

3 March 2023



Dear

LOCAL GOVERNMENT OFFICIAL INFORMATION AND MEETINGS ACT Request: 2023-06

Thank you for your email of 2 February 2023 to the Carterton District Council (CDC) requesting the following information:

"...from 2010 - PRESENT in relation to Rates Process and Status?"

- *A copy of all rates process and procedures*
- *How many rates accounts are outstanding?*
- *Breakdown of how many rates accounts is outstanding based on years of outstanding debt and amount per period*
- *How many rates accounts have had debt written off or penalties waived per period?*
- *How often are rates process and procedure reviewed and by who?"*

Your request has been considered under the Local Government Official Information and Meeting Act 1987 (the Act).

My response to your request for information from 2010 to present in relation to rates process and status is listed in the order below.

A copy of all rates process and procedures

Rates are set and charged based on council budget requirements (set-in Long-Term Plans and Annual Plans) and in line with legislated requirements under the Local Government (Rating) Act 2002.

There are four quarterly instalments, with penalties applied for unpaid instalments and balances owing at end of each rating year. The Long-Term Plans and Annual Plans specify this, along with remissions policies. The Plans can be found in the CDC website here: <https://cdc.govt.nz/your-council/publications/>.

As for a copy of the documented of the council's internal rates processes and procedures, the council does not formally document these, therefore this information cannot be made available as the information you are requesting does not exist.

I am refusing the information for “a copy of all rates process and procedures” under section 17(e) Act for the reason that the information requested does not exist.

How many rates accounts are outstanding?

From the date of your request, the table attached as **Appendix A**, shows our total outstanding rates figure available.

The outstanding rate figures for the period from 2010-2015 cannot be made available because the information is held for 7 years as required Inland Revenue: www.ird.govt.nz/managing-my-tax/record-keeping/records-of-income-and-expenses. Hence, the figures from 2010-2015 cannot be made available because the information does not exist.

I am refusing the information for the outstanding rate figures for the period of 2010-2015 under section 17(e) of the Act for the reason that the information requested does not exist.

Breakdown of how many rates accounts is outstanding based on years of outstanding debt and amount per period

The information for “how many rates accounts is outstanding based on years of outstanding debt and amount per period” cannot be made available because this information does not exist.

I am refusing the information for “how many rates accounts is outstanding based on years of outstanding debt and amount per period” under section 17(e) of the Act for the reason that the information requested does not exist.

How many rates accounts have had debt written off or penalties waived per period?

Rates debt is not written off unless in the very rare occasion a change of use has occurred e.g.: to non-rateable land OR an amendment in charging e.g.: 1 water charges instead of 2. Penalties are waived based on application. On receipt of an application, each individual circumstance is assessed against council policy.

The information on “how many rates have had debt written off or penalties waived per period” from 2010-2015 cannot be made available because the information is held for 7 years as required Inland Revenue. Therefore, this information cannot be made available for the reason that it does not exist.

I am refusing the information for “how many rates have had debt written off or penalties waived per period” from 2010-2015 under section 17(e) of the Act for the reason that the information requested does not exist.

The information on “how many rates have had debt written off or penalties waived per period” from 2016-2022 cannot be made available without substantial collation or research. This part of your request will amount to a significant amount of staff time involved, and a charge will incur. If you wish to proceed or reduce the period of your request, you will need to email: lgoima@cdc.govt.nz.

However, for this part of your request, I am refusing the information for “how many rates have had debt written off or penalties waived per period” from 2016-2022 under section 17(f) of the Act for

the reason that the information requested cannot be made available without substantial collation or research.

How often are rates process and procedure reviewed and by who?

As advised, the procedures and processes are not formally documented. Council reviews policies as part of the Annual Plan or Long-Term Plan process. Rates are set under the relevant legislation, with independent auditors reviewing compliance with legislation as part of their annual audit.

Please note, the Council now proactively publishes LGOIMA responses on our website. As such, we may publish this response on our website after five working days. Your name and contact details will be removed.

Thank you again for your email. You have the right to ask an Ombudsman to review this decision. You can do this by writing to info@ombudsman.parliament.nz or Office of the Ombudsman, PO Box 10152, Wellington 6143.

Yours sincerely



Geoff Hamilton
Chief Executive
Carterton District Council

APPENDIX A - Total outstanding rates

	GST Inclusive	rateable	Annual Rates charged	balance owing	
		properties	July	30th June	
	Year ended	from Rates Listings	Rates Stmt	Rates Stmt	arrears % of annual rates
21/22	30 June 2022	5033	19,475,373	374,725	0.019
20/21	30 June 2021	4960	18,062,945	380,238	0.021
19/20	30 June 2020	4865	17,373,792	403,028	0.023
18/19	30 June 2019	4780	16,453,968	588,067	0.036
17/18	30 June 2018	4767	14,904,064	568,813	0.038
16/17	30 June 2017	4666	13,950,175	495,847	0.036
15/16	30 June 2016		13,301,498	481,523	0.036