



## **Policy 24/115 Remission of Rates on Māori Freehold Land**

### **Objectives of the Policy**

Some Māori freehold land and general land that ceased to be Māori land under Part 1 of the Māori Affairs Amendment Act 1967, in the Whangārei District is unoccupied and unproductive. This land creates a significant rating burden on the Māori owners who often do not have the ability or desire to make economic use of the land. Often this is due to the nature of the ownership, or it is isolated and marginal in quality. The objective of the policy is:

- to recognise situations where there is no occupier, or no economic or financial benefit is derived from the land
- where part only of a block is occupied or used, to grant remission for the portion of land not occupied or used
- to encourage owners or trustees to use or develop the land.
- where the owners cannot be found, to take into account the statutory limitation of time for the recovery of unpaid rates
- to support the principles of the Te Ture Whenua Māori Act 1993 Preamble:
- recognising that land is a taonga tuku iho of special significance to Māori people
- to promote the retention of that land in the hands of its owners, their whanau, and their hapu
- to protect wahi tapu
- to facilitate the occupation, development, and utilisation of that land for the benefit of its owners, their whanau, and their hapu
- any other matter in accordance with schedule 11 of the Local Government Act 2002.

### **Conditions or criteria**

1. The land must be Māori freehold land (as defined in the Local Government (Rating) Act 2002) or the land is general land that ceased to be Māori land under Part 1 of the Māori Affairs Amendment Act 1967 which does not produce any income.
2. The land or portion of the land must not be “used”. This includes leasing the land, residing on the land, maintaining livestock on the land, growing exotic forest for future harvesting, using the land for storage or in any other way. Land that is maintained to reduce fire risk, or land that is unfenced and grazed by wandering stock for no income by the owners is not “used”.
3. In order to encourage the development of the land, the rating unit may be apportioned into used and non-used portions and the rates will be remitted on the percentage of non- used land. Any “used” dwellings (occupied dwellings) or activities using the land for commercial or agricultural purposes will be rated the general and targeted rates per separately used or inhabited parts of a rating unit.
4. To be considered for rates remission under this policy, the owner, occupier or ratepayer must apply for rates remission under this policy, provide information in the prescribed form on how the relevant criteria and conditions are satisfied and complete relevant statutory declarations as may be required by Council.
5. However, if the owners of an unoccupied block cannot be found, the Council may apply a remission without the need for a request.
6. If the circumstances of a ratepayer who has been granted a remission under this policy changes, the ratepayer must inform Council within 30 days. The change in circumstances may mean that the rating unit or part of the rating unit, is no longer eligible for a remission under this policy in future rating years
7. All land identified under this policy for remission, will be reviewed triennially.

### **Delegations**

Decisions on remission of rates under this policy will be delegated to officers as set out in Council’s delegation manual.