

# **POLICY ON REMISSION OF UNIFORM CHARGES ON NON-CONTIGUOUS RATING UNITS OWNED BY THE SAME OWNER**

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 provide relief from uniform charges for rural land, which is non-contiguous, farmed as a single entity, and owned by the same owner.

## **1. CONDITIONS AND CRITERIA**

- 1.1 This Policy applies to rating units in the Tasman District.
- 1.2 The Policy will apply to rural land, which is non-contiguous, farmed as a single entity, owned by the same owner and used exclusively for farming or horticultural use.
- 1.3 Rating units that meet the criteria under this Policy may qualify for a remission of the uniform annual general charge and targeted rates set based on a fixed dollar charge per rating unit.
- 1.4 The owner will remain liable for at least one of each targeted rate and the UAGC.
- 1.5 Rate types affected by this Policy are uniform fixed charges, i.e. those that would be impacted if the properties were treated as one unit for rating purposes. Any rate relating to water supply or wastewater will not be eligible for remission under this Policy.
- 1.6 Rating units that receive a remission must be held in identical ownership with each other and operated as a single farming or horticultural unit. For the avoidance of doubt, the definition of farming does not extend to rating units used fully or partly for forestry.

## **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 the Council, however applicants must inform the Council if their land use changes or if the rating units cease to be operated as a single farming or horticultural unit.
- 2.2 Applications for remission must be made on the prescribed form.
- 2.3 Applications will not be accepted for prior 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.