

Rates remission on re-zoned land

Relevant Legislation

Local Government (Rating) Act 2002, section 85
Local Government Act 2002, section 109

Objective

To ensure that owners of rating units that Council has rezoned can maintain their existing rating category of Residential, Rural, Commercial or Industrial until the property in question is on-sold or otherwise alienated.

Eligibility criteria

To qualify for remission under this part of the policy the rating unit must be situated within an area of land that has been rezoned at the instance of Council for a use that would require the owner of the property to pay more rates.

The applicant must:

- Have been the property owner prior to the zone change being initiated;
- Not have actively sought rezoning; and
- Use the property for the same purpose as prior to the zone change being initiated.

Note: For the purpose of this policy, a zone change is considered to be initiated on the date that the plan change is formally notified.

Policy procedures

- The remission will take the form of a special rateable value, based on the actual usage of the property, as opposed to its zoned usage.
- Applications to Council must be made on the required form and prior to the commencement of the rating year. Applications received during a rating year will be applicable for the commencement of the following rating year, and will not be backdated.
- If an application is approved the Council will direct its valuation service provider to inspect the rating unit and prepare a special rating valuation that will treat the rating unit as if it were a comparable rating unit elsewhere in the District. The ratepayer may be asked to contribute to the cost of this valuation. Ratepayers should note that the valuation service provider's decision is final as there are no statutory rights of objection or appeal for valuations done in this way.
- Decisions under this policy will be delegated to officers in accordance with Council's delegations register.

Group	Financial Services	Contact (3rd Tier Manager)	Finance Services Team Leader
Supersedes	Confirmed with adoption of the Annual Plan 2021-2022		
Creation Date		Resolution Reference	
Last Review Date	June 2016	Resolution Reference	
Review Cycle	LGA s109 requirement to review at least once every 6 years	Date	14 June 2028
Authorised by	Council	Date	14 June 2022