

# Policy on the Remission and Postponement of Rates on Māori Freehold Land

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## Introduction

*Nā te mea i roto i te Tiriti o Waitangi i motuhake ai te noho a te iwi me to Karauna: ā, nā te mea e tika ana kia whakaūtia anō te wairua o te wā i roto i te kāwanatanga kia riro mai ai te mau tonu o te rangatiratanga e takoto nei i roto i te Tiriti o Waitangi: ā nā te mea e tika ana kia mārama ko te whenua he taonga tuku iho e tino whakaaro nuitia ana e te iwi Māori, ā, nā tērā he whakahau kia mau tonu taua whenua ki te iwi nōna, ki ō rātou whānau, hapū hoki, a, a ki te whakangungu i ngā wāhi tapu hei whakamāmā i te nohotanga, i te whakahaeretanga, i te whakamahitanga o taua whenua hei painga mō te hunga nōna, mō ō rātou whānau, hapū hoki: ā nā te mea e tika ana kia tū tonu he Te Kooti, ā kia whakatakotia he tikanga hei āwhina i te iwi Māori kia taea ai ēnei kaupapa te whakatinana.*

Whereas the Treaty of Waitangi established the special relationship between the Māori people and the Crown: And whereas it is desirable that the spirit of the exchange of kāwanatanga for the protection of rangatiratanga embodied in the Treaty of Waitangi be reaffirmed: And whereas it is desirable to recognise that land is a taonga tuku iho of special significance to Māori people and, for that reason, to promote the retention of that land in the hands of its owners, their whanau, and their hapū, and to protect wāhi tapu: and to facilitate the occupations, development, and utilisation of that land for the benefit of its owners, their whanau and their hapū. (*Preamble, Te Ture Whenua Māori Act 1993*)

This policy is about Māori land, as defined by Te Ture Whenua Māori Act as Māori Freehold Land and General Land owned by Māori.

Canterbury Regional Council (Environment Canterbury) recognises that certain Māori land has conditions and/or ownership structures which make it appropriate to remit or postpone rates for defined periods of time. Section 102(2)(e) of the Local Government Act 2002 requires the Council to have a policy for the remission (cancellation of a debt) and postponement of rates on Māori Freehold Land.

## Definition of Māori Land

**Māori Freehold Land** is defined in Te Ture Whenua Māori Act, 1993, Section 129 (2) (b) – “Land, the beneficial ownership of which has been determined by the Māori Land Court by freehold order shall have the status of Māori Freehold Land”.

This is land where Māori customary interests have been converted to freehold title by the Māori Land Court or its predecessors by a freehold order and is essentially land that has never been out of Māori ownership. Māori Freehold Land continues to be Māori land until the Māori Land Court changes its status.

**General Land Owned by Māori** was previously Māori Freehold Land but was converted to General Land under Part 1 of the Māori Affairs Amendment Act 1967. It is General Land owned by Māori (either individually or as a group of which the majority are Māori).

## Local Government (Rating of Whenua Māori) Amendment Bill

The Local Government (Rating of Whenua Māori) Amendment Bill is currently in its second reading. Once the amendment is passed, this policy will be updated accordingly. The amendment Bill is intended to:

- support the development of, and provision of housing on, Māori Land
- modernise rating legislation affecting Māori land.

This Bill provides:

- local authorities with the power to write off rates arrears on any land where they cannot be recovered, or in the case of Māori land, a person has effectively inherited rates arrears, from a deceased owner
- for rating units of Māori Land that are entirely unused Māori land and Māori land protected by Ngā Whenua kawenata to be non-rateable
- a statutory remission process to promote rates remissions for Māori land under development
- that the ratepayer for multiple rating units of Māori Freehold Land may apply to have them treated as one for the purposes of calculating rates if they are

used as one economic unit, which will reduce uniform charges and lower the overall rates charged

- for multiple homes on a rating unit of Māori Freehold Land to have separate rate accounts if the owner requests, which will enable owners to access rates rebates.

This Bill modernises rating legislation by:

- removing arbitrary 2-hectare land restrictions from rates exemptions for marae and urupā
- providing protection to Māori land made general land under the Māori Affairs Amendment Act 1967 from the abandoned land and rating sale provisions of the Local Government (Rating) Act 2002
- clarifying the current exemption for marae, meeting places, and meeting houses
- clarifying the obligations on trustees not liable to pay rates for lack of income derived from land held in trust
- including purpose statements in the provisions of the Local Government (Rating) Act 2002 and the Local Government Act 2002 relating to Māori land rating requiring the principles set out in the Preamble to Te Ture Whenua Māori Act 1993 to be appropriately considered in the local authority rating decisions.

Environment Canterbury intends the policy to operate equitably with all the local authorities within the Canterbury region. It has a primary concern to ensure wherever possible that the remission and postponement policy of rates on Māori Freehold Land is consistent with the policy adopted by the local authority that has been appointed by Environment Canterbury to collect the rates.

It is the intention of Environment Canterbury to support where possible the following objectives:

- recognising the unique relationship that the Council has with the Papatipu Rūnanga through the Tuia Relationship Agreement
- supporting the use of the land by the owners, especially traditional owners
- recognising and supporting the relationship of Māori and their culture and traditions with their ancestral lands
- avoiding further alienation of Māori Freehold Land
- recognising the rights and needs of Ngāi Tahu landowners

- promoting the retention and use of Māori land
- recognising and taking 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)
- recognising the level of community services provided to the land and its occupiers
- recognising situations where there is no occupier or person gaining an economic financial benefit from the land
- recognising matters related to the physical accessibility of the land
- recognising and taking account of the presence of wāhi tapu that may affect the use of land for other purposes
- recognising and taking account of the importance of the land for community goals relating to:
  - the preservation of the natural character of the coastal environment
  - the protection of outstanding natural features
  - the protection of significant indigenous vegetation and significant habitats of indigenous fauna.

### How to apply?

An Environment Canterbury ratepayer who wants to apply for remission or postponement of rates on Māori Land must apply in writing to their local authority: Kaikōura District Council, Hurunui District Council, Christchurch City Council, Selwyn District Council, Waimakariri District Council, Ashburton District Council, Timaru District Council, Mackenzie District Council, Waimate District Council and Waitaki District Council as per Section 115 of the Local Government (Rating) Act 2002.

Each local authority will have their own conditions and criteria that must be met by the ratepayer. Ratepayers applying for remission or postponement of rates on Māori Freehold Land should refer to the policies of their local authority for guidance.

If the local authority is satisfied that the conditions and criteria have been met to remit or postpone rates then they will give notice to the ratepayer and identify the postponed rates or remission and state when, or in which circumstances, the rates will become payable.

The local authority may choose to add a postponement fee to the postponed rates for the period between the due date and date that they are paid. A local authority must record the cost of a postponement of rates on behalf of the ratepayer noting the relevant objective in the postponement policy. Sections 87(2) and 88 to 90 of the Local Government (Rating) Act 2002 sets out this process.

**Environment Canterbury will:**

- Create a form to make application easier as an appendix
- Create an information sheet to support communication with Ngāi Tahu Papatipu Rūnanga
- Work to support local authorities and mana whenua to resolve rating issues
- Advocate for an enabling policy, consistent across the Canterbury region.



*Taking action together to shape a thriving and resilient Canterbury, now and for future generations.*  
*Toitū te marae o Tāne, toitū te marae o Tangaroa, toitū te iwi.*  
[www.ecan.govt.nz](http://www.ecan.govt.nz)

**Environment Canterbury offices**

Christchurch  
200 Tuam Street  
PO Box 345  
Christchurch 8140

Timaru  
75 Church Street  
Timaru 7910

Kaikōura  
Level 2, 96 West End  
Kaikōura 7300

**P** 0800 324 636

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