



Postponement and Remission of Rates on Māori Freehold Land Governance Policy

Policy Owner	Group Manager Corporate Services		
Adopted by	Thames-Coromandel District Council		
Description of policy	This policy sets out the conditions under which Council will provide for postponement and remission of rates on Māori Freehold Land and applicable conditions.		
ECM doc set number	5175190		
Date policy first adopted	<<Insert Text.>>	Date this version adopted:	31 January 2018
This version effective from:	1 July 2018	Date of next review:	30 January 2021

Objectives

The objectives of this policy are to enable the Council:

- to support the use of the land by the owners for traditional purposes
- to recognise and support the relationship of Maori and their culture and traditions with their ancestral lands
- to avoid further alienation of Maori freehold land
- to recognise and take into account the importance of the land in providing economic and infrastructure support for Marae
- to recognise and take into account the importance of the land for community goals relating to, preservation of the natural character of the coastal environment, protection of outstanding natural features, or protection of significant indigenous vegetation and significant habitats of indigenous fauna
- to recognise the level of community services provided to the land and its occupiers
- recognises matters related to the physical accessibility of the land.

Background

The Council is required under section 102(4)(f) of the Local Government Act 2002 to have a policy on the remission and postponement of rates on Maori freehold land, and under section 102(5) (a) and (b) it may adopt a Rates Remission Policy and a Rates Postponement Policy. The following sections of this Act detail what is required for each of these policies.

- Section 108 - policy on remission and postponement of rates on Maori freehold land;
- Section 109 - Rates Remission Policy;
- Section 110 - Rates Postponement Policy.

A comprehensive review of the Council's rates relief policies occurred in 2002/2003 as a result of the enactment of the Local Government (Rating) Act 2002 and the Local Government Act 2002. These came into effect from 1 July 2003.

These policies were reviewed for the 2009 Ten Year Plan (Long-term Council Community Plan). Council deemed that these policies have been operating satisfactorily and achieving their objectives on the whole, as such only one significant change has been made. This related to the removal of the residential subdivision rates relief offered under the previous policy.

The Policy on the Remission and Postponement of Rates on Māori Freehold Land is a mandatory policy. It only needs to be reviewed once every six years.

Policy statement

1. Appeals against decisions made by officials acting under delegated authority under this policy may be appealed to the Council's Judicial Committee at the discretion of the Chairperson of that Committee. In determining whether or not to hear an appeal, the Chairperson must consider that:
 - there is some doubt in the judgement exercised by the official; or,
 - there is some doubt as to interpretation of the policy; or,
 - there appears to be a serious issue of equity and fairness involved.
2. All applications for rates remission or postponement must be made prior to the commencement of the rating year (1 July) unless otherwise specified. Applications received during a rating year will be applicable from the commencement of the following rating year. Applications will not be backdated.
3. All remissions and postponements must be reported to the appropriate Committee of the Council by 31 August for the year ending the 30 June preceding.

Remission of Rates on Maori Freehold Land

Only land determined to be Maori freehold land by the Maori Land Court, and owned by more than two persons, is covered by this policy. Application for remission may be made by either the owners of the land, or by the Council's staff on behalf of the owners. Any such application should be supported by:

- a. schedule of owners; and
- b. certificate of title; and,
- c. confirmation of land status; and
- d. plan of the property; and
- e. aerial photograph if available; and the objectives that will be achieved by providing a remission.

The Council may remit rates for rating units that fall within the following criteria:

- a. the land is unoccupied and no income is derived from the use or occupation of that land; or
- b. the land is better set aside for non-use (because of its natural features) and is unoccupied, and no income is derived from the use or occupation of that land; or
- c. the land is inaccessible and is unoccupied; or
- d. any unoccupied portion of a rating unit if only a part is occupied.

The remission will be for 100% of rates except that no remission will be granted for targeted rates for water, wastewater, or solid waste. If the remission applies to only part of the rating unit, only the portion of property value based rates will be remitted.

Decisions for remission of rates for Maori freehold land will be delegated to officials as set out in the Council's delegation resolution pertaining to rates relief policy.

Postponement of Rates on Maori Freehold Land

Only land determined to be Maori freehold land by the Maori Land Court, and owned by more than two persons, is covered by this policy.

The Council will consider postponement of rates where previously unoccupied land is subject to clearing, development, the growing of crops or pasture, or development for tourism or aquaculture.

Application for postponement should be made by the owners of the land prior to commencement of the development. Any such application should be supported by:

- a. schedule of owners; and
- b. certificate of title; and,
- c. confirmation of land status; and
- d. plan of the property; and
- e. aerial photograph if available; and
- f. details of the proposed development; and
- g. the proposed length of postponement and arrangement to pay at the end of the postponement period.

The postponement will be for 100% of rates on rating units meeting the criteria except that no postponement will be granted for targeted rates for water, wastewater, or solid waste. If the postponement applies to only part of the rating unit, only the portion of property value based rates will be postponed.

Decisions for postponements of rates on Maori freehold land will be delegated to officials as set out in the Council's delegation resolution pertaining to rates relief policy

Implementation

The operation of this policy will be delegated to the Chief Executive and a process for applications and decisions under the policy will be designed by the Chief Executive in a manner which gives effect to this policy in its entirety.

Measurement and review

The monetary effect of all rates remission and postponement policies, together with relief on Maori freehold land, are reported to an appropriate committee of the Council annually.

This policy remains in force until reviewed. Reviews will be undertaken within six years of the adoption of the latest version of this policy, to be aligned with Council's preparation of a Long Term Plan.

Any resulting modifications will not change the entitlement of people already in the scheme to continued postponement of all future rates.

Definitions

When the policy refers to "ratepayer" the meaning should be as defined in sections 10, 11 and 92 of the Local Government (Rating) Act 2002.