

Rates Remission and Postponement for Māori Freehold Land

Policy Objective

The objective of this policy is to ensure the fair and equitable collection of rates from all ratepayers, recognising that certain Māori owned lands have particular conditions, features, ownership structures or other circumstances which make it appropriate to provide relief from rates.

Principles

The principles which underpin this policy are:

- That, as provided by section 91 of the Local Government (Rating) Act 2002, Māori freehold land is liable for rates in the same manner as if it were general land.
- That Council will decide on the provision of rate relief on Māori Freehold Land should any applications be received.
- That the policy does not provide for the permanent remission or postponement of rates on the land concerned.

Definitions

Māori freehold land

Means land whose beneficial ownership has been determined by the Māori Land Court by freehold order (that is; the Court has created a title for the land and determined the beneficial owners to that land).

Background

The LGA requires Council to adopt a policy on the remission and postponement of rates on Māori freehold land. A policy adopted under this requirement does not need to provide for the remission and postponement of rates on Māori freehold land, but in determining a policy, Council must consider the following matters:

1. The desirability and importance within the District of each of the objectives listed below.

2. Whether and to what extent, the attainment of any of those objectives could be prejudicially affected if there is no remission of rates or postponement of the requirement to pay rates on Māori freehold land.
3. Whether and to what extent, the attainment of those objectives is likely to be facilitated by the remission of rates or postponement of the requirement to pay rates on Māori freehold land.
4. The extent to which different criteria and conditions for rates relief may contribute to different objectives.

The objectives that Council must consider are:

- a) Supporting the use of the land by the owners for traditional purposes.
- b) Recognising and supporting the relationship of Māori and its culture and traditions with its ancestral lands.
- c) Avoiding further alienation of Māori freehold land.
- d) Facilitating any wish of the owners to develop the land for economic use.
- e) Recognising and taking account of the presence of waahi tapu that may affect the use of the land for other purposes.
- f) Recognising and taking 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) Recognising and taking account of the importance of the land for community goals relating to:
 - i. The preservation of the natural character of the coastal environment.
 - ii. The protection of outstanding natural features.
 - iii. The protection of significant indigenous vegetation and significant habitats of indigenous fauna.
- h) Recognising the level of community services provided to the land and its occupiers.
- i) Recognising matters related to the physical accessibility of the land.

Policy Statement

Applications for rates remission or postponement should include the following information:

- Details of the rating unit or units involved.
- Documentation that shows that the land qualifies as land whose beneficial ownership has been determined by a freehold order issued by the Māori Land Court.

Council may, of its own volition, investigate and grant remission or postponement of rates on any Māori freehold land in the District.

Relief and the extent thereof, are at the sole discretion of the Council and may be cancelled and reduced at any time.

Council will give a remission or postponement of up to 100% of all rates for the year for which it is applied, based on the extent to which the remission or postponement of rates will achieve objectives described in the background section of this policy. In addition, Council will consider how an application would provide for an efficient collection of rates and the removal of rating debt.