

# Council Policy

## Rates Remission Boundary Reorganisation Properties Policy

Effective Date:	1 July 2025
Date First Adopted:	2003
Last Reviewed:	2021
Next Review Date:	2027 (Three Yearly Review)
File reference:	Pol 27
Responsibility:	Group Manager, Finance and Corporate Services
Associated Documents:	N/A

# 1. Policy Objectives

The objectives of this policy are to ensure that the rates charged to the specific properties that have joined the Kawerau District as of 1 September 2024 are not unreasonably high as these properties transition to the Kawerau District rating system.

# 2. Policy Principles

The level of rates charged for boundary adjusted properties should be fair and equitable.

# 3. Background

Council's rating system has two differentials for the general rate:

- Residential (which includes rural lifestyle) and
- Industrial/Commercial

In September 2024, following a boundary adjustment, 18 properties were transferred into the Kawerau District. These properties straddled the boundary of both districts and are largely undeveloped rural properties (described as "Rural Foothills in Whakatāne's District Plan)

This remission is similar to the farm properties remission that was introduced following the first boundary reorganisation in 2012 and was introduced for the rates charged to be comparable with other Councils' similar properties.

# 4. Policy Statement

Council will grant a 50% remission for 2025/26 for the general rate charged to Boundary Reorganisation properties comprising the following assessment numbers:

07281/010.01  
07281/008.00  
07281/019.12  
07281/019.00  
07281/019.10  
07281/019.11  
07281/024.00  
07281/104.00  
07281/105.00  
07281/103.00  
07284/906.00

This remission is conditional on the properties continuing in their current primary use and the remission will apply until such time as the properties use changes and/or property is developed.

The remission will apply only to the general rate which is charged on capital value. The remission will not apply to the Uniform Annual General Charge nor to any other rates charged.

This policy will be reviewed following each district revaluation of the district to determine if it is fair and reasonable to continue providing this remission to the stated properties. The next district revaluation is due in August 2027.