

# Policies

Long Term Council Community Plan  
incorporating the Annual Plan 2003/04



Waitakere City Council  
*Te Taiao o Waitakere*

## Remission and Postponement of Rates on Maori Freehold Land

*30th June 2003*



## **POLICY ON REMISSION AND POSTPONEMENT OF RATES ON MAORI FREEHOLD LAND**

Section 102(4)(f) of the Local Government Act 2002 provides that a local authority must adopt a policy on the remission and postponement of rates on Maori freehold land, and that policy must be adopted as part of the Long Term Council Community Plan.

Maori freehold land in this context is defined in Section 5 of the Local Government (Rating) Act 2002 as land whose beneficial ownership has been determined by the Maori Land Court by freehold order. There is currently no such land in Waitakere City.

Section 108(3) states:

*“For the avoidance of doubt, a policy adopted under Section 102(4)(f) is not required to provide for the remission of, or postponement of the requirement to pay rates on Maori freehold land.”*

The policy on remission and postponement of rates on Maori freehold land is that no rates on such land shall be remitted or postponed, there being no such land currently in the City.

In the event that at some future time any land in the City does become subject to Part 4 of the Local Government (Rating) Act 2002, the policy be reviewed in the light of the circumstances relating to that land.