

# Remission of rates on Māori land

Greater Wellington must<sup>1</sup> adopt a policy on the remission and postponement of rates on Māori freehold land<sup>2</sup>. Greater Wellington has also elected to consider applications for remission of rates on certain land in Māori ownership which is not Māori freehold land.

Greater Wellington has taken into account the principles of the preamble to Te Ture Whenua Māori Act 1993 and the matters identified in schedule 11 of the Local Government Act 2002 in making this policy, including deciding to consider applications for remission of rates on general land collectively owned by Māori in the circumstances set out in this policy. This policy is made under sections 102, 108 and 109 of the Local Government Act which reflects that the policy applies both to Māori freehold land and to general land collectively owned by Māori.

Greater Wellington has determined that this policy does not offer postponement of rates.

## Objectives

1. To recognise that certain Māori owned land may have particular conditions, features, ownership structures, or other circumstances that make it appropriate to provide relief from rates.
2. To recognise that Greater Wellington and the community benefit through the efficient collection of rates that are properly payable and the removal of rating debt that is considered non-collectable.
3. To support the connection of mana whenua and Māori to their traditional lands and resources, and cultural values, where appropriate, through the short, medium and long term relief from rates.
4. To meet the requirements of the Local Government Act 2002 and to support the principles in the preamble to Te Ture Whenua Māori Act 1993.

## Eligibility, criteria and conditions

Greater Wellington will consider each application on its merit and a remission may be granted where it is considered that the application meets the relevant criteria and conditions set out below.

In order to be granted a remission the land must be eligible. Eligible land is either:

1. Māori freehold land or land which was converted from Māori freehold land to general title by status order change pursuant to the Māori Affairs Amendment Act 1967; or
2. General land in collective Māori ownership.

Land converted from Māori freehold title to general title under the Māori Affairs Amendment Act 1967 must be in ownership of descendants of the original owners at the time of the status order change.

<sup>1</sup> Section 102 Local Government Act 2002.

<sup>2</sup> Local Government (Rating) Act 2002 defines Māori freehold land as meaning land whose beneficial ownership has been determined by the Māori Land Court by freehold order.

Land in collective Māori ownership is land owned by Māori which:

1. was transferred to a Post-Settlement Governance Entity from the Crown as the result of a Treaty settlement, where no rates had been due to Greater Wellington prior to the transfer and the land is not currently generating a commercial return, and will not generate a commercial return in the financial year the remission is applied for; or
2. is held for:
  - a. The protection of wāhi tapu or other cultural values intrinsic to the land; or
  - b. Providing economic, cultural or infrastructure support for marae (including papakainga housing); or
  - c. Educational, cultural or community purposes; or
3. satisfies the benefits requirements for land under development in section 114A of the Local Government (Rating Act) 2002.

And is owned by:

- a. One of Greater Wellington's six mana whenua partner organisations
- b. A Post-Settlement Governance Entity whose settlement is affiliated with the Wellington region
- c. An entity representing hapū, whānau or mātāwaka interests in the region
- d. A marae trust or other charitable organisation/incorporated society associated with marae.

## Criteria

Greater Wellington will give a remission of up to 100 percent of all rates due for eligible land for the years for which it is granted based on the extent to which the remission of rates will meet at least one of the following criteria:

1. Support the use of the land by owners for traditional purposes
2. Support the relationship of Māori and their culture and traditions with their ancestral lands
3. Avoid further alienation of Māori freehold land
4. Facilitate any wish of the owners to develop the land for economic use
5. Recognise and take account of the presence of wāhi tapu that may affect the use of the land for other purposes
6. Recognise and take account of the importance of the land in providing economic and infrastructure support for marae and associated papakāinga housing (whether on the land or elsewhere)
7. Recognise and take account of the importance of the land for community goals relating to:
  - a. The preservation of the natural character of the coastal environment
  - b. The protection of outstanding natural features
  - c. The protection of significant indigenous vegetation and significant habitats of indigenous fauna
8. Recognise the level of community services provided to the land and its occupiers
9. Recognise matters related to the physical accessibility of the land

# Conditions

1. Applications for remission under this policy must be made in writing and 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 Greater Wellington. No remissions are able to be granted for a previous financial year.
2. Remissions will be granted for a period of three years, unless stated otherwise. Greater Wellington may reduce the period of remission during the period of the remission if it deems that the criteria for granting the remission are no longer met.
3. Applications should include the following information:
  - a. Details of the rating unit or units involved
  - b. Documentation that shows that the land is eligible as detailed above
  - c. Supporting information to demonstrate that the remission will help achieve the criteria set out in the above section.
4. Greater Wellington may of its own volition investigate and grant remission of all or part of the rates (including penalties for unpaid rates) on any Māori freehold land in the region. This will only be undertaken for remissions on eligible Māori freehold land and not for any other Eligible land under this policy.
5. Relief, and the extent thereof, is at the sole discretion of Greater Wellington and may be cancelled and reduced at any time. Greater Wellington will advise landowners of the intention to cancel or reduce the remission or extent of remission, seek feedback from the landowner and take this feedback into account before making a final decision.
6. Where applicable, Greater Wellington may determine that a remission will only apply to part of the land to which is eligible (for example, wāhi tapu on a portion of a site that limits some but not the entire use of the site). In these cases the remission will be pro-rated.
7. For remissions on Māori land under development that meet the benefits described in section 114A(3) of the Local Government (Rating) Act 2002, Greater Wellington will determine the duration and extent of the rates to be remitted in accordance with section 114A(4) and section 114A(5) of the Act.
8. The applicant may choose to remit the payment of a lesser amount of rates than the full amount owing.

# Decisions

Decisions on the remission of rates (including penalties for unpaid rates) under this policy, and decisions on remissions under section 114A of the Local Government (Rating) Act 2002, are delegated to Greater Wellington officers. All delegations are recorded in the delegations manual.