

# Rating information

# 2023/2024



Te Kaunihera-ā-Rohe o Ruapehu

- The purpose of this document is to assist you in understanding what rates charges you are paying. It provides a summary defining the rates charges on your rates invoice/assessment notice and an explanation of the rating descriptions.
- It also includes an explanation of Council's Rates Remission and Rates Postponement Policies and the Rates Rebate Scheme, of which you may be eligible for.
- If you require any further assistance with understanding your rates account, please contact Council on 07 895 8188.

## Summary of rates charges

### Understanding your Rates Bill

Your rates invoice/assessment notice itemises your rates charges. The list below provides a summary with a definition and description of the services provided by Council, to help you to interpret your rates charges.

### What each rating line pays for:

**District Rate (CV and UAGC)** - Emergency Management, Grants, Libraries, Resource Management, Building Services, Compliance, Environmental Health, Liquor Licensing, Parks and Reserves, Community Halls, Public Toilets, Cemeteries, Social Housing, Solid Waste Management and Stormwater and Flood Protection (urban only).

**Service Charges (TUAC)** - Water Supply, Wastewater, Kerbside Refuse Collection.

**Other Targeted Rates** - Economic Development (TUAC and CV), Stormwater and Flood Protection (TUAC), Solid Waste Management, Land Transport (CV) and Non-Commercial Visitor Accommodation (TUAC).

## Definition, Description and Cost of Service

### Capital Value (CV)

Is the assessed value of the land plus the value of any improvements on it at the time of valuation if offered for sale, on such reasonable terms and conditions as a bona fide seller might be expected to require.

### General Rate District Capital Value (CV)

The General Rate District Capital Value is assessed as a rate in the dollar based on capital values across the district. The General Rate is not set differentially (other than hydro-electric). The rationale for use is contained in the Revenue and Financing Policy (Part 3 of the LTP). This rate is set at 70% of the total rates (not including targeted rates).

### Uniform Annual General Charge (UAGC)

The Uniform Annual General Charge is charged on all rateable properties. Council sets a UAGC on all separately used or inhabitable part of rating units (SUIP) across the District under Section 15(1)(b) of the Local Government (Rating) Act 2002 (LG(R)A). The rationale for the use of the UAGC is contained in the Revenue and Financing Policy (Part 3 of the LTP).

The UAGC contributes up to 30% of the total rates (not including targeted rates).

### Basis of UAGC Set

A separately used or inhabited part of a rating unit is any part of a rating unit that is or is able to be separately used or inhabited by the ratepayer or by any other person or body having a right to use or inhabit that part by virtue of a tenancy, lease, license, or other agreement.

- Where a rating unit contains both a commercial operation and residential accommodation, two separately used parts of a rating unit are identified, and each will be a "Separately Used or Inhabited Part" (SUIP).
- A farming unit with one dwelling will be treated as one SUIP, with each additional dwelling counting as an additional SUIP of the rating unit. Each additional dwelling will be a SUIP.
- Where a single rating unit contains a number of shops or offices, each office and shop will be SUIP.
- Where a single rating unit contains a number of separately used or inhabited residential parts (block of flats), each separate unit will be counted as one SUIP.
- A motel/hotel complex will not be treated on the basis of the number of rooms, but on the basis of a motel/hotel being a commercial operation. The motel/hotel complex will be one SUIP. However, should a residential occupancy be contained within the complex, that would constitute an additional SUIP. Each residential occupancy in the motel/hotel complex will be an additional SUIP.
- Dwellings that are not fully self-contained will not be a SUIP, unless they are rented out separately to the main dwelling. For a dwelling to be self-contained, it must be connected to water and wastewater services, and have facilities so that the person living or staying there does not have to share rooms such as a kitchen or bathroom. A kitchen is further defined as a room or an area equipped with the intent for cooking. Any dwelling rented out separately to the main dwelling will be a SUIP.

### Targeted Rate and Targeted Uniform Annual Charge (TUAC)

The Targeted Rate is a rate set on rateable assessments differentiated by some factor, such as geographic location or land use. The titles of "Targeted Rate" and "TUAC" (Targeted Uniform Annual Charge) are used by Council where TUAC is a Targeted Rate based strictly on a uniform amount set per separately used or inhabited portion of rating unit.

Targeted rates fall into three categories:

- Targeted Rates on Land Use and Area.
- Targeted Rates on Location.
- Targeted Rates on Service Provision.



### Land Transport (CV)

The Land Transport rate is set on the basis of CV on all rating units in the district to fund the land transport activity. This rate is set on a differential basis.

### Urban Periphery Roads (TUAC)

Council sets a targeted rate for all rating units with a frontage on Kaha or Tau Streets, Rangataua, to part fund capital costs of sealing urban periphery roads. This targeted rate option is only used if the ratepayer has not chosen to pay the contribution by lump sum.

### Economic Development (ED) General Targeted Rate (TUAC)

This Rate is a Targeted Uniform Annual Charge (TUAC) and is charged on all SUIPs, as a set rate, to part-fund the ED and Regional Tourism Organisation (RTO) function.

### Economic Development Commercial Targeted Rate (CV)

This is a Targeted Rate set on the basis of CV of every rating unit with Councils' Valuation Service Provider's Category Codes C (Commercial) and I (Industrial) to fund economic development. This Rate is set on capital value (Schedule 3(2) LG(R)A).

### Non-Commercial Visitor Accommodation (TUAC)

A Non-Commercial Visitor Accommodation Rate is charged to short term, private, holiday rental providers in the Ruapehu district. If your property is currently charged the Non-Commercial Visitor Accommodation Rate, and is no longer being advertised for short term accommodation, please contact Council to advise. Any changes to the use of your property will take effect the following rating year.

### Stormwater and Flood Protection (Urban)(TUAC)

Stormwater and Flood Protection is a targeted Rate charged on all urban properties within the communities of Taumarunui, Ohakune, Raetihi, Ōwhango, Piriaka, National Park, Rangataua, Waiouru and Kakahi.

### Solid Waste Management (UAC)

Solid Waste Management is a District-wide UAC and is to cover the cost of landfills, transfer stations and general recycling costs, plus all other refuse not included in the service charge for kerbside collection charged to individual households.

### Service Charges

Uniform Services Charges are charged on all properties serviced with Water, Wastewater and Solid Waste (Kerbside Collection). Council describes the funding of these services as being "service charges" as they have a more direct link between usage and availability of the service and charging, compared to all other types of rates.

Council uses the provision or availability to the land of a service under Schedule 2(5)LG(R)A to assess service charges for Water, Wastewater and Solid Waste Kerbside Collection.

The table below and in the adjacent column describes how Council applies these Uniform Service Charges:

#### Water

#### Capable of connection

The rating unit is within 100m of water main and practicably serviceable in the opinion of Council.

#### Wastewater

#### Capable of connection

The rating unit is within 30m of sewer main and practicably serviceable in the opinion of Council.

### Solid waste kerbside collection

### Capable of collection

The rating unit is in townships, from which Council is prepared and able to collect as identified in the Waste Management and Minimisation Asset Plan. Council operates kerbside collection in Taumarunui, Manunui, Piriaka, Kakahi, Ohakune, Raetihi, Waiouru and Rangataua townships.

### Water Supply (TUAC)

The Targeted Rate for Water is charged on every separately used or inhabited portion of a rating unit to which Council provides the service within the communities of Ōhura, Taumarunui, Ōwhango, National Park, Raetihi, Ohakune and Waiouru.

It is set on the basis of the limits and conditions around the supply of water under Schedule 3(8)LG(R)A). The annual charge for water is charged on a rating unit that is connected or capable of being connected to a Council Water Supply network.

### Solid Waste Kerbside Collection (TUAC)

The Targeted Rate for Solid Waste Kerbside Collection is charged on every separately used or inhabited portion of a rating unit to which Council provides the service, to fund the cost of kerbside (refuse and recycling) collection services. Refuse is collected for all separately usable and inhabitable parts of a rating unit, while recycling is collected only for residential units.

Different rates are payable depending on whether a property is classed as 'Residential' or 'Commercial'. All properties identified as 'DWG' (dwelling) will be charged the 'Residential' rate, while all other properties in urban areas will be charged the 'Commercial' rate. This rate is not charged on vacant lots.

### Wastewater (Sewerage) (TUAC)

Council has set a targeted rate assessed on a differential basis for any land which is connected or capable of connection, either directly or indirectly, to any of the district's public sewerage systems as follows.

#### General use

Land other than land used for Primary and Secondary Schools. Basis 100%.

#### School use

Land used for Primary and Secondary Schools. Basis 30%.

The rate is assessed per SUIP of a rating unit for general use land and per pan for schools.

### Pan Rate (Water closet or urinal)

Council has set a targeted rate based on the number of toilet pans connected, either directly or indirectly, to any of the district's public sewerage systems. The rate is assessed per pan, after the second pan of any rating unit in the general use category. In terms of the Local Government (Rating) Act 2002 Schedule 3(4) a rating unit used primarily as a residence for one household will be treated as having only one water closet or urinal.

### Discount for Prompt Payment

A discount of 3% on all current year's rates will be granted for prompt payment if the rates for the year ending 30 June 2024 are paid in full by 21 August 2023, on condition that no rates remain unpaid from previous years.

### Rate payments and penalty dates

A penalty of 10% will be added to any amount of an instalment of rates remaining unpaid after the relevant due date and will be added on the dates set out in the adjacent table:



Instalment	Due date	Penalty date
First instalment	21 August 2023	24 August 2023
Second instalment	20 November 2023	23 November 2023
Third instalment	20 February 2024	23 February 2024
Fourth instalment	20 May 2024	23 May 2024

A further penalty of 10% will be added to any rates from previous years that remain unpaid on 1 July 2023. The penalty will be applied on 12 July 2023.

A further penalty of 10% will be added to any amount of rates to which a penalty has been added under the above paragraph that remain unpaid on 12 January 2024. The penalty will be added on 15 January 2024.

### Excluded from the Rating information Database

Owners have the right to request their name or mailing address (or both) to be withheld from the Rating Information Database. This request must be received by Council in writing.

## Rates Remissions Policies

### Introduction

Remission means reduction. The following is a summary of Ruapehu District Council's (RDC) rates remission policies. Full copies of the policies are available on Council's website: [www.ruapehudc.govt.nz](http://www.ruapehudc.govt.nz).

### Remission Policy Objectives

Remissions policies are linked to Council's Strategic Goals for sustainable Economic and Community Development. Remissions consistently apply to all properties within the stated category. If variations exist, these are disclosed with the reasons for the variations. If you think you should be receiving a remission, please contact your local Council office.

### Policy Setting

The setting of rates remissions is carried out in accordance with the provisions of the LGRA and Local Government Act (LGA) 2002. Each rates remission policy sets out the strategic outcomes targeted by the policy, objectives, and criteria applicable.

Note: Conditions may apply to all rates remitted under the following Rates Remissions Policies. Please contact Council for information of how to apply for any of the Rates Remissions Policies.

### Applications

New applications for rates remissions must be received by Council before 1 May to be applied to rates for the following financial year starting 1 July.

### Remission of Charges on Contiguous Properties

This policy provides for the remission of rates where two or more sets of targeted rates are set on rating units that are contiguous, in the same ownership and used jointly as a single unit, as per Section 20 of the LG(R)A. Council policy extends this section to allow for rural properties used jointly for the purpose of farming and occupied by the same legal ratepayer(s) to be eligible for the contiguous remission, on application.

### Definition of Contiguous Properties

Contiguous property means two properties that share an edge or boundary next to each other or separated only by a road, railway, drain, water race river or stream.

This Council policy is a further extension of the remission of charges on contiguous properties. Urban properties within

the same township and in the same ownership that are not contiguous may be eligible, provided that the secondary property land value does not exceed \$50,000 and value of improvements does not exceed \$2,000.

The remission may also apply to farming units that do not have sufficient improvements to operate as a separate farming unit, are in the same Ward and are occupied by the same legal ratepayer(s) for the same farming operation.

### Definition of Non-Contiguous (not adjoining) Properties

Non-Contiguous property means a property that does not share an edge or boundary next to each other or separated only by a road, railway, drain, water race river or stream.

### Uninhabitable Dwellings or Properties Affected by Natural Disaster

This policy provides rates relief for uninhabitable dwellings or properties that have been detrimentally affected by natural disaster such as, but not limited to, erosion, subsidence, instability or being flood prone. Applications will be assessed on a case-by-case basis and photographic evidence of the property must be supplied with the application.

### Remissions for Clubs and Societies

This policy enables sport and physical recreation groups on privately owned or Council administered land to receive 50% rates remissions except for a maximum of one charge set for each of water, wastewater (Category 1 pan charge) and solid waste collection services. The rate remission must be applied for triennially.

### Remissions for Community Organisations

This policy addresses properties used principally for the purpose of community halls, art galleries and public museum. This also includes pre-schools, kohanga reo, marae, Plunket, community organisations that benefit the community and churches.

Community halls, art galleries and museums will receive 100% rate remission of service charges (water, wastewater and waste management and minimisation (kerbside) collection).

Preschools, kohanga reo, marae, Plunket, community organisations that benefit the community and churches are liable for rates charged for water, wastewater and waste management and minimisation (kerbside) collection services according to the number of connections or collections.

However, Council will remit water, wastewater and waste management and minimisation (kerbside) collection charges on these properties to reduce the rates to the same level as residential properties, i.e. one water, wastewater and waste management and minimisation (kerbside) collection charge only will be charged.

### Definition of Community Halls

Community Halls are defined as halls and community centres located on Council administered land and properties listed on Council's Schedule of Privately Owned Halls (1994) recognised as fulfilling the same primary function as public halls.

### Remissions for New Subdivisions

This policy applies to land subdivided from one vacant lot into three or more vacant Lots where the titles have been issued remain under the ownership of the original developer.

Remissions will be for 100% of the Uniform Charges for each unsold vacant lot but will exclude the lot with the highest capital value.

Remissions will apply until such time as the individual titles have been sold or there is a dwelling or building erected or when a building consent is issued.

### Remissions of Rates on Low Value Remote Properties

This policy provides rates relief on land that is of very low value, not used for economic purposes, in remote areas and unable to be accessed by way of a publicly owned and legally formed road. Each application will be considered on its own merits and a property meeting the requirements of this policy will pay no rates other than 50% of the uniform annual general charge. This remission will be applicable to properties that are less than 100 hectares in size.

### Remission of Penalties

Where extenuating circumstances can be demonstrated as to why a payment was not made on time, Council will consider remitting a penalty. This policy may also apply where a payment plan arrangement is in place to settle a rate liability by way of an agreed time repayment, provided that arrangement is honored.

### Rates Remissions Māori Freehold Land

Rates Remissions for Māori Freehold Land Rates remissions for Māori Freehold Land will be reviewed triennially.

### Māori Land General Remissions List (Category A)

This policy recognises situations where portions of land that are unoccupied, undeveloped, and uneconomic. 100% remission will be applied to Māori Freehold Land that has been entered on the "Māori Land Rates Relief Register" except for targeted rates charged for water supply, wastewater disposal or solid waste collection services, where they are provided in relation to the land. Where there are no services provided to the property all rates will be remitted.

### Māori Land Economic Incentive Remissions List (Category B)

Rates charged on potentially productive land may be remitted subject to the criteria and calculations in the detail of this Policy. This policy offers remissions (that reduce over time) by way of incentive to develop Māori land.

### Remissions for Council Properties

This policy addresses the rating of Council properties for which no operational use can be attributed to the land, and which are used to provide efficient services.

### Remissions for Extreme Financial Hardship

The objective of this policy is to receive and consider applications for rates remission in the cases of extreme financial hardship.

### Remission for UAGC to Certain Separately Used or Inhabited Parts of Rating Units (SUIPS)

The objective of this policy is to provide Council with a tool to receive and consider applications for those seeking the remission of the Uniform Annual General Charge (UAGC) on one (1) Separately Used or Inhabited Parts of Ratings Units (SUIP) in an urban residential or rural setting whereby that SUIP is either uninhabited or used only as an extension of the household.

### Rates Postponement Policy

This policy provides temporary rates relief for extreme financial hardship. A remission will be applied on all rates except service charges, which means that at least one set of targeted rates will still be charged.

This policy is primarily aimed at retired residents who own

their home and are on very low incomes which are not likely to change. To qualify, you must reside at the property and the property cannot be owned by a family trust. The current rates owed on the property cannot be higher than 70% of the property value and the owner equity in the property is not less than 75% of the rateable value of the property.

Units in a retirement village or holiday homes are also not eligible for any rating assistance under this policy. If you would like to be assessed for a rates postponement, you will need to apply to Council before 1 May each year.

Applications will be considered on a case-by-case basis and will include age, physical or mental disability, injury, illness, family circumstances, income and other financial factors will be considered for eligibility.

### Rates Rebate Scheme

You will need to apply each year (within the applicable rating year) for a rates rebate, regardless of receiving a rates rebate last year or in previous years, or not being entitled to one. A rates rebate cannot be claimed for past rating years.

Please contact your nearest Council office for a rates rebate application form. These will be available from August (of each new rating year). You need to provide evidence of your income for the previous tax year.

Note: the rates rebate application form for 2023/24 will require your income from 1 April 2022 to 31 March 2023.

As a 'rule of thumb' Council encourages anyone earning less than \$40,000 to apply for a rates rebate. The maximum allowable rates rebate is \$750, and this amount is apportioned according to income and the value of rates.

### Closing date for applications is 30 June 2024.

Other eligibility criteria for a rates rebate are:

- You must be the ratepayer.
- Be living in the house as of 1 July.
- The property is not a farm or used principally for commercial purposes.
- The property is not a rental property.
- If the property is administered by a Trust, then the person applying for the rebate must be named as a Trustee and residing at the property.

### Council Contact Details

59-63 Huia Street, Taumarunui Ph 07 895 8188  
37 Ayr Street, Ohakune Ph 06 385 8364  
Seddon Street, Raetihi Ph 06 385 4447

**Post:** Private Bag 1001, Taumarunui 3946

**Fax:** 07 895 3256 **Email:** info@ruapehudc.govt.nz

**Web:** www.ruapehudc.govt.nz **Facebook:** ruapehudc

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