

# RATES REMISSION POLICY

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## **1. Qualification**

The Rates Remission policy of Council is adopted pursuant to sections 102 (5), and 109 of the Local Government Act 2002.

## **2. Purpose**

The purpose of this policy is to provide rates relief through remissions to enable a fairer allocation of rates having regard to the District's social, cultural, environmental and economic wellbeing. Parts of this policy extends the non-rateable provisions of schedule 1 of the Local Government (Rating) Act 2002.

This policy applies to the following types of rating units:

- Community and Cultural organisations
- Halls and Community Centres
- Sporting Clubs
- Land upon which the occupier has voluntarily preserved or enhanced natural, historical or cultural features
- Deceased estates
- Civic Amenities Rate on Glenavy Fishing Camp
- Rural land within the Urban Differential boundary
- Community Housing
- Properties paying both a Waimate Event Centre UAGC and a Rural Hall rate
- Rating Units affected by Natural Calamity or Fire
- Penalties upon rates in circumstances where the ratepayer has agreed to and abided by the terms of an arrangement acceptable to Council

## **3. Scope**

This policy applies to any rate charges remitted by Council.

## **4. Responsibility**

This policy shall be implemented by Council's Corporate Services Manager and Rates Officer. Council may from time to time resolve to confirm the applicability of a new applicant in terms of this policy.

## **5. Specific Policies**

### **5.1 Halls and Community Centres - Waimate Urban Ward**

Council will remit 50% of the General Rates, 50% of the Targeted Rate Rooding and Footpaths, 50% of the Targeted Rate Civil Defence, and 50% of the Sewer Charge for all qualifying Halls, Churches and Community Centres within the Waimate Urban Ward. A sample of the applicable Halls and Community Centres are as follows (not the full list):

#### **Halls**

Vintage Car Club	Harris Street.
Waimate Bridge Club	Augustine Street.
Waimate Croquet Club	Shearman Street.
Waimate Senior Citizens Club	Shearman Street.

#### **Public Halls**

Silver Band Hall	High Street.
Highland Pipe Band	Paul Street.
St Augustine Masonic Lodge Hall	Leonard Street.
St John Hall / Rooms	Shearman Street.

#### **Liquor Licences**

Council will not provide any remission of rates on clubs and organisations holding a liquor licence(s).

This remission will be funded from within the General Rate Urban, Targeted Rate Rooding and Footpaths Urban, Targeted Rate Civil Defence Urban, or Sewer Rate as appropriate.

## **5.2 Halls and Community Centres Outside of the Waimate Urban Rating Area Qualifying for Rates Remissions**

Council will remit 50% of the General Rates, 50% of the Targeted Rate Roding and Footpaths, and 50% of the Targeted Rate Civil Defence on the following qualifying Halls and Community centres outside of the Waimate Urban rating area (although not the full list):

Arno Hall	Arno
Atwill Park Scout Camp	Kelceys Bush
Blue Cliffs Hall	Blue Cliffs
Cattle Creek Hall	Cattle Creek
Glenavy Hall	Glenavy
Hook Hall	Hook
Hunter Hall	Hunter
Ikawai Hall	Ikawai
Lyalldale Hall	Lyalldale
Makikihi Hall	Makikihi
Maungati Church and Hall	Maungati
Otaio Hall	Otaio
St Andrews Hall	St Andrews
Southburn Hall	Southburn
Studholme Hall	Studholme
Waituna Hall	Waituna
Waihaorunga Hall	Waihaorunga
Willowbridge Hall	Willowbridge

This remission will be funded from within the General Rate Rural 1, General Rate Rural 2, Targeted Rate Roding and Footpaths Rural 1, Targeted Rate Roding and Footpaths Rural 2, Targeted Rate Civil Defence Rural 1, or Targeted Rate Civil Defence Rural 2 as appropriate.

## **5.3 Regent Theatre**

Council will remit all rates on the Regent Theatre excluding that portion which is leased to a private concern.

This remission will be funded from within the General Rate Urban, Targeted Rate Roding and Footpaths Urban, Targeted Rate Civil Defence Urban, Water Scheme Urban, or Sewer Rate as appropriate.

#### **5.4 Land Upon which the Occupier has Voluntarily Preserved or Enhanced Natural Historical or Cultural Features**

Council will grant full remission of the General Rate, Targeted Rate Rooding and Footpaths, and Targeted Rate Civil Defence where application is made to Council and Council is satisfied that the owner of the land has voluntarily preserved or enhanced natural, historical or cultural features of the land. Council may also consider the extent to which public access to the land is provided by the landowner and the extent to which commercial gain is derived by the landowner.

This remission will be funded from within the General Rate Urban, Targeted Rate Rooding and Footpaths Urban, Targeted Rate Civil Defence Urban, General Rate Rural 1, General Rate Rural 2, Targeted Rate Rooding and Footpaths Rural 1, Targeted Rate Civil Defence Rural 1, Targeted Rate Rooding and Footpaths Rural 2, and Targeted Rate Civil Defence Rural 2 as appropriate.

#### **5.5 To Provide for Remission of Rates Penalties in Certain Circumstances where the Ratepayer is a Deceased Estate**

In order to codify a reasonable and long standing custom and practice, Council resolves that in the case of a deceased estate, upon receipt of a letter from a Solicitor who has been granted probate, that while the winding up of the affairs of the estate are in progress and that Council may expect full payment of rates charges outstanding within three months from the date of the letter, Council may remit rates penalties from time of death.

This remission will be funded from within the rate type where the remission is granted.

#### **5.6 Glenavy Hall Rate Remission for Glenavy Fishing Camp**

This remission provides relief to the Glenavy Fishing Camp for the Glenavy Hall Rate as the Glenavy Fishing Camp have their own communal Hall at the Camp.

From 1 July 2015 Council shall remit two-thirds of the Glenavy Hall Rate for the Glenavy Fishing Camp, 449 Fisheries Road, Glenavy.

This remission will not be funded from other Glenavy Hall rate ratepayers. Note also that other ratepayers in the district will not be funding this remission.

#### **5.7 General Rate Remission – Urban Differential**

This remission provides relief to large property owners within the general rate urban area boundary that would otherwise make an unfair contribution to the rates allocated to the urban area. This relief is given by remission to approximate the general rate rural differential.

Rating Units liable to be assessed on the General Rate Urban Differential that are greater than 20 hectares shall receive a partial remission of the general rate.

The remission will be calculated:

- a Capital value of rating unit divided by area of land.
- b Area of land greater than 20ha multiplied by A.
- c General Rate Urban Differential less General Rate Rural Differential.
- d Remission equals B multiplied by C.

This remission will be funded from within the General Rate Urban.

### **5.8 Targeted Roding and Footpaths Rate Remission – Urban Differential**

This remission provides relief to large property owners within the Targeted Roding and Footpaths Rate Urban area boundary that would otherwise make an unfair contribution to the rates allocated to the urban area. This relief is given by remission to approximate the Targeted Roding and Footpaths Rate Rural 1 differential.

Rating Units liable to be assessed on the Targeted Roding and Footpaths Rate Urban Differential that are greater than 20 hectares shall receive a partial remission of the Targeted Roding and Footpaths Rate.

The remission will be calculated:

- a Capital value of rating unit divided by area of land.
- b Area of land greater than 20ha multiplied by A.
- c Targeted Roding and Footpaths Rate Urban Differential less Targeted Roding and Footpaths Rate Rural 1 Differential
- d Remission equals B multiplied by C.

The remission will be funded from within the Targeted Roding and Footpaths Rate Urban.

### **5.9 Targeted Civil Defence Rate Remission – Urban Differential**

This remission provides relief to large property owners within the Targeted Civil Defence Rate Urban area boundary that would otherwise make an unfair contribution to the rates allocated to the urban area. This relief is given by remission to approximate the Targeted Civil Defence Rate Rural 1 differential.

Rating Units liable to be assessed on the Targeted Civil Defence Rate Urban Differential that are greater than 20 hectares shall receive a partial remission of the Targeted Civil Defence Rate.

The remission will be calculated:

- e Capital value of rating unit divided by area of land.
- f Area of land greater than 20ha multiplied by A.
- g Targeted Civil Defence Rate Urban Differential less Targeted Civil Defence Rate Rural 1 Differential
- h Remission equals B multiplied by C.

The remission will be funded from within the Targeted Civil Defence Rate Urban.

### **5.10 Waimate Event Centre Rate Remission – Waimate District Rural Hall**

This remission provides relief to Rural Hall Ratepayers, where the Rural Hall is within the Waimate District Boundary, recognising that they are contributing to both their Hall and the Waimate District Event Centre.

This remission applies from when the Waimate Event Centre rate is increased to provide funding for the repayment of principal and interest on the refurbished Waimate Event Centre.

Council shall remit 25% of Waimate Event Centre Targeted Rate (per separately used or inhabitable part) where a Rural ratepayer is contributing to both their local Hall (that must be within the Waimate District Boundary) and also to the Waimate Event Centre. The level of remission will be reviewed at each LTP.

This remission will be funded from within the Waimate Event Centre Rate.

### **5.11 Community Housing – Waimate District Council**

This remission provides relief to Community Housing recognising their special circumstances and uniqueness within the District.

Council shall remit 50% of Civic Amenities Charges (per separately used or inhabitable part) at the Community Housing, 8 – 16 Kennedy Crescent, Waimate. The level of remission will be reviewed at each LTP.

This remission will be funded from within the Civic Amenities Rate Urban.

### **5.12 Targeted Urban Sewerage Rate Remission – Southern Canterbury Agricultural and Pastoral Association Inc**

This remission provides relief to the Southern Canterbury Agricultural and Pastoral Association Inc. reducing the value of remission over a period of three years. This recognises that the Showgrounds facility has completed its development stage and is now in its commercial stage.

Council will remit 25% of the Targeted Urban Sewerage charge in 2018/19, 12.5% in 2019/20 and 0% in 2020/21 and thereafter.

This remission will be funded from within the Targeted Urban Sewerage Rate.

### **5.13 Targeted Urban Sewerage Rate Remission – Bushtown Waimate Inc**

This remission provides relief to Bushtown Waimate Inc. This remission recognises that Bushtown Waimate Inc is under development and use of the sewerage system will be sporadic. This remission will be reviewed when Bushtown Waimate Inc moves to its commercial stage.

Council will remit 50% of the Targeted Urban Sewerage charge.

This remission will be funded from within the Targeted Urban Sewerage Rate.

### **5.14 Rating Units affected by Natural Calamity or Fire**

This remission provides relief to the ratepayer where there is significant loss incurred due to a natural calamity, such as earthquake, flood or wildfire, and fire (not deliberately lit by the owner, occupier or related party).

Council may, on written application, remit wholly or in part, any rate or charge, where in the opinion of Council or its delegate it is fair and reasonable to do so, taking account of the individual ratepayers circumstances and the impact on the district.

This remission will be funded from within the rate type where the remission is granted.

### **5.15 Penalties on Rates in Circumstances where the Ratepayer has agreed to and abided by the Terms of an “Arrangement” acceptable to the Waimate District Council**

While any Ratepayer who has a repayment plan acceptable to Council and continues to make regular payments over defined periods of not greater than 18 months, Council will hold the charging of any further penalties for the duration of the repayment period.

This remission will be funded from within the rate type where the remission is granted.

### **5.16 Rates Penalty**

That once every 5 years, a Ratepayer, provided he or she pays all outstanding rates within ten working days of the instalment penalty due, be allowed automatic remission of penalties.

This remission will be funded from within the rate type where the remission is granted.

## **6. Policy on Rates Postponement**

Council does not allow postponement of rates for any reason.



## 6. Publication Details

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