

# RATES REMISSION AND POSTPONEMENT ON MĀORI FREEHOLD LAND POLICY



Date approved:

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# Contents

<b>Purpose.....</b>	<b>3</b>
<b>Scope .....</b>	<b>3</b>
<b>Objectives.....</b>	<b>3</b>
<b>Criteria.....</b>	<b>3</b>
<b>Conditions .....</b>	<b>4</b>
<b>Decisions .....</b>	<b>4</b>
<b>Review of Policy.....</b>	<b>4</b>
<b>References .....</b>	<b>4</b>
<b>Version Control .....</b>	<b>5</b>

## **POLICY NUMBER: MDC030**

<b>First Adopted</b>	
<b>Latest Version</b>	March 2024
<b>Adopted by:</b>	Masterton District Council
<b>Review Date</b>	March 2027

## 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. MDC has taken into account the principles of the preamble to Te Ture Whenua Māori Act 1993 and the matters identified in Schedule 11 of the Local Government Act 2002 in making this policy.

## Scope

This policy applies to Māori freehold land.

## Objectives

- To support the connection of mana whenua and Māori to their traditional lands and resources, and cultural values, where appropriate, through the relief from rates.
- To recognise 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.
- To recognise 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.
- To meet the requirements of the Local Government Act 2002 and to support the principles in the preamble to Te Ture Whenua Māori Act 1993.

## Criteria

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

## Conditions

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.
- supporting information to demonstrate that the remission or postponement will help achieve the criteria set out in the above section.

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

Relief, and the extent thereof, is at the sole discretion of MDC and may be cancelled or reduced at any time. MDC will advise landowners of the intention to cancel or reduce the relief and the extent thereof. MDC will take any feedback received from landowners into account before making a final decision.

For remissions on Māori land under development that meets the benefits described in section 114A(3) of the Local Government (Rating) Act 2002, MDC will determine the duration and extent of the rates to be remitted in accordance with section 114(A) and section 114A(5) of the Act.

## Decisions

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

Local Government (Rating) Act 2002

### Version Control

Version	Date	Summary of Amendments	Approved By
1	2015	Reviewed as part of the 2015-25 Long-Term Plan process.	Masterton District Council
2	27/6/18	Reviewed as part of the 2018-28 Long-Term Plan process.	Masterton District Council
3	31/3/21	Reviewed as part of the 2021-31 Long Term Plan process.	Masterton District Council
4	March 2024	Reviewed as part of the 2024-34 Long Term Plan process.	Masterton District Council