
KAIKOURA DISTRICT COUNCIL

RATES REMISSION POLICY

The Kaikoura District Council may remit all or part of the rates of rating units covered by this Rates Remission Policy, provided that both the General Conditions and the Specific Conditions within this policy have been met.

The types of remissions available, and the objectives in providing them, are:

Remission of Penalties

The objective of this policy is to provide rates relief for penalties incurred, where the late payment was due to circumstances beyond the ratepayer's control.

Specific Conditions

- (a) In cases where ratepayers are in arrears with their rates, but have made acceptable arrangements for the payment of those rates, further penalties incurred will be remitted under this policy unless the payment arrangement is not being adhered to.
- (b) 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.
- (c) Applications under this criteria will only be accepted if the ratepayer has no history of penalty remissions for the last two years.
- (d) Penalty rates will not be remitted if they were incurred in a previous rating year, regardless of whether they otherwise meet the criteria (except where the penalty was incurred as a result of an error in the rates levied in that year).
- (e) All applications will be considered under their own merit, and will be granted only where it is considered fair and equitable to do so.

Delegations

Council delegates the authority to remit rates penalties to the Chief Executive Officer.

Remission of rates for land protected for natural, historical or cultural purposes

The objective of this policy is to encourage the protection of significant natural areas by providing rates relief for privately owned land that contains special features voluntarily protected for natural, historic, cultural or conservation purposes.

Specific Conditions

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

- (a) QEII covenanted land is non-rateable as provided for in the Local Government (Rating) Act
- (b) The land is to be assessed by calculating the area of the covenant as a percentage of the total area of the property, and the rates reduced by this percentage
- (c) That covenanted land that includes a dwelling(s) may be liable for certain targeted rates where services apply (water, sewerage, refuse disposal),

- (d) Where there is an economic use of covenanted land, that partial rates may apply (eg grazing on a large landscape covenant, commercial ecotourism).
- (e) Once granted, rate relief is automatic each year with no requirement for annual application by the landowner.

Delegations

Council delegates the authority to remit rates for land protected for natural, historical or cultural purposes to the Chief Executive Officer.

Remission of rates following a Civil Defence Emergency

The objective of this policy is to provide rates relief for land that has been significantly affected by disaster, such as flooding, earthquake, or tsunami, whereby the income derived from the land or the use of the land has been materially and detrimentally affected.

Specific Conditions

- (a) Council will consider remission of rates under this policy only where Central Government has recognised the seriousness of the event and provided financial assistance to enable the remission to occur.
- (b) The term and nature of the remission, and the proof of hardship required, will be determined on a case-by-case basis.

Delegations

Council delegates the authority to remit rates following a Civil Defence Emergency to the Finance and Policy Committee.

Remission of rates for Maori Freehold Land

The objective of this policy is to ensure the fair and equitable collection of rates from all sectors of the community, recognising that certain Maori freehold land has particular conditions, features or other circumstances, which may make rates remission appropriate.

Specific Conditions

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 remission under this policy.

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

- (a) The land is unoccupied and no income is derived from that land; and/or
- (b) The land is better set aside for non-use (whenua rahui) because of its natural features; and/or
- (c) The land is inaccessible and unoccupied.

Delegations

Council delegates the authority to remit rates for Maori Freehold Land to the Chief Executive Officer.

Other Rates Remissions

Council may, at its own discretion, consider applications for rates remissions that do not meet the circumstances provided for in this policy. Where Council or Council staff identify an error in the rates levied on any property, those rates (or that portion of rates), including any penalties that were levied incorrectly will be remitted immediately without the requirement to meet any other conditions in this policy. This is to be treated as a correction to the rates for financial purposes, and Council delegates the authority to make this correction to the Chief Executive Officer.

General Conditions

The remission of rates available under this policy may be granted subject to the following conditions:

- (a) Unless provided for in Special Conditions, application must be made in writing to the Chief Executive Officer clearly identifying the property, the owner(s) of that property, and the year to which the rates relate.
- (b) All applications must give full reasons as to why the application is being made.
- (c) All applications will be considered under their own merit, and will be granted only where it is considered fair and equitable to do so.
- (d) In considering each application, Council will consider the extent to which the social, economic, environmental and cultural well-being of the district will be promoted by granting remission of rates.
- (e) Nothing in this policy provides for the permanent remission or postponement of rates on any property.