

- e) Recognise and take account of the presence of waahi tapu that may affect the use of the land for other purposes
- f) Recognise and take account of the importance of the land in providing economic and infrastructure support for marae and associated papakainga housing (whether on the land or elsewhere)
- g) Recognise and take account of the importance of the land for community goals relating to:
 - The preservation of the natural character of the coastal environment
 - The protection of outstanding natural features
 - The protection of significant indigenous vegetation and significant habitats of indigenous fauna
- h) Recognise the level of community services provided to the land and its occupiers
- i) Recognise matters related to the physical accessibility of the land
- j) Provide for an efficient collection of rates and the removal of rating debt

Decisions

Decisions on the remission and postponement of rates on Māori freehold land may be delegated to Greater Wellington officers. All delegations will be recorded in the delegations register.

Remission of rates in special circumstances

Objective

To enable Greater Wellington to act fairly and reasonably to remit regional rates in special circumstances.

Conditions and criteria

- 1) Greater Wellington may remit all or part of the rates assessed in relation to a particular rating unit in special or unforeseen circumstances where it considers it just and equitable to do so
- 2) Each request for a remission of rates in special circumstances shall be considered on its merits and any decision on such a request shall be deemed to not set a precedent for any future decision under this policy
- 3) A remission under this policy will last for one rating year only. Applicants must reapply annually for a remission
- 4) No application under this policy will be backdated beyond the rating year. An application for remission under this policy must be made within the rating/ financial year for which remission is sought
- 5) An application for remission under this policy:
 - a) Must be made within the rating year for which remission is sought and
 - b) Made in writing to Greater Wellington and
 - c) Contain supporting information
- 6) The Council may of its own volition investigate and grant remission of rates that satisfy the requirements of any direction it receives from the Government or

other agency to remit rates. In such circumstances rates will generally be remitted to the extent Greater Wellington receives payment from the Government or other agency

- 7) Under this policy “special circumstances” excludes remissions sought for rating units with conservation and/or heritage values, including land subject to a QEII covenant

Decisions

Decisions on remission of rates in special circumstances will be made by Council where the amount requested is over \$250.

Decisions on the remission of rates in special circumstances where the amount requested is \$250 or less may be delegated to Greater Wellington officers. All delegations will be recorded in the delegations register.