

# Remission of Rates for Heritage Maintenance

## Information Sheet 2021

The objective of the rates remission policy is to preserve Nelson's heritage by encouraging the maintenance of heritage buildings. Provision of a rates remission recognises that there are private costs incurred for public benefit.

Owners of buildings listed as Group A in the Nelson Resource Management Plan (NRMP) will be eligible for a remission on their general rate of up to 50% and owners of buildings listed as Group B will be eligible for a general rate remission of up to 25%.

### How do I qualify?

First, your building must be classified in Appendix 1 of the Nelson Resource Management Plan as either a Group A or Group B heritage building.

Secondly, you must make a commitment to the ongoing retention and maintenance of your building to ensure its heritage value is retained.

Thirdly, the property must not be owned by the Crown, Council or their agencies.

### Conditions and Criteria

The Council supports applications for rates remission by owners of heritage buildings listed as either Group A or Group B in Appendix 1 of the Nelson Resource Management Plan.

Building owners making an application should include the following information in support of their application:

- Address, valuation number and category of heritage building (i.e. A or B)
- Where available, details and evidence of maintenance undertaken/proposed to be undertaken on the building (e.g. plans, photos, invoices)
- An agreement (through the application form) that commits the building owner to retain and maintain their buildings so that heritage values are protected and, where possible, restored.

### Procedure

The Local Government financial year runs from 1 July to 30 June. Remissions of rates for heritage maintenance operate in three-year cycles: 2021 - 2024. For example, a successful application for a remission made in 2021 remains valid through to and including the 2023-24 financial year, after which a further application would be required for the following three-year cycle (beginning in 2024). An application made in 2022 remains valid for two years; and an application in 2023 will be valid for the 2023-2024 financial year only.

The deadline for the 2021 round of applications is **5pm, Tuesday 31 August 2021**, for rating relief commencing 1 July 2021.

No late applications are able to be accepted. If the deadline is missed an application may be made in the following year. An acknowledgement will be e-mailed out confirming receipt of your application; if this confirmation is not received it would be prudent to contact the Council before applications close to confirm the application has been received.

Each application will be considered on its merits. Provision of a remission in any three-year cycle does not set a precedent for similar remissions in any future cycles. The Council retains discretion to decide on applications each year based on how well-maintained heritage buildings are.

Remission of rates will be made by passing a credit to the applicant's rates assessment.

### **Points to be noted**

- Remissions are made on the property's general rate only which is based on the property's land value (the total rates levied are also comprised of other components such as storm water, wastewater, uniform annual charges etc.)
- Remissions of rates for heritage maintenance are drawn from a limited fund so the percentage of remission available each year is dependent upon the number of successful applicants, i.e. a greater number of successful applicants will result in a lower percentage remission available.
- The percentage of remission available is subject to change over the three-year cycle as further successful applications are processed in the intermediate years.
- Should the property change hands during the course of the three year cycle the remission will stay in place for the remainder of that cycle.
- Council reserves discretion as to the level of remission awarded for any property, as in some cases the particular item of heritage value may be disproportionate to the property's entire general rate. For example successful applications for properties with only limited listed heritage features (e.g. façade) will be awarded remissions on a corresponding proportional basis i.e. the presence of a limited feature in a building does not necessarily qualify the entire site or building for a full remission.
- The maximum amount of remission available to any property is capped at \$3,000 excluding GST (this figure is reviewed at the beginning of each three-year cycle).
- Remissions are calculated promptly once applications have closed so that integration can occur with the levying of the coming year's rates. For this reason, no late applications may be considered.
- Please note that although the Council's financial year runs from July to June, applications are required in August for inclusion in the Rates Information Database (RID) and will be processed during September and October. For this reason, please note there is a delay between the close of applications and final availability of the amount of remission received. If your application is successful, the rate remission for the full rating year will be noted on your rates account over instalments two to four (October to June).

### **Contact**

Any enquiries are welcome. Please contact Nelson City Council:

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