

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

As a general principle, rates will be required on Māori Freehold Land where the land either, contains a habitable dwelling, the land is leased to an external party, or the land is utilised for productive purposes.

However, rates may be remitted in accordance with the conditions and criteria set out in the following policy.

## Section A

### 1. Policy Framework and Objectives

Pursuant to the Local Government Act, Schedule 11, the policy applied by Council takes the following into account:

- Various Categories of Exempt Land;
- Extension to Definition of Exempt Land;
- Incentives for Economic Development;
- Process for Assessing and Clearing Arrears;
- Legal Title and Landowners; and
- General Land Owned by Māori that is ancestral.

The objectives of the policy, in accordance with Section (108)4 of the Local Government Act are:

- 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 lands;
- 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 wahi 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:
  - i. the preservation of the natural character of the coastal environment;
  - ii. the protection of outstanding natural features; and
  - iii. 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; and
- i. Recognising matters related to the physical accessibility of the land. Te Ture Whenua Act 1993, also applies.

## 2. Conditions and Criteria

### (a) Various Categories of Exempt Land

Some provisions exist within the Local Government (Rating) Act 2002 exempting land from rates; these are as follows and apply automatically to land of this nature:

- Land that does not exceed 2 hectares and that is used as a Māori burial ground;
- Māori customary land that is held in accordance with tikanga Māori<sup>1</sup>;
- Land that is set apart under section 338 of Te Ture Whenua Māori Act 1993 or any corresponding former provision of that Act and:
  - a. that is used for the purposes of a marae or meeting place and that does not exceed 2 hectares; or
  - b. that is a Māori reservation under section 340 of that Act.
- Māori freehold land that does not exceed 2 hectares and on which a Māori meeting house is erected;
- Land used for the purposes of a Kohanga Reo educational establishment; and
- Māori freehold land that is, for the time being, non-rateable by virtue of an Order in Council made under section 116 of this Act, to the extent specified in the order.

### (b) Extension to Definition of Exempt Land

The Council policy extends the definition of exempt land (however technically it will be a remission of rates) to include:

- Land used as a Māori burial ground, Māori freehold land on which a Māori meeting house is erected, or land set apart under Section 338 of the Te Ture Whenua Māori Act 1993 or any corresponding former provision of that Act and that is used for the purposes of a marae or meeting place; irrespective of land area. (Includes land adjoining Marae used for this purpose.);
- Māori Freehold land to which the following circumstances may apply:
  - The land is land locked where it does not have legal access, or physical access through a paper road to Council or the national roading network; and
  - Where an application for remission does not meet the above criteria Council has the discretion to consider the application the policy on a case by case basis.

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<sup>1</sup> The Local Government (Rating) Act 2002 provides no interpretation of Māori customary land; the Te Ture Whenua Act Section 4 states Māori customary land means land in terms of Part 6, has the status of Māori customary land; Part 6 Section 129(2)(a) states "land that is held in accordance with tikanga Māori shall have the status of Māori customary land". The cultural reference points to this are the source of rights

Where a new lessee/occupier takes over a block with existing rate arrears that would not be recoverable based on previous use, the arrears of rates may be remitted where the new lessee assumes payment of current and future rates from the commencement of use and or occupation.

#### Notes:

1. The exemption applies to all rates with the exception of targeted rates levied for specific services provided to the rating unit.
2. Remissions approved will be granted for a period of up to 3 years. A reapplication will be required at the end of the term.
3. If the status of the land changes, so that it no longer complies with the criteria, rates will commence from the following rating year.

### (c) Incentives for Economic Development

Owners who plan for development on Māori Freehold land, that have been granted consents under the Resource Management Act 1991, and the Building Act 2004 may apply for a remission of rates for the period of the consents' process and the development for a maximum of two years. An undertaking will also be required from the owners that the necessary resources are in hand for the building to be complete within a year after the consents are granted. Any development on Māori land, and general land that is ancestral land owned by Māori, may include papakainga. The District Plan: Papakainga Section refers.

### (d) Process for Assessing and Clearing Arrears

The Council may consult with the Māori Land Court and the legal owner (that may include trustees or administrators appointed under the Te Ture Whenua Act) and may investigate all rate arrears, when required, on Māori Freehold land.

Final determination of remission of arrears will be made by Council when the means and ability of the owners to pay the rates is taken into account.

### (e) Legal Title and Land Owners

The Council will refer, where appropriate, to Land Information New Zealand, the Māori Land Court, relevant officers within Council, in order to access full information of legal title and land owners.

[ancestry and occupation, or conquest] and the maintenance of rights [where kaitiakitanga and tikanga are exercised] – according to the doctrine of aboriginal title in international common law.

(f) **General Land owned by Māori that is ancestral land**

General land owned by Māori that is ancestral land may be eligible for determination with respect to the provisions for papakainga under the District Plan.

## Section B

### 1. Te Reo Māori – Glossary

Kaitiakitanga	The responsibilities of guardianship
Marae	The gathering place for the community, whaikorero, rites of passage
Papakainga	Residential buildings for owners to occupy customary land
Tikanga	The regulations within the practice of kaitiakitanga
Urupa	Burial ground
Wahi tapu	A place of spiritual, physical and cultural significance <sup>2</sup>
Whanaungatanga	The kinship based relationships that are active and maintain customary rights
Whare karakia	A church, where many marae complexes include a church

### 2. Land Definitions

Māori Customary Land	Land that is vested in the crown and held by Māori in accordance with tikanga Māori. This land is non-rateable
Māori Freehold Land	Land whose beneficial ownership has been determined by the Māori Land Court by freehold order, with multiple owned land being classified as land beneficially owned by more than two persons. This land is rateable but may also be subject to this policy
Crown Land Reserved for Māori	Land that has not been alienated from the Crown and is set aside or reserved for the use or benefit of Māori. This land is non-rateable
General Land	Land other than the above which has been alienated from the Crown for a subsisting estate in fee simple. This land is rateable

<sup>2</sup> Wahi tapu may be registered under the District Plan, with the NZ Historic Places Trust, or the New Zealand Archaeological Association. Council takes all these records into account, where appropriate.

