



Waimate
District Council



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407 Rates Remission & Postponement Policy

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POLICY OVERVIEW

1.0 Purpose

- 1.1 To provide rates relief through remissions in order to enable a fairer allocation of rates with regard to the district's social, cultural, environmental, and economic wellbeing, and to meet community outcomes. Parts of this policy extends the non-rateable provisions of schedule 1 of the Local Government (Rating) Act 2002.
- 1.2 To outline Waimate District Council's (WDC) policy towards remission or postponement of rates on Maori freehold land.
- 1.3 In determining this policy, Council has considered the matters set out in schedule 11 of the Local Government Act 2002 and how it supports the principles set out in the Preamble to Te Ture Whenua Māori Act 1993.

2.0 Applicability

- 2.1 This policy applies to any rate charges remitted by the Waimate District Council (WDC), and applies to the following types of rating units or under the following circumstances:
 - a. Community and cultural organisations
 - b. Halls and community centres
 - c. Sporting clubs
 - d. Land upon which the occupier has voluntarily preserved or enhanced natural, historical, or cultural features
 - e. School sewerage charges
 - f. Glenavy Hall Rate for the Glenavy Fishing Camp
 - g. Waimate Event Centre rate for rural ratepayers also paying a Rural Hall Rate (for a hall within the Waimate District Boundary)
 - h. Community housing
 - i. Rating units affected by natural calamity or fire
 - j. Rates Penalties

3.0 Hierarchy of Responsibilities

- 3.1 The Corporate Services Group Manager and Chief Executive have the authority to approve remissions which meet the requirements of this policy. The policy is implemented by the WDC Corporate Services Group Manager and Rates Officer. WDC may from time to time resolve to confirm the eligibility of a new applicant in terms of this policy.

4.0 Application for and Review of Remissions

- 4.1 In order for WDC to correctly set the rates, written application for any remission must be received by 31 May of the year prior to the year that the rates are set for, where WDC determines an application is required.
- 4.2 Applications received during a rating year will apply to the following rating year.
- 4.3 WDC may consider granting a remission in the year it is applied for if the remission policy was adopted as part of that year's Long Term Plan or Annual Plan process and the ratepayer would otherwise have been eligible for the remission.
- 4.4 WDC will consider remissions annually and may require information to be provided by the ratepayer before the remission is granted.
- 4.5 Ratepayers receiving rates remission under this policy are required to notify Council of any changes in their situation that may alter their eligibility for ongoing remission.
- 4.6 Council may cancel a remission granted under this policy if it is found a property no longer qualifies for rates remission.
- 4.7 There is no right of appeal.

PROCEDURES – SPECIFIC POLICIES

5.0 Community Halls, Centres, Sporting and Recreation Facilities – Waimate Urban Ward

- 5.1 Objective: The remission of rates for Community Halls, Centres, Sporting and Recreation facilities is to facilitate the ongoing provision of non-commercial community services and recreational opportunities for the residents of the Waimate District, and to meet community outcomes.
- 5.2 The purpose of granting rates remission to an organisation in this category is to recognise the public good made by such organisations, assist the organisations survival and to make membership of the organisation more accessible to the general public including disadvantaged groups.
- 5.3 Criteria & Conditions: The remission of rates may apply to a rating unit which is used exclusively or principally for sporting, recreation or community purposes. The policy does not apply to organisations operated for private pecuniary profit. The policy does not apply to groups or organisations whose primary purpose is to address the needs of adult members (over 18 years) for entertainment or social interaction, or who engage in recreational, sporting or community services as a secondary purpose only.
- 5.4 WDC will remit 50% of the General Rates, 50% of the Targeted Rate Roading and Footpaths, 50% of the Targeted Rate Civil Defence, and 50% of the Sewer Charge for all qualifying community halls, centres, sporting and recreation facilities within the Waimate Urban Ward. The following are examples of qualifying properties:

Presbyterian Church and Hall	Shearman Street
Catholic Church	Timaru Road
Anglican Church	John Street
Vintage Car Club	Harris Street
Waimate Bridge Club	Augustine Street
Waimate Croquet Club	Shearman Street
Waimate Silver Band Hall	High Street
Waimate Highland Pipe Band	Paul Street

- 5.5 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.

6.0 Community Halls, Centres, Sporting and Recreation Facilities – Outside the Waimate Urban Rating Area Qualifying for Rates Remissions

- 6.1 Objective: The remission of rates for Community Halls, Centres, Sporting and Recreation facilities is to facilitate the ongoing provision of non-commercial community services and recreational opportunities for the residents of the Waimate District, and to meet community outcomes.
- 6.2 The purpose of granting rates remission to an organisation in this category is to recognise the public good made by such organisations, assist the organisations survival and to make membership of the organisation more accessible to the general public including disadvantaged groups.
- 6.3 Criteria & Conditions: The remission of rates may apply to a rating unit which is used exclusively or principally for sporting, recreation or community purposes. The policy does not apply to organisations operated for private pecuniary profit. The policy does not apply to groups or organisations whose primary purpose is to address the needs of adult members (over 18 years) for entertainment or social interaction, or who engage in recreational, sporting or community services as a secondary purpose only.
- 6.4 WDC will remit 50% of the General Rates, 50% of the Targeted Rate Rooding and Footpaths, and 50% of the Targeted Rate Civil Defence, for all qualifying community halls, centres, sporting and recreation facilities outside of the Waimate Urban rating area. The following are examples of qualifying properties:

Glenavy Community Hall	Glenavy
Hook Hall	Hook
Hunter Public Hall	Hunter
Makikihi Hall	Makikihi
St Andrews Public Hall	St Andrews
Studholme Hall	Studholme
Waituna Creek Hall	Waituna
Waihaorunga Hall	Waihaorunga
Willowbridge Hall	Willowbridge

6.5 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.

7.0 Regent Theatre

- 7.1 Objective: The remission of rates for the Regent Theatre is to facilitate the ongoing provision of recreational opportunities for the residents of the Waimate District, and to meet community outcomes.
- 7.2 The purpose of granting rates remission to the Regent Theatre is to recognise the public good made by the organisation, assist the organisations survival and to make membership and use of the organisation more accessible to the general public including disadvantaged groups.
- 7.3 Criteria & Conditions: WDC will remit all rates on the Regent Theatre excluding that portion which is leased to a private concern.
- 7.4 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.

8.0 Land Owned by Party Voluntarily Preserving or Enhancing Natural/Historical/Cultural Features

- 8.1 Objective: Rates remission is provided to preserve and promote natural resources and heritage by encouraging the protection of land for natural, historic or cultural purposes, and to meet community outcomes.

- 8.2 Criteria & Conditions: WDC will grant full remission of the General Rate, Targeted Rate Rooding and Footpaths, and Targeted Rate Civil Defence where application is made to WDC and it is satisfied that the owner of the land has voluntarily preserved or enhanced natural, historical, or cultural features of the land. WDC 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.
- 8.3 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.

9.0 Sewerage Charges on Schools

- 9.1 Objective: To provide relief from sewerage charges for rating units used for educational establishments, so that educational establishments shall be required to pay no more for sewerage charges than previously determined under the Rating Powers (Special Provision for Certain Rates for Educational Establishments) Amendment Act 2001 ('the Donnelly Act'), and to meet community outcomes.
- 9.2 Criteria & Conditions: Rating Units that meet the criteria under this policy shall receive a remission of sewerage charges so that the total sewerage charges payable shall be no more than that previously determined under the Donnelly Act.
- 9.3 To be eligible for remission, the rating units must be used for the purposes of an educational establishment as defined in the Donnelly Act.

10.0 Glenavy Hall Rate Remission for Glenavy Fishing Camp

- 10.1 Objective: This remission provides relief to the Glenavy Fishing Camp Incorporated (GFCI) for the Glenavy Hall Rate, in recognition the CFCL residents' primary use of the Camp's communal hall, and is provided to meet community outcomes.
- 10.2 Criteria & Conditions: From 1 July 2015, WDC shall remit two-thirds of the Glenavy Hall Rate for the Glenavy Fishing Camp Incorporated, located at 449 Fisheries Road, Glenavy.
- 10.3 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.

11.0 Waimate Event Centre Rate Remission – Waimate District Rural Hall

- 11.1 Objective: 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 Event Centre.
- 11.2 Criteria and Conditions: From 1 July 2016 WDC shall remit 25% of the Waimate Event

Centre Targeted Rate (as 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 rate. The level of remission will be reviewed at each LTP.

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

12.0 Targeted Urban Sewerage Rate Remission – Bushtown Waimate Inc.

12.1 Objective: This remission provides relief to Bushtown Waimate Inc. recognising that Bushtown Waimate Inc. is under development and use of the sewerage system will be sporadic, and is provided to meet community outcomes.

12.2 Criteria & Conditions: WDC will remit 50% of the Targeted Urban Sewerage charge.

12.3 This remission will be reviewed at each Long Term Plan (LTP).

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

13.0 Rating Units Affected by Natural Calamity or Fire

13.1 Objective: This remission provides relief to ratepayers where there is significant loss incurred thereby effecting the use of the property, and is provided to meet community outcomes.

13.2 Criteria & Conditions: This remission may apply where there is significant loss incurred due to a natural calamity, such as earthquake, flood or wildfire, and fire that is not deliberately lit by the owner, occupier, or related party.

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

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

14.0 Rates Penalties

14.1 Objective: To provide WDC with the option to respond to extraordinary events that affect a ratepayer or group of ratepayers that could not be foreseen or mitigated at the start of the rating year and to act reasonably in response to these circumstances outside the ratepayers control, and to meet community outcomes.

14.2 Criteria & Conditions: Applications should be made in writing. The application should outline the circumstance and impact on the ratepayer(s). WDC will consider all applications on their merits with remissions granted where WDC considers it fair and reasonable to do so, at WDC's discretion.

14.3 WDC may approve upon receipt of an application, the remission of penalty charges which have been incurred by any ratepayer as a consequence of their payment being

received after the due date:

- a. On compassionate grounds such as significant family disruption, illness or accident.
 - b. In the case of a deceased estate, WDC may remit rates penalties from the time of death upon receipt of a letter from a Solicitor who has been granted probate, provided full payment of outstanding rates is expected within 6 months of the date of the letter.
 - c. As part of an agreed repayment plan. Penalty remission may be considered as part of an agreed repayment plan for ratepayers with significant arrears as a result of financial hardship or difficulties, with remission limited to the agreement period. An agreed repayment plan requires all rates to be paid within 18 months of the agreement commencement. The remission will apply at the completion of the repayment plan, provided the terms of the plan have been adhered to.
 - d. Administrative error. Remission of penalties may be automatically applied, without application, if the penalty is the result of an error.
- 14.4 WDC will consider one remission of rates penalties per applicant within a 24 month period, applicable to a single rates instalment, provided all outstanding rates are paid within 10 working days of the instalment due date where no other penalty remission criteria applies. This may be applied automatically.
- 14.5 Where the Council has accepted an application for payment by direct debit that will clear the rates by 30 June in the current rating year, the property will not be charged penalties.

15.0 Rates Postponement

- 15.1 WDC does not allow postponements of rates for any reason.

16.0 Remission and Postponement of Rates on Maori Freehold Land

- 16.1 Under Section 102 of the Local Government Act 2002, local authorities are required to have a rates remission policy on Māori Freehold land.
- 16.2 This policy seeks to ensure fair and equitable rates collection from all segments of the community while acknowledging that certain Māori freehold land has characteristics or features that may make rates remission reasonable.
- 16.3 Objectives: To recognise and support the relationship of Māori and their culture and traditions with their ancestral lands;
- 16.4 To recognise and take into account the presence of wāhi tapu sites of cultural significance or other cultural values that may affect the use of the land for other purposes;
- 16.5 To avoid further alienation of Māori Freehold Land as a result of pressures that may arise from the imposition of rates on unoccupied land;
- 16.6 To recognise and take into account the importance of land in providing economic and

- infrastructure support for marae and associated papakāinga housing;
- 16.7 To recognise and take into account the importance of land for community goals relating to:
- a. The protection of outstanding natural features;
 - b. The protection of significant indigenous vegetation and significant habitat of indigenous fauna.
- 16.8 Criteria and Conditions: Māori freehold land is defined in section 2 of the Local Government (Rating) Act 2002 as land whose beneficial ownership has been determined by a freehold order issued by the Māori Land Court. Only land that is subject to such an order may qualify for remission under this policy.
- 16.9 Council will consider 100% rates remission on land that fulfills the following criteria;
- a) Māori Freehold Land, excluding that used:
 - (i) Primarily for commercial or agricultural activity; or
 - (ii) As residential accommodation.
 - b) The land is unoccupied, and no income is derived from the land, and/or
 - c) The land is inaccessible, and no income is derived from the land, and/or
 - d) The land is set aside for non-use (whenua rahui) because of its natural features.
- 16.10 The Council may still charge targeted rates for services such as water, wastewater, and waste collection where these services are provided.
- 16.11 Applications under this policy must be made annually in writing.
- 16.12 WDC does not provide for the postponement of rates on Māori freehold land.

17.0 Remission of Environment Canterbury Rates

- 17.1 Where WDC has been appointed by Environment Canterbury to collect their rates on their behalf, WDC will apply remissions consistent with Timaru District Council, to ensure consistency with the application of the policy at the commencement of the collection arrangement from July 2015.

18.0 Document Control

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