

Council Policy

Policy Title:	Rates Remission Policy		
Responsibility:	Group Manager Corporate Services		
First Adopted:	June 2006		
Review Frequency:	Six Yearly (during LTP process)		
Last Reviewed:	June 2018		
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1 Policy Objectives

- 1.1 Under Section 85 of the LG(R)A and Section 102 of the LGA, Council may adopt a Rates Remission Policy. Council will charge rates on all property according to its Funding Impact Statement (FIS) under the provisions of the LGA and LG(R)A. This Remissions Policy outlines any variations with the FIS and the reasons for each variation.
- 1.2 This Policy contains the following Remissions for:
 - (a) Charges on Contiguous Properties
 - (b) Charges on Non-Contiguous Properties
 - (c) Uninhabitable Dwellings or Properties affected by Natural Disaster
 - (d) Clubs and Societies
 - (e) Community Organisations
 - (f) New Subdivisions
 - (g) Land-Locked Land
 - (h) Penalties
- 1.3 Any property receiving a rates remission under the LG(R)A is not eligible to receive a rates remission as outlined in these policies. *(Refer to Background 1.2 for further details)*
- 1.4 New applications for rates remissions must be received by Council for processing before 1 May to be applied to rates for the following financial year.
(Note: Council's financial year starts on 1 July and ends on 30 June each year. For example, to apply for rates to be remitted for the year starting 1 July, the application must be received by Council before 1 May.)
- 1.5 Applicants will be informed about the decision regarding the remission applied for, before the start of the new rating year. These administrative processes apply to all types of remissions under this Policy.
- 1.6 The Objectives for each type of remission is listed under that Policy.

2 Definitions

- 2.1 **Contiguous:** Sharing an edge or boundary; touching
- 2.2 **Non-contiguous:** Not sharing an edge or boundary; not touching
- 2.3 **LG(R)A:** Local Government (Rating) Act 2002
- 2.4 **LGA:** Local Government Act 2002

- 2.5 **FIS:** Funding Impact Statement
- 2.6 **Valuation based rate/s:** Rates based on the capital value of a property
- 2.7 **Uniform Annual Charges:** Rates which are not based on the capital value of a property; includes uniform annual general charge and targeted uniform annual charges

3 Principles

- 3.1 The Principles for each type of remission is listed under that Policy.

4 Background

- 4.1 Section 109 of the LGA states:
Rates Remissions Policy
- (1) *A policy adopted under Section 102(3)(a) must state:*
 - (a) *the objectives sought to be achieved by the remission of rates; and*
 - (b) *the conditions and criteria to be met in order for rates to be remitted.*
 - (2) *In determining a policy under Section 102(3)(a), the local authority may consider the matters set out in Schedule 11.*
 - (2A) *If a policy is adopted under section 102(3)(a), the policy –*
 - (a) *must be reviewed at least once every six years using a consultation process that gives effect to the requirements of section 82; and*
 - (b) *may be revoked following the review under paragraph (a).*
 - (3) *For the purposes of this Section, the term 'rates' includes penalties payable on unpaid rates.*
- 4.2 Section 85 of the LG(R)A states:
Remission of Rates
- (1) *A local authority may remit all or part of the rates on a rating unit (including penalties for unpaid rates) if-*
 - (a) *the local authority has adopted a remissions policy under Section 109 of the Local Government Act 2002.*
 - (b) *the local authority is satisfied that the conditions and criteria in the policy are met.*
 - (2) *The local authority must give notice to the ratepayer identifying the remitted rates.*
- 4.3 Following is a list of some of the main categories of non-rateable land as referred to under Schedule 1, Part 1 of the LG(R)A:
- (1) *Land forming part of—*
 - (a) *a National Park under the National Parks Act 1980.*
 - (b) *a reserve under the Reserves Act 1977.*
 - (c) *a conservation area under the Conservation Act 1987.*
 - (d) *a wildlife management reserve, wildlife refuge, or wildlife sanctuary under the Wildlife Act 1953.*
 - 4.3.1 (3) *Land that is—*
 - (a) *owned by a society or association of persons (whether incorporated or not); and*

- (b) *used for conservation or preservation purposes; and*
- (c) *not used for private pecuniary profit; and*
- (d) *able to be accessed by the general public.*

- 4.3.2 (4) *Land used by a local authority—*
- (a) *for a public garden, reserve, or children’s playground:*
 - (b) *for games and sports (except galloping races, harness races, or greyhound races):*
 - (c) *for a public hall, library, athenaeum, museum, art gallery, or other similar institution:*
 - (d) *for public baths, swimming baths, bathhouses, or sanitary conveniences:*
 - (e) *for soil conservation and rivers control purposes, being land for which no revenue is received.*
- 4.3.3 (5) *Land owned or used by, and for the purposes of,—*
- (a) *Heritage New Zealand Pouhere Taonga:*
 - (b) *the Queen Elizabeth the Second National Trust:*
- 4.3.4 (12) *Land that is set apart under Section 338 of Te Ture Whenua Maori Act 1993 or any corresponding former provision of that Act and—*
- (a) *that is used for the purposes of a marae or meeting place and that does not exceed 2 hectares; or*
 - (b) *that is a Māori reservation under Section 340 of that Act.*
- 4.3.5 (13) *Māori freehold land that does not exceed 2 hectares and on which a Māori meeting house is erected.*
- 4.3.6 (21) *Land used or occupied by, or for the purposes of, an institution that is carried on for the free maintenance or relief of persons in need, being land that does not exceed 1.5 hectares for any one institution.*

4.4 Non-rateable land under the LG(R)A also includes land vested in the Crown, Māori customary land, land used under the Education Act 1989, and land owned by a District Health Board. [Refer Schedule 1 of the LG(R)A for a full list of non-rateable land].

4.5 Non-rateable land is rateable for water supply, sewage disposal, and refuse collection (section 9 LG(R)A).

4.6 The following outlines the overall aims of Council's rates remissions policies.

4.7 Long Term Goals

4.7.1 To assist in achieving Council’s strategic goals in District development through the targeted remitting of rates.

Objectives	Targets and Measures
Remissions policies are linked to Council's strategic goals in Economic Development and Community Development.	The setting of rates remissions is in accordance with the provisions of the LG(R)A and LGA. Each rates remission policy contains the strategic outcomes targeted, objectives and criteria applicable. Policies are adopted using a consultation process that gives effect to the requirements of section 82 of the LGA. Remissions consistently apply to all properties within the stated category. If variations exist, these are disclosed, with the reasons for variation.

5 Policy Statement

5.1 Policy Statements for each type of remission are listed under that Policy.

6. Delegations

6.1 Unless otherwise stated in the policy, the Chief Executive and Financial Controller (or equivalent) have the authority to remit rates under this policy.

6.2 Reports are provided to Council on rate remissions granted.

Annotations

Date	Description
June 2006	Policy adopted
June 2012	Policy reviewed and Updated in conjunction with LTP
June 2018	Adopted

Remissions of Charges on Contiguous Properties

1 Objectives

1.1 Section 20 of the LG(R)A provides for two or more rating units to be treated as one rating unit for setting of rates if the units are in the same ownership, used jointly as a single unit and are contiguous or separated only by a road, railway, drain, water race, river or stream. This policy provides for the remission of uniform annual charges where the criteria of section 20 might not all be met but it is considered equitable to treat two or more rating units as one rating unit.

1.2 To assist rural economic development by removing unnecessary barriers to farm development in the same way as Section 20 of the LG(R)A provides for contiguous properties.

1.3 To achieve better environmental outcomes through assisting in weed and pest management and reduce urban fire and health risk by reducing barriers to the more effective management of vacant areas of land.

2 Principles

2.1 All ratepayers will pay at least one set of uniform annual charges .

- 2.2 This policy addresses land ownership and use situations that are in addition to the provisions of Section 20 of the LG(R)A dealing with contiguous properties. Remissions are to be granted to all properties eligible under the criteria.
- 2.3 This Policy targets Outcomes:
- (a) **Our Places – Natural and Beautiful**
Caring for our Environment
That Council plans for and works with the community to ensure that our environment is accessible, clean and safe, and that our water, soil and air meets acceptable, affordable standards.
 - (b) **Thriving and Prosperous Lifestyles**
Providing Opportunities
Economic diversity and core economic strengths are encouraged in partnership with others.

3 Policy Statement

3.1 INTRODUCTION

The rating area must be contiguous or separated only by a road, railway, drain, water race, river or stream.

- 3.2 The policy applies to ratepayers who are recorded as ratepayers of two or more separate rating units. Each separately used or inhabited rating unit will attract a set of rates. Any additional dwelling on the rating unit will attract a set of rates.

- 3.3 The rating unit must:

- (a) In the case of a urban property, be owned by the same ratepayer(s) who uses the rating units jointly as a single residential property, or
- (b) In the case of a rural property, be separately occupied by the same ratepayer(s) who uses the rating units jointly for a single purpose. A declaration must be supplied to Council confirming that the rating units will be operated as a single enterprise.

- 3.4 Council may, on written application from a ratepayer of such rating units, remit any uniform annual charges set on the rating units if it considers it to be fair and reasonable to do so.

3.5 TERMINATION

This rate remission will cease,

- (a) If the rating unit is sold or changes ratepayer; or
- (b) If the rating unit no longer has a single use i.e. a dwelling erected.

Remission of Charges on Non-Contiguous Properties

1 Objectives

- 1.1 This policy provides for the remissions of rates to ratepayers who own or have a long term lease and pay rates on land that is non-contiguous and is:
 - (a) Used jointly as a single unit; and
 - (b) Used jointly for a single residential or farming use.
- 1.2 To assist in good land management and improvement to visual amenity values in urban areas by enabling non-contiguous vacant sections to be managed by residents without being adversely impacted by paying multiple uniform charges.
- 1.3 To achieve better environmental outcomes through assisting in weed and pest management and reduce urban fire and health risk by reducing barriers to the more effective management of vacant areas of land.

2 Principles

- 2.1 All ratepayers will pay at least one set of uniform annual charges.
- 2.2 Properties eligible under this policy shall be deemed to be one rating unit for the purposes of setting any uniform annual charges.
- 2.3 This Policy targets Outcomes:
 - (a) **Our Places – Natural and Beautiful**
Caring for our Environment
That Council plans for and works with the community to ensure that our environment is accessible, clean and safe, and that our water, soil and air meets acceptable, affordable standards.
 - (b) **Thriving and Prosperous Lifestyles**
Providing Opportunities
Economic diversity and core economic strengths are encouraged in partnership with others.

3 Policy Statement

3.1 FARMING PROPERTIES

For the purposes of this policy, land used for farming purposes shall be defined as land used for horticulture or 'pasturage', being the business of feeding or grazing livestock. Eligible farming properties for this remission are those where:

- (a) The applicant is the owner/long-term lessee (not less than 10 years) of more than one separately rateable rural farm property and that one or more of those properties are used for farming purposes; and
- (b) The properties concerned are used jointly as a single farm property for the purpose of carrying out a farming operation; and
- (c) The property for which the remission is sought does not carry sufficient improvements to allow it to be operated as a separate farming unit; and
- (d) That the property for which the remission is sought is not occupied by a habitable dwelling; and
- (e) The properties are within the same rating ward.

3.2 URBAN PROPERTIES

Properties within townships which this remission applies to are those where:

- (a) The applicant is the owner/long-term lessee (not less than 10 years) of more than one separately rateable urban property that is not contiguous.
- (b) The property for which the remission is sought has a land value not exceeding \$50,000 and does not carry improvements exceeding \$2,000 in value and is not occupied by a dwelling.
- (c) The properties are within the same township.

3.3 Council may, on written application from a ratepayer of such rating units, remit any uniform annual charges set on the rating units if it considers it to be fair and reasonable to do so.

3.4 TERMINATION

This rate remission will cease,

- (a) If the rating unit is sold or changes ratepayer; or
- (b) If the rating unit no longer has a single use i.e. a dwelling erected.

Uninhabitable Dwellings or Properties Affected by Natural Disaster

1 Objectives

1.1 To allow Council to provide rates relief for uninhabitable dwellings or properties that have been detrimentally affected by natural disasters such as, but not limited to, erosion, subsidence, instability or being flood-prone.

2 Principles

2.1 This Policy outlines Council's criteria for providing rates relief on uninhabitable dwellings or properties affected by natural disaster.

2.2 This Policy targets Outcomes:

Safe and Secure Living

Providing Safe Living

Excellent standards of safety and welfare are promoted and respected.

3 Policy Statement

3.1 UNINHABITABLE DWELLINGS

- (a) A dwelling must be uninhabitable for humans.
- (b) A dwelling to be classed as uninhabitable will consume no power, water, wastewater, refuse collection or similar services.
- (c) Its primary use is for a different and verifiable purpose other than human habitation, i.e storage shed.

3.2 PROPERTIES AFFECTED BY NATURAL DISASTER

- (a) A property must be detrimentally affected by natural disaster to a degree that limits its future usability, for example it is unable to be developed or have a building consent issued for development; or
- (b) A property must be unable to support the activity for which it was used prior to the natural disaster, for example a residence or commercial building that is unable to be occupied as a result of a natural disaster.
- (c) Council may require appropriate supporting evidence to assist in determining the merit of an application under this Policy.

3.3 APPLICATION REQUIREMENTS

- (a) Applications under this Policy will be completed triennially and Council will maintain a registry of dwellings and properties receiving remissions under this Policy to enable them to be checked randomly.
- (b) Applications will be assessed on a case-by-case basis and photographic evidence of the property must be supplied with the application.

3.4 DELEGATIONS

- (a) Council retains the authority to make a decision on whether a remission will be granted under this provision.

Remissions for Clubs and Societies LG(R)A Schedule 1, Part 2: Land 50% Non-Rateable)

1 Objectives

- 1.1 Council recognises the value of encouraging participation in active and passive recreation for the well-being of its communities. This Policy aims to support the development of arts, heritage, sport and recreation in the District by providing rates remissions for clubs, groups and societies that own land at the same level as those clubs located on non-rateable Council land.

2 Principles

- 2.1 This Policy addresses the extent of remissions available to arts and heritage groups, sport clubs and societies, including A&P societies. Under the LG(R)A and Schedule 1 (Part 2(1, 2 and 3)), 50% non-rateable land is subject to service charges. This Policy clarifies liability for groups listed under Schedule 1 (Part 2(1, 2 and 3)). Other 50% non-rateable groups are liable according to the LG(R)A for relevant service charges contained within the FIS.
- 2.2 This Policy targets Outcomes
 - (a) **Vibrant and Diverse Living**
Providing for Diversity
That excellence and achievement in sport, arts/cultural pursuits, community service and businesses is supported.

(b) **Thriving and Prosperous Lifestyles**

Providing Opportunities

That economic diversity and core economic strengths are encouraged in partnership with others.

3 Background

3.1 The LG(R)A states:

Land 50% non-rateable (Schedule 1 Part 2):

(2) *Land owned or used by a society or association of persons (whether incorporated or not) for games or sport, except galloping races, harness races, or greyhound races.*

For the purposes of this Part, unless the context otherwise requires-

- *land does not include land used for the private pecuniary profit of any members of the society or association.*
- *land in Clause 2, excludes land in respect of which a club licence under the Sale and Supply of Alcohol Act 2012 is for the time being in force.*

3.2 *Rate liability on 50% non-rateable land (Section 8):*

(2) *Rates assessed for the land described in Part 2 of Schedule 1 must not exceed 50% of the rates that would otherwise have been assessed if the land were not described in that schedule.*

4 Policy Statement

4.1 Council has resolved the following in relation to sport and recreation clubs on both private and Council owned or administered land.

4.2 Sport and recreation groups on privately owned or Council administered land receive a full remission on rates other than service charges (water, wastewater and solid waste collection), except for a maximum of one charge set for each of water, wastewater (Category 1 pan charge) and solid waste collection services. Clubs opting for a private solid waste collection arrangement would not pay the solid waste collection rate, and would not receive a collection service.

4.3 This remission may be applied for triennially by recreation clubs and organisations who are groups identified by Schedule I Part 1(4b) and Part 2(2) of the LG(R)A and who:

- (a) Demonstrate that their primary function is for the purpose of sport or physical recreation.
- (b) Are non-profit organisations, not providing recreation or fitness services for commercial profit.
- (c) Are able to demonstrate that they are currently operative.
- (d) The primary use of their facility for which they are seeking remissions is for the purpose of that organisation's sport or physical recreation activity.
- (e) Can demonstrate that their activities benefit the community.

4.4 That sport and recreation clubs apply on a triennial basis for a remission of rates to ensure their continued eligibility and confirm the land-use remains eligible for remissions.

- 4.5 Council may use its discretion to apply a full remission of all rates to assist with the survival of a club or society experiencing financial hardship. Appropriate evidence will be required and this full remission will be considered on a case-by-case basis.
- 4.6 Council retains the authority to make a decision on whether a remission will be granted to assist with the survival of a club or society under paragraph 4.5.
- 4.7 The remission for clubs and societies does not permit remissions to be made where:
- (a) The primary function of the club's premise is for the provision of an accommodation service; or
 - (b) The club is not actively promoting its membership as open to all district residents.

Remissions for Community Organisations LG(R)A Schedule 1, Part 1: Land Fully Non-Rateable)

1 Objectives

- 1.1 To extend support offered in the LG(R)A targeted at community organisations.
- 1.2 To support the development and sustain the existence of community organisations in the Ruapehu District by providing more assistance than is statutorily required.
- 1.3 To clarify liability of preschools, kohanga reo, marae, plunkets, community organisations that benefit the community and churches for service charges.

2 Principles

- 2.1 This Policy addresses the extent of remissions available to pre-schools, kohanga reo, marae, plunkets, community organisations that benefit the community and churches in the District. This Policy clarifies liability for groups listed under Schedule 1 (Part 1(4) (6) (9) and (12)). Other fully non-rateable properties are liable according to the LG(R)A for relevant service charges contained within the FIS.
- 2.2 This Policy targets Outcomes:
- (a) **Safe and Secure Living**
Providing Safe Living
 - (i) Core infrastructure (water, wastewater, waste management and minimisation, power, and roading) keeps pace with growth demand.
 - (ii) Excellent standards of safety and welfare are promoted and respected.

3 Background

- 3.1 The LG(R)A states:
*Land fully non-rateable (Schedule 1 Part 1):
The meaning of land is as defined in the LG(R)A:*

'land' means all land, tenements, and hereditaments, whether corporeal or incorporeal, in New Zealand, and all chattel or other interests in the land, and all trees growing or standing on the land

- (4) *Land used by a local authority-*
 - (c) *for a public hall, library, athenaeum, museum, art gallery, or other similar institution.*

- (6) *Land owned or used by, and for the purposes of, -*
 - (b) *an education establishment defined as-*
 - (iv) *an early childhood education and care centre*

- (9) *Land used solely or principally-*
 - (a) *as a place of religious worship*

- (12) *Land that is set apart under Section 338 of Te Ture Whenua Māori Act 1993 and-*
 - (a) *that is used for the purposes of a marae or meeting place and that does not exceed 2 hectares*

- (21) *Land used or occupied by, or for the purposes of, an institution that is carried on for the free maintenance or relief of persons in need, being land that does not exceed 1.5 hectares for any 1 institution.*

- 3.2 *Rate liability on non-rateable land (Part 1 Section 9):
Land to which Section 8 (non-rateable land) applies is rateable for the purpose of setting a targeted rate if-*
- (a) *the rate is set solely for water supply, sewage disposal, or waste collection, and*
 - (b) *the service referred to in paragraph (a) is provided in relation to the land.*

4 Policy Statement

- 4.1 100% of service charges (water, wastewater, and solid waste collection) are remitted on properties used principally for the purpose of community halls, art galleries, and museums. Community halls are defined as those halls and community centres located on Council administered land, and those privately owned community halls listed on Council's Schedule of Privately Owned Halls (1994) and recognised as fulfilling the same primary function as public halls.

- 4.2. Pre-schools, kohanga reo, marae, plunkets community organisations that benefit the community and churches are liable for water, wastewater, and waste management and minimisation collection service charges under the Council's FIS according to the number of connections. Council will remit service charges (wastewater, water and solid waste collection) on these properties equivalent to residential properties, i.e. one wastewater, water and waste management and minimisation collection charge only will be set.

- 4.3. Any organisation applying for a remission under Schedule 1, part 1 (1)(21), of the LG(R)A above must have a declaration or charter stating that its purpose is the free maintenance or relief of persons in need.

Remissions for New Subdivisions

1 Objectives

- 1.1 To provide rates relief to new subdivisions to limit the financial impact to the subdivider until such time as the Lots change hands.
- 1.2 To encourage development within the District by removal of the extra financial burden of rating until such time as the newly subdivided Lots are sold.
- 1.3 This policy targets Outcomes:
Thriving and Prosperous Lifestyles
Providing Opportunities
That economic diversity and core economic strengths are encouraged in partnership with others.

2 Principles

- 2.1 This Policy outlines Council's criteria for providing temporary rates relief to subdivisions of land from annual uniform charges being applied to individual vacant Lots prior to sale following subdivision. Until individual Lots are sold, the subdivision will be charged as one rating unit. Each Lot as it is sold will then be fully charged as a rating unit. The remaining unsold vacant Lots will continue to be treated as one rating unit and be charged valuation based rates.

3 Policy Statement

3.1 POLICY CRITERIA

This policy will apply to land that is:

- (a) Newly subdivided into three (3) or more vacant Lots where the titles have been issued.
- (b) Remained owned by the original developer.

- 3.2 Remissions will be for 100% of uniform annual charges for each unsold vacant Lot but will exclude the Lot with the highest capital value.

- 3.3 Remissions will apply until such time as the individual titles have been sold or there is a dwelling or building erected or when a building consent is issued.

Remissions of Rates on Land-Locked Land

1 Objectives

- 1.1 To enable Council to act fairly and equitably in the assessment of rates on what are determined for these purposes to be areas of Land-locked Land.

2 Principles

- 2.1 To provide rates relief on land that is of very low value, of little use, and is in remote areas.

3 Policy Statement

- 3.1 To qualify for remissions under this part of the Policy a rating unit must:
- (a) Comprise a piece of land that does not warrant the assessment or invoicing of rates; and
 - (b) Not be subject to any other form of rates relief.
- 3.2 The rates remission will apply to small properties that are privately owned and located in remote land-locked areas of the District, and that have low nominal value, and have limited potential for use:
- (a) Where small is defined as properties that are less than 100ha in size.
 - (b) The general location of the property is remote if there are less than five people classified as usually resident in the mesh block for the area in the immediate vicinity of the property.
 - (c) Low nominal value defined by Council.
 - (d) Land-locked land is defined as land that is not accessible by way of a publicly owned and legally formed road.
 - (e) Each application will be considered on its merits.
 - (f) A property meeting the requirements of this Policy will pay no rates other than 50% of the uniform annual general charge.

Remission of Penalties

1 Objectives

- 1.1 The objective of this Policy is to:
- (a) Enhance the collection of rates in arrears,
 - (b) Enable Council to act fairly and reasonably in cases where penalties have been incurred due to circumstances beyond the ratepayer's control.

2 Principles

- 2.1 Council has large rate arrears and to provide incentive in the collection some concession can be made in the collection of those penalties. Where owners are prepared to enter into formal payment arrangements any penalties incurred through timing of payments should be waived. There are also other extenuating circumstances where it may be just and equitable to waive penalties already incurred.

3 Background

- 3.1 This Policy outlines the process and criteria for the remission of penalties incurred by way of late or non-payment of rates, in accordance with Section 85 of the LG(R)A. Penalties are incurred for late or non-payment of rates in accordance with the amount set in Council's FIS.

4 Policy Statement

- 4.1 Remissions for late or non-payment of rates will be considered on the following grounds:

4.1.1 EXTENUATING CIRCUMSTANCES

Remission of a penalty incurred on an installment will be considered in the following circumstances:

- (a) The ratepayer has a good payment history.
- (b) Extenuating personal circumstances such as family illness, death or other tragedy.
- (c) Where there is an error made on the part of Council.
- (d) Where evidence support, that events outside the ratepayers control, has resulted in late payment of rates.
- (e) Other circumstances considered just and equitable by Council.

4.1.2 APPROVED PAYMENT ARRANGEMENT

Penalties (including historical penalties) will not be applied where an approved payment arrangement has been agreed between a ratepayer and Council.

4.1.3 FINANCIAL HARDSHIP

Penalties already incurred may be remitted on proven financial hardship or as part of an application for the settlement of outstanding debt.

4.1.4 RATING SALES

Any debt outstanding on a property after application of proceeds from a rating sale may be remitted.

4.1.5 ABANDONED LAND

- (a) Any debt outstanding on abandoned land after applying the proceeds from the sale of lease of the land may be remitted.
- (b) All penalties remitted (where the amount remitted is over \$10 for any individual ratepayer) will be recorded in the Penalty Remissions Register.

