

HURUNUI DISTRICT COUNCIL

POLICY

RATES PENALTIES



Approved: 15 April 2021

Introduction

This policy sets out the financial penalty for rates payments received past the instalment due date in all cases where no prior arrangement has been made with the Council.

Instalment Penalty

A 10% additional charge will be added to those rates instalments (or portions thereof) remaining unpaid on the day following the due date:

Instalment Number	Due Date*	Penalty Date*
One	20 August	21 August
Two	20 November	21 November
Three	20 February	21 February
Four	20 April	21 April

**Or next applicable business day*

Arrears Penalty

A further additional charge of 10% will be added to all rates and additional charges from the previous rating year remaining unpaid on 1 July. A further additional charge of 10% will be added to any rates to which the additional charge referred to in this paragraph is added and remains unpaid on 1 January.

Remission of Penalties

Additional charges may be remitted in accordance with the following criteria:

- Application can be made in writing for a remission of a penalty that has arisen due to sickness, death, age or other acceptable general reasons to the Chief Financial Officer.
- Application can be made for remission of a penalty for no substantial reason, to the Chief Financial Officer (a maximum of one such remission every two years).
- All rates must be paid in full, as a general rule, before remission is considered.
- Remission of subsequent additional charges where satisfactory arrangements are in place for regular payment of arrears.
- Discretion would be provided to the Chief Financial Officer to apply or not apply an additional charge if a payment was postmarked on or by the due date.

END OF POLICY