te kaunihera ā-rohe o
matamata-piako
district council

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

ADOPTED BY COUNCIL 13 MAY 2026

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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

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
   - 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.

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

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 $6,000 (inclusive of GST if applicable); or
- has a land value of greater than $1 and less than $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 $6,000 (inclusive of GST)

b. has a land value of greater than $1 and less than $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.

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.

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.

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; and9
- 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

<u>Properties with an existing water meter</u>

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

<u>Educational establishments with an existing water meter</u>

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.

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 70m^2 (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.