

Rates remission for covenanted land

Relevant Legislation

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

Objective

To encourage the conservation of natural environments by way of a rates remission on land covenanted for environmental protection.

Eligibility criteria

Ratepayers who own rating units may receive remission of rates on that portion of their property covenanted or designated as a protection lot, being either:

- Rating Units with a Queen Elizabeth II Trust Covenant; or
- Rating Units with Protection Lots created through subdivision processes under the Council's District Plan.

General Obligations

Ratepayers that are eligible for rates remission for covenanted land must apply to Council for rates remission and once approved will not be required to apply again. If the land is sold, then the new owners will be required to apply to Council for rates remission

Council will annually, prior to the rates demand being sent, apply the rates remissions policy for covenanted land to those which are eligible and have previously been approved for remission.

Policy procedures

- Queen Elizabeth II Trust Covenant: Ratepayers may apply upon establishment of a covenant with the Queen Elizabeth II Trust and thereafter remission will be automatic. The area of the property used for the purposes of the Queen Elizabeth II Trust covenant is defined as that portion of the property set aside and protected. This area excludes any curtilage and any area not used for environmental protection purposes.
- Rating Units with Protection Lots: will automatically receive rate remission on the protected lot.
- 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		
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Last Review Date	June 2016	Resolution Reference	
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Authorised by	Policy Committee	Date	14 June 2022