

# POLICY ON REMISSION OF RATES FOR LAND OCCUPIED BY A DWELLING THAT IS AFFECTED BY NATURAL DISASTER

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 allow the Council, at its discretion, to remit rates charged on any rating unit used for residential purposes if the land has been detrimentally affected by natural disaster (such as erosion, falling debris, subsidence, slippage, inundation, or earthquake) rendering dwellings uninhabitable. The aim of the Policy is to allow the Council to consider remitting rates for those ratepayers most adversely affected.

### 1. CONDITIONS AND CRITERIA

- 1.1 This Policy applies to properties located in the Tasman District.
- 1.2 The Council may remit all or a part of any rate or user charge made and levied in respect of land, if the land is detrimentally affected by natural disaster (such as erosion, falling debris, subsidence, slippage, inundation, or earthquake) and:
  - a) As a result dwellings previously habitable were made uninhabitable; and
  - b) The rating unit was used for residential purposes immediately prior to the disaster

For the purposes of this policy, 'uninhabitable' shall mean –

- i. a dwelling that cannot be used for the purpose it was intended due to a 's124 notice' being issued under the Building Act 2004 and the residents have been required to move out by the Council; or
- ii. a dwelling that is a total loss; or
- iii. as determined by Council after taking into account the matters specified in Clause 1.5 of this Policy.

'Rating unit used for residential purposes' shall mean –

any land including land not zoned for residential purposes on which a dwelling is located and is occupied by the Ratepayer as a principal place of residence.

- 1.3 The remission may be for such period of time as the Council considers reasonable, commencing from the date upon which the Council determines that the dwellings, were made uninhabitable, which shall be no less than 30 days after the event affecting the land in terms of this Policy up to, and limited to, the time that the dwellings are deemed by Council to be able to become habitable.
- 1.4 The decision to remit all or any part of a rate or user charge shall be at the sole discretion of the Council. The Council may refuse to grant a remission even where the conditions set out in clause 1.2 are met by a ratepayer. The Council is unlikely to grant a remission where the land affected is in a known hazard prone location.

- 1.5 In determining whether or not a property is uninhabitable and the period of time for which the rates remission is to apply Council may take into account:
- a) the extent to which essential services such as water, or sewerage to any dwellings were interrupted and could not be supplied;
  - b) whether essential services such as water or sewerage to any dwellings are able to be provided;
  - c) whether any part of the dwellings remain habitable; and
  - d) any property revaluation undertaken by Council's valuation provider.

## 2. PROCEDURE

- 2.1 Rates remissions will only be considered following the receipt of an application by the ratepayer and the application must be received within six months of the event, or within such further time as Council in its sole discretion, might allow.
- 2.2 Each application for a rates remission will be considered on a case by case basis following receipt of an application by the ratepayer. The extent and duration of any remission shall be determined on a case by case basis.
- 2.3 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.