

REGULATORY SERVICES

RATES POSTPONEMENT POLICY 2020

Date of adoption: 25/06/2020

Resolution number: 20/RDC/208

Date review due: None

Statutory reference for adoption:
Local Government Act 2002 s102(3)(b)

Statutory reference for review:
Local Government Act 2002 s.110(2A)(a)

Included in the LTP: No

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Purpose

To enable Council to postpone the requirement to pay all or part of the rates on a rating unit under section 87 of the Local Government (Rating) Act 2002 where a rates postponement policy has been adopted in response to one or more specific events and the conditions and criteria of the policy have been met.

Postponement for extraordinary or emergency events

Objective

To provide a rates postponement to ratepayers experiencing financial hardship directly resulting from an event that affects their ability to pay.

Definitions

Event: This will be defined by Council resolution, which will identify the type and location of properties affected and the timeframe which the event will be deemed to have affected ability to pay rates. An event may be natural or economic but not an individual ratepayer's personal circumstances.

Conditions and criteria

- a. This policy will apply only for an event which Council declares by resolution triggers the availability of the policy.
- b. The policy will apply to any rating unit.
- c. The ratepayer must be the current owner of the property at the time the event was declared.
- d. The ratepayer must demonstrate to the Council's satisfaction that paying the rates would result in financial hardship, including evidence of steps taken to claim allowances or other assistance from central government.
- e. Only the person(s) entered as the ratepayer of their authorised agent may apply for rates postponement. In the case of a closely-held company, every director must sign the application form.

- f. The ratepayer must make acceptable arrangements for payment of future rates, e.g. by committing to a regular payment plan.
- g. Council will charge an annual fee on postponed rates for the period between the due date and the date when they are paid. This fee, to be set as part of Council's resolution identifying an event, will cover Council's administrative and financial costs.
- h. Postponed rates will remain postponed until
 - the ratepayer ceases to be the owner of the property, or
 - one calendar year after the Council resolves that the effects of the event are no longer felt in the community, or
 - a date specified by the Councilat which time the ratepayer must make arrangements to repay the postponed rates.

28 May 2020