



## **RATES REMISSIONS**

### **REMISSION OF UNIFORM ANNUAL GENERAL CHARGES ON CONTIGUOUS RATING UNITS IN SEPARATE OWNERSHIP, USED JOINTLY AS A SINGLE ENTITY**

#### **SECTION 85 LOCAL GOVERNMENT (RATING) ACT 2002**

**(1) A local authority may remit all or part of the rates on a rating unit (including penalties for unpaid rates) if –**

- (a) the local authority has adopted a remission policy under section 122XA of the Local Government Act 1974; and**
- (b) the local authority is satisfied that the conditions and criteria in the policy are met.**

**(2) The local authority must give notice to the ratepayer identifying the remitted rates.**

#### **Objective of the Policy:**

The policy is to provide for the possibility of rates remission where two or more uniform annual general charges or targeted rate annual charges are levied on contiguous, separately owned rating units which have the same occupier who is using the rating units jointly as a single property and as a single entity.

#### **Conditions and Criteria:**

The Council may remit the rates where the application meets the following criteria:

1. The rating units must be contiguous and have the same occupier who uses them jointly as a single property and as a single business entity.
2. The Council may on written application from the ratepayers of such rating units:
  - Remit 50% of the uniform annual general charge assessed on each rating unit apart from the first or principal rating unit;
  - Remit 100% of any targeted rates, where the factor is the rating unit apart from those assessed on the first or principal rating unit.
3. Any remission granted under this policy will be applied equally across all rating units for which an application has been made.
4. The Corporate Services Manager has been delegated authority to grant or refuse remissions under this policy.
5. Any appeals against the decision of the Corporate Services Manager will be referred to the Planning and Finance Committee for final determination.