



AGENDA

Strategy, Finance and Risk Committee Meeting Wednesday, 8 June 2022

I hereby give notice that a Strategy, Finance and Risk Committee Meeting will be held on:

Date: Wednesday, 8 June 2022

Time: 3pm

**Location: BoP Regional Council Chambers
Regional House
1 Elizabeth Street
Tauranga**

Please note that this meeting will be livestreamed and the recording will be publicly available on Tauranga City Council's website: www.tauranga.govt.nz.

**Marty Grenfell
Chief Executive**

Terms of reference – Strategy, Finance & Risk Committee

Membership

Chairperson	Commission Chair Anne Tolley
Deputy chairperson	Dr Wayne Beilby – Tangata Whenua representative
Members	Commissioner Shadrach Rolleston Commissioner Stephen Selwood Commissioner Bill Wasley Matire Duncan, Te Rangapū Mana Whenua o Tauranga Moana Chairperson Te Pio Kawe – Tangata Whenua representative Rohario Murray – Tangata Whenua representative Bruce Robertson – External appointee with finance and risk experience
Quorum	Five (5) members must be physically present, and at least three (3) commissioners and two (2) externally appointed members must be present.
Meeting frequency	Six weekly

Role

The role of the Strategy, Finance and Risk Committee (the Committee) is:

- to assist and advise the Council in discharging its responsibility and ownership of health and safety, risk management, internal control, financial management practices, frameworks and processes to ensure these are robust and appropriate to safeguard the Council's staff and its financial and non-financial assets;
- to consider strategic issues facing the city and develop a pathway for the future;
- to monitor progress on achievement of desired strategic outcomes;
- to review and determine the policy and bylaw framework that will assist in achieving the strategic priorities and outcomes for the Tauranga City Council.

Membership

The Committee will consist of:

- four commissioners with the Commission Chair appointed as the Chairperson of the Committee
- the Chairperson of Te Rangapū Mana Whenua o Tauranga Moana
- three tangata whenua representatives (recommended by Te Rangapū Mana Whenua o Tauranga Moana and appointed by Council)
- an independent external person with finance and risk experience appointed by the Council.

Voting Rights

The tangata whenua representatives and the independent external person have voting rights as do the Commissioners.

The Chairperson of Te Rangapu Mana Whenua o Tauranga Moana is an advisory position, without voting rights, designed to ensure mana whenua discussions are connected to the committee.

Committee's Scope and Responsibilities

A. STRATEGIC ISSUES

The Committee will consider strategic issues, options, community impact and explore opportunities for achieving outcomes through a partnership approach.

A1 – Strategic Issues

The Committee's responsibilities with regard to Strategic Issues are:

- Adopt an annual work programme of significant strategic issues and projects to be addressed. The work programme will be reviewed on a six-monthly basis.
- In respect of each issue/project on the work programme, and any additional matters as determined by the Committee:
 - Consider existing and future strategic context
 - Consider opportunities and possible options
 - Determine preferred direction and pathway forward and recommend to Council for inclusion into strategies, statutory documents (including City Plan) and plans.
- Consider and approve changes to service delivery arrangements arising from the service delivery reviews required under Local Government Act 2002 that are referred to the Committee by the Chief Executive.
- To take appropriate account of the principles of the Treaty of Waitangi.

A2 – Policy and Bylaws

The Committee's responsibilities with regard to Policy and Bylaws are:

- Develop, review and approve bylaws to be publicly consulted on, hear and deliberate on any submissions and recommend to Council the adoption of the final bylaw. (The Committee will recommend the adoption of a bylaw to the Council as the Council cannot delegate to a Committee the adoption of a bylaw.)
- Develop, review and approve policies including the ability to publicly consult, hear and deliberate on and adopt policies.

A3 – Monitoring of Strategic Outcomes and Long Term Plan and Annual Plan

The Committee's responsibilities with regard to monitoring of strategic outcomes and Long Term Plan and Annual Plan are:

- Reviewing and reporting on outcomes and action progress against the approved strategic direction. Determine any required review / refresh of strategic direction or action pathway.
- Reviewing and assessing progress in each of the six (6) key investment proposal areas within the 2021-2031 Long Term Plan.
- Reviewing the achievement of financial and non-financial performance measures against the approved Long Term Plan and Annual Plans.

B. FINANCE AND RISK

The Committee will review the effectiveness of the following to ensure these are robust and appropriate to safeguard the Council's financial and non-financial assets:

- Health and safety.
- Risk management.
- Significant projects and programmes of work focussing on the appropriate management of risk.
- Internal and external audit and assurance.
- Fraud, integrity and investigations.
- Monitoring of compliance with laws and regulations.
- Oversight of preparation of the Annual Report and other external financial reports required by statute.
- Oversee the relationship with the Council's Investment Advisors and Fund Managers.
- Oversee the relationship between the Council and its external auditor.
- Review the quarterly financial and non-financial reports to the Council.

B1 - Health and Safety

The Committee's responsibilities through regard to health and safety are:

- Reviewing the effectiveness of the health and safety policies and processes to ensure a healthy and safe workspace for representatives, staff, contractors, visitors and the public.
- Assisting the Commissioners to discharge their statutory roles as "Officers" in terms of the Health and Safety at Work Act 2015.

B2 - Risk Management

The Committee's responsibilities with regard to risk management are:

- Review, approve and monitor the implementation of the Risk Management Policy, Framework and Strategy including the Corporate Risk Register.
- Review and approve the Council's "risk appetite" statement.
- Review the effectiveness of risk management and internal control systems including all material financial, operational, compliance and other material controls. This includes legislative compliance, significant projects and programmes of work, and significant procurement.
- Review risk management reports identifying new and/or emerging risks and any subsequent changes to the "Tier One" register.

B3 - Internal Audit

The Committee's responsibilities with regard to the Internal Audit are:

- Review and approve the Internal Audit Charter to confirm the authority, independence and scope of the Internal Audit function. The Internal Audit Charter may be reviewed at other times and as required.
- Review and approve annually and monitor the implementation of the Internal Audit Plan.
- Review the co-ordination between the risk and internal audit functions, including the integration of the Council's risk profile with the Internal Audit programme. This includes assurance over all material financial, operational, compliance and other material controls.

This includes legislative compliance (including Health and Safety), significant projects and programmes of work and significant procurement.

- Review the reports of the Internal Audit functions dealing with findings, conclusions and recommendations.
- Review and monitor management's responsiveness to the findings and recommendations and enquire into the reasons that any recommendation is not acted upon.

B4 - External Audit

The Committee's responsibilities with regard to the External Audit are:

- Review with the external auditor, before the audit commences, the areas of audit focus and audit plan.
- Review with the external auditors, representations required by commissioners and senior management, including representations as to the fraud and integrity control environment.
- Recommend adoption of external accountability documents (LTP and annual report) to the Council.
- Review the external auditors, management letter and management responses and inquire into reasons for any recommendations not acted upon.
- Where required, the Chair may ask a senior representative of the Office of the Auditor General (OAG) to attend the Committee meetings to discuss the OAG's plans, findings and other matters of mutual interest.
- Recommend to the Office of the Auditor General the decision either to publicly tender the external audit or to continue with the existing provider for a further three-year term.

B5 - Fraud and Integrity

The Committee's responsibilities with regard to Fraud and Integrity are:

- Review and provide advice on the Fraud Prevention and Management Policy.
- Review, adopt and monitor the Protected Disclosures Policy.
- Review and monitor policy and process to manage conflicts of interest amongst commissioners, tangata whenua representatives, external representatives appointed to council committees or advisory boards, management, staff, consultants and contractors.
- Review reports from Internal Audit, external audit and management related to protected disclosures, ethics, bribery and fraud related incidents.
- Review and monitor policy and processes to manage responsibilities under the Local Government Official Information and Meetings Act 1987 and the Privacy Act 2020 and any actions from the Office of the Ombudsman's report.

B6 - Statutory Reporting

The Committee's responsibilities with regard to Statutory Reporting relate to reviewing and monitoring the integrity of the Annual Report and recommending to the Council for adoption the statutory financial statements and any other formal announcements relating to the Council's financial performance, focusing particularly on:

- Compliance with, and the appropriate application of, relevant accounting policies, practices and accounting standards.
- Compliance with applicable legal requirements relevant to statutory reporting.
- The consistency of application of accounting policies, across reporting periods.
- Changes to accounting policies and practices that may affect the way that accounts are presented.

- Any decisions involving significant judgement, estimation or uncertainty.
- The extent to which financial statements are affected by any unusual transactions and the manner in which they are disclosed.
- The disclosure of contingent liabilities and contingent assets.
- The basis for the adoption of the going concern assumption.
- Significant adjustments resulting from the audit.

Power to Act

- To make all decisions necessary to fulfil the role, scope and responsibilities of the Committee subject to the limitations imposed.
- To establish sub-committees, working parties and forums as required.
- This Committee has **not** been delegated any responsibilities, duties or powers that the Local Government Act 2002, or any other Act, expressly provides the Council may not delegate. For the avoidance of doubt, this Committee has **not** been delegated the power to:
 - o make a rate;
 - o make a bylaw;
 - o borrow money, or purchase or dispose of assets, other than in accordance with the Long-Term Plan (LTP);
 - o adopt the LTP or Annual Plan;
 - o adopt the Annual Report;
 - o adopt any policies required to be adopted and consulted on in association with the LTP or developed for the purpose of the local governance statement;
 - o adopt a remuneration and employment policy;
 - o appoint a chief executive.

Power to Recommend

To Council and/or any standing committee as it deems appropriate.

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Strategy Finance And Risk Committee Meeting Submission Hearing Schedule Wednesday 8 June 2022 Rates Remission And Postponement Policies			
Time	Submission Number	Name	Organisation
3:00 PM	6	Rob Paterson	
3:15 PM	3	George Marriott	
3:20 PM	4	Keith Catran	
3:25 PM	6	Lara Burkhardt	Ngā Pōtiki ā Tamapahore Trust
3:30 PM	7	Tui Priest (not confirmed)	
3.40 PM	2	Ian Stevenson (to be confirmed)	

- 1 OPENING KARAKIA**
- 2 APOLOGIES**
- 3 PUBLIC FORUM**
- 4 ACCEPTANCE OF LATE ITEMS**
- 5 CONFIDENTIAL BUSINESS TO BE TRANSFERRED INTO THE OPEN**
- 6 CHANGE TO ORDER OF BUSINESS**
- 7 DECLARATION OF CONFLICTS OF INTEREST**

8 BUSINESS

8.1 Hearing of submissions on the draft Rates Postponement Policy and the draft Rates Remission Policy

File Number: A13501256

Author: Emma Joyce, Policy Analyst

Authoriser: Christine Jones, General Manager: Strategy & Growth

PURPOSE OF THE REPORT

1. To hear submissions on the draft Rates Remission Policy and the draft Rates Postponement Policy (draft policies).

RECOMMENDATIONS

That the Strategy, Finance and Risk Committee:

- (a) Receive the verbal submissions on the draft Rates Remission Policy and the draft Rates Postponement Policy.
- (b) Receive the written submissions on the draft Rates Remission Policy and the draft Rates Postponement Policy.

EXECUTIVE SUMMARY

2. The Strategy, Finance and Risk Committee (the committee) adopted the draft policies for consultation at its March 2022 meeting. Submissions were invited from 27 April to 18 May 2022. A total of nine submissions were received on the draft Rates Postponement Policy with five requesting to be heard (attachment one). A total of five submissions were received on the draft Rates Remission Policy with one requesting to be heard (attachment two).
3. This report provides an opportunity to hear submissions from those people who indicated they wish to be heard.

BACKGROUND

4. In general, all ratepayers are expected to pay rates. However, rates postponement and remission policies allow Council to recognise financial or other special circumstances where ratepayers may require support to manage their rates payments. In adopting the Long-term Plan 2021-2031 (LTP) and in response to public feedback, Commissioners requested a review of council policies on the remission and postponement of rates, particularly for those on fixed incomes.
5. Recent legislative changes also require councils to review their policies on rates remission and postponement to confirm they support the principles in the Preamble to Te Ture Whenua Māori Act 1993 (TTWMA 93).
6. At its March 2022 meeting, the Committee adopted a draft Rates Remission Policy that proposed a temporary remission of rates for gold kiwifruit orchards. This remission is to ease the transition to the new rating valuation of such orchards and reflect a recent decision that the rating of gold kiwifruit orchards should not include the value of the G3 license.
7. Feedback was sought on the following changes to the draft Rates Postponement Policy:
 - Requiring applicants for rates postponement on the ground of financial hardship to show evidence that they cannot access support from private sector financial institutions and have at least 25% equity in the property. Council will support applicants to access the Government rates rebate scheme prior to seeking postponement

- Noting that applications can only be for the property the ratepayer is currently residing in.
8. The draft Rates Postponement Policy also proposed extending the postponement available for farmland to properties recently moved into the Tauranga area and will likely be rezoned from rural to urban uses in the future.
 9. A total of 14 submissions were received on both draft policies. The table below lists submitters who wish to be heard, noting that one submitter (Rob Paterson) will speak on both draft policies.

Submission number	Draft Policy	Submitter name
2	Rates Postponement Policy	Ian Stevenson
1	Rates Remission Policy	
6	Rates Postponement Policy	Rob Paterson
3	Rates Remission Policy	
3	Rates Postponement Policy	George Marriott
4	Rates Postponement Policy	Keith Catran
7	Rates Postponement Policy	Tui Priest

STRATEGIC / STATUTORY CONTEXT

10. Section 102 of the Local Government Act 2002 allows councils to adopt policies on the remission and postponement of rates. Where councils have adopted such policies, they must be reviewed prior to 1 July 2024 to confirm that they support the principles in TTWMA 93.

FINANCIAL CONSIDERATIONS

11. There are no financial considerations arising from the recommendations in this report.

LEGAL IMPLICATIONS / RISKS

12. There are no legal implications arising from the recommendations in this report.
13. While we await the decision of the High Court on including the value of the G3 license in the rating valuation, the proposed remission will have the same effect as if the value was not included. If the Gisborne Land Valuation Tribunal decision is upheld, the rating valuations will be corrected and the provisions in the draft Rates Remissions Policy will not need to take effect.

CONSULTATION / ENGAGEMENT

14. A total of 14 submissions on the draft policies were received during the consultation period from 27 April to 18 May 2022. The consultation was advertised on the Council website and through social media.
15. An advertisement was placed in the Weekend Sun on 6 May 2022 advising people of the review of the draft policies.
16. Staff sent letters to the owners of affected gold kiwifruit orchards and contacted both Zespri and the New Zealand Kiwifruit Growers Incorporated (NZKGI) in respect of the rates remission for orchards with the G3 licenses and planted vines. NZKGI provided a letter from their lawyers in response. This has been circulated to the committee separately as it is not considered a submission to the draft Rates Remission Policy.

SIGNIFICANCE

17. The Local Government Act 2002 requires an assessment of the significance of matters, issues, proposals and decisions in this report against Council's Significance and Engagement Policy. Council acknowledges that in some instances a matter, issue, proposal or decision may have a high degree of importance to individuals, groups, or agencies affected by the report.
18. In making this assessment, consideration has been given to the likely impact, and likely consequences for:
 - (a) the current and future social, economic, environmental, or cultural well-being of the district or region
 - (b) any persons who are likely to be particularly affected by, or interested in, the decision.
 - (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.
19. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the decision is of low significance. While the hearing of submissions on the draft policy is of low significance, the adoption of the draft policies is of medium significance.

ENGAGEMENT

20. Taking into consideration the above assessment, that the decision is of low significance, officers are of the opinion that no further engagement is required prior to Council making a decision.

NEXT STEPS

21. Deliberations on the matters raised in submissions will take place at the next Committee meeting (20 June 2022) prior to the adoption of a final policy. The draft policies must be adopted by 1 July 2022.

ATTACHMENTS

1. **Submissions on draft Rates Postponement Policy - A13502523**  
2. **Submissions on draft Rates Remission Policy - A13528902**  

Attachment one: Submissions on the draft Rates Postponement Policy

Submission number	Submitter Name	Do you think we have achieved the right balance of criteria in our proposed policy?	What do you think the right balance should be and why?	Are there other criteria that we should consider when granting applications for rates postponement?
1	Sarah Olsen	Yes		
2	Ian Stevenson	No	<p>1 Please refer to the tribe land response here, I repeat it all to the extent relevant in any way.</p> <p>2 TCC should expand the rates rebate value as it has failed to keep up with the massive an huge rates hikes over most of the last 10-15 years in TCC.</p> <p>3 If the above is governed by DIA, not TCC, then top it up, say \$1 for \$1, the rebate should be: - (a) Set a base year - say pre-2006, apply CPI since the rate value, and (b) maintained a rates bill, adjusted for CPI increased since by increasing the rebate as required. (c) Then that would allow entitlement to all, where justified.</p> <p>4 The plan provides no basis for affordability assessment i.e. income based</p> <p>5 Currently under TCC rebate policy, trusts owning land are unable to get a rates rebate. That would still eliminate almost all tribe lands as a tribe based trust is still a trust so does not qualify..</p>	See above
3	George Marriott	No	<p>There's no reference in your new policy to policy changes related to the big jump in rates that will come from rural land being rezoned as urban. So it appears you are happy to keep the policy about that unchanged. Is that correct? Your Rates Postponement Amendment web page is confusing about this. It talks about the rural/urban issue at the start of the page, but doesn't mention it again when talking about the proposed amendment. The amendment is all about financial hardship. Financial hardship isn't necessarily the reason we would be asking for a rates postponement. It's more about financial fairness. It's not fair that our land should have a huge leap in rates just because it gets rezoned. I can think of a couple of ways you could rebalance this unfairness. You could import the proposed rates remission policy for gold kiwifruit licences, and apply it to our land. That is, you would postpone our rates increase automatically in order to avoid a big rise in rates. When Council services become available, you could then operate the sliding scale idea, so that there's a 100% rates postponement the first year Council services are available. 66% postponement the next year. 33% the next year. So you could ease us towards our full rates over time.</p>	<p>The Tauriko West development has been forced on us, and residents will be losing intangible quality-of-life values around noise, peace, privacy, traffic. In our case we will also lose a rural pick-your-own blueberry business that will not be able to continue once development starts. With that in mind, I think that in the case of smallholders (like us and other Redwood Lane residents) you should be generous and fair to us and reduce the number of postponement years to 2 years, not 5. That would be nice. You have told us that the 5-years-of-rates rule stems from the principle that "those who benefit from growth should help pay for that growth", but people who lose important value because of growth should not have to pay for growth. So we would like to not have to pay 5 years rates if we decided we want to claw back lost value I also suggest that for those residents who do not wish to develop or divide their land, that you create a 'Tauriko Rural Enclave', where a portion of rates are permanently remitted as long as the owners retain the rural nature of their land. Otherwise, people who moved here a long time ago for the rural lifestyle could easily be rate-priced off their land. Similarly, if the development splits someone's land, and they no longer have a dwelling on their land, but are using it as a field or for some other rural purpose, they should still be able to be granted a rates postponement or remission on that land, even though it has no dwelling on it.</p>
4	Keith Catran	No	<p>I am concerned only with the Redwood Lane properties just imported into TCC and now being rated as if they are or can be subdivided. The policy says only that it will extend the other criteria to these properties. But the other criteria include a need for financial hardship, lack of access to finance and having applied for the government rates rebate. The few properties subject to the uninvited rates hike in Redwood Lane should not have to meet these criteria as well - just be the victims of the boundary adjustment.</p> <p>The rating basis is otherwise completely unjust - the properties are not developed, and cannot be developed for years - at present the zoning won't allow it, and the provision of access and services is years away. Also, the value on which we would be rated is the new "value" of the developed property, without any adjustment for the cost of doing the subdivision development. So, an absurd fiction. If our property is to be rated as though it were a two or three section property, the rates could be several times the current rate, with us having no prospect of realizing the extra value for many years, possibly close to 10. And that ignores the fact that we have never wanted to develop our land. This rating regime will force people to subdivide to whatever the new plan (yet to be even drafted) might consider the 'highest and best use'.</p>	<p>I suggest that there should be rather than an automatic application of the highest and best value now, an application of it if and when a development proposal is put forward for one of these sites.. It might then become retrospective for say 2-3 years, if that was necessary.</p>

Attachment one: Submissions on the draft Rates Postponement Policy

Submission number	Submitter Name	Do you think we have achieved the right balance of criteria in our proposed policy?	What do you think the right balance should be and why?	Are there other criteria that we should consider when granting applications for rates postponement?
5	Rick Nicholson	Yes		
6	Rob Paterson	No	It is difficult to accept you have the right balance because the policy (if any) as it currently stands looks like a mess and needs to be addressed in an independent and professional manner and not with the Commissioners usual knee jerk rubber stamp approach based on staff reports addressing a perceived problem that may or may not exist. Having regard to history it is difficult to have confidence in what is proposed or in the administration of any policy or where it is going.	The criteria for qualification must be tightened properly policed and rigidly enforced otherwise ordinary ratepayers are picking up the tab which is not a fair and reasonable solution for ever increasing rates. The test must be proven genuine financial hardship in the accepted sense or some other unique exceptional legitimate adverse event. Sports clubs educational groups recreational facilities where a legitimate society exists with appropriate outcomes for public good and public use should be included in the equation .A full list of those granted the postponement or remission of rates should be made available for public inspection.
7	Tui Priest	No	[REDACTED] Owners You rezone our property . Telling us we had future ability to subdivide once services were in place which swayed us toward Tauranga City Council. for rezoning. We have since been told we are unable to subdivide at all, as services wont be brought down to our property and due to our low elevation We have been blatantly lied to and coerced into this council area change. to absolutely no benefit to ourselves had we known this we would never have agreed to rezone as we were quite happy being with Western Bay Council at least they have re been up front and honest with us.	RE; In our opinion our rates should not have increased. and further postponement should not even be apply to us, due to the above explanation which you are also fully aware of.. I wish be rezoned back to Western Bay. We seeking legal advice on this.
8	Bruce and Teresa Davies			We agree with the proposal to extend properties moved into TCC because of boundary changes. We are affected by this and feel it is unfair to have our rates quadrupled when we have had no choice over the boundary changes and will not see any extra services for many years.
9	Jason Wright	Hi. I thought I could answer via the online form up until the 18th May (which is today) but it seems you closed the survey at the close of business. I would just like to put my name on record with feedback regarding the Rates Postponement Policy. Whilst finding an ideal fix-all can be difficult, I fully support the change to allow properties that get re-zoned from a Rural to an Urban classification, to apply for such a postponement, when it is their main residence. I would suggest this particularly applies when services that would normally be available to Urban households are not available or have not been connected to, due to excessive connection / development fees. Thanks and regards, Jason Wright		

Attachment two: Submissions on the draft Rates Remission Policy

Submission number	Submitter Name	Do you think we have got the level of remission for gold kiwifruit orchards right in our draft policy?	What do you think the level of remission should be and why?	Do you think this proposed change will help ratepayers of gold kiwifruit orchards to adjust to the increase in rating valuation?	How do you think council can help ratepayers of gold kiwifruit orchards to adjust to the increase in rating valuation?	Is there any other feedback you would like to provide the proposed level of remission for gold kiwifruit orchards?
1	Ian Stevenson	No	<p>No you have it wrong, no discount and or change is actually required.</p> <p>The change in valuation/basis or whatever is simply providing a subsidy what no merit exists to do so.</p> <p>If you have a rating policy that has been "created" by TCC (as usual ignoring fairness, equality etc) and that creates a problem, providing exemptions is not the remedy. You need to fix the core issue instead, this is not the fix required.</p>	No	N/A - see above comments	<p>One policy should apply to all, if that fails to equitably allocate rates smaller/larger than before, then the rate policy is wrong/mess.</p> <p>Creating multi-layered rules and add on/remissions is a really bad precedent to create. It distorts the rate base to load on to others (a subsidy/penalty scenario)</p>
2	Gordon Cameron	No	<p>Consideration for green orchards is also requested.</p> <p>Boundary changes bringing operating orchards into city limits was supported on basis that a rural provisions would remain (verbal assurance Phillip Martalli - Western Bay planner). This has not occurred adding considerable cost to all operating orchards and adding to squeezed margins for green orchards.</p>	No		
3	Rob Paterson	No	<p>There should be no remission of rates for gold kiwifruit orchards. This is a commercial activity and looks like try on by vested interests. These properties earn very high incomes from kiwi fruit crops and really are in much the same position as the high rates paid by owners of Marine Parade properties when compared with those in say Greerton or Merivale which is of course all based on capital value no matter how this is made up.. There can be no justification for this policy so just scrap it otherwise ordinary ratepayers have to pick up the shortfall left by the "richlisters" and that is wrong and inequitable.</p>			SEE PREVIOUS COMMENTS

Submission no. 4



3 May 2022

Tauranga City Council

PO Box 12022

Tauranga 3143

Attention: Emma Joyce/Jim Taylor

Dear Emma and Jim,

Re: Rates Remission Letter dated 26 April 2022 – Kitchener Estate Ltd

With reference to the attached letter copied in this email, while we appreciate the remission for the next couple of years, we would like to officially object to the Gold 3 license being included in the valuation for rating purposes. This is not a fair valuation method as decided in the recent Gisborne case.

We submit that the price allocated as license be removed from any future ratings valuations. We are joining with our fellow growers in Gisborne and Auckland to take action against the unjust inclusion of intellectual property in capital improvements.

We are happy to discuss this face to face so that you have a grower insight into this decision.

If you have any queries please contact Michelle Dyer michelle@schort.co.nz or 027 6689778

Kind regards,

Michelle Dyer

CFO – Dunstan Family Office



250 KEENAN ROAD, PYES PA, TAURANGA 3173

Submission no. 5

Tuesday 17th May 2022

By Email:

SUBMISSION: DRAFT RATES REMISSION POLICY**DUE:** 18.05.2022

Individual Name / Name of Organisation	Ngāi Tukairangi No.2 Trust
Postal Address	Orchard Office 19 Puwhariki Road Matapihi, Tauranga 3175
Telephone number	027 351 8915
Email address	lorin@ngaituk.co.nz
Hectares of Māori Freehold land	190
Owners/Shareholders	2101

Ngāi Tukairangi Trust agrees to the publication of this submission, subject to removal of postal address, telephone number and email address.

Ngāi Tukairangi Trust does wish to present this submission during a hearing process.

Introduction

1. This is a submission by Ngāi Tukairangi Trust (the Trust) on the Draft Rates Remission Policy, specifically s5.11 on the Temporary remission for gold kiwifruit (G3) orchards. This submission has been prepared by Lorin Waetford on behalf of the Trust.
2. The Trust emerged from the challenges facing local Māori at the hand of urbanisation. Nestled within the Matapihi peninsula in Tauranga Moana, our Trust was led by Turirangi Te



Kani into a plan of retaining and developing the land for future generations. In the 1980s, under the Māori Affairs Act 1953, several Māori owned land blocks were amalgamated and put into development by the Trust. Showing our innovative skillset, Ngai Tukairangi Trust planted our first nursery of kiwifruit in December 1981. Since that initial nursery, the Trust has grown, investing in different areas including the Hawkes Bay and Northland to further add to our kiwifruit production. The success of the Trust is a tribute to our highly skilled and experienced team. Local kaitiaki are employed to further progress the fundamental preservation of not only the natural resources, but also the sustainable orcharding techniques we have fostered. From this original Kaupapa led by Turirangi Te Kani and his whanaunga, the Trust is now one of the leading Māori Ahu Whenua Trust with over 190 hectares of land being used in horticultural activities across the North Island.

3. The Trust is seen as the sibling to our Ngāi Tukairangi hapū, in respect that it has the same, or many similar descendants and as such, supports viewpoints submitted by the hapū.

Feedback Questions

4. In preparation for the submission, the Trust has chosen to answer the online feedback questions in a written submission form allowing us further room to comment.
5. The Trust is supportive of the proposed remission of 100% in year one (2022/2023) and two thirds in year two (2023/2024). We have only just finished submitting on the Long-term plan amendment and a large portion of that was dedicated to our general dissatisfaction over the increase in commercial rates. It is refreshing to submit on policy change that would assist us directly and work to alleviate financial burdens of the never-ending rate increases.
6. The Trust, with their current understanding of the proposed changes, believes that this will help ratepayers of gold kiwifruit orchards.
7. We would like it noted that the Trust is not supportive of any further application processes that would add an additional level of stress to organisations such as ours. Being a leading Ahu Whenua Trust means we do not engage at the average level as those that hold general land title. The Trust, like many other Māori Landowners, have large investments within the kiwifruit industry (horticulture as a whole). We are owners/operators and are required to jump through far more hoops than the average ratepayer. The TCC should be cognisant of the



many submissions, consultations, and application processes that ahi kā/hapū/iwi are engaged in.

8. The Trust acknowledges that the TCC seems to be making progress in understanding the disproportionate ways Māori landowners can be affected by circumstances that the average ratepayer would not. We see this work being done especially regarding the Draft Remission and Postponement of Rates on Māori Freehold Land Policy.
9. Ngāi Tukairangi Trust is dedicated to working in assessing what the rate changes will look like for us and how best we can successfully access the proposed remission. The Trust encourages the Tauranga City Council on the work they're doing to address the complexities of being a Māori landowner and what they can do in their power to make meaningful policy changes that alleviate this stress.

Ngā mihi nui,

Nā,



Lorin Waetford

Policy Analyst

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8.2 Hearing of submissions on the draft Remission and Postponement of Rates on Māori Freehold Land Policy

File Number: A13501371

Author: Emma Joyce, Policy Analyst

Authoriser: Christine Jones, General Manager: Strategy & Growth

PURPOSE OF THE REPORT

1. To hear submissions on the draft Remission and Postponement of Rates on Māori Freehold Land Policy (draft policy).

RECOMMENDATIONS

That the Strategy, Finance and Risk Committee:

- (a) Receive the verbal submissions on the draft Remission and Postponement of Rates on Māori Freehold Land Policy.
- (b) Receive the written submissions on the draft Remission and Postponement of Rates on Māori Freehold Land Policy.

EXECUTIVE SUMMARY

2. The Strategy, Finance and Risk Committee (the committee) adopted the draft policy at its March 2022 meeting. Submissions were invited from 27 April to 18 May 2022. A total of six submissions were received (attachment one) with three requesting to be heard in support of their submission.
3. This report provides an opportunity to hear submissions from those people who indicated

BACKGROUND

4. Council is required to review its policy on the remission and postponement of rates on Māori freehold land by 1 July 2022 in response to the Local Government (Rating of Whenua Māori) Amendment Act 2021. This Act introduced provisions to the Local Government (Rating) Act (LG(R)A 02) and Local Government Act 2002 (LGA 02) to better enable development of Māori freehold land, particularly for housing and papakāinga, and to modernise rating legislation affecting Māori freehold land.
5. Policies on the remission and postponement of rates on Māori freehold land must now also support the principles in the Preamble to Te Ture Whenua Māori Act 1993. These principles remind us of the special significance of land to Māori and the need to provide for its development for the benefit of the owners, their whānau and hapū.
6. At its March 2022 meeting, the Committee adopted a draft policy that emphasised the potential outcomes and benefits of developing Māori freehold land both for the owners and their whānau and the wider Tauranga community. In particular, the draft policy:
 - References the Preamble to Te Ture Whenua Māori Act in the policy purpose
 - Provides for decisions on remission to be based on the potential outcomes of development rather than fixed criteria
 - Provides for the remission of the portion of rates attributed to the land's subdivision potential recognising that the value of the land to the owners may not be in its subdivision potential
 - Provides for remission of rates on land with limited productive use.

7. A total of six submissions were received. The table below lists submitters who wish to be heard

Submission number	Submitter name
3	Ian Stevenson
4	Rob Paterson
6	Lara Burkhardt (on behalf of Ngā Pōtiki ā Tamapahore Trust)

STRATEGIC / STATUTORY CONTEXT

8. A policy on the remission and postponement of rates on Māori freehold land is a requirement of all councils under section 102(1) of the LGA 02 (noting that councils do not have to offer remission or postponement of rates). Policies must include the objectives sought by remission, and the criteria in order for rates to be remitted. The objectives and criteria must have regard to the “desirability and importance” of a range of objectives such as protection of indigenous biodiversity, protection of wāhi tapu, and avoiding further alienation of land. These criteria are listed at schedule 11 to LGA 02 – Matters relating to the relief of rates on Māori freehold land. This is in addition to the recent requirement noted in the above background section that policies support the principles contained within the Preamble to TTWMA 93.
9. Council has previously shown support for the development of Māori land through the development of a policy to provide grants to cover payment of development contributions for papakāinga.

FINANCIAL CONSIDERATIONS

10. There are no financial considerations arising from the recommended option to hear submissions.

LEGAL IMPLICATIONS / RISKS

11. There are no legal implications arising from the recommended option.

CONSULTATION / ENGAGEMENT

12. A total of six submissions on the draft policy were received during the consultation period from 27 April to 18 May 2022. The consultation was advertised on the Council website and through social media.
13. Staff also contacted owners of Māori freehold land to advise of the consultation period.
14. The draft policy (as consulted) had been discussed with Te Rangapū and circulated to landowners prior to consultation.

SIGNIFICANCE

15. The Local Government Act 2002 requires an assessment of the significance of matters, issues, proposals and decisions in this report against Council’s Significance and Engagement Policy. Council acknowledges that in some instances a matter, issue, proposal or decision may have a high degree of importance to individuals, groups, or agencies affected by the report.
16. In making this assessment, consideration has been given to the likely impact, and likely consequences for:
- (a) the current and future social, economic, environmental, or cultural well-being of the district or region
 - (b) any persons who are likely to be particularly affected by, or interested in, the decision.

- (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.
17. In accordance with the considerations above, criteria and thresholds in the policy, it is considered that the decision is of low significance. However, the decision to adopt a revised policy is of medium significance.

ENGAGEMENT

18. Taking into consideration the above assessment, that the decision is of low significance, officers are of the opinion that no further engagement is required prior to Council making a decision.

NEXT STEPS

19. Deliberations on the matters raised in submissions will take place at the next Strategy, Finance and Risk Committee (20 June 2022) prior to the adoption of a final policy. A final policy must be adopted by 1 July 2022.

ATTACHMENTS

1. **Submissions on Draft Remission and Postponement of Rates on Maori Freehold Land Policy - A13501006** [!\[\]\(0f48f43ebd21f231a458c96216dbf4d1_img.jpg\)](#) 

Attachment one: Submissions on the Remission and Postponement of Rates on Māori Freehold Land

Submission number	Submitter Name	Do you think the proposed policy changes meet our obligations to recognise the special significance of land to Māori and to support the development of land for the benefit of owners and their whānau?	Could you provide some feedback on why you selected your answer?	How else do you think Council could recognise the special significance of land to Māori and support its development in the way we charge rates for Māori land?	Is there anything else that you think we should add to the policy that would enable owners to develop their land more easily?
1	Snow Fisher	No	You are targeting an issue on a race based agenda. All people who are struggling should have the same rights and thus there only needs to be a single policy.	Why are they entitled to different treatment to all of the rest of us? Racist policy not needed. Wokesm is driving guilt based policy but we don't buy it.	All developers need less beauracracy. KISS principles should be re engaged.
2	June Brown	No	I don't think any concessions should be made based on race. If you own land then you should pay rates. If you don't pay rates you shouldn't be entitled to any services that ratepayers provide.	They should pay rates like everyone else. There should be no concessions. This should be one Country, one people. No freebies because of your race.	Sort out dysfunctional council, cost of permits before changing policy.
3	Ian Stevenson	No	<p>1 The policy creates/adds to segregation by (way of race, colour etc) creates and or adds to division and or preference in the community.</p> <p>2 Contrary to the Human Rights Act - preference for a minority over the majority</p> <p>3 Amounts to apartheid as an absolute minimum</p> <p>4 Is contrary to the Treaty of Waitangi terms i.e. that maori and the settlers would be equal under the queens law. These three terms are superior to any statute therefore prevail.</p> <p>5 Is well outside the realm of fairness and or equity: - previously the remission (part and or full) only related to: - religious, sports, education type approved activities. This proposal does not conform to any aspect of the past policies and so is abhorrent, racist and discriminatory.</p> <p>6 The maori land court is not relevant here as it merely aids and abets all the above. None of which is acceptable in modern times, like and democracy anytime.</p> <p>7 Hint, to illustrate, if you were able to consider this for any one specific minority group (other than tribe based) then you would think and know it was racist and discriminatory etc without a seconds through required. Example: - any land owed by a person who claimed any Jewish blood... is to be rates free... I am sure many would call that racist etc. This is no different.</p> <p>8 Any TC policy that reduces rates for one, simply adds more burden to others and so then the problem increases exponentially, given enough time and wasted spending etc by TCC that is already in "full speed" mode and getting worse every day.</p>	<p>To be equitable...1 The policy must apply equally to all race/s, groups etc.</p> <p>2 Land is important to all people of all cultures, maori saying that they are does not of itself then create favoritism, without triggering all the above. Which tends to verify all as wrong, which it is.</p> <p>3 Downsize and all sell it, leave town (please refer to the recommendation of Cr Larry Baldock where he was answering about rates being unaffordable) a couple of years ago - March 2020 - see BOP Times article at that time on this.</p> <p>4 Whatever you do, there is no right to what you plan/intend here, there is no justification to at all, 100%, to shift the burden to huge rates hikes and so affordable to the remainder of ratepayers. See my annual plan/LTP amendment on rates issues that TCC is making/creating and failing to remedy.</p> <p>5 This is all as a result of many moaners not paying or cant pay. Perhaps its because the amount fo rates per property is huge, unreasonable and excessive... for ever body in the entire city. The remedy: - see my Annual plan and LTP amendment presentation this year. This also refer to the 2020-2021 LTP and annual plan presentation as well. The actual issue is the massive amount of waste, losses and incompetence within TCC that is multiplying... hence the affordable level of rates.</p>	<p>Hell yes....The major reasons for lack of development, some you cant do anything about... include: -1 Finance, usually related to unable to raise money/borrowing for many reasons. tribe land is protected by not being able to be sold, so no lender will touch it for obvious reasons.</p> <p>2 tribe lands generally remain undeveloped as there is no remedy to the above.</p> <p>3 Encourage them to sell it or change the tribe status so they can develop it</p> <p>4 Simlify the RMA requirements and eliminate BIFS and SIFS. But of course you run into the same issues as noted above if only for tribe lands e.g. racist, apartheid etc that much is obvious.</p> <p>5 generally speaking TCC policy related to development favours a handful of weathy and hugely subsidised developers, hence any and every one else just cant manage to do it Add to teh he huge uncertainty of the Resource Consent process and all give up before start. Again TCC is the creator/adds to the problem. They are not the solution for that reason.</p>

Attachment one: Submissions on the Remission and Postponement of Rates on Māori Freehold Land

Submission number	Submitter Name	Do you think the proposed policy changes meet our obligations to recognise the special significance of land to Māori and to support the development of land for the benefit of owners and their whānau?	Could you provide some feedback on why you selected your answer?	How else do you think Council could recognise the special significance of land to Māori and support its development in the way we charge rates for Māori land?	Is there anything else that you think we should add to the policy that would enable owners to develop their land more easily?
			<p>9 If the land is used for permanent dwellings, commercial use of any kind including farming then no exemption should be available.</p> <p>10 It is not TCC responsibility to ensure/help one minority with ratepayer subsidies to retain land. The inability to be able to pay rates is a factor related to affordability related to the current use of the land. The land use needs to change to be economic, reducing rates does nothing to remediate that issue which primarily is an issue for the owner/s.</p> <p>11 Multi-owners is no excuse, they all have committees/trustees etc where that applies. So they simply need to take responsibility, act and remediate it.</p> <p>12 The policy aids and abets an unacceptable mentality deficiency "an entitlement" attitude. What is really needed is a "More your lazy butt... policy".</p>		
4	Rob Paterson		<p>Council should not be considering any rating policy to support the development of maori land.</p> <p>It is said that land is of special significance to maori but in my view land it has in fact a special significance to all Kiwis...The proposals floated are separatist racist and race based and the proposed policy is in the apartheid category and is therefore vigorously opposed, There should be no postponement or remission of rates based solely on race considerations. How maori own their land is often by their choice and the problems with development of commonly owned land will not be solved by sweetheart deals on rates. Maori land will continue to have all the Council benefits as all other land does and any shortfall in rates will have to be picked up by ordinary ratepayers which will inevitably increase...Every ratepayer should basically be treated in the same way.</p>	There should be no such separatist policy implemented for reasons stated above.	

Submission no. 5

Tuesday 17th May 2022

By Email:

SUBMISSION: DRAFT REMISSION AND POSTPONEMENT OF RATES OF MĀORI FREEHOLD LAND POLICY**DUE:** 18.05.2022

Individual Name / Name of Organisation	Ngāi Tukairangi No.2 Trust
Postal Address	
Telephone number	
Email address	
Hectares of Māori Freehold land	190
Owners/Shareholders	2101

Ngāi Tukairangi Trust agrees to the publication of this submission, subject to removal of postal address, telephone number and email address.

Ngāi Tukairangi Trust does wish to present this submission during a hearing process.

Introduction

1. This is a submission by Ngāi Tukairangi Trust (the Trust) on the Draft Remission and Postponement of Rates on Māori Freehold Land Policy. This submission has been prepared by Lorin Waetford on behalf of the Trust.
2. The Trust emerged from the challenges facing local Māori at the hand of urbanisation. Nestled within the Matapihi peninsula in Tauranga Moana, our Trust was led by Turirangi Te



Kani into a plan of retaining and developing the land for future generations. In the 1980s, under the Māori Affairs Act 1953, several Māori owned land blocks were amalgamated and put into development by the Trust. Showing our innovative skillset, Ngāi Tukairangi Trust planted our first nursery of kiwifruit in December 1981. Since that initial nursery, the Trust has grown, investing in different areas including the Hawkes Bay and Northland to further add to our kiwifruit production. The success of the Trust is a tribute to our highly skilled and experienced team. Local kaitiaki are employed to further progress the fundamental preservation of not only the natural resources, but also the sustainable orcharding techniques we have fostered. From this original Kaupapa led by Turirangi Te Kani and his whanaunga, the Trust is now one of the leading Māori Ahu Whenua Trust with over 190 hectares of land being used in horticultural activities across the North Island.

3. The Trust is seen as the sibling to our Ngāi Tukairangi hapū, in respect that it has the same, or many similar descendants and as such, supports viewpoints submitted by the hapū.

Feedback Questions

4. In preparation for the submission, the Trust has chosen to answer the online feedback questions in a written submission form allowing us further room to comment.
5. The Trust is cautious about saying wholeheartedly yes that these changes meet the TCC's obligations as other ahi kā/hapū/iwi may not agree and think more work can be done. Within our understanding of the proposed changes, The Trust feels satisfied that the TCC is on a positive path of understanding how they can be better partners under the guiding principles of Te Tiriti o Waitangi. There is always room for improvement.
6. The Trust has large horticultural pursuits around Te Ika a Maui, and many other Māori Landowners within the horticulture industry will also operate outside of their rohe. The TCC could perhaps see what can be done to consider the overall rates that are paid by Māori landowners through their varied investments and whether these are disproportionate to others.
7. One recommendation the Trust would like to present is an early review of this policy and additional engagement with ahi kā/hapū/iwi through the application process. Understanding where whānau are unable to succeed in the application or are hindered by some other



external forces can be addressed in a review. There will undoubtedly be some Māori landowners that may not even be aware of this remission, and it is those groups who may need the extra support.

8. As always, Ngāi Tukairangi Trust is looking forward to developing a closer relationship with the Tauranga City Council and is always welcome to further positive kōrero. We encourage the work of those within the Council who are promoting the principles of Te Tiriti o Waitangi and understand that better outcomes for mana whenua equals a better community overall within Tauranga Moana.

Ngā mihi nui,

Nā,



Lorin Waetford
Policy Analyst



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**FEEDBACK BY NGĀ PŌTIKI Ā TAMAPAHORE TRUST ON TAURANGA CITY COUNCIL'S
DRAFT REMISSION AND POSTPONEMENT OF RATES ON MĀORI FREEHOLD LAND POLICY**

Introduction

1. Ngā Pōtiki ā Tamapahore Trust is a Treaty settlement trust situated in Tauranga Moana.
2. The provision of quality affordable housing for all members of Ngā Pōtiki is a key strategy for Ngā Pōtiki ā Tamapahore Trust and its housing delivery entity, Manawa Community Housing Trust.
3. Manawa Community Housing Trust is a registered community housing provider and a charitable trust, tasked specifically with providing housing solutions for our Ngā Pōtiki whānau. The housing solutions include social rental housing, affordable rental housing, kaumātua kāinga, and affordable home ownership.
4. Most housing solutions will be provided in Pāpāmoa and on land owned by Ngā Pōtiki or Ngā Pōtiki partners. This includes land returned to Ngā Pōtiki through Treaty settlement or a right of first refusal scheme.
5. Ngā Pōtiki welcomes the opportunity to provide feedback on Tauranga City Council's Draft Remission and Postponement of Rates on Māori Freehold Land Policy (the **Draft Policy**), particularly the proposal to extend the provisions for rates remission and postponement to Treaty settlement land or land owned through a right of first refusal scheme (the **policy extension**).
6. Ngā Pōtiki wishes to speak to its submission at a Council hearing on this proposal.

Reasons for support of policy extension

7. As is required by recent changes to the rating of Māori Freehold Land, the purpose of the Draft Policy is to be changed to reflect the Preamble of Te Ture Whenua Māori Act 1993. This purpose also aligns with the retention of Treaty settlement land that is intended to be developed by the iwi or hapū for its members.
8. For Ngā Pōtiki, the planned retention of 30% of the newly created sections at Te Hou Hou in Pāpāmoa (Treaty settlement land) is an example of this. Here, upon subdivision, ownership of the lots to be retained by Ngā Pōtiki have been transferred to the Manawa Community Housing Trust. The development of these sections is then undertaken by this entity for the benefit of the people of Ngā Pōtiki. This land is not being developed for commercial gain.
9. As with the development of Māori Freehold Land, there are many barriers to Ngā Pōtiki in establishing housing for its people on this retained land. While the sections may be serviced, they remain unused until a home can be constructed and occupied. There are presently vacant lots at Te Hou Hou in this state and which are rated.
10. Ngā Pōtiki supports the principles for the policy extension that providing the remission or postponement of rates both enables the development and use of the land for economic or other purposes that benefit the owners, their whanau and hapū (refer 5.3 of Draft Policy) and may benefit Tauranga through the provision of housing or employment opportunities (refer 5.4 of Draft Policy).
11. By including within its scope, Treaty settlement land or land owned through a right of first refusal scheme, the Draft Policy also appropriately recognises the collective ownership by Māori of this land, despite not having the status of Māori Freehold Land.
12. Recognition of this commonality and similar treatment under local government and resource management policy is not unique. For example, the Smartgrowth Strategy recognises Māori and Treaty settlement land as being significant and provides specific outcomes for these lands when used for housing. More, however, needs to be done to align the treatment of multiply owned Māori land and Treaty settlement land in terms of enabling its use and development.

13. In this regard, while Ngā Pōtiki acknowledges Council's current policy to reimburse development contributions for land used for affordable housing managed by Community Housing Providers, a similar policy is yet to be implemented for undeveloped Treaty settlement land. Also, while Māori Freehold Land is subject to other development contribution exclusions these do not presently apply to Treaty settlement land.
14. Ngā Pōtiki does have concerns about the general exclusion in the scope of the Draft Policy of land returned as commercial redress (refer 2.3 of Draft Policy). The reason given in the 'Key proposed changes' table is that "this land already has income earning potential". This appears misdirected. The Te Hou Hou block, for example, is a commercial redress property, has obvious income earning potential once subdivided, yet 30% of the development will be owned by a Ngā Pōtiki charitable entity that is not allowed to make a profit and whose development will only be for the benefit Ngā Pōtiki whanau. As a matter of purpose and principle, this is exactly the kind of situation that the policy extension is intended to apply to rather than be excluded from.

Recommendations for changes

15. Ngā Pōtiki supports the Draft Policy, however requests that the following changes be considered to correct or clarify its meaning and therefore improve its application:
 - (a) Delete 2.3 of the Draft Policy or clarify its meaning to ensure it is not applied to undermine the purpose and principles of the Draft Policy.
 - (b) Given that in the Tauranga Moana setting Treaty settlement land will be held by both iwi and hapū, reference should be made to both "iwi and hapū" in 5.3, not just hapū.
 - (c) Correct the reference in 6.1.1 of the Draft Policy to read "section 114A of the Local Government (Rating) Act 2002, not section 114.
 - (d) Make clearer the meaning of a "defined and agreed" development in 6.2 of Draft Policy.

18 May 2022

9 DISCUSSION OF LATE ITEMS

10 CLOSING KARAKIA