



# **RATES REMISSION AND POSTPONEMENT ON MĀORI FREEHOLD LAND POLICY**



**NAPIER**  
CITY COUNCIL  
Te Kaunihera o Ahuriri

## Rates Remission and Postponement on Māori Freehold Land



<b>Adopted by</b>	Napier City Council on 29 June 2018
<b>Relevant Legislation</b>	Local Government Act 2002, Local Government (Rating) Act 2002
<b>NCC Documents Referenced</b>	Published in the Long Term Plan 2018-2028 which was reviewed between March/April 2018 and in the adopted LTP on 29/06/18

### Purpose

To enable Council to remit all or part of the rates or postpone the requirement to pay all or part of the rates on Māori freehold land under Part 4 of the Local Government (Rating) Act 2002, where a policy on the remission and postponement of rates on Māori freehold land has been adopted and the conditions and criteria in the policy are met.

Under Section 102 of the Local Government Act 2002 Council must adopt a policy on the remission and postponement of rates on Māori freehold land.

### Policy

Napier City Council has very few known rating units that occupy Māori freehold land. Council considers no criteria or conditions exist which requires rates relief on Māori freehold land additional to or which differs from rates remissions or postponement policies which apply to all rateable properties within Napier.

### Policy Review

The review timeframe of this policy will be no longer than every three years.



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