
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.
- (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) All applications will be considered under their own merit, and will be granted only where it is considered fair and equitable to do so.

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) The area of land containing the special features is readily identified and contained in a separate valuation assessment; and
- (b) The special features are significant in terms of the loss of use or value of the property sustained in retaining the feature; and/or
- (c) The area of land containing the feature is protected to the extent that economic utilisation is at least restricted or the value of the property is significantly affected by the existence of the feature being protected.

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.

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.

General Conditions

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

- (a) Application is 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.