

Kaupapa Here Whakakorengia Rēti mō ngā Whenua Māori Rates Remission for Māori Freehold Land Policy

Date of adoption: 09 June 2022

Resolution number: 22/RDC/186

Review date: 2028

Relevant legislation: Local Government Act 2002
s102 and 108

RATES REMISSION POLICY FOR MĀORI FREEHOLD LAND

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Statutory or Operational Policy	Statutory
Included in the LTP	No

1 Introduction

1.1 Māori freehold land is recognised under the Te Ture Whenua Māori Act 1993 as a taonga tuku iho of special significance to Māori passed from generation to generation. An interest in Māori land is also considered a tangible whakapapa (genealogical) link for owners to their past and present whānau, hapū and Iwi, whether they live on or close to the land or not.

1.2 The Policy provides for the fair and equitable collection of rates from Māori freehold land, recognising that certain Māori-owned freehold lands have particular conditions, features, ownership structures or other circumstances determining the land as having limited rateability under legislation. This Policy also acknowledges the desirability of avoiding further alienation of Māori freehold land.

Note: The policy applies to unsold land affected by the Māori Affairs Amendment Act 1967, which provided for Māori land owned by not more than four persons to be changed to General land. While this amendment was repealed in 1973, those blocks that had been changed remained as General land and therefore could be subject to compulsory sale to recover rate arrears.² The onus for identifying this status to the Council lies with the land owners.

1.3 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 is used as a Māori burial ground.
- Māori customary land.

¹ This policy was first adopted 15 July 2004 (04/RDC/154), was reviewed 29 June 2006 (06/RDC/193) and 25 June 2009 (09/RDC/233)

² Te Puni Kokiri is currently working with the owners of the remaining titles to make them aware of the status of the land. In addition, Te Puni Kokiri and the Māori Land Court intend undertaking a programme to identify all Māori land titles affected by the Amendment and communicating this status of the titles to the current owners.

- Land that is set apart under section 338 of Te Ture Whenua Māori Act 1993 or any corresponding former provision of that Act and used for the purposes of a meeting place, excluding any land used—
 - (a) primarily for commercial or agricultural activity; or
 - (b) as residential accommodation.
- Land that is a Māori reservation held for the common use and benefit of the people of New Zealand under section 340 of Te Ture Whenua Maori Act 1993.
- Land that is used for the purposes of a marae, excluding any land used—
 - (a) primarily for commercial or agricultural activity; or
 - (b) as residential accommodation
- Māori freehold land on which a meeting house is erected, excluding any land used—
 - (a) primarily for commercial or agricultural activity; or
 - (b) as residential accommodation.
- Land used for the purposes of a Kohanga Reo educational establishment.
- 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.
- An unused rating unit of Māori freehold land.

2 Interpretation/Definition

General Land means land that is not Māori Freehold Land.

Papakāinga means the development of dwellings on ancestral land (whether held in Māori Multiply-Owned land ownership or not), and where the development provides for the reconnection and resettlement of Iwi and hapu to their acknowledged ancestral lands. This definition does not apply to single developments or multi-lot subdivisions that are not intended for resettlement purposes.

Māori Freehold Land is defined by section 5 of the Local Government (Rating) Act 2002 as “land whose beneficial ownership has been determined by the Māori Land Court by freehold order”. Only land that is the subject of such an order may qualify for remission under this policy.

Māori freehold land in multiple ownership means Māori freehold land owned by more than 2 persons.

Occupation for this policy is where a person/persons do one or more of the following for their significant profit or benefit (except if the land and its housing is used to contribute to the Kaumātua support and enhancement of the Marae):

- leases the land to another party, or
- permanently resides upon the land, or

- de-pastures or maintains livestock on the land, or
- undertakes significant commercial operations.

Unoccupied means, in respect of a block of land or a portion of a block of land, that there is no person, whether with a beneficial interest in the land or not, who, alone or with others:

- leases the land, and/or
- does any of the following things on the land, with the intention of making a profit or for any other benefit
- resides on the land
- de-pastures or maintains livestock on the land
- stores anything on the land.

Urupa means cemetery or burial site.

Waahi Tapu means a place sacred to Māori in the traditional, spiritual, religious, ritual and mythological sense.

3 Objectives

The objectives of this Policy is to provide rates relief for Māori freehold land to recognise, support and take account of:

- the use of the land by the owners for traditional purposes;
- the relationship of Māori and their culture and traditions with their ancestral lands;
- avoiding further alienation of Māori freehold land;
- facilitating any wish of the owners to develop the land for economic use;
- the presence of Wāhi Tapu that may affect the use of the land for other purposes;
- the importance of the land in providing economic and infrastructure support for marae and associated papakainga housing (whether on the land or elsewhere):
- the importance of associated housing in providing Kaumātua support and enhancement for Marae;
- 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; and
 - the protection of significant indigenous vegetation and significant habitats of indigenous fauna.
- matters related to the legal, physical and practical accessibility of the land;
- land that is in and will continue to be in a natural and undeveloped state.

4 Conditions and Criteria

A. Unoccupied Land

4.1 Maori freehold land which is unoccupied qualifies for a rates remission if at least one of the following criteria is met:

- Wāhi Tapu is present that may affect the use of the land for other purposes. (A rates remission will be considered on a property or part of a property where the use of that property is affected by the presence of Wāhi Tapu).
- The site is used for preservation/protection of character or coastline, has outstanding natural features, significant indigenous vegetation and habitats of indigenous fauna. Applications under this criterion need to be supported by an existing Department of Conservation or Regional Council Management Plan, or other supporting evidence (e.g. in the Department of Conservation Coastal Management Plan for the area).
- The site has accessibility issues - if it is difficult to legally, physically or practically access a property. Examples of accessibility issues are:
 - The property is landlocked by properties owned by other people/entities.
 - Access is legally available by paper road or easement but the road does not exist.
 - A road ends or passes a property but a river, ravine, cliff or other impediment prevents practical access.
- The site is in a natural and undeveloped state, and will continue to remain in such state.
- The land is placed under Ngā Whenua Rahui (conservation covenant)

B. Economic Development

4.2 Māori Freehold land which has previously been unoccupied and is about to undergo development, is undergoing development, or has undergone recent development shall be entitled to a remission of rates.

4.3 Council may remit all or part of the rates if it is satisfied the development is likely to:

- Benefit the District by creating new employment opportunities
- Benefits the District by creating new houses (this extends to Papakainga Development)
- Benefit Council by increasing Council's rating base in the long term
- Benefit Māori in the District by providing support to Marae in the District
- Benefits the owners by facilitating the occupation, development and utilisation of the land

- 4.4 The length and degree of remission will be decided by having particular regard to the impediments to development suffered by any given piece of land and/or the ownership group or management entity thereof, the value of the economic activity compared with the value of the land, and to the extent to which the development will enhance the capacity of the land/ownership group to pay rates into the future.

C. Papakainga Development

- 4.5 Papakainga development implemented through the provisions of the Rangitikei District Plan and supported by a development plan shall be entitled to a remission of rates for the period of such development and a further period before and after the development up to a maximum period of five years.
- 4.6 The length and degree of remission will be determined having particular regard to the characteristics of the development and to the extent to which the development will maintain and enhance the capacity of Māori to live on their traditional lands and embrace their culture and traditions.

5 Exclusions

- 5.1 As a general principle rates will be payable on Māori Freehold Land where:
- a) The land contains a habitable dwelling and is occupied as a permanent residence.
 - b) The land is leased to an external party.
 - c) The land is used for the personal use of one of the owners.

6 Process of Application and Consideration for Rates Remission under this policy

Applications

- 6.1 On application to the Rangitikei District Council, consideration will be given for the remission of rates on Māori freehold land under this policy.
- 6.2 The application for rates remission under this policy shall include:
- details of appropriate contacts;
 - details of property and occupancy;
 - the condition(s), as listed in Section 3 of this policy, under which the application is made;
 - any relevant information to support the application, such as historical, ancestral, cultural, archaeological, geographical or topographical information;
 - details of the financial status of the land supported by full financial statements;
 - a copy of any agreements or licenses to operate on the land; and

- a declaration stating that the information supplied is true and correct and that any changes in circumstances during that period of rate remission will be notified to the Council.

7 Consideration of Applications by Māori Land Rates Remission Committee

- 7.1 All applications for rates remission under this policy shall be considered and decided upon by the Māori Land Rates Remission Committee. The Māori Land Rates Remission Committee is to consist of three Council members and three Tangata Whenua, nominated by Te Roopu Ahi Kaa.
- 7.2 Any decision as to whether any land or part thereof meets or continues to meet the qualifying criteria shall be made by the Māori Land Rates Remission Committee.

Six Year Duration

- 7.3 Any remission of rates granted under this policy will generally apply for a six-year period.
- 7.4 All remissions are reviewed every six years.
- 7.5 If the use of a property changes within the period the owners will notify the Council immediately and the remission status of the property will be reviewed.
- 7.6 Any changes of rates remission status will be effective from the date the property use changed.

Right of Appeal to Full Council

- 7.7 If an applicant considers the decision of the Māori Land Rates Remission Committee is not correct they may appeal to the full Council.

8 Māori Land Rates Remission Committee can consider properties without Application by Owners (i.e. Committee-generated Applications)

- 8.1 If a property could apply for a rates remission but the owners have not applied for the remission, the Committee can consider the granting of a remission of rates under the criteria outlined in Section 3 of this Policy.
- 8.2 An example of the situation where this Committee-generated application could apply is where land is unoccupied but an application has not been made as the owners are geographically dispersed.

9 Rate and Penalty Arrears Write Off

Intention to Write Off Rate Arrears and Penalties

- 9.1 For a number of landlocked properties considerable rate arrears have accrued over the past decade due to an inability of the property to sustain the rates assessed.

Council will write off rates arrears in respect of

- a) land that is subject to a Ngā Whenua Rāhui kawenata; and
- b) Māori freehold land that is unused (within the meaning of Schedule 1 of this Act).

Committee can recommend arrears write off to Council

- 9.2 When considering a Māori land rate remission the Committee is to assess any rates and penalty arrears on the property. If these arrears have resulted from the inability of the property to sustain the rates, the Committee is to recommend to Council that the arrears be written off.

10 Right to change conditions and criteria

- 10.1 The Council reserves the right to add to delete or alter in any way the above conditions and criteria from time to time.
- 10.2 When making such changes Council will follow its Significance and Engagement Policy and ensure affected parties are engaged in the change process.

11 No postponement of rates

- 11.1 Nothing in this policy is to be taken as providing or implying a policy providing for the postponement of rates on Māori freehold land.