

Rates Remission Policy

1 July 2021



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Purpose

The Rates Remission Policy outlines when Canterbury Regional Council (Environment Canterbury) will grant remission for the payment of rates.

Remission policy

Environment Canterbury intends the policy to operate equitably with all local authorities within the Canterbury region. Council will ensure wherever possible that rates remission is consistent with the policy adopted by the local authority that collects the rates: Kaikōura District Council, Hurunui District Council, Christchurch City Council, Selwyn District Council, Waimakariri District Council, Ashburton District Council, Timaru District Council, Mackenzie District Council, Waimate District Council and Waitaki District Council.

Environment Canterbury will make provision for remission of all or part of the rates of rating units, provided that the conditions within this policy have been met.

Rates remission will be provided for the following categories of rating units or under the following circumstances:

- remission of rates for community, sporting and other organisations
- remission of rates on land protected for natural, historical or cultural conservation purposes
- remission of rates for other purposes
- remission of penalties.

Remission of rates for community, sporting and other organisations

Objective

The remission of rates for community, sporting and other organisations aims to facilitate the ongoing provision of non-commercial community services and non-commercial recreational opportunities.

The purpose of granting rates remission to an organisation is to:

- recognise the public good contribution made by such organisations
- assist the organisation's survival
- make membership of the organisation more accessible to the general public, particularly disadvantaged groups, including children, youth, young families, aged people and economically disadvantaged people.

Criteria and conditions

Council may remit rates under the following criteria and conditions:

- when the land is used *exclusively or principally* for sporting, recreation or community purposes
- this does not apply to organisations operated for private pecuniary profit
- this does not apply to groups or organisations that have the primary purpose of addressing the needs of adult members (over 18 years) for entertainment or social interaction
- this does not apply to organisations that engage in recreational, sporting or community services as a secondary purpose only.

Remission of rates on land protected for natural, historic or cultural conservation purposes

Objective

The remission of rates on land protected for natural, historic or cultural conservation purposes is to ensure we preserve and promote natural resources and heritage on this land.

Applications should be supported by documentary evidence of the protected status of the rating unit, for example, the copy of the covenant or other legal mechanism.

Criteria and conditions

Council may remit rates under the following criteria and conditions:

- to promote preservation of natural, cultural or historic heritage
- the degree to which features of natural, cultural or historic heritage are present on the land
- the degree to which features of natural, cultural or historic heritage inhibit the economic utilisation of the land.

Council may specify certain conditions are met before remission will be granted. Applicants will be required to agree in writing to these conditions and to pay any remitted rates if these conditions are not met.

Remission of rates for other purposes

Objective

Environment Canterbury may provide rates remission for other purposes, to ensure ratepayers are treated equitably by the Council and the local authority where the rating unit is situated.

Criteria and conditions

Examples of other purposes are:

- dwellings in commercial zones
- contiguous properties in common usage
- rating units that are used for residential purposes that include a separately inhabited part occupied by a dependent family member.

Remission of penalties

Objective

Remission of penalties enables Environment Canterbury to act fairly and reasonably in its consideration of rates that have not been received by the penalty date due to circumstances outside the ratepayer's control.

Criteria and conditions

Council may consider remitting rate penalties when the following conditions are met:

- when late payment is due to a significant family disruption, such as death, illness or accident of a family member
- when a ratepayer chooses to make payments different from the instalment dates, typically when they pay in one instalment on an annual basis
- if the ratepayer can provide evidence that their payment has gone astray in the past or the late payment has resulted from matters outside their control
- when the ratepayer has established a history of regular automatic payments or direct debit.

Each application will be considered on its merits and rates penalty remission will be granted where it is considered just and equitable to do so.

How to apply for rates remission?

You must apply in writing for rates remission to the local authority that has been appointed by Environment Canterbury to collect the rates. Remission of Environment Canterbury rates will only be granted by the local authority where it is consistent with this policy.

Environment Canterbury will consider remission for each individual application according to the circumstances of that application.

Any ratepayer granted rates remission is required to meet all remaining and applicable rates in full after the application of the rates remission.

All remissions are at the discretion of Environment Canterbury and will be assessed on a case-by-case basis.

Council's Chief Executive or Director of Finance and Corporate Services can approve rates remissions on applications that meet the criteria in this policy.

Council carries out its rating function in accordance with the requirements of the Local Government (Rating) Act 2002 and the Local Government Act 2002. The Rates Remission Policy must be reviewed at least once every six years.



Taking action together to shape a thriving and resilient Canterbury, now and for future generations.
Toitū te marae o Tāne, toitū te marae o Tangaroa, toitū te iwi.
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