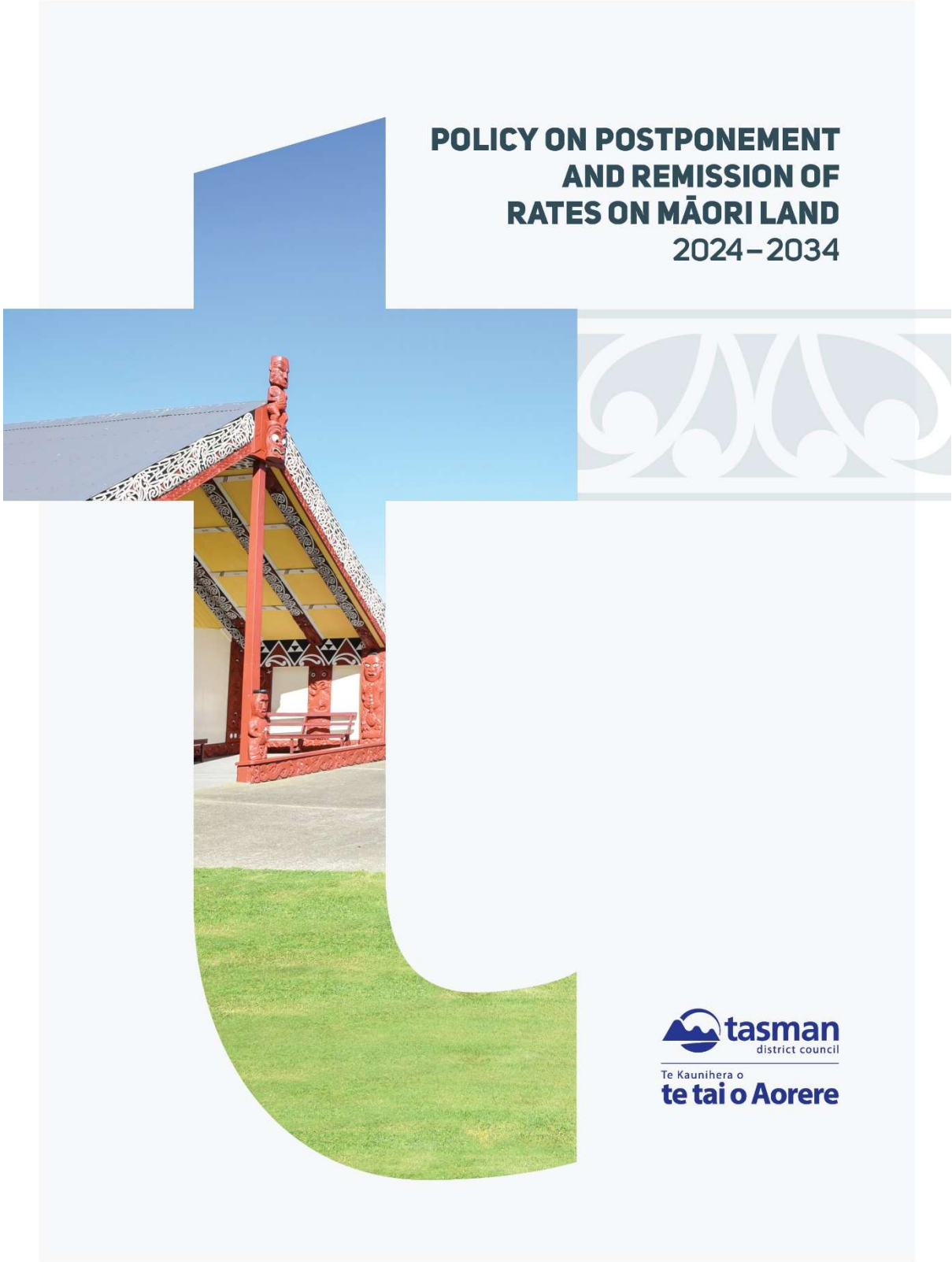


**POLICY ON POSTPONEMENT  
AND REMISSION OF  
RATES ON MĀORI LAND  
2024–2034**



# POLICY ON THE REMISSION AND POSTPONEMENT OF RATES ON MĀORI LAND

## POLICY REFERENCES

Effective date:	1 July 2024
Legal compliance:	Local Government Act 2002 – Section 102, 108 & Schedule 11

## 1 INTRODUCTION

The Council is required to adopt a policy on the remission and postponement of rates for Māori freehold land under Sections 102, 108 and Schedule 11 of the Local Government Act 2002. Section 102(3A) states that the policy must also support the principles set out in the Preamble to the Te Ture Whenua Māori Act 1993.

The Council may also adopt a policy on the remission and postponement of rates for other land, including land in Māori ownership, which is not Māori freehold land, under Sections 102, 109 and 110 of the Local Government Act 2002.

### 1.1 PURPOSE

The purpose of this policy is to support Māori freehold land to be used in a manner that is determined by the landowners, and to remove/reduce barriers that may stand in the way of achieving their aspirations for their whenua, such as historic rates arrears. It also provides greater consistency, equity, and clarity around the rating of Māori land for the benefit of Māori landowners and Council.

This policy provides for the remission of rates for Māori freehold land, and certain land in collective Māori ownership which is not Māori freehold land. It does not provide for the postponement of rates on Māori freehold land.

### 1.2 OBJECTIVES

1. To support the connection of Tangata Whenua to their traditional lands and resources, and cultural values, where appropriate through short, medium and long term relief from rates.
2. To support the Council's strategic direction by strengthening partnerships with Tangata Whenua.
3. To recognise that the Council and the community both benefit through the efficient collection of rates that are properly payable and removal of rating debt that is considered non-collectable.
4. To meet the requirements of the Local Government Act 2002 and to support the principles in the preamble to Te Ture Whenua Maori Act 1993.

The Council has determined that it will not provide for postponement of rates on the Māori land covered by this policy as this would be inconsistent with the intent of this policy, which is to support the retention of Māori land and reduce rates debt.

The Council will consider applications for remission of rates on land collectively owned by Māori in the circumstances set out in this policy.

For clarity, nothing in this policy affects the right to apply for remission of rates on Māori freehold land under development, under Section 114A of the Local Government (Rating) Act 2002.

### 1.3 CONDITIONS AND ELIGIBILITY CRITERIA

The Council will consider each application on its merits. Remission may be granted where the Council considers, at its absolute discretion, that the application satisfies the relevant criteria and conditions set out in this policy.

#### 1.3.1 ELIGIBILITY OF LAND

The status of the land must be either:

1. Māori freehold land, or land which was converted from Māori freehold land to general title by status order change pursuant to the Māori Affairs Amendment Act 1967<sup>1</sup>; or
2. General land which is held in collective Māori ownership; or
3. Land which has been transferred from the Crown to, and is held by, a post settlement governance entity as a result of a treaty settlement.

Eligible land must not be generating a commercial return and is not expected to generate a commercial return in the financial year of the period for which remission is sought. For clarity a 'commercial return' does not include a nominal return or 'peppercorn rental'. The Council has the sole discretion to determine whether the return received in relation to land is commercial.

The eligible land must also meet one of the following:

1. Is being held for at least one of the following reasons:
  - a) The protection of wāhi tapu or other cultural values intrinsic to the land; or
  - b) Providing economic, cultural or infrastructure support for marae (including papakāinga housing); or
  - c) Education, cultural or community purposes; or
2. Satisfies at least one of the benefits requirements for land under development under section 114A(3) of the Local Government (Rating Act) 2002, or
3. Satisfies at least one of the objectives under Schedule 11 of the Local Government Act 2002.

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<sup>1</sup> Land converted from Māori freehold title to general title under the Māori Affairs Amendment Act 1967 must be in the ownership of the descendants of the original owners at the time of the status order change.

### **1.3.2 PROCEDURE FOR BOTH MĀORI FREEHOLD LAND AND LAND IN COLLECTIVE MĀORI OWNERSHIP**

Subject to this policy, the Council will give a remission of up to 100 percent of all rates due for eligible land.

1. Applications for remission under this policy can be made by any owner, or in the case of collective ownership, on behalf of any owner.
2. Applications for remission must be made on the prescribed form developed by Council.
3. The application for rates remission must be made on or before 31 May for remission in the current rating year. Applications will not be accepted for prior rating years.
4. Remissions will be granted for a period of up to 3 years. Council may reduce the period of remission during that period if it deems that the criteria for granting the remission are no longer satisfied.
5. The Council may of its own volition investigate and grant remission of all or part of the rates (including penalties for unpaid rates) on any Māori land in the region that it considers has satisfied the conditions and criteria of this policy.
6. Where applicable, Council may determine that a remission will only apply to part of the land applied for. This may involve situations where only part of the land satisfies the eligibility criteria above. The Council has sole discretion to determine the amount in which the remission will be prorated.
7. For remissions on land under development that meet the benefits described in section 114A(3) of the Local Government (Rating) Act 2002, Council will determine the duration and extent of the rates to be remitted in accordance with section 114A(4) and section 114A(5) of that Act.
8. Any rates remission, and the extent thereof, is at the sole discretion of Council, and may be cancelled or reduced at any time. The Council will advise landowners of the intention to cancel or reduce the remission or extent of remission, seek feedback from the landowner and take this feedback into account before making a final decision. Any change to the extent of a remission will take effect from the next rating year.
9. The Council will delegate authority to consider and approve applications to appropriate Council staff. In the event of any doubt or dispute arising, the application is to be referred to Full Council, or any committee it delegates to for a decision.