



# **REMISSION AND POSTPONEMENT OF RATES ON MAORI FREEHOLD LAND POLICY**

### Introduction





Maori freehold land is defined in the Local Government (Rating) Act 2002 as land whose beneficial ownership has been determined by a freehold order issued by the Maori Land Court. Only land that is the subject of such an order may qualify for remission under this policy. Whether rates are remitted in any individual case will depend on the individual circumstances of each application. The policy has been formulated for the purposes of:

Ensuring the fair and equitable collection of rates from all sectors of the community by recognising that certain Maori owned lands have particular conditions features, ownership structures, or other circumstances that make it appropriate to provide relief from rates.

Meeting the requirements of Section 102 and 108 and the matters in Schedule 11 of the Local Government Act 2002 to have a policy on the remission and postponement of rates on Maori freehold land.

### Objective




The objectives of this policy are:

-  To recognise situations where there is no occupier or person gaining an economic or financial benefit from the land.
-  To set aside land that is better set aside for non-use because of its natural features (whenua rahui)
-  To recognise matters related to the physical accessibility of the land.
-  To recognise and take account of the presence of waahi tapu that may affect the use of the land for other purposes.

### Conditions and Criteria

Application for this remission should be made prior to commencement of the rating year. Applications made after the commencement of the rating year may be accepted at the discretion of Council.


Owners or trustees making application should include the following information in their applications:

-  details of the rating units involved
-  the objectives that will be achieved by providing a remission
-  documentation that shows the land which is the subject of the application is Maori freehold land

Council may of its own volition investigate and grant remission of rates on any Maori freehold land in the district.

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

Council may give a remission of up to 100% of all rates, except targeted rates set for water supply or waste disposal based on the following criteria:

-  The land is unoccupied and no income is derived from the use or occupation of that land, or

- 🚧 The land is better set aside for non-use (whenua rahui) because of its natural features, or is unoccupied, and no income is derived from the use or occupation of that land
- 🚧 The land is inaccessible and is unoccupied.
- 🚧 The property carries a best potential use value that is significantly in excess of the economic value arising from its actual use.
- 🚧 The property is not used for residential purposes, and its value is significantly less than the value assessed by Quotable Value.