

# Rates assessment – general information

## Due date for payment

Friday, 31 October 2025

## Penalty dates

Any rates not paid in full or on an agreed payment arrangement by regular instalment by the due date will have a **10 per cent penalty** added. An additional **10 per cent penalty** is applied to the outstanding balance at the beginning of July each year. A further **10 per cent penalty** is added to any rate arrears from the previous rating year that are not paid within six months of the July penalty being added.

## Rating information database

Waikato Regional Council has a rating information database available to view. This shows the amount of rates assessed for the year to a rating unit. Anyone can check the database through [waikatoregion.govt.nz/ratescalculator](https://www.waikatoregion.govt.nz/ratescalculator). If you don't have internet access, visit our Hamilton office at 160 Ward Street, between 8am and 5pm weekdays.

## Rates records

Rates records are only available to the rating unit owner, ratepayer or agent acting on their behalf for that rating unit. If you want to grant authorisation or seek authorisation on a rating unit, please contact us to discuss what is required before this can be actioned. You can object to the information contained in the rates records on either or both of the following grounds.

- That the rates are incorrectly calculated.
- That the rates balance shown in respect of the rating unit is incorrect.

If you want to see your rates record details, which show how much you owe in rates, phone us on 0800 800 401. Any objection to the details shown on the rating information database or the rates records must be made in writing and emailed to us at [rates@waikatoregion.govt.nz](mailto:rates@waikatoregion.govt.nz) or posted to:

Waikato Regional Council  
Private Bag 3038  
Waikato Mail Centre  
Hamilton 3240

## Updated mailing address

In addition to advising Waikato Regional Council of any change to your postal address, please ensure you also notify your district or city council.

## Convenient ways for you to pay



By direct debit on a weekly, fortnightly, monthly, quarterly or annual basis (a great way to spread your costs).



Phone or internet banking (refer to the front of the invoice for reference information, and please contact the rates team before starting regular payments).



By credit card (a convenience fee will apply). More details are available on our website, or phone us on 0800 800 401 to make payment.



Make a counter payment at any New Zealand PostShop that processes bill payments (invoice is required) or Waikato Regional Council office.



Visit [waikatoregion.govt.nz/payrates](https://www.waikatoregion.govt.nz/payrates) to sort your regular payments. Or contact the rates team on 0800 800 401 for further information.

## Remission and postponement policies

For all policies, please contact the rates team for further information including details on how to apply or visit: [waikatoregion.govt.nz/remission-and-postponement-policies](https://www.waikatoregion.govt.nz/remission-and-postponement-policies).

### Policy on early payment of rates

The council will accept payment of rates in anticipation of rates for subsequent financial years. Refer to the invoice for receipt information.

### Remission of the primary industry compliance rate

The council will consider remission, in whole or in part, to acknowledge that properties covered in bush will not be undertaking the activities the primary industry compliance rate is set to fund.

The remission applied will be calculated on the area of bush-covered land as a proportion of the total property area. Plantation forestry land is specifically excluded from eligibility for remission.

Applications will be reviewed using tools such as the Land Cover Database and aerial photography. If the property becomes eligible for any other rates remission from the council, the remission of the primary industry compliance rate will cease.

### Remission of rates on Māori freehold land

The council will consider remission or postponement of rates, in whole or in part, for Māori freehold land as determined by the Māori Land Court. To qualify for remission or postponement, the property must comply with the following criteria.

No income or economic benefit is derived from the use or occupation of that land, and:

- the land is inaccessible, or
- the land is unoccupied, or
- the land is the unoccupied portion of a block where only a portion is occupied.

The council will consider remission or postponement of rates, in whole or in part, for Māori freehold land as determined by the Māori Land Court or where a status declaration made under Māori Affairs Amendment Act 1967 is registered on general land title.

### Remission of Māori freehold land under development

Remission is available to facilitate the occupation, development, and utilisation of Māori freehold land. Unused Māori freehold land is non-rateable. Rates may be remitted where:

- development has resulted in an increase to the value of rates set on the land
- the development is legally permitted; and
- the land under development is:
  - not occupied; and
  - not producing an income; and
- the council is satisfied that the development supports the benefits stated in Section 114A(3) of the Local Government (Rating) Act 2002.

### General remission policy

In granting a remission under this policy, council will consider:

- the individual circumstances of the property at the time the rate was assessed
- the fairness and equity of the remission request
- whether approval of the remission will set a precedent that unfairly disadvantages other ratepayers.

[rates@waikatoregion.govt.nz](mailto:rates@waikatoregion.govt.nz)  
0800 800 401  
[facebook.com/waikatoregion](https://www.facebook.com/waikatoregion)  
[waikatoregion.govt.nz](https://www.waikatoregion.govt.nz)

## Remission of rates for Lake Taupō lakebed

Remission is available to Lake Taupō lakebed land where the title for that land is in private ownership and the owners recognise the significance of public access to the lake and environs and operate the land as if it was a public reserve.

## Remission of rates on land protected for conservation purposes

Landowners are encouraged to maintain, enhance and protect heritage features on their properties. Remission may be given for the portion of the rates on a rating unit where part or all of the rating unit:

- has a QEII covenant under section 22 of the Queen Elizabeth the Second National Trust Act 1977 registered on their certificate(s) of title; or
- has Ngā Whenua Rāhui kawenata under Section 27a of the Conservation Act 1987; or
- was designated under the proposed Lake Taupō Lakeshore Reserve Scheme and Taupō District Council has provided remission on the territorial authority rates.

## Remission of rates for sporting and recreation organisations

The council may remit any rates where the application meets the following criteria.

- d) Rates set and assessed on land which, but for the existence of a club licence under the sale of Liquor Act 1989, would be assessed as 50 per cent non-rateable under Schedule 1 Part 2 of the Local Government (Rating) Act 2002.
- e) This policy excludes any land treated as 50 per cent non-rateable under Schedule 1 Part 2 of the Local Government (Rating) Act 2002.
- f) The policy will apply to land used exclusively or principally for sporting and/or recreational purposes. This policy will not apply to organisations operated for private pecuniary profit.

## Remission of rates for community organisations

The remission is available to facilitate the ongoing provision of community services that meets the needs of the residents of the region.

## Remission of the Waihou-Piako scheme catchment rate

Remission will be considered for a rating unit where areas of land are still in an undeveloped state and/or reverted to native bush or swamp cover and/or planted in exotic forest. The remission will be applied to the land value portion of the targeted catchment rate where the area is 10 hectares or more and stock excluded. Applications must be supported by an aerial photograph or map of the area the remission is requested for.

## Remission of the public transport rate

A remission of the Public Transport Indirect Benefit (rail) rate will be granted to those properties with a capital value greater than \$5 million irrespective of their location. The remission will be applied to the portion of the capital rate where the value exceeds \$5 million.

A remission of the capital value-based Public Transport rate assessed on properties within Hamilton City will be granted to those properties with a capital value greater than \$5 million. The remission will be applied to the portion of the rate where the capital value exceeds \$5 million.

These remissions will be applied by staff prior to the annual rates invoices being issued.

## Remission of rates for low capital rating units

A rating unit with a registered capital value of \$1000 or less at 30 June of the current rating year will be eligible for remission.

## Remission of rates for Significant Natural Areas

If all or part of a rating unit has been identified as a Significant Natural Area (SNA) of regional significance or higher and if a management plan for the SNA has been agreed between Waikato Regional Council and the landowner, the ratepayer may qualify for remission of those rates.

## Remission of penalties

Remission will be considered to enable the council to act fairly and reasonably in its evaluation of rates not received by the penalty date. Remission of a penalty charged on the current year's rates will be considered where no penalty has been remitted in the previous financial year and:

- payment of the full amount of the current year's rates is received within four weeks of the penalty being charged, or
- an agreed payment arrangement is put in place.

Where further rates are still outstanding, remission of the latest penalty will be considered where:

- payment of the full amount of the outstanding rates is received within four weeks of the penalty being charged, or
- an agreed payment arrangement is put in place.

Any payment arrangement entered into must clear the rates due over a period of time agreed. Where arrangements are not honoured, the council reserves the right to reinstate penalty charges previously remitted under this policy for non-payment of outstanding rates.

## Postponement of rates

Ratepayers can apply to Waikato Regional Council to postpone their rates payment. The period of time for which you can postpone rates is dependant on your age at the time of application. To be eligible for a rates postponement you must:

- meet the full postponement cost
- satisfy the council that you can ultimately pay the rates
- insure the property for its full value and provide evidence annually.

## Remission for financial hardship

Remission will be considered in cases of extreme financial hardship. To be eligible, the applicant must own and reside in a property classified as residential. Companies, trusts and other similar ownership structures do not qualify for this remission.

The ratepayer will be considered to be in extreme financial hardship if they receive the Department of Internal Affairs (DIA) rebate. The ratepayer must also have received no penalties to any outstanding account balance.

Ratepayers must apply in writing or online. The remission will be up to 15 per cent of the average Waikato Regional Council rates assessed on residential rating units, as defined within the District Valuation Roll (DVR) for the current financial year.

## Remission of the Waikato - Waipā (watershed) catchment contributor rate

Remission will be considered for a rating unit where areas of land are still in an undeveloped state and/or reverted to native bush or swamp cover and/or planted in exotic forest.

This remission will be applied to the land value portion of the targeted Waikato-Waipā (watershed) catchment contributor rate where the area is 10 hectares or more and stock are excluded.

## Remission of rates on properties affected by natural disasters

This remission may be granted for all or part of any targeted rate assessed in respect of rating units that are used as a place of residence and not used in a commercial capacity or to derive income, if the land beneath or surrounding the home is detrimentally affected by natural disaster (such as erosion, falling debris, subsidence, slippage, inundation, or earthquake) and:

- a) as a result, dwellings, or buildings previously habitable were made uninhabitable; and
- b) the activities for which the land and/or buildings were used prior to the disaster are unable to be undertaken or continued.

The council is unlikely to grant a remission in a known hazard location.