



Rates Remission and Postponement on Māori Freehold Land Policy

31 March 2021

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PURPOSE

The purpose of this policy is to state the circumstances where Masterton District Council (MDC) will consider a rates reduction or postponement on Māori freehold land.

SCOPE

This policy applies to Māori freehold land.

PRINCIPLES

MDC recognises:

- that certain Māori-owned land may have particular conditions, features, ownership structures, or other circumstances that make it appropriate to provide for relief from rates; and
- that MDC and the community benefit through the efficient collection of rates that are properly payable and the removal of rating debt that is considered non-collectable.

CONDITIONS AND CRITERIA

Application for a remission or postponement under this policy should be made prior to the commencement of the rating year. Applications made after the commencement of the rating year may be accepted at MDC's discretion. A separate application must be made for each rating year.

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

- details of the rating unit or units involved; and
- documentation that shows that the land qualifies as land whose beneficial ownership has been determined by a freehold order issued by the Māori Land Court.

MDC may of its own volition investigate and grant remission or postponement of rates on any Māori freehold land in the region.

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

MDC will give a remission or postponement of up to 100% of all rates for the year for which it is applied for based on the extent to which the remission or postponement of rates will:

- support the use of the land by the owners for traditional purposes;
- 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 waahi tapu that may affect the use of the land for other purposes;
- recognise and take account of the importance of the land in providing economic and infrastructure support for marae and associated papakainga housing (whether on the land or elsewhere); and
- recognise and take account of 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 habitats of indigenous fauna;

- the level of community services provided to the land and its occupiers;
- matters related to the physical accessibility of the land; and
- provide for an efficient collection of rates and the removal of rating debt.

Decisions on the remission and postponement of rates on Māori freehold land may be delegated to MDC staff or a Council committee. All delegations will be recorded in the Council's delegation manual.

REVIEW OF POLICY

This policy will be reviewed every three years as part of the Long Term Plan process.

REFERENCES

Local Government Act 2002

VERSION CONTROL

Date	Summary of Amendments	Approved By
2015	Reviewed as part of 2015-25 Long-Term Plan development.	Masterton District Council
27/6/18	Reviewed as part of 2018-28 Long-Term Plan development.	Masterton District Council
31/3/21	Reviewed as part of 2018-28 Long-Term Plan development.	Masterton District Council