

RATES REMISSION POLICY

This policy is prepared pursuant to Sections 109 and 110 of the LGA 2002. Council reviews this policy at least every six years. A summary of this policy is included with every Rates Assessment.

Decisions on remission of penalties will be delegated to committees, sub-committees or officers as set out in the Council's Delegations Manual.

Disputes over the application of the policy shall be in writing addressed to the Chief Executive.

Remissions for Community, Sporting and other Organisations

Objectives

To facilitate the on-going provision of non-commercial community services and recreational opportunities for the residents of the District. The purpose of granting rates remission to an organisation is to:

- Assist the continued existence of non-profit organisations
- Make membership of the organisation more accessible to the general public, particularly groups including children, youth, young families, and the elderly and economically disadvantaged people
- Ensure sports clubs are not penalised for having a liquor licence.

Conditions and Criteria

1. This policy does not apply to organisations meeting the criteria of Schedule 1 of the Local Government (Rating) Act 2002.
2. The policy will apply to land owned by Council and/or owned and occupied by a charitable organisation, which is used exclusively or principally for sporting, recreation, or community purposes.
3. The policy does not apply to any body (including a society, associated organisation, whether incorporated or not) that is carried on for the purpose of profit or gain.
4. The policy does not apply to groups or organisations who engage in recreational, sporting or community services as a secondary purpose only.
5. No remission will be granted on targeted rates for water supply, sewage disposal or refuse collection.
6. Organisations making first applications should include the following documents in support of their application:
 - 1) Evidence of constitution
 - 2) Statement of the organisation's objectives
 - 3) Full financial statements
 - 4) Information on planned activities and programmes
 - 5) Details of membership
7. All remissions made under this policy will be confirmed by Council or a delegated Committee in open meeting.
8. The list of entities receiving this remission will be reviewed annually
9. Annual remissions of 50% of all rates, other than those detailed in (5) above, will be applied to those societies and associations who meet the criteria.

Remission of Penalties

Objective

To enable Council to act reasonably in its consideration of overdue rates which have not been received by the penalty date due to circumstances outside the ratepayer's control.

Conditions and Criteria

1. Automatic remission of penalty will be granted where payment is received within seven days of the penalty date provided the ratepayer has made no late payments for rates within the preceding three years.
2. Remission of penalty may be granted at the Council's discretion where regular payments are being made in accordance with an agreement to clear all outstanding rates within an agreed timeframe.
3. Remission of penalty will be considered in any one rating year where payment has been late due to significant family disruption. Remission will be considered in the case of death, serious illness or accident of a family member as at due date.
4. A penalty will be remitted where there is an administrative error on the part of Council or an agent acting for Council.
5. Each application will be in writing (including email) and will be considered on its merits.

Remission of Wastewater Charges to Schools

Objective

To provide relief and assistance to educational establishments in paying wastewater charges.

Conditions and Criteria

1. The policy will apply to educational establishments as defined in Schedule 1 Part 1 clause 6 (a-b) of the Local Government (Rating) Act 2002.
2. The policy does not apply to school houses or any part of a school used for residential purposes.
3. Wastewater charges for schools will be calculated as follows:
Staff plus pupil numbers ÷ 20 = number of pans. The wastewater charge for the educational establishment will be charged at:
100% for the first four pans charges then the fifth to tenth pan charges will be discounted by 25% and all pan charges exceeding ten will be discounted by 50%.
4. The student numbers is the number of students on the roll on March 1 in the year immediately before the year in which the charge relates.
5. The number of staff is the number of full time equivalent and administration staff employed on 1 March immediately before the year in which the charge relates.

Remission on New Subdivisions

Objectives

- To provide temporary rates relief to new subdivisions to limit the immediate rates impact of multiple Uniform Annual General Charges (UAGC) and service charges in the first year.
- To provide a rating policy that is consistent with accommodating growth expectations for the District.
- To encourage or at least not discourage continued subdivision activity in the District as allowed by the District Plan.

Conditions and Criteria

1. The policy will apply to land that is:
 - a. newly subdivided into 3 lots or more where the titles have been issued; and
 - b. owned by the original developer who is holding the individual titles pending their sale.
2. Remission of the UAGC, Community Rate, Tourism Rate and unconnected service charges will be actioned quarterly for each unsold lot except one.
3. Remission will apply for a maximum of two rating years.
4. Council or delegated committee may consider, in open meeting, an extension beyond this upon written application from the developer.

Remission of Uniform Charges of Non-Contiguous Rating Units Owned by the Same Ratepayer

Objective

To provide relief from uniform charges for rural land which is non-contiguous, farmed as a single entity and owned by the same person.

Conditions and Criteria

1. Rating units that meet the criteria under this policy may qualify for a remission of the UAGC and specified targeted rates set on a fixed dollar charge per rating unit
2. The ratepayer will remain liable for at least one of each type of charge.
3. Applications will not be backdated
4. Rates types affected by this policy are:
 - Uniform Annual General Charge
 - Community rate
 - Tourism Rate
4. Rating units that receive a remission must be held in common ownership with each other and operated as a single farming or horticultural unit.
5. Applications for remissions must be in writing.
6. Remissions will continue (requiring no further application) until Council becomes aware of a change in circumstances or Council changes this policy.

POLICY ON REMISSION AND POSTPONEMENT OF RATES ON MAORI FREEHOLD LAND

This policy is prepared under Section 108 of the LGA 2002.

Background

“Maori Freehold Land” is defined in section 5 of the Local Government (Rating) Act 2002 as land whose beneficial ownership has been determined by the Maori Land Court by freehold order. Only land that is subject to such an order may qualify for remission under this policy. Schedule 11 of the LGA 2002 identifies the matters which must be taken into account by Council when considering rates relief on Maori Freehold Land. The matters that must be considered are specified in Sch. 11 as:

- a. the desirability and importance within the district of each of the objectives listed below: and
- b. whether, and to what extent, the attainment of any of those objectives could be prejudicially affected if there is no remission of rates or postponement of the requirement to pay rates on Maori freehold land; and
- c. whether, and to what extent, the attainment of those objectives is likely to be facilitated by the remission of rates or postponement of the requirement to pay rates on Maori freehold land; and
- d. the extent to which different criteria and conditions for rates relief may contribute to different objectives.

The objectives referred to above are specified in Sch. 11 as:

- a. supporting the use of the land by the owners for traditional purposes:
- b. recognising and supporting the relationship of Maori and their culture and traditions with their ancestral land:
- c. avoiding further alienation of Maori freehold land:
- d. facilitating any wish of the owners to develop the land for economic use:
- e. recognising and taking account of the presence of waahi tapu that may affect the use of the land for other purposes:
- f. recognising and taking account of the importance of the land in providing economic and infrastructure support for marae and associated papakainga housing (whether on the land or elsewhere):
- g. recognising and taking account of the importance of the land for community goals relating to:
 - a. The preservation of the natural character of the coastal environment:
 - b. the preservation of outstanding natural features:
 - c. the protection of significant indigenous vegetation and significant habitats of indigenous fauna:
- h. recognising the level of community services provided to the land and its occupiers
- i. recognising matters related to the physical accessibility of the land

Policy

Having considered the above matters Council’s Policy on Remission and Postponement of Rates on Maori Freehold Land is:

1. The Council may remit all or part of rates on Maori freehold land if Council is satisfied that the objectives sought to be achieved by the remission of rates are met.
2. The Council will not postpone the requirement to pay all or part of the rates on Maori freehold land, thereby treating Maori freehold land the same as other rating units in Westland District

RATES POSTPONEMENT POLICY

Policy on Postponement for Extreme Financial Hardship

The policy offers rates postponement to ratepayers that may be suffering or have suffered extreme financial hardship.

Objectives of the Policy

To assist ratepayers experiencing extreme financial circumstances which affect their ability to pay their rates

Conditions and Criteria

1. When considering whether extreme financial circumstances exist, all of the ratepayer's personal circumstances will be relevant including the following factors: age, physical or mental disability, injury, illness and family circumstances.
2. The ratepayer must be the current owner of, and have owned for not less than 5 years, the rating unit which is the subject of the application
3. The rating unit must be used solely as the primary residence for the applicant.
4. Ratepayers making application under this policy must provide Council with all information requested.
5. Any postponement of rates shall be for the period specified by Council.
6. The payment of postponed rates shall be as specified by Council.
7. All postponements shall be reviewed by Council every three years.
8. All postponements shall be by written contract signed by all parties.
9. All postponements shall be registered on the title.

Should Council determine that any information was provided with dishonest intent the postponement will be cancelled and all postponed rates will become immediately payable and subject to Council's penalty policies.