

# Policy on the Remission of Rates on Māori Freehold Land

## Introduction

The aim of this policy is to recognise that Māori Freehold Land may have particular conditions, ownership structures or other circumstances, which make it appropriate to remit or postpone rates for defined periods. Remission of rates involves reducing the amount owing or waiving collection of rates altogether.

## Key Definitions

“**Māori Freehold Land**” means land whose beneficial ownership has been determined by the Māori Land Court by freehold order (Section 5, Local Government (Rating) Act 2002).

“**Unoccupied**” means, in respect of a block of land or a portion<sup>1</sup> of a block of land, that there is no person, whether with a beneficial interest in the land or not, who, alone or with others:

- leases the land, and/or
- does any of the following things on the land, with the intention of making a profit or for any other benefit
- resides on the land
- de-pastures or maintains livestock on the land
- stores anything on the land.

“**Waahi tapu**” means a place sacred to Māori in the traditional, spiritual, religious, ritual or mythological sense (Section 2 of the Historic Places Act 1993).

“**General Land**” means land that is not Māori Freehold Land as defined above.

## The remission of rates on Māori Freehold Land that is unoccupied and undeveloped.

The Whakatane District contains areas of Māori Freehold Land that is unoccupied. This land creates a significant rating burden on the Māori owners who may not have the means or in some cases, the desire to make economic use of the land.

The reason why Māori Freehold Land remains unoccupied is due to a number of factors which may include:

- the nature of land ownership (for example, the land is owned by multiple owners, many of whom do not live near the land); and/or
- the land has some special significance which makes it undesirable to develop or reside on; and/or
- the land is isolated, difficult to access and marginal in quality.

## Objective

Recognise situations where land has been set aside for cultural or natural heritage reason and no income is derived from the land.

To avoid further alienation of Māori Freehold Land as result of pressures that may be brought by the imposition of rates on unoccupied land.

To recognise matter relating to the physical inaccessibility of land.

To provide the ability to grant remission for portions of land that is not occupied.

To support the traditional relationship of kaitiakitanga (guardianship) to the land including the use of the land by the owners for traditional purposes.

## Conditions and Criteria

The Council will consider remitting rates on Māori Freehold Land under Part 1 if the following criteria are met:

The land is Māori Freehold Land as defined by section 5 of the Local Government (Rating) Act 2002. This definition is set out above under the heading “Key definitions”

The land is unoccupied, as defined above under the heading “Key definitions”.

The land has been identified as requiring special treatment for rating purposes. This includes land which is:

- (a) Unoccupied; AND
- (b) it is uneconomic to use; OR
- (c) no tangible benefit is derived from the use and occupation of the land; OR
- (d) the land is inaccessible; OR
- (e) the community benefits from –
  - The protection of outstanding natural features on the land;OR
  - The protection of significant indigenous vegetation and significant habitats of indigenous fauna on the land; OR
- (f) The land contains waahi tapu affecting the use of the land for other purposes.

Any application for a remission of rates is to be made in writing annually, except where a remission has been granted for a longer period OR when staff recognises that a property is unoccupied or uneconomic to use, staff may initiate the application for remission of rates so that arrears are not overstated in the Council’s records.

Where applicable, staff has the discretion to negotiate remission of rates and penalties as a tool to clear arrears and current rates.

The Council may consider a portion of a block of Māori Freehold Land to be unoccupied.<sup>2</sup>

The Council reserves the right to seek such additional information from the applicant/s or from any other source as it may determine as necessary in considering that application.

## Rates to be remitted

Rates remissions (for all or part) may be applied to all rates charged on Māori Freehold Land with the exception of any targeted rate for connection to water and wastewater services or where a refuse collection service is provided.

Any approved remission will generally be for a period of one year, but may be considered for up to three consecutive rating years. With the exception, that where the Council is considering a remission of rates for past rating years, the three year maximum period of remission may be exceeded at the Council’s discretion.

## Delegation

Applications for the remission of rates for Māori Freehold Land will be approved for remission in terms of the Council’s delegations register.

Valuation No:

Property Location:

Land Area:

Legal Description:

Annual Rates:

Current Balance:

Name of Applicant:

Address of Applicant:

Telephone:

I am applying for a Remission of Rates on Māori Freehold land as indicated on the reverse of this application  
*Please Circle*

- |  |     |    |
|--|-----|----|
| 1. Is the land been used?  | Yes | No |
| 2. Is the land de-pastured or is there livestock maintained on the land? | Yes | No |
| 3. Is the land de-pastured or is there livestock maintained on the land? | Yes | No |
| 4. Is anything stored on the land?                                       | Yes | No |
| 5. Is the land used in any other way?                                    | Yes | No |
| 6. When was the land last used?  |     |    |
| 7. Future Use. Are there any plans to utilise the land?                  | Yes | No |

I \_\_\_\_\_ (*print your full name*) hereby state that the above information is true and correct as at the date of signing this declaration. I acknowledge that it is my responsibility to advise Whakatane District Council of any changes to the information given above. Should Whakatāne District Council be made aware of any discrepancy to the information supplied, I am aware that the relevant charges will be backdated accordingly.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

***Signed on Behalf of Owner/Trust/Ratepayer***

**OFFICE USE ONLY**

Recommendation – Approve/Decline	Approved/Declined
Council Staff Member:	Authorised By:
Signed:	Signed:
Date:	Date:
	Term of Remission: 1 year 2 years 3 years