

Rates Remission and Postponement Policies

Remission and postponement of penalties

Objective

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

Criteria and conditions

Greater Wellington will consider each application on its merit. Remission of penalties may be granted or postponement of penalties will be granted where it is considered that the application meets the following criteria and conditions.

Criteria

1. Upon receipt of an application from the ratepayer, or if identified by Greater Wellington, Greater Wellington may remit or will postpone all or part of a penalty where it considers that it is fair and equitable to do so. The following matters will be taken into consideration by Greater Wellington:
 - a) The ratepayer's payment history
 - b) The impact on the ratepayer of extraordinary events
 - c) The payment of the full amount of rates due.

Conditions

1. The ratepayer must enter into an agreement with Greater Wellington for the payment of postponed penalties.

Decisions

1. Decisions on the remission or postponement of penalties are delegated to Greater Wellington officers. All delegations are recorded in the delegations manual.

Rates postponement

Objective

To enable Greater Wellington to postpone the payment of rates.

Criteria and conditions

Greater Wellington will consider each application on its merit and postponement will be granted where it is considered that the application meets the following criteria and conditions.

Criteria

Greater Wellington will postpone rates when the following circumstances are met:

1. A territorial authority in the Wellington region has postponed some or all of the territorial authority rates for the rating unit in the current rating year AND/OR
2. The ratepayer is experiencing extreme financial hardship.

Conditions

1. Applications for postponements must be made to Greater Wellington in writing and contain supporting information demonstrating compliance with criteria.
2. Approval of rates postponements is for one year only. Applicants must reapply annually for a postponement.
3. The postponement of rates is a last resort and will be considered only after all other avenues to meet rates commitments have been exhausted.
4. Postponed rates will be registered as a statutory land charge on the rating unit title. This means that Greater Wellington will have the first call on the proceeds of any revenue from the sale or lease of the rating unit in accordance with section 90 of the Local Government (Rating) Act 2002.

5. A fee may be charged in arrears on rates postponed, in accordance with section 88 of the Local Government (Rating) Act 2002.
6. The applicant may choose to postpone the payment of a lesser amount of rates than the full amount that they would be entitled to postpone under this policy.

Decisions

Decisions on the postponement of rates are delegated to Greater Wellington Regional Council officers. All delegations are recorded in the delegations manual.

Remission and postponement of rates on Māori freehold land

Māori freehold land is defined in the Local Government (Rating) Act 2002 as land whose beneficial ownership has been determined by the Māori Land Court by freehold order. Only land that is subject to such an order may qualify for remission or postponement under this policy.

Objectives

1. To recognise that certain Māori owned land may have particular conditions, features, ownership structures, or other circumstances that make it appropriate to provide for relief from rates.
2. To recognise that Greater Wellington Regional Council and the community benefit through the efficient collection of rates that are properly payable and the removal of rating debt that is considered non-collectable.
3. 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 Māori freehold land.

Considerations

In setting a policy on the remission and postponement of rates on Māori freehold land Greater Wellington has considered the matters identified in schedule 11 of the Local Government Act 2002.

Criteria and conditions

Greater Wellington will consider each application on its merit. Remission of rates may be granted or postponement of rates will be granted where it is considered that the application meets the following criteria and conditions.

Criteria

Greater Wellington will give a remission or postponement of up to 100 percent 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:

1. Support the use of the land by owners for traditional purposes
2. Support the relationship of Māori and their culture and traditions with their ancestral lands
3. Avoid further alienation of Māori freehold land
4. Facilitate any wish of the owners to develop the land for economic use
5. Recognise and take account of the presence of waahi tapu that may affect the use of the land for other purposes
6. 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)
7. Recognise and take account of the importance of the land for community goals relating to:
 - a. The preservation of the natural character of the coastal environment
 - b. The protection of outstanding natural features
 - c. The protection of significant indigenous vegetation and significant habitats of indigenous fauna
8. Recognise the level of community services provided to the land and its occupiers
9. Recognise matters related to the physical accessibility of the land
10. Provide for an efficient collection of rates and the removal of rating debt.

Conditions

1. Application for a remission or postponement under this policy must be made in writing and 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 Greater Wellington. A separate application must be made for each rating year.
2. Owners or trustees making applications should include the following information in their applications:
 - a. Details of the rating unit or units involved
 - b. Documentation that shows that the land qualifies as land whose beneficial ownership has been determined by a freehold order issued by the Māori Land Court
 - c. Supporting information to demonstrate that the remission or postponement will help achieve the criteria set out in the above section.
3. Greater Wellington may of its own volition investigate and grant remission or postponement of all or part of the rates (including penalties for unpaid rates) on any Māori freehold land in the region.
4. Relief, and the extent thereof, is at the sole discretion of Greater Wellington and may be cancelled and reduced at any time.
5. The applicant may choose to remit or postpone the payment of a lesser amount of rates than the full amount owing.

Decisions

Decisions on the remission and postponement of rates (including penalties for unpaid rates) on Māori freehold land are delegated to Greater Wellington officers. All delegations are recorded in the delegations manual.

Remission of rates in special circumstances

Objective

To enable Greater Wellington to act fairly and reasonably to remit regional rates in special circumstances.

Criteria and conditions

Greater Wellington will consider each application on its merit and remission may be granted where it is considered that the application meets the following criteria and conditions.

Criteria

Greater Wellington may remit all or part of the rates assessed in relation to a particular rating unit in special or unforeseen circumstances where it considers it just and equitable to do so.

Conditions

1. Each request for a remission of rates in special circumstances shall be considered on its merits and any decision on such a request shall be deemed to not set a precedent for any future decision under this policy.
2. A remission under this policy will last for one rating year only. Applicants must reapply annually for a remission.
3. No application under this policy will be backdated beyond the current rating year.
4. An application for remission under this policy:
 - a. Must be made within the rating year for which remission is sought, and
 - b. Made in writing to Greater Wellington, and
 - c. Contain supporting information.

5. Greater Wellington may of its own volition investigate and grant remission of rates that satisfy the requirements of any direction it receives from the Government or other agency to remit rates. In such circumstances rates will generally be remitted to the extent Greater Wellington receives payment from the Government or other agency.
6. Under this policy “special circumstances” excludes remissions sought for rating units with conservation and/or heritage values, including land subject to a QEII covenant.

Decisions

Decisions on remission of rates in special circumstances will be made by Council where the amount requested is over \$500.

Decisions on the remission of rates in special circumstances where the amount requested is \$500 or less are delegated to Greater Wellington officers. All delegations are recorded in the delegations manual.

Policy on Development Contributions or Financial Contributions

This policy describes Greater Wellington’s approach to development and financial contributions.

Development contributions

Greater Wellington will not be seeking any development contributions as provided for under the Local Government Act 2002. The power to levy such contributions is restricted to territorial authorities.

Financial contributions

Greater Wellington does not have any provisions in its regional plans prepared under the Resource Management Act 1991 to levy financial contributions. The inclusion of such contributions may be reconsidered as part of any review of the regional plans. No financial contributions can be levied by Greater Wellington unless they are included within a regional plan.