

# POLICY ON THE REMISSION AND POSTPONEMENT OF RATES ON MĀORI FREEHOLD LAND

## POLICY REFERENCES

Effective date:	1 July 2018
Review Due:	30 June 2024
Legal compliance:	Local Government Act 2002 – Section 102, 108 & Schedule 11

Council is required to adopt a policy on remission and postponement of rates on Māori freehold land under Sections 102, 108 and Schedule 11 of the Local Government Act 2002.

The matters to be considered in adopting a policy include:

- The desirability and importance within the District of each of the objectives listed in Schedule 11 of the Local Government Act 2002.
- Whether, and to what extent, the attainment of any of those objectives could be prejudicially affected if there is no remission of rates or postponement of the requirement to pay rates on Māori freehold land.
- Whether, and to what extent, the attainment of any of those objectives is likely to be facilitated by the remission of rates or postponement of the requirement to pay rates on Māori freehold land.
- The extent to which different criteria and conditions for rates relief may contribute to different objectives.

*Note:*

*Part 1 of Schedule 1 of the Local Government (Rating) Act 2002, sets out those categories of non-rateable land. For clarity, those categories with direct reference to Māori and/or Māori freehold land, include:*

- **Land owned or used by, and for the purposes of, —**  
a partnership school kura hourua (within the meaning of section 2(1) of the Education Act 1989), excluding any partnership school kura hourua that operates for profit.
- **Land that does not exceed 2 hectares and that is used as —**  
a Māori burial ground.
- **Māori customary land.**
- **Land that is set apart under section 338 of Te Ture Whenua Maori Act 1993 or any corresponding former provision of that Act and —**  
that is used for the purposes of a marae or meeting place and that does not exceed 2 hectares;  
or  
that is a Māori reservation under section 340 of that Act.
- **Māori freehold land that does not exceed 2 hectares and on which a Māori meeting house is erected.**
- **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.**

For a complete list of fully non-rateable land please refer to Part 1 of Schedule 1 of the Local Government (Rating) Act 2002 available from [www.legislation.govt.nz](http://www.legislation.govt.nz)

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## PURPOSE

The objective of the Policy on the Remission and Postponement of Rates on Māori Freehold Land is to enable the Council to act fairly and reasonably in its consideration of rate relief on Māori freehold land.

## APPLICATION

This Policy applies to rates on Māori freehold land within the Tasman District.

## PRINCIPLES

1. The Council has considered the matters set out in Section 108 and Schedule 11 of the Local Government Act 2002. The Council may remit all or part of the rates on Māori freehold land in accordance with any other rates remission policy that applies to the land if the Council is satisfied that the conditions and criteria for rates to be remitted under that other policy are met.
2. The Council will not postpone the requirement to pay rates on Māori freehold land, thereby treating Māori freehold land the same as general land in Tasman District.
3. In this Policy Māori freehold land means land whose beneficial ownership has been determined by the Māori Land Court by freehold order.