

# **Adoption of Rates Postponement Policy and Postponement and Remission of Rates on Māori Freehold Land Policy**

---

|                |  |
|----------------|--|
| <b>TO</b>      | Thames-Coromandel District Council   |
| <b>FROM</b>    | Scott Summerfield - Policy and Planning Manager  |
| <b>DATE</b>    | 10 January 2018  |
| <b>SUBJECT</b> | <b>Adoption of Rates Postponement Policy and Postponement and Remission of Rates on Māori Freehold Land Policy</b> |

---

## **1 Purpose of report**

This report provides a Rates Postponement Policy and Postponement and Remission of Rates on Māori Freehold Land Policy for Council adoption.

## **2 Background**

The Council is required under section 102(4)(f) of the Local Government Act 2002 (the LGA) to have a policy on the remission and postponement of rates on Maori freehold land, and under section 102(5) (a) and (b) it may adopt a Rates Remission Policy and a Rates Postponement Policy.

The following sections of this Act detail what is required for each of these policies.

- Section 108 - policy on remission and postponement of rates on Māori freehold land;
- Section 109 - Rates Remission Policy;
- Section 110 - Rates Postponement Policy.

A comprehensive review of the Council's rates relief policies occurred in 2002/2003 as a result of the enactment of the Local Government (Rating) Act 2002 and the Local Government Act 2002. These came into effect from 1 July 2003. The policies were reviewed in 2009 and 2012. Few changes have been made to the policies during these reviews.

The LGA requires that each of these policies is reviewed within six years of when they are first adopted or last reviewed. Council adopted its revised Rates Remissions Policy on 12 December 2017.

## **3 Issue**

Council is required to review these policies as six years has elapsed since their last review. Adoption of these reviewed policies as part of the 2018-2028 Long Term Plan is recommended.

## **4 Discussion**

Staff have reviewed the Rates Postponement Policy and Postponement and Remission of Rates on Māori Freehold Land Policy and made only administrative and formatting changes. The intention of each policy remains the same as those adopted in 2012. No changes to these policies have been sought by Council.

Council is recommended to adopt each policy to take effect alongside the Long Term Plan on 1 July 2018. As no substantive changes are proposed to the policies, no public consultation is required as part of their review before they are adopted by Council.

## 5 Suggested resolution(s)

That the Thames-Coromandel District Council:

1. Receives the 'Adoption of Rates Postponement Policy and Postponement and Remission of Rates on Māori Freehold Land Policy' report, dated 10 January 2018.
2. Adopts the Rates Postponement Policy included as **Attachment A** to take effect on 1 July 2018.
3. Adopts the Postponement and Remissions of Rates on Māori Freehold Land Policy included as **Attachment B** to take effect on 1 July 2018.

### References-Tabled/Agenda Attachments

**Attachment A** *Rates Postponement Policy*

**Attachment B** *Postponement and Remission of Rates on Māori Freehold Land Policy*

[2018 Rates postponement policy](#)

**Attachment B**

**[2018 Postponement and Remission of Rates on Maori Freehold Land polic...](#)**