

## **PART 9: POSTPONEMENT OF RATES ON LANDLOCKED GENERAL TITLE LAND**

### **OBJECTIVES**

To enable the Council to treat landlocked General Land Title a similar manner as landlocked Māori freehold land.

### **CONDITIONS AND CRITERIA**

- The land must be landlocked. Landlocked land is defined in s.327 of the Property Law Act 2007 and the applicant must include a statutory declaration that the land is not being used by any person;
- Evidence may be requested that the ratepayer has taken steps to obtain access to the landlocked land;
- 100% of all rates may be postponed for a maximum period of five years and the ratepayer must agree that postponed rates will be payable if the land ceases to be landlocked during the period of postponement;
- If a second or subsequent application is approved, rates that have been postponed for a period of five years will be remitted;
- The repayment of any reinstated postponed rates will not be extinguished should there be a change in ownership of the land; and,
- Any rates postponed and not remitted under this policy will be immediately repayable if the land ceases to be landlocked land during the period of postponement.