

RATES REMISSION POLICY

POLICY REFERENCES

Effective date:	1 July 2024
Review due:	30 June 2027
Legal compliance:	Local Government Act 2002 sections 102 and 109 Local Government (Rating) Act 2002 sections 85 & 86

PURPOSE

The rates remission policy document contains several policies. Each policy outlines objectives sought by having a remission of rates and the conditions and criteria to be met prior to the remission being approved.

The Local Government Act (section 102(3) and 109) enables Council to adopt a rates remission policy. Section 102 (3A) states that the policy must also support the principles set out in the Preamble to Te Ture Whenua Māori Act 1993. This policy generally supports the principles, as it enables the remission of rates:

- on land owned by Māori where the criteria are met
- on Papakāinga where the criteria are met

It does not, however, apply to Māori freehold land, as such land is considered and dealt with under Councils Policy on the remission and postponement of rates on Māori land.

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

This Policy is made in accordance with sections 102 and 109 of the Local Government Act 2002 and is applied as per sections 85 and 86 of the Local Government (Rating) Act 2002.

OBJECTIVES

To allow the 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. This Policy allows 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 prefers to allow a transition period before affected ratepayers are required to pay the increased rates in full.

1. CONDITIONS AND CRITERIA

- 1.1 This Policy applies to rating units in the Tasman District.
- 1.2 The Council may, on the application of a ratepayer, remit part of the current 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) the rates payable in respect of the rating unit increase to an extent the Council considers to be inappropriate.
- 1.3 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.
- 1.4 In addition to 1.2 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 before 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 before the zone change being initiated by the Council.
- 1.5 The remission may be for such period 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.
- 1.6 The decision to remit all or any part of the rates on a rating unit shall be at the sole discretion of the Council.

- 1.7 The Council may refuse to remit rates even where the conditions set out in this Policy are met by a ratepayer.
- 1.8 Subject to clause 1.9 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,
 - b) the ratepayer ceases to be the owner of the rating unit,
 - c) the ratepayer ceases to use the rating unit as his/her principal place of residence,
 - d) a date determined by the Council in any particular case, or
 - e) any earlier date determined by the ratepayer in any particular case.
- 1.9 The Council may, at its discretion, grant the ratepayer an extension of the rates remission period previously agreed to by the Council.
- 1.10 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 2002 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

- 1.11 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.
- 1.12 In this Policy, 'ratepayer' means the registered proprietors of a rating unit at the time the Council decides to remit part of the rates on that rating unit in accordance with this Policy.
- 1.13 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

- 2.1 If the applicant has applied for a rates remission under the Policy in the prior year, the application for rates remission must be made to Council on or before 31 December. If the applicant did not apply in the prior year, the application for rates remission must be made to the Council on or before 31 May.
- 2.2 Applications for remission must be made on the prescribed form.
- 2.3 Applications will not be accepted for prior years.

- 2.4 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.
- 2.5 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 the Council's valuation service provider.
- 2.6 The Council may delegate authority to consider and approve applications to Council staff. In the event of any doubt or dispute arising, the application is to be referred to the Full Council or any committee it delegates to for a decision.

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

This Policy is made in accordance with sections 102 and 109 of the Local Government Act 2002 and is applied as per sections 85 and 86 of the Local Government (Rating) Act 2002.

OBJECTIVES

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 public, particularly disadvantaged groups. These include children, youth, young families, aged people, and economically disadvantaged people.

1. CONDITIONS AND CRITERIA

This Policy applies to a sporting, recreation or community organisation 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.

1.1 This Policy applies to rating units in the Tasman District.

1.2 Remission of rates may be made when **all** the following criteria apply:

- a) The land is owned by Council, the Crown, a non-profit organisation, or an association of persons (whether incorporated or not) and is occupied by the organisation that is applying for the remission.
- b) The applicant must be in the Tasman District and must facilitate the ongoing provision of non-commercial community services and/or non-commercial sporting and/or recreational opportunities.
- c) 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.

1.3 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, wastewater or refuse/recycling.

2. PROCEDURE

- 2.1 If the applicant has applied for a rates remission under the Policy in the prior year, the application for rates remission must be made to Council on or before 31 December. If the applicant did not apply in the prior year, the application for rates remission must be made to Council on or before 31 May in that rating year.
- 2.2 Applications for remission must be made on the prescribed form.
- 2.3 Applications will not be accepted for prior rating years.
- 2.4 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.
- 2.5 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.
- 2.6 The Council may delegate authority to consider and approve applications to Council staff. In the event of any doubt or dispute arising, the application is to be referred to the Full Council or any committee it delegates to for a decision.

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

This Policy is made in accordance with sections 102 and 109 of the Local Government Act 2002 and is applied as per sections 85 and 86 of the Local Government (Rating) Act 2002.

OBJECTIVES

To provide relief from uniform charges for rural land, which is non-contiguous, farmed as a single entity, and owned by the same owner.

1. CONDITIONS AND CRITERIA

- 1.1 This Policy applies to rating units in the Tasman District.
- 1.2 The Policy will apply to rural land, which is non-contiguous, farmed as a single entity, owned by the same owner and used exclusively for farming or horticultural use.
- 1.3 Rating units that meet the criteria under this Policy may qualify for a remission of the uniform annual general charge and targeted rates set based on a fixed dollar charge per rating unit.
- 1.4 The owner will remain liable for at least one of each targeted rate and the UAGC.
- 1.5 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 rating purposes. Any rate relating to water supply or wastewater will not be eligible for remission under this Policy.
- 1.6 Rating units that receive a remission must be held in identical ownership with each other and operated as a single farming or horticultural unit. For the avoidance of doubt, the definition of farming does not extend to rating units used fully or partly for forestry.

2. PROCEDURE

- 2.1 The application for rates remission must be made to the Council on or before 31 May in the rating year. This application will be enduring, and annual applications are only required if requested by the Council, however applicants must inform the Council if their land use changes or if the rating units cease to be operated as a single farming or horticultural unit.
- 2.2 Applications for remission must be made on the prescribed form.
- 2.3 Applications will not be accepted for prior years.
- 2.4 The Council may delegate authority to consider and approve applications to Council staff. In the event of any doubt or dispute arising, the application is to be referred to the Full Council or any committee it delegates to for a decision.

POLICY ON REMISSION OF RATES ON LOW VALUED PROPERTIES

This policy is made in accordance with sections 102 and 109 of the Local Government Act 2002 and is applied as per sections 85 and 86 of the Local Government (Rating) Act 2002.

OBJECTIVES

To minimise administrative costs in the collection of rates on properties that are low-valued and provide rates relief on low-valued land that is not used.

The Local Government (Rating) Act 2002 requires each separate property title to have a separate valuation/rating assessment. This has resulted in some very low land-valued assessments being created, particularly where subdivisions of assessments have not covered the full area.

1. CONDITIONS AND CRITERIA

- 1.1 This Policy applies to properties in the Tasman District.
- 1.2 Despite the main provisions of the Local Government (Rating) Act 2002, the Council may decide 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 less than \$8,500 eligible for a 100% rates remission if they meet **all** the following criteria:
 - a) The property is not part of a group of assessments that are classified or treated as contiguous and;
 - b) The property is not used, nor able to be effectively used, by the owner listed on the Certificate of Title and;
 - c) The property is not an isolation strip. An isolation strip is a narrow strip of land which separates land from a road. For the avoidance of doubt, this includes any land owned by a central government agency, including New Zealand Transport Agency/ Waka Kotahi

2. PROCEDURE

- 2.1 The application for rates remission must be made to the Council on or before 31 May in the rating year. This application will be enduring, and annual applications are only required if requested by Council staff, however applicants must inform Council if their property becomes used, or becomes contiguous to another property they own.
- 2.2 Applications for remission must be made on the prescribed form.
- 2.3 Applications will not be accepted for prior rating years.
- 2.4 The Council may delegate authority to consider and approve applications to Council staff. In the event of any doubt or dispute arising, the application is to be referred to the Full Council or any committee it delegates to for a decision.

POLICY ON REMISSION OF RATES FOR SCHOOL WASTEWATER CHARGES

This Policy is made in accordance with sections 102 and 109 of the Local Government Act 2002 and is applied as per sections 85 and 86 of the Local Government (Rating) Act 2002.

OBJECTIVES

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

1. CONDITIONS AND CRITERIA

- 1.1 This Policy applies to rating units in the Tasman District.
- 1.2 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 schoolhouses or parts of a school used for residential purposes.
- 1.3 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/urinals as determined in accordance with the clauses below.
- 1.4 For the purpose of clause 1.3, the number of toilets/urinals for rating units occupied for the purposes of an educational establishment is one toilet/urinal for every 20 pupils and staff.
- 1.5 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 the lesser of the two.
- 1.6 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 rating year to which the charge relates.
- 1.7 For early childhood establishments, the number of pupils is the maximum number of pupils licensed for each session on the 1 March in the year immediately before the rating year to which the charge relates.
- 1.8 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

- 2.1 The application for rates remission must be made to the Council on or before 15 June in the rating year preceding the rating year to which the application relates. Applications made before this deadline will be eligible for consideration for the next rating year commencing 1 July.
- 2.2 Applications for remission must be made on the prescribed form.
- 2.3 Applications will not be accepted for prior rating years.
- 2.4 The Council may delegate authority to consider and approve applications to Council staff. In the event of any doubt or dispute arising, the application is to be referred to the Full Council or any committee it delegates to for a decision.

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

This Policy is made in accordance with sections 102 and 109 of the Local Government Act 2002 and is applied as per sections 85 and 86 of the Local Government (Rating) Act 2002.

OBJECTIVES

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 (such as erosion, falling debris, subsidence, slippage, inundation, or earthquake) rendering dwellings uninhabitable. The aim of the Policy is to allow the Council to consider remitting rates for those ratepayers most adversely affected.

1. CONDITIONS AND CRITERIA

- 1.1 This Policy applies to properties located in the Tasman District.
- 1.2 The Council may remit all or a part of any rate 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 previously habitable were made uninhabitable; and
 - b) The rating unit was used for residential purposes immediately prior to the disaster.

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

- i. a dwelling that cannot be used for the purpose it was intended due to a 's124 notice' being issued under the Building Act 2004; or
- ii. a dwelling that has been issued a red or yellow placard assessment under the Civil Defence Emergency Management Act 2002 and the residents have been required to move out by the Council or Civil Defence Emergency Management; or
- iii. a dwelling that is a total loss; and
- iv. the dwelling cannot be used for the purpose it was intended due to a notice issued by the Council/emergency management prohibiting residents from staying overnight; or
- v. as determined by Council after considering the matters specified in Clause 1.5 of this Policy.

'Rating unit used for residential purposes' shall mean:

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.

- 1.3 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 dwellings:
 - were made uninhabitable, and
 - 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 dwellings are deemed by Council to be able to become habitable.

- 1.4 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 1.2 are met by a ratepayer. The Council is unlikely to grant a remission where the land affected is in a known hazard-prone location.
- 1.5 In determining whether a property is uninhabitable and the period of time for which the rates remission is to apply, the Council may take into account:
- a) the extent to which essential services such as water, or sewerage to any dwellings were interrupted and could not be supplied;
 - b) whether essential services such as water or sewerage to any dwellings are able to be provided;
 - c) whether any part of the dwellings remain habitable; and
 - d) any property revaluation undertaken by Council's valuation provider.

2. PROCEDURE

- 2.1 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.
- 2.2 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.
- 2.3 The Council may delegate authority to consider and approve applications to Council staff. In the event of any doubt or dispute arising, the application is to be referred to the Full Council or any committee it delegates to for a decision.

POLICY OF REMISSION OF PENALTIES

This Policy is made in accordance with sections 102 and 109 of the Local Government Act 2002 and is applied as per sections 85 and 86 of the Local Government (Rating) Act 2002.

OBJECTIVES

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.

1. CONDITIONS AND CRITERIA

- 1.1 This Policy applies to ratepayers within the Tasman District.
- 1.2 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 of the most current penalty may be made.
 - b) Where an agreed payment plan by direct debit is in place, penalties may be suppressed or remitted, 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 significant tragedy of some type and has been unable to attend to payment. On compassionate grounds, a one-off reduction of the most current penalty may be made.
 - 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 limited to a one-off reduction per ratepayer.
 - 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.
 - i) Where the sole ratepayer is deceased and the solicitor is waiting on probate to be granted for the estate, limited to a maximum 12 month period of penalties being remitted.
 - j) Where the rates invoice has not been received, limited to a maximum of one reduction of the most current penalty every two years.

2. PROCEDURE

- 2.1 A ratepayer may request that the penalty applied for late payment be remitted. The request must be received within 12 months of the penalty being applied.

- 2.2 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.
- 2.3 The Council may delegate authority to consider and approve applications to Council staff. In the event of any doubt or dispute arising, the application is to be referred to the Full Council or any committee it delegates to for a decision.

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POLICY ON REMISSION OF RATES ON ABANDONED LAND

This Policy is made in accordance with sections 102 and 109 of the Local Government Act 2002 and is applied as per sections 85 and 86 of the Local Government (Rating) Act 2002.

OBJECTIVES

To minimise administration costs where it is unlikely that rates assessed on an abandoned rating unit will ever be collected.

1. CONDITIONS AND CRITERIA

- 1.1 This Policy applies to rating units in the Tasman District.
- 1.2 The Policy will apply to rating units that meet the definition of abandoned land as prescribed in Section 77(1) of the Local Government (Rating) Act 2002. In addition, the land has either failed to or is unlikely to be sold using the authority provided in sections 77-83 of the Local Government (Rating) Act 2002, or where it is uneconomic to sell the property.

2. PROCEDURE

- 2.1 Rates will be remitted in full annually on rating units that meet the conditions and criteria specified above.
- 2.2 Any rates arrears owing on qualifying properties at the adoption of the policy, or in the first year a rating unit qualifies under the policy, will also be remitted.
- 2.3 The Council may delegate authority to consider and approve applications to Council staff. In the event of any doubt or dispute arising, the application is to be referred to the Full Council or any committee it delegates to for a decision.

POLICY ON REMISSION OF EXCESS METERED WATER RATES

This policy is made in accordance with sections 102 and 109 of the Local Government Act 2002 and is applied as per sections 85 and 86 of the Local Government (Rating) Act 2002.

OBJECTIVES

To ensure the efficient use of water by ratepayers and provide an incentive to ratepayers to promptly repair any leaks to their reticulation, and to moderate financial consequences for significant or severe leaks.

1. CONDITIONS AND CRITERIA

- 1.1. This Policy applies to rating units in the Tasman District.
- 1.2. This Policy applies to ratepayers with excess metered water rates due to a leak in the property's reticulation. Reticulation is defined as all water supply pipes and connections that commence at the point of supply (generally at the water meter) and covers the whole of the ratepayer's property. Residential and non-residential ratepayers have some different eligibility for remission as detailed in this Policy.
- 1.3. For the purposes of this Policy, "residential" means any land used for residential or residential/lifestyle purposes, including land not zoned for those purposes on which a dwelling is located. '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 including retirement villages or gated communities with multiple dwellings serviced by a single point of supply.
- 1.4. For the purposes of this Policy, charities, and not-for-profit organisations will be treated as residential customers.
- 1.5. A remission will only be granted on the most recent water invoice.
- 1.6. No remissions will be granted on any leaks associated with reticulation installed within the last five years.
- 1.7. It is recommended that the leak is repaired by a registered plumber, but this is not a requirement for a remission.
- 1.8. Where a residential ratepayer makes a first remission application in a five year period, any remission granted will be set so that the ratepayer is not liable for the charge relating to the amount of water leaked. The amount of water leaked is deemed to be the difference between the volume that was invoiced, and the calculated maximum volume consumption. The calculated maximum volume consumption is the maximum daily consumption for that rating unit charged at any one time in the past three years, multiplied by the equivalent days of the affected invoice, provided it has been in the same ownership.
- 1.9. 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 the property's reticulation, to establish a reasonable consumption figure to include in the calculation of the remission.

- 1.10. Where a residential ratepayer makes a second application for a remission following a leak within five years of the first application, the first 1,000m³ of water leaked will not be eligible for remission. For leaks in excess of 1,000m³, any remission granted will be calculated on the leaked volume in excess of 1,000m³. The ratepayer will still be liable for 6% of the current volumetric water rate on the leaked volume in excess of 1,000m³. The 6% charge represents Council's approximate marginal cost of supplying water for the quantity of the leak in excess of 1,000m³.
- 1.11. In order to qualify for a remission, a non-residential ratepayer making a first application for a leak, or second application for a leak that is within a five year period of the first application, must apply for a remission within six weeks of receiving the invoice. It is recommended that water meter readings are taken at least monthly to check for leaks.
- 1.12. The same mechanisms for determining the volume of leaks will be used as in clauses 1.8 and 1.9. The first 1,000m³ of water leaked will not be eligible for remission. For leaks in excess of 1,000m³, any remission granted will be calculated on the leaked volume in excess of 1,000m³. The ratepayer will still be liable for 6% of the current volumetric water rate on the leaked volume in excess of 1,000m³. The 6% charge represents Council's approximate marginal cost of supplying water for the quantity of the leak in excess of 1,000m³.
- 1.13. Where there is a third application for remission from either a residential or non-residential ratepayer within five years of the first application, or a leak that does not qualify under clauses 1.1-1.12, the application will be declined. If an application relates to subsequent leaks beyond five years after a first application, it will be considered under this Policy.

2. PROCEDURE

- 2.1 All applicants must submit their application for remission within six weeks of the date of the most recent water invoice, stating that repairs have been completed and there are no further leaks identified on the property.
- 2.2 All applicants must advise the location of repair, in relation to the meter manifold, and provide proof of repair, either a plumber's invoice or photo.
- 2.3 Applications for remission must be made on the prescribed form.
- 2.4 The Council may delegate authority to consider and approve applications to Council staff. In the event of any doubt or dispute arising, the application is to be referred to the Full Council or any committee it delegates to for a decision.

POLICY ON REMISSION OF RATES ON COMMUNITY HOUSING AND PAPA KĀINGA

This Policy is made in accordance with sections 102 and 109 of the Local Government Act 2002 and is applied as per sections 85 and 86 of the Local Government (Rating) Act 2002.

OBJECTIVES

To facilitate the ongoing provision of not-for-profit community housing, Papakāinga and general social wellbeing by:

1. Recognising the public good contribution made by such organisations; and
2. Assisting the survival of such organisations; and
3. Facilitate the ongoing provision of community housing in the Tasman Region by registered Community Housing Providers; or
4. To assist Māori to establish and provide the ongoing provision of Papakāinga housing.

1. CONDITIONS AND CRITERIA

- 1.1. This policy applies to rating units in the Tasman District.
- 1.2. The Policy will apply to rating units that meet the definition of a registered Community Housing Provider or those who provide Papakāinga.

For the purposes of this policy, Papakāinga shall mean:

- a) Affordable rental housing or owner-occupied housing, or a combination of both within a Papakāinga development;
 - b) Papakāinga development means the use and occupancy of multiple-owned allotments by the Māori landowners and involving the development of the land for residential units and other buildings and uses necessary to enable the owners to live on their land.
- 1.3. Remission of rates will not be made when the organisation exists for the purposes of profit or gain.

2. PROCEDURE

If the applicant has applied for a rates remission under the Policy in the prior year, the application for rates remission must be made to Council on or before 31 December. If the applicant did not apply in the prior year, the application for rates remission must be made to Council on or before 31 May.

- 2.1 Applications for remission must be made on the prescribed form.
- 2.2 Applications will not be accepted for prior years.
- 2.3 For Registered Community Housing Providers making an application, they should include the following documents in support of their application:
 - a) Evidence that the organisation is a registered Community Housing Provider with the Community Housing Regulatory Authority and
 - b) Confirmation of ongoing compliance with the Community Housing Regulatory Authority eligibility criteria.

- 2.4 For Papakāinga making an application, they should include the following documents in support of their application:
- a) Evidence that the organisation is a registered Community Housing Provider with the Community Housing Regulatory Authority or;
 - b) Evidence of formal governance structure that demonstrates characteristic's similar to a registered Community Housing Provider eligibility criteria, and;
 - c) Evidence that the property for which rates remission is sought is used for occupancy of multiple-owned allotments by Māori landowners and is neither vacant nor commercial property.
- 2.5 Remission is granted only in respect of 50% of the general rate, excluding the UAGC.
- 2.6 Rates remissions will be made by applying a credit to the applicant's rates assessment.
- 2.7 No rates remission under this part of the Policy will be available to an organisation that is in receipt of a rate reduction under the Local Government (Rating) Act 2002.
- 2.8 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.
- 2.9 The Council may delegate authority to consider and approve applications to Council staff. In the event of any doubt or dispute arising, the application is to be referred to the Full Council or any committee it delegates to for a decision.