Date:	**Thursday, 30 June 2022**
Time:	**1.30pm**
Location:	**Council Chamber, Wairoa District Council, Coronation Square, Wairoa**

AGENDA

Late Reports

Extraordinary Council Meeting

30 June 2022

MEMBERSHIP: His Worship the Mayor Craig Little, Cr Denise Eaglesome-Karekare, Cr Hine Flood (Deputy Mayor), Cr Danika Goldsack, Cr Jeremy Harker, Cr Melissa Kaimoana, Cr Chaans Tumataroa-Clarke

The agenda and associated papers are also available on our website: www.wairoadc.govt.nz

For further information please contact us 06 838 7309 or by email info@wairoadc.govt.nz

Order Of Business

5 General Items 3

5.1 Rates Remissions and Postponements Policy - Hearing and Deliberations 3

5 GENERAL ITEMS

5.1 RATES REMISSIONS AND POSTPONEMENTS POLICY - HEARING AND DELIBERATIONS

Author: **Courtney Hayward, Kaiwhakahaere Kaupapa Here, Mana Arahi me te Whakawhanake Ohanga|Policy, Governance & ED Manager**

Authoriser: **Gary Borg, Pouwhakarae - Putea / Tautawhi Rangapu Group Manager Finance and Corporate Support**

Appendices:
1. **Rates Remission and Postponement Policy** ⇩
2. **Submission** ⇩

1. PURPOSE

1.1 For Council to review the submission and consider adoption of the Rates Remission and Postponement Policy.

RECOMMENDATION

The Kaiwhakahaere Kaupapa Here, Mana Arahi me te Whakawhanake Ohanga|Policy, Governance & ED Manager RECOMMENDS that Council

A) Receive the submission and thank the submitter for making the time to submit on the Rates Remission and Postponement Policy

B) Advise a preferred option as outlined in section 4.

2. BACKGROUND

2.1 In 2021, Government legislated changes to the Local Government Act (LGA) and the Local Government (Rating) Act 2002 (LGRA). The LGRA requires that Council rates remission and postponement policies on Māori freehold land must now show support for the principles in the Preamble to the Te Ture Whenua Māori Act 1993 (TTWMA). This requirement is set out in Part 4 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 No 12. A copy of Part 4 the Local Government (Rating of Whenua Māori) The LGRA also now requires Councils to consider any request for remission for Māori freehold land under development. While Council has policies on the remission and postponement of rates on Māori freehold land, these policies don't specifically address each area of development set out in section 114A of the LGRA.

2.2 On 16 May 2022, Council resolved to consult on the Proposed Rates Remission and Postponement Policies. This included the addition of proposed new rates remission policies: Rates remissions for new subdivisions, Remission of rates for Māori freehold land under development and Remission of rates on low value Māori freehold land.

POLICY PART	EXISTING	ACTION	FOR CONSULTATION
Remission of Penalties	Yes	Keep but make minor changes.	Yes
Rates arrears repayment	Yes	Keep but make a	Yes

arrangements		minor change.	
Abandoned land and rating sales rates remissions	Yes	Keep – No Change	Yes
Remission of Uniform Annual General Charges and targeted rates in certain circumstances – Non rural land	Yes	Keep – Amendments to remission value, conditions, and criteria sections.	Yes
Remission of Uniform Annual General Charges and targeted rates for rural land	Yes	Keep – Amendments to remission value, conditions, and criteria sections.	Yes
Remission of rates on Coastal rural land used for grazing purposes	Yes	Keep – No Change	Yes
Rates remissions for new subdivisions	No	New policy	Yes
Remission on land for natural, historic or remission for land used for outstanding landscape, cultural, historical or conservation purposes	Yes	Keep – No Change	Yes
Remission of water meter rates attributable to water leaks	Yes	Keep – No Change	Yes
Policy for remission and postponement of rates on Māori freehold land	Yes	Substantial changes are proposed	Yes
Remission of rates for Māori freehold land under development	No	New Policy	Yes
Non-contactable owners rates postponement policy – Māori freehold land	Yes	Minor change in wording	Yes
Partial use of Māori freehold land	Yes	Keep – No Change	Yes
Remission of rates on low value Māori	No	New Policy	Yes

freehold land			

3. CONSULTATION

3.1 Council undertook Consultation on the Rates Remission policy under s83 of the Local Government Act – Special Consultative Procedure.

3.2 Public consultation was from 17 May 2022 – 17 June 2022. Council received one submission, attached as appendix 2. This submission focussed on rates remission for subdivisions.

4. OPTIONS

4.1 The options identified are:

a. Status quo – do not adopt the proposed rates remission and postponement policy

b. Adopt the proposed rates remission and postponement policy

c. Adopt the proposed rates remission and postponement policy, with amendments

4.2 If amendments are made, based on the views expressed by submitters, and do not significantly alter the material of the policy, these can be adopted without further consultation.

5. CORPORATE CONSIDERATIONS

What is the change?

5.1 Updated Rates Remission and Postponements Policy.

Compliance with legislation and Council Policy

5.2 Government legislated changes to the LGA and the LGRA require that Councils rates remission and postponement policies must now show support for the principles in the Preamble to the TTWMA.

5.3 The LGRA 02 requires Councils to consider any request for remission for Māori freehold land under development. While Council has policies on the remission and postponement of rates on Māori freehold land, these policies don't specifically address each area of development set out in section 114A of the LGRA.

5.4 On 27 August 2019 the Office of the Valuer-General issued revised guidance on the Rating Valuation of Māori freehold land. Councils are now required to value 'low value' Māori freehold land with greater 'discounts' than previously mandated.

5.5 The LGRA specifies that if a Council wishes to introduce a remission and/ or postponement of rates, it must first introduce polices that provide for this, using the special consultative procedure. In limited circumstances a new remissions policy may be introduced without a special consultative procedure if the requirements of sections 79 and 82 of the LGA 02 are met.

5.6 Section 108 of the LGA 2002 state that policies on remission and postponement of rates on Māori freehold land must be reviewed at least once every 6 years. Section 109 of the LGA 2002 state that rates remission polices must be reviewed at least once every 6 years.

Section 110 of the LGA 2002 state that rates postponement polices must be reviewed at least once every 6 years.

What are the key benefits?

5.7 Demonstrating compliance with Part 4 of the Local Government (Rating of Whenua Māori) Amendment Act 2021 No 12.

5.8 Demonstrating compliance and support for the principles included in the Preamble to TTWMA.

5.9 Ensuring that rate remission polices, rate postponement policies and policies for remission or postponement of rates on Māori freehold remain relevant, be fit-for-purpose and durable.

5.10 Demonstrating compliance and support for section 114A of the LGRA to better enable the occupation, development, and utilisation of Māori land for the benefit of the landowners.

5.11 Meeting the statutory requirements of sections 108, 109 and 110 of the LGRA 2002.

What is the cost?

5.12 There is no direct cost to Council because additional remissions arising would result in a redistribution of rates across all other rating units.

What is the saving?

5.13 N/a

Service delivery review

5.14 N/a

Maori Standing Committee

5.15 The proposed Review of Rates remission and Postponement policies were presented to the Māori Standing Committee on 28 April 2022, the Committee endorsed the proposal o publicly consult on changes and additions to rates remission policies and policies on remission or postponement of rates on Māori freehold land with amendments to formatting in the report.

6. SIGNIFICANCE

6.1 Rating is of perpetual public interest.

6.2 There will be a low impact on service levels.

6.3 There will be no impact on strategic assets.

6.4 The review of review of rates remission policies, rates postponement policies and policies on the remission and postponement of rates on Māori freehold land are of interest to all ratepayers.

6.5 There is a requirement to use the special consultation procedure when undertaking a review of rates remission policies, rates postponement policies and policies on the remission and postponement of rates on Māori freehold land.

6.6 Council undertook consultation under the special consultative procedure.

7. RISK MANAGEMENT

7.1 In accordance with the Council's Risk Management Policy the inherent risks associated with this matter are:

Human	Financial	Regulatory
Low	Medium	Low
Operations	**Employees**	**Image & Reputation**
Low	Medium	Medium

Who has been consulted?

Public consultation has occurred under s83 of the Local Government Act.

References (to or from other Committees)

Māori Standing Committee 28 April 2022

Council 16 May 2022

Confirmation of statutory compliance

In accordance with section 76 of the Local Government Act 2002, this report is approved as:

a. containing sufficient information about the options and their benefits and costs, bearing in mind the significance of the decisions; and,

b. is based on adequate knowledge about, and adequate consideration of, the views and preferences of affected and interested parties bearing in mind the significance of the decision.

RATES REMISSION AND POSTPONEMENT POLICIES

WAIROA DISTRICT COUNCIL

Approved by:	
Department:	Finance
Date Approved:	19/01/2021
Next Review Date:	19/01/2027
Reviewed:	
Revision No:	0
Relevant:	N/A
Legislation related policies:	Local Government Act 2002, Local Government (rating Act) 2002
Related forms:	N/A

CONTENTS

REMISSION OF PENALTIES....4
RATES ARREARS PAYMENT ARRANGEMENTS....4
ABANDONED LAND AND RATING SALES RATES REMISSIONS....5
REMISSION OF UNIFORM ANNUAL GENERAL CHARGES AND TARGETED RATES IN CERTAIN CIRCUMSTANCES – NON RURAL LAND....6
PART FOUR: REMISSION OF UNIFORM ANNUAL GENERAL CHARGES AND TARGETED RATES FOR RURAL LAND....6
REMISSION OF RATES ON COASTAL RURAL LAND USED FOR GRAZING OR FARMING PURPOSES....7
RATES REMISSIONS FOR NEW SUBDIVISIONS....7
REMISSION ON LAND FOR NATURAL, HISTORIC OR RATES REMISSION FOR LAND USED FOR OUTSTANDING LANDSCAPE, CULTURAL, HISTORICAL OR CONSERVATION PURPOSES....8
REMISSION OF WATER METER RATES ATTRIBUTABLE TO WATER LEAKS POLICY....8
POLICY FOR REMISSION AND POSTPONEMENT OF RATES ON MAORI FREEHOLD LAND....9
REMISSION OF RATES FOR MĀORI FREEHOLD LAND UNDER DEVELOPMENT....11
NON-CONTACTABLE OWNERS RATES POSTPONEMENT POLICY – MAORI FREEHOLD LAND....12
PARTIAL USE OF MAORI FREEHOLD LAND....13
REMISSION OF RATES FOR LAND USED FOR PAPAKAINGA HOUSING....13
REMISSION OF RATES ON LOW VALUE MAORI FREEHOLD LAND....14

REMISSION OF PENALTIES

Objectives

- To set parameters for Council to remit penalties.
- To encourage ratepayers to pay rates arrears and keep payments of rates up to date.
- To consider penalty remission requests on late payment of previous rates instalment amounts.
- To remit penalties where payment has not been received by the penalty date due to circumstances outside the ratepayer's control.

Conditions and criteria

Applications for the remission of an instalment penalty can be made by a ratepayer who demonstrates that they meet one or more of the following criteria:

- Payment has been late due to significant family disruption. (Significant family disruption would include death, illness, or accident of a family member).
- The rates assessment notice or rates invoice was sent to an incorrect address, or it is proven that a ratepayer did not receive a rates assessment notice or rates invoice through no fault of their own.
- Penalties have arisen through processing errors in Council's records, or an outstanding balance has arisen as a result of a shortfall caused by the operation of an agreed payment plan.
- A one-off ratepayer error (including timing differences arising from payments by regular electronic bank transactions).
- A previous property owner did not pay rates in full before a property sale was completed and a penalty has been incurred through no fault of the new owner.
- Payment was received on time but credited to a different rates assessment due to a ratepayer supplying incorrect reference details.
- There is a proven history of the rates being paid on time for the previous 2 years.
- Council staff may recommend a penalty remission. This recommendation must identify relevant conditions and criteria identified in this policy.
- Where a ratepayer has not paid an instalment by a required due date and subsequently pays the balance needed to bring rates up to date to the next instalment period (the amount less the penalty), or the total annual rates levied for the year by the next instalment due date, the penalty incurred on that previous instalment will be remitted.
- For the avoidance of doubt remission of penalties on previous instalments will be considered on a case-by-case basis where the payment of the rates assessment is made in full, or an arrangement to pay rates arrears has been agreed and adhered to.

RATES ARREARS PAYMENT ARRANGEMENTS

Objectives

- To facilitate repayments of rates and water rates debts.
- To encourage lump sum payments of rates and water rates debts to clear arrears in full.
- To recognise instances where an arrangement to repay rate arrears has been made, adhered to, but not concluded.

Remission Period

- One off

Remission Value

- Up to $500.00 for arrears under $5,000.00 ($100.00 per $1,000.00 arrears)
- Up to $1,000.00 for arrears under $10,000.00 ($100.00 per $1,000.00 arrears).
- A maximum of 10% of the total debt.

- Consideration will also be given to writing off statute barred rates arrears which have not been written off in the current financial year (A report for statue barred rate arrears has not yet been approved by Council).

Conditions and Criteria

- Ratepayers must commit to an arrangement with Council to repay rates arrears within an agreed timeframe, and
- Council may remit rates/ water rates arrears of up to $500 for arrears under $5,000.00 or $1000,00 $1,000.00 for arrears under $10,000.00 (this is reflective of a 10% penalty being imposed for an opening arrears balance and a 10% penalty on each rates instalment not being paid the required instalment due date).
- Rates arrears are rates in previous rating years, not arrears in the current rating year.
- Any statute barred rates arrears not already written off at the time an agreement is entered into will be excluded from the arrears total for the purposes of this policy.
- A penalty suppression on a rates assessment/ water rates debt will be added to prohibit ratepayers from incurring further arrears once an agreement has been made and adhered to.
- A default on the arrangement will result in the penalty suppression being lifted.
- Writing off $500.00, $1,000.00 or the amount of any statute barred rates arrears can occur at the beginning of the repayment arrangement, part way through an arrangement or at the conclusion of arrangement and is considered on a case-by-case basis.
- Requests for payment arrangements are to be made in writing by the ratepayer or their agent.
- Consideration will be given to writing off arrears classified as statute barred rates arrears at the time an agreement is entered into and are considered on a case-by-case basis if they have not already been written off in the current rating year (the year that Council normally writes off statute barred rates arrears and which the provisions of section 65 0f the Local Government (Rating) Act 2002 apply).

ABANDONED LAND AND RATING SALES RATES REMISSIONS

Objectives

- To remit rates where the amount levied cannot be collected after proceeds have been received from an Abandoned Land rating sale or a Rating Sale.

Conditions and Criteria

- Proceeds for an Abandoned rating sale or Rating Sale do not clear the rates balance required to clear rates to the end of an instalment period prior to a purchaser becoming the new ratepayer.
- Rates arrears cannot be collected through normal debt collection provisions and the property will change ownership by way of an Abandoned Land rating sale or a Rating Sale.
- The amount to be written off is the difference between the amount received from proceeds from an Abandoned rating sale or Rating Sale and the balance remaining to be cleared to the instalment period that the vendor is liable to bring rates up to date to that rates instalment period (and not the end of a financial year unless the end of the financial year is the current instalment period).

REMISSION OF UNIFORM ANNUAL GENERAL CHARGES AND TARGETED RATES IN CERTAIN CIRCUMSTANCES – NON-RURAL LAND

Objectives

Allow for the remission of rates in situations where uniform annual general charges and other selected targeted rates are assessed on additional rating units for contiguous or non-contiguous rating unit(s), where all requirements of s.20 of the Local Government (Rating) Act 2002 are not met.

Remission Period

- Continuous

Remission Value

The amount of the Uniform Annual General Charge attributable to the rating unit used in conjunction with the main rating unit (as if all of the requirements of s.20 were met).
The amount of other selected targeted rates attributable to the rating unit used in conjunction with the main rating unit (as if all the requirements of s.20 were met).

Conditions and Criteria

- One rating unit is used as a private residence or a business and the additional rating unit is used solely as a garden or similar private part of the grounds in connection with the main rating unit.
- Where a private residence or business operates from more than one rating unit (location), and the additional unit is used as a single rating unit in conjunction with the main rating unit.
- A rating unit used for residential purposes, and includes a separately inhabited part, may be treated as one rating unit where the additional rating unit is used in conjunction with the main rating unit by a dependent member of the same family as that of the owner.
- A rating unit is used for residential purposes, and includes a separately inhabited part, may be treated as one rating unit where the additional rating unit is used by live-in caregivers, or to provide humanitarian assistance (in other words, used by persons who would normally “live in” if the
- ratepayer’s primary accommodation had been large enough in the first instance).
- The ratepayer will remain liable for at least one uniform annual general charge-type and one set of each type of targeted rate calculated as a fixed amount per rating unit.

REMISSION OF UNIFORM ANNUAL GENERAL CHARGES AND TARGETED RATES FOR RURAL LAND

Objectives

- To provide for relief from uniform annual general charges and selected targeted rates for rural land which is either contiguous or non- contiguous and farmed as a single entity, where all requirements of s.20 of the Local Government (Rating) Act 2002 are not met
- To encourage the use of small pastoral blocks which would otherwise be uneconomic to use without the remission of the uniform annual general charge and selected targeted rates.

Remission Value

- The amount of the Uniform Annual General Charge attributable to the rating unit used in conjunction with the main rating unit (as if all of the requirements of s.20 were met).
- The amount of other selected targeted rates attributable to the rating unit used in conjunction with the main rating unit (as if all the requirements of s.20 were met).

Conditions and Criteria

- This policy applies to vacant rural land.
- A remission of charges will apply to additional rating units owned or used by a ratepayer.
- In the case of general land in separate ownership there must be some significant development that combines the two properties into one and the owners of each rating unit must confirm in writing that all rating units are being used as one farming operation.

- The ratepayer will remain liable for at least one uniform annual general charge-type and one set of each type of targeted rate calculated as a fixed amount per rating unit.

REMISSION OF RATES ON COASTAL RURAL LAND USED FOR GRAZING OR FARMING PURPOSES

Coastal land used as farms can qualify for a reduction in rates levied in certain circumstances.

Objectives

- To recognise the special circumstances pertaining to the value of coastal rural land used for pastoral purposes.
- To recognise circumstances applying to situations where multiple rural properties are used as one rural property.

Conditions and Criteria:

- Applications for remission will be considered in relation to additional rating units and not standalone rating units.
- Owners or trustees making an application should include the following information in their applications.
- A signed statement by the applicant that the land is, and will be, used for grazing purposes only.
- The land and capital values will be considered for special values that may be less than that assessed by the Council's Valuation Service Provider.

RATES REMISSIONS FOR NEW SUBDIVISIONS

Objective

- To facilitate subdivision development in the Wairoa district.
- To ensure that unsold development land, which is in more than one parcel, but has separate valuation assessment numbers, does not pay more than one uniform annual general charge.

Remission Period

- Maximum of three years

Remission Value

- The amount of the Uniform Annual General Charge attributable to the rating unit used in conjunction with the main rating unit (as if all of the requirements of s.20 were met).
- The amount of other selected targeted rates attributable to the rating unit used in conjunction with the main rating unit (as if all the requirements of s.20 were met).

Conditions and Criteria

- The remission will only apply to development (defined as one deposited plan) where there are more than 2 allotments.
- The subdivided rating units are owned by the same ratepayer; and
- The ratepayer on the rating information database at the time the application is made is the person who subdivided the land; and
- The land was lawfully subdivided and is vacant; and
- The land is not able to be treated as a single rating unit in accordance with section 20 of the Local Government Rating Act 2002.
- The remission is available for a maximum of three rating years, per deposited plan and cannot be backdated to previous rating years. Remission will cease on rating units which remain unsold after three years of the lots being created.
- The remission shall cease for any allotment if: Any interest in the land is passed by the developer to another party, or an application for a building consent is granted, or the land is developed in some other way.

- Remissions will not apply to water, sewerage or other targeted rates calculated as a fixed amount per rating unit.
- The ratepayer will remain liable for at least one uniform annual general-type charge and one set of each type of targeted rate calculated as a fixed amount per rating unit.

REMISSION ON LAND FOR NATURAL, HISTORIC OR RATES REMISSION FOR LAND USED FOR OUTSTANDING LANDSCAPE, CULTURAL, HISTORICAL OR CONSERVATION PURPOSES

Objectives

To protect and promote significant natural areas, culturally significant sites, historic buildings, structures and places, and archaeological sites.

Conditions and Criteria

Ratepayers who own rating units which include significant natural areas; culturally significant sites; historic buildings, structures and places; and archaeological sites qualify for remission of rates under this part of the policy.

- Applications must be made in writing. Applications should be supported by documentary evidence of the protected status of the rating unit.
- No person must be using the land (for private pecuniary profit).
- The Council will decide what amount of rates will be remitted on a case-by-case basis subject to a maximum amount of 50 percent of rates levied.

REMISSION OF WATER METER RATES ATTRIBUTABLE TO WATER LEAKS POLICY

Objectives

- To provide relief in situations where water usage is high due to a water leak or there has been damage to the consumers internal water reticulation system which the consumer was unaware of.

Conditions and criteria

Council may remit metered water rates where all the following conditions and criteria apply:

- A written request for a remission of excess water rates has been received or a recommendation has been made by a Council Officer, and
- Council is satisfied a leak on the property has caused excessive consumption and is recorded on the water meter; and
- The water leak has been repaired as soon as practical, and within one calendar month of being identified (unless evidence is provided that the services of an appropriate repairer could not be obtained within this period); and
- Proof of the leak being repaired has been provided to Council promptly after the repair.

Additionally

- The amount of the remission will be the difference between the average consumption of the property prior to the leak, as deemed reasonable by Council, and the consumption over and above that average.
- Any remission is limited to the period where the leak was identified and fixed.
- A remission for any particular property will generally be granted on a one-off basis and only once in every rating year.

- Where a remission for a water leak has been granted to a property under this policy within the last year, the remission decision is to be made by the Chief Financial Officer.

POLICY FOR REMISSION AND POSTPONEMENT OF RATES ON MAORI FREEHOLD LAND

Māori freehold land rates remission

Objectives

- To promote the collection of rates from Māori freehold land to ensure fair and equitable collection of rates from all sectors of the community.
- 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 of Māori freehold land:

Land must be Māori Freehold land (as defined in the Te Ture Whenua Māori Act 1993 Part 6, Section 129(1)(c) or 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, a 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 Council's Valuation Service Provider; 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.

MĀORI 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 only part 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 –Māori 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.

REMISSION OF RATES FOR MĀORI FREEHOLD LAND UNDER DEVELOPMENT

Objective

- To facilitate the occupation, utilisation, and development of Māori freehold land for the benefit of its owners.
- To support the objectives of section 114A of the Local Government (Rating) Act 2002.

Remission Period

- Maximum of three years.

Remission Value

- Year 1:100% of all rates except targeted rates except targeted rates for water supply, sewerage disposal.
- Year 2: 60% of all rates except targeted rates except targeted rates for water supply, sewerage disposal.
- Year 3: 40% of all rates except targeted rates except targeted rates for water supply, sewerage disposal.
- The full amount of all arrears and current penalties may be remitted.

Conditions and Criteria

- Land must be Māori Freehold land (as defined in the Te Ture Whenua Māori Act 1993 Part 6, Section 129(1)(c) or the Local Government (Rating) Act 2002 Part1, Sub-paragraph 1, Section 5.
- Documentary evidence of development, or the intended development, must be supplied.
- Development directly relates to one of more of the following:

  benefits to the district by creating new employment opportunities

  benefits to the district by creating new homes

  benefits to the council by increasing the council's rating base in the long term

  benefits to Māori in the district by providing support for marae in the district

benefits to the owners by facilitating the occupation, development, and utilisation of the land

Exclusions

- Land being planted for permanent carbon farming, carbon sequestration, apiculture activities and properties being renovated or enhanced for the owner's enjoyment does not constitute a development for this remission policy and rates remission does not apply.

NON-CONTACTABLE OWNERS RATES POSTPONEMENT POLICY – MAORI FREEHOLD LAND

Objectives

- This policy applies to 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.
- To allow for rates arrears on Māori Freehold Land to be set aside and facilitate a change in the address for the rates assessment notices and rates invoices to be sent to (and paid for).
- To facilitate the use of vacant Māori Freehold Land when there is no practical way of recovering ~~past outstanding~~ rates arrears.
- To facilitate the use of Māori Freehold Land, when there is no practical way of contacting current owners, actual or potential preferred classes of alienees therefore allowing person(s) to use Māori Freehold Land for pastoral or grazing purposes.

Conditions and criteria

- Rates on the land cannot be collected and the rates assessment would otherwise accumulate until the statutory write-off of statute barred rates arrears applies, and
- There is an undertaking to keep current and future rates up to date by the new addressee, and
- The land is vacant Pastoral or Lifestyle land located in the rural District Plan zoning area and to be used for grazing or farming purposes only, and
- No substantial development is to occur on the land, and
- No harvesting of trees, mineral extraction or excavation is to occur on the land, and
- The land is not eligible to be entered into the Whenua rahui register, and
- Multiple attempts have been made to locate, engage with current or preferred class of alienees and facilitate the payment of rates by these owners or trustees of Māori Freehold Land. In the case of deceased estates all reasonable attempts have been made to contact actual or potential preferred classes of alienees, and
- There are rates arrears for at least 3 previous financial years.
- All applications are to be made in writing by the person(s) wishing to uptake this policy.
- For the avoidance of doubt any Māori Freehold Land that is considered to have sites of cultural or spiritual significance will not be eligible to be used by persons other than owners or trustees.
- If the conditions and criteria are met rates arrears will be set aside until they become statute barred and no active debt recovery will take place.
- Should the policy criteria no longer be met rates arrears will no longer be set aside.
- This policy applies to rateable Māori freehold land and not non-rateable Māori freehold land.

PARTIAL USE OF MAORI FREEHOLD LAND

Objective

- This policy applies to 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.
- To provide rates relief to ratepayers who wish to use a portion of Māori freehold rating unit.
- To recognise an ability of a person to use a portion of (vacant) Māori freehold rating unit in as expressed in section 27(5) of the LGRA 2002.
- To facilitate the use of Māori freehold and minimise the alienation of Māori freehold.

Conditions and criteria

- The portion of unused or unoccupied land is greater than 2 hectares of the rating unit.
- The land is vacant Pastoral or Lifestyle land and located in the rural District Plan zoning area and to be used for grazing or farming purposes only.
- No harvesting of trees, mineral extraction or excavation is to occur on the land.
- Carbon farming and apiculture activities are considered land use under this policy.
- Council's Valuation Service Provider will create a division of a rating unit on more than one area representing:
    - The area of the rating unit that is used by the applicant.
    - The area of the rating unit that is not used by the applicant.
- Council will levy rates on each area based on the Capital Value of each land area.
- The Uniform Annual General Charge will be apportioned between each vacant area. A full Uniform Annual General change and targeted rate for waste management will remain on any divided area that has structures on it and will be levied on a SUIP basis.
- The status (use or non-use) of the land will be continually monitored.
- This policy applies to rateable Māori freehold land and not non-rateable Māori freehold land.

REMISSION OF RATES FOR LAND USED FOR PAPAKAINGA HOUSING

Policy objectives

- To provide rates relief to rural Māori Freehold land used for papakāinga housing.
- To provide an alternative to low-income occupants living on Māori Freehold land used for papakāinga housing when they would not be eligible to receive a rates rebate because of the current eligibility criteria for rates rebates.
- To avoid the alienation of owners and occupants from rural Māori Freehold land used for papakāinga housing.
- To meet the requirements of schedule 11 of the Government Act 2002.
- To assist Māori to establish papakāinga housing on rural Māori Freehold Land.

Conditions and criteria

Council recognises that the imposition of multiple UAGCs or other non-service 'separately used and uninhabited' levied rates might act as a deterrent to Māori seeking to occupy Māori Freehold Land for housing purposes.

Council will consider applications for the remission of multiple UAGCs and other charges, with the exception of those that are set for the provision of utilities such as water, sewerage in respect of separately used or inhabited parts of a rating unit where these are the covered by occupation licenses, or other informal arrangements subject to the conditions and criteria set out below:

- The land must be Māori Freehold Land (As defined in Te Ture Whenua Act 1993 Part VI Section), and
- The part of the land used for papakāinga must be the subject of an occupation license or other informal arrangement for the purposes of providing residential housing for the occupier on a rent-free basis, and
- The area of land must be less than 3.2 hectares and located outside the Wairoa township and have no less than three dwellings on it, and
- The land must have a primary and actual use code of lifestyle or residential as defined by current rating valuation rules.
- Council reserves the right to cancel the agreement if the rates remain unpaid for a period of more than 3 months after the due date.
- Each occupant must have a level of income no greater than the level of NZ superannuation used for the calculation of rates rebates in accordance with the Rates Rebate Act 1973.

Remission of Uniform Annual General Charges and Targeted Rates for Waste Management

- Applications must be received in writing from the owners or trustees of the land and signed by the owners or trustees.
- The application must contain the names of the occupants of each dwelling and a statutory declaration that each occupant of each dwelling has a level of income no greater than the level of NZ superannuation used for the calculation of rates rebates in accordance with the Rates Rebate Act 1973.
- All successful applications will be granted a remission of 50% of the uniform annual general charge and targeted rate for waste management on the third and subsequent dwellings on the land that are applicable based on the pre-mentioned income level of the occupants.
- For the avoidance of doubt 100% of the uniform annual general charge and waste management rural charge will apply to two dwellings on the land.

The remission of the UAGC and other charges will remain on the land so long as the arrangement is in force subject to the occupation complying with the conditions and criteria set out above.

REMISSION OF RATES ON LOW VALUE MAORI FREEHOLD LAND

Objective

- To address inequity in assessing rates on low value Māori freehold land following revised guidance of rating valuation of Māori freehold land.

Conditions and criteria

- The status of land is Māori freehold land as determined by the Māori Land Court as defined in the Te Ture Whenua Māori Act 1993 (TTWMA) or known as Māori Land Act.
- The application of a uniform lump sum adjustment of $7,000 and any additional discounts specified in the Mangatu guidance on the Rating Valuation of Māori Freehold Land results in a discounted rating value (capital value) of less than $2000.00.

Remission value

The amount of the uniform annual general charge and the waste management rural (or urban) charge that would otherwise be assessed against the rating unit.

From: Wairoa District Council
To: Engagement Feedback
Subject: Rates Remissions and Postponements Policy [#4]
Date: Monday, 13 June 2022 9:37:15 am

Full Name *	Polly Macdonald
[redacted]	[redacted]
[redacted]	[redacted]
[redacted]	[redacted]
Do you want to present your views in person at a Council hearing? *	Yes
Are you intending to present in one of the following *	None of the above
Do you agree with the Proposed Rates Remission and Postponement Policies? *	No
Please provide your feedback *	I would like to have the chance to put my case forward about trying to keep rates as one if a subdivision has been completed and new titles have issues but the land has not been sold or developed, once each parcel gets developed or sold then that title has full rates applied