

**5. REMISSION OF RATES - TE RUNANGA O NGA MAATA WAKA  
(INCORPORATED)**

RR 10505

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The purpose of this report is to consider an application from Te Runanga O Nga Maata Waka (Incorporated) for a remission of rates under Section 179 of the Rating Powers Act.

**BACKGROUND**

Te Runanga O Nga Maata Waka (Incorporated) is an incorporated society under the Incorporated Societies Act 1989 having as its objectives:

- To foster comfortable living conditions for the elderly.
- To promote and encourage education, health, employment, recreation, childcare and tikanga.
- To provide life skills, driving, audio engineering and music courses for the unemployed.
- To visit prisons, hospitals, homes and other community facilities where a need is required.

The Society runs youth training courses for disadvantaged youth of both sexes and all cultures.

All of its training courses are registered and approved by the New Zealand Qualifications Authority.

It receives all of its funding from Government and City Council sources and other grants and donations. None of their trainees pay any fees.

The Society also carries out other employment initiatives and delivers some social services etc. Maata Waka lease three properties from which they conduct training courses as outlined above. The properties concerned are located at 226 Barbadoes Street, 192 Madras Street and 34 Southwark Street.

**REMISSION OF RATES**

Power to remit rates is contained under Section 179 of the Rating Powers Act. Section 179(1) provides that a local authority may, if it thinks fit, remit either wholly or in part, or postponed for such time as the local authority thinks fit, the payment of any rates in respect of any land noted in Part I of the Second Schedule to the Act. Clause (n) of Part I of the Second Schedule provides for remission of rates on land owned or occupied by or in trust for any society or association of persons, whether incorporated or not, whose object or principal object or one of whose principal objects is to promote generally the arts or any purpose of recreation, health, education, or instruction for the benefit of residents ... of the district.

Maata Waka qualifies for remission in terms of the above.

Maata Waka, being an incorporated society and having been approved by the Inland Revenue Department as having been established exclusively for charitable purposes, would qualify for a residential and other differential while it is shown as occupier in terms of the Rating Powers Act of the various properties leased by it.

**Recommendation:** That the application from Te Runanga O Nga Maata Waka (Incorporated) for a 50% remission of rates under the provisions of Section 179 of the Rating Powers Act be approved.