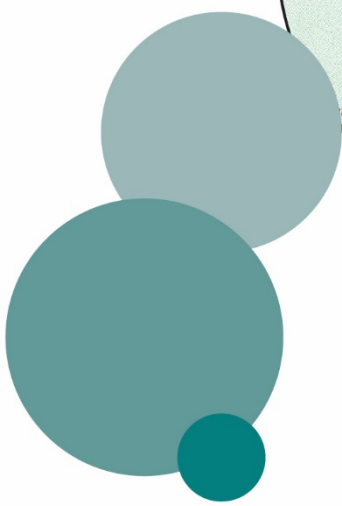
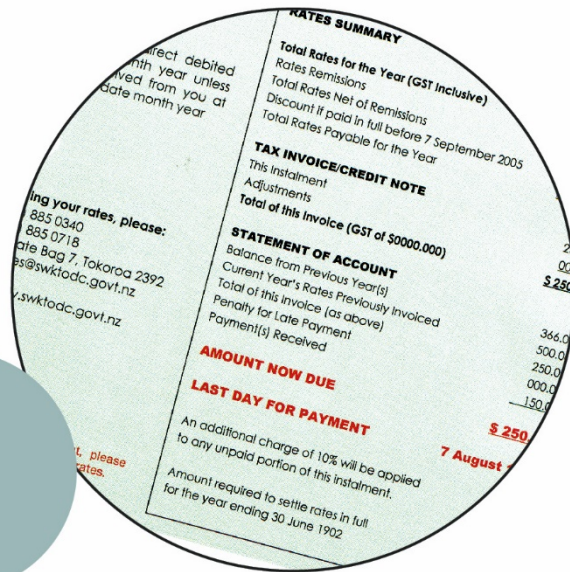





# Rates Remission and Postponement on Māori Freehold Land **Policy**



Responsibility: Corporate

COUNCIL **P O L I C Y**

Adopted May 2021

<b>Rates Remission and Postponement on Māori Freehold Land Policy</b>		
DocSet ID number:	351989	
ECM Version:	4	
Approval Date/Resolution Number:	March 2020	C20/36 <i>Council Emergency Meeting – PUBEX 24 March 2020</i>
Responsibility:	Deputy Chief Executive	
Next review date:	2024	
Historic revision dates:	1 July 2003 (RES 265/03) – <i>first adopted</i> , 24 June 2004 (234/04) 28 May 2009 (134/09), 28 June 2012 (236/12), 18 June 2015 (15/165), 28 June 2018 (18/197)	
Review frequency:	Required once every 6 years as part of the Long Term Plan process	
Approval authority:	Council	
Consultation required:	Yes, Special Consultative Procedure	
Associated Documents:	Long Term Plan and financial policies	

## Policy Objectives

To assist Māori freehold land ratepayers experiencing extreme financial circumstances that affect their ability to pay rates.

## Principles

To recognise the special characteristics of Māori freehold land in relation to the objectives of Schedule 11 of the Local Government Act 2002.

## Background

The Local Government (Rating) Act 2002 provides the ability to set rates on property. The Local Government Act 2002 requires Council to have a policy for Remission and Postponement of Rates on Māori Freehold Land.

Rating units designated as Māori Reservation under Te Ture Whenua Maori Act 1993, excluding the portion of the rating unit used for permanent housing, will attract a 100% remission of General Rates.

## Policy Statement

A remission or postponement of all or part of general and targeted rates excluding those targeted rates for water supply, sewage disposal and refuse collection may be granted on multiple-owned freehold Māori land that is:

- inaccessible, and
- unoccupied, and
- unproductive, and
- which complies with the objectives of Schedule 11 of the Local Government Act 2002.

The following conditions or criteria also apply:

- All applications for rates relief must be supported by details of the land, evidence of ownership and the reason for the remission.
- Applications for remission under this policy must be made in writing and if granted will apply for a maximum of three years. Applications cannot be backdated beyond the current rating year.
- Council reserves the right to review the decision to remit or postpone rates when circumstances that led to granting the remission or postponement have changed.

Appeals against the decision of the Chief Executive are to be considered for final determination at a formal meeting of Council.

Rates referred to above exclude penalties. However, Council's Policy on Remission of Penalties may be applied.

## Definitions

**Māori freehold land:** land whose beneficial ownership has been determined by the Māori Land Court by freehold order.

**Māori freehold land in multiple ownership:** Māori freehold land owned by more than two persons (Section 5 of Local Government (Rating) Act 2002).

**Postponement:** The delay of payment of rates.

**Remission:** Reduction of the amount of rates to be paid.

**Remitted rates:** Rates for which the requirement to pay is remitted.

**Rates:** Amounts set and assessed in accordance with the Local Government (Rating) Act 2002 and classified as General Rates or Targeted Rates. Rates include penalties payable on unpaid rates.

## Relevant Delegations

Council has delegated authority to approve postponement of rates and/or remission of rates on Māori freehold land to the Chief Executive up to \$5,000 per annum per property, as set out in the Delegations Manual. Appeals against the decision of the Chief Executive are to be considered for final determination at a formal meeting of Council.

## References and Relevant Legislation

Local Government Act 2002 – Schedule 11

Local Government Act 2002

Local Government (Rating) Act 2002

## Annotations

Res No	Date	Subject/Description
265/03	10/07/03	Original policy adopted by Council as part of Annual Plan process
234/04	24/06/04	Amended/confirmed as part of LTCCP process
134/09	28/05/09	Amended/confirmed as part of LTCCP process
236/12	28/06/12	Amended/confirmed as part of Long Term Plan 2012-22 process
15/165	18/06/15	Amended/confirmed as part of Long Term Plan 2015-25 process
18/197	28/06/18	Amended/confirmed as part of Long Term Plan 2018-28 process