



Approved: By Council on 29 August 2023

Replaces: Rates Remission for Māori Freehold Land (15 April 2021)

Background

Under the Local Government Act 2002, the Council is required to adopt a policy on the remission and postponement of rates on Māori Freehold Land, stating its objectives in doing so, and explaining the extent to which these objectives are facilitated by any rates remission and are desirable and important.

Criteria for rates remission

Māori Freehold Land, as defined by section 5 of the Local Government (Rating) Act 2002, is land whose beneficial ownership has been determined by the Māori Land Court by freehold order.

Māori Freehold Land in the District is not subject to the general rate unless such land is used for commercial purposes, in which case the general rate will apply.

Targeted rates for water, sewer, and solid waste services will apply to all Māori Freehold Land for which these services are provided.

In the event that land loses its status as Māori Freehold Land, or where Māori Freehold Land is leased, the ratepayer(s) will no longer be eligible for rates remission under this policy.

Preamble to Te Ture Whenua Māori Act 1993

The Council acknowledges the special relationship between the Māori people and the Crown arising from the Treaty of Waitangi.

This policy has been prepared with regard for the matters in the Preamble to the Te Ture Whenua Māori Act 1993. This policy contributes to the objective of promoting the retention of Māori freehold land by its owners, their whanau and their hapu.

Process

In order to be eligible for rates remission under this policy, the ratepayer(s) shall write to the Hurunui District Council requesting rates remission and providing a copy of the order from the Māori Land Court.

In the event that the status of the land loses its status as Māori Freehold Land, or where Māori Freehold Land is used for commercial purposes (including leased), the ratepayer(s) must advise the Hurunui District Council.

Objectives

The objectives sought to be achieved by the remission of rates are those set out in Schedule 11 of the Local Government Act 2002. The Council's position on the desirability and importance of these objectives and how the remission of rates according to the above criteria contributes towards them is as follows (for explanatory purposes, objectives have been grouped according to the above criteria for rates remission):

1) Objectives due to which rates remission will be provided:

- Supporting the use of the land by the owners for traditional purposes
 - Recognising and supporting the relationship of Māori and their culture and traditions with their ancestral lands
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- Avoiding further alienation of Māori freehold land
 - Recognising and taking account of the presence of wāhi tapu (sacred places) that may affect the use of the land for other purposes
 - 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)
 - Recognising and taking account of the importance of the land for community goals relating to:
 - o the preservation of the natural character of the coastal environment
 - o the protection of outstanding natural features
 - o the protection of significant indigenous vegetation and significant habitats of indigenous fauna

These objectives are desirable and important to provide for the wellness of the district in terms of its cultural and environmental wellbeing and heritage. Remission of the general rate upon Māori Freehold Land is justified in relation to them because they are not dependent upon the services for which the Council charges by way of the general rate. Traditional activities and the relationship of Māori and their culture and traditions with their ancestral lands (including the tradition of protecting wāhi tapu and natural features and the support of papakainga housing) are likely to be hindered by charging the general rate upon Māori Freehold Land, in that they are unlikely to generate sufficient income to pay the general rate. They will thus be facilitated by remission of the general rate.

2) Objectives due to which rates remission will not be provided.

- facilitating any wish of the owners to develop the land for economic use
- recognising the level of community services provided to the land and its occupiers
- recognising matters related to the physical accessibility of the land

The development of Māori Freehold Land for economic use will likely draw upon services charged for by the Council by way of the general rate. (e.g., for access to the land by way of roading). It is unlikely to be hindered by remission of the general rate, in that the profit margins of any successful enterprise will need to be well in excess of the amount charged by way of the general rate. When water, sewer, or solid waste services are provided by the Council, it is not desirable that there should be a remission of the targeted rates that pay for these services.

Remission of rates for Māori freehold land under development

In the event that a ratepayer for Māori freehold land writes to the Hurunui District Council advising that the ratepayer or another person is developing, or intends to develop, the land, and requesting rates remission on the land, the provisions of section 114A of the Local Government (Rating) Act 2002 shall apply.

The purpose of that section is to facilitate the occupation, development and utilisation of Māori freehold land for the benefit of its owners.

Criteria for rates postponement

The criteria for rates postponement for Māori Freehold Land in the District are the same as for other land in the Hurunui District [*refer Rates Postponement Policy*].

END OF POLICY