



**SOUTH WAIRARAPA
DISTRICT COUNCIL**
Kia Reretahi Tātau

Remission and Postponement of Rates on Māori Freehold Land Policy

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Business Owner	Chief Executive
Policy Sponsor	Chief Financial Officer
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Remission and Postponement of Rates on Māori Freehold Land Policy

1. Relevant Legislation

- » [Local Government Act 2002](#)
- » [Local Government \(Rating\) Act 2002](#)
- » [Te Ture Whenua Māori Act 1993](#)

2. Purpose

- » To recognise that certain Māori owned land may have particular conditions, features, ownership structures, or other circumstances that make it appropriate to provide for relief from rates.
- » To recognise that the Council and the community benefit through the efficient collection of rates that are properly payable and the removal of rating debt that is considered noncollectable.
- » To meet the requirements of section 102 of the Local Government Act 2002 to have a policy on the remission and postponement of rates on Māori freehold land.
- » To support the connection of mana whenua and Māori to their traditional lands and resources, and cultural values, where appropriate, through the relief from rates.

3. Scope

This policy applies to all ratepayers in the South Wairarapa district who meet the defined circumstances.

4. Policy Process

- a) Application for remission or postponement under this policy should be made prior to the commencement of the rating year. Applications made after the commencement of the rating year may be accepted at the discretion of the Council.
- b) Owners or trustees making application should include the following information in their applications:
 - » Details of the rating unit or units involved.
 - » Documentation (e.g. a copy of the Certificate of Title) that shows that the land qualifies as land whose beneficial ownership has been determined by a freehold order issued by the Māori Land Court.
- c) The Council may of its own volition investigate and grant remission or postponement of rates on any Māori freehold land in the district.
- d) Relief, and the extent thereof, is at the sole discretion of the Council and may be cancelled and reduced at any time.
- e) Council will give a remission or postponement of up to 100% of all rates for the year for

which it is applied and subsequent years unless the status of the land changes or based on the extent to which the remission or postponement of rates will:

- » Support the use of the land by the owners for traditional purposes.
- » Support the relationship of Māori and their culture and traditions with their ancestral lands.
- » Avoid further alienation of Māori freehold land.
- » Facilitate any wish of the owners to develop the land for economic use.
- » Recognise and take account of the presence of waahi tapu that may affect the use of the land for other purposes.
- » Recognise and take account the importance of the land in providing economic and infrastructure support for marae and associated papakaianga housing (whether on the land or elsewhere).
- » Recognise and take account of 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 habitats of indigenous fauna.
- » Recognise the level of community services provided to the land and its occupiers.
- » Recognise matters relating to the physical accessibility of the land.
- » Provide for an efficient collection of rates and the removal of rating debt.

f) Council may review the status of Māori freehold land from time to time and advise ratepayers of a change in status if it is considered the land no longer meets the criteria for remission of rates.

g) Decisions on the remission and postponement of rates on Māori freehold land may be delegated to council officers or a committee of the Council. All delegations will be recorded in the Council's delegation schedule.