

# POLICY ON REMISSION OF RATES FOR SPORTING, RECREATION OR COMMUNITY ORGANISATIONS

This Policy is made in accordance with sections 102 and 109 of the Local Government Act 2002 and is applied as per sections 85 and 86 of the Local Government (Rating) Act 2002.

## OBJECTIVES

To facilitate the ongoing provision of non-commercial community services and non-commercial recreational opportunities by:

1. Recognising the public good contribution made by such organisations;
2. Assisting the survival of such organisations;
3. Making membership of the organisation more accessible to the public, particularly disadvantaged groups. These include children, youth, young families, aged people, and economically disadvantaged people.

## 1. CONDITIONS AND CRITERIA

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

1.1 This Policy applies to rating units in the Tasman District.

1.2 Remission of rates may be made when **all** the following criteria apply:

- a) The land is owned by Council, the Crown, a non-profit organisation, or an association of persons (whether incorporated or not) and is occupied by the organisation that is applying for the remission.
- b) The applicant must be in the Tasman District and must facilitate the ongoing provision of non-commercial community services and/or non-commercial sporting and/or recreational opportunities.
- c) The land is used exclusively or principally for sporting, recreation, or community services under the following categories:
  - i. Hall or library
  - ii. Promotion of arts, health or education
  - iii. Recreational or sporting
  - iv. Free maintenance and relief of persons in need.

1.3 Remission of rates will not be made when any of the following exclusions apply:

- a) The organisation (including a society, association, or organisation, whether incorporated or not) exists for the purposes of profit or gain.
- b) The organisation engages in sporting, recreational, or community services as a secondary purpose only.
- c) The rate is any targeted rate for water supply, wastewater or refuse/recycling.

## 2. PROCEDURE

- 2.1 If the applicant has applied for a rates remission under the Policy in the prior year, the application for rates remission must be made to Council on or before 31 December. If the applicant did not apply in the prior year, the application for rates remission must be made to Council on or before 31 May in that rating year.
- 2.2 Applications for remission must be made on the prescribed form.
- 2.3 Applications will not be accepted for prior rating years.
- 2.4 Organisations making an application should include the following documents in support of their application:
  - a) Statement of objectives,
  - b) Full financial accounts (balance sheet, income statement, cash flow statement),
  - c) Information on activities and programmes delivered,
  - d) Details of membership.
- 2.5 Each application will be considered on its merits, and provision of a remission in any year does not set a precedent for similar remissions in any future year.
- 2.6 The Council may delegate authority to consider and approve applications to Council staff. In the event of any doubt or dispute arising, the application is to be referred to the Full Council or any committee it delegates to for a decision.