

INTRODUCTION

Māori freehold land is defined in the Local Government (Rating) Act 2002 as land whose beneficial ownership has been determined by a freehold order issued by the Māori Land Court. Only land that is the subject of such an order may qualify for remission under this policy. Whether rates are remitted in any individual case will depend on the individual circumstances of each application. The policy has been formulated for the purposes of:

Ensuring the fair and equitable collection of rates from all sectors of the community by recognising that certain Māori owned lands have particular conditions features, ownership structures, or other circumstances that make it appropriate to provide relief from rates.

Meeting the requirements of Section 102 and 108 and the matters in Schedule 11 of the Local Government Act 2002 to have a policy on the remission and postponement of rates on Māori freehold land.

The objectives of this policy are:

- To recognise situations where there is no trust, person or owner gaining an economic or financial benefit from the land.
- To recognise and take into account the importance of land for community goals relating to:
 - The preservation of the natural character of the coastal environment.
 - The protection of natural features.
 - The protection of significant indigenous vegetation and significant habitats of indigenous fauna.
- To recognise matters related to the physical accessibility of the land.
- To recognise and take account of the presence of waahi tapu that may affect the use of the land for other purposes.
- To avoid further alienation of Māori Freehold Land.
- To recognize and support the relationship with Māori and their culture and traditions with their ancestral land.
- Where part only of a block is occupied, to grant remission for the portion of land that is not occupied.
- To facilitate and encourage economic development on Māori freehold land in order to increase the productive capacity of underutilised land, thereby generating economic or financial benefit for land owners.

CONDITIONS AND CRITERIA

Idle and unoccupied lots

Council will place unoccupied land on the Annual Remissions List where it considers that the land:

- a) Is idle and is not being used for productive purpose, or may be too small to be productive;
- b) Does not generate any economic or financial benefit for any person; and
- c) Has no immediate possibility of development.
- d) The property is not situated in a residential area.

Unique Features

Council will place wholly or partially unoccupied Māori freehold land on the Annual Remissions List where it considers that the land:

- a) Contains indigenous forest of high ecological value;
- b) Provides traditional and important food source for Iwi/ hapu/ whanau;
- c) Provides a traditional and important source for cultural, medicinal and spiritual needs of Iwi/ hapu/ whanau;
- d) Has demonstrable strong spiritual and symbolic significance to Iwi/ hapu/ whanau, above and beyond that of other Māori land;
- e) Includes important tribal landmarks significant to Iwi/ hapu/ whanau; and/or
- f) Is an important water catchment system to Iwi/ hapu/ whanau for sustaining physical and spiritual values.



Council will also have regard to whether the land:

- a) Has road access and/or access to other services;
- b) Is contiguous with forest reserves;
- c) Is complementary to Marae Reserve Areas (as determined by the Māori Land Court);
- d) Is high land or dispersed blocks of bush land;
- e) Offers protection of low land development and investment in roads;
- f) Complements water catchment areas; or
- g) Enhances wildlife area.

Application for this remission should be made prior to commencement of the rating year.

Applications made after the commencement of the rating year may be accepted at the discretion of Council.

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

- Details of the rating units involved
- The objectives that will be achieved by providing a remission
- Documentation that shows the land which is the subject of the application is Māori freehold land

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

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

