

PART 6: POLICY FOR REMISSION AND POSTPONEMENT OF RATES ON MĀORI FREEHOLD LAND

MAORI FREEHOLD LAND RATES REMISSION - OBJECTIVES

- To recognise the unique characteristics of Māori freehold land ownership structures.
- To meet the requirements of Schedule 11 of the Local Government Act 2002.

CRITERIA – RATES REMISSION ON MĀORI FREEHOLD LAND

- Land must be Māori Freehold land (as defined in the Te Ture Whenua Māori Act 1993 Part 6, Section 129 of the Local Government (Rating) Act 2002 Part1, Sub-paragraph 1, Section 5.
- No person shall be using the land at any time the rating unit is on the register. Persons actually using the land are liable for the rates on that land.
- For the purposes of this Part, person actually using land means a person who, alone or with others,—
 - (a) Leases the land; or
 - (b) Does 1 or more of the following things on the land for profit or other benefit:
 - (i) Resides on the land;
 - (ii) De-pastures or maintains livestock on the land;
 - (iii) Stores anything on the land; or
 - (iv) Uses the land in any other way.
- Exceptions for use of land;
 - Where abandoned property or dwelling/s are situated upon the land;
 - Where an occupation order may have been granted but has not been put into effect; and,
 - Where only a portion of the land is usable, rates may be apportioned appropriately.
- The Council may give a remission of up to 100% of any and all types of rates, except targeted rates set for water supply or wastewater disposal, based on the following criteria:
 - The land is unoccupied and no income is derived from the use or occupation of that land;
 - The land is inaccessible, marginal in quality and/or unusable;
 - Only a portion of the land is used or usable;
 - The property carries a best potential use value that is significantly in excess of the economic value arising from its actual use;
 - The property is not used for residential purposes, and its value is significantly less than the value assessed by Valuation New Zealand; and,
 - Other provisions and matters relating to the objectives of the policy as well as those found in Schedule 11 of the Local Government Act 2002.

MAORI FREEHOLD LAND – WHENUA RAHUI REGISTER – OBJECTIVES

- To recognise and take account of the presence of wāhi tapu that may affect the use of the land for other purposes;
- To recognise and support use of land by owners for traditional purposes as well as the relationship of Māori and their culture and traditions with their ancestral lands;
- To recognise and set aside land that is better set aside for non-use for the protection of its natural features, preservation of the natural character of the coastal environment and/or protection of significant indigenous vegetation and significant habitats of indigenous fauna;
- To recognise and take account of the importance of the land in providing economic and infrastructure support for marae and associated papakainga housing;
- To recognise matters related to the physical accessibility and/or marginal quality of the land;
- To recognise situations where there is no person or group gaining an economic or financial benefit from the land or where part only of a block is used, to grant remission for the portion of land not in use;
- To recognise situations where fragmented ownership and/or insufficient management structures make it difficult to effectively administrate the affairs relating to the land;
- To facilitate development or use of the land where Council considers rates based on the rateable value make the use of the land uneconomic; and,
- To recognise the level of community services provided to the land and its occupiers.

WHENUA RAHUI REGISTER - CRITERIA

- It must be Māori Freehold land (As defined in the Te Ture Whenua Māori Act 1993 Part 6, Section 129 or the Local Government (Rating) Act 2002 Part 1, Sub-paragraph 1, Section 5);
- No person shall be using the land at any time the rating unit is on the Whenua Rahui register. Persons actually using the land are liable for the rates on that land;
- The Council may grant a postponement of up to 100% of any and all types of rates, except targeted rates set for water supply or wastewater disposal, based on the following criteria;
- Land is better set aside for the promotion and protection of indigenous ecosystems or biodiversity management on Māori land;
- Land is used in a way that facilitates Iwi and hapū initiatives for the retention, preservation and promotion of traditional Māori knowledge, and its use in biodiversity management;
- A Whenua Rahui application should be made prior to commencement of the rating year. Applications made after the commencement of the rating year may be accepted at the discretion of the Council;
- Owners or trustees making the application should include the following information in their applications:
 - Details of the rating unit or units involved;
 - The objectives that will be achieved by providing a remission;
 - Documentation that shows the subject land of the application is Māori freehold land; and,

- Where land is in multiple-ownership or persons making application are not owners of the land, proof authorising individuals to act for owners is to be included with the application. Reasons for non-presentation are to be fully explained.
- The burden of proof of eligibility and ongoing compliance with the policy criteria and conditions rests entirely with the owner/s of the property;
- All entries on the Register will be reviewed every five years and eligible rating units will need to be re-registered every five years;
- Registration automatically authorises the Council to undertake periodic inspections of the land to confirm ongoing compliance with the criteria and the conditions of this policy;
- The Council reserves the right to seek further information to confirm compliance as and when necessary;
- In the event of any portion of the land being sold within the three year period the Council reserves the right to recover the rates remitted for the entire period;
- Relief, and the extent thereof, is at the sole discretion of the Council and may be reviewed, cancelled or reduced at any time; and,
- All applications are to be processed with 30 working days of receipt of the completed application form.

NOTIFICATION OF DECISION –MAORI FREEHOLD LAND – WHENUA RAHUI REGISTER

The applicant/s shall be notified in writing within 5 working days of the decision.

APPEAL PROCESS – MĀORI FREEHOLD LAND – WHENUA RAHUI REGISTER

All applicants shall have a right to appeal the decision. It should be noted however, that the burden of proof rests with the applicant.

UNUSED MĀORI FREEHOLD LAND – ECONOMIC DEVELOPMENT

- Given that the Council will be maintaining a register of vacant and unused land, the opportunity exists to link developers and/or entrepreneurs with land owners, and thereby explore economic development partnerships;
- Any owners of property on the register wishing to have their land considered for such opportunities may elect to have the registration noted for consideration on an as when basis;
- Applicants must have authority from land owners and/or land management administrators to apply for registration for economic development opportunities;
- All non-voted land shall remain confidential;
- In order to encourage the development of the land, the rating unit may be apportioned into useable and non- useable portions and the remission applied based on the percentage of non- useable land;
- If a portion of the land is being used, those using the land will likely be held liable for the rates on the land, but rates may be apportioned according to the area of land utilised;

- If development of the land were to commence while the unit remained on the register, the Council may still apply a remission, for a maximum period of 5 years; and,
- The length and degree of the remission will be proportionate to the nature, characteristics and level of development as well as the objectives and considerations of the policy. The remission may be reviewed and amended periodically as development continues, at the Council's discretion.

IDENTIFICATION OF UNUSED MĀORI FREEHOLD LAND – ECONOMIC DEVELOPMENT

- Properties for inclusion can be identified by either the owner/s or the Wairoa District Council:
 - Council Identification - Properties are generally identified for inclusion on the register when rate arrears are incurred and efforts to recover have proved ineffective. Such properties are inspected and if the criteria are met, approaches are made to land owners to make application; and,
 - Owner Identification - If owners consider their land conforms with the criteria an approach may be made to the council.

UNUSED MĀORI FREEHOLD LAND – ECONOMIC DEVELOPMENT - APPLICATION PROCESS

Applications, whether initiated by the Council or the owner, will be made on the approved form. On receipt of the completed form a full investigation to validate the information presented is to be completed by council staff. The completed form and the resultant report shall form the basis on which compliance with the criteria shall be judged.