

Kaupapa Here Take Utu  
Whakahokia me te Whakatārewa Take  
Kaunihera o Nga Whenua Teturu Māori

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

Person Responsible: Head of Business Enablement  
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## Remission and Postponement of Rates on Māori Freehold Land Policy

### Purpose of Policy

The purpose of this policy is to explain when and why the Council will grant a remission of rates on Māori freehold land, including penalties for late or non-payment.

### Scope

This policy applies to specific Māori-owned lands that have particular conditions, features, ownership structures or other circumstances that make it appropriate to provide relief from rates.

### Legislation

- Section 102(1) and (2) of the Local Government Act 2002 (LGA 2002) requires Te Kaunihera o Taranaki ki Te Tonga (the Council) to adopt a policy on the remission and postponement of rates on Māori freehold land.
- Section 102(3A) of the LGA 2002 provides that the Council must support the principles set out in the preamble to Te Ture Whenua Māori Act 1993.
- Section 108 of the LGA 2002 states what the policy must contain.
- Section 114 of the Local Government (Rating) Act 2002 (LG(R)A 2002) provides that the Council may remit all or part of the rates, including penalties for unpaid rates, on Māori freehold land if its policy includes provision for the remission of rates and it is satisfied that the conditions and criteria in the policy have been met.
- Section 115 of the LG(R)A 2002 states that the Council must postpone the requirement to pay all or part of the rates on Māori freehold land, including penalties, if its policy includes provision for the postponement of rates and it is satisfied that the conditions and criteria in the policy have been met.
- Section 108(4A) of the LGA 2002 states that this policy must be reviewed every six years.

### Preamble to Te Ture Whenua Māori Act 1993

Nā te mea i riro nā te Tiriti o Waitangi i motuhake ai te noho a te iwi me te Karauna: ā, nā te mea e tika ana kia whakaūtia anō te wairua o te wā i riro atu ai te kāwanatanga kia riro mai ai te mau tonu o te rangatiratanga e takoto nei i roto i te Tiriti o Waitangi: ā, nā te mea e tika ana kia mārama ko te whenua he taonga tuku iho e tino whakaaro nuitia ana e te iwi Māori, ā, nā tērā he whakahau kia mau tonu taua whenua ki te iwi nōna, ki ō rātou whānau, hapū hoki, a, a ki te whakangungu i ngā wāhi tapu hei whakamāmā i te nohotanga, i te whakahaeretanga, i te whakamahitanga o taua whenua hei painga mō te hunga nōna, mō ō rātou whānau, hapū hoki: ā, nā te mea e tika ana kia tū tonu he Te Kooti, ā, kia whakatakototia he tikanga hei āwhina i te iwi Māori kia taea ai ēnei kaupapa te whakatinana.

Whereas the Treaty of Waitangi established the special relationship between the Māori people and the Crown: And whereas it is desirable that the spirit of the exchange of kāwanatanga for the protection of rangatiratanga embodied in the Treaty of Waitangi be reaffirmed: And whereas it is desirable to recognise that land is a taonga tuku iho of special significance to Māori people and, for that reason, to promote the retention of that land in the hands of its owners, their whānau, and their hapū, and to protect wāhi tapu: and to facilitate the occupation, development, and utilisation of that land for the benefit of its owners, their whānau, and their hapū: And

whereas it is desirable to maintain a court and to establish mechanisms to assist the Māori people to achieve the implementation of these principles.

## Remission of rates on Māori freehold land

### Purpose

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

### Objectives

The remission of rates on Māori freehold land is to:

- Recognise situations where a person has effectively inherited rates arrears from a deceased owner.
- Recognise where multiple rating units of Māori Freehold Land should be treated as one for the purpose of calculating rates if they are used as one economic unit.
- Recognise where multiple homes on a rating unit of Māori freehold land should have separate rate accounts if the owner requests, which will enable owners to access rates rebates.
- Recognise situations where there is no occupier or person gaining an economic or financial benefit from the land.
- Encourage the setting aside of land that is better set aside for non-use because of its natural features (whenua rahui).
- Recognise matters related to the physical accessibility of the land.
- Recognise and take account of the presence of wāhi tapu that may affect the use of the land for other purposes.
- Grant remission for the portion of land not occupied where part only of a block is occupied.
- Facilitate the development or use of the land where the Council considers rates based on land value make the use of the land uneconomic.
- Recognise and take account of the importance of land in providing economic and infrastructure support for marae and papakāinga housing.
- Recognise and take into account the importance of the land for community goals relating to:
  - The preservation of the natural character of the coastal environment.
  - The protection of outstanding natural features.
  - The protection of significant indigenous vegetation and significant habitat of indigenous fauna.

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

### Conditions and criteria

The Council will maintain a register titled the Māori Land Rates Relief Register for the purpose of recording properties on which it has agreed to remit rates under this policy. The Register will comprise two category lists:

- The Māori Land General Remissions List; and
- The Māori Land Economic Adjustment Remissions List.

Owners or trustees making an application for rates remission should include the following information in their applications:

- Details of the property;
- The objectives that will be achieved by providing a remission; and
- Documentation that proves the land, which is the subject of the application, is Māori freehold land.

The Council will review the Register annually and may, at its discretion:

- Add properties that comply.
- Remove properties where the circumstances have changed and they no longer comply.

Relief, and the extent thereof, may be cancelled or reduced at any time.

### Māori land general remissions list

The Council will consider remission of rates on land that comes within the following criteria:

- The land is unoccupied and no income is derived from the use or occupation of that land, or
- The land is better set aside for non-use (whenua rahui) because of its natural features, or is unoccupied, and no income is derived from the use or occupation of that land.
- The land is inaccessible and unoccupied.
- Only a portion of the land is occupied.
- Whether the land qualifies for the statutory remission of rates for Māori freehold land under section 114 of the Local Government (Rating) Act 2002.
- Whether rates should be remitted because a person has effectively inherited rates arrears from a deceased owner.

### Māori economic adjustment remissions list

The Council will consider remission for land that has a best potential use value that is significantly in excess of the economic value arising from its actual use.

The remission for land recorded in the Māori Land Economic Adjustment Remissions List will be the difference between the rates as assessed and the rates that would be assessed based on the actual use of the land.

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

### Remissions

The Council will remit 100% of any rates except targeted rates made for water supply, wastewater disposal or waste management.

## Postponement of rates on Māori freehold land

The Council will provide rates postponement on Māori freehold land to ratepayers who meet the objectives, conditions and criteria of this policy.

### Objectives

The postponement of rates on Māori freehold land aims to facilitate the development and use of the land for economic use where the Council considers utilisation would be uneconomic if full rates were required during the years of development and establishment.

### Conditions and criteria

The Council will consider postponement of rates where previously unoccupied land is subject to clearing, development and commercial use and it is satisfied that utilisation would be uneconomic if full rates were required during the years of development and establishment. Applications made after the commencement of the development may be accepted at the discretion of the Council.

Owners or trustees making an application for rates postponement should include the following information in their applications:

- Details of the property and the proposed development.
- The objectives that will be achieved by rates postponement.

The Council may also, at its discretion, partially remit rates that are otherwise subject to postponement.

### History of Policy

Action	Description	Decision Date	Decision Number	Commencement
Review	Review of Policy	2018		1/07/2018
Review	Review of Policy	2021		1/07/2021
Review	Review of Policy	24/07/2024	104/24	1/07/2024



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