

RATES REMISSION POLICY

The rates remission policy contains a number of policies that each outline objectives sought to be achieved by the remission of rates and the conditions and criteria to be met in order for rates to be remitted.

This policy is effective from 1 July 2015.

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POLICY ON REMISSION OF RATES FOR LAND SUBJECT TO COUNCIL INITIATED ZONE CHANGES

OBJECTIVES

This Policy is to allow Council, at its discretion, to remit rates charged on any rating unit used for residential purposes that is rezoned as a result of a Council initiated zone change. The aim of this Policy is to allow the Council to consider remitting rates for those ratepayers most adversely affected by an increase in rates when the land value of their rating unit increases as a result of a Council initiated zone change. The Council's preference is to allow a transition period before affected ratepayers are required to pay the increased rates in full. It is accepted that the rates remitted will be paid by other ratepayers.

APPLICATION

This policy applies to properties located in the Tasman District.

POLICY

1 CONDITIONS AND CRITERIA

1. The Council may, on the application of a ratepayer, remit all or part of the rates on a rating unit, if
 - a) the rating unit is used for residential purposes, and
 - b) the rating unit has been rezoned as a result of a Council initiated zone change made under Part 1 Schedule 1 of the Resource Management Act 1991, and
 - c) the zone change was notified after 5 October 2007, and
 - d) the effect of that zone change is that the land value of the rating unit increases, and
 - e) consequently the rates payable in respect of the rating unit increase to an extent the Council considers to be inappropriate.
2. The amount of remitted rates on a rating unit will not exceed the amount by which the rates on the rating unit have increased as result of the zone change.
3. To be considered for a rates remission under this Policy:
 - a) the rating unit must be situated within the area of land that has been rezoned; and
 - b) the rating unit must be used for residential purposes, and must have been used for residential purposes prior to the zone change being initiated by the Council; and
 - c) the applicant ratepayer must have owned the rating unit prior to the zone change being initiated by the Council; and
 - d) the rating unit must be the applicant ratepayer's principal place of residence, and must have been the principal place of residence of the applicant ratepayer prior to the zone change being initiated by the Council.
4. The remission of all or any part of the rates on a rating unit may be for such period of time as the Council considers reasonable, commencing from the date upon which the Council determines that the land rezoning affected the land value of the rating unit and increased the rates payable in respect of the rating unit, provided that no rates shall be remitted that were due in a financial year (1 July to 30 June) prior to the one in which this Policy commenced.
5. The decision to remit all or any part of the rates on a rating unit shall be at the sole discretion of the Council.
6. The Council may refuse to remit rates even where the conditions set out in this Policy are met by a ratepayer.
7. Subject to clause 8 of this Policy the remission of rates on a rating unit will cease upon the happening of any of the following events:
 - a) the death of the ratepayer; or
 - b) the ratepayer ceases to be the owner of the rating unit; or
 - c) the ratepayer ceases to use the rating unit as his/her principal place of residence; or
 - d) a date determined by the Council in any particular case; or
 - e) any earlier date determined by the ratepayer in any particular case.

POLICY ON REMISSION OF RATES FOR LAND SUBJECT TO COUNCIL INITIATED ZONE CHANGES (CONT.)

8. The Council may at any time at its discretion grant the ratepayer an extension of the rates remission period previously agreed to by the Council.
9. The Council may consider and be guided by the following criteria in its decisions on applications for a rates remission under this Policy –
 - a) those relevant matters set out in s101 of the Local Government Act relating to the determination of appropriate funding sources;
 - b) whether the applicant ratepayer actively sought rezoning or any deferred zone uplifting;
 - c) whether the applicant ratepayer has realised a financial benefit from the zone change;
 - d) the influence of market movements on land values;
 - e) the personal circumstances including the financial circumstances of the applicant ratepayer;
 - f) equity and fairness among ratepayers;
 - g) the precedent effect.

Definitions

10. In this Policy residential purposes means any land used for residential or residential/lifestyle purposes, including land not zoned for those purposes on which a dwelling is located and is occupied by the ratepayer as their principal place of residence.
11. In this Policy ratepayer means the registered proprietors of a rating unit at the time the Council decides to remit all or part of the rates on that rating unit in accordance with this Policy.
12. In this Policy rates means the general rate and other rates set by the Council that are calculated by utilising the rateable value of the rating unit.

2 PROCEDURE

1. The application for rates remission must be made to the Council on or before 15 September of a rating year if the applicant wishes the remission to apply to rates payable in that year.
2. Applications for remission must be made on the prescribed form.
3. Applications will not be accepted for prior years.
4. Each application for a rates remission will be considered on a case by case basis following receipt of an application by the ratepayer. The extent and duration of any remission shall be determined by the Council.
5. As part of the application process the Council will direct its valuation service provider to inspect the rating unit and prepare a valuation. Ratepayers should note that the valuation service provider's decision is final as there are no statutory rights of objection or appeal, for valuations of this type. The extent of any remission will be based on valuations supplied by Council's valuation service provider.
6. Council may recover costs from applicant ratepayers in accordance with the Fees and Charges Policy.
7. Council may delegate 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 Committee for a decision.

POLICY ON REMISSION OF RATES FOR SPORTING, RECREATION OR COMMUNITY ORGANISATIONS

OBJECTIVES

The objective of 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 by:

1. Recognising the public good contribution made by such organisations;
2. Assisting the survival of such organisations;
3. Making 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.

APPLICATION

This policy is applicable to community, sporting and other organisations facilitating the ongoing provision of non-commercial community services and non-commercial recreational opportunities from properties within the Tasman District.

POLICY

1 CONDITIONS AND CRITERIA

1. The Council may grant a rates remission to a sporting, recreation or community organisation that is not otherwise covered by the Local Government Rating Act 2002, Schedule 1 Parts 1 and 2. Parts 1 and 2 specify categories of land that is 100% or 50% non-rateable.
2. Remission of rates may be made when both of the following criteria apply:
 - a) The land is owned by Council, the Crown, or a non-profit organisation and is occupied by that organisation.
 - b) The land is used exclusively or principally for sporting, recreation or community services under the following categories:
 - i. Hall or library
 - ii. Promotion of arts, health or education
 - iii. Recreational or sporting
 - iv. Free maintenance and relief of persons in need.

3. Remission of rates will not be made when any of the following exclusions apply:

- a) The organisation (including a society, association or organisation, whether incorporated or not) exists for the purposes of profit or gain.
- b) The organisation engages in sporting, recreational, or community services as a secondary purpose only.
- c) The rate is any targeted rate for water supply, stormwater, wastewater/sewage disposal or refuse/recycling.

2 PROCEDURE

1. The application for rates remission must be made to the Council on or before 31 December each year. Applications made during the rating year will be applicable for that rating year.
2. Applications for remission must be made on the prescribed form.
3. Applications will not be accepted for prior years.
4. Organisations making an application should include the following documents in support of their application:
 - a) Statement of objectives
 - b) Full financial accounts (balance sheet, income statement, cash flow statement)
 - c) Information on activities and programmes delivered
 - d) Details of membership.
5. Each application will be considered on its merits, and provision of a remission in any year does not set a precedent for similar remissions in any future year.
6. Council may delegate 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 Committee for a decision.
7. Rate remissions will be made by passing a credit to the property owner's or the applicant's rates account.

POLICY ON REMISSION OF UNIFORM CHARGES ON NON-CONTIGUOUS RATING UNITS OWNED BY THE SAME RATEPAYER

OBJECTIVES

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

APPLICATION

The policy will be applicable to rural land which is non-contiguous, farmed as a single entity, and owned by the same ratepayer.

POLICY

1 CONDITIONS AND CRITERIA

1. Rating units that meet the criteria under this policy may qualify for a remission of the uniform annual general charge and specified targeted rates set on the basis of a fixed dollar charge per rating unit.
2. The Ratepayer will remain liable for at least one of each type of charge.
3. Rate types affected by this policy are uniform fixed charges, i.e. those that would be impacted if the properties were treated as one unit for setting a rate. Any rate relating to water supply will not be eligible for remission under this policy.
4. Rating units that receive a remission must be held in identical ownership with each other and operated as a single farming or horticultural unit.

2 PROCEDURE

1. The application for rates remission must be made to the Council on or before 15 September if the applicant wishes the remission to apply to rates payable in that year.
2. Applications for remission must be made on the prescribed form.
3. Application will not be accepted for prior years.
4. Council may delegate 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 Committee for a decision.

POLICY ON REMISSION OF RATES ON LOW VALUED PROPERTIES

OBJECTIVES

The objective of the policy on remission of rates on low-valued properties is to minimise administrative costs in the collection of rates on properties that are low-valued. The Local Government Rating Act 2002 requires each separate property title to have a separate valuation/rating assessment. This has resulted in some low land valued assessments being created, particularly where subdivisions of assessments have not covered the full area.

APPLICATION

This policy applies to properties located in the Tasman District.

POLICY

1 CONDITIONS AND CRITERIA

1. Despite the main provisions of the Local Government Rating Act 2002, Council may make a decision not to collect rates where it deems it uneconomical to do so. Under this Policy, the Council may make property assessments with a rating valuation of up to \$4,500 eligible for a 100% rates remission if they meet all of the following criteria:
 - a) The property is not part of a group of assessments that are classified or treated as Contiguous;
 - b) The property is not used, nor able to be effectively used, by the owner listed on the Certificate of Title.
 - c) The property is not an isolation strip.

2 PROCEDURE

1. The application for rates remission must be made to the Council on or before 15 September if the applicant wishes the remission to apply to rates payable in that year.
2. Applications for remission must be made on the prescribed form.
3. Applications will not be accepted for prior years.
4. Council may delegate 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 Committee for a decision.

POLICY ON REMISSION OF RATES FOR SCHOOL WASTEWATER CHARGES

OBJECTIVES

To provide relief and assistance to educational establishments in paying wastewater charges.

APPLICATION

The policy will apply to educational establishments as defined in Schedule 1 Part 1 clause 6 (a-b) of the Local Government (Rating) Act 2002. The policy does not apply to school houses or parts of a school used for residential purposes.

POLICY

1 CONDITIONS AND CRITERIA

1. The wastewater charge is the rate that would be levied using the same mechanism as applied to other rating units in the District divided by the number of toilets as determined in accordance with clauses 4 to 6 below.
2. Where the formula is applied and the wastewater charge is higher than the amount that would normally be levied if no formula was applied, the amount to pay would be whichever is the lesser of the two.
3. For the purpose of clause 1 the number of toilets for rating units occupied for the purposes of an educational establishment is one toilet for every 20 pupils and staff.
4. The number of pupils in an educational establishment is the number of pupils on its roll on 1 March in the year immediately before the year to which the charge relates.
5. For early childhood establishments the number of pupils is the maximum number of pupils licensed for each session.
6. The number of staff in an educational establishment is the number of full time equivalent teaching and administration staff employed by that educational establishment on 1 March immediately before the year to which the charge relates.

2 PROCEDURE

1. The application for rates remission must be made to the Council on or before 31 May each year. Applications made before this deadline will be applicable for the next rating year commencing 1 July.
2. Applications for remission must be made on the prescribed form.
3. Applications will not be accepted for prior years.
4. Council may delegate 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 Committee for a decision.

POLICY ON REMISSION OF RATES FOR LAND OCCUPIED BY A DWELLING THAT IS AFFECTED BY NATURAL DISASTER

OBJECTIVES

This Policy is to allow the Council, at its discretion, to remit rates charged on any rating unit used for residential purposes if the land has been detrimentally affected by natural disaster (erosion, falling debris, subsidence, slippage, inundation, or earthquake) rendering dwellings or buildings uninhabitable and requiring activities carried out on the land to cease. The aim of the Policy is to allow the Council to consider remitting rates for those ratepayers most adversely affected.

APPLICATION

This policy applies to properties located in the Tasman District.

POLICY

1 CONDITIONS AND CRITERIA

1. The Council may remit all or a part of any rate or user charge made and levied in respect of land, if the land is detrimentally affected by natural disaster (such as erosion, falling debris, subsidence, slippage, inundation, or earthquake) and:
 - a) as a result dwellings or buildings previously habitable were made uninhabitable; and
 - b) the activity for which the land and/or buildings were used prior to the disaster is unable to be undertaken or continued.

For the purposes of this policy, 'uninhabitable' shall mean –

- i. a dwelling or building that cannot be used for the purpose it was intended due to a 's124 notice' being issued under the Building Act 2004 and the residents have been required to move out by the Council; or
- ii. a dwelling or building that is a total loss; or
- iii. as determined by Council after taking into account the matters specified in Clause 4 of this Policy.

'Land used for residential purposes' shall mean –

- i. any land including land not zoned for residential purposes on which a dwelling is located and is occupied by the Ratepayer as a principal place of residence.

2. The remission may be for such period of time as the Council considers reasonable, commencing from the date upon which the Council determines that the dwelling, buildings, or land were made uninhabitable and unable to be used for the activity for which they were used prior to the disaster, which shall be no less than 30 days after the event affecting the land in terms of this policy up to and limited to the time that the land and/or buildings are deemed by Council to be able to become habitable and able to be used for the activity carried out prior to the disaster.
3. The decision to remit all or any part of a rate or user charge shall be at the sole discretion of the Council. The Council may refuse to grant a remission even where the conditions set out in clause 1 are met by a ratepayer. The Council is unlikely to grant a remission where the land affected is in a known hazard prime location.
4. In determining whether or not a property is uninhabitable and the period of time for which the rates remission is to apply Council may take into account:
 - a) the extent to which essential services such as water, or sewerage to any dwelling or building were interrupted and could not be supplied;
 - b) whether essential services such as water or sewerage to any dwelling or building are able to be provided; and
 - c) whether any part of the building or land remains habitable or available for use
 - d) any property revaluation undertaken by Council's valuation provider.

2 PROCEDURE

1. Rates remissions will only be considered following the receipt of an application by the ratepayer and the application must be received within six months of the event, or within such further time as Council in its sole discretion might allow.
2. Each application for a rates remission will be considered on a case by case basis following receipt of an application by the ratepayer. The extent and duration of any remission shall be determined on a case by case basis.
3. Council may delegate 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 Committee for a decision.

POLICY ON REMISSION OF PENALTIES

OBJECTIVES

The objective of the Remission of Penalties is to enable the Council to act fairly and reasonably in its consideration of penalties charged on rates which have not been received by the Council by the due date.

APPLICATION

This Policy applies to ratepayers within the Tasman District.

POLICY

1 CONDITIONS AND CRITERIA

1. Remission of penalties on late payment of rates may be made when it is considered just and equitable to do so. In determining justice and equity, one or more of the following criteria shall be applied.
 - a) Where there exists a history of regular, punctual payment over the last two years and payment is made within a short time following the ratepayer being made aware of the non-payment, a one-off reduction in penalties may be made.
 - b) Where an agreed payment plan is in place, penalties may be suppressed or reduced, where the ratepayer complies with the terms of the agreed payment plan.
 - c) Where the rates instalment was issued in the name of a previous property owner.
 - d) Where a ratepayer has been ill or in hospital or suffered a family bereavement or tragedy of some type and has been unable to attend to payment, on compassionate grounds.
 - e) Where an error has been made on the part of the Council staff or arising through error in the general processing which has subsequently resulted in a penalty charge being imposed.

- f) Where the remission will facilitate the collection of overdue rates and it results in full payment of arrears.
- g) Where the remission facilitates the future payment of rates by direct debit within a specified timeframe.
- h) Where ratepayers can reasonably expect a rates remission for the rating year where their application has not yet been approved, or where the final date for lodging the remission application has not yet passed.

2 PROCEDURE

1. A ratepayer may request that the penalty applied for late payment be remitted.
2. In implementing this policy the circumstances of each case will be taken into consideration on their individual merits and a remission will be conditional upon the full amount of such rates due having been paid.
3. Council may delegate 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 Committee for a decision.

POLICY ON REMISSION OF EXCESS METERED WATER RATES

OBJECTIVES

To ensure the efficient use of water by ratepayers, and provide an incentive to ratepayers to promptly correct any leaks to their internal reticulation.

APPLICATION

The policy will apply to applications from ratepayers who have excess water rates due to a leak in the property's internal reticulation. Internal reticulation is defined as the water supply pipe that commences at the point of supply (generally at the water meter) and goes directly to the dwelling.

POLICY

1 CONDITIONS AND CRITERIA

1. A remission will only be granted on the current account.
2. Where a remission is granted the ratepayer will be charged an amount equal to the maximum consumption at any one time charged for that rating unit in the past three years, provided it has been in the same ownership.
3. Where ownership of the property has been for less than six months, staff will monitor consumption for a period of three months following completion of all repairs, to establish a reasonable consumption figure to charge.
4. Where there is an application for remission following a second leak within five years of the first application, the ratepayer will pay an additional charge of 75 per cent of the difference between the consumption as calculated in clause 2 above and the actual metered consumption during the leak period.
5. Where there is an application for remission following a third or subsequent leak within five years of the first application, the application will be declined.

No remissions to the water account will be given in any of the following circumstances:

- (i) No remissions will be given for leaking fittings connected to the "water supply connection to the dwelling".
- (ii) No remissions will be granted for a water supply connection pipe to a dwelling that has been installed within the last five years.

Definition of Dwelling: (as defined in the Building Act 2004): Dwelling means a building or group of buildings, or part of a building or group of buildings that is:

- a) Used or intended to be used, only or mainly for residential purposes; and
- b) Occupied, or intended to be occupied, exclusively as the home or residence of not more than one household; but does not include a hostel, boarding house, or other specialised accommodation.

2 PROCEDURE

1. All applicants must submit their request in writing within six weeks of the date of the current water account, stating that there are no further leaks on the property and must provide proof of repair carried out by a registered plumber. (The only exemption to this requirement is that provided for Murchison as notified in the SR1978.340).
2. Applications for remission must be made on the prescribed form.
3. Council may delegate 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 Committee for a decision.

POLICY ON REMISSION OF EXCESS METERED WATER RATES (CONT.)

SANITARY PLUMBING (EXEMPTION) NOTICE 1978 SR 1978/340

PURSUANT to section 55 (1) of the Plumbers, Gasfitters and Drainlayers Act 1976, and after consultation with the Waimea County Council, the Minister of Health hereby gives the following notice:

CONTENTS

Title and Commencement

- (1) This notice may be cited as the Sanitary Plumbing (Exemption) Notice 1978.
- (2) This notice shall come into force on the day after the date of its notification in the Gazette.

Exemption from provisions relating to sanitary plumbing

The area described in the Schedule to this notice is hereby designated as an area where sanitary plumbing may be done by any person.

Schedule

Area in which notice has effect

The Murchison Division of the County of Waimea (as shown on a plan number SPE 1 deposited with the Department of Health and thereon edged with a bold black line), excluding the area situated within a radius of 1.5 kilometres of the Nelson Lakes National Park Headquarters in the Township of St Arnaud.

Explanatory Note

This note is not part of the notice, but is intended to indicate its general effect.

The effect of the notice is that, subject to the provisions of any enactment other than the Plumbers, Gasfitters, and Drainlayers Act 1976, any person may do sanitary plumbing within the area of the County of Waimea described in the Schedule to this notice. Except where an area is exempted in this way, only the holders of licences or certificates under the Act in respect of plumbing may do this work (subject to certain limited exemptions).

Promulgation

Issued under the authority of the Regulations Act 1936

Date of notification in Gazette: 21 December 1978

This notice is administered by the Department of Health

POLICY ON
"REMISSION OF EXCESS METERED WATER RATES"

