate the delicate balance between national coordination and local engagement reinforced their reputation as a trusted partner in government-led housing projects, while directly contributing to hundreds of New Zealanders achieving the milestone of homeownership.



Case Study:

Provision of Property Management Services

Client: Ministry of Business, Innovation and Employment (MBIE)

Programme: Temporary Accommodation Services (TAS)

Scope: Nationwide | Long-Term Contract | Emergency Response Support

Overview

Property Brokers has been awarded a long-term, nationwide contract to provide professional property management services in support of the Ministry of Business, Innovation and Employment's (MBIE) Temporary Accommodation Services (TAS) programme. This initiative plays a crucial role in delivering temporary housing solutions to individuals and families displaced by natural disasters and other emergency events across New Zealand.

- Management of temporary accommodation facilities
- Tenant support and liaison
- Coordination of maintenance and repair services
- Routine inspections and compliance reporting
- Ensuring adherence to the Residential Tenancies Act 1986 and all relevant regulatory requirements
- Readiness and rapid response support during declared emergencies

Programme Background

The TAS programme, administered by MBIE, forms part of the Government's emergency response infrastructure. It is activated in the event of a natural disaster or emergency where residential properties are damaged or destroyed, and short- to medium-term accommodation is required for affected households.

MBIE engages private sector partners to support the rapid deployment, maintenance, and management of temporary housing stock throughout the country.

Our service delivery is underpinned by our extensive regional network, systems infrastructure, and proven ability to manage dispersed and dynamic property portfolios.

Strategic Importance and Outcomes

This contract further strengthens Property Brokers' capabilities in the public sector and emergency housing space. It validates our credentials as a trusted partner in delivering complex, high-stakes services across diverse geographic regions.

Property Brokers' Role and Responsibilities

Under the terms of the contract, Property Brokers is responsible for delivering comprehensive property management services, which include:

Case Study:

New Zealand Defence Force (NZDF) - Ohakea

Residential Property Management

Overview

Since 2010, Property Brokers has proudly partnered with the New Zealand Defence Force (NZDF) to manage their residential housing portfolio in the township of Bulls, located near RNZAF Base Ohakea. This long-standing relationship stands as a testament to our consistent delivery of high-quality property management services within a disciplined and structured environment.

Scope of Services

Property Brokers provides a comprehensive and fully compliant Property Management service in accordance with the Residential Tenancies Act 1986. Our responsibilities include, but are not limited to:

- Marketing of rental properties across multiple digital platforms to ensure strong visibility and minimal vacancy.
- Tenant selection and vetting, including full background checks in line with privacy and legislative guidelines.
- Rent collection and arrears management, maintaining a disciplined financial process with minimal outstanding debt.
- Property inspections at tenancy commencement and exit, alongside routine quarterly inspections to ensure upkeep and compliance.
- Maintenance coordination, including management of repairs, contractor engagement, and urgent works.
- Quarterly and financial reporting, including cashflow projections, maintenance expenditure tracking, and regular stakeholder meetings.
- Tenancy management, ensuring smooth, professional relationships between NZDF, tenants, and all associated parties.

Results

- Property Brokers currently manages over 50 NZDF-owned residential properties in the Bulls township.
- The portfolio is maintained at 100% occupancy, reflecting our strong leasing practices and tenant retention strategies.
- Arrears are consistently kept below 2%, demonstrating robust financial management and proactive follow-up procedures.

Stakeholder Engagement

Regular reporting and scheduled stakeholder meetings ensure that NZDF has full visibility over the portfolio's performance. Financial forecasts and detailed expenditure reports are provided quarterly, supporting budget planning and asset management decisions.

Conclusion

This case study exemplifies Property Brokers' capability to manage complex, government owned property portfolios with precision, professionalism, and accountability. Our enduring relationship with the New Zealand Defence Force reflects both trust and results - and highlights our strength in delivering reliable, long-term property solutions for key public sector clients.

Case Study:

New Zealand Defence Force (NZDF)- Burnham Military Camp

Residential Property Management

Overview

In 2016, Property Brokers was awarded the contract to manage the New Zealand Defence Force's (NZDF) residential housing portfolio at Burnham Military Camp in Canterbury. This strategically important site houses military personnel and their families, requiring a high standard of care, efficiency, and professionalism in property management. Over nearly a decade, our partnership has grown from strength to strength, and today we manage over 75 residential properties on-site.

Scope of Services

Property Brokers delivers a comprehensive property management service aligned with the Residential Tenancies Act 1986. Our responsibilities include:

- Professional marketing of available properties across multiple platforms.
- Rigorous tenant selection, including background and reference checks in line with privacy legislation.
- Rent collection and arrears management, with structured processes in place for timely resolution.
- Inspections at commencement, routine quarterly intervals, and at tenancy end.
- Full maintenance coordination including urgent response, preventative work, and contractor oversight.
- Quarterly stakeholder reporting and financial statements, including cashflow and expenditure forecasting.
- Day-to-day tenancy management, fostering respectful and efficient tenant relationships.

Results

- Portfolio currently operates at 100% occupancy, highlighting the effectiveness of marketing and tenant placement.
- Arrears consistently remain under 3%, reflecting disciplined financial oversight.
- High levels of tenant satisfaction and low turnover underscore the strength of the relationship with the Defence community.

Conclusion

Property Brokers' ongoing work at Burnham Military Camp demonstrates our ability to manage institutional housing at scale, in a secure and high-stakes environment. Our consistent performance, attention to detail, and clear communication with stakeholders make us a trusted partner to NZDF in the Canterbury region.

Case Study:

Wairoa District Council - Pensioner Housing Management

Overview

In January 2023, Property Brokers commenced the management of Wairoa District Council's pensioner housing complexes, located in the small rural township of Wairoa, Hawke's Bay. This portfolio comprises nearly 30 purpose-built units, specifically designed to provide safe, secure, and affordable housing for low-income senior residents.

Scope of Services

Our service delivery is fully aligned with the Residential Tenancies Act 1986 and tailored to the unique needs of pensioner housing. Key functions include:

- Advertising and tenant selection, focused on sensitivity, suitability, and transparency.
- Rent collection and careful arrears monitoring, with an empathetic and proactive approach.
- Routine property inspections to ensure safety and habitability.
- Coordinated maintenance, including response to urgent health and safety issues.
- Clear, regular reporting to Council stakeholders, including financial performance and tenancy updates.
- Dedicated tenancy management with a focus on wellbeing and respectful communication.

Results

- Rapid portfolio stabilisation following handover.
- High occupancy and strong community satisfaction.
- Efficient maintenance response times and positive feedback from residents and Council representatives alike.

Conclusion

This case study highlights Property Brokers' ability to manage socially significant housing with care, professionalism, and cultural understanding. In partnership with Wairoa District Council, we are delivering meaningful housing outcomes for some of the community's most vulnerable members - ensuring that each tenant feels respected, supported, and secure in their home.

Case Study:

Buller District Council – Residential Property Management, Westport

Overview

After the 2021 devastating flooding that impacted the Westport community, Buller District Council secured a portfolio of modern, purpose-built rental homes to support local residents in need of stable, long-term accommodation. In December 2023, Property Brokers was engaged to manage this essential housing stock, comprising 20 newly built residential properties.

This initiative plays a vital role in Westport's recovery and long-term resilience, and Property Brokers is proud to contribute by delivering professional, community-focused property management services.

Scope of Services

Our management of the Westport portfolio is fully compliant with the Residential Tenancies Act 1986, and includes the full suite of Property Brokers' end-to-end property management services:

- Advertising and tenant placement with a focus on suitability, community stability, and housing need.
- Comprehensive tenant screening and background checks in line with privacy and eligibility requirements.
- Rent collection and arrears management, ensuring financial integrity and support where needed.
- Scheduled property inspections, including commencement, quarterly, and final inspections.
- Maintenance coordination and facilitation of urgent and preventative repairs.
- Financial and stakeholder reporting, with regular updates to Council on occupancy, maintenance, and expenditure.
- Ongoing tenancy support, fostering respectful landlord-tenant relationships in a post-disaster context.

Results

- The portfolio is operating at 100% occupancy, a reflection of both community demand and effective tenant management.
- There is currently 0% rent arrears, demonstrating disciplined financial processes and strong tenant engagement.
- The properties are maintained to a high standard, with positive feedback from tenants and Council representatives.

Conclusion

This case study highlights the value of responsive, community-centred property management in a post-disaster environment. Property Brokers' involvement with the Buller District Council's Westport housing project has ensured that residents have access to safe, modern, and professionally managed accommodation.

Our ability to mobilise quickly, uphold regulatory compliance, and deliver compassionate service reflects the strength of our partnership approach and our commitment to supporting regional communities.

Thank you for considering Property Brokers
as your preferred real estate partner

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Palmerston North

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**Property
Brokers** 



Rates Remission and Postponement Policy 2024-2034 (Amended 2026)

DRAFT – FOR CONSULTATION

| | |
|------------------------------|--|
| Department | Strategic Policy, Partnerships and Governance |
| Policy Type | External |
| CM Reference | TBC |
| Resolution Date | TBC |
| Policy Effective From | 4 July 2024-1 July 2026 TBC |
| Policy Supersedes | Policies on the Remission and Postponement of Rates 2023-2031 |
| Review Frequency | Every six years |
| Review Date | 2030 Note: Council may amend the policy at any time after consulting in a manner that gives effect to s82 (Local Government Act 2002) |
| Engagement Required | Section 82 (Local Government Act 2002) |



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Purpose

The purpose of the Rates Remission and Postponement Policy (Policy) is to guide Matamata-Piako District Council (Council) decisions on rates remissions and rates postponements.

Scope

This Policy applies to all ratepayers in the district and outlines the specific categories of remissions Council may consider - including situations such as financial hardship, community or not-for-profit use, unused or marginal land, and circumstances where rating legislation allows or anticipates a remission.

The Policy does not replace the requirements of the Local Government Act 2002 or the Local Government (Rating) Act 2002. Instead, it works alongside this legislation to guide how Council exercises its discretion when considering requests for rates remissions and rates postponements.

Application of this Policy (Waikato Waters Limited)

Council will continue to set and assess all water-related rates for the 2026/27 rating year under the Local Government (Rating) Act 2002.

On 1 October 2026, Waikato Waters Limited (WWL) will assume responsibility for the service delivery of water and wastewater services across the district.

From 1 July 2027, water-related charges will be set and assessed by WWL. Water-related charges may continue to be invoiced and collected by Council and transferred to WWL. In this case, Council's role will be limited to acting as WWL's billing agent.

Once WWL has adopted its own waiver policy (under the Local Government (Water Services) Act 2025), the rates remission and postponement provisions in this Policy will no longer apply to any water or wastewater charges set or billed by WWL. Water and Wastewater customers seeking financial support for WWL-issued charges will need to apply directly to WWL under its own policies.

Part 1 – Remission of rates on land protected for conservation purposes

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

This part is required to provide the legislative authority to grant rates remissions to landowners who have protected land for conservation purposes in perpetuity.

Objectives

The objectives are to:

- help landowners who have voluntarily protected areas of significance; and
- ensure that these areas remain protected.

Criteria and conditions

Sites that will qualify for remissions must be identified in at least one of the following:

- a. District Plan - Schedule 3 - Outstanding or Significant Natural Features and Trees and Other Protected Items.
- b. District Plan – Planning Maps – Kaitiaki Zone.
- c. Our register of Significant Natural Features.
- d. Any area that has any other type of formal protection method in place (e.g. a covenant under the Queen Elizabeth the Second National Trust Act 1977 on the title).

We will determine the amount of any remission at our discretion and will be guided by:

- the remission methods specified in the **previous** Significant Natural Features Policy; and
- the funding available through the Long Term Plan and/or the Annual Plan.

Part 2 - Remission of penalties on unpaid rates

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

Objectives

The objectives are to provide an efficient, transparent and fair framework for the remission of penalties, taking account of:

- the specific circumstances of the individual; and
- the interests of all ratepayers.

Criteria and conditions

Penalties on unpaid rates may be remitted where:

- a. we have not issued a rates assessment and/or invoice as required under the Local Government (Rating) Act 2002; or
- b. it can be substantiated that a ratepayer has been disadvantaged in the delivery of a rates assessment and/or invoice. Substantiation shall consist of some form of tangible evidence such as undelivered mail being returned to Council; or
- c. the ratepayer pays the rates through electronic banking and makes an error in the transaction; or
- d. a formalised and approved rate payment arrangement (e.g. direct debit) has been complied with. Only those penalty charges incurred since commencement of the arrangement will be considered for remission; or
- e. those who wish to pay their rates in full, and do so within one month of the issue date of the first instalment penalty charge notice; or ~~or a monthly direct debit is in place and being honoured;~~
- f. the ratepayer:
 - provides a written ~~or verbal~~ explanation why payment could not be made by the due date; and
 - the explanation is considered reasonable; and
 - the ratepayer has not received a rates remission within the last three years; and
 - ~~• the ratepayer has not incurred more than three penalties within the last three years, and~~
 - there are no overdue rates outstanding (excluding the penalty remission application).
- g. ~~In circumstances where a ratepayer's situation does not strictly meet the criteria above, the Rates Team Leader (or higher delegated officer) may exercise discretion to remit a penalty where exceptional, compassionate, or otherwise compelling circumstances exist, and where remission is considered fair, reasonable, and consistent with the intent of this policy.~~

~~When exercising this discretion, the delegated officer must ensure:~~

- ~~• the circumstances are genuine and evidenced; and~~
- ~~• the outcome is fair to both the applicant and the wider community of ratepayers.~~

~~No further applications under this part of the policy will be considered within the next three years, except on extraordinary grounds.~~

~~All applications for remission must be made in writing.~~

Applicants that are declined a remission under delegated authority may submit an appeal to Council.

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Part 3 – Remission of rates – other categories

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

Objectives

The objectives are to provide Council with the ability to grant rates relief for land (except service charges) that qualifies for:

- a statutory rates remission;
- has a capital value of less than ~~\$3,000~~ \$6,000 (inclusive of GST if applicable); or
- has a land value of greater than \$1 and less than ~~\$500~~ \$1,000 (inclusive of GST if applicable); or
- is a cemetery that exceeds two hectares (cemeteries less than two hectares are non-rateable).

Criteria and conditions

Service Charges

Council may remit rates for service charges (i.e. water supply, sewage and refuse disposal, and stormwater) where the application meets the following criteria:

- a. the rates are for land that is owned or used by a society or association of persons for games or sports (excluding galloping races, harness races and greyhound races) except for rates due for any area covered by an alcohol license
- b. the rates are for land owned or used by a society incorporated under the Agricultural and Pastoral Societies Act 1908 as a showground or place of meeting
- c. the rates are for land owned or used by a society or association of persons (whether incorporated or not) for the purpose of any branch of the arts
- d. half service charges for Council owned land which is non rateable under section 8 and schedule 1 of the Local Government (Rating) Act 2002 and where no services (as defined above) are provided or contemplated.

In the case of clauses a) to c) above, a maximum remission of 50% is available and in the case of clause d) above, a full remission is available.

Properties that are eligible for a full remission of rates

- a. Properties with a capital value of less than ~~\$3,000~~ \$6,000 (inclusive of GST)
- b. has a land value of greater than \$1 and less than ~~\$500~~ \$1,000 (inclusive of GST if applicable). These are generally small areas of land used for utility purposes or similar.
- c. Land used or set aside for cemetery purposes that has an area greater than two hectares.

Part 4 – Remission of small rates balances

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

Objectives

The objective is to save the costs of collecting rates of uneconomic value.

Criteria and conditions

To qualify for remission under this part of the policy, the rating unit must have a balance of less than one dollar (\$1.00) (inclusive of GST) owing at the time of assessing or invoicing a rate.

Process

Council will at its discretion remit any outstanding rates balance of less than one dollar (\$1.00) (inclusive of GST) on a quarterly basis.

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Part 5 – Remission of rates on Māori freehold land

This part of the policy is prepared pursuant to sections 102 and 108 of the Local Government Act 2002 and section 114 of the Local Government (Rating) Act 2002.

We have considered the matters set out in Schedule 11 of the Local Government Act 2002 and how this policy supports the principles set out in the Preamble to Te Ture Whenua Māori Act 1993.

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

Objectives

The objectives are:

- to contribute to the fair and equitable collection of rates from all sectors of the community. We recognise that certain Māori lands have particular conditions or circumstances which make it appropriate to provide relief from rates
- to put in place a means of providing relief on rating for Māori land pursuant to section 108 of the Local Government Act 2002 by way of rate remission
- to recognise situations where a person or owner is only gaining an economic or financial benefit from part of the land
- to recognise matters related to the physical accessibility of the land
- to recognise and take account of the presence of wahi tapu that may affect the use of the land for other purposes
- To recognise and take account of the importance of the land in providing economic and infrastructure support for marae and associated papakainga housing.

Note that application of the Mangatu decision to discount values will likely provide some relief also.

Principles

The principles used in establishing this part of the policy are:

- a. that as defined in section 91 of the Local Government (Rating) Act 2002, Māori freehold land is liable for rates in the same manner as general land
- b. we are required to consider whether our policy on remission of rates on Māori freehold land will provide for the remission of rates.
- c. Those set out in the Preamble to Te Ture Whenua Māori Act 1993.
- d. the community benefits through the efficient collection of rates and the removal of rating debt that is non collectable
- e. that applications for relief meet the criteria in this policy
- f. that the policy does not provide for the permanent remission or postponement of rates on the property concerned.

Conditions and criteria

We will maintain a register called the 'Māori freehold land rates relief register' (the register).

This will record properties that have had rates remitted under this part of the policy. Applications for land to be added to the register should be made in writing prior to commencement of the next rating year. Applications made after commencement of the rating year may be accepted at our discretion.

Owners or trustees making application should include the following information in their applications:

- details of the property
- the objectives that will be achieved by providing a remission
- documentation proving that the subject land is Māori freehold land.

We will review the register annually (or on a more regular basis at our discretion). We may, at our discretion, add properties to the register where Council makes an application on the owners or trustees behalf and we consider that the conditions and criteria of the policy are met.

We may also determine that properties no longer comply either fully or in part with the conditions and criteria on which the application for relief was granted. In such a case, we may either remove the property from the register or reduce the extent of the relief from the start of the next rating year.

We will consider granting a remission of rates on property where any one or more of our policy objectives will be met.

Remissions (up to 100%) can apply to all rates except targeted rates for:

- water supply
- wastewater
- stormwater
- kerbside collection or
- rural halls.

Any relief granted and the extent of that grant is at our sole discretion. This will consider where the rating value is significantly in excess of the economic value arising from the actual use of the property.

Part 6 – Postponement of rates on Māori freehold land

This part of the policy is prepared pursuant to sections 102 and 108 of the Local Government Act 2002 (LGA) and section 115 of the Local Government (Rating) Act 2002 and how this policy supports the principles set out in the Preamble to Te Ture Whenua Māori Act 1993.

Council has considered the matters set out in Schedule 11 of the LGA.

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

Objectives

The objectives are:

- to contribute to the fair and equitable collection of rates from all sectors of the community. We recognise that certain Māori lands have particular conditions or circumstances that make it appropriate to postpone rates; and
- to put in place a means of providing relief on rating for Māori land pursuant to section 108 of the Local Government Act 2002 by way of postponement of rates; and
- encourage the economic development of the land by a new occupier, where there are rate arrears that are, in the Council's opinion, recoverable; and
- facilitate the development and economic use of land where it is considered that utilisation would be uneconomic if full rates are required to be paid during the period in which plans for development are being actively prepared.

Principles

The principles used in establishing this part of the policy are:

- a. that as defined in section 91 of the Local Government (Rating) Act 2002, Māori freehold land is liable for rates in the same manner as general land
- b. we are required to consider whether our policy on the postponement of rates on Māori freehold land will provide for the postponement of rates
- c. those set out in the Preamble to Te Ture Whenua Māori Act 1993
- d. that applications for postponement meet the criteria we have set
- e. that the policy does not provide for the permanent postponement of rates on the property concerned.

Conditions and criteria

Applications for postponement of rates should be made in writing prior to commencement of the next rating year. Applications made after commencement of the rating year may be accepted at our discretion.

Owners or trustees should include the following information in their application:

- details of the property
- the objectives that will be achieved by providing a remission
- documentation proving that the subject land is Māori freehold land.

Any postponement granted and the extent of the grant is at our sole discretion.

No postponement will be granted on targeted rates for:

- water supply
- wastewater
- stormwater
- kerbside collection or
- rural halls.

DRAFT FOR CONSULTATION

Part 7 – Remission of metered water leaks

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

Objectives

The objective is to allow Council to provide some relief to metered water users from extraordinarily high charges as a result of a water leak when there is evidence that the required repairs have been carried out within thirty (30) days of written notification of the high water consumption to the owner.

Principles

The principles used in establishing this part of the policy are:

- that the responsibility of water leaks between the water outlet (e.g. house, trough) and the water meter is ultimately the owners' and any water rates remitted will be a cost to other water users
- that property owners should take action within a reasonable period of time to avoid wasting our water resource.

Conditions and criteria

We may consider granting relief where:

- a. we have received satisfactory evidence that there has been a water leak; and
- b. the property owner has repaired the leak within the policy timeframe; and
- c. we have received written application for relief. The request must be accompanied by a registered plumber's invoice or other suitable evidence that a significant leak was discovered (minimal amounts will not be considered), where the leak was located, and that it has been fully rectified.

We will calculate the volume of water lost based on the total water consumption for the particular period less the average period water consumption over the previous two years.

The relief for water leakage (excluding normal consumption) will be 50% of the water rates attributable to the leakage.

Any relief granted under this part of the policy is limited to one application within any three-year period for any particular meter.

Transitional Note

This remission applies only while Council continues to set and assesses the relevant water-related rate. It does not apply to any water or wastewater charges set or billed by Waikato Waters Limited (WWL) once WWL assumes responsibility for charging and/or remission functions.

From 1 October 2026, WWL will assume responsibility for the delivery of water and wastewater services. Under legislation, Council may continue to set and assess water related rates on behalf of WWL during the transition period, until 30 June 2027, while WWL's own charging systems are being established. During this time this remission only applies while Council is still issuing water-related rates (including those issued on WWL's behalf).

From 1 July 2027, water related charges will be set and assessed by WWL. Once WWL has adopted its own waiver policy under the Local Government (Water Services) Act 2025 and its charging systems are live, the rates remission and postponement provisions in this Policy will no longer apply to any water or wastewater charges issued by WWL. Customers seeking financial support for WWL issued charges will need to apply directly to WWL under its own policies.

DRAFT FOR CONSULTATION

Part 8 – Remission of pan charge targeted rates based on water use

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

Objectives

The objective is to provide a transparent, fair and more effective user pays targeted rate for wastewater, taking account of:

- the specific circumstances of the rateable property; and
- the interests of all ratepayers.

Principles

The principles used in establishing this part of the policy are:

- a. we have applied a targeted rate to all rateable properties connected to the wastewater supply based on the number of pans in each rating unit
- b. pursuant to clause 12, schedule 3, of the Local Government (Rating) Act 2002 all single residential rateable properties can only be charged for one pan
- c. we recognise the number of pans may not necessarily equate to the volume of discharge to the wastewater network
- d. we recognise a correlation between the consumption of water and volume of wastewater discharged
- e. currently the average water consumption per single residential rateable property is deemed to be 252 cubic metres of water per annum. This is a Household Equivalent Unit (HEU)
- f. the most accurate way to measure water consumption is by a water meter, however not all properties currently have a meter installed
- g. despite the number of pans, some properties are considered to have a low-impact on the wastewater network. To avoid the unnecessary expense of installing a water meter to these ratepayers, we will assess the number of HEUs applicable per rating unit by comparing them to similar properties that have a water meter
- h. in assessing the number of HEUs, the number will be rounded up to the next whole unit
- i. the HEU may be periodically reviewed
- j. this remission does not apply to schools or educational establishments. See the separate policy on remissions of pan charge targeted rates for educational establishments that follows.

Conditions and criteria

Properties with an existing water meter

- a. The rateable property must have six months (or more) of historical water consumption information to enable assessment of HEUs.
- b. The remission will be the difference between the actual number of pans and the number of HEUs based on historical water consumption
- c. The HEU will be reassessed annually based on the consumption for the year and an adjusted remission will be applied from 1 July one calendar year later.

For the avoidance of doubt, rateable properties with a meter cannot elect to be assessed for a remission on the same basis as a rateable property without a water meter.

Properties without an existing water meter

- a. We will assess the number of HEUs applicable per rateable property by comparing the current use of this property with a metered property of similar use.
- b. The remission will be the difference between the actual number of pans and the assessed HEU.
- c. Alternatively, to a and b above, the ratepayer can apply to have a water meter installed. Installation must be completed before 1 October in any rating year, so as to allow six months of consumption data to reassess the remission during the final quarter. The cost of the water meter and its installation will be at the applicant's expense.
- d. Any amended remission as a result of the water meter data will be processed during the final quarter of the rating year.

For the avoidance of doubt, rateable properties once fitted with a meter cannot then elect to be assessed for a remission on the same basis as a rateable property without a water meter.

Transitional Note

This remission applies only while Council continues to set and assesses the relevant water-related rate. It does not apply to any water or wastewater charges set or billed by Waikato Waters Limited (WWL) once WWL assumes responsibility for charging and/or remission functions.

From 1 October 2026, WWL will assume responsibility for the delivery of water and wastewater services. Under legislation, Council may continue to set and assess water related rates on behalf of WWL during the transition period, until 30 June 2027, while WWL's own charging systems are being established. During this time this remission only applies while Council is still issuing water-related rates (including those issued on WWL's behalf).

From 1 July 2027, water related charges will be set and assessed by WWL. Once WWL has adopted its own waiver policy under the Local Government (Water Services) Act 2025 and its charging systems are live, the rates remission and postponement provisions in this Policy will no longer apply to any water or wastewater charges issued by WWL. Customers seeking financial support for WWL issued charges will need to apply directly to WWL under its own policies.

Part 9 – Remission of pan charge targeted rates for educational establishments

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

Objectives

The objective is to provide a transparent, fair and more effective user pays targeted rate for wastewater, taking account of the specific circumstances of educational establishments.

Principles

The principles used in establishing this part of the policy are:

- This policy applies to schools and educational establishments as defined in Schedule 1, Part 1, clause 6(b) of the Local Government (Rating) Act 2002. It specifically excludes schools and early childhood centres that operate for profit.
- We consider the nationally used 'Donnelly Formula' (one pan per twenty students/staff) as a fair basis for providing remission to educational establishments.
- We have applied a targeted rate to all educational establishments connected to the wastewater supply based on the number of pans calculated using the 'Donnelly Formula'.
- We recognise the number of pans may not necessarily equate to the volume of discharge to the wastewater network.
- We recognise a correlation between the consumption of water and volume of wastewater discharged.
- Currently the average water consumption per single residential rateable property is deemed to be 252 cubic metres of water per annum. This is a Household Equivalent Unit (HEU).
- The most accurate way to measure water consumption is by a water meter, however not all educational establishments currently have a meter installed.
- Despite the number of pans calculated using the 'Donnelly Formula', some educational establishments are considered to have a low impact on the wastewater network. To avoid the unnecessary expense of installing a water meter to these, we will assess the number of HEUs applicable per rateable property by comparing them to other educational establishments with a similar roll/staff numbers.
- The school roll used to calculate the 'Donnelly Formula' will be as advised annually by the Ministry of Education and will be applied from the following 1 July.
- In assessing the number of HEUs, the number will be rounded up to the next whole unit.
- The HEU may be periodically reviewed.

Conditions and criteria

Educational establishments with an existing water meter

- a. The rateable property must have six months or more historical water consumption information to enable assessment of HEUs.
- b. The remission will be the difference between the number of pans assessed using the Donnelly Formula and the HEU based on historical water consumption.

- c. The HEU will be reassessed annually based on the consumption for the year and an adjusted remission will be applied from 1 July one calendar year later.
- d. For the avoidance of doubt, rateable properties with a meter cannot elect to be assessed for a remission on the same basis as a rateable property without a water meter.

Educational establishments without an existing water meter

- a. We will assess the number of HEUs applicable per rateable property by comparing the current use of this property with a metered property of similar use.
- b. The remission will be the difference between the number of pans calculated using the Donnelly Formula and the assessed HEU.
- c. Alternatively, to a and b above, the educational establishment can apply to have a water meter installed. Installation must be completed before 1 October in any rating year, so as to allow six months of consumption data to reassess the remission during the final quarter. The cost of the water meter and its installation will be at the applicant's expense. Any amended remission as a result of the water meter data will be processed during the final quarter of the rating year.
- d. For the avoidance of doubt, rateable properties once fitted with a meter cannot then elect to be assessed for a remission on the same basis as a rateable property without a water meter.

Transitional Note

This remission applies only while Council continues to set and assesses the relevant water-related rate. It does not apply to any water or wastewater charges set or billed by Waikato Waters Limited (WWL) once WWL assumes responsibility for charging and/or remission functions.

From 1 October 2026, WWL will assume responsibility for the delivery of water and wastewater services. Under legislation, Council may continue to set and assess water related rates on behalf of WWL during the transition period, until 30 June 2027, while WWL's own charging systems are being established. During this time this remission only applies while Council is still issuing water-related rates (including those issued on WWL's behalf).

From 1 July 2027, water related charges will be set and assessed by WWL. Once WWL has adopted its own waiver policy under the Local Government (Water Services) Act 2025 and its charging systems are live, the rates remission and postponement provisions in this Policy will no longer apply to any water or wastewater charges issued by WWL. Customers seeking financial support for WWL issued charges will need to apply directly to WWL under its own policies.

Part 10 – Remission of rates on abandoned land

Objectives

The objective is to enable administration costs to be avoided where it is unlikely that rates assessed on an abandoned rating unit will ever be collected.

Conditions and criteria

Where any rating unit meets the definition of abandoned land as prescribed in section 77(1) of the Local Government (Rating) Act 2002 and that land is unable to be sold using the authority provided in sections 77-83, then all rates will be remitted on an annual basis.

DRAFT FOR CONSULTATION

Part 11 – Remission and postponement of rates for natural disasters and emergencies

Objectives

In the event of a natural disaster or other type of emergency affecting the capacity of one or more rating units to be used for an extended period of time, Council may remit or postpone all or part of any rate or charge where it considers it fair to do so.

Conditions and criteria

The Council may, on written application from the ratepayer of a rating unit affected by a natural disaster or emergency, remit or postpone all or part of any rate or charge levied where:

- A natural disaster or emergency affects one or more rating units' capacity to be inhabited, used or otherwise occupied for an extended period of time; and
- The Council considers it is fair to grant a remission in the circumstances.

At its sole discretion, Council will determine by resolution whether a specific event constitutes a natural disaster or emergency for the purposes of applying this policy. Council will determine the criteria for the remission or postponement at the time of the resolution, and those criteria may change depending on the nature and severity of the event and available funding at the time.

Each application will be considered on its merits and remission or postponement of all or parts of the rates payable may be granted where it is considered just and equitable to do so. Remissions or postponements approved under this policy do not set a precedent and will be applied for each specific event and only to properties directly affected by the event.

Part 12 – Remission of kerbside collection targeted rate for an additional minor residential unit not requiring extra kerbside bins.

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

Background

The targeted rate for kerbside collection services is charged on a uniform basis per separately used or inhabited part of a rating unit (SUIP) to which the service is available. The addition of a minor residential unit to a property under our current policy will trigger an additional targeted rate for kerbside collection.

Objectives

The objectives of this remission are to:

- Ensure ratepayers that have a minor residential unit on their property (as defined below) are only charged an additional kerbside collection targeted rate where they create additional demand on the kerbside collection service (i.e. they request additional refuse and recycling bins);
- Provide a fair and consistent approach to applying kerbside collection charges when the creation of a SUIP (separately used or inhabited part) would otherwise automatically trigger an additional kerbside collection targeted rate;
- Enable Council staff to remit charges where the criteria of this policy are met;
- Maintain transparency and equity in the application of the kerbside targeted rate system while supporting sensible waste service use for minor residential units.

Criteria

A remission may be granted when:

- a. A subsequent kerbside collection targeted rate has been applied to a rating unit due to the identification of a new SUIP created by the addition of a minor residential unit; and
- b. Council records confirm that the owner has not requested any additional kerbside bins at the time the rates are set (1 July annually).

Conditions & Process

- The remission will be applied automatically by the Rates Team following internal verification that no additional kerbside bins have been requested or delivered.
- No application from the ratepayer is required.
- The remission will remove only the additional kerbside collection targeted rate applied to the minor residential unit.
- If the ratepayer subsequently requests additional kerbside bins in respect of the minor residential unit:
 - The kerbside collection targeted rate will be applied pro-rata from the date the additional service is supplied, in accordance with Council fees and charges; and

- The remission will no longer apply from the date service delivery commences.
- For the purposes of this policy, a minor residential unit is defined as:
 - A small stand-alone dwelling as defined in Schedule 1A of the Building Act 2004; and/or
 - A detached minor residential unit as defined in the Resource Management (National Environmental Standards for Detached Minor Residential Units) Regulations 2025; and/or
 - A small residential unit of less than or equal to 70m² (whether attached to or detached from the principal dwelling)
- Only one remission under this policy can apply per rating unit.
- This remission does not apply once additional kerbside bins have been supplied to the property.

Part 13 – Delegations

Council delegates the authority to implement this policy to the Chief Executive Officer. The Chief Executive Officer may sub-delegate this role to any other council officer.