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Next review date:	June 2027
Engagement required:	Supporting information as part of Long-Term Plan consultation
Document number:	
Associated documents:	n/a
Sponsor/Group:	General Manager Business Services

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Rating Policy

Ko te Puutaketanga Purpose

1. To assist in setting rates as specified within the requirements of the Local Government Act 2002 (LGA) and the Local Government (Rating) Act 2002 (LGRA).
2. Provide Council rates staff with a framework in which to operate, in accordance with the intentions and decisions of Elected Members.
3. To provide ratepayers with a transparent overview of Council's application of rates.

Ko te Whaanuitanga Scope

4. This Policy applies to all land contained within the operative Hamilton City Council boundary.
5. This Policy is to be read in conjunction with the Revenue and Financing Policy, Rates Remissions and Postponements Policy, and Funding Impact Statement.
6. Council must complete the following to set a lawful rate:
    a. s.101(3) analysis (see Funding Needs Analysis);
    b. adopt a Revenue and Financing Policy (see the Long-Term Plan);
    c. adopt a Funding Impact Statement (see either an Annual or Long-Term Plan);
    d. adopt an Annual or Long-Term Plan;
    e. adopt a rates resolution consistent with everything above.

Ko ngaa Whakamaaramatanga Definitions

Term	Definition in this Policy
Revenue and Financing Policy	The Revenue and Financing Policy sets out how the Council will fund its operating and capital expenditure for each activity.
Funding Needs Analysis	The Funding Needs Analysis provides the background and analysis to explain the funding decisions made by Council. It is guided by the funding principles and choices of funding sources documented in the Revenue and Financing Policy and Council's Financial Strategy.
Council Funding Impact Statement	The Council Funding Impact Statement is included in each Long-Term Plan and Annual Plan as required by clauses 15 or 20 of schedule 10 of the LGA. It provides detailed rates information for the first year of the Long Term Plan.
Rates Remissions and Postponements Policy	The Rates Remissions and Postponements Policy provides criteria on specific situations where rates remissions may be applied, or where rates may be postponed, affecting the liability of rates for a specific rating unit.
Ratepayer	The person or persons identified in our rating information database as the person liable for rates.
BID	The Business Improvement District (BID) is the defined area for where the BID rate is applied, in conjunction with the BID Policy. Also used to define the Central City rate area. The map is included within this document.
UAGC	A Uniform Annual General Charge (UAGC) is a fixed rate, set on all rateable

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	property in the same way, based on the number of Separately Used or inhabited parts (SUIPs) of the rating unit.
SUIP	A Separately use or Inhabited Part (SUIP) is defined within Councils Funding Impact Statement.

Ko ngaa Tikanga Whakahaere Kaupapahere Principles of Policy

7. That Council has a rating system which:
   a. appropriately spreads the incidence of rates;
   b. provides sufficient revenue to cover costs;
   c. complies with relevant legislation; and
   d. is transparent to the ratepayer and promotes accountability.

Ko ngaa Tikanga Policy

Material Changes

8. 2025/26 is the second year of the 2024-34 Long-Term Plan.
9. In accordance with decisions made at the 2024-34 Long-Term Plan the Central City targeted rate will be set for 2025/26 and will not be set from 1 July 2026.
10. The Government's water reforms (Local Water Done Well) require that water, wastewater, and stormwater are separately funded, and the following rates changes have been made for this reason, effective from 1 July 2025:
    a. a new capital value targeted rate for Water, to be set for residential properties with access to Council's water supply system and which do not have a water meter;
    b. a new capital value targeted rate for Wastewater, with Commercial and Residential differential categories, to be set for properties with access to Council's wastewater system;
    c. a new capital value targeted rate for Citywide Stormwater, with Commercial and Residential differential categories, to be set for all properties;
    d. the Other General rate differential category is discontinued;
    e. the existing targeted rate 'Commercial and Other Category Non-metered Water' is renamed to 'Commercial Non-metered Water' and the definition updated for clarity;
    f. the Government Compliance targeted rate is discontinued;
    g. the Service Use Water targeted rate is discontinued;
    h. the Service Use Wastewater targeted rate is discontinued.
11. It is currently proposed that a Council Controlled Organisation (CCO) will be established to manage water and wastewater from 1 July 2026. Should this occur, all targeted rates for water and wastewater would be discontinued and the CCO would instead charge for these services.

General rate

12. The General rate is set differentially using matters as prescribed in Schedule 2 of the LGRA and as listed in the Funding Impact Statement.
13. From 2025/26 water, wastewater, and stormwater will not be funded from general rates and the total revenue collected from general rates will reduce accordingly

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Deleted: <#>Council faces significant funding challenges over the term of the long-term plan. The rating system has been considered on the basis that it represents the most appropriate rates options to address the needs of the city. ¶
<#>The BID (Business Improvement District) Commercial differential (general rate and Government compliance rate) is set for commercial properties in the CBD (as defined on the Central City and BID area map). For 2023/24 this differential was 95% of the Commercial rate.¶
From 2024/25 the BID Commercial differential rate will increase to be the same as the Commercial differential rate.¶

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<#>The Pool Safety Inspection targeted rate will be introduced for 2024/25 to cover the cost of swimming pool safety inspections, which are required to be carried out every three years.¶

14. For 2025/26 the total revenue collected from general rates will be calculated to meet the total rates revenue budgeted in the 2024-34 Long-term Plan (Note 2), assuming a rates increase of 15.5%.

General rate differentials

15. Rating units assessed for the General rate are categorised into one of three differential categories:
    - Commercial
    - BID Commercial
    - Residential
16. These differential categories are defined in Council's Funding Impact Statement.
17. From 2024/25 the Commercial and BID Commercial categories are set at the same rate per dollar of capital value and are maintained as separate categories for application of BID and Central City rates.
18. From 2025/26 water and wastewater will not be funded from general rates and the Other category of General rate will be discontinued.

Intention of the General rate category definitions and guidelines

19. The Commercial and BID Commercial rating categories are predominantly based on the use of the rating unit. Where the land is vacant the allocation of rating category is determined by the underlying zoning in accordance with the District Plan.
20. The Residential rating category incorporates all rating units that are used for residential purposes, specifically those not allocated to the Commercial or BID Commercial categories.
21. Properties in the Residential rating category usually receive Council's rubbish & recycling collection service (except in the CBD).

Differential category rate calculations

22. A fixed allocation of general rates between rating sectors was determined as part of the 2014/15 rating review, at which time Council adopted to transition the General rate basis from Land Value to Capital Value.
23. As part of the 2018-28 10-Year Plan the fixed percentage allocation of general rates by sector was removed to ensure that all rates growth resulted in additional revenue. The overall percentage yield of each sector will now change each year as the total capital value of each sector changes over time.
24. From 2021/22 the total amount of the General rate and Uniform Annual General Charge (UAGC) has been increased by Council's annual rates increase for existing properties.
25. For the purposes of the allocation, the BID Commercial rating category is included within the Commercial rating sector.
26. For 2025/26 the same differential factor will be used for the Commercial and BID Commercial categories of General rate, the Commercial category Wastewater rate, and the Commercial category Citywide Stormwater rate.

Uniform Annual General Charge (UAGC)

27. A UAGC is set as a fixed amount per SUIP (as defined within the Funding Impact Statement).
28. The UAGC is not directly allocated to any Council activities or services and is not adjusted

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<#>The LGRA Schedule 2 allows councils to set a general rate based on each of these matters.¶

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Deleted: <#>The General rate for the Commercial and BID Commercial rating categories does not include recovery of costs for the provision of water and refuse collection.¶
<#>The Other rating category is for those rating units which would otherwise meet the definition of Residential but where Council's water (ordinary supply) and wastewater networks are not available for connection. Properties in the Other rating category will usually receive water by meter (restricted flow supply).¶
<#>Primarily the Other rating category is land which is zoned to allow for future development. Often this land is used for lifestyle or rural purposes.¶

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Deleted: <#>An allocation for stormwater is incorporated as part of the General rate within all General rate categories. Although it is understood that individual properties manage stormwater in different ways, the contribution provides for the management of stormwater services throughout the city.¶
<#>The water services funded by the Government compliance rate are considered to provide city-wide benefit relating to the three-waters network and are not specific to the provision of service to an individual property. ¶
<#>Where the Rating Information Database (RID) identifies that a rating unit has more than ¶
one SUIP this does not imply that the rating unit is entitled to more than one supply of any service.¶

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<#>For the Other rating category, the General rate is calculated to be the amount of the Residential category General rate less an appropriate adjustment for wastewater and ordinary water supply services not provided. This is currently set at 74% of the Residential rate. ¶

where any service is not provided.

29. Currently, Council intends that the UAGC will increase each year by the same percentage as Council's annual rates increase, to ensure that the publicised rates increase is consistent for most ratepayers.

Targeted rates

Business Improvement District (BID)

30. The BID targeted rates are set in conjunction with the BID Policy.
31. This rate is set and assessed on all rating units defined as BID Commercial for the General rate and comprises both a fixed amount per SUIP and a rate in the dollar based on the capital value.
32. The targeted rate is adjusted each year as specified within the BID policy.
33. The BID and Central City map is shown on Schedule 1 of this policy Rating Maps.
34. The purpose of this rate is to support the central city development as is defined within the BID Policy.

Central City

35. This rate is set and assessed on all rating units defined as BID Commercial for the General rate and is set as a fixed amount per SUIP.
36. The BID and Central City map is shown on Schedule 1 of this policy, Rating Maps.
37. This rate provides funding to the Transport activity.
38. 2025/26 is intended to be the final year of this rate.

Service Use Category

39. Service Use Category rates are set and assessed as targeted rates that are applied to rating units defined by the use, for the purpose of charging for rubbish & recycling collection. These rates are defined in the Funding Impact Statement.
40. The intention of these rates is to enable land described as non-rateable by Schedule 1 Part 1 of the LGRA to contribute to the funding of rubbish & recycling services.
41. Service Use Category also includes land which is Council reserve and where there is a community, sporting or cultural activity which is subject to a lease agreement as defined within Council's Community Occupancy Policy.
42. Upon application, Council extends the rating treatment of the Service Use Category to rating units which are operated by not-for-profit organisations, which provide benefits to the wider community and where there is no private pecuniary gain. Refer to the Rates Remissions and Postponements Policy for criteria.
43. The targeted rate for refuse collection is calculated as a fixed rate based on the net cost to provide the service and the number of SUIPs receiving the service.
44. The rate may be calculated in a way to reduce significant fluctuation from year to year.
45. Service Use Category rates for water and wastewater will not be set from 2025/26 due to the introduction of universal water and wastewater targeted rates.
46. Service Use Category properties used for residential purposes will be charged the following targeted rates if connected:

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<#>2021/22 saw the introduction of the Government compliance targeted rate.¶
<#>This rate was introduced to fund the increasing costs in water services as well as the cost of changing our District Plan as a result of legislation introduced by central government.¶
<#>When implemented it was the Elected Members' intention that the separation of these activities into a targeted rate would have no material impacts to the allocation of rates between rating sectors. i.e., individual ratepayers would pay approximately the same amount as if these costs formed part of the General rate. ¶
<#>As such, this rate was applied to all rateable land and will be differentiated on the basis of capital value in the same way as the General rate (i.e., same differential categories and factors). ¶
<#>Compliance requirements continue to be a growing component of Council activities.¶
<#>Council may consider including additional compliance related costs within this rate as a way to show transparency to ratepayers where additional compliance requirements are imposed upon Council. ¶
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Service Use Water¶
Service Use Wastewater¶
Service Use Refuse¶

a. Metered Water or the Water rate;
b. the Residential category Wastewater rate.

47. Service Use Category properties not used for residential purposes will be charged the following targeted rates if connected:
a. Metered Water or the Commercial Non-metered Water rate;
b. the Residential category Wastewater rate.

Metered Water

48. This is set and assessed for metered and restricted flow water supply on a differential basis to all rating units that are metered (as defined by Hamilton City Council's Water Supply Bylaw 2013).
49. This is calculated based on the average cost to produce 1000 litres of water.

Commercial Non-Metered Water

50. This rate is set and assessed on commercial properties which are connected to the water network but are not provided with a metered connection. The intention of this rate is to ensure a contribution towards water costs, as they are not otherwise allocated as part of the General rate.
51. This is set as a fixed rate which is the same amount as the minimum charge which would be applied if water was otherwise supplied by a water meter. This is calculated based on applying the metered water rate to an average annual consumption of 240 kilolitres.

Water

52. This rate is to be introduced in 2025/26.
53. The rate is set and assessed on residential properties with access to Council's water supply system and which do not have a water meter.
54. The rate is set on capital value.
55. For 2024/25 (and prior years) residential properties paid for water in their general rates (based on capital value) where Council's water supply system was available for connection.

Wastewater

56. This rate is to be introduced in 2025/26.
57. The rate is set and assessed on all properties with access to Council's wastewater system.
58. The rate is set on capital value with Commercial and Residential differential categories.
59. For 2025/26 the Commercial differential factor will be the same as the Commercial General rate.
60. For 2024/25 (and prior years) all rateable properties paid for wastewater in general rates (based on capital value) where Council's water supply system was available for connection, and commercial properties paid more than residential properties (per dollar of capital value).

Citywide Stormwater

61. This rate is to be introduced in 2025/26.
62. The rate is set and assessed on all properties.

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<#>The targeted rates for the provision of Wastewater are calculated based on the net costs to Council to provide the service and are set as a rate in the dollar using both the Land Value and Capital Value of the rating unit. ¶
<#>Using the combination of Land Value and Capital Value has regard to the variety of property types, and large range of rateable values.¶
<#>Wastewater costs are increasing significantly over the period of the Long-Term Plan. ¶
<#>The rate may be calculated in a way to reduce significant fluctuation from year to year.¶

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63. The rate is set on capital value with Commercial and Residential differential categories.
64. For 2025/26 the Commercial differential factor will be the same as the Commercial General rate.
65. The rate is applied to all properties regardless of any actual connection to, or availability of, Council's stormwater network or any private management of stormwater for the property.
66. For 2024/25 (and prior years) all rateable properties paid for stormwater in general rates (based on capital value), and commercial properties paid more than residential properties (per dollar of capital value).

Pool Safety Inspection

67. This rate was introduced in 2024/25.
68. Most swimming pools are required to be inspected for safety compliance every three years.
69. Properties requiring a pool inspection by Council will be charged the rate.
70. The rate per rating unit will be set each year as one-third of the three-yearly inspection fee recorded on Council's schedule of fees and charges.
71. Where additional inspections are required (for example where the first compliance check was failed) these may be invoiced separately.
72. Where Council is no longer required to inspect a pool (for example where the pool has been removed), the targeted rate will not be set from the following rating year (i.e. rates may not be adjusted during a rating year).
73. For some properties with a pool that requires inspection by Council it may not be possible to set the rate (for example properties meeting the requirements of schedule 1 of the LGRA). In such cases the inspection may be invoiced separately.

50% non-rateable

74. Schedule 1 Part 2 of the LGRA defines properties that are 50% non-rateable (broadly speaking, land owned or used by societies for arts or sports).
75. 50% non- rateable properties will be charged 50% of the Residential category General rate, UAGC, and Residential category Citywide Stormwater rate.
76. 50% non-rateable properties do not receive Council's rubbish & recycling collection.
77. Section 9 of the LGRA provides that 50% non-rateable properties will pay targeted rates for water, wastewater, and refuse collection and the following targeted rates will be set if applicable:
    a. Metered Water or the Commercial Non-metered Water rate;
    b. the Residential category Wastewater rate.

Calculating core service remissions

78. Where Council is unable to provide rubbish & recycling collection to a property defined as Residential for the General rate a remission for this service will be applied upon application.
79. The amount of remission to be applied will be determined by an allocation of rates from Council's Long-Term Plan Funding Impact Statements.
80. Remissions for water and wastewater are no longer applicable as these activities are no longer funded from general rates.

Rates based on location

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Sporting and Cultural groups

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<#>connection to Council's water network; or¶
<#>connection to Council's wastewater network; or ¶
<#>rubbish and recycling collection; and¶
where that service is funded by the general rate set for the property, a remission for this service will be applied upon application. ¶

81. Council has established targeted rates based on the location of a rating unit. This includes the Central City rate, which is not intended to be set from 1 July 2026.
82. Rating boundaries have been drawn with the intention of encompassing entire rating units.
83. Should a boundary split a rating unit, Council will rate the property based on the predominant rating category definition.
84. Schedule 1 of this policy, Rating Maps, defines the BID Commercial General rate area, and is used to set the BID targeted rate and the Central City targeted rate.

Separately used or inhabited parts (SUIP)

85. Council has elected to assess its UAGC and other fixed amount rates based on SUIP.
86. Council defines SUIPs in the Funding Impact Statement in its Annual Plan or Long-Term Plan. That definition only applies to the rating year of the Funding Impact Statement.
87. Where the Rating Information Database (RID) identifies that a rating unit has more than one SUIP this does not imply that the rating unit is entitled to more than one supply of any service.

Residential short-term accommodation

88. The Operative District Plan or a land use consent may set the maximum length of stay allowed at a property.
89. Council's Commercial rating category includes residential accommodation where the average length of stay is 90 days or fewer.
90. Where Council records that a property is used for short-term accommodation (for example, where it is advertised on a nightly or short-term rate) and is not otherwise designated via the zoning, nor consent, Commercial rates will apply.
91. The property owner will be required to supply history/evidence of length of stay if they believe their rates have been assessed incorrectly.

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Divisions

92. Council has elected to undertake the division of rating units, where different parts of a rating unit are included in different differential categories, or part of the rating unit is non-rateable (under Schedule 1 of the LGRA), or a remission or postponement applies.
93. A division is the separation of a property record within the RID into two or more parts. A division is done only for the purpose of assessing rates correctly.
94. Where a division is required, Council determines the area of the property put to each use and requests its valuation service provider to value the parts of the property.
95. Each part will be deemed a SUIP for the purposes of assessing rates.
96. Often as part of a subdivision and development, part of the developed land may be intended to be vested in Council, which occurs when new titles are issued, and is generally upon completion of subdivision works. When assigning differential categories of a rating unit, where subdivision has not been completed (therefore new titles have not yet been issued), divisions will not be undertaken, as this is simply deemed as part of the process of developing land.

Rates payable by instalments

97. Council provides for rates to be payable in four equal instalments. In addition to quarterly, a ratepayer may elect to pay at an a more regular frequency via direct debit. Additionally, payments may be made online; via the Council's website; or in person at Council's offices and libraries.
98. Any payments received for rates are applied to the oldest debt first.

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Minimum economic rate

99. Council will not collect the rates payable on a rating unit if the sum of those rates is so small as to be uneconomic to collect. Council has determined it is uneconomic to collect rates owing on any rating unit of less than $25.00 (including GST) per annum.

Rates penalties

100. Council sets penalties for overdue rates as part of its rates resolution.
101. Generally, Council adopts the following penalties regime:
    a. a 10% penalty is applied on the next working day to any balance of any instalment not paid by due date.
    b. a 10% penalty is added to any balance unpaid from previous years. This is added on 1 July of each year, or five working days after Council has passed the rates resolution (whichever is the later).
102. A further 10% penalty will be added to rates unpaid from previous years. This will be added six months after the penalty made in (b) above.
103. Penalties for unpaid water by meter invoices may also be applied, as set out within the Rates Resolution.
104. Any payments received for rates are applied to the oldest debt first.

Existing ratepayers

105. Council determines its annual rates increases in respect of existing ratepayers. Council defines an existing ratepayer as any rating unit that has been assessed for rates in the current year, and where there has been no change to the rating unit, since rates were set, of any category or factor on which rates were set.
106. This includes:
    - rating category, and/or
    - the number of SUIPs, and/or
    - rating valuation (except as a direct result of the city-wide revaluation).

Rating growth

107. Rating growth has been forecast using calculations based on National Institute of Demographic and Economic Analysis (NIDEA) high population projections. Rating growth forecasting considers the expected increase in the number of rating units, SUIPs, and total capital and land value, which may result from subdivision and construction works.

108. Growth forecasting will be reviewed each year factoring in the actual results from the year prior.

Three-yearly revaluations of property values

109. Council has chosen to revalue every rating unit every three years, the maximum timeframe allowed by the Rating Valuations Act 1998.
110. The most recent rating valuation is based as at 1 September 2024.
111. These values will be used for setting rates from 2025/26.
112. The revaluation may affect the amount of rates assessed against individual rating units relative to other rating units.

Calculating differentials following revaluation

113. 2025/26 is the first year where rates will be set and assessed using 2024 rating valuations.
114. Historically, the differential factor for the General rate would be adjusted to maintain the differential yield of each rating sector from the previous rating year for existing ratepayers. This prevents a significant change to the distribution of rates between rating sectors following a revaluation.
115. Rating growth is independent to this calculation and may impact the total sector yield.
116. It is intended that this process will continue for 2025/26.

Rates Debt Recovery

117. Rates are set to enable Council to provide services to the community. Cashflow plays an important role in our day-to-day operations.
118. Where rates remain unpaid, Council follow the provisions for recovery as set out within the Local Government (Rating) Act 2002.
119. Council may engage an external collection agency to recover unpaid rates on its behalf.
120. This may include a legal process where applicable.
121. Council will seek reimbursement from the ratepayer of costs associated with any legal action relating to unpaid rates.

Public availability of information

122. The rating information database (RID) is available for public inspection at Council's offices during business hours. Limited rating information is also available to view on Council's website.
123. Council reserves the right to charge a fee for supplying any person with a copy of information from the RID.

Objections and disputes

124. The LGRA provides certain rights of objection to the information contained in the RID. Any objections to the allocation of property use to Council differential categories are to be made to Council's Rates Manager for consideration.

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Ko te Aroturukitanga me te Whakatinanatanga Monitoring and Implementation

125. Implementation of this policy is delegated to, and will be monitored by, the Chief Executive and Chief Financial Officer.
126. The Chief Executive and Chief Financial Officer are authorised to delegate decision making and set appropriate financial limits to staff.
127. The policy will be reviewed in response to any issues that may arise, every three years, at the request of Council as part of a long-term planning process or in response to changed legislative and statutory requirements (whichever occurs first).

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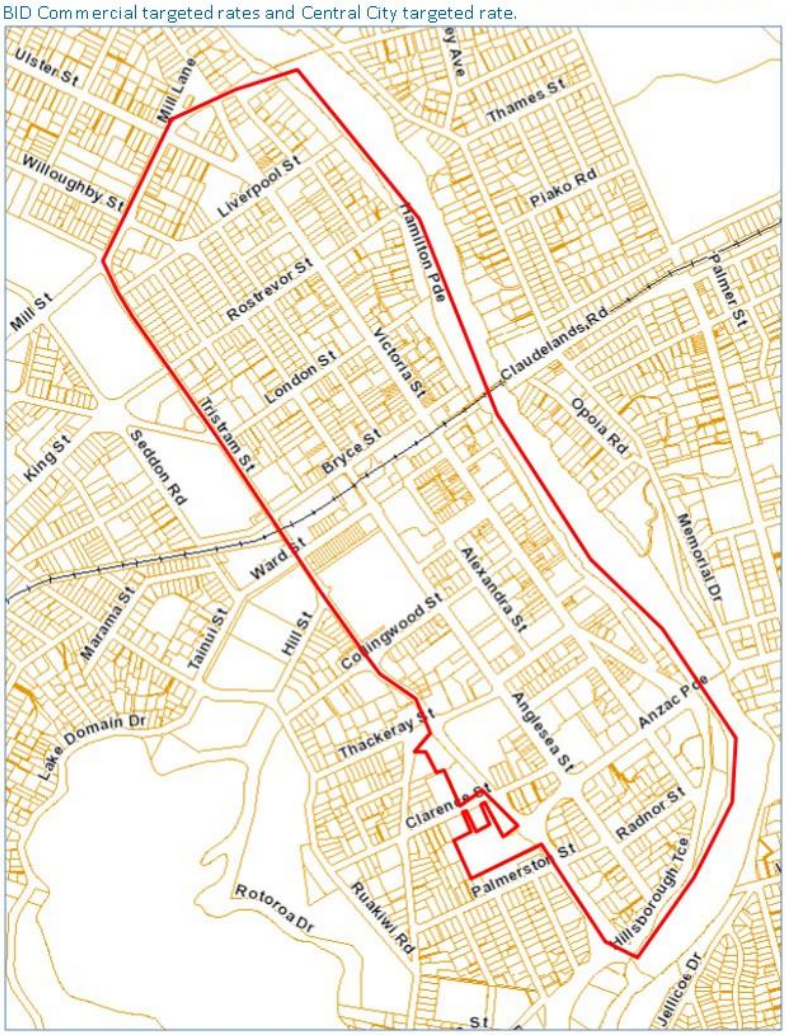
Ko ngaa Tohutoro References

Local Government Act 2002
Local Government (Rating) Act 2002
Funding Needs Analysis
Funding Impact Statement
Revenue and Financing Policy
Rates Remissions and Postponements Policy

Schedule One – Rating Maps

Business Improvement District (BID) and Central City Rating areas

This map defines the rating area for the purpose of setting the BID Commercial general rate, BID Commercial targeted rates and Central City targeted rate.



Hamilton City Council
Te kaunihera o Kirikiriroa