



General conditions and criteria

Rates Policy 4 – Rates remission on Māori Land Policy (“Policy”) allows NPDC to remit the rates on Māori land properties (as defined within the Policy) which meet the relevant conditions and criteria for remission.

Remission means NPDC reduces the amount of rates owing or waives collection of the rates during the period of remission.

The remission will remain in place for three years unless the conditions for remission cease to be met or the duration of the remission is stated as otherwise within the Policy.

NPDC may require a yearly statutory declaration to confirm that the property continues to meet the conditions and criteria for remission.

Applications for remissions received and granted during a rating year will receive remission from the commencement

of the following rating year and no remissions will be backdated. The rating year starts 1 July and ends 30 June. If you are applying for Scheme 2 – Remission for Māori land under development, please ensure that you submit your application in the rating year prior to the intended start date of your development work.

For your application to be considered, it must be received by 1 May before the start of the new rating year.

Application forms and supporting documentation can be submitted to the New Plymouth District Council in person at our offices on Liardet Street, or by post to New Plymouth District Council, Private Bag 2025, New Plymouth 4340, or by email to enquiries@npdc.govt.nz. NPDC may require further information regarding your application and we are happy to meet with you about this if necessary. Once we have all necessary information we will notify you of the outcome of your application within four weeks.

Remission schemes

Please indicate below which remission scheme you are applying for. Be sure to read the Policy for detail on eligibility criteria and conditions for the relevant scheme and fill in the relevant section of this application form. A copy of the full Policy is provided at the end of this application form.

Scheme 1 – Remission for unused Māori land

Scheme 2 – Remission for Māori land under development

Scheme 3 – Remission for Māori land used for non-commercial purposes for the community benefit of Māori

Scheme 4 – Remission for previous years’ rates arrears on Māori land

Scheme 5 – Remission of Uniform Annual General Charge for residents who occupy papakāinga housing under a licence to occupy, occupation order or an informal arrangement on a rent-free basis

Scheme 6 – Remission for uneconomic Māori land

Scheme 7 – Uneconomic Māori land rateable values remission

Property details

The Policy allows remission for Māori land owned by two or more Māori, including general land owned by Māori in limited circumstances. Please ensure you read the Policy to make sure your land is eligible for remission.

If the registered owner for the property is deceased and you are beneficially entitled to succeed, please state your relationship to the deceased owner in the space provided below.

If you are applying on behalf of the property owner, please attach written authority to act on their behalf (Certified copy).

If you have the Certificate of Title for the property, or other documentation showing ownership of the land, please attach this to your application.

Valuation no

Rates assessment no

Property address (physical location)

OFFICE USE ONLY

Date received

Received by

Owner ID

Property ID

Land ID

Rates

Total amount of remission \$

Property details - continued

Owner details

First name(s)

Surname

Applicant details (if different to above)

First name(s)

Surname

Postal address

Contact person

First name(s)

Surname

Contact phone

Contact email

Relationship to deceased owner (if relevant)

Scheme 1 – Remission for unused Māori land

Summary

A Māori land property is eligible for remission under this scheme if the land, or part of the land is undeveloped and unused. This means no one leases the land, resides on the land, de-pastures or maintains livestock on the land or uses the land in any way other than for cultural purposes such as the collection of kai or to protect wāhi tapu or to preserve natural or historic heritage values.

Please tell us why you believe your property qualifies for remission under the Policy. (Please be sure to include detail or documentation as to the area of unused land for remission.)

Scheme 2 – Remission for Māori land under development

Summary

A Māori land property is eligible for remission from start to finish of development over the portion of the land being developed, if the land is:

- unused (as defined in Scheme 1 of the Policy, or the land is non-rateable) prior to the start of development; or
- will provide additional residential accommodation for the owners, their whanau or hapū members or provide community facilities.

You must apply in the rating year prior to the start of development work. The rating year runs from 1 July to 30 June. The remission will then be applied in the rating year following application upon receipt of evidence that work has started (such as consents or photographs of groundworks having started) and continue until the development is able to be lived in or utilised. If your development is not completed within two years, you will be asked to submit a new application for the remission to continue.

If you have a development plan or consents at the time of application, please include these documents with your application.

Continued on next page

Scheme 2 – Remission for Māori land under development - continued

Please tell us why you believe your property qualifies for remission under the Policy and what your intended development is. (If your development will occur in stages, please tell us each stage and the estimated start/finish dates for each stage.)

To be eligible for remission your development must deliver one or more of the benefits listed below. **Please indicate the benefits that will result from your development.**

- Benefits to the district by creating new employment opportunities
- Benefits to the district by creating new homes
- Benefits to NPDC by increasing NPDC’s rating base in the long term
- Benefits to Māori in the district by providing support to marae in the district
- Benefits to the owners by facilitating the occupation, development and utilisation of the land

Estimated start date of development

Estimated completion date of development

Scheme 3 – Remission for Māori land used for non-commercial purposes for the community benefit of Māori

Summary

Māori land is eligible for remission under this scheme if the land is being used on a non-commercial basis for the community benefit of Māori including:

- not for profit health clinics, community or cultural centres
- residential accommodation on the marae for caretakers or kaumātua on a rent free basis
- grazing or kai māra uses on marae to produce food to service marae or to provide food to whanau free of charge

Please tell us why you believe your property qualifies for remission under the Policy.

Scheme 4 – Remission of previous years’ rates arrears on Māori land

Summary

This scheme allows NPDC to remit historic rates arrears to encourage whanau to continue to use and develop their land.

A property is eligible for a remission of the previous years’ rates arrears if the owners pay the current rates for three consecutive years.

Please tell us why you believe your property qualifies for remission under the Policy.

Scheme 5 – Remission of Uniform Annual General Charge for residents who occupy papakāinga housing under a licence to occupy, occupation order or an informal arrangement on a rent-free basis

Summary

This scheme allows NPDC to remit multiple Uniform Annual General Charges (UAGCs) on a rating unit as an incentive to owners to build more houses for whanau on their land.

The part of the land concerned must be the subject of a licence to occupy, an occupation order or an informal arrangement for the purposes of providing residential housing for the occupier on a rent-free basis.

To avoid doubt, one UAGC is payable for the rating unit but the UAGC for each subsequent dwelling on the rating unit can be remitted under this scheme.

Please ensure you provide a copy of the licence to occupy, occupation order or details of the informal arrangement that shows the rent-free basis for the dwelling(s).

Please tell us why you believe your property qualifies for remission under the Policy.

Scheme 6 – Remission for uneconomic Māori land

Summary

This scheme allows NPDC to provide a 25 percent remission where the property is used (for instance, cropping or grazing) but there is no economic return from that use. To qualify, the land must be used (for example, grazing or cropping) but the income (if any) that is generated from that use, is less than or equal to the rates payable for the land and the land is not eligible for any other remission.

If the land is generating an income, please provide financial documentation showing the annual income that is derived from the use of the property with your application.

Please tell us why you believe your property qualifies for remission under the Policy. (Be sure to include detail as to how the land is used and the annual income (if any) that is generated from that use.)

Scheme 7 – Uneconomic Māori land rateable values remission

Summary

The purpose of this scheme is to recognise that Māori land in coastal or urban areas used essentially for rural purposes (such as grazing) cannot generate a sufficient return to pay rates assessed for a “highest and best use” (such as sale and subdivision) that may be out of reach due to statutory and cultural restrictions on the sale of Māori land and multiple ownership.

This scheme is available to Māori land properties where the actual use of the land is not its “highest and best use” (as per its rating valuation).

Please include documentation showing the income generated from the property.

Please tell us why you believe your property qualifies for remission under the Policy. (Please include detail as to the current use of the land and the annual income generated from that use.)

Please sign and date your application:

Name of applicant

Signature of applicant

Date



Supporting documentation

Property details

Certificate of Title/other documentation showing ownership (if you have this).

Certified Copy Written Authority to Act on behalf of the owners (if relevant).

Scheme 1 – Remission for unused Māori land

If the land is partly used and you seek remission for the unused portion of the land – please provide documentation showing the area of land that is used, for example, licence to occupy or lease agreement (if you have this).

Scheme 2 – Remission for Māori land under development

Development plan documentation showing stages of development (where relevant) and start / finish dates for the development – if you have this.

Scheme 5 – Remission of Uniform Annual General Charge for residents who occupy papakāinga housing under a licence to occupy, occupation order or an informal arrangement on a rent-free basis

Copy of licence to occupy or occupation order (where relevant) showing rent free basis of the occupation.

Scheme 6 – Remission of uneconomic Māori land

Where the property generates income – please provide documentation showing the annual income derived from the property. (For example, bank statements showing lease payments received for the most recent financial year.)

Scheme 7 – Uneconomic Māori land rateable values remission

Documentation showing the annual income derived from the property. (For example, bank statements showing lease payments received for the most recent financial year.)

Please submit applications and supporting documentation in person to our offices on Liardet Street, or by post to New Plymouth District Council, Private Bag 2025, New Plymouth 4340, or by email to enquiries@npdc.govt.nz.

This is NPDC's policy on rates remissions for Māori freehold land and other categories of Māori land made under the authority of sections 85 and 114 of the Local Government (Rating) Act 2002 and sections 102(2)(e), 102(3)(a), 102(3A)(a) and 102(3A)(b), 108 and 109 of the Local Government Act 2002.

NPDC only remits rates on Māori land, it does not allow postponements. In determining this policy NPDC has considered those matters set out in Schedule 11 of the Local Government Act 2002 and the principles set out in the Preamble to Te Ture Whenua Māori Act 1993.

Objectives of the policy

To support the principles set out in the Preamble to Te Ture Whenua Māori Act 1993 by supporting Māori ownership, use, occupation and development of their lands.

To support the achievement of NPDC's vision and goals through rates remissions that facilitate Māori aspirations for their lands as a cornerstone for Māori wellbeing and prosperity.

General conditions and criteria

1. An application for rates remission by the owners must:
 - a. include details of the land;
 - b. include documentation that shows the ownership of the land;
 - c. specify whether remission is sought under scheme 1, 2, 3, 4, 5, 6 or 7 of this policy;
 - d. state the reasons why remission is sought.
2. For the rates to be remitted, NPDC may require evidence each year, by way of statutory declaration, to confirm that the rating unit still complies with the conditions and criteria of the policy.
3. NPDC reserves the right to seek further information from the applicant if NPDC deems it necessary.

This policy allows NPDC to remit the rates on Māori land in specified circumstances. For the purposes of this policy, "Māori land" is defined as being any of the following categories:

- Māori customary land (per section 129 of Te Ture Whenua Māori Act 1993);
- Māori Freehold Land (per section 129 of Te Ture Whenua Māori Act 1993);
- Crown land reserved for Māori (per section 129 of Te Ture Whenua Māori Act 1993) where the rate payer is Māori or a Māori entity;
- Māori reservation (under section 338 of Te Ture Whenua Māori Act 1993); and Māori reserve land administered under the Māori Reserved Land Act 1955 by the Māori Trustee appointed under the Māori Trustee Act 1953;
- general land that ceased to be Māori Freehold Land under Part 1 of the Māori Affairs Amendment Act 1967; where the land is beneficially owned by the persons, or by the descendants of the persons, who owned the land immediately before the land ceased to be Māori Freehold Land;

- general land that is beneficially owned by two or more Māori - either individually or through a whanau trust, Māori incorporation, Māori trust board, Marae committee or other similar legally incorporated Māori entity - that previously had the status of Māori Freehold Land, where that land is beneficially owned by the persons or by the descendants of the persons who owned the land immediately before the land ceased to be Māori Freehold Land;
- general land owned by Te Kōwhatu Tū Moana Trust Limited under the New Plymouth District Council (Waitara Lands) Act 2018, except for land used or intended for commercial development.
- general land owned or purchased by a legally incorporated hapū entity (for instance, Charitable Trusts and Incorporated Societies) that is used or intended to be used for:
 - the community benefit of Māori or the community generally on a not for profit basis;
 - papakāinga housing primarily for hapū members;
 - or land that is set aside from use (including by way of rāhui) to preserve significant cultural or natural values, including wāhi tapu.
- general land owned by an Iwi Authority, settlement trust or subsidiary entity, but excluding land returned by the Crown as commercial redress or purchased by the owners except where the land:
 - is set aside (including by way of rāhui) and protected for cultural, historic or natural conservation purposes or because it is wāhi tapu;
 - is used for the community benefit of Māori or the community generally on a not for profit basis
 - is used or intended for development as papakāinga housing primarily for whanau and hapū members of the Iwi.

Land excluded from the policy

Land that is:

- out of Māori ownership (for instance, Māori freehold land that has been sold out of Māori ownership but the land retains the status of Māori freehold land);
- commercially leased or intended to be commercially leased. (This exclusion does not include leased land where the gross lease income is equal to or less than the annual rates assessed and the Māori owners are the rate payer.)
- used for purposes that are inconsistent with the objectives of this policy.

Scheme 1 – Remission for unused Māori land

Māori freehold land is non-rateable under Schedule 1, Part 1, clause 14A of the Local Government (Rating) Act 2002 (LGRA) if the entire rating unit is unused. The purpose of this remission scheme is to provide rates assistance to unused Māori land that does not meet the criteria in Schedule 1, Part 1, clause 14A of the LGRA, as follows:

- Māori Freehold Land that is partly used
- Māori land that is not in Māori freehold land title

A Māori land property is eligible for a remission under Scheme 1 of this policy if the land, or part of the land, is

undeveloped and unused.

This means that no person:

1. leases the land, or
2. does one or more of the following things on the land, for profit or other benefit (but not including cultural benefit such as protection of wāhi tapu);
 - c. resides on the land
 - d. de-pastures or maintains livestock on the land
 - e. uses the land in any other way that is not related to:
 - i. the maintenance of cultural traditions associated with the land, including visiting the land, cultural use, the collection of kai or kai moana or cultural or medicinal material (including whanau camping for the purposes of that collection)
 - ii. maintaining or improving the natural or historic heritage value of the land.

This scheme includes wāhi tapu sites and land that has been set aside and protected for cultural, historic or natural conservation purposes.

A qualifying rating unit will be eligible for a 100 per cent remission of the rates (including any outstanding arrears and arrears penalties) on the portion of the rating unit that is undeveloped and unused.

Scheme 2 - Remission for Māori land under development

The purpose of this remission scheme is to support the development and use of Māori land by its owners. Subject to the conditions set out below, NPDC will remit rates in the following circumstances:

1. For Māori land that directly before the development begins, is unused land (and non-rateable or is unused as defined in Scheme 1), either in part or in respect of the entire rating unit:

NPDC will remit the rates on the unused portion (whether that unused portion is the entire rating unit or part of the rating unit) until such time as development of the unused portion is complete.

2. For all other Māori land, where NPDC is satisfied that the development on that land will provide:
 - a. Additional residential accommodation for the owners, their whanau or hapū; or
 - b. Community facilities either for the benefit of Māori or the general community;

NPDC will remit the rates on the portion of the land that is being developed.

Definitions for these remissions

For the purposes of this remission scheme:

- Development in respect of 1. above refers to the establishment of activity on otherwise unused land and could include housing, papakāinga, commercial activity or where urban / rural development infrastructure has been constructed to enable future development.

- Development work will be considered to have started from either:
 - evidence (photos or resource consent for works) is provided for the demolition of current structures or the starting of ground works
 - the date of issuing the building consent for the development.
- Development work will be considered to be completed when NPDC issues a Code of Compliance Certificate for the development, or the development is able to be occupied or utilised.

Conditions for remissions

1. Remission under this scheme is only available where the Māori owners of the land are the ratepayer of the land. A remission will not apply to any services charges for a service that is provided to the property.
2. If, during the period of development, part of the property continues to be occupied or used for residential or commercial purposes, the part of the property occupied or used will not be eligible for rates remission.
3. If development is completed in stages over more than one rating year, then a partial remission can be applied to those parts of the land where development is not yet complete.
4. Developments that take more than two years from the start of the remission to complete will require a new application outlining the progress of the development, and the expected timeframe for completion, for the remission to be extended.
5. To qualify for remission, NPDC must be satisfied that the development is likely to have any or all of the following benefits:
 - benefits to the district by creating new employment opportunities;
 - benefits to the district by creating new homes;
 - benefits to NPDC by increasing NPDC's rating base in the long term;
 - benefits to Māori in the district by providing support to Marae in the district;
 - benefits to the owners by facilitating the occupation, development and utilisation of the land.

Remission for rates for Māori Freehold Land under development under section 114A of the Local Government (Rating) Act 2002

Ratepayers for Māori freehold land that are developing, or intend to develop the land, who do not qualify for remission under the policy criteria, may apply to NPDC for consideration of remission under section 114A of the Local Government (Rating) Act 2002 (LGRA). NPDC is required to consider applications for remission of rates on Māori Freehold Land, if the ratepayer is developing or intends to develop the land. Remissions under section 114A of the LGRA are only available to land in Māori Freehold Land title.

Scheme 3 - Remission for Māori land used for non-commercial purposes for the community benefit of Māori
Māori land is eligible for a remission if that land, or part of that land, is used for non-commercial purposes for the

community benefit of Māori.

Examples include (but are not limited to):

- not for profit health clinics, community and cultural centres;
- Marae land used for Papakāinga housing is eligible for remission where accommodation is provided free of charge or for a peppercorn rental to individuals who maintain the land or cultural practice, such as caretaker accommodation or kaumātua housing;
- Marae land used for kai māra or grazing purposes on a not for profit basis to service marae needs or to provide food for whanau or hapū members free of charge.

For eligible rating units, this remission excludes services charges for services provided to the property.

Scheme 4 – Remission of previous years' rates arrears on Māori land

The remission of historical rate arrears removes barriers that may stop owners using or developing the land and encourages them to start paying the rates.

Conditions

A property is eligible for a remission of the previous years' rates arrears if the owners pay the current rates for three consecutive years. The arrears and arrears penalties will remain on the account but if the annual rates are paid for three years, the arrears, including arrears penalties will be remitted.

Scheme 5 – Remission of Uniform Annual General Charge for residents who occupy papakāinga housing under a licence to occupy, occupation order or an informal arrangement on a rent-free basis

NPDC recognises that the imposition of multiple UAGCs (Uniform Annual General Charges) might act as a disincentive to Māori seeking to occupy Māori land for housing purposes.

NPDC will consider applications for the remission of multiple UAGCs on a rating unit where these dwellings are covered by a licence to occupy, occupation order, or an informal arrangement on a rent-free basis.

Conditions and criteria

1. The part of the land concerned must be the subject of a licence to occupy, occupation order or an informal arrangement for the purposes of providing residential housing for the occupier on a rent-free basis.
2. For the purposes of this policy, 'rent-free' basis is defined as including where the land owner charges a fee to recover costs for communal services provided to the land.
3. To avoid doubt, one uniform annual general charge is payable for the rating unit but the uniform annual general charge for each subsequent dwelling can be remitted under this scheme. The remission does not cover services charges for services provided to the property.
4. For the purposes of this remission, an occupation order means an occupation order issued by the Māori Land Court under section 328 of Te Ture Whenua Māori Act 1993.

Scheme 6 – Remission for uneconomic Māori land

The purpose of this remission scheme is to provide rates assistance to Māori land that does not generate an economic return to the owners.

A Māori land rating unit is eligible for a remission under Scheme 6 of this policy if the rating unit is used but its use does not generate an economic return. This means that:

- The land is used (for example, for grazing or cropping).
- The income (if any) generated by the use is less than or equal to the amount of rates that are payable for the land.
- The land is not eligible for any other rates remission.

A qualifying rating unit will be eligible for a 25 per cent remission of the rates on the rating unit. Remission excludes services charges for services provided to the property.

Scheme 7 – Uneconomic Māori land rateable values remission

This scheme recognises that Māori land in coastal areas or urban areas used essentially for rural purposes cannot generate a sufficient return. This scheme does not challenge the valuation placed on the land but rather provides a mechanism that allows for the payment of some rates in circumstances where assessed rates are not considered appropriate. The scheme recognises that the tenure of Māori freehold land makes sale and raising of debt against the land very difficult. Setting value on a basis of willing seller/willing buyer can therefore produce anomalies.

Conditions and criteria for the remission:

The actual use of the land is not its "highest and best use" (as per its rating valuation).

The valuation for the purposes of the remissions calculation will be calculated using NPDC's determination (with assistance from its valuation services provider) of what the rating unit's valuation would be if the land did not have development potential and its actual use were its highest and best use.

The remission amount will be calculated as the difference between the rates actually assessed and what the assessed rates would be if the rating unit's rateable value did not take account of development potential and its actual use were its highest and best use.