

## **Rates remissions for natural disasters and emergencies**

### **Relevant Legislation**

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

### **Objective**

To provide remissions on land that has been subject to a natural disaster or emergency that renders the dwelling uninhabitable for an extended period of time, or has significant long term effect on the productive use of land.

### **General Approach**

This policy is to provide for the possibility of rates remission where a form of natural or other type of disaster or emergency affects one or more rating units' capacity to be inhabited, used or otherwise occupied for an extended period of time.

### **Policy criteria and conditions**

The Council may, on written application from the ratepayer of rating units affected by a natural disaster or emergency, remit up to 100% of annual rates levied where:

- A dwelling is rendered uninhabitable by a natural disaster or event; and/or
- There is a significant long term effect on the productive use of Rural, Commercial or Industrial zoned land.

At its sole discretion, Council will determine on a case by case basis whether a specific event constitutes a 'natural disaster or emergency' for the purposes of applying this policy.

Each application will be considered on its merits and remission up to 100% may be granted where it is considered just and equitable to do so.

Applications may be declined if there is evidence to suggest the applicant's actions or inactions contributed to the circumstances under which the application is being made.

At Council's sole discretion, it may consider voiding the need for an application and grant remission for any rating unit or group of rating units collectively affected by a natural disaster or emergency.

### Dwellings

Remissions will generally be granted for a period of 90 days in relation to uninhabitable dwellings. Council may extend the period of remission if the applicant can demonstrate that the dwelling remains uninhabitable, such as classification under section 124 of the Building Act 2004.

### Productive land

Where the applicant perceives that there has been a significant long term effect on the productive use of Rural, Commercial or Industrial zoned land as a direct consequence of a natural disaster or emergency, they may apply to Council for remission. The application will need to include sufficient information to quantify the grounds for remission.

If Council is satisfied that there has been a significant long term effect as a result of a natural disaster or emergency, then a special valuation will be obtained and the property rated on that basis going forward, for time period determined at Council's sole discretion.

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**Policy procedures**

- Applications must be made in writing by 30 June each year to be considered for remission for the following year's rates.
- Where an application for a dwelling is approved by Council, the rating unit concerned will become non-rateable for the specific rating year, or a time period determined at Council's sole discretion.
- Decisions under this policy will be delegated to officers in accordance with Council's delegations register.

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