

# Rates Remission Policy

## Rates Remission Policy

### Purpose

The Rates Remission and Postponement Policy is to allow for rate remissions and postponements, including on Maori Freehold Land in terms of sections 108 and 109 of the Local Government Act 2002.

### Statutory Requirements

- Section 102(3)(a) of the Local Government Act 2002 states that Council may adopt a rates remission policy.
- Section 109 of the Local Government Act 2002 states what the policy must contain.
- Section 85 of the Local Government (Rating) Act 2002 allows Council to remit all or part of the rates on a rating unit if it has adopted a remission policy and is satisfied that the conditions and criteria in the policy are met.
- Section 109(2A) of the Local Government Act 2002 states that any rates remission policy must be reviewed at least once every 6 years using a consultation process that gives effect to the requirements of section 82 of the Local Government Act 2002.

### Remission Policy

The Timaru District Council has decided to remit all or part of the rates of rating units covered by the Rates Remission Policy provided that the conditions with this policy have been met. Rates remissions will be provided for the following categories of rating units or under the following circumstances:

- i Remission of rates for community halls.
- ii Remission of rates for sporting, games, branches of the arts, community care and volunteer organisations.
- iii Remission of rates on land protected for natural, historical or cultural conservation purposes.
- iv Remission of penalties.
- v Partial Remission of Rates on Dwellings that were subject to a special rateable value for the purpose of Timaru District Council Rating as at 30 June 2003.
- vi Remission of School Sewerage Charges.
- vii Remission of Excess Water Charges.
- viii Remission of UAGC's and aquatic centre rates for low value properties.

- ix Remission of rates and charges on land affected by natural calamity.
- x Remission of rates and charges on separate self contained flats.
- xi Remission of rates and charges on residential development land.

The following percentages/procedures will apply:

- I. All rating units which fall within i-iii above receive: -
  - (i) 100% remission of non services rates;
  - (ii) 50% remission on water charges, except water charged by the meter;
  - (iii) 0% remission on sewer charges;
  - (iv) 0% remission on refuse charges.
- II. That recreational organisations, except chartered clubs, receive:
  - (i) 50% remission on sewer charges.
- III. Where an application for partial remission of Rates on Dwellings that was subject to special rateable value for the purpose of Timaru District Council Rating as at 30 June 2003 is approved, the Council will direct its valuation service provider to inspect the rating unit and prepare a valuation that will treat the rating unit as if it were a comparable unit elsewhere in the district.
- IV. That educational institutions be levied for sewerage disposal and collection on the basis of:-
- V. 1 charge per 20 pupils and staff or part thereof.
- VI. That the ratepayer be charged the full amount for normal consumption of water, that the excess amount be remitted.
- VII. The Council may partially remit the UAGC for ratepayers who own more than one property in the district.
- VIII. The remission will be based on:

Capital Value (\$)	UAGC
0-20,000	Minimum (\$30)
20,001 – 26,000	70% remission
26,001 – 30,000	50% remission
30,001 – 55,000	30% remission
Over 55,001	Full UAGC

Properties with a Capital Value of \$5,000 or less may receive a

100% remission on the UAGC and Aquatic centre rate.

- IX. The Council may remit wholly or in part any rates and charges on land affected by natural calamity.
- X. The Council may partially remit general rates, district works and services rates, water, sewer and refuse charges where separate self contained flats are used for private purpose and not for profit.
- XI. The Council may remit the UAGC and Aquatic centre rate for unsold development land which is in more than one parcel, but has separate valuation numbers. A minimum of 1 charge is required for the land.

### Remissions for Community Halls, Community Care Organisations, Sporting, Branches of the Arts or Volunteer Organisations

#### Objective

The remission of rates for community, sporting and other organisations is to facilitate the ongoing provision of non-commercial community services and non-commercial recreational opportunities for the residents of Timaru District.

The purpose of granting rates remission to an organisation is to:

- i. Recognise the public good contribution made by such organisations.
- ii. Assist the organisations survival.
- iii. Make membership of the organisation more accessible to the general public, particularly disadvantaged groups. These include children, youth, young families, aged people, and economically disadvantaged people.

#### Conditions and Criteria

The remission of rates will apply to land which is used exclusively or principally for sporting, recreation, or community purposes. The policy does not apply to organisations operated for pecuniary profit.

The policy does not apply to groups or organisations whose primary purpose is to address the needs of adult members (over 18 years) for entertainment or social interaction, or who engage in recreational, sporting, or community services as a secondary purpose only.

Organisations making application should include the

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following documents in support of their application:

- i. Statement of objectives.
- ii. Financial assets.
- iii. Information on activities and programmes.
- iv. Details of membership or clients.

## Delegations

The following delegations apply:

- Group Manager Corporate Services – to approve remissions which meet the requirements of this policy.
- Rates Remission Subcommittee – to hear and make a final decision on any appeal on an application for remission that has been declined.

## Remission of Rates on Land Protected for Natural, Historical or Cultural Conservation Purposes

### Objective

Rates remission is provided to preserve and promote natural resources and heritage by encouraging the protection of land for natural, historic or cultural purposes.

### Conditions and Criteria

Ratepayers who own rating units which have some feature of cultural, natural or historic heritage which is voluntarily protected may qualify for remission of rates under this policy.

Land that is non-rateable under section 8 of the Local Government (Rating) Act 2002 and is liable only for rates for water supply, sewerage disposal and waste collection will not qualify for remission under this part of the policy.

Applications should be supported by documented evidence of the protected status of the rating unit, for example, a copy of the covenant or other legal mechanism.

In considering any application for remission of rates under this part of the policy, the Council will consider the following criteria:

- The extent to which the preservation of natural, cultural or historic heritage will be promoted by granting remission of rates on the rating unit.
- The degree to which feature of natural, cultural and historic heritage are present on the land.
- The degree to which features of natural, cultural and historic heritage inhibit the economic utilisation of the land.

- The extent to which the preservation of natural, cultural and historic heritage will be promoted by granting remission of rates on the rating unit.
- The degree to which features of natural, cultural and historic heritage will be promoted by granting remission of rates on the rating unit.
- The degree to which feature of natural, cultural and historic heritage are present on the land.
- The degree to which features of natural, cultural and historic heritage inhibits the economic utilisation of the land.

### Delegations

The following delegations apply:

- Group Manager Corporate Services – to approve remissions which meet the requirements of this policy.
- Rates Remission Subcommittee – to hear and make a final decision on any appeal on an application for remission that has been declined.

## Remission of Penalties

The Timaru District Council will provide rate remissions of penalties to all ratepayers who meet the objectives, conditions and criteria of this policy.

### Objective

The remission of penalties is to allow the Council to act fairly and reasonably in its consideration of rates which have not been received by the Council by the penalty date due to circumstances outside the ratepayers control.

### Conditions and Criteria

Remission of the penalty will be granted if the ratepayer by written explanation satisfies the Council that the late payment was due to circumstances outside the ratepayer's control.

Each application will be considered on its merit and will be granted where it is considered fair and equitable to do so.

In cases where ratepayers are in arrears with their rates, but have made acceptable arrangements for the payment of the current year's rates together with reduction in the level of arrears, further penalties being incurred will be remitted under this policy.

Where the Council has accepted an application for payment by direct debit that will clear the rates by 30 June in the current rating year, the property will not be charged penalties. The Council accepts responsibility for the amount of the

debit being set at the correct level to clear the rates and any arrears. It is the ratepayers' responsibility to ensure that there are sufficient funds available in the specified account to enable the debit to be processed. The Council may, at its discretion, cancel a direct debit arrangement, with advice to the ratepayer.

## Delegations

The following delegations apply:

- Group Manager Corporate Services – to approve remissions which meet the requirements of this policy.
- Rates Remission Subcommittee – to hear and make a final decision on any appeal on an application for remission that has been declined.

## Partial Remission On Dwellings that were subject to a Special Rateable Value for the Purpose of Timaru District Council Rating as at 30 June 2003.

The Council will provide partial rates remissions to ratepayers who meet the objectives, conditions and criteria of this policy.

### Objective

The remission of general rates is to provide relief for rating units in commercial, residential or industrial zones and must be used as the private residential dwelling of the ratepayer or the private dwelling of a tenant of the ratepayer and in the opinion of the Council's valuation service provider the rateable land value of the rating unit has been inflated due to the location of the property in relation to surrounding properties zoning and land uses.

### Conditions and Criteria

Rating units must be situated in commercial, residential or industrial zones and must be used as the private residential dwelling of the ratepayer or the private dwelling of a tenant of the ratepayer and in the opinion of the Council's valuation service provider the rateable land value of the rating unit has been inflated due to the zoning of the property.

Applications for remission must be made to the Council prior to the commencement of a rating year. Applications received during a rating year will apply from the commencement of the following rating year.

Where an application is approved, the Council will direct its valuation service provider to inspect the rating unit and prepare a valuation that will treat the rating unit as if it were a

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comparable rating unit elsewhere in the district.

Values allocated under this policy are final and there is no right of objection or appeal against the level of valuation.

Remissions will be granted on all rates that are levied on the rateable land value of the rating unit, and the remission will be the difference between the rates that would have been struck on the rateable land value and the rates struck under the special land value allocated under this policy.

This policy will apply to all properties to which special rateable values applied at 30 June 2003 provided the use of the property has not changed.

## Delegations

The following delegations apply:

- Group Manager Corporate Services – to approve remissions which meet the requirements of this policy.
- Rates Remission Subcommittee – to hear and make a final decision on any appeal on an application for remission that has been declined.

## Remission of School Sewerage Charges

The Council will provide rates remissions to ratepayers who meet the objectives, conditions and criteria of this policy.

### Objective

To provide relief and assistance to education establishments as defined in the Rating Powers (Special Provision for Certain Rates for Educational Establishments) Amendments Act 2001 in paying Sewerage charges.

### Conditions and Criteria

The remission will apply to the following educational establishments:

- Established as a special school under section 98(1) of the Education Act 1964; or defined as-
- A state school under section 2 (1) of the Education Act 1989; or
- An integrated school under section 2 (1) of the Private Schools Conditional Integrated Act 1975; or
- A special institution under section 92 (1) of the Education Act 1989; or
- An early childhood centre under section 308 (1) of the Education Act 1989, but excluding any early childhood

centre operated for a profit.

The policy does not apply to school houses occupied by a caretaker, principal or staff.

The sewage disposal rate in any one year may not exceed the amount calculated in the clause immediately below.

The sewage disposal rate is the rate that will be levied using the same mechanism as is applied to other separately rateable rating units within the District, the number of toilets determined will be charged with the full charge.

For the purpose of the clause immediately above, the number of toilets for separately rateable units occupied for the purposes of an educational establishment is 1 toilet for every 20 students or staff or part thereof.

The number of students in an educational establishment is the number of students on its roll on 1 March immediately before the year to which the charge relates.

The number of staff in an educational establishment is the number of administration and teaching staff employed by the educational establishment on 1 March immediately before the year to which the charge relates.

## Delegations

The following delegations apply:

- Group Manager Corporate Services – to approve remissions which meet the requirements of this policy.
- Rates Remission Subcommittee – to hear and make a final decision on any appeal on an application for remission that has been declined.

## Remission of Rates and Charges on Land and or Improvements Affected by Natural Calamity

### Objective

The objective of this part of the policy is to assist ratepayers experiencing extreme financial circumstances which affect their ability to pay rates.

### Conditions and Criteria

1. Only rating units, where the use that may be made of the land or improvements has been detrimentally affected by erosion, subsidence, submersion or other natural calamity will be eligible for consideration for rates remission.
2. Only the person entered as the ratepayer or their authorised

agent may make an application for remission of rates and charges on land or improvements affected by natural calamity.

3. The ratepayer must be the current owner of the rating unit which is subject to the application. The application should be supported by documented evidence that the rating unit has been detrimentally affected by natural calamity.
4. The Council will consider, on a case by case basis, all applications received that meet the criteria described in the first two paragraphs under this section.
5. When considering whether extreme financial circumstances exist, all of the ratepayer's personal and business circumstances will be relevant including the following factors: age, physical or mental disability, injury, illness and family circumstances.
6. Before approving an application the Council must be satisfied that the ratepayer is unlikely to have sufficient funds left over, after the payment of rates, for normal health care, proper provision for maintenance of his/her home and chattels at an adequate standard as well as making provision for normal day to day living expenses.
7. The Council's may, where it considers it to be fair and reasonable to do so, remit wholly or in part, any rate or charge or targeted rate made and set in respect of the land or improvements.

## Delegations

The following delegations apply:

- Group Manager Corporate Services – to approve remissions which meet the requirements of this policy.
- Rates Remission Subcommittee – to hear and make a final decision on any appeal on an application for remission that has been declined.

## Remission of Excess Water Charges

The Council will provide rates remissions to ratepayers who meet the objectives, conditions and criteria of this policy.

### Objective

To standardise procedures to assist ratepayers who have excessive water rates due to a fault (leak) in the internal reticulation serving their rating unit, having acted promptly in remedying the fault.

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## Conditions and Criteria

The Council may remit all or part of the excess water rates where the application meets the following criteria:

- The policy will apply to applications from ratepayers who have excess water rates due to a fault(s) in the internal reticulation;
- That all applicants are requested to submit their application in writing;
- That proof of the repairs to the internal reticulation be submitted for verification (i.e. plumbers repair account);
- That proof be submitted for verification of the repairs being carried out promptly once the existence of a fault has been identified;
- That the ratepayer be charged the full amount for normal consumption;
- That part or all of the excess amount be remitted.

## Delegations

The following delegations apply:

- Group Manager Corporate Services – to approve remissions which meet the requirements of this policy.
- Rates Remission Subcommittee – to hear and make a final decision on any appeal on an application for remission that has been declined or only partly remitted.

## Remission of Rates on UAGC's for Low Value Properties

The Council will provide partial rates remissions of the UAGC to ratepayers who meet the objectives, conditions and criteria of this policy.

### Objective

To assist ratepayers who own more than one property in the district or who have very low value properties.

### Conditions and Criteria

The Council may partially remit the UAGC for ratepayers who own more than one property in the district. The remission will be based on:

Capital Value (\$)	UAGC
0-20,000	Minimum (\$30)
20,001 – 26,000	70% remission
26,001 – 30,000	50% remission

Capital Value (\$)	UAGC
30,001 – 55,000	30% remission
Over 55,001	Full UAGC

The Council may remit the UAGC and Aquatic centre rates to ratepayers where the Capital Value of a property is \$5,000 or less.

## Delegations

The following delegations apply:

- Group Manager Corporate Services – to approve remissions which meet the requirements of this policy.
- Rates Remission Subcommittee – to hear and make a final decision on any appeal on an application for remission that has been declined.

## Remission of Multiple Use differentials and service charges when separate self contained flat is used for private purpose and not for profit

The Council will provide partial rates remissions to ratepayers who meet the objectives, conditions and criteria of this policy.

### Objective

To assist ratepayers who own properties with separate inhabitable unit/self contained flat used only for private, non-profit purposes.

To remit multiple use differential on value based rates and additional service charges for separately used or inhabitable part of rating unit.

### Conditions and Criteria

The Council may remit the rates where the application meets the following criteria:

- The policy will apply to ratepayers who submit a statutory declaration stating that the separate inhabitable unit/self contained flat is used for extended family members or private use only and is not leased, or rented for any period of the previous year and not intended so for the next rating year.
- Applications for remissions must be made each year prior to the commencement of the rating year. Applications received during a rating year will apply from the

commencement of the following rating year. An application needs to be submitted on or before 31 May of each year to apply for following rating year.

- Where an application is approved, the Council could direct its valuation service provider to inspect the rating unit to confirm the status of the property.
- Where an application is approved the property will be rated as a single residential unit.

## Delegations

The following delegations apply:

- Group Manager Corporate Services – to approve remissions which meet the requirements of this policy.
- Rates Remission Subcommittee – to hear and make a final decision on any appeal on an application for remission that has been declined.

## Remission of Rates for Development Land

The Council will provide partial rates remissions to ratepayers who meet the objectives, conditions and criteria of this policy.

### Objective

To assist ratepayers who undertake significant development of land. The objective is to ensure that unsold development land which is in more than one parcel, but has separate valuation assessment numbers, does not pay more than one uniform annual general charge and one Aquatic Centre Charge.

### Conditions and Criteria

The Council may remit the rates where the application meets the following criteria:

- The policy will apply to ratepayers who apply in writing providing details of the multiple lot subdivision.
- Applications for remissions must be made each year prior to the commencement of the rating year. Applications received during a rating year will apply from the commencement of the following rating year. An application needs to be submitted on or before 31 May of each year to apply for following rating year.
- The remission will only apply to development (defined as one deposited plan) where there are more than 2 allotments.
- The ratepayer will receive a 100% remission on the Uniform

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Annual General Charge and Aquatic Centre rate on the second and subsequent allotments.

- The remission will be for a maximum period of three rating years.
- The remission shall cease for any allotment if:
  - Any interest in the land is passed by the developer to another party, or
  - An application for a building consent is granted, or
  - The land is developed in some other way.

## Delegations

The following delegations apply:

- Group Manager Corporate Services – to approve remissions which meet the requirements of this policy.
- Rates Remission Subcommittee – to hear and make a final decision on any appeal on an application for remission that has been declined.



# Rates Postponement Policy

## Rates Postponement Policy

### Purpose

The Rates Remission and Postponement Policy is to allow for rate remissions and postponements, including on Maori Freehold Land in terms of sections 108 and 109 of the Local Government Act 2002.

### Statutory Requirement

- Section 102(3)(b) of the Local Government Act 2002 states that the Council may adopt a Rates Postponement Policy.
- Section 110 of the Local Government Act 2002 states what the policy must contain.
- Section 115 of the Local Government (Rating) Act 2002 allows the Council to postpone all or part of the rates on a rating unit if it has adopted a postponement policy, the ratepayer has applied in writing for a postponement and Council is satisfied that the conditions and criteria in the policy are met.
- Section 110(2A) of the Local Government Act 2002 states that any rates postponement policy must be reviewed at least once every 6 years using a consultation process that gives effect to the requirements of section 82 of the Local Government Act 2002.

### Extreme Financial Circumstances

#### Objective

The objective of this part of the policy is to assist ratepayers experiencing extreme financial circumstances which affect their ability to pay rates.

#### Conditions and Criteria

Only rating units used solely for residential purposes will be eligible for consideration for rates postponement for extreme financial circumstances.

Only the person entered as the ratepayer, or their authorised agent, may make an application for rates postponement for extreme financial circumstances. 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. The person entered on the Council's rating information database

as the "ratepayer" must not own any other rating units or investment properties (whether in the district or in another district).

The ratepayer (or authorised agent) must make an application to Council.

The Council will consider, on a case by case basis, all applications received that meet the criteria described in the first two paragraphs under this section. The Council will delegate authority to approve applications for rates postponement to Council officers.

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.

Before approving an application the Council must be satisfied that the ratepayer is unlikely to have sufficient funds left over, after the payment of rates, for normal health care, proper provision for maintenance of his/her home and chattels at an adequate standard as well as making provision for normal day to day living expenses.

Where the Council decides to postpone rates the ratepayer must first make acceptable arrangements for payment of future rates, for example by setting up a system for regular payments.

Any postponed rates will be postponed until:

- The death of the ratepayer(s); or
- Until the ratepayer(s) ceases to be the owner or occupier of the rating unit; or
- Until the ratepayer ceases to use the property as his/her residence; or
- Until a date specified by the Council.

The Council will charge an annual fee on postponed rates for the period between the due date and the date they are paid. This fee is designed to cover the Council's administrative and financial costs and may vary from year to year. The fee that will be charged in the 2014/15 financial year is \$100.00.

Even if rates are postponed, as a general rule the ratepayer will

be required to pay the first \$1,000.00 of the rate account.

The policy will apply from the beginning of the rating year in which the application is made although the Council may consider backdating past the rating year in which the application is made depending on the circumstances.

The postponed rates or any part thereof may be paid at any time. The applicant may elect to postpone the payment of a lesser sum than that which they would be entitled to have postponed pursuant to this policy.

Postponed rates will be registered as a statutory land charge on the rating unit title. This means that the Council will have the first call on the proceeds of any revenue from the sale or lease of the rating unit.

#### Delegations

The following delegations apply:

- Group Manager Corporate Services Manager – to approve postponements which meet the requirements of this policy.

# Rates Remissions and Postponement on Maori Freehold Land Policies

## Rates Remission and Postponement on Maori Freehold Land Policy

### Purpose

The Rates Remission and Postponement Policy is to allow for rate remissions and postponements, including on Maori Freehold Land in terms of sections 108 and 109 of the Local Government Act 2002.

### Statutory Requirement

- Section 102(2)(e) of the Local Government Act 2002 states that Council must adopt a policy on the remission and postponement of rates on Maori freehold land.
- Section 108 and Schedule 11 of the Local Government Act 2002 states what the policy must contain.
- Section 114 of the Local Government (Rating) Act 2002 allows the Council to remit all or part of the rates on a rating unit if it has adopted a remission policy and is satisfied that the conditions and criteria in the policy are met.
- Section 115 of the Local Government (Rating) Act 2002 requires the Council to postpone all or part of the rates on a rating unit if it has adopted a postponement policy and is satisfied that the conditions and criteria in the policy are met.
- Section 108(4A) of the Local Government Act 2002 states that this policy must be reviewed at least once every 6 years using a consultation process that gives effect to the requirements of section 82 of the Local Government Act 2002.

### Remission of Rates on Maori Freehold Land

This policy aims to ensure the fair and equitable collection of rates from all sectors of the community recognising that certain Maori owned lands have particular conditions, features, ownership structures or other circumstances which make it appropriate to provide relief from rates.

### Objectives

The remission of rates on Maori freehold land is to:

- Recognise situations where there is no occupier or person gaining an economic or financial benefit from the land.
- Set aside land that is better set aside for non-use because

- of its natural features (whenua rahui).
- Recognise matters related to the physical accessibility of the land.
- Recognise and take account of the presence of wāhi tapu that may affect the use of the land for other purposes.
- Grant remission for the portion of land not occupied where part only of a block is occupied.
- Facilitate the development or use of the land where the Council considers rates based on actual land value make the actual use of the land uneconomic.
- Recognise and take account of the importance of land in providing economic and infrastructure support for marae and associated papakainga housing.
- Recognise and take into account the importance of the land for community goals relating to:
  - The preservation of the natural character of the coastal environment.
  - The protection of outstanding natural features.
  - The protection of significant indigenous vegetation and significant habitat of indigenous fauna.

### Principles

The principles used in establishing this policy on the remission of rates on Maori freehold land are that:

- As defined in Section 91 of the Local Government (Rating) Act 2002, Maori freehold land is liable for rates in the same manner as if it were general land.
- The Council is required to consider whether it should have a policy on rates relief on Maori freehold land.
- The Council and the community benefit through the efficient collection of rates that are properly payable and the removal of rating debt that is considered non-collectable.
- Applications for relief meet the criteria set by the Council.
- The policy does not provide for the permanent remission or postponement of rates on the property concerned.

### Conditions and Criteria

Maori freehold land is defined in the Local Government (Rating) Act 2002 as land whose beneficial ownership has been determined by a freehold order issued by the Maori Land Court. Only land that is the subject of such an order may qualify for remission under this policy.

The Council will maintain a register titled the Maori Land Rates Relief Register (the register) for the purpose of recording properties on which it has agreed to remit rates pursuant to this policy. The register will comprise two category lists, these being:

- The Maori Land General Remissions List.
- The Maori Land Economic Adjustment Remissions List.

Owners or trustees making application should include the following information in their applications:

- Details of the property.
- The objectives that will be achieved by providing a remission.
- Documentation that proves the land, which is the subject of the application, is Maori freehold land.

The Council may, at its own discretion, add properties to the lists.

Relief, and the extent thereof, is at the sole discretion of the Council and may be cancelled and reduced at any time.

The Council will review the register annually and may:

- Add properties that comply.
- Remove properties where there the circumstances have changed and they no longer comply.

### Maori Land General Remissions List

The Council will consider remission of rates on land that comes within the following criteria:

- The land is unoccupied and no income is derived from the use or occupation of that land, or
- The land is better set aside for non-use (whenua rahui) because of its natural features, or is unoccupied, and no income is derived from the use or occupation of that land.
- The land is inaccessible and is unoccupied.
- Only a portion of the land is occupied.

### Maori Economic Adjustment Remissions List

The Council will consider remission for land that carries a best potential use value that is significantly in excess of the economic value arising from its actual use.

The remission for land recorded in the Maori Land Economic

# Rates Remissions and Postponement on Maori Freehold Land Policies

Adjustment Remissions List will be the difference between the rates as assessed and the rates that would be assessed based on the actual use of the land.

## Remissions

100% remission of any rates except targeted rates made for water supply, sewerage disposal or waste management.

## Postponement of Rates on Maori Freehold Land

The Council will provide rates postponement on Maori freehold land to all ratepayers who meet the objectives, conditions and criteria of this policy.

### Objective

The postponement on rates on Maori freehold land is to facilitate the development and use of the land for economic use where the Council considers utilisation would be uneconomic if full rates were required during the years of development and establishment.

### Conditions and Criteria

Maori freehold land is defined in the Local Government (Rating) Act 2002 as land whose beneficial ownership has been determined by a freehold order issued by the Maori Land Court. Only land that is subject of such an order may qualify for postponement under this policy.

The Council will consider postponement of rates where previously unoccupied land is subject to clearing, development and commercial use where the Council considers utilisation would be uneconomic if full rates were required during the years of development and establishment.

Application should be made prior to commencement of the development. Applications made after the commencement of the development may be accepted at the discretion of the Council.

Owners or trustees making application should include the following information in their applications:

- i Details of the property.
- ii The objectives that will be achieved by providing postponement.
- iii Details of the proposed development.

The Council may also, at its discretion, partially remit rates that are otherwise subject to postponement.

### Delegations

The following delegations apply:

- Group Manager Corporate Services – to approve remissions and postponements which meet the requirements of this policy.
- Rates Remission Subcommittee – to hear and make a final decision on any appeal on an application for remission and postponements that has been declined.