

Information leaflet for ratepayers 2009/2010

The Rates Rebate Scheme operates under the Rates Rebate Act 1973. The purpose of the scheme is to provide a subsidy to low income home owners and ratepayers on the cost of their housing rates. Applicants could be entitled to a rebate of up to **\$550**.

Who is eligible?

The income eligibility threshold for a rates rebate is **\$21,910**. Most single superannuitants and Work and Income beneficiaries, and many employed people on low incomes, would be entitled to a rebate. People or couples/joint homeowners, earning **\$21,910** (plus **\$500** for each dependant) or less qualify. However, if your income exceeds this threshold you could still be entitled to a rebate. Please refer to the table on reverse side for an indication on whether you may qualify or go to www.ratesrebates.govt.nz and enter your details into the rebate calculator. (Please note that the table does not include those with dependants).

When can I apply?

Ratepayers need to apply each year within the applicable rating year. This year's application covers the 2009/10 rating year from 1 July 2009 to 30 June 2010. Claims cannot be made for past rating years.

How do I apply?

An application form must be completed. Application forms are available from your local council or can be downloaded from our website www.ratesrebates.govt.nz. You can contact your local council for advice on eligibility and how to fill out the form. Once you have completed your application, contact your local council. Staff at your local council can also witness your declaration so please contact them to arrange an appointment if necessary.

Note: The declaration section must be completed in front of an authorised person. Do not sign prior to meeting with them.

What information will I need to provide on my application form?

You will need to declare the total income received, before tax, for you and your spouse or partner or any joint homeowner living with you on 1 July 2009, for the tax year 1 April 2008 to 31 March 2009. This includes all income listed in section 4 of the application form. Some councils may request proof of income. Please refer to the reverse for the list of supporting documents.

Can people living in retirement villages apply?

In general, holders of a licence to occupy agreement are not currently eligible for a rebate. They do not meet the Scheme's requirements in that they are not directly liable to pay rates, and their residential units cannot be rated separately.

However retirement villages operate under a variety of tenure agreements other than licences to occupy. Rebate eligibility depends on the particular tenure agreement between the occupant and the retirement village. Please check with your local council to determine if you are eligible to apply.

What about owner-occupier flats?

Special provision has been made for the owners of owner-occupier flats, where each flat forms part of one rating unit and is not rated separately. In all such cases only refunds of rates will be granted. Such refunds are calculated from the owner-occupier's contribution towards the rates on the whole property.

Instead of being accompanied by receipted rates assessments such applications must be accompanied by a certificate signed by the person appearing on the rate records as the occupier of the property of which the owner-occupier flat forms part.

Owner-occupier declaration forms are available from your local council or can be downloaded from www.ratesrebates.govt.nz

Rates rebate income eligibility table

Household Income	Level of Rates											Rates Rebate			
	\$1,000	\$1,200	\$1,400	\$1,600	\$1,800	\$2,000	\$2,200	\$2,400	\$2,600	\$2,800	\$3,000		\$3,200		
\$16,000	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00
\$17,000	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00
\$18,000	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00
\$19,000	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00
\$20,000	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00
\$21,000	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00
\$22,000	\$549.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00
\$23,000	\$474.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00
\$24,000	\$299.00	\$432.33	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00
\$25,000	\$174.00	\$307.33	\$440.67	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00
\$26,000	\$49.00	\$182.33	\$315.67	\$449.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00
\$27,000	-	\$57.33	\$190.67	\$324.00	\$457.33	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00
\$28,000	-	-	\$65.67	\$199.00	\$332.33	\$465.67	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00
\$29,000	-	-	-	\$74.00	\$207.33	\$340.67	\$474.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00
\$30,000	-	-	-	-	\$82.33	\$215.67	\$349.00	\$482.33	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00
\$31,000	-	-	-	-	-	\$90.67	\$224.00	\$357.33	\$490.67	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00
\$32,000	-	-	-	-	-	-	\$99.00	\$232.33	\$365.67	\$499.00	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00
\$33,000	-	-	-	-	-	-	-	\$107.33	\$240.67	\$374.00	\$507.33	\$550.00	\$550.00	\$550.00	\$550.00
\$34,000	-	-	-	-	-	-	-	-	\$115.67	\$249.00	\$382.33	\$515.67	\$550.00	\$550.00	\$550.00
\$35,000	-	-	-	-	-	-	-	-	-	\$124.00	\$257.33	\$390.67	\$550.00	\$550.00	\$550.00
\$36,000	-	-	-	-	-	-	-	-	-	-	\$132.33	\$265.67	\$550.00	\$550.00	\$550.00
\$37,000	-	-	-	-	-	-	-	-	-	-	-	\$7.33	\$140.67	\$550.00	\$550.00
\$38,000	-	-	-	-	-	-	-	-	-	-	-	-	\$15.67	\$550.00	\$550.00

Supporting documents

Confirmation of income includes:

- income confirmation from Work and Income; and/or
- investment earnings statements for the tax year; and/or
- income confirmation from Inland Revenue; and/or
- statement of earnings from your employer.

For self-employed people

- a complete set of business financial accounts is recommended
- business losses are treated as \$0.

Note: Anyone declaring an income of \$0 may be required by the Department of Internal Affairs to provide supporting documents, such as business accounts.

Ratepayers who were living and earning overseas during the tax year

- obtain income information from the country in which they were living.

The following Working for Families benefits should be declared if you are on:

- in-work tax credit
- minimum family tax credit
- parental tax credit.

The only Working for Families benefit that does not need to be declared is

- family tax credit.

If uncertain, applicants can obtain advice on which specific tax credit they are receiving directly from Inland Revenue. Also, ratepayers can call Work and Income on 0800-559-009 or Deaflink free fax on 0800-621-621 for information about their income. Council staff can phone Work and Income on behalf of the client only if they have the client's permission.

Applications close 30 June 2010