

Rates Postponement Policy

1 July 2021



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Purpose

The Rates Postponement Policy outlines when Canterbury Regional Council (Environment Canterbury) will postpone rate payments, and the conditions and criteria that need to be met for rate postponement.

Postponement policy

Council may consider postponing all or part of a rates payment on rating units to assist owner-occupiers who are experiencing financial hardship.

We (Environment Canterbury) intend the policy to operate equitably with all local authorities within the Canterbury region. Council will ensure wherever possible that rates postponement 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.

General provisions for rates postponement

Applications for rates postponement should be made in writing to the local authority (listed above) that collects rates on behalf of Environment Canterbury.

Any postponed rates will be postponed until:

- the death of the ratepayer(s); or
- the ratepayer(s) ceases to be the owner or occupier of the rating unit; or
- the ratepayer(s) ceases to use the property as their primary residence; or
- the ratepayer recovers the ability to pay (for younger ratepayers qualifying due to financial hardship); or
- until the date specified by the Council at the time of granting the postponement.

The policy will apply from the beginning of the rating year in which the application is made. In some circumstances Council may consider backdating to before the rating year in which the application is made.

A postponement fee may be charged on the amount of the postponed rates. The calculation and conditions for this fee will be in accordance with those imposed by the local authority collecting the rates on behalf of Environment Canterbury.

Postponed rates will be registered as a statutory land charge on the rating unit title. This means that Environment Canterbury will have first call on the proceeds of any revenue from the sale or lease of the rating unit. Penalty charges will not be added to postponed rates.

Council's Chief Executive or Director of Finance and Corporate Services can approve postponement of rates 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 Postponement Policy must be reviewed at least once every six years.

Environment Canterbury offices

Christchurch
200 Tuam Street
PO Box 345
Christchurch 8140

Timaru
75 Church Street
Timaru 7910

Kaikōura
Level 2, 96 West End
Kaikōura 7300

P 0800 324 636

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