



Māori Freehold Land Rates Postponement and Remission Policy

Kaipara District Council

Māori Freehold Land Rates Postponement and Remission Policy			
Primary Audience	external	Business owner	Finance
Policy type	statutory	Act	Local Government Act 2002
Author	NA	Date adopted/last reviewed	June 2022
Authorised/adopted by	Council	Next review date	2023

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1. Legislative requirements

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

2. Objective

- 2.1** The purpose of this Policy is to ensure the fair and equitable collection of rates from all sectors of the community, while recognising that Māori freehold land has particular conditions and ownership structures, which may make it appropriate to provide relief from rates in circumstances beyond what it already provided by legislation.
- 2.2** In determining this Policy, Council has considered the matters set out in schedule 11 of the LGA and how it supports the principles set out in the Preamble to Te Ture Whenua Maori Act 1993.

3. Policy

- 3.1** Council may remit some or all of the rates on a rating unit of Māori freehold land where it considers it just and equitable to do so because:
- a. There are special circumstances in relation to the rating unit, or the incidence of rates (or a particular rate) assessed for the rating unit which mean that the rating unit's rates are disproportionate to those assessed for comparable rating units.
 - b. The circumstances of the rating unit or ratepayer are comparable to those where a remission or non-rateability would be granted under the Local Government (Rating) Act 2002, but the circumstances are such that the land does not qualify.
 - c. There are exceptional circumstances such that the Council believes it is equitable to remit rates.

4. Criteria

- 4.1** Application for land to be granted remission of rates in accordance with this Policy must be made by the owners or trustees, or any person(s) who has gained a right to occupy through the Māori Land Courts and is the authorised occupier(s).
- 4.2** The land is Māori freehold land as defined in the Local Government (Rating) Act 2002.

5. Applications

- 5.1** Applications for remissions under this Policy must be made in writing, and must include the following information:
- a. the details of the property for which the application for remission is being made

- b. an explanation of why the applicant considers the circumstances of the application meet the Objective (Clause 2) of this Policy
- c. an explanation of how the matters under Clause 3 of this Policy applies to the circumstances of the application
- d. documentation that proves the land which is the subject of the application is Māori freehold land, as defined above.

6. Relevant legislation

6.1 Legislation relevant to this Policy includes, but is not limited to:

- a. Local Government Act 2002 (LGA)
- b. Local Government (Rating of Whenua Māori) Amendment Act 2021
- c. Te Ture Whenua Māori Act 1993
- d. Local Government (Rating) Act 2002

6.2 This Policy is adopted in accordance with the requirements of sections 102(1) and 108 of the LGA. Under section 108(4A) of the LGA this Policy is required to be reviewed at least once every 6 years using a consultation process that gives effect to the requirements of section 82 of the LGA.