

## Application

# Rates Write-off on Māori freehold land



***See the back of this form for information on the relevant section of the Rating Act and Council policy.***

Council will write off outstanding rates on Māori freehold land if Council is satisfied:

1. The outstanding rates cannot reasonably be recovered.
2. The outstanding rates have been inherited and were payable by a deceased owner at the time of their passing.

Council will take into consideration each ratepayer's financial circumstances and their ability to pay the outstanding rates. Other factors Council will take into account include how the outstanding rates have occurred, the changes the ratepayer has made to pay their rates in future and any other relevant circumstances.

Supporting evidence may also be requested.

### Applicant details

Name:

Address:

Phone number:

Email:

Occupation:

Date of birth:

**Information relevant to personal circumstances that support application:**

Financial hardship, extenuating circumstances (including medical), unforeseen events etc.

## Property details

Valuation number:

Property address:

Is the land unoccupied and unused?      Yes      No

Were the rates payable by a deceased owner residing on the land?      Yes      No

If yes please provide date occupation of land changed to a new owner.

If used or occupied, please provide details on how the land is used.

Leases on the land.	Agriculture or horticultural use.
Residing on the land.	Storing anything on the land.
Using in any other way.	

## Financial details

If the application is made by a Trust, please provide the following information:

1. Annual financial accounts.
2. Projected 12 month cash flow.
3. Details of how the rates arrears have occurred.
4. Details of the changes the Trust have made to address the rates in future.

If the application is made by an owner using the land, please complete the table below. Supporting evidence may be requested.

Income (Weekly)	Your Income	Partner/Joint homeowner income
Salary or Wages (net)		
Self-employed income		
Superannuation		
Payments from ACC		
Work and Income benefit		
Working for Families Tax Credits		
Other (please specify)		
<b>Total Income</b>	\$	\$

Expenses (Weekly)	Your Income	Partner/Joint homeowner income
Rent or Mortgage		
Insurance (property, health etc)		
Electricity/Gas/Telephone		
Petrol/diesel		
Vehicle maintenance		
Food and household expenses		
Child maintenance, care and education		
Other (please specify)		
<b>Total expenses</b>	\$	\$

Assets	Your Income	Partner/Joint homeowner income
Please provide details of any assets.		
Vehicles	Bank accounts	Property
Other (please specify)		
<b>Total assets</b>	\$	\$

Liabilities	Your Income	Partner/Joint homeowner income
Mortgage on property		
Name of Mortgagee		
Frequency of payments		
Other debts (specify)		
<b>Total liabilities</b>	\$	\$

### Declaration

I/We do hereby certify that the information supplied in this application is correct, consent to the conditions of the Postponement for Financial Hardship Policy and agree to pay all costs associated with the Postponement for Financial Hardship Policy.

Signature of applicant/s:

Name/s:

Date:

### Section 114

#### Remission of rates on Māori freehold land generally

- (1) A local authority may remit all or part of the rates (including penalties for unpaid rates) on Māori freehold land if—
  - (a) its policy on the remission and postponement of rates on Māori freehold land adopted under section 102(1) of the Local Government Act 2002 includes provision for the remission of the rates; and
  - (b) the local authority is satisfied that the conditions and criteria in the policy are met.
- (2) Sections 85(2) and 86 apply to a remission made under subsection (1).
- (3) This section does not limit the application of section 85 to Māori freehold land.