

THE KAPITI COAST DISTRICT RATES REMISSION POLICIES

Policy for Rates Remission for Council Community Properties, Sporting, Recreation and Other Community Organisations

Objective

The three objectives of this Policy are as follows:

- To facilitate the ongoing provision of non-commercial (non-business) community services and/or sporting and recreational opportunities that meets the needs of Kapiti Coast District's residents.
- To provide rating relief to Council community properties, sporting, recreation and other community organisations.
- To make membership of the sporting, recreation and other community organisations more accessible to the general public, particularly disadvantaged groups. These include children, youth, young families, older persons and economically disadvantaged people.

Policy

The Policy may apply to land owned by the Council which is used exclusively or principally for community purposes, sporting, recreation, or land which is owned and occupied by a charitable organisation and used exclusively or principally for sporting, recreation or other community purposes.

The policy does not apply to:

- organisations operated for private pecuniary profit, or those which charge commercial tuition fees.
- 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.

Under this Policy the following rate remissions may apply to the Council and those sporting, recreation and other community organisations which qualify:

- A 50% remission may apply to the Council rates and charges (excluding water and sewerage). This 50% maximum rate remission may also apply to recreation, sporting and other community organisations that qualify and have a liquor licence. (Note: The reason for allowing sporting, recreation and other community organisations with liquor licences to also receive a 50% rate remission is because the change in social drinking patterns means that the liquor licenses no longer provide the same level of funding as was previously the case).

No further reduction of land or capital valuation will be made for the Council land or those charitable organisations which have had their property's rateable land and/or capital values reduced by 50% granted under the provisions of Schedule One, Part Two, of the Local Government (Rating) Act 2002.

The Policy requires that applications for rate remission from all other qualifying organisations must be made to the Council by 30 October. Applications received during a rating year will be applicable from the commencement of the following rating year. No applications will be backdated. Organisations making application must include the following documents in support of their application:

- Statement of objectives;
- Full financial accounts;
- Information on activities and programmes;
- Details of membership or clients

The Policy may automatically apply to land owned by the Council which is used exclusively or principally for community purposes, sporting and recreation.

The Policy may apply to recreation, sporting and other community organisations who meet the relevant criteria as jointly approved by the Chair of the Finance, Operations and Property Committee, the Manager, Finance and Administration and the Manager, Community Services.

The equivalent of the above rates remissions may be paid out as grants rather than as rates remissions but this will give the organisations affected the same net reduction in rates.

THE KAPITI COAST DISTRICT POLICIES FOR RATES REMISSIONS

Policy for Rates Remission for Recreation, Sporting and Other Community Organisations which Lease Private Property for a period of One Year or longer

Objective

The three objectives of this Policy are as follows:

- To facilitate the ongoing provision of non-commercial (non-business) community services and/or recreational opportunities that meets the needs of Kapiti Coast District's residents.
- To provide rating relief to recreation, sporting and other community organisations.
- To make membership of the recreation, sporting and other community organisations more accessible to the general public, particularly disadvantaged groups. These include children, youth, young families, older persons, and economically disadvantaged people.

Policy

The Policy may apply to land leased by a charitable organisation for a period of at least one year, is used exclusively or principally for recreation, sporting or community purposes, and the organisation is liable for the payment of the Council's rates under the property's lease agreement.

The Policy does not apply to:

- organisations operated for private pecuniary profit, or those which charge commercial tuition fees.
- 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.

Under this Policy the following rate remissions may apply to those recreational, sporting and other community organisations which qualify:

- A 50% remission of the Council rates and charges (excluding water and sewerage).

This 50% maximum rate remission may also apply to recreation, sporting and other community organisations that qualify and have a liquor licence. (Note: The reason for allowing recreation, sporting and other community organisations with liquor licences to also receive a 50% rate remission is because the change in social drinking patterns means that the liquor licenses no longer provide the same level

of funding as was previously the case.)

No second remission of rates will be made on those properties which have already received a rate remission for a financial year or whose rateable land and/or capital values have been reduced by 50% under the provisions of Schedule One, Part Two, of the Local Government (Rating) Act 2002.

The Policy requires that applications for rate remission must be made to the Council after full payment of the rates responsibility of the organisation for the financial year.

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

- Statement of objectives;
- Full financial accounts;
- Evidence of their lease of the property;
- Evidence of the amount of rates paid to the property owner or to the Council for each financial year;
- Information on activities and programmes;
- Details of membership or clients.

The Policy may apply to recreation, sporting and other community organisations who meet the relevant criteria as jointly approved by the Chair of the Finance, Operations and Property Committee, the Manager, Finance and Administration and the Manager, Community Services.

The equivalent of the above rates remissions may be paid out as grants rather than as rates remissions but this will give the organisations affected the same net reduction in rates.

THE KAPITI COAST DISTRICT COUNCIL RATES REMISSION POLICIES

Policy for Late Payment Penalty Remission

Objective

The objective of this Policy is:

- To enable the Council to act fairly and reasonably when rates have not been received by the penalty date.

Policy

The policy will apply to a ratepayer who has had a penalty levied where it is demonstrated that the penalty has been levied because of an error by the Council. Remittance will be upon either receipt of an application from the ratepayer or identification of the error by the Council.

The policy may apply to a ratepayer where the Council considers that it is fair and equitable to do so. Matters that will be taken into those considerations include the following:

- the ratepayer's payment history
- the impact on the ratepayer of extraordinary events
- the payment of the full amount of rates due
- the ratepayer entering into an agreement with the Council for the payment of rates

Under this policy the Council reserves the right to impose conditions on the remission of penalties.

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

THE KAPITI COAST DISTRICT COUNCIL RATES REMISSION POLICIES

Policy for Rates Remission and Rates Postponement on Maori Freehold Land

Objective

The four objectives of this policy are as follows:

- To recognise that certain Maori owned land may have particular conditions, features, ownership structures, or other circumstances that make it appropriate to provide for relief from rates.
- To recognise where there is no occupier or person gaining an economic or financial benefit from the land.
- To recognise that the Council and the community benefit through the efficient collection of rates.
- To meet the requirements of section 102 of the Local Government Act 2002 to have a policy on the remission and postponement of rates on Maori freehold land.

Policy

Application for a remission or postponement under this policy should be made prior to the commencement of the rating year. Applications made after the commencement of the rating year may be accepted at the discretion of the Council. A separate application must be made for each rating year.

Owners or trustees making application should include the following information in their applications:

- details of the rating unit or units involved
- documentation that shows that the land qualifies as land whose beneficial ownership has been determined by a freehold order issued by the Maori Land Court
- the objectives that will be achieved by Council providing a remission

The Council may investigate and grant remission or postponement of rates on any Maori freehold land in the District.

Relief and the extent thereof, is at the sole discretion of the Council and may be cancelled and reduced at any time.

The Council will give a remission or postponement of up to 100% of all rates for the year for which it is applied for based on the extent to which the remission or postponement of rates will:

- Support the use of the land by the owners for traditional purposes
- Support the relationship of Maori and their culture and traditions with their ancestral lands
- Avoid further alienation of Maori freehold land
- Facilitate any wish of the owners to develop the land for economic use
- Recognise and take account of the presence of waahi tapu that may affect the use of the land for other purposes
- Recognise and take account of the importance of the land in providing economic and infrastructure support for Marae and associated papakainga housing (whether on the land or elsewhere)
- Recognise and take account of the importance of the land for community goals relating to:
 - The preservation of the natural character of the coastal environment
 - The protection of outstanding natural features
 - The protection of significant indigenous vegetation and significant habitats of indigenous fauna
- Recognise the level of community services provided to the land and its occupiers
- Recognise matters related to the physical accessibility of the land
- Provide for an efficient collection of rates and the removal of rating debt.

The policy shall apply to owners of Maori freehold land who meet the relevant criteria as approved by the Finance, Operations and Property Committee.

THE KAPITI COAST DISTRICT COUNCIL RATES REMISSION POLICIES

Policy for Rate Postponement for Farmland Located in the Urban Part of the Kapiti Coast District

Objective

The objective of this policy is:

- To support the Kapiti Coast District Plan by encouraging owners of farmland located in the urban areas to refrain from subdividing their land for residential, commercial, and industrial purposes.

Policy

The policy will apply to rating units that are:

- Located in the urban rating area of a ward of the Kapiti Coast District
- Ten hectares in area or more
- Farmland whose rateable value in some measure is attributable to the potential use to which the land may be put for residential, commercial, industrial, or other non-farming development
- Actively farmed by the ratepayer and be an economic farming unit and be the primary source of income for the property owner or the farming business

The application for rate postponement must be made to the Council prior to the commencement of the rating year applications received during a rating year will be applicable from the commencement of the following rating year. No applications will be backdated.

The policy requires that application for postponement must be made to the Council prior to the commencement of the rating year. Ratepayers making application should include the following documents in support of their application:

- Details of ownership of the rating unit;
- Full financial accounts;
- Information on the farming activities;

Applications received during a rating year will be applicable from the commencement of the following rating year. Applications will not be backdated.

If an application is approved the Council will request its Valuation Service Provider to determine a rates-postponement value of the land. The purpose of this requirement is to exclude any potential value that, at the date of valuation, the land may have for

residential purposes, or for commercial, industrial, or other non-farming use in order to preserve uniformity and equitable relativity with comparable parcels of farmland whose valuations do not contain any such potential value.

The rates postponed for any rating period will be an amount equal to the difference between the amount of the rates for that period calculated according to the rateable land value of the property and the amount of the rates that would be payable for that period if the rates postponement land value of the property were its rateable land value.

No objection to the amount of any rate-postponement value determined by the Council and its Valuation Service Provider will be upheld.

All rates whose payment has been postponed and which have not been written off become due and payable immediately on;

- The land ceasing to be farmland
- The land being subdivided
- The value of the land ceasing to include a portion of its value attributable to the potential use to which the land may be put for residential, commercial, industrial, or other non-farming development
- The interest of the person who was the ratepayer at the date on which the rates postponement land value was entered on the Council's Rating Information Database becoming vested in another person other than the ratepayer's spouse, the executor/administrator of the ratepayer's estate or where the ratepayer was the proprietor of the interest as a trustee, a new trustee under the trust.

Postponed rates may be registered as a charge against the land so that in the event that the property is sold the Council has first call against any of the proceeds of that sale.

Postponed farmland rates are written off after 5 years if a property is not subdivided or sold.

The policy shall apply to ratepayers who meet the relevant criteria as jointly approved by the Chairperson of the Finance, Operations and Property Committee and the Manager, Finance and Administration.

THE KAPITI COAST DISTRICT COUNCIL RATES REMISSION POLICIES

Policy for Rates Postponement due to Extreme Financial Hardship

Objective

The objective of this policy is:

- To assist ratepayers experiencing extreme financial hardship which affect their ability to pay, by making arrangements to postpone payment of their rates.

Policy

The Council in establishing whether extreme financial hardship exists which warrants postponement of rate payments will consider amongst other things the ratepayer's personal and financial circumstances including the following factors: age, physical or mental disability, physical or mental illness and family circumstances.

Under this policy the ratepayer and his/her spouse / defacto partner (if any) must be prepared to furnish an independent report from a credible Budgeting Service confirming the extent of their financial hardship and that they are receiving advice on how best to remedy their financial hardship.

The ratepayer must be the current owner and resident of the rating unit and have owned the property or another property within the Kapiti Coast District for not less than two years

The rating unit must be used solely for residential purposes.

The Council must be satisfied that the ratepayer is unlikely to have sufficient funds left over, after payment of the rates demand, for meeting the basic living needs including normal health care and maintenance of the ratepayer's home and chattels.

The ratepayer and his/her spouse / defacto partner (if any) must not own any other rating units or investment properties or other realisable assets.

The ratepayer must make application to the Council on the prescribed form.

The ratepayer will as a general rule, be required to pay the first \$500 of the rate demand. This requirement shall apply regardless of the fact that payment of the rate demand is postponed.

The ratepayer must make arrangements, agreed to by Council, for the payment of future rate demands. This will require setting up a system for regular weekly or fortnightly payments.

The Council may add a postponement fee to the postponed rates for the period between the due date and the date they are paid. This fee will not exceed an amount

equal to the Council's costs in processing the rate demand postponement.

The policy will apply from the beginning of the rating year in which the application is made. The Council may consider backdating past the rating year in which the application is made depending on the ratepayer's circumstances.

Any postponed rate payments will be postponed until:

- The death of the 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 postponed rate payment, or any part thereof, may be paid at any time by the ratepayer. The ratepayer may elect to postpone the payment of a lesser sum than that which they would be entitled to have postponed in accordance with this policy.

Postponed rate payments will be registered as a statutory land charge on the rating unit title.

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

THE KAPITI COAST DISTRICT COUNCIL RATES REMISSION POLICIES

Policy for Rates Remissions for Land Protected for Natural or Cultural Conservation Purposes

Objective

The objective of this Policy is as follows:

- To preserve and promote natural resources and heritage land to encourage the maintenance, enhancement and protection of land for natural or cultural purposes.

Policy

This policy supports the provisions of the Kapiti Coast District Plan and the Heritage Strategy. It recognises that most heritage features are already protected by rules in the District Plan and encourages landowners to maintain, enhance and protect heritage features by offering a financial incentive.

Ratepayers who own rating units which have some feature of cultural or natural heritage which is voluntarily protected may qualify for remission of rates under this policy, for example:

- Properties that have a QEII Covenant under section 22 of the Queen Elizabeth the Second National Trust Act 1977 registered on their certificate(s) of title
- Properties that have a Conservation Covenant with the Department of Conservation registered on their certificate(s) of title
- Properties that have a site listed in the District Plan Heritage Register (excluding any buildings)
- Appropriately protected riparian strips
- Heritage features that are protected by a Section 221 consent notice (Resource Management Act 1991) registered on the certificate of title (excluding buildings)

This policy does not apply to land that is non-rateable under section 8 of the Local Government (Rating) Act 2002 and is liable only for rates for water supply, wastewater disposal, waste collection or recycling.

Applications for rates remission in accordance with this policy must be in writing and supported by documentary evidence of the protected status of the rating unit, e.g. a copy of the covenant agreement or other legal mechanism.

In considering any application for remission of rates under this policy, the Council Environmental Management Committee acting as the Heritage Committee will consider the following criteria:

- The extent to which the preservation of natural or cultural heritage will be promoted by granting remission on rates on the rating unit
- The degree to which features of natural or cultural heritage are present on the land
- The degree to which features of natural or cultural heritage inhibit the economic utilisation of the land
- Whether, and to what extent, public access to/over the heritage feature is provided for, and
- The extent to which the heritage feature is legally (e.g. covenanted) and physically (e.g. fenced) protected
- In respect of Geological Sites and Waahi Tapu:
 - the importance of the place to the Tangata Whenua
 - the community association with, or public esteem for, the place
 - the potential of the place for public education
 - the representative quality and/or a quality or type or rarity that is important to the District
 - the potential of the place as a wildlife refuge or feeding area
 - the potential of the place for its diversity in flora and fauna
- In respect of Ecological Sites (Areas of Significant Indigenous Vegetation and Significant Habitats of Indigenous Flora) whether the site has:
 - Representativeness
 - contains an ecosystem that is under-represented or unique in the ecological district
 - Rarity
 - contains threatened ecosystems
 - contains threatened species
 - contains species that are endemic to the ecological district
 - Diversity
 - diversity of ecosystems species/ vegetation

- Distinctiveness
 - contains large/dense population of viable species
 - largely in its natural state or restorable
 - uninterrupted ecological sequence
 - contains significant land forms

- Continuity and Linkage within Landscape
 - provides, or has potential to provide, corridor/buffer zone to an existing area

- Cultural Values
 - traditionally important for Maori
 - recreational values
 - significant landscape value
 - protection of soil values
 - water catchment protection
 - recreation or tourism importance
 - aesthetic coherence

- Ecological Restoration
 - ability to be restored
 - difficulty of restoration
 - cost/time

- Landscape Integrity
 - significance to the original character of the landscape
 - isolated feature, does it stand out or blend in
 - does it have a role in landscape protection

- Sustainability
 - size and shape of area
 - activities occurring on the boundaries which may affect its sustainability
 - adjoins another protected area
 - links
 - easily managed

Where remission of rates is granted under this policy the landowner, in conjunction with the Council, will be required to develop a Heritage Management Plan.

The purpose of a Heritage Management Plan is to set out a plan of action for managing a heritage feature within the Kapiti Coast District that is subject to rates remission.

The Heritage Management Plan will:

- be reviewed on an annual basis by the Council in conjunction with the landowner.

- may contain conditions which shall be complied with on an on-going basis, including requirements to fence off the area, undertake weed control and restoration, undertake pest control and keep stock out of the area.
- will ensure that the site will be managed in a manner that protects and enhances the heritage feature.

Any decision on whether to grant remission on rates will be at the discretion of the Council's Environmental Management Committee, acting as the Heritage Committee. The amount of remission will be determined on a case-by-case basis by the Committee, taking into account the merits of the protected feature and the extent to which it meets the criteria specified in this policy. The amount of rates remission will be reviewed by the Committee as appropriate.

In granting rates remission under this policy, the Heritage Committee may specify certain conditions before remission will be granted. Applicants will be required to agree in writing to these conditions and to pay any remitted rates if the conditions are violated.