

## Policy on Remission and Postponement of Rates on Māori Freehold Land

This policy is prepared under Section 108 of the LGA 2002. Background

“Māori Freehold Land” is defined in section 5 of the Local Government (Rating) Act 2002 as land whose beneficial ownership has been determined by the Māori Land Court by freehold order. Only land that is subject to such an order may qualify for remission under this policy. Schedule 11 of the LGA 2002 identifies the matters which must be taken into account by Council when considering rates relief on Māori Freehold Land. The matters that must be considered are specified in Sch. 11 as:

- a. the desirability and importance within the district of each of the objectives listed below: and
- b. whether, and to what extent, the attainment of any of those objectives could be prejudicially affected if there is no remission of rates or postponement of the requirement to pay rates on Māori freehold land; and
- c. whether, and to what extent, the attainment of those objectives is likely to be facilitated by the remission of rates or postponement of the requirement to pay rates on Māori freehold land; and
- d. the extent to which different criteria and conditions for rates relief may contribute to different objectives.

### **The objectives referred to above are specified in Sch. 11 as:**

- a. supporting the use of the land by the owners for traditional purposes:
- b. recognising and supporting the relationship of Māori and their culture and traditions with their ancestral land:
- c. avoiding further alienation of Māori freehold land:
- d. facilitating any wish of the owners to develop the land for economic use:
- e. recognising and taking account of the presence of waahi tapu that may affect the use of the land for other purposes:
- f. recognising and taking 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):
- g. recognising and taking account of the importance of the land for community goals relating to:
  - a. The preservation of the natural character of the coastal environment.
  - b. the preservation of outstanding natural features.
  - c. the protection of significant indigenous vegetation and significant habitats of indigenous fauna.
- h. recognising the level of community services provided to the land and its occupiers
- i. recognising matters related to the physical accessibility of the land.

### **Policy**

Having considered the above matters Council’s Policy on Remission and Postponement of Rates on Māori Freehold Land is:

1. The Council may remit all or part of rates on Māori freehold land if Council is satisfied that the objectives sought to be achieved by the remission of rates are met.
2. The Council will not postpone the requirement to pay all or part of the rates on Māori freehold land, thereby treating Māori freehold land the same as other rating units in Westland District.