

Council Policy

Rates Remission Policy – Sport, Recreation and Community Organisations leasing Council land.

Adopted:	26 June 2024
Effective date:	1 July 2024
Review date:	2030
File reference:	Pol 20

1. Policy Objectives

The objective of this policy is to facilitate the on-going provision of sport, recreation, and community opportunities for the residents of Kawerau by ensuring that the general rates charged to sporting, recreational, and community organisations that lease Council land are on the same basis as if Council was providing these services.

This objective to remit the general rate is provided for under the Local Government Act 2002 and the Local Government (Rating) Act 2002.

2. Principle/s

The level of general rates charged to sporting, recreational, and community organisations should be fair and equitable where the provision of those opportunities are on a non-commercial basis

3. Background

There are current leases where Council-owned reserve or recreation reserve land is leased to organisations to provide sporting, recreational, and community activities.

From a rates perspective, if the organisation does not hold a liquor license then it is liable for 50% of the general rates plus service charges (water, wastewater, and refuse charges). Council considers that it is equitable and efficient to remit the general rates excluding the service charges to facilitate and support the sporting, recreational, and community organisations.

4. Policy Criteria

Council will grant a 100% remission for the general rate charged to sporting, recreational, and community organisations that are leasing Council reserve and recreational reserve land and not holding a liquor license.

This remission is conditional on the properties continuing to provide sporting, recreational, and community services to Kawerau while also not holding a liquor

license.

The remission policy will apply to the general rate (charged on capital value and the Uniform Annual General Charge).

The remission does not apply to targeted rates for services (water, wastewater, and refuse) which will be charged to these organisations on a quarterly basis.

This policy will be reviewed as part of the preparation of the Long Term Plan 2025 – 2034.

Responsibility	Group Manager, Finance and Corporate Services
First Adopted	26 June 2024
Revisions/Amendments	New Policy 26 June 2024
Review Cycle	Five yearly
Review Required	2025
Authorised By	Kawerau District Council Ordinary Council Meeting 26 June 2024