

## POLICY ON REMISSION OF RATES ON LOW VALUED PROPERTIES

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 minimise administrative costs in the collection of rates on properties that are low-valued and provide rates relief on low-valued land that is not used.

The Local Government (Rating) Act 2002 requires each separate property title to have a separate valuation/rating assessment. This has resulted in some very low land-valued assessments being created, particularly where subdivisions of assessments have not covered the full area.

### 1. CONDITIONS AND CRITERIA

- 1.1 This Policy applies to properties in the Tasman District.
- 1.2 Despite the main provisions of the Local Government (Rating) Act 2002, the Council may decide not to collect rates where it deems it uneconomical to do so. Under this Policy, the Council may make property assessments with a rating valuation of less than \$8,500 eligible for a 100% rates remission if they meet **all** the following criteria:
  - a) The property is not part of a group of assessments that are classified or treated as contiguous and;
  - b) The property is not used, nor able to be effectively used, by the owner listed on the Certificate of Title and;
  - c) The property is not an isolation strip. An isolation strip is a narrow strip of land which separates land from a road. For the avoidance of doubt, this includes any land owned by a central government agency, including New Zealand Transport Agency/ Waka Kotahi

### 2. PROCEDURE

- 2.1 The application for rates remission must be made to the Council on or before 31 May in the rating year. This application will be enduring, and annual applications are only required if requested by Council staff, however applicants must inform Council if their property becomes used, or becomes contiguous to another property they own.
- 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 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.