

Title	Describe rating legislation and rates administration		
Level	4	Credits	14

Purpose	<p>This unit standard is for local government rates officers.</p> <p>People credited with this unit standard are able to: describe key provisions of the Local Government (Rating) Act 2002; describe the rating information database and rates records; describe assessment for and collection of rates; and demonstrate knowledge of rates remission and postponement.</p>
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Classification	Compliance and Law Enforcement > Compliance and Regulatory Control
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Available grade	Achieved
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Guidance Information

- 1 References
 - Building Act 2004;
 - Criminal Records (Clean Slate) Act 2004;
 - Fire and Emergency New Zealand Act 2017;
 - Health and Safety at Work Act 2015;
 - Human Rights Act 1993;
 - Local Government Acts 1974 and 2002,
 - Resource Management Act 1991;
 - Sale and Supply of Alcohol Act 2012;
 - New Zealand Building Code;
 - alcohol policy by-law (where applicable);
 - and all subsequent amendments and replacements.
- 2 Evidence must be consistent with:
 - a Local Government (Rating) Act 2002 sections 1 to 20, sections 27 to 62, sections 85 to 90, and Schedules 1, 2, and 3;
 - b Rates Rebate Act 1973;
 - c local authority bylaws and policies and procedures;
 - d case law and/or declaratory judgement.

Outcomes and performance criteria

Outcome 1

Describe key provisions of the Local Government (Rating) Act 2002.

Performance criteria

- 1.1 Description identifies what land is rateable, non-rateable, 50% non-rateable, and non-rateable but liable for certain rates, and relates these to specific situations.
- 1.2 Description defines who is the ratepayer and explains liability for rates.
- 1.3 Description specifies the ratepayer information required to be included in the rating information database and district valuation roll.
- 1.4 Description identifies kinds of rates that may be set.

Outcome 2

Describe the rating information database and rates records.

Performance criteria

- 2.1 Description includes provisions for people to inspect and object to information in the rating information database.
- 2.2 Description includes provision for changes of circumstances and explains these in relation to situations.

Range rating information database, rates records.

Outcome 3

Describe assessment for and collection of rates.

Performance criteria

- 3.1 Description explains provisions for advising ratepayers of their liability to pay rates, and identifies how these provisions are applied to a local authority.
- 3.2 Description explains the bases for assessment and relates these to a local authority or authorities.
- 3.3 Description identifies invoicing requirements.
- 3.4 Description explains collection in terms of discounts, penalties, and liability for unpaid rates.

Outcome 4

Demonstrate knowledge of rates remission and postponement.

Performance criteria

- 4.1 Provision for rates remission and postponement is outlined and explained for a local authority.

This unit standard is expiring. Assessment against the standard must take place by the last date for assessment set out below.

Status information and last date for assessment for superseded versions

Process	Version	Date	Last Date for Assessment
Registration	1	24 January 2006	31 December 2023
Review	2	23 May 2019	31 December 2023

Consent and Moderation Requirements (CMR) reference

0046

This CMR can be accessed at <http://www.nzqa.govt.nz/framework/search/index.do>.