

Rates Remission Policy

Remission of Rate Penalties

Objectives of the Policy

To enable Council to act fairly and reasonably in its consideration of penalties on rates which have not been received by Council by the due date.

Conditions and Criteria

Automatic remission of the penalty incurred on instalment one will be made where the ratepayer pays the total amount due for the year on or before the penalty date of the second instalment provided the ratepayer has not incurred any other penalties in the previous 12 months.

Remission of any one penalty will be considered in any rating year where payment has been late due to circumstances outside the ratepayer's control.

Where a suitable payment arrangement is in place to clear an outstanding rates balance within a certain time-frame (agreed to in writing by both parties), instalment penalties (only) incurred during the term of the repayment arrangements may be remitted after a set period (usually after each 12 months), provided the terms of the repayment arrangement are being adhered to.

The authority to consider and approve penalty remissions other than that specified above will be delegated to the Corporate Services Manager and the Operational Accountant.

Each application will be considered on its merits and remission will be considered where it seems just and equitable to do so.

Rates Remission Policy

Policy for Rates Relief on Maori Freehold Land

Background

Maori freehold land means land whose beneficial ownership has been determined by the Maori Land Court by freehold order. Maori freehold land may be managed on behalf of the owners by a Maori Land Incorporation such as the Mawhera Incorporation.

A majority of Maori freehold land in the Buller district is owned by the Mawhera Incorporation with income generated from the leasing of these properties.

Schedule 11 of the Local Government Act 2002 identifies the matters which must be taken into account by Council when considering rates relief on Maori Freehold Land.

The matters that the local authority must consider are:

- (a) the desirability and importance within the district of each of the objectives 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:

- (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 lands:
- (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:
 - (i) the preservation of the natural character of the coastal environment:
 - (ii) the protection of outstanding natural features:
 - (iii) 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

As a general policy the Buller District Council will not remit or postpone rates in relation to Maori freehold land.

However it should be noted the owners may still apply to Council under its general remissions policy if applicable.

Rates Remission Policy

Policy on Remission of non-contiguous farmland

Objective of the Policy

This policy aims to provide relief from uniform charges for rural farm land which is non-contiguous, farmed as a single entity and owned by the same ratepayer.

Principles

- Rating units that meet the criteria under this policy may qualify for a remission of the uniform annual general charge and any particular targeted rates set on the basis of a fixed dollar charge per rating unit.
- Rating units that receive a remission must be held in identical ownership with each other and operated as a single farming or horticultural unit.
- Applications for remissions must be in writing to the Council.
- Rating staff have delegated authority to consider and approve applications to Council officers.
- In the event of any doubt or dispute arising, the application is to be referred to the Corporate Services Manager for a decision.

Rates Remission Policy

Policy on Uneconomic Balances

Objectives of the Policy

To avoid collecting rates which are not economic to collect.

Conditions and Criteria

- The policy will apply to rating units which are charged total annual rates, excluding metered water rates, of \$20.00 or less.
- Council will notify affected ratepayers that it has decided not to collect the rates.
- No application for the remission of uneconomic balances will be necessary in order to qualify for the remission.
- The authority to consider and approve remissions will be delegated to the Corporate Services Manager.
- This policy is made under section 54 of the Local Government (Rating) Act 2002.

Rates Remission Policy

Policy on Remission on General Rates - land used and/or occupied by community, sporting and other organisations

Objective of the policy:

To support the provision of sporting, cultural, and recreational activities for the residents and ratepayers of the district, through the financial assistance to such non-profit community organisations by the granting of general rates remissions.

Conditions and Criteria

1. A rating unit that is owned or used by any society or association that has formerly been granted a 50% remission through prior resolution of the Council, shall now fall within the "Land 50% non-rateable" category of Schedule 1, Part 2, of the Act.
2. Any rating unit that has been granted a 100% remission of the rates prior to the establishment of this policy shall continue to receive such until such time that the organisation or the rating unit becomes ineligible. The total amount(s) of remission for any one organisation in any one rating year shall be no more than \$5,000.
3. Any application received after 1 July 2003, from a community organisation for a remission of rates shall be considered by the Manager Corporate Services, in terms of either paragraph 1 or 2 above, and shall be treated for rating purposes in line with similar or like organisations. If the new applicant has no similar or like organisation to be gauged against, then the application will be considered on its merits by the Council.
4. Any rating unit that is owned or used by any sporting organisation, for which a club liquor licence is in force, shall have the rating unit apportioned into "divisions" for the various uses within the unit, in terms of commercial, residential, and "remainder" (as appropriate).
 - a) The divisions of the rating unit classified as Commercial and/or Residential shall be rated fully in terms of the applicable rating sector. The remainder of the rating unit will be rated as if in the Rural sector, irrespective of the area.
 - b) Where the rating unit is liable for more than the one charge for any service provided (eg water supply, sewage disposal, refuse collection), then only one set of such service charges shall be charged;
 - c) The rating unit will be liable for only one full set of uniform charges, whether or not these are apportioned over the divisions of the unit.

The above shall apply to any rating unit that has in the past had apportionments made for this very purpose, or to any new application from an organisation that has a rating unit with a similar use or uses.
5. The practice of the Karamea Aerodrome being rated at twice the Rural 14 rate for the property shall continue, unless otherwise revoked by a resolution of the Council.

Rates Remission Policy

Policy on Remission for rates and charges in times of extenuating circumstances

Objective

To provide relief from general and/or targeted rates on properties affected by circumstances beyond the normal status of everyday life.

Conditions and Criteria

In times of extreme circumstances when a natural disaster or other phenomenon beyond the "control of man" affects the normal day-to-day activities of any ratepayer or affects (or changes) the use of any land for an extended period, Council may remit all or part of any general or targeted rate for a specified time, each case to be considered "on merit".