

4. REMISSION OF RATES – FAMILIES OF LINWOOD TRUST, 223A LINWOOD AVENUE

Officer responsible Rates Manager	Author Wayne Hann, DDI 371-1422
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The purpose of this report is to seek, on behalf of the Families of Linwood Trust, approval for a remission of rates under the provisions of Sections 179 of the Rating Powers Act in respect of the Trust's property at 223A Linwood Avenue.

BACKGROUND

The Families of Linwood Trust has been established as a charitable trust with the purposes of providing a meeting place or accommodation for the Linwood Community House Incorporated Society, and to provide appropriate assistance to that society to achieve its aims and goals; to provide such other charitable purposes or to assist such other charitable organisation relating to the welfare, care and provision of programmes for the welfare of children and their families.

The property is used as a public meeting place offering services to the local community including educational courses and also as a place of worship. It also acts as a drop-in centre for referred services including working in with other local agencies such as WINZ and CYFS.

Like "Sally's Place" a property operated by the Salvation Army at 173 Linwood Avenue and on which the Council recently granted a 50% remission of rates, the use as a place of worship is an ancillary one and is not the principal use of the property.

POWER TO REMIT RATES

Power to remit rates is contained in Section 179 of the Rating Powers Act 1988. A range of criteria is outlined at Part I of the Second Schedule of the Act being grounds upon which a local authority may grant a remission of rates. This remission is at the discretion of the local authority.

The property at 223A Linwood Ave qualifies for a remission of rates under clause (n) of Part I of the Second Schedule to the Act, being land *"owned or occupied by or in trust for any society or association of persons, whether incorporated or not, whose object or principal object or one of whose principal objects is to promote generally the arts or any purpose of recreation, health, education, or instruction for the benefit of residents or any group of residents of the district"*.

The property has a 1 September 2001 Capital Valuation of \$96,000 and the 2001/02 rates were assessed at \$645.15.

PRESENT REMISSION POLICY

The Council has no formal policy in relation to applications for remission of rates on such properties, rather tending to treat each application on its individual merits. However, there are one or two organisations which appear to have similar objectives or roles to that of the Families of Linwood Trust, where a remission of rates has been granted by the Council. Some examples of these are the Woolston Development Project where a 50% remission was granted and the Salvation Army (Sally's Place) where a 50% remission was also granted.

Recommendation: That the Council approve a 50% remission of rates in respect of the above property under the provisions of Section 179 of the Rating Powers Act 1988 with effect from 1 July 2001.