

Rates Remission and Postponement Policies

Remission and postponement of penalties

Objective

To enable Greater Wellington to act fairly and reasonably when rates have not been received by the penalty date.

Criteria and conditions

Greater Wellington will consider each application on its merit. Remission of penalties may be granted or postponement of penalties will be granted where it is considered that the application meets the following criteria and conditions.

Criteria

1. Upon receipt of an application from the ratepayer, or if identified by Greater Wellington, Greater Wellington may remit or will postpone all or part of a penalty where it considers that it is fair and equitable to do so. The following matters will be taken into consideration by Greater Wellington:
 - a. The ratepayer's payment history
 - b. The impact on the ratepayer of extraordinary events
 - c. The payment of the full amount of rates due.

Conditions

1. The ratepayer must enter into an agreement with Greater Wellington for the payment of postponed penalties.

Decisions

1. Decisions on the remission or postponement of penalties are delegated to Greater Wellington officers. All delegations are recorded in the delegations manual.

Rates postponement

Objective

To enable Greater Wellington to postpone the payment of rates.

Criteria and conditions

Greater Wellington will consider each application on its merit and postponement will be granted where it is considered that the application meets the following criteria and conditions.

Criteria

Greater Wellington will postpone rates when the following circumstances are met:

- a. A territorial authority in the Wellington region has postponed some or all of the territorial authority rates for the rating unit in the current rating year AND/OR
- b. The ratepayer is experiencing extreme financial hardship.

Conditions

1. Applications for postponements must be made to Greater Wellington in writing and contain supporting information demonstrating compliance with criteria.
2. Approval of rates postponements is for one year only. Applicants must reapply annually for a postponement.
3. The postponement of rates is a last resort and will be considered only after all other avenues to meet rates commitments have been exhausted.
4. Postponed rates will be registered as a statutory land charge on the rating unit title. This means that Greater Wellington will have the first call on the proceeds of any revenue from the sale or lease of the rating unit in accordance with section 90 of the Local Government (Rating) Act 2002.
5. A fee may be charged in arrears on rates postponed, in accordance with section 88 of the Local Government (Rating) Act 2002.
6. The applicant may choose to postpone the payment of a lesser amount of rates than the full amount that they would be entitled to postpone under this policy.

Decisions

Decisions on the postponement of rates are delegated to Greater Wellington Regional Council officers. All delegations are recorded in the delegations manual.

Remission and postponement of rates on Māori freehold land

Māori freehold land is defined in the Local Government (Rating) Act 2002 as land whose beneficial ownership has been determined by the Māori Land Court by freehold order. Only land that is subject to such an order may qualify for remission or postponement under this policy.

Objectives

1. To recognise that certain Māori owned land may have particular conditions, features, ownership structures, or other circumstances that make it appropriate to provide for relief from rates.
2. To recognise that Greater Wellington Regional Council and the community benefit through the efficient collection of rates that are properly payable and the removal of rating debt that is considered non-collectable.
3. To meet the requirements of section 102 of the Local Government Act 2002 to have a policy on the remission and postponement of rates on Māori freehold land.

Considerations

In setting a policy on the remission and postponement of rates on Māori freehold land Greater Wellington has considered the matters identified in schedule 11 of the Local Government Act 2002.

Criteria and conditions

Greater Wellington will consider each application on its merit. Remission of rates may be granted or postponement of rates will be granted where it is considered that the application meets the following criteria and conditions.

Criteria

Greater Wellington will give a remission or postponement of up to 100 percent of all rates for the year for which it is applied for based on the extent to which the remission or postponement of rates will:

- a. Support the use of the land by owners for traditional purposes
- b. Support the relationship of Māori and their culture and traditions with their ancestral lands
- c. Avoid further alienation of Māori freehold land
- d. Facilitate any wish of the owners to develop the land for economic use
- e. Recognise and take account of the presence of waahi tapu that may affect the use of the land for other purposes
- f. Recognise and take account of the importance of the land in providing economic and infrastructure support for marae and associated papakainga housing (whether on the land or elsewhere)
- g. Recognise and take 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
- h. Recognise the level of community services provided to the land and its occupiers
 - i. Recognise matters related to the physical accessibility of the land
 - j. Provide for an efficient collection of rates and the removal of rating debt.

Conditions

1. Application for a remission or postponement under this policy must be made in writing and should be made prior to the commencement of the rating year. Applications made after the commencement of the rating year may be accepted at the discretion of Greater Wellington. A separate application must be made for each rating year.
2. Owners or trustees making applications should include the following information in their applications:
 - a. Details of the rating unit or units involved
 - b. Documentation that shows that the land qualifies as land whose beneficial ownership has been determined by a freehold order issued by the Māori Land Court
 - c. Supporting information to demonstrate that the remission or postponement will help achieve the criteria set out in the above section.
3. Greater Wellington may of its own volition investigate and grant remission or postponement of all or part of the rates (including penalties for unpaid rates) on any Māori freehold land in the region.
4. Relief, and the extent thereof, is at the sole discretion of Greater Wellington and may be cancelled and reduced at any time.
5. The applicant may choose to remit or postpone the payment of a lesser amount of rates than the full amount owing.

Decisions

Decisions on the remission and postponement of rates (including penalties for unpaid rates) on Māori freehold land are delegated to Greater Wellington officers. All delegations are recorded in the delegations manual.

Remission of rates in special circumstances

Objective

To enable Greater Wellington to act fairly and reasonably to remit regional rates in special circumstances.

Criteria and conditions

Greater Wellington will consider each application on its merit and remission may be granted where it is considered that the application meets the following criteria and conditions.

Criteria

Greater Wellington may remit all or part of the rates assessed in relation to a particular rating unit in special or unforeseen circumstances where it considers it just and equitable to do so.

Conditions

1. Each request for a remission of rates in special circumstances shall be considered on its merits and any decision on such a request shall be deemed to not set a precedent for any future decision under this policy.
2. A remission under this policy will last for one rating year only. Applicants must reapply annually for a remission.
3. No application under this policy will be backdated beyond the current rating year.
4. An application for remission under this policy:
 - a. Must be made within the rating year for which remission is sought, and
 - b. Made in writing to Greater Wellington, and
 - c. Contain supporting information.
5. Greater Wellington may of its own volition investigate and grant remission of rates that satisfy the requirements of any direction it receives from the Government or other agency to remit rates. In such circumstances rates will generally be remitted to the extent Greater Wellington receives payment from the Government or other agency.
6. Under this policy “special circumstances” excludes remissions sought for rating units with conservation and/or heritage values, including land subject to a QEII covenant.

Decisions

Decisions on remission of rates in special circumstances will be made by Council where the amount requested is over \$500.

Decisions on the remission of rates in special circumstances where the amount requested is \$500 or less are delegated to Greater Wellington officers. All delegations are recorded in the delegations manual.

Policy on Development Contributions or Financial Contributions

This policy describes Greater Wellington’s approach to development and financial contributions.

Development contributions

Greater Wellington will not be seeking any development contributions as provided for under the Local Government Act 2002. The power to levy such contributions is restricted to territorial authorities.

Financial contributions

Greater Wellington does not have any provisions in its regional plans prepared under the Resource Management Act 1991 to levy financial contributions. The inclusion of such contributions may be reconsidered as part of any review of the regional plans. No financial contributions can be levied by Greater Wellington unless they are included within a regional plan.

Whakaitinga Rēti mō te whenua Māori

Me whakatutuki i a Te Pane Matua Taiao tētehi kaupapa here mō te whakaitinga me te whakatārewa o ngā rēti whenua Māori herekore. Kua whakaaetia hoki e Te Pane Matua Taiao ki te whiriwhiri i ngā tono whakaitinga rēti mō ētehi whenua whaipānga Māori ehara i te whenua Māori herekore.

Kua whakaarotia e Te Pane Matua Taiao ngā mātāpono o ngā kupu whakataki o Te Ture Whenua Māori 1993 me ngā take i te wāhanga 11 o te Ture Local Government 2002 ki te tuhi i tēnei kaupapa here, tae noa ki te whakatau ki te whiriwhiri i ngā tono mō te whakaitinga rēti ki runga i ngā whenua whānui e puritia ana e ngā whaipānga Māori, mō tēnei kaupapa here. Ka tū tēnei kaupapa here i raro i ngā wāhanga 102, 108 me 109 o te Ture Local Government kia whakaahuatia e te kaupapa here he pānga ōna ki ngā whenua Māori herekore me ngā whenua whānui nō ngā whaipānga Māori.

Kua whakatauhia e Te Pane Matua Taiao kāore tēnei kaupapa here e aro atu ki te whakatārewa rēti.

Ko ngā Paetae

1. Kia mōhio ko ētehi whenua Māori he herenga, he āhuatanga, he whakahaere, he aha atu e tika ana kia hiki i te tāke rēti.
2. Kia mōhio ka whai painga a Te Pane Matua Taiao me te hāpori i te tika o te kōhi rēti e tika ana kia utua me te whakakore i te nama rēti kāore e taea te kōhi.
3. Kia tautoko i te tūhonotanga o te mana whenua me te Māori ki ō rātou whenua tuku iho me ngā rawa, kaupapa ahurea hoki e tika ana, mā te hiki rēti i te wā iti, wā poto, wā roa.
4. Kia whakatutuki i ngā here o te Ture Local Government 2002 me te tautoko i ngā mātāpono o te kupu whakataki o Te Ture Whenua Māori 1993.

Ko ngā māraurau, paearu, here hoki

Ka whiriwhirihia e Te Pane Matua Taiao te whaitake o ia tono, ā, ka whakaaetia pea te whakaitinga ki te whiriwhirihia e rātou ka whakatutukihia e te tono ngā paearu me ngā here e whai ake nei:

Ki te whakawhiwhia ki te whakaitinga, me māraurau te tū a te whenua. Ko te māraurau whenua ko tētehi o ēnei:

1. Ko te whenua Māori herekore, ko te whenua rānei i whakawhiti hei whenua Māori herekore ki te whenua whānui i runga i te whakahau whakawhiti e ai ki te Ture Māori Affairs Amendment 1967; he whenua rānei i te mau i te taitara whenua Māori herekore i mua i te tangohanga atu kua whakahokia ki te Māori; ā,
2. Ko te whenua whānui rānei e whaipānga Māori ana.

Remission of rates on Māori land

Greater Wellington must¹ adopt a policy on the remission and postponement of rates on Māori freehold land². Greater Wellington has also elected to consider applications for remission of rates on certain land in Māori ownership which is not Māori freehold land.

Greater Wellington has taken into account the principles of the preamble to Te Ture Whenua Māori Act 1993 and the matters identified in schedule 11 of the Local Government Act 2002 in making this policy, including deciding to consider applications for remission of rates on general land collectively owned by Māori in the circumstances set out in this policy. This policy is made under sections 102, 108 and 109 of the Local Government Act which reflects that the policy applies both to Māori freehold land and to general land collectively owned by Māori.

Greater Wellington has determined that this policy does not offer postponement of rates.

Objectives

1. To recognise that certain Māori owned land may have particular conditions, features, ownership structures, or other circumstances that make it appropriate to provide relief from rates.
2. To recognise that Greater Wellington and the community benefit through the efficient collection of rates that are properly payable and the removal of rating debt that is considered non-collectable.
3. To support the connection of mana whenua and Māori to their traditional lands and resources, and cultural values, where appropriate, through the short, medium and long term relief from rates
4. 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.

Eligibility, criteria and conditions

Greater Wellington will consider each application on its merit and a remission may be granted where it is considered that the application meets the relevant criteria and conditions set out below.

In order to be granted a remission the land must be eligible. Eligible land is 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 1967 or land which was in Māori freehold title prior to compulsory acquisition and has since been returned to Māori; or
2. General land in collective Māori ownership.

¹ Section 102 Local Government Act 2002.

² Local Government (Rating) Act 2002 defines Māori freehold land as meaning land whose beneficial ownership has been determined by the Māori Land Court by freehold order.

Ko te whenua i huri i te taitara whenua Māori herekore ki te taitara whānui i raro i te Ture Māori Affairs Amendment 1967, i raro rānei i te whenua i tangohia atu e te Karauna, e ngā kaunihera rānei, me mātua pupuri i ngā uri o ngā kaiwhaipānga tūturu i te wā i huri ai, i te wā rānei i tango atu ai.

Ko te whenua whaipānga Māori, ko te whenua e whaipāngatia ana e te Māori i runga i ēnei:

1. he mea whakawhiti ki tētehi Hinonga Mana Whakahaere Whakataunga Tiriti mai i te Karauna i runga i te whakataunga Tiriti, ā, karekau he nama rēti ki Te Pane Matua Taiao i mua i te whakawhitinga whenua, ā, kāore hoki te whenua i te whai whakahokinga arumoni, i te whai whakahokinga arumoni hoki i te tau pūtea e tonoa ana te whakaitinga;
2. he mea pupuri mō:
 - a. te tiakitanga o ngā wāhi tapu, o ngā kaupapa ahurea rānei pūmau ki te whenua;
 - b. te tautoko i te ōhanga, ahurea, hanganga rānei mō ngā marae (me ngā whare papakāinga);
 - c. ngā kaupapa mātauranga, ahurea, hapori;
3. he mea whakaea ki ngā herenga mō ngā whenua e whakatupuria ana i raro i te wāhanga 114A o te Ture Local Government (Rating) 2002.

Ā, ko te hunga whaipānga ko:

- a. Tētehi o ngā rangapū mana whenua e ono o Te Pane Matua Taiao
- b. Ko tētehi, ko ētehi rānei o ngā Hinonga Whakataunga Tiriti e whai pānga ana ki te rohe o Pōneke.
- c. Tētehi hinonga e whakakanohi ana i ngā hapū, whānau mātāwaka o te rohe me ō rātou tūmanako
- d. Tētehi tarahati marae, tōpūtanga ohaoha/manatōpū rānei e hono ana ki te marae.

Paearu

Ka hoatu e Te Pane Matua Taiao he whakaitinga e eke ana ki te 100 ōrau o ngā nama rēti mō ngā Whenua Māraurau mō ngā tau e whakaaetia ana, ā, me te nui o te whakaitinga rēti i runga i te pānga ki tētehi, nui ake rānei o ēnei paearu:

1. Ki te tautoko i te whakamahinga o te whenua o te hunga whaipānga mō ngā kaupapa tuku iho
2. Ki te tautoko i te hononga o te Māori ki ō rātou ahurea, kaupapa tuku iho hoki o ō rātou whenua taketake
3. Ki te kaupare i te rironga anō o te whenua Māori herekore
4. Ki te whakahaere i ngā tūmanako o te hunga whaipānga ki te whakatupu i te whenua hei rawa ōhanga
5. Ki te mōhio, ki te whakaaro hoki mō ngā wāhi tapu, me te pānga atu o tēnei ki te whakamahinga o te whenua
6. Ki te mōhio ki te whakamahinga o te whenua, me kī, ehara i te whenua whakahokinga arumoni, engari hei painga mō te hapori Māori whānui (pērā i te papakāinga, whare kaumātua, whare hapori, marae me ōna hanganga)
7. Ki te mōhio, ki te whakaaro hoki mō te hiranga o te whenua ki ngā kaupapa ā-hapori e pā ana ki te:
 - a. tiakitanga o te māoritanga o te taiao tai
 - b. tiakitanga o ngā mīharotanga

Land converted from Māori freehold title to general title under the Māori Affairs Amendment Act 1967 or as the result of compulsory acquisition by the Crown or councils must be in ownership of descendants of the original owners at the time of the status order change, or at the time of the compulsory acquisition.

Land in collective Māori ownership is land owned by Māori which:

1. was transferred to a Post-Settlement Governance Entity from the Crown as the result of a Treaty settlement, where no rates had been due to Greater Wellington prior to the transfer and the land is not currently generating a commercial return, and will not generate a commercial return in the financial year the remission is applied for; or
2. is held for:
 - 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. Educational, cultural or community purposes; or
3. satisfies the benefits requirements for land under development in section 114A of the Local Government (Rating Act) 2002.

And is owned by:

- a. One of Greater Wellington's six mana whenua partner organisations
- b. One or more Post Settlement Governance Entities whose settlement is affiliated with the Wellington region
- c. An entity representing hapū, whānau or mātāwaka interests in the region
- d. A marae trust or other charitable organisation/incorporated society associated with marae.

Criteria

Greater Wellington will give a remission of up to 100 percent of all rates due for eligible land for the years for which it is granted based on the extent to which the remission of rates will meet at least one of the following criteria:

1. Support the use of the land by owners for traditional purposes
2. Support the relationship of Māori and their culture and traditions with their ancestral lands
3. Avoid further alienation of Māori freehold land
4. Facilitate any wish of the owners to develop the land for economic use
5. Recognise and take account of the presence of wāhi tapu that may affect the use of the land for other purposes
6. Recognise the use of the land for non-commercial purposes for the community benefit of Māori (including papakāinga housing, kaumātua housing, community facilities, marae and associated infrastructure)
7. Recognise and take account of the importance of the land for community goals relating to:
 - a. The preservation of the natural character of the coastal environment
 - b. The protection of outstanding natural features

- c. tiakitanga o ngā hua taketake nui me ngā nohoanga o ngāi kīrehe
- 8. Ki te mōhio ki ngā ratonga ā-hapori ki te whenua me ngā kainoho
- 9. Ki te mōhio ki ngā āheinga o te whenua

Herenga

1. Katoa ngā tono whakaitinga i raro i tēnei kaupapa here me tuhi, ā, me homai i mua i te tīmatanga o te tau rēti. Ko ngā tono i muri i te tīmatanga o te tau rēti ka whakaae atu pea, engari mā Te Pane Matua Taiao e whiriwhiri. Kāore e taea te utu ngā whakaitinga mō ngā tau rēti o mua.
2. Ka hoatu ngā whakaitinga mō ngā tau e toru, mō tētehi atu wā rānei. Tērā pea ka poto ake te wā o te whakaitinga ki te kīia e Te Pane Matua Taiao kāore i te whakatutuki i ngā paearu i hoatu ai te whakaitinga i te tuatahi..
3. Me whakamārama i ēnei taipitopito i roto i te tono:
 - a. Ko ngā kōrero mō te wāhanga rēti, mō ngā wāhanga rānei
 - b. He mauhanga e whakaahua ana e māraurau ana te whenua i runga i ngā kōrero whakamārama o runga
 - c. He kōrero tautoko e whakaatu ana i te āwhinatanga o te whakaitinga ki te whakatutuki i ngā paearu o runga.
4. Ka mātaitia e Te Pane Matua Taiao tāna i pai ai, ā, ka whakaae ki te whakaitinga o te katoa, o tētehi wāhanga rānei o ngā rēti (tae noa ki ngā whiunga mō ngā rēti kāore anō kia utua) i runga i ngā whenua Māori herekore i te rohe. Ka pēnei anake tēnei whakaitinga i raro i tēnei kaupapa here mō ngā whenua Māori herekore e māraurau ana kua rawa mō ētehi atu momo whenua.
5. Ki te hiki, me te nui o tērā, ka riro i Te Pane Matua Taiao, ā, ka whakakore, whakaiti ake rānei i te wā. Mā Te Pane Matua Taiao e whakamōhio atu ki te hunga whaipānga te hiahia ki te whakakore, ki te whakaiti rānei i te whakaitinga, i te āhua rānei o te whakaitinga, whāia hoki he whakahoki kōrero i te hunga whaipānga me te whiriwhiri i ēnei whakahokinga kōrero i mua i te whakataunga whakamutunga.
6. Ki te tika, mā Te Pane Matua Taiao e whakatau ko tētehi whakaitinga ka pā ki tērā wāhanga whenua e māraurau ana, (hei tauira, he wāhanga wāhi tapu o te whenua e aukati ana i ētehi whakamahinga whenua engari anō te katoa). Ki te pēnei, ka wāwāhi i te whakaitinga.
7. Mō ngā whakaitinga i runga i ngā whenua Māori e whakatupuria ana e tutuki ana i ngā hua i raro i te wāhanga 114A(3) o te Ture Local Government (Rating) 2002, mā Te Pane Matua Taiao e whiriwhiri te roanga, te āhua hoki o te rēti kia whakaitihia i runga i ngā wāhanga 114A(4) me wāhanga 114A(5) o te Ture.
8. Ka āhei te kaitono ki te utu i tētehi wāhanga o te rēti e nama ana.

Whakataunga

I raro i tēnei kaupapa here, ko ngā whakataunga mō ngā whakaitinga o ngā rēti (tae noa ki ngā whiunga

mō ngā rēti kāore anō kia utua) me ngā whakataunga mō ngā whakaitinga i raro i te wāhanga 114A o te Ture Local Government (Rating) 2002, ka riro i ngā āpiha o Te Pane Matua Taiao. Katoa ngā tuku mana ka whakamau ki te pukapuka tuku mana.

- c. The protection of significant indigenous vegetation and significant habitats of indigenous fauna
- 8. Recognise the level of community services provided to the land and its occupiers
- 9. Recognise matters related to the physical accessibility of the land

Conditions

1. Applications for remission under this policy must be made in writing and should be made prior to the commencement of the rating year. Applications made after the commencement of the rating year may be accepted at the discretion of Greater Wellington. No remissions are able to be granted for a previous financial year.
2. Remissions will be granted for a period of three years, unless stated otherwise. Greater Wellington may reduce the period of remission during the period of the remission if it deems that the criteria for granting the remission are no longer met.
3. Applications should include the following information:
 - a. Details of the rating unit or units involved
 - b. Documentation that shows that the land is eligible as detailed above
 - c. Supporting information to demonstrate that the remission will help achieve the criteria set out in the above section.
4. Greater Wellington may of its own volition investigate and grant remission of all or part of the rates (including penalties for unpaid rates) on any Māori freehold land in the region. This will only be undertaken for remissions on eligible Māori freehold land and not for any other Eligible land under this policy.
5. Relief, and the extent thereof, is at the sole discretion of Greater Wellington and may be cancelled and reduced at any time if Greater Wellington becomes aware of a change in the eligibility for that land under this policy. Greater Wellington 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.
6. Where applicable, Greater Wellington may determine that a remission will only apply to part of the land to which is eligible (for example, wāhi tapu on a portion of a site that limits some but not the entire use of the site). In these cases the remission will be pro-rated.
7. For remissions on Māori land under development that meet the benefits described in section 114A(3) of the Local Government (Rating) Act 2002, Greater Wellington will determine the duration and extent of the rates to be remitted in accordance with section 114A(4) and section 114A(5) of the Act.
8. The applicant may choose to remit the payment of a lesser amount of rates than the full amount owing.

Decisions

Decisions on the remission of rates (including penalties for unpaid rates) under this policy, and decisions on remissions under section 114A of the Local Government (Rating) Act 2002, are delegated to Greater Wellington officers. All delegations are recorded in the delegations manual.