RANGITĪKEI DISTRICT COUNCIL

RATES REMISSION POLICY 2026

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Statutory reference for review: Local Government Act 2002 s.109(2A)

RANGITĪKEI
DISTRICT COUNCIL

Making this place home.

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Rates Remission Policy[1]

This policy remits rates under fourteen specific objectives and criteria:

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This policy is in addition to the statutory provisions for fully non-rateable land provided in Schedule 1 of the Local Government (Rating) Act 2002.

1 [1] *This policy was first adopted 15 July 2004 (04/RDC/154), reviewed 29 June 2006 (06/RDC/193), reviewed 25 June 2009 (09/RDC/233), reviewed 28 June 2012 (12/RDC/112), reviewed 2 May 2013 (13/RDC/109), amendment for earthquake-prone buildings 30 October 2014 (14/RDC/233), amendment for incentives for business development 29 October 2015 (15/RDC/307), amendments for financial hardship, disproportionate rates, extenuating circumstances 26 May 2016 (16/RDC/117), amendments for incentivising residential development 31 January 2019 (19/RDC/019), 31 October 2019 (19/RDC/395), 12 December 2019 (19/RDC/427), reviewed 25 June 2020 (20/RDC/209), amended 9 June 2022 (22/RDC/189) amended 24 May 2023 (23/RDC/138), amended 25 June 2026 (resolution 26/RDC/136)*

1. Rates Relief for Economic Development

1.1. Objective

To assist the economic development of the Rangitikei and to increase the variety of goods and services able to be obtained in the Rangitikei.

1.2. Conditions and criteria

As provided by section 85 of the Local Government (Rating) Act 2002, the Council will consider the remission of rates (other than Uniform Annual Charges) to any business or businesses that wish to establish and operate as a business which in the view of the Council:

1. is a new type of business or a type of business which does not compete with any existing business within a recognised zone or area; and
2. operates from premises, which are regarded as commercial, i.e. as distinct from residential.

In the absence of extenuating circumstances, the rates to be considered for remission will not exceed the current year's rates (excluding the Uniform Annual Charges).

1.3. Consideration of Applications

Applications for a remission of rates for economic development may be made at any time to the Council's Chief Executive.

Applications will be presented to Council for consideration having regard for the six attributes in the table below. Each attribute will be scored on a five point scale (1 being the lowest and 5 the highest) and weighted according to the specified significance.

No rates remission will be granted to an application which scores fewer than 5 unweighted points for the two attributes of high significance.

The score evaluation will be conducted in open meeting. However, as section 38(1)(e) of the Local Government (Rating) Act prohibits public disclosure of remissions, the determination of the basis for a remission and setting of the actual amount and term of the remission will be determined by Council in a public excluded session.

ATTRIBUTE	EXPLANATION	SIGNIFICANCE
Employment opportunities	Regard will be given to the number of new jobs created by the expansion, their characteristics (seasonal/skill etc.) and the likelihood that they will be filled by people who live locally	High (25%)
Impact of the business on the local economy	Regard will be given for the significance of the business in the local (or district) economy, and how the business will complement, support or develop other enterprises	High (25%)
Impact of the business on the local community	Regard will be had for how the business will engage with the community, e.g. by way of sponsorship, involvement with volunteer groups etc.	Medium (15%)

ATTRIBUTE	EXPLANATION	SIGNIFICANCE
Stability of investment	Regard will be had for likelihood of the expansion being sustained over the longer term	Medium (15%)
Technological leadership	Regard will be had for the extent to which the business applies/develops technology to improve the quality of its product, extend market reach etc.	Low/Medium (10%)
Ownership structure	Regard will be had for the extent to which the business is owned and managed locally	Low/Medium (10%)

2. Incentives to address earthquake-prone buildings

2.1. Objective

To provide incentives for strengthening earthquake-prone buildings to increase safety and vibrancy of the District's town centres by:

1. Supporting occupancy of buildings in town centres.
2. Supporting businesses where there is a loss of income while completing strengthening works.
3. Incentivising strengthening works to occur.
4. Incentivising a higher strengthening level than the minimum required by legislation.

2.2. Conditions and Criteria

a) The building was 'deemed' as earthquake-prone in accordance with the Building (Earthquake-prone Buildings) Amendment Act 2016 i.e. were deemed to have seismic capacity of less than 34% of the New Building Standard.

b) The building must be in the Commercial or Industrial Zone as identified in the operative Rangitīkei District Plan.

c) The building must be strengthened to at least 67% of the New Building Standard.

d) Strengthening work or a new building must receive a code compliance certificate (CCC) prior to 1 July 2030.

e) This policy does not apply to any earthquake-prone building for which the Council has provided other grants and/or waiver of fees equivalent to (or exceeding) financial assistance available within this policy. Where that assistance is less, the policy will be applied on a pro rata basis.

2.3. Remission during building work

A remission of rates may be granted for up to one year during the period when:

a) the building is strengthened; or

b) the building is demolished, and a new commercial building is being erected on the site.

Applications for this remission must be made no later than three months before the intended strengthening and/or demolition of an earthquake-prone building. The application must include documentation which gives evidence of;

a) either the proposed strengthening work and the time envisaged for that work to be completed;

b) or the proposed demolition and rebuilding and the time envisaged for that work to be completed; and

c) and evidence of an approved building consent (if required).

To be eligible for a remission during building work, the building must have been occupied by a business for at least 1 year prior to the strengthening works commencing and must be unoccupied during the building work.

If the proposed strengthening or demolition/rebuilding is not achieved within the time noted in the application, or as otherwise mutually agreed, Council will reverse the remission.

2.4. Remission following completion of building work

A remission of $5,000 (excluding GST) may be granted following the issue of a Code Compliance Certificate (CCC) for either:

1. The strengthening of the building, or
2. The erection of a new building on the site previously occupied by an earthquake-prone building.

Applications for this remission must be made no later than three months after the issue of the Code Compliance Certificate. Where a code compliance certificate (CCC) was issued between 1 April 2024 – 30 June 2024, consideration of the remission will occur based on the policy which was operative until 30 June 2024.

2.5. Consideration of applications

Applications for a remission of rates made under this policy can be made at any time to the Council's Chief Executive. The Chief Executive has the authority to assess and approve, as appropriate, this type of rate remission application.

3. Rates Remissions for Community, Sporting and other Not-For-Profit Organisations

3.1. Objective

To facilitate the ongoing provision of non-commercial community services and non-commercial recreational opportunities for the residents of the Rangitikei District.

3.2. Conditions and criteria

This part of the policy applies to land owned or occupied by a charitable organisation, (by or in trust for any society or association of persons, whether incorporated or not) which is used exclusively for the free

maintenance and relief[2] of persons in need[3], or provides welfare, sporting, recreation, or community services. The policy does not apply to organisations operated for private pecuniary profit.

Full Remission

To qualify, land –

1. must be owned and occupied by an organisation, whose object or principal object is to promote generally the arts or any purpose of recreation, cultural, health, education, or instruction for the benefit of all the residents or any group or groups of residents of the District, and who are responsible for the rates; and
2. does not fit within the definition of non-rateable land under schedule 1 of the Local Government

[2] *An Institution will be treated as carried on for the free maintenance and relief of the persons to whom this clause applies if; (a), those persons are admitted to the institution regardless of their ability to pay for the maintenance or relief; and*
(b) no charge is made to those persons or any other persons if payment of the charge would cause those persons to suffer hardship.

[3] *Persons in need are defined as persons in New Zealand, who need care, support, or assistance because they are orphaned, aged, infirm, disabled, sick or needy.*

(Rating) Act 2002; but

3. is not leased to a third party and the terms of the lease provide for rates to be paid by the Lessor.
4. excludes land in respect to which a club licence under the Sale of Liquor Act 1989 is for the time being in force.

The Council will grant the following rates remission:

1. 100% on all rates other than rates for utility services.
2. 50% on rates for utility services (water supply, sewage disposal, and stormwater).

Partial Remission

To those organisations in respect to which a club licence under the Sale of Liquor Act 1989 is for the time being in force the council will grant the following rates remission.

1. A remission of 50% on all rates other than rates for utility services.

3.3 Application Information

Organisations making application for the first time must include the following in their application:

1. statement of objectives or charter document; and
2. financial accounts; and
3. information on activities and programmes; and
4. details of membership or clients; and
5. any other information that supports the application in relation to the eligibility criteria

Council requires that organisations receiving the remission under this specific objective must confirm their eligibility on an annual basis. Council will remind organisations of this requirement prior to the first rates instalment in any rates year.

3.4 Consideration of Applications

Applications for this type of rate remission should be made to the Chief Executive officer. The Chief Executive Officer has the authority to assess and approve, as appropriate, this type of rate remission application.

4. Rates Remission for Contiguous Rating Units owned or leased by a single ratepayer

4.1. Objective

To enable the Council to act fairly and reasonably in its consideration of rates where two or more rating units fail to meet the requirements of section 20 of The Local Government (Rating) Act 2002, to be treated as one unit for setting a rate ONLY because the units are NOT owned by the same person or persons.

4.2. Conditions and Criteria

Two or more rating units may be treated as 1 unit for setting a rate if those units are—

a) used jointly as a single unit; and

b) contiguous or separated only by a road, railway, drain, water race, river, or stream, and

c) leased so as to meet all the requirements of Section 11 of the Local Government (Rating) Act 2002 such that the lessee is entered into the rating information database and district valuation roll as the ratepayer in respect of a rating unit.

Section 11 of the Local Government (Rating) Act 2002 states:

Entry of ratepayer in rating information database and district valuation roll

1) The name of the following persons must be entered in the rating information database and district valuation roll as the ratepayer in respect of a rating unit:
    a) the owner of the rating unit; or
    b) the lessee of the rating unit under a lease that—
        i) is registered, after the commencement of this section, under section 115 of the Land Transfer Act 1952; and
        ii) is for a term (including renewals) of not less than 10 years; and
        iii) provides that the lessee must be entered in the rating information database and the district valuation roll as the ratepayer in respect of the unit.
2) The name of a person who is a lessee of a rating unit must be entered in the rating information database and district valuation roll as the ratepayer in respect of the unit if—
    a) the name of the person was, immediately before the commencement of this section, entered in the district valuation roll as the occupier of a separately rateable property under the Rating Powers Act 1988 that substantially corresponds with the rating unit entered in the rating information database; and
    b) the person is a party to a lease or licence with the owner—
        i) that was entered into by the owner and the person before 8 August 2001; and
        ii) remains in force; and
        iii) either—
            A) precludes the renegotiation of rent or any other payments that would allow the owner to be reimbursed if the owner were directly liable to pay the rates due on the unit; or
            B) is a lease registered under section 115 of the Land Transfer Act 1952.
3) Subsection (1) is subject to subsection (2).
4) For the purposes of subsection (2), it is sufficient evidence, unless the contrary is proved, that the person referred to in that subsection must be named in the rating information database and the district valuation roll if,—
    a) in the case of a lease under subsection (2)(b)(iii)(A), the owner has provided a statutory declaration to the local authority that those provisions apply:
    b) in the case of a lease under subsection (2)(b)(iii)(B), the owner has provided a certified copy of the certificate of title in relation to the unit that shows the lease has been registered.
5) For the purposes of subsection (2)(b)(ii), a lease must be treated as remaining in force if the lessee has exercised a right to renew the lease on the same terms and conditions.
6) In this section, lessee includes a person to whom the lessee transfers or assigns the lessee's interest in the lease.

4.3. Application Information

The applicant must apply in writing to the Group Manager Corporate Services of Rangitikei District Council providing details of the lease agreement, including a copy of the lease, which qualifies the applicant for this remission.

If granted, the remission will be applied to July of the following year and will not be applied retrospectively.

The applicant must advise Council of any change in circumstances or the terms of the lease and will, in all events, confirm eligibility on an annual basis.

5. Rates Remission for Multiple Toilet Pans

5.1. Objective

To recognise that many properties with multiple toilet pans are not fully utilised and offer some relief to those rating units so affected.

5.2. Conditions and criteria

Where the Council has set a rate per number of water closet and urinals (toilet pans) within the rating unit or part of the rating unit the Council will remit the rate according to the following formula:

1. The first two pans will receive only one charge
2. 3-10 toilet pans: 50% of the value of the Uniform Annual Charge for each pan
3. 11+ toilet pans: 75% of the value of the Uniform Annual Charge for each pan

5.3. Application of remission

This remission is applied by Council staff, based on historical data and any new building/resource consents that are received.

6. Rates Remission of Penalties

6.1. Objective

To enable the Council to act fairly and reasonably in its consideration of rates that have not been received by the Council by the Penalty date.

6.2. Conditions and criteria

1. Unless there is an element of error on the part of the Council or the Council staff, then any application for penalty remission is declined unless remitted as part of an agreed payment plan.
2. The Rates Officer or Group Manager Corporate Services are delegated the authority to remit one instalment penalty in cases where the rate payment history of the property occupier over the last five years (or back to purchase date where property has been occupied/owned for less than five years) shows no evidence of previous late payment and the instalment was received within 10 working days of the penalty date.
3. The Rates Officer or Group Manager Corporate Services are delegated the authority to remit penalties if the owner/occupier of the property enters into an agreed payment plan.

7. Rates Remission on Water Rates

7.1. Purpose:

From time-to-time water consumers experience a loss as a result of leaks or damage to their internal water supply system. It is normal practice for the consumer to be responsible for the maintenance of the reticulation from the water meter to the property.

Council has taken the view that some consumers may experience an occasional water leak in their internal reticulation without them being aware of the problem. They have therefore decided that it would be reasonable to allow for a reduction in charges for these consumers in certain

circumstances. This policy statement addresses that decision.

7.2. Objectives:

To standardise procedures to assist ratepayers who have excessive water rates due to a fault (leak) in the internal reticulation serving their rating unit. Whist at the same time ensuring the consumers retain responsibility for the maintenance of their private reticulation, as required by the Water Related Services Bylaw 2020, clause 4.1.

7.3. Conditions and criteria

The Council may remit the excess water rates where the application meets the following:

- the policy will apply to applications from ratepayers who have excess water rates due to a fault(s) in the internal reticulation
- that all applicants submit their application in writing before the due date of an invoice, where known
- that a report from a registered plumber be supplied stating that the property has experienced an excessive water loss as a result of a leak
- that proof the repairs to the internal reticulation have been completed be submitted for verification (i.e. plumber's repair account) within 60 days of the due date of an invoice
- that the ratepayer be charged the full charge for *normal consumption*
- the maximum relief that will be provided will be 50% of the difference between the normal consumption and the actual water consumption for that period
- any remission under this policy will be limited to one application within any two-year period for any particular rating unit

7.4. Consideration of applications

- The Group Manager Corporate Services and Chief Executive are delegated authority to consider applications for remission of excess water rates in accordance with the table below and, if appropriate, approve or decline them.
- Requests for remission over $10,000 or where applicants disagree with the Chief Executive or Group Manager Corporate Services' decision, will be presented to Council for a decision. Council's decision is final.
- No adjustment shall be backdated beyond the current period invoiced.

Delegated Authority:	
up to $5,000:	Group Manager Corporate Services
up to $10,000:	Chief Executive
over $10,000:	Council

7.5. Definitions and Interpretation

1. "Internal reticulation" refers to the underground and indoor pipe work and specifically excludes irrigation and leaking toilets, taps etc.
2. The "normal consumption" will be calculated at Council's discretion from the information available.
3. This is a financial remission only based on the volumetric charge and does not apply to any base charge or allocation.

8. Rates Remission on Land Affected by Natural Calamity

8.1. Objective

To assist ratepayers experiencing extreme financial hardship due to a natural calamity that affects their ability to pay rates.

8.2. Conditions and criteria

This part of the policy applies to a single event where erosion, subsidence, submersion, or other natural calamity has affected the use or occupation of any rating unit. The policy does not apply to erosion, subsidence, submersion, etc that may have occurred without a recognised major event.

The Council may, at its discretion, remit all or part of any rate assessed on any rating unit so affected by natural calamity.

The Council will set the criteria for remission with each event. Criteria may change depending on the severity of the event and available funding at the time. The Council may require financial or other records to be provided as part of the remission approval process.

8.3. Consideration of applications

Applications for this type of rate remission may be made at any time to the Council's Chief Executive. Applications will be presented to Council for consideration.

9. Rates Remission on Land Protected for Natural Conservation Purposes

9.1. Objective

To provide rates relief to property owners who have voluntarily protected land of natural conservation purposes; to protect and promote significant natural areas; and to support the District Plan where a number of these features have been identified.

9.2. Conditions and Criteria

Ratepayers who own rating units which include significant natural areas, including those identified in the District Plan, and who have voluntarily protected these features, may qualify for remission of rates under this part of the policy.

Land that is non rateable under section 8 of the Local Government (Rating) Act and is liable only for rates for water supply, wastewater or refuse collection will not qualify for remission under this part of the policy.

Applications must be made in writing. Applications should be supported by documentary evidence of the protected status of the rating unit, e.g. a copy of the covenant or other legal mechanism.

Applications for the remission will be considered by officers of the Council acting under delegated authority from the Council.

In consideration of any application for rates remission under this part of the policy, Council will consider the following criteria:

- The extent to which the protection of significant natural areas will be promoted by granting remission of rates on the rating unit;
- The degree to which the significant natural areas are present on the land, and
- The degree to which the significant natural areas inhibit the economic utilisation of the land.

In granting the submissions for land protected for natural conservation purposes, the Council may specify conditions that must be met before remission is granted. Applicants will agree in writing to these conditions and agree to repay the remission if the conditions are violated.

Council will decide remissions on a case-by-case basis; remissions will usually be applied to the value of the rating unit or proportion of a rating unit that contains the areas of significant natural flora.

The Council may agree to an on-going remission in perpetuity provided the terms and conditions of the voluntary legal mechanism applying to the feature are not altered.

9.3. Consideration of applications

Applications for this type of rate remission may be made at any time to the Council's Chief Executive. Applications will be presented to Council for consideration. If granted, the remission will be applied to July of the following year and will not be applied retrospectively.

10. Financial Hardship or Disproportionate Rates compared to the value of the property

10.1. Objective

Council may, on application of a ratepayer, remit all or part of a rates assessment and associated interest for one or more years if satisfied there are sufficient grounds of financial hardship by the ratepayer, or where the size of the annual rates assessment compared with the rateable value of the property is deemed disproportionately high.

10.2. Conditions and criteria

Council's threshold for 'disproportionately high' is where the annual rates assessment exceeds 10% of the rateable value of the property. Once the property reaches $10,000 Capital Value, the remission will cease from 1 July of the following year.

Council's threshold for financial hardship will be dependent on the evidence provided. It may require evidence of financial income, whether applicants qualify for support from other Government Agencies, whether there is a mortgage on the property and outgoings of the applicant.

10.3. Consideration of applications

Applications for this type of rate remission can be approved as follows:

Disproportionately High:	Finance Officers
Financial Hardship:	
up to $5,000:	Group Manager Corporate Services
up to $10,000:	Chief Executive
over $10,000:	Council

Officers will refer such applications to Council for approval where they feel that the approval of an application could create a precedent, regardless of the amount of the application.

11. Incentivising Residential Development

11.1. Objective

To increase the amount of housing stock in the Rangitikei for new or relocated dwellings.

Rates remission on new or relocated dwellings

1) Council may grant a rates remission on a new residential building constructed anywhere in the Rangitikei District or a relocated dwelling if brought from outside the District and so certified by the agency undertaking the relocation.

2) The remission will be for a total of $5,000 (GST inclusive), and available after the Council has issued a building code compliance certificate for the dwelling. The remission will end once $5,000 of rates has been remitted. The remission applies to the property and if sold will be transferred to the subsequent owner.

3) If more than one qualifying new or relocated dwelling is constructed on a single rating unit, the remission is increased proportionate to the number of dwellings.

4) A remission will be considered, by way of waiver of internal building consent costs, if the otherwise qualifying new or relocated dwelling is replacing an existing dwelling. Waiving of internal building consent costs for a new dwelling replacing an existing dwelling be calculated by taking the percentage increase in ratable value between the new house and the existing house and applying this percentage to the $5,000 ratable value, with the proviso that $5,000 would be the maximum amount waived.

5) The remission is not available retrospectively for otherwise qualifying new or relocated dwellings which have been completed before the commencement date of this policy, 31 January 2019.

6) If approved, the remission will be allocated against the rate account pertaining to that property.

11.2. Conditions and criteria

This remission is applied in two different ways, depending upon the location of the property.

For locations at the northern end of the District (effectively Hunterville and to the north of Hunterville) Section 1 applies. Such locations are identified based on District valuation numbers, being:

13580; 13330; 13350; 13360; 13560; 13310; 13530; 13290; 13320

1) The remission for new or relocated dwellings only applies where:
   - The application has been submitted prior to 01 July 2027, and
   - A building consent has been issued by 30 June 2024; and
   - The building construction is complete and a Code Compliance Certificate has been issued by Council inspection no later than 31 December 2025.

For all other locations (Central and Southern) Section 2 applies. Such locations are identified based on District valuation numbers, being:

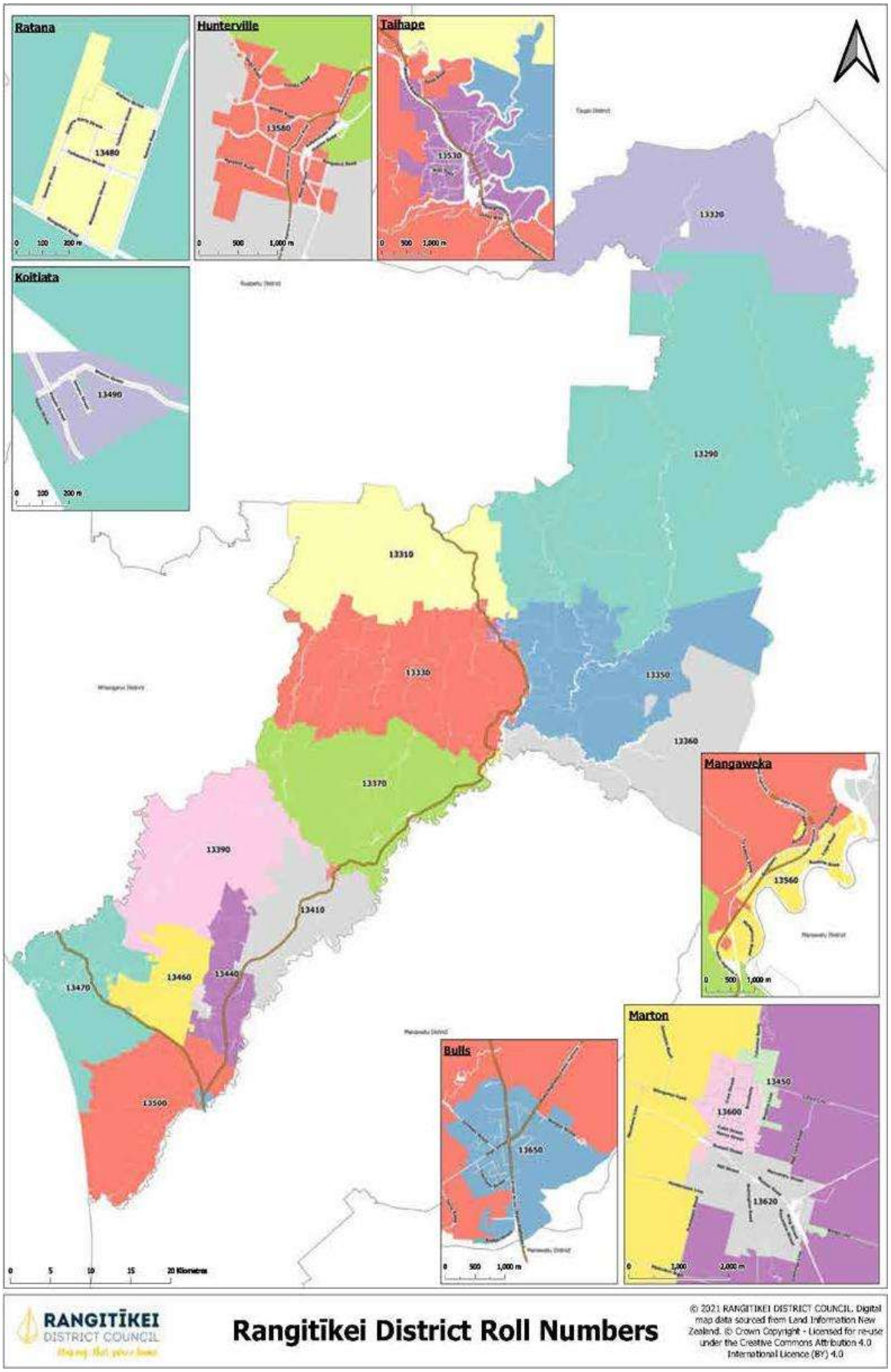
13370; 13390; 13410; 13440; 13450; 13460; 13470; 13480; 13490; 13500; 13600; 13620; 13650

2) The remission for new or relocated dwellings only applies where:
   - The application has been received prior to 30 June 2026, and
   - A building consent has been issued by 30 June 2023; and
   - The building construction is complete and a Code Compliance Certificate has been issued by Council inspection no later than 31 December 2024.

11.3. Consideration of applications

Applications for this type of rate remission may be made at any time to the Council's Chief Executive. The Chief Executive Officer has the authority to assess and approve, as appropriate, this type of rate remission application.

The map on the following page shows these roll numbers.


Ratana
13480
Hunterville
13580
Taihape
13530
Koitiata
13490
13320
13290
13310
13330
13350
13360
13370
13390
13410
13460
13440
13470
13500
Mangaweka
13560
Bulls
13650
Marton
13450
13600
13620
0 5 10 15 20 Kilometres
RANGITĪKEI
DISTRICT COUNCIL
Rangitīkei District Roll Numbers
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12. Rates Remission on Subdivisions for Residential Purposes

1) Council may grant a rates remission on a residential subdivision with a minimum of three sections anywhere in the Rangitikei District.
2) Once a subdivision for residential purposes receives the relevant certificates of title, Council may remit all rates which are fixed amounts* for up to three years (commencing from 1 July) on the lots which are unsold during that time provided at least one lot has been sold.
3) Any section** sold from a subdivision for residential purposes during the three-year period when a remission has been granted over the whole site will be remitted 75% of all rates which are fixed amounts for one year. The remission available for new or relocated homes will apply after that year, if eligible.
4) New rates are calculated and applied at 1 July, being the start date for Council's financial year.
5) If approved, the remission will be credited against the rate account pertaining to that property.

*Rates which are fixed amounts are: the Uniform Annual General Charge; connected and public good charges for water, wastewater and stormwater; and solid waste disposal.

**Where sections are contiguous, only one of those sections can be rated for rates which are fixed amounts.

12.1. Conditions and Criteria

a) The remission for residential subdivision is for residential purposes only applies where the resource consent has been granted before 30 June 2023 and titles have been issued prior to 30 June 2026.
b) Council may decline applications if there are outstanding payments due to Council.

12.2. Consideration of applications

Applications for this type of rate remission may be made at any time to the Council's Chief Executive. The Chief Executive has the authority to assess and approve, as appropriate, this type of rate remission application.

13. Land subject to rezoning

13.1. Objective

To partially remit rates for ratepayers that have an increase in rates that is due to an increase in land values caused by a Council initiated zone change.

To preserve equity and relativity in rating for land that has been zoned by Council for residential or rural lifestyle purposes, but which continues to be used for primary production purposes and where Council is satisfied that the rating valuation of the land is higher because of the rezoning.

13.2. Conditions and criteria

a) The rating unit must have been rezoned, or be in the process of rezoning, through a Council initiated District Plan Change that was initiated after 1 July 2024.
Note 1: For the purpose of this policy a zone change is considered to be "initiated" on the date that the respective plan change is formally notified in accordance with Clause 5 of Schedule 1 of the Resource Management Act 1991.
b) Land rezoned via a private plan change is not eligible for a remission under the policy.

c) The applicant must have been the ratepayer of the land subject to the application prior to the zone change being initiated.

d) The current land use of the rating unit must be the same as prior to the zone change being initiated (e.g. primary production).

e) The rating unit must not have been subdivided since the initiation of the plan change.
Note 2: For the purpose of this policy land is considered to have been "subdivided" once an application for subdivision consent has been granted by Council.

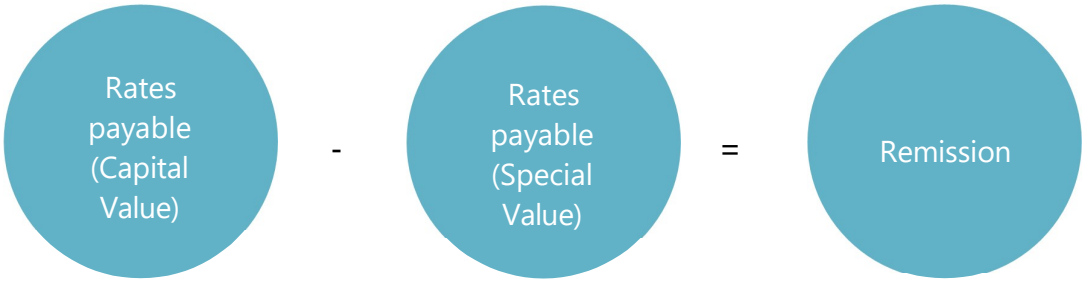
13.3. Consideration of applications

Applications for this type of rate remission may be made at any time to the Council's Chief Executive.

The Chief Executive has authority to grant the remission up to $5,000 (excl GST) per annum. Amounts above $5,000 will be considered by Council.

Council will request its Valuation Service Provider to issue a special "rates remission value" for that rating unit. The special rates remission value will exclude any potential value that, at the date of valuation, the land may have as a direct result of the zone change from Rural to Residential or Rural Living.

The amount of rates remitted in any year shall be the difference between the amount of the rates payable for the rateable value of the property and the amount of rates that would be payable for that period if the special rates remission value of the property were its actual rateable value.



If granted, the remission will be applied to July of the following year and will not be applied retrospectively.

Rates remission special values allocated under this policy are final and there is no right of objection against the level of valuation. (The owner still has the right to object to the rating valuation of the property where those values have been determined under the Rating Valuations Act 1998).

14. Any other matters

This list of rate remissions in this Policy is to be regarded as a list of the most common types of rate remissions. Any rate payer can apply for a remission on rates for any other reason. Such applications can be made to the Chief Executive or Group Manager Corporate Services and approved as follows:

- Group Manager Corporate Services $5,000
- Chief Executive Officer $10,000
- Council above $10,000

Officers will refer such applications to Council for approval where they feel that the approval of an

application could create a precedent, regardless of the amount of the application. Rate Payers have the right to object and submit their application to Council. Council's decision is final.

Rates remission will apply from the beginning of the rating year following the period in which the rates remission application is approved and will not be backdated to a prior year, unless there is an extraordinary circumstance, such as a property fire resulting in a *material* revaluation.

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