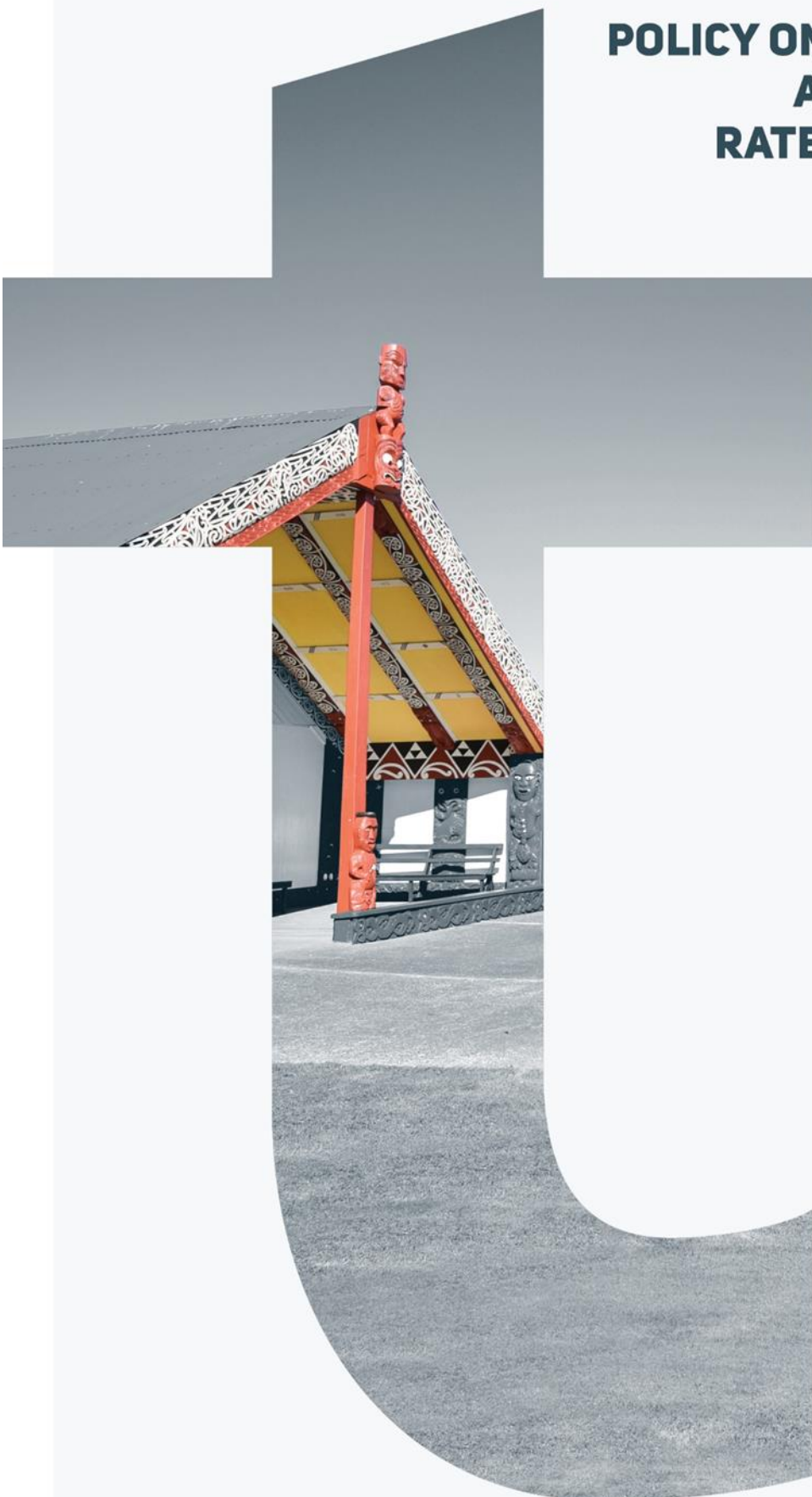


Draft

POLICY ON POSTPONEMENT AND REMISSION OF RATES ON MĀORI LAND 2024–2034



Te Kaunihera o
te tai o Aorere

WHAT IS THE PURPOSE OF THE REMISSION AND POSTPONEMENT OF RATES ON MĀORI LAND POLICY?

The purpose of this Policy is to support Māori freehold land to be used in a manner that is determined by the landowners, and to remove/reduce barriers that may stand in the way of achieving the aspirations for their whenua, such as historic rates arrears. It also provides greater consistency, equity, and clarity around the rating of Māori land for the benefit of Māori landowners and Council.

The Policy has been developed 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.

The Policy is adopted under section 108 of the Local Government Act 2002 and meets the requirements of section 108.

The Policy does not provide for postponement of rates on Māori freehold land.

The Policy contains significant changes:

- This updated policy has been expanded to cover:
 - 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 1967¹; or
 - General land which is held in collective Māori ownership; or
 - Land which has been transferred from the Crown to, and is held by, a post settlement governance entity as a result of a treaty settlement.
- The Policy allows for the remission of up to 100% of rates when all criteria are met
- The Policy does not provide for postponement of rates on Māori freehold land

TELL US WHAT YOU THINK OF OUR PLANS TO CHANGE THE REMISSION OF RATES ON MĀORI LAND POLICY

Anyone may make a submission about any aspect of the Draft Policy.

There are several ways to provide your views:

- online – there are lots of options for asking questions or providing feedback at Shape.tasman.govt.nz/10YP or email LTP@tasman.govt.nz; or
- In writing – complete the LTP (Long Term Plans) consultation document submission form and drop it in any Tasman District Council office or library or post it for free to the following address.

Freepost Authority No: 172255, Strategic Policy Team, Tasman District Council, 189 Queen Street, Private Bag 4, Richmond 7050.

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

SUBMISSIONS ARE OPEN FROM 9.00 AM ON 28 MARCH 2024 UNTIL 5.00 PM ON 28 APRIL 2024

Submitters have the opportunity to present their feedback on this Policy verbally to councillors, at the same time as feedback on the Long Term Plan 2024 – 2034. These hearings will take place between 8 and 10 May 2024.

The Council will inform all submitters that supply their contact details of the final decisions it makes on the Remission and Postponement of Rates on Māori Freehold Land.

SUBMISSIONS ARE PUBLIC DOCUMENTS

PRIVACY STATEMENT

As part of the submission process, we are asking for some personal information about you. We collect this information so that you can have a say on Council's Remission and Postponement on Rates on Māori Land Policy and so we can contact you about your submission, hearings and Council's final decisions. We also ask for demographic information to help us understand who is engaging with us. This helps us understand if we are hearing from a diverse range of our community.

Submissions will only be accepted if a name and contact details are supplied. This is so we can contact you and so we can make sure we don't have duplicate submissions. The other demographic information is not compulsory.

Your full submission, including your name, will be made available to Councillors and the public on our website. Your contact details and demographic information will only be accessed by Council staff.

A summary of submissions may also be made publicly available and posted on the Council's website.

All information will be held by the Tasman District Council with submitters having the right to access and correct personal information. If you have any questions about the Council's privacy practices or would like to gain access to your personal information, you can contact the Legal and Democracy Services Team at LGOIMA@tasman.govt.nz.

POLICY ON THE REMISSION AND POSTPONEMENT OF RATES ON MĀORI LAND

OPTION A- WHAT ARE WE PROPOSING?

The current policy has been rewritten and expanded due to a review driven by legislative change.

The new Remission and Postponement of Rates on Māori Land Policy provides for the remission of rates for Māori freehold land, and certain land in collective Māori ownership which is not Māori freehold land when certain criteria is met.

It does not provide for the postponement of rates on Māori freehold land.

WHY ARE WE PROPOSING THIS CHANGE?

The Council was required to review its current policies 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. This was a legislative change since the previous Long-Term Plan was adopted.

The Policy supports the Council's strategic direction by strengthening partnerships with Tangata Whenua, through the supporting of the connection of Tangata Whenua to their traditional lands and resources, and cultural values, where appropriate through short-, medium- and long-term relief from rates.

It also recognises that the Council and the community both benefit through the efficient collection of rates that are properly payable and removal of rating debt that is considered un-collectable.

WHAT ARE THE ADVANTAGES OF THIS CHANGE?

The Policy:

- Meets the requirements of the Local Government Act 2002
- Supports the principles in the preamble to Te Ture Whenua Māori Act 1993.
- Supports the Council's Strategic direction.
- Strengthens partnerships with Tangata Whenua.
- Allows for efficient removal of rating debt that is considered uncollectable.

WHAT ARE THE DISADVANTAGES OF THIS CHANGE?

Small increase in the value of remissions granted. The cost of remissions are met by other ratepayers across the district through their rates.

More time to consider, and administer applications required under the Policy.

WHAT OTHER OPTIONS WERE CONSIDERED?

OPTION B – POLICY APPLICABLE TO MĀORI FREEHOLD LAND ONLY

Advantages and Disadvantages
<ul style="list-style-type: none">• Would meet legislative requirements.• Less time required to administer applications.• Potential for fewer remissions granted due to less land that could qualify.• Could negatively impact relationships with Tangata Whenua.• Limits Māori and Iwi applicants who hold land that is not deemed Freehold.

OPTION C – WIDER ELIGIBILITY CRITERIA

Advantages and Disadvantages
<ul style="list-style-type: none">• Would comply with legislative changes requiring the Policy to support preamble to Te Ture Whenua Māori Act 1993.• Could further support relationships with Tangata Whenua.• A greater number of remissions would be granted.• Additional staff time in administering the Policy.• Additional cost to ratepayers across the district.

OPTION D – NOT CHANGING THE POLICY

Advantages and Disadvantages
<ul style="list-style-type: none">• Saves staff time in administering the Policy.• No remissions would be granted limiting Council expenditure and cost to other ratepayers.• Would not comply with legislative changes requiring the policy to support preamble to Te Ture Whenua Māori Act 1993.• Would negatively impact relationships with Tangata Whenua.

See the full draft of this Policy [Shape.tasman.govt.nz/10YP](https://www.tasman.govt.nz/10YP)

POLICY ON THE REMISSION AND POSTPONEMENT OF RATES ON MĀORI LAND

POLICY REFERENCES

Effective date: 1 July 2024

Legal compliance: Local Government Act 2002 – Section 102, 108 & Schedule 11

1 INTRODUCTION

The Council is required to adopt a policy on the remission and postponement of rates for Māori freehold land under Sections 102, 108 and Schedule 11 of the Local Government Act 2002. Section 102(3A) states that the policy must also support the principles set out in the Preamble to the Te Ture Whenua Māori Act 1993.

The Council may also adopt a policy on the remission and postponement of rates for other land, including land in Māori ownership, which is not Māori freehold land, under Sections 102, 109 and 110 of the Local Government Act 2002.

1.1 PURPOSE

The purpose of this policy is to support Māori freehold land to be used in a manner that is determined by the landowners, and to remove/reduce barriers that may stand in the way of achieving their aspirations for their whenua, such as historic rates arrears. It also provides greater consistency, equity, and clarity around the rating of Māori land for the benefit of Māori landowners and Council.

This policy provides for the remission of rates for Māori freehold land, and certain land in collective Māori ownership which is not Māori freehold land. It does not provide for the postponement of rates on Māori freehold land.

1.2 OBJECTIVES

1. To support the connection of Tangata Whenua to their traditional lands and resources, and cultural values, where appropriate through short, medium and long term relief from rates.
2. To support the Council's strategic direction by strengthening partnerships with Tangata Whenua.
3. To recognise that the Council and the community both benefit through the efficient collection of rates that are properly payable and removal of rating debt that is considered non-collectable.
4. To meet the requirements of the Local Government Act 2002 and to support the principles in the preamble to Te Ture Whenua Maori Act 1993.

The Council has determined that it will not provide for postponement of rates on the Māori land covered by this policy as this would be inconsistent with the intent of this policy, which is to support the retention of Māori land and reduce rates debt.

The Council will consider applications for remission of rates on land collectively owned by Māori in the circumstances set out in this policy.

For clarity, nothing in this policy affects the right to apply for remission of rates on Māori freehold land under development, under Section 114A of the Local Government (Rating) Act 2002.

1.3 CONDITIONS AND ELIGIBILITY CRITERIA

The Council will consider each application on its merits. Remission may be granted where the Council considers, at its absolute discretion, that the application satisfies the relevant criteria and conditions set out in this policy.

1.3.1 ELIGIBILITY OF LAND

The status of the land must be 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 1967¹; or
2. General land which is held in collective Māori ownership; or
3. Land which has been transferred from the Crown to, and is held by, a post settlement governance entity as a result of a treaty settlement.

Eligible land must not be generating a commercial return and is not expected to generate a commercial return in the financial year of the period for which remission is sought. For clarity a 'commercial return' does not include a nominal return or 'peppercorn rental'. The Council has the sole discretion to determine whether the return received in relation to land is commercial.

The eligible land must [also](#) meet one of the following:

1. Is being held for at least one of the following reasons:
 - 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 papakāinga housing); or
 - c) Education, cultural or community purposes; or
2. Satisfies at least one of the benefits requirements for land under development under section 114A(3) of the Local Government (Rating Act) 2002, or
3. Satisfies at least one of the objectives under Schedule 11 of the Local Government Act 2002.

¹ Land converted from Māori freehold title to general title under the Māori Affairs Amendment Act 1967 must be in the ownership of the descendants of the original owners at the time of the status order change.

1.3.2 PROCEDURE FOR BOTH MĀORI FREEHOLD LAND AND LAND IN COLLECTIVE MĀORI OWNERSHIP

Subject to this policy, the Council will give a remission of up to 100 percent of all rates due for eligible land.

1. Applications for remission under this policy can be made by any owner, or in the case of collective ownership, on behalf of any owner.
2. Applications for remission must be made on the prescribed form developed by Council.
3. The application for rates remission must be made on or before 31 May for remission in the current rating year. Applications will not be accepted for prior rating years.
4. Remissions will be granted for a period of up to 3 years. Council may reduce the period of remission during that period if it deems that the criteria for granting the remission are no longer satisfied.
5. The Council may of its own volition investigate and grant remission of all or part of the rates (including penalties for unpaid rates) on any Māori land in the region that it considers has satisfied the conditions and criteria of this policy.
6. Where applicable, Council may determine that a remission will only apply to part of the land applied for. This may involve situations where only part of the land satisfies the eligibility criteria above. The Council has sole discretion to determine the amount in which the remission will be prorated.
7. For remissions on land under development that meet the benefits described in section 114A(3) of the Local Government (Rating) Act 2002, Council will determine the duration and extent of the rates to be remitted in accordance with section 114A(4) and section 114A(5) of that Act.
8. Any rates remission, and the extent thereof, is at the sole discretion of Council, and may be cancelled or reduced at any time. The Council 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. Any change to the extent of a remission will take effect from the next rating year.
9. The Council will delegate authority to consider and approve applications to appropriate Council staff. In the event of any doubt or dispute arising, the application is to be referred to Full Council, or any committee it delegates to for a decision.