

You may be entitled
to a **rates rebate**



The Rates Rebate scheme provides a refund for low income earners who were paying rates for the home in which they were living in on 1 July.

To check if you are eligible or get an application form visit www.govt.nz/rates-rebates or contact your local council.



Rates rebates for retirement village residents 2022

Information for village operators,
associates and village resident
committee officials



**Te Kāwanatanga
o Aotearoa**
New Zealand Government



**Te Tari Taiwhenua
Internal Affairs**

Rates rebates: The basics

The **Rates Rebate Scheme** was established in **1973** to provide a subsidy to low-income homeowners on the cost of their rates

In **2006** changes to the scheme increased the number of households receiving a rebate from **4,200** to more than **112,000**

In **2018** the legislation was amended to allow Retirement Village residents holding a Licence to Occupy agreement to apply



Te Kāwanatanga o Aotearoa
New Zealand Government

Rates Rebate Scheme

The Rates Rebate Scheme provides a refund for low income earners who were paying rates for the home they were living in on 1 July. The rating year runs from 1 July to 30 June.

How do I apply?

Application forms are available from your local council or can be downloaded at www.govt.nz/rates-rebates

You need to apply to your local council.

Applications close on **30 JUNE**.

What do I need to provide?

- Accurate information about your income (and that of any spouse/partner and/or joint home owner who lives with you) for the previous tax year.
- Your regional council rates bill if received separately.

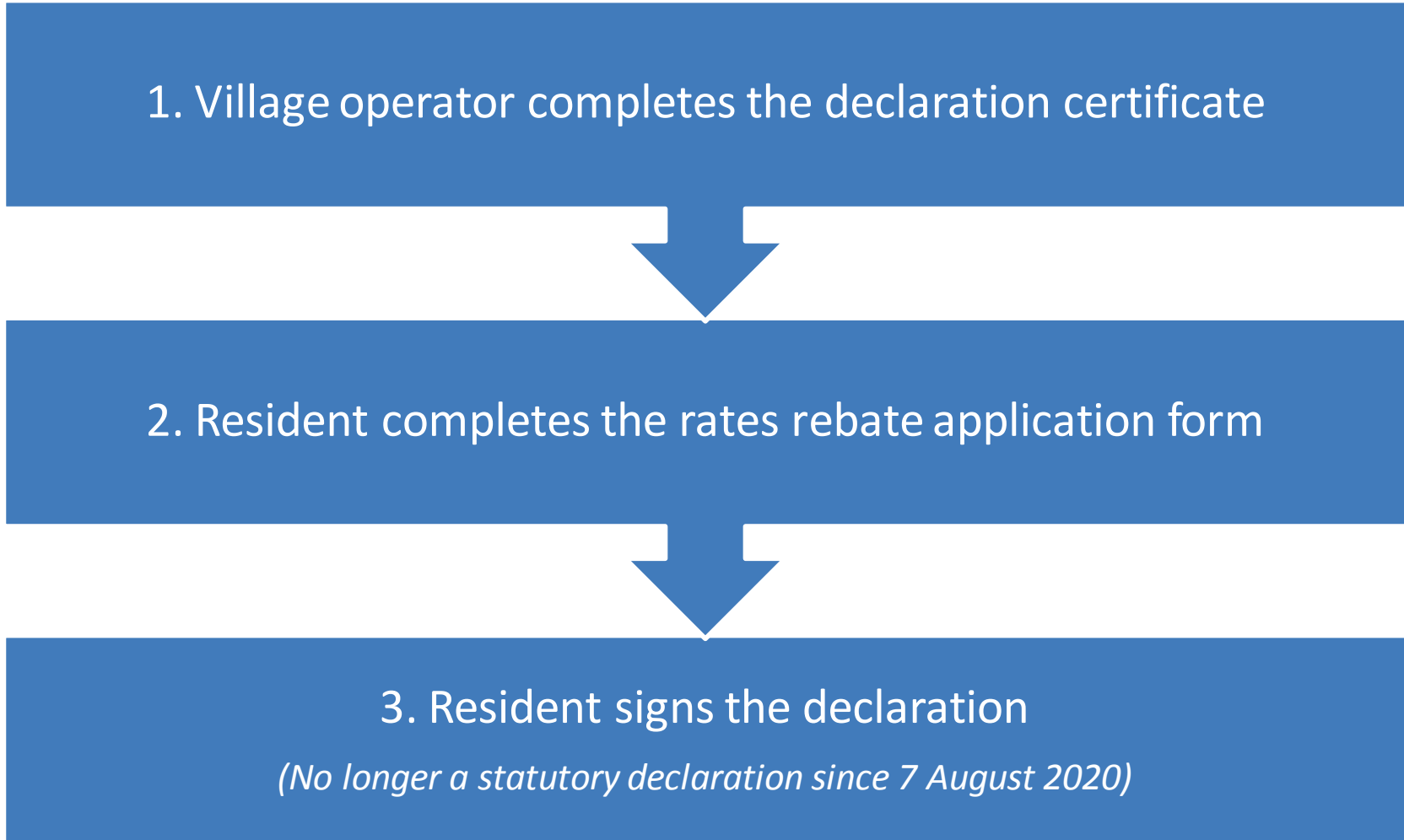
Where do I go for help?

Contact your local council. Their details will be on your rates bill or you can go to www.localcouncils.govt.nz



Te Tari Taiwhenua
Internal Affairs

How the process works



4. Resident submits the form and declaration certificate to their local council



5. Council grants/declines rebate and informs the resident



6. Council refund the resident or credit the villages rating account



7. Council forward completed applications to DIA for audit and reimbursement for rebates granted



Completing the declaration certificate

Village operators need to complete a declaration certificate for residents:

- who live in a residential unit in the retirement village but are not named as a ratepayer for the unit; and
- who contribute to the outgoings of the retirement village.

If the resident is named on the council's rating database as the ratepayer for their unit a declaration certificate is not required.



Completed by the village operator

Rates Rebate declaration certificate Resident of a retirement village unit



Te Tari Taiwhenua
Internal Affairs

2021/22

The resident must attach this completed document to their Rates Rebate Application Form.

1. The village operator must sign this certificate for each resident who wants to apply

Name and address of the retirement village

Name of resident (applicant)

Address of resident's unit

Valuation Reference (if known)

Total amount of rates the village pays for the current rating year (includes council, regional and water rates)

\$

The resident's rates contribution for the current rating year (includes council, regional and water rates)

If rates are not a specified fee for residents, use the equation on the reverse of this form to determine the value of rates deemed payable by the resident for rebate purposes

\$

In accordance with section 7A of the Rates Rebate Act 1973 I confirm that the above information is correct and that the resident contributed to rates under a written agreement with the operator.

Full name of operator

Signature of operator



Date signed

2. Resident to complete

Direct deposit request

I request that the council deposit the rates rebate directly into my personal bank account and have provided proof of my bank account number.

 Tick box to confirm

Note: If you do not complete your bank account details below the rebate will be credited to your village's rating account and your village operator will either:

- reduce your annual contribution bill by the rebate amount, or
- pay you directly.

Payee name	<input type="text"/>
Bank account	<input type="text"/>
Signature	<input type="text"/>

Completed by resident

Rates Rebate declaration certificate Resident of a retirement village unit Applying under section 7A of the Rates Rebate Act 1973



Te Tari Taiwhenua
Internal Affairs

The resident must attach this completed document to their Rates Rebate Application Form.

The village operator must complete this certificate for each resident who wants to apply

Name and address of the retirement village

Name of resident (applicant)

Address of resident's unit

Valuation Reference (if known)

Total amount of rates the village pays for the current rating year (includes council, regional and water rates)

\$

The resident's rates contribution for the current rating year (includes council, regional and water rates)

If rates are not a specified fee for residents, use the equation on the reverse of this form to determine the value of rates deemed payable by the resident for rebate purposes

\$

In accordance with section 7A of the Rates Rebate Act 1973 I confirm that the above information is correct and that the resident contributed to rates under a written agreement with the operator.

Name & Signature of operator



Date signed

Direct deposit request (applicant to complete)

I request that the council deposit the rates rebate directly into my personal bank account and have attached a deposit slip confirming my bank account number.

 Tick box to confirm

Note: If you do not complete your bank account details below the rebate will be credited to your village's rating account and your village operator will either reduce your annual contribution bill by the rebate amount, or pay you directly.

Payee name	<input type="text"/>
Bank account	<input type="text"/>
Signature	<input type="text"/>

What information is needed?

The declaration certificate **must state:**

- The total amount of rates payable by the retirement village for that rating year
- The amount of the resident's rates contribution
- That this contribution was made under written agreement; and
- Be signed by the village operator

1. The village operator must sign this certificate for each resident who wants to apply

Name and address of the retirement village

Name of resident (applicant)

Address of resident's unit


Valuation Reference (if known)

Total amount of rates the village pays for the current rating year (includes council, regional and water rates)
\$

The resident's rates contribution for the current rating year (includes council, regional and water rates)
If rates are not a specified fee for residents, use the equation on the reverse of this form to determine the value of rates deemed payable by the resident for rebate purposes
\$

In accordance with section 7A of the Rates Rebate Act 1973 I confirm that the above information is correct and that the resident contributed to rates under a written agreement with the operator.

Full name of operator ▶

Signature of operator  ▶

Date signed / /



Calculating the resident's rates contribution

If rates are not a specified fee for your residents, use the equation on the declaration certificate to determine the value of rates the resident is deemed payable for rebate

Work out the applicants rates payable

Fill in these boxes with values for the current rating year. It will calculate and determine the applicant's deemed rates payable if rates are not a specified fee within their annual contribution.

The applicant's total annual contribution to the village
\$ <input type="text"/>
÷
Total annual contribution of all residents
\$ <input type="text"/>
×
Total amount the village pays for rates
\$ <input type="text"/>
=
Resident's deemed rates payable (enter this value on the front page)
\$ <input type="text"/>



Water rates

- **Where water rates are separately charged (provided by the council)**

The amount known for the previous rating year should be used if you do not yet know how much will be charged for the coming year.

- **Where water rates are separately charged (provided by council controlled organisations i.e. Watercare Services Limited)**

These are not included as rates.



Rates rebate application form

- Completed by the applicant. Retirement village form needs to be attached
- Forms are available from councils
- Download forms www.govt.nz/rates-rebates

1

Complete the application form

You can print the form to fill it in. Post or drop off your application as explained in Step 4.

[Rates rebate application form \(PDF 372KB\)](#)

You can also ask your local council for paper forms.

[List of council maps and websites – Local government in NZ](#)

If one of the following declaration forms applies, include it with your rates rebate application form when you apply.

If you live in a retirement village

Your village manager must complete a declaration form.

[Retirement village residents – Declaration form \(PDF 61KB\)](#)

If you live in a company-share apartment

The person who is responsible for paying rates for the whole property must sign a declaration form.

[Company-share apartment residents – Declaration form \(PDF 39KB\)](#)

2

Get proof of income

Rates Rebate Application Form
Application for the rating year 1 July 2022 to 30 June 2023

Applications close on 30 June 2023 and cannot be accepted after this date

1. Name – You must be named on your local council's rating information database (RID) to be eligible.
First names: _____
Last name: _____

2. Address – The property you pay rates for must be your usual place of residence on 1 July 2022.
You cannot claim a rates rebate on a property that is used principally for business, farming, commercial or industrial purposes, or a home that is not your usual place of residence.

Street number and name: _____ Postcode: _____
Suburb and town: _____
Postal address (if different): _____
Best phone number: _____
Email: _____

2a. Were you living at this address on 1 July 2022?
 If yes, go to 2b.
 If no, did you move to your current property after 1 July 2022?
If yes, what is the address of your previous property? _____
What date did you settle the sale of your previous property? _____
How much did you pay in rates on your previous property for this rating year? \$ _____
Did you receive any rebate on those rates? Yes No

2b. Were you living with a spouse/partner* or joint home owner(s) on 1 July 2022? Yes No
**By marriage, civil union or de facto relationship*
If yes, include their income in section 4.

2c. Is your property used principally for business, farming, commercial or industrial purposes? Yes No
If yes, how? _____
If yes, include income in section 4.

Council use only
TA Ref: _____
Unique Property ID: _____
Calculated rebate: _____

Applications close on **30 June 2023** and cannot be accepted after this date

1. Name – You must be named on your local council's rating information database (RID) to be eligible.

First names: _____

Last name: _____

2. Address – The property you pay rates for must be your usual place of residence on 1 July 2022.

You cannot claim a rates rebate on a property that is used principally for business, farming, commercial or industrial purposes, or a home that is not your usual place of residence.

Street number and name: _____

Suburb and town: _____

Postcode: _____

Postal address (if different): _____

Best phone number: _____

Email: _____

2a. Were you living at this address on 1 July 2022?

If yes, go to 2b.

If no, did you move to your current property after 1 July 2022?

If yes, what is the address of your previous property?

What date did you settle the sale of your previous property?

How much did you pay in rates on your previous property for this rating year? \$

Did you receive any rebate on those rates? Yes \$..... No

2b. Were you living with a spouse/partner* or joint home owner(s) on 1 July 2022? Yes No

**By marriage, civil union or de facto relationship*

If yes, include their income in section 4.

2c. Is your property used principally for business, farming, commercial or industrial purposes? Yes No

If yes, how?

If yes, include income in section 4.

Council use only

3. Dependents – Must have been living with you on 1 July 2022. Your spouse/partner is not a dependent.

These are:

- children you care and provide for under the age of 18 on 1 July 2022 who at this time were not married, in a civil union or de facto relationship and you were not receiving payments for them under section 303 of the Oranga Tamariki Act 1989
- relatives who receive a benefit (but not NZ Superannuation) on 1 July 2022.

Last name	First names	Birth date	Benefit type (if applicable)

4. Income Declaration – For the tax year 1 April 2021 to 31 March 2022.

Satisfactory proof of income may be required and includes:

- income confirmation from Work and Income
- income confirmation from Inland Revenue
- investment earning statement for the tax year
- statement of earnings from your employer

Additionally for self employed people:

- a copy of your complete set of financial accounts, IR3B or IR10 you provided to Inland Revenue for the income year 1 April 2021 to 31 March 2022
- business losses cannot be offset against other income
- business losses should be entered as \$0

In the table below, show the total income, before tax, that you and your spouse/partner and/or joint homeowner received for the tax year 1 April 2021 to 31 March 2022. Indicate your occupation and tick the relevant boxes to show the source(s).

Occupation:

New Zealand Superannuation Self-employment Employment Jobseeker

Supported Living Sole Parent Other (specify):

Source of income (enter gross amounts unless otherwise indicated)	Your income	Partner/joint homeowner income
New Zealand Superannuation	\$	\$
Personal superannuation (includes overseas)	\$	\$
Interest / dividends	\$	\$
Portfolio investments (PIE income)	\$	\$
Wages or salary	\$	\$
Work and income benefits	\$	\$
Work and income supplements (e.g. Accommodation Supplement)	\$	\$
Working for Families Tax Credits (excludes Family Tax Credits)	\$	\$
Net business income – enter '0' if a loss	\$	\$
Net rental income - enter '0' if a loss	\$	\$
ACC earnings compensation	\$	\$
Trust income paid to you	\$	\$
Overseas income (converted to \$NZ)	\$	\$
Income from other sources	\$	\$
Individual total	\$	\$
Total combined income	\$	\$

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In the table below, show the **total income, before tax, that you and your spouse/partner and/or joint homeowner received for the tax year 1 April 2021 to 31 March 2022.** Indicate your occupation and tick the relevant boxes to show the source(s).

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Source of income (enter gross amounts unless otherwise indicated)	Your income	Partner/joint homeowner income
New Zealand Superannuation	\$	\$
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Trust income paid to you	\$	\$
Overseas income (converted to \$NZ)	\$	\$
Income from other sources	\$	\$
Individual total	\$	\$
Total combined income	\$	\$

5. Rates – Refer to your 2022/23 rates notices to complete this section.

Show the total amount you pay for local, regional and council water rates (if applicable) on your home. Your council or retirement village operator will be able to help you with this information.

Local council rates	\$	
Regional council rates	\$	
Council water rates	\$	
Total rates	\$	

6. Important Information

Rates rebates are granted under the Rates Rebate Act 1973. You must provide the requested information on this form so your rebate can be worked out. Your council will process the application. You have the right to see this information, and have it corrected. Contact your local council if you have any questions about the assessment of your rates rebate.

Section 14 of the Rates Rebate Act 1973

14. Offences

(1) Every person commits an offence who-

(a) for the purpose of obtaining any rates rebate under this Act, for himself or for any other person, makes any statement or verification knowing it to be false in any particular, or wilfully misleads or attempts to mislead any person concerned in the administration of this Act or any other person whatsoever; or

(b) refuses or fails to comply with any requirement under section 11, or refuses or fails to answer any question put to him pursuant to that section, or knowingly gives any false or misleading answer to any such question.


(2) Every person who commits an offence against this Act is liable on conviction before a District Court Judge to imprisonment for a term not exceeding 12 months or to a fine not exceeding \$500, or to both.

7. Declaration

I
(name in full)

I certify that the information I have given in this application is, to the best of my knowledge, true, complete and correct. I understand that if I have knowingly provided false or misleading statements or information I can, by law, be fined up to \$500, or imprisoned for 12 months, or both.

Signature **Date signed**



If you are signing on behalf of the ratepayer, attach a copy of the power of attorney.

What Next?

- Take or post this form to your council once completed
- Council staff will work out your rebate
- Application close on 30 June 2023 and cannot be accepted after this date.

5. Rates – Refer to your 2022/23 rates notices to complete this section.

Show the total amount you pay for local, regional and council water rates (if applicable) on your home. **Your council or retirement village operator will be able to help you with this information.**

Local council rates	\$	Council Use only	
Regional council rates	\$		
Council water rates	\$		
Total rates	\$		

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Signature

Date signed



 / /

If you are signing on behalf of the ratepayer, attach a copy of the power of attorney.

Applying for a rates rebate
1 July 2022 to 30 June 2023

The purpose of the Rates Rebate Scheme is to provide a subsidy to low income home owners on the cost of their rates. The maximum rebate for the rating year is \$700.

Am I eligible?

- Own the legal title for the property that is my usual place of residence on 1 July 2022. The property is not used primarily for commercial, industrial, business or farming purposes.
- Am applying on or between 1 July 2022 to 30 June 2023.

Can people living in retirement villages apply?

Most retirement village residents are able to apply. You need a licence to occupy agreement, a separate form is required to be filled in by the retirement village operator and must be included with this form. Contact your village operator or local council for more information.

Can owners of owner-occupier flats apply?

An owner-occupier flat forms part of a group of flats or houses developed that are separately owned by the occupants, but sold on a single strata unit. The rates are shared by the owners. If you are the owner of an owner-occupier flat, you might be eligible for a rebate. You will need to complete a separate rates rebate owner-occupier form which can be obtained from your local council, or downloaded from www.govt.nz/rates-rebate. Once completed, the form should be submitted with this application form.

Can residents of trust owned properties apply?

Only if you are a resident trustee and are also named on the Council Rating Information Database (RID).

How much will my rebate be?

The amount of your rebate depends on the rates payable, you and your spouse/partner (if applicable) income and the number of dependants living with you. To check what your entitlement might be, refer to the table or visit www.govt.nz/rates-rebate to enter your details into the rates rebate calculator.

Rates rebate income eligibility table for households with no dependants. Estimate only.

Household Income	\$1,350	\$1,750	\$2,000	\$2,250	\$2,500	\$2,750	\$3,000	\$3,250	\$3,500	\$3,750	\$4,000	\$4,400
\$28,000	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$29,000	\$678.33	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$30,000	\$553.33	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$31,000	\$428.33	\$695.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$32,000	\$303.33	\$570.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$33,000	\$178.33	\$445.00	\$611.67	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$34,000	\$53.33	\$320.00	\$486.67	\$653.33	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$35,000	-	\$195.00	\$361.67	\$528.33	\$695.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$36,000	-	\$70.00	\$236.67	\$403.33	\$570.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$37,000	-	-	\$111.67	\$278.33	\$445.00	\$611.67	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$38,000	-	-	-	\$153.33	\$320.00	\$486.67	\$653.33	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$39,000	-	-	-	\$28.33	\$195.00	\$361.67	\$528.33	\$695.00	\$700.00	\$700.00	\$700.00	\$700.00
\$40,000	-	-	-	-	\$70.00	\$236.67	\$403.33	\$570.00	\$700.00	\$700.00	\$700.00	\$700.00
\$41,000	-	-	-	-	-	\$111.67	\$278.33	\$445.00	\$611.67	\$700.00	\$700.00	\$700.00
\$42,000	-	-	-	-	-	-	\$153.33	\$320.00	\$486.67	\$653.33	\$700.00	\$700.00
\$43,000	-	-	-	-	-	-	\$28.33	\$195.00	\$361.67	\$528.33	\$695.00	\$700.00
\$44,000	-	-	-	-	-	-	-	\$70.00	\$236.67	\$403.33	\$570.00	\$700.00
\$45,000	-	-	-	-	-	-	-	-	\$111.67	\$278.33	\$445.00	\$700.00
\$46,000	-	-	-	-	-	-	-	-	-	\$153.33	\$320.00	\$586.67
\$47,000	-	-	-	-	-	-	-	-	-	\$28.33	\$195.00	\$461.67
\$48,000	-	-	-	-	-	-	-	-	-	-	\$70.00	\$336.67
\$49,000	-	-	-	-	-	-	-	-	-	-	-	\$211.67
\$50,000	-	-	-	-	-	-	-	-	-	-	-	\$86.67
\$51,000	-	-	-	-	-	-	-	-	-	-	-	-

QUESTIONS? If you have any questions contact your local council or visit www.govt.nz/rates-rebate.

Can people living in retirement villages apply?

Most retirement village residents are able to apply. If you hold a licence to occupy agreement, a separate form is required to be filled in by the retirement village operator and must be included with this form. Contact your village operator or local council for more information.

Rates rebate income eligibility table for households with no dependants. Estimate only.

Household Income	Level of Rates											
	\$1,350	\$1,750	\$2,000	\$2,250	\$2,500	\$2,750	\$3,000	\$3,250	\$3,500	\$3,750	\$4,000	\$4,400
\$28,000	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$29,000	\$678.33	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$30,000	\$553.33	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$31,000	\$428.33	\$695.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$32,000	\$303.33	\$570.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$33,000	\$178.33	\$445.00	\$611.67	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$34,000	\$53.33	\$320.00	\$486.67	\$653.33	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$35,000	-	\$195.00	\$361.67	\$528.33	\$695.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$36,000	-	\$70.00	\$236.67	\$403.33	\$570.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$37,000	-	-	\$111.67	\$278.33	\$445.00	\$611.67	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$38,000	-	-	-	\$153.33	\$320.00	\$486.67	\$653.33	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$39,000	-	-	-	\$28.33	\$195.00	\$361.67	\$528.33	\$695.00	\$700.00	\$700.00	\$700.00	\$700.00
\$40,000	-	-	-	-	\$70.00	\$236.67	\$403.33	\$570.00	\$700.00	\$700.00	\$700.00	\$700.00
\$41,000	-	-	-	-	-	\$111.67	\$278.33	\$445.00	\$611.67	\$700.00	\$700.00	\$700.00
\$42,000	-	-	-	-	-	-	\$153.33	\$320.00	\$486.67	\$653.33	\$700.00	\$700.00
\$43,000	-	-	-	-	-	-	\$28.33	\$195.00	\$361.67	\$528.33	\$695.00	\$700.00
\$44,000	-	-	-	-	-	-	-	\$70.00	\$236.67	\$403.33	\$570.00	\$700.00
\$45,000	-	-	-	-	-	-	-	-	\$111.67	\$278.33	\$445.00	\$700.00
\$46,000	-	-	-	-	-	-	-	-	-	\$153.33	\$320.00	\$586.67
\$47,000	-	-	-	-	-	-	-	-	-	\$28.33	\$195.00	\$461.67
\$48,000	-	-	-	-	-	-	-	-	-	-	\$70.00	\$336.67
\$49,000	-	-	-	-	-	-	-	-	-	-	-	\$211.67
\$50,000	-	-	-	-	-	-	-	-	-	-	-	\$86.67
\$51,000	-	-	-	-	-	-	-	-	-	-	-	-

Rates Rebate



Te Tari Taiwhenua
Internal Affairs

\$ and dates

Household Income	Level of Rates											
	\$1,350	\$1,750	\$2,000	\$2,250	\$2,500	\$2,750	\$3,000	\$3,250	\$3,500	\$3,750	\$4,000	\$4,400
\$28,000	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$29,000	\$678.33	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
\$40,000	-	-	-	-	-	-	-	-	-	-	\$700.00	\$550.07
\$49,000	-	-	-	-	-	-	-	-	-	-	-	\$211.67
\$50,000	-	-	-	-	-	-	-	-	-	-	-	\$86.67
\$51,000	-	-	-	-	-	-	-	-	-	-	-	-

- \$700 maximum rebate
 - determined by income, amount of rates paid and number of dependants
- \$28,080 income threshold
- Rating year is from 1 July to 30 June (e.g. 1 July 2022 to 30 June 2023)
- Usual place of residence as at 1 July of the rating year
- Income to be declared is for the previous tax year, and is the **gross amount before tax** (e.g. 1 April 2021 to 31 March 2022)
- Must apply every year, before end of the rating year 30 June



History of rebate amounts

Rating year	Contribution by ratepayer	Maximum rebate payable	Income limit (increased per dependant)
1973/74	\$50	No limit	\$2,340
1974/75	\$50	No limit	\$2,800
1975/76	\$50	No limit	\$3,400
1976/77	\$50	No limit	\$3,760
1977/78	\$50	No limit	\$3,760
1978/79	\$50	No limit	\$4,235
1979/80	\$100	\$200	\$4,850
1980/81	\$100	\$200	\$4,850
1981/82	\$120	\$200	\$5,700
1982/83	\$160	\$200	\$5,700
1983/84	\$160	\$200	\$5,700
1984/85	\$160	\$200	\$5,700
1985/86	\$160	\$200	\$6,527
1986/87	\$160	\$200	\$6,527
1987/88	\$160	\$200	\$6,527
1988/89	\$160	\$200	\$6,527
1989/90	\$160	\$200	\$6,920
1/4/90 - 30/6/90 (Transitional Qtr)	\$40	\$50	\$1,730
1990/91	\$160	\$200	\$7,400
1991/92	\$160	\$200	\$7,400
1992/93	\$160	\$200	\$7,400
1993/94	\$160	\$200	\$7,400
1994/95	\$160	\$200	\$7,400
1995/96	\$160	\$200	\$7,400
1996/97	\$160	\$200	\$7,400
1997/98	\$160	\$200	\$7,400
1998/99	\$160	\$200	\$7,400
1999/2000	\$160	\$200	\$7,400
2000/01	\$160	\$200	\$7,400
2001/02	\$160	\$200	\$7,400
2002/03	\$160	\$200	\$7,400
2003/04	\$160	\$200	\$7,400

Rating year	Contribution by ratepayer	Maximum rebate payable	Income limit (increased per dependant)
2004/05	\$160	\$200	\$7,400
2005/06	\$160	\$200	\$7,400
2006/07	\$160	\$500	\$20,000
2007/08	\$160	\$500	\$20,000
2008/09	\$160	\$530	\$21,180
2009/10	\$160	\$550	\$21,910
2010/11	\$160	\$570	\$22,340
2011/12	\$160	\$580	\$23,240
2012/13	\$160	\$590	\$23,650
2013/14	\$160	\$595	\$23,870
2014/15	\$160	\$605	\$24,250
2015/16	\$160	\$610	\$24,440
2016/17	\$160	\$610	\$24,470
2017/18	\$160	\$620	\$24,790
2018/19	\$160	\$630	\$25,180
2019/20	\$160	\$640	\$25,660
2020/21	\$160	\$655	\$26,150
2021/22	\$160	\$665	\$26,510
2022/23	\$160	\$700	\$28,080

What if the resident moved in after 1 July?

- If the resident had not moved into the unit by 1 July, they will only be eligible if they were residing at another property they owned or held a licence to occupy agreement for, on 1 July.
- Apply to their current local council.
- They will need to provide the council with information regarding the sale of their previous property.
- No extra info is needed from village operator.



Refunds

- Retirement village applicants (under section 7A of the Rates Rebate Act 1973) are refunded the amount of the rebate
- Council either – pays the resident directly **or** if the resident requests, credits refund amount to rates account of village (a notice must be generated, notifying the operator and resident)
- If the village rates account is credited then the operator must credit the refund amount to any amount the resident owes or is liable to pay as a contribution to the outgoings of the village **or** pay the refund to the resident directly



Further information

- You can download the Declaration Certificate form and Guide for Retirement Village applicants from the RVA website www.retirementvillages.org.nz/Site/industry/
- Visit our website www.govt.nz/rates-rebates
- Posters and Brochures are available on request from support@ratesrebates.govt.nz
- Contact your local council.



Questions?



Te Kāwanatanga o Aotearoa
New Zealand Government

How is my rebate worked out?

Your rebate will be calculated based on your income, rates and the number of dependants living with you.

Refer to the application form or your local council for more information.

You cannot apply for a rebate if:

- the property is used principally for farming, commercial, industrial or business purposes; or
- the property is a rental property.

More information:

www.govt.nz/rates-rebates



Te Tari Kaitiaki
Internal Affairs

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