

Policy on the Remissions and Postponement of Rates on Māori Freehold Land

Council is required to adopt a policy on the remission and postponement of rates on Māori freehold land. Council has taken into account the principles of the preamble to Te Ture Whenua Maori Act 1993 and the matters identified in Schedule 11 of the Local Government Act 2002. This policy is made under Sections 102, 108 and 109 of the Local Government Act

The matters to be considered in adopting a policy include:

- The desirability and importance within the region of each of the objectives listed in Schedule 11 of the Local Government Act 2002.
- 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.
- Whether, and to what extent, the attainment of any 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.
- The extent to which different criteria and conditions for rates relief may contribute to different objectives.

Note: Part 1 of Schedule 1 of the Local Government (Rating) Act 2002, sets out those categories of non-rateable land.

Policy Objectives

1. To recognise that certain Māori-owned land may have particular conditions, features, ownership structures or other circumstances that make it appropriate to provide relief from rates.
2. To recognise that the Council and community benefit through the efficient collection of rates that are properly payable and the removal of rating debt that is consider non-collectable.
3. To support the connection of mana whenua and Māori to their traditional lands and resources, and cultural values, where appropriate through the short, medium and long term relief from rates.
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.

Application

This Policy applies to rates on Māori freehold land within the West Coast region.

Conditions and Criteria

Council will consider remission or postponement of rates, in whole or in part, for Māori freehold land where it is considered that the application contributes to the objectives listed in Schedule 11 of the Local Government Act.

Māori 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 Māori Land Court. Only land that is the subject of such an order may qualify for remission or postponement under this policy.

As per the objectives listed in Schedule 11 of the Local Government Act, the remission or postponement of rates on Māori freehold land is to:

- Support the use of the land by the owners for traditional purposes.
- Recognise and support the relationship of Māori and their culture and traditions with their ancestral lands.
- Avoid further alienation of Māori freehold land.
- Facilitate any wish of the owners to develop the land for economic use.
- Recognise and take account of the presence of wāhi tapu that may affect the use of land for other purposes.
- Recognise and take account of the importance of land in providing economic and infrastructure support for marae and associated papakainga housing.
- Recognise and take into account the importance of the land for community goals relating to:
 - The preservation of the natural character of the coastal environment.
 - The protection of outstanding natural features.
 - The protection of significant indigenous vegetation and significant habitat of indigenous fauna.
- Recognise the level of community services provided to the land and its occupiers.
- Recognise matters related to the physical accessibility of the land.

Procedure

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

- Details of the rating unit or units involved.

- Supporting information to demonstrate that the remission or postponement will help achieve the objectives in Schedule 11 of the Local Government Act as set out above.
- Documentation that shows the land, which is the subject of the application, is Māori freehold land.

Applications must be received prior to the commencement of the rating year (1 July to 30 June). Successful applications received during a rating year will be applicable from the commencement of the following rating year. No remissions will be backdated.

Where applicable, Council may determine that a remission will only apply to part of the land which is eligible (for example, wāhi tapu on a portion of a site that limits some but not the entire use of the site). In these cases the remission will be pro-rated.

The Delegations Manual sets out the delegated authority to consider applications for the remission or postponement of any rates in terms of this Policy, and if appropriate, to approve or decline them.