

 KAIPARA DISTRICT	Title of Policy	Maori Freehold Land Rates Postponement and Remission Policy		
	Sponsor	General Manager Finance	Authorised/Adopted by	Council
	Written By	Revenue Manager	Date Adopted	14 November 2017
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1 Māori Freehold Land Rates Postponement and Remission Policy

1.1 Overview, Background and Objectives

Section 102(2) of the Local Government Act 2002 provides that a Council must adopt a policy on the postponement and remission of rates on Māori freehold land.

This Policy is to ensure the fair and equitable collection of rates occurs from all sectors of the community. It is important to also recognise that Māori freehold land has particular conditions, and ownership structures which may make it appropriate to provide relief from rates.

Specifically this Policy considers the matters set out in schedule 11 of the LGA 2002 and is intended to support the following objectives:

- Recognise matters related to the physical accessibility of the land;
- Facilitate development or use of the land.

This Policy also has an objective to recognise situations where there is no occupier, or person gaining an economic or financial benefit from the land.

1.2 Conditions

1.2.1 Remission for undeveloped and inaccessible Māori Freehold Land

- 1 Council may remit rates penalties and/or current year or arrears of rates on Māori freehold land where the land has been unoccupied for the period which the remission is requested;
- 2 To be eligible for remission no person may, during the course of the year for which the remission is granted:
 - a) lease the land;
 - b) do one or more of the following things on the land, for profit or other benefit:
 - i. reside on the land;
 - ii. de-pasture or maintain livestock on the land;
 - iii. store anything on the land;
 - iv. use the land in any other way.

1.2.2 Remission to facilitate development of Māori Freehold Land

Council may remit the previous years' arrears and penalties provided the person or entity requesting the remission will pay for the annual rates for the current and previous two years and has agreed to contract to Council to keep all future rates paid in full.

1.3 Criteria

- 1 Application for land to be granted remission of rates must be made by the owners or trustees, Council or any person(s) who has gained a right to occupy through the Māori Land Courts and is the authorised occupier(s).
- 2 The land is Māori freehold land as defined in the Local Government (Rating) Act 2002.
- 3 Owners or trustees or any authorised occupier(s) must include the following information in their application:
 - a) The details of the property for which the application for remission is being made;
 - b) The objectives (as outlined under Overview, Background and Objectives above) that will be achieved by providing a remission, together with an explanation as to how the land fits within the objectives;
 - c) Documentation that proves the land which is the subject of the application is Māori freehold land, as defined above.

1.4 Delegation of decision-making

Decisions about applying a remission of rates will be made by the General Manager Finance or Chief Executive.

1.5 Rates Postponement

This Policy does not provide for the postponement of the requirement to pay rates.