

Application for Māori Freehold Land to be Non-Rateable



See the back of this form for information on the relevant section of the Rating Act.

Eligibility Criteria

An unused rating unit of Māori freehold land will be non-rateable if it meets the following criteria:

1. No person is using any part of the rating unit; or
2. The entire property is used in a similar manner to a reserve or conservation area and no part of the rating unit is –
 - (a) leased
 - (b) used as residential accommodation; or
 - (c) used for any activity (whether commercial or agricultural) other than for personal visits or personal collection of resources from the land.

If the rating unit does not meet the above criteria, it may still qualify for annual rates remission for any portions of unused land. For more information, please refer to our policy for rates remission on Māori freehold land.

Property details

Valuation number:

Property address:

Legal description:

Trust:
(If applicable)

Owners:
(Details can be obtained from Māori Land Online)

Is any person using the land? Yes No

Is any part of the land being leased? Yes No

Is any part of the land being used as accommodation? Yes No

Is any part of the land being used for commercial or agricultural activity? Yes No

Is there any intention to use or develop the land in the near future? Yes No

When was the land last used and for what purpose?
Please provide details of how the land was used.

Are there any dwellings or buildings on the land? Will the dwellings or buildings be used in the near future?

Please list and attach photos.

Is there any intention to use or develop the land in the near future?

Rates information

Rates balance \$

Last Payment Date

Current Remission

Remission %

Declaration

I declare that all the details provided are true and correct.

Applicant's
signature:

Date:

Full name:
(printed)

Local Government (Rating) Act 2002

Section 114

Remission of rates on Māori freehold land generally

- (1) A local authority may remit all or part of the rates (including penalties for unpaid rates) on Māori freehold land if—
 - (a) its policy on the remission and postponement of rates on Māori freehold land adopted under section 102(1) of the Local Government Act 2002 includes provision for the remission of the rates; and
 - (b) the local authority is satisfied that the conditions and criteria in the policy are met.
- (2) Sections 85(2) and 86 apply to a remission made under subsection (1).
- (3) This section does not limit the application of section 85 to Māori freehold land.

Section 116

Exemption of Māori freehold land from rates

- (1) The Governor-General, by Order in Council made on the recommendation of the Māori Land Court and with the consent of the local authority in whose district the land is situated, may exempt Māori freehold land, as specified in the order, from some or all liability for rates.
- (2) An order made under subsection (1) may, at any time, be varied or cancelled by Order in Council.
- (3) In determining whether to consent to an order under subsection (1) or whether to seek an order under subsection (2), the local authority must consider—
 - (a) the provisions of the policy on the remission and postponement of rates on Māori freehold land adopted by the local authority under section 102(1) of the Local Government Act 2002; and
 - (b) the objectives set out in Schedule 11 of the Local Government Act 2002.
- (4) An order under this section is secondary legislation (see Part 3 of the Legislation Act 2019 for publication requirements).