

## **RATING - REMISSION AND POSTPONEMENT OF RATES ON MĀORI FREEHOLD LAND**

**DATE APPROVED:** 30/1/97, 26/6/03

**DATE AMENDED:** 30/6/04, 28/6/06, 30/6/09

**FILE NO:** 16/3/4/5, 200/20/2/1, 140/15/4/3

### **Objective**

Council has operated rates remission policies for multiple-owned Māori land, being:

- Unoccupied land that is better set aside for non-use (whenua rahui).
- Some of this land is unimproved and unoccupied, and is returning neither income nor occupational benefit.
- Unoccupied land on which there is no income and from which no one is gaining a benefit.

Reasons for non-occupation are varied but can include:

- The land is of such a nature that it is best left in a natural state or unoccupied.
- The land is marginal in quality.
- The multiple ownership constrains negotiation of occupation.
- Security cannot be given for borrowings to develop the land.
- There is no desire to make economic use of the land.

Council has recognised that the nature of this land is such that it is appropriate to provide relief from rates.

### **Waitutu Land**

The land vested in the Department of Conservation in the Waitutu block be non-rateable.

### **Rakiura Māori Land Inc - Māori Reserves**

Council apply First Schedule, Part 1, paragraphs 10-14 of the Local Government (Rating) Act 2002 which has "Māori customary land" as non-rateable.

### **Rakiura Māori Land Inc - Other Land (excl. Lords River Land)**

1. The land vested in the Rakiura Māori Land Incorporation remain rateable.
2. Section 96 of the Local Government (Rating) Act 2002 applies if any of the "occupation" tests become relevant.
3. If not, then Section 93 of the Local Government (Rating) Act 2002 applies. Proof that the rates are unable to be paid out of money, whether capital or income, derived from the land would be required each year by way of a set of accounts of the incorporation.
4. If Council is satisfied that the rates are not payable for any year, that the rates for that year be written off.

### **Waimumu Trust Land**

1. The land vested in the Waimumu Incorporation remain rateable.
2. Section 96 of the Local Government (Rating) Act 2002 applies if any of the “occupation” tests become relevant.
3. If not, then Section 93 of the Local Government (Rating) Act 2002 applies. Proof that the rates are unable to be paid out of money, whether capital or income, derived from the land would be required each year by way of a set of accounts of the incorporation.
4. If Council is satisfied that the rates are not payable for any year, that the rates for that year be written off.

### **Other Māori Freehold Land**

1. Māori freehold land not vested in a trustee and owned by multiple unidentified owners remain rateable.
2. Section 96 of the Local Government (Rating) Act 2002 applies if any of the “occupation” tests become relevant.
3. If not, that rates on such land be written off each year, as per Section 114 of the Local Government (Rating) Act 2002.