Remission Policies 2027-2037

RATES REMISSION FOR COMMUNITY, SPORTING AND OTHER ORGANISATIONS

Objective

To facilitate the ongoing provision of non-commercial community services or non-commercial recreational opportunities for the residents ~~of~~ in the Queenstown Lakes District ~~Council~~.

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

- R~~R~~ecognise the public good contribution to community wellbeing made by such organisations.
- A~~a~~ssist the survival of such organisation~~s's survival~~ by reducing operational costs~~.~~
- M~~m~~ake membership of the organisation more accessible to the general public, particularly children, youth, young families, aged people and/or economically disadvantaged people.

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Conditions and criteria

Council supports applications for rates remission from non-commercial organisations that provide community services or recreational activities and are not operated for private profit. The rating unit land must be owned by the Council or owned, occupied or leased by an organisation (with liability for rates), and used exclusively or principally for sporting, recreation or community purposes. ~~The organisation must not operate for private pecuniary profit.~~ A remission application under this policy must be in the organisation's name and the rating unit must be fully occupied by the ratepayer.

~~The application for rate remission must be made to the council prior to 15 July of the rating year in question. New applications received during a rating year will be applicable from the commencement of the following year. Applications will not be backdated.~~

This Policy applies to community, sporting and other organisations not otherwise covered by Schedule 1 of the Local Government (Rating) Act 2002, ~~Schedule 1 Parts 1 and 2~~ that specifies categories of land that is either 100% or 50% non-rateable.

The policy will 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, those ~~who~~that engage in recreational, sporting or community services as a secondary purpose only, or those ~~who~~that exist for the proposes of profit or gain.

Organisations making application should include the following documents in support of their application:

- Statement of objectives~~;~~;
- Full financial accounts from the prior financial year~~;~~;
- Details of any leases (where applicable)~~;~~;
- Information on activities and programmes delivered; and~~,~~
- Details of membership or clients.

Application

The application for rate remission must be made to the council prior to 31 August if the applicant wishes the remission to apply to rates payable in that year. New applications received during a rating year will be

applicable from the commencement of the following year. ~~-~~Applications will not be backdated.

Each application will be considered by Council on its merits, and provision of a remission in any year does not set a precedent for similar remissions in any future year.

An application for remission will apply for a maximum of three years and all applications will expire on 30 June following the district-wide revaluation. A new application must be made if continued assistance is required.

~~Generally, the policy will 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.~~

Remissions to any qualifying organisation shall be on the basis of 100% reduction in rates and charges except targeted Waste Management Charges or for areas used commercially such as bars or shops. ~~that no remission will be granted on targeted rates/ charges for water supply, sewerage disposal or refuse collection or areas used for bars.~~

~~The policy shall apply to the ratepayers who meet the relevant criteria as jointly approved by the Chair of the Community and Services Committee and the Finance Manager.~~
Decisions on applications for this remission will be made by Council officers in accordance with Council's Register of Delegations.

RATES REMISSION FOR LAND PROTECTED FOR NATURAL, HISTORIC OR CULTURAL CONSERVATION PURPOSES

Objective

To preserve and promote natural resources and heritage and ~~,~~ ~~to~~ encourage the protection of land for natural, historic or cultural purposes.

Conditions and criteria

Ratepayers with rating units which have ~~some~~ features of cultural, natural or historic heritage which is voluntarily protected may qualify for remission of rates under this part of the policy. Land that is non-rateable under Section 8 of the Local Government (Rating) Act 2002 ~~and is liable only for targeted rates covering water supply, sewage disposal or refuse collection~~ will not qualify for remission under this part of the policy.

Application

Applications must be in writing and must ~~should~~ be supported by documentary evidence of the protected status of the rating unit, e.g. a copy of the covenant or other legal mechanism. This may include areas of land protected under the District Plan as significant indigenous vegetation or heritage buildings classified as QLDC Category 1.

The property must not be used for any commercial or pecuniary purpose.

In considering any application for remission of rates under this part of the policy the Council will consider the following criteria:

~~1)~~ • t~~T~~he extent to which the preservation of natural, cultural and historic heritage will be promoted by granting remission of rates on the rating unit;

~~2)~~ • t~~T~~he degree to which features of natural, cultural or historic heritage are present on the land;

• t~~T~~he degree to which features of natural, cultural or historic heritage inhibit the economic utilisation of the land; and

• t~~T~~he use of the property.

~~3)~~

~~4) The extent of any remission shall be determined by the Community and Services Committee on a case-by-case basis.~~

~~If an application is approved, the Council may direct its valuation service provider to inspect the rating unit and prepare a valuation that will take into account any restrictions on the use that may be made of the land imposed by the protection mechanism. 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 nature.~~

In granting remissions under this ~~part of the~~ policy, the Council may specify certain conditions before a remission will be granted. ~~A~~pplicants will be required to agree in writing to these conditions and ~~,~~ to pay any remitted rates if the conditions are violated.

The application for rate remission must be made to the council prior to 31 August if the applicant wishes the remission to apply to rates payable in that year. ~~N~~New applications received during a rating year will be applicable from the commencement of the following year. ~~A~~pplications will not be backdated.

Remissions to any qualifying property shall be on the basis of a 50% reduction in the General Rate.

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Decisions on applications for this remission will be made by Council officers in accordance with Council's Register of Delegations.

RATES REMISSION FOR LAND AFFECTED BY NATURAL CALAMITY

Objective

To permit the Council, at its discretion, to remit rates charged on any land that has been detrimentally affected by natural calamity, such as erosion, subsidence, submersion or earthquake and ~~, and is aimed at~~ aid~~ing~~ those ratepayers most adversely affected.~~To enable rate relief to be provided where the use that may be made of any land has been detrimentally affected by natural calamity.~~

Conditions and criteria

~~The Council may remit, wholly or in part, any rate or charge made and levied in respect of the land, where it considers it to be fair and reasonable to do so.~~

The Council may remit wholly, or in part, any rate or charge made and levied in respect of the land:

~~5)~~ If the land is detrimentally affected by natural calamity such as erosion, subsidence, submersion or earthquake and:

1)

~~a)~~ ~~a.~~ as a result, the dwellings or buildings previously habitable were made uninhabitable; or

a)

b) ~~b.~~ the activity for which the land and/or buildings were used prior to the calamity is unable to be undertaken or continued.

~~6)~~ 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:

2)

~~a)~~ ~~a.~~ whether essential services such as water, sewerage or refuse collection to any dwelling or building are able to be provided; and

a)

b) ~~b.~~ whether any part of the building or land remains habitable or available for use

3) The remission may be for such period of time as the Council determines, acting reasonably. Without limiting the Council's discretion, the timeframe for remission will typically commence from the date upon which the Council determines that the dwelling, buildings or land were made uninhabitable or unable to be used for the activity for which they were used prior to the calamity, and end on the earlier of, the date that is 5 years after the commencement date, or the date that the land and/or buildings are deemed by the Council, acting reasonably, to be able to become habitable or available for use.

4) Rates remission will not apply to any part of a rate that is levied as a user pays charge.

~~7)~~ .

Application

~~The extent of any remission shall be determined by the Community and Services Committee on a case by case basis.~~

~~If an application is approved the council may direct its valuation service provider to inspect the rating unit and prepare a valuation that will take into account any restrictions on the use that may be made of the land as a result of the natural calamity. 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 nature.~~

The ratepayer must apply to the Council for a remission within 6 months from the date of the event.

Each natural calamity event will be considered for rates remission in part or whole of the rates on a case by case

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basis by Council.

The extent of any remission shall be determined by the Council or by Council officers in accordance with Council's Register of Delegations where provided.

REMISSION OF RATE PENALTIES

Objective

To enable the Council to act fairly and reasonably in its consideration of rates that have not been received by the Council by the penalty date, due to circumstances outside the ratepayer's control or whereby it is deemed equitable to remit the penalty. ~~remit penalties where:~~

- ~~payment has not been received by the penalty date, due to circumstances outside the ratepayer's control; or~~
- ~~it is deemed equitable to remit the penalty for other reasons.~~

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Conditions and criteria

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

The Council will consider remission of rate penalties where an application is made and if it meets any of the following criteria:

- ~~payment has been late due to significant family disruption. [significant family disruption would include death, illness, or accident]; or~~
- ~~the ratepayer is able to provide evidence that their payment has gone astray in the post, or the late payment has otherwise resulted from matters outside their control; or~~
- ~~penalties have arisen through processing errors in the Council's records or an outstanding balance has arisen as a result of a shortfall caused by the operation of an agreed payment plan; or~~
- ~~the ratepayer provides a reasonable explanation of the circumstances which caused the late payment, and this is the first occasion on which late payment has occurred; or~~
- ~~the ratepayer has history of regular punctual payment over the previous 12 months and payment is made within a reasonable time of the ratepayer being made aware of the non-payment; or~~
- ~~the rates instalment was issued in the name of a previous property owner; or~~
- ~~the full payment of arrears of rates is made in accordance with an agreed repayment programme,~~

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- ~~Where t~~There exists a history of regular punctual payment over the previous 12 months and instalment payment is made within a reasonable time of the ratepayer being made aware of the non-payment~~.~~; or
- ~~When t~~The rates instalment was issued in the name of a previous property owner; or
- ~~On C~~compassionate grounds, i.e. where a ratepayer has been ill or in hospital, ~~or~~ suffered a family bereavement or ~~or~~ tragedy of some type ~~and~~ which made them ~~has been~~ unable to attend to payment of a single instalment; or
- ~~Where l~~it can be proven that the rates instalment was not received, where a genuine cause exists and this is the first occasion this has occurred; or
- ~~Where a~~A processing error has been made in Council's records or an outstanding balance has arisen as a result of a shortfall caused by the operation of an agreed payment plan; or~~.~~
- ~~Where f~~Full payment of all outstanding rates is agreed through a payment plan, in good faith a single penalty will be remitted.

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Application

~~The policy shall apply to the ratepayers who meet the relevant criteria as approved by the Finance Manager.~~ The ratepayer must apply to the Council for a remission within 6 months of the penalty being applied.

In implementing this policy, the circumstances of each case will be taken into consideration on their individual merits and will be conditional upon the full amount of such outstanding rates ~~due having~~ beingen paid.

Decisions on remission of penalties will be made by Council officers in accordance with Council's Register of Delegations.

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RATES REMISSION FOR SUNDRY REMISSIONS

Objective

To remit rates and charges that are the result of fundamental errors; or where the balance owing is considered uneconomic to recover; or where the amount levied is unable to be recovered pursuant to Sections 67-76 of the Local Government (Rating) Act 2002, or where the Council or its delegated officer(s) consider the levy impractical to recover.

Conditions and criteria

Council or its delegated officer(s) shall determine the extent of any remission based on the merits of each situation~~The policy shall apply to the ratepayers who meet the relevant criteria as approved by the Financial Services Team Leader or Finance Manager.~~

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Application

The policy shall apply to the ratepayers who meet the relevant criteria as jointly approved by the Financial Services Manager, ~~or~~ Finance ~~Manager~~Director or General Manager Assurance, Finance & Risk.

POLICY FOR REMISSION AND POSTPONEMENT OF RATES ON MĀORI FREEHOLD LAND

Section 102(4)(f) of the Local Government Act 2002 requires the council to adopt a policy on the remission and postponement of rates on Māori freehold land; section 108 and Schedule 11 set out the matters to be considered.

Objective

To recognise that certain Māori freehold land may have particular conditions, features, ownership structures or other circumstances that make it appropriate to provide for remission from certain rates and to avoid further alienation of Māori freehold land.

Conditions and criteria

Māori freehold land is defined in 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 of such an order may qualify for remission under this policy.

Council will consider remission of rates on land that comes within the following criteria:

- t~~T~~he land is unoccupied and no income is derived from that land; and/or
- t~~T~~he land is better set aside for non-use (whenua rahui) because of its natural features; and/or
- t~~T~~he land is inaccessible and unoccupied.

Application

Decisions on remission ~~–~~of rates on M~~a~~āori freehold land are delegated to officers as set out in Council's delegations register.

~~The policy shall apply to ratepayers who meet the relevant criteria as approved by the Finance Manager.~~

RATES REMISSION FOR RESIDENTIAL LAND SUBJECT TO ZONE CHANGES

Objective

To ensure that owners of residential rating units situated in non-residential areas are not unduly penali~~z~~sed by the zoning decision of the Council. ~~which are rezoned are not unduly penalised by an increase in rates as a result of the zone change.~~

Conditions and criteria

To qualify for ~~postponement~~ remission under this ~~part of the~~ policy, the rating unit must:

- be situated within the area of land that has been rezoned to commercial through a Council initiated zone change;
- t~~T~~he effect of the zone change is that the land value of the rating unit increases and as a consequence the rates payable in respect of the rating unit also increase; and
- be listed as a 'residential' property for differential rating purposes.

In addition, the ratepayer must:

- have been the property owner prior to the zone change being initiated;
- reside permanently in the rating unit;
- must be using the rating unit as a residential purpose; and
- not have actively sought rezoning.~~.~~

~~Postponement of rates will apply to the change in land value only of the property as a result of zoning changes.~~

The remission of the rates on the rating unit will cease, as from the next rating year commencing 1 July, upon any of the following events:

- ~~Any postponed rates will be postponed until:~~
- the death of ratepayer(s); or
- ~~until the ratepayer(s) ceases to be the owner or occupier of the rating unit; or~~
- until the ratepayer(s) ceases to own the rating unit; or
- until the ratepayer(s) ceases to use the property as his/her residence~~; or~~
- ~~until a date determined by the Council in any particular case.~~

~~At any time, the applicant may elect to postpone the payment of a lesser sum than that which they would be entitled to have postponed per this policy by paying the postponed rates or any part thereof.~~

~~Postponed rates will be registered as a Statutory Land Charge on the rating unit's title.~~

~~The Council will add to the postponed rates all financial and administrative costs to ensure neutrality. The financial cost will be the interest the Council will incur at the rate of Council's cost of borrowing for funding rates postponed, plus a margin to cover other costs (these will include the Council's own in-house administrative costs).~~

Application

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~~The application for rate postponement must be made to the council prior to 15 July of the rating year in question. New applications received during a rating year will be applicable from the commencement of the following year. Applications will not be backdated. If an application is approved the Council will direct its valuation service provider to inspect the rating unit and prepare a valuation that will treat the rating unit as if it were a comparable rating unit elsewhere in the district. 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 nature.~~

~~The policy shall apply to the ratepayers who meet the relevant criteria as approved by the Finance Manager. The extent of any postponement will be based on valuations supplied by its valuation service provider.~~

The ratepayer must apply to Council for a remission on or before 31 August if the applicant wishes the remission to apply to rates payable in that year. Each application for a rates remission will be considered on a ~~case by case~~case-by-case basis following receipt of an application by the ratepayer.

Remission is granted only in respect of those parts of the rates that are based on capital value, listing the rating unit as 'residential' for differential rating purposes. The extent and duration of any remission shall be determined by the Council.

Decisions on applications for this remission will be made by Council officers in accordance with Council's Delegations Register. ~~–~~In the event of any doubt or dispute arising, the application is to be referred to ~~the~~ f~~F~~ull Council or any committee it delegates to for a decision.

Postponement Policies 2027-2037

POSTPONEMENT POLICY - EXTREME FINANCIAL HARDSHIP

Objective

To assist ratepayers experiencing extreme financial hardship.

Conditions and criteria

~~The ratepayer must make written application to the Council.~~

When considering whether extreme financial circumstances exist, all of the ratepayer's personal circumstances will be relevant.

The Council must postpone rates in accordance with the policy where the application meets all of the following criteria:

- ~~T~~the ratepayer(s) must be the current owner of the rating unit;
- t~~T~~he rating unit must be solely used for their personal residential purposes;
- ~~Generally, this policy will apply to rating units used for residential purposes~~
- t~~T~~he Council must be satisfied that the ratepayer is unlikely to have sufficient funds left over after the payment of rates, for normal health care, appropriate provision for maintenance of his/her home at an adequate standard, as well as making provision for normal day-to-day living expenses;
- t~~T~~he ratepayer(s) must not own any other rating units or investment properties or other realisable assets; and
- t~~T~~he ratepayer(s) must make acceptable arrangements for payment of future rates, for example by setting up a system for regular payments.

The Council will ~~may~~ add a postponement fee to the rating year in which the application is made for the costs relating to the Statutory Land Charge. ~~is made although the council may consider backdating past the rating year in which the application is made depending on the circumstances.~~

Any postponed rates will be postponed until:

- the death of ratepayer(s); or
- until the ratepayer(s) ceases to be the owner or occupier of the rating unit; or
- until the ratepayer(s) ceases to use the property as his/her residence; or
- until a date determined by the Council in any particular case.

The applicant may elect to postpone a lesser sum than that which they would be entitled to have postponed ~~to~~ under this policy, by paying the postponed rates or any part thereof.

Application

The ratepayer must make written application to the Council.

Postponed rates will be registered as a Statutory Land Charge on the rating unit's title.

All approved applications shall be reviewed annually to confirm continued eligibility under this policy. Applicants may be required to provide updated information and supporting documentation as part of the review process.

~~The policy shall apply to the ratepayers who meet the relevant criteria as jointly approved by the Chair of the Community and Services Committee and the Finance Manager.~~
Decisions on applications for this policy will be made by Council officers in accordance with Council's Delegations Register.

POSTPONEMENT POLICY - FOR ELDERLY

Objective

~~This postponement policy is t~~To enable Council to provide older ratepayers with more options and flexibility for~~. It lets older ratepayers decide~~ paying rates ~~how best to manage their finances and gives them the opportunity~~supporting these ratepayers to stay in their houses for longer.

Conditions and criteria

Ratepayers are eligible for postponement of rates provided the following criteria are all met:

- The ratepayer must be over the age of 65;~~-~~
- The ratepayer must be ~~Be a~~ New Zealand citizen;
- The property must be insured;~~-~~
- The property must be the prime residence of the ratepayer and owner occupied;~~-~~
- The ratepayer(s) must not own any other property;
- The rateable property must be have a ~~classified as~~ 'residential' or 'country dwelling' rating category i~~i~~n the council's Rating Information Database~~rates database~~;~~-~~
- The postponed rates must not exceed 80 per cent of the available equity in the property; and
- The available equity is the difference between the Council's valuation of the property (the capital value at the most recent revaluation) and the value of any encumbrances against the property, including mortgages or loans

~~A. Eligibility~~

~~Ratepayers are eligible for postponement provided that the following criteria are met by the ratepayer(s):~~

- ~~Be at least 65 years of age~~
- ~~Reside permanently in the residence and use for personal residential purposes~~
- ~~Own no other property~~

~~B. Risk~~

~~The Council must be satisfied, on reasonable assumptions, that the risk of any shortfall when postponed rates and accrued charges are ultimately paid is negligible. To determine this, a financial model has been developed that will forecast expected equity when the payment falls due. Eligibility for full postponement is dependent upon remaining equity forecast by this model being acceptable to the council. If it is not, the Council will adjust its postponement offer to bring it within an acceptable level.~~

~~C. Insurance~~

~~The property must be insured for its full value and evidence of this produced annually.~~
Any postponed rates under this policy will be postponed until:

- the death of the ratepayer(s), or
- until the ratepayer(s) ceases to be the owner and occupier of the rating unit, or
- until the ratepayer(s) ceases to use the property as his/her residence.

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~~**Conditions**~~

~~Any postponed rates (under this policy) will be postponed until:~~

~~A. the death of the ratepayer(s) or named individual or couple; or~~

~~B. until the ratepayer(s) ceases to be the owner or occupier of the rating unit (if the ratepayer sells the property in order to purchase another within the Council's district, Council will consider transferring the outstanding balance, or as much as is needed, to facilitate the purchase, provided it is satisfied that there is adequate security in the new property for eventual repayment); or~~

~~C. until the ratepayer(s) ceases to use the property as his/her residence.~~

~~The Council will charge an annual fee on postponed rates for the period between the due date and the date they are paid. This fee~~
~~is designed to cover Council's administrative and financial costs and may vary from year to year. The financial cost will be the interest the Council will incur at the rate of the Council's cost of borrowing for funding rates postponed, plus a margin to cover other costs (these will include the Council's own in-house costs, a 1% p.a. levy on outstanding balances to cover external management and promotion costs, and a reserve fund levy of 0.25% p.a., and a contribution to cover the cost of counselling).~~

Charges

- There is an initial one-off application fee of $600.00, which includes the cost of Council registering the Statutory Land Charge on the property title;~~-~~
- Interest will be charged on the postponed rates six monthly at Council's marginal rate (to cover the current cost to Council of borrowing the required funds);~~-~~
- A $100.00 yearly administration charge is payable by the property owner; and,~~-~~
- 0.25% annual reserve fund levy on the total rates that are postponed is payable by the property owner.
-

Applicants are required to obtain independent legal advice and confirm doing so through a Statutory Declaration. ~~To protect the Council against any suggestion of undue influence, applicants will be asked to obtain advice from an appropriately qualified and trained counsellor.~~

~~A counsellor's certificate confirming this will be required before postponement is granted. This service will be provided by a council approved and suitably qualified organisation.~~

The postponed rates or any part thereof may be paid at any time. The applicant may elect to postpone the payment of a lesser sum than that which they would be entitled to have postponed pursuant to this policy.

Postponed rates will be registered as a statutory land charge on the rating unit title. This means that the council will have first call on the proceeds of any revenue from the sale or lease of the rating unit.

~~**Review or suspension of policy**~~

~~The policy is in place indefinitely and can be reviewed subject to the requirements of the Local Government Act 2002 at any time. Any resulting modifications will not change the entitlement of people~~

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~~already in the scheme. This includes the suspension while the ratepayers having to pay future rates but not previously postponed rates, until the ratepayer is required under conditions (A-C) to make payment.~~

The Council reserves the right not to postpone any further rates once the total of postponed rates and accrued charges exceeds 80% of the rateable value of the property as recorded in the Council's rating information database.

~~The~~ This ~~p~~Policy consciously acknowledges that future changes in policy could include withdrawal of the postponement ~~-~~option.

Application

~~Applications for rate postponement must be made on the required application form which will be available from the QLDC offices.~~

Applications are to be made in writing to Council. -

The application must be made to the council prior to 31 August ~~15 July~~ of the rating year in question. New applications received during a rating year will be applicable from the commencement of the following year.

Applications will not be backdated.

Decisions on applications for this policy will be made by Council officers in accordance with Council's Delegations Register.