

# Proposed Rates Remission Policy - Sporting and Cultural Organisations leasing Council land.

## Policy Objectives

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

## Principle

The level of rates charged to sporting and cultural organisations should be affordable (for the organisation) as well as fair and equitable where the provision of the sporting and cultural opportunities are on a non-commercial basis.

## Background

There are current leases where Council owned reserve or recreation reserve land is leased to organisations to provide sporting and cultural 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 & refuse charges). Council considers that it is equitable and efficient to remit the rates excluding the service charges to facilitate and support the sporting and cultural organisations.

## Policy Criteria

Council will grant a 100% remission for the general rate charged to sporting and cultural 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 and cultural services to the community and 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). However, it will not apply to targeted rates for services (water, wastewater & 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.