



## **Legislative Guide**

This is a guide to finding the key provisions of the Local Government (Rating of Whenua Māori) Amendment Bill (the Bill) as they relate to the Bill's policy objectives.

The proposed legislative changes to the rating of whenua Māori are designed to reduce rating barriers for Māori landowners ¹and encourage greater engagement, use and development of whenua Māori. The changes will also provide greater consistency, equity and clarity around the rating of Māori land for owners and local councils.

Law drafting conventions can make it difficult to find the key provisions relating to the proposed changes because the Bill must be ordered in the same order as the principal Act. It can also be hard to find amendments relating to one policy objective when they are spread throughout the Bill and to identify all amendments relating to one policy objective.

The table below provides a guide to where you can find the key and supporting provisions relating to the policy objectives of the proposed changes to the rating of whenua Māori:

	POLICY OBJECTIVE	KEY PROVISION	SUPPORTING PROVISIONS
1.	Provide local authorities with the power to write off rates arrears	Clause 39, which inserts new sections 90A to 90D in the Rating Act. <sup>2</sup>	Consequential amendments – clauses 5, 24 and 38.
2.	Make unused land, including land subject to Ngā Whenua Rāhui kawenata, non-rateable	Clauses 50(1), 50(4) and 50(6) which amend Schedule 1 of the Rating Act	Clause 49, which inserts transitional provisions through new Schedule 1AA to the Rating Act.
<ul><li>3.</li><li>4.</li></ul>	Provide a statutory remission process for development	Clause 48 which inserts new section 114A into the Rating Act	Consequential amendment – clause 47.
5.	Treat multiple units as one for rating purposes	Clause 11, which inserts new s20A	Clause 54, which enables the registrar of the Māori Land Court to advise councils on whether blocks came from the same original block; Consequential amendments -Clauses 10, 58 and 59.
6.	Provide separate rate accounts for homes	Clause 46, which inserts new sections 98A to 98F	Clauses 56 and 57 which support the application of the Rates Rebate Act 1973 to these homes; Clauses 8, 9, 43 and 45 which clarify liability for rates in this case; Consequential amendments – Clauses 12, 13, 14, 15, 16, 18, 19, 20, 21, 22, 23, 25, 26, 27, 28, 29, 30, 31, 32, 34, 40, 42, and 44.
PRO	POSALS TO MODERNISE THE RAT	ING LEGISLATION AFFECTING MĀ	ORI LAND
7.	Protect 1967 lands from 'abandoned land sales'	Clauses 36 and 37	Clauses 33 and 35, which make any occupier of abandoned land liable for rates
8. 9.	Remove 2 ha exemption restrictions on marae & urupā Clarify marae, meeting place and meeting house exemptions	Clauses 50(2), 50(3), and 50(5).	
10.	Clarify trustees' obligations in respect of rates	Clause 41	
11.	Include purposes statements in relevant legislation	Clauses 4 and 52	
отн	IER MATTERS		
		Clause 17 repeals a redundant transition provision from the Rating Act Clause 55 requires the Māori Land	
		Court to notify local authorities of the creation of, amendment to, or cancellation of an occupation order under Te Ture Whenua Māori Act 1993	

## **Disclaimer**

This Legislative Guide has been prepared by the Department of Internal Affairs. While every effort has been made to ensure it is accurate, it is for users to make their own assessment of the Bill and its potential impact. If in doubt, users should take their own legal advice on how the Bill is to be interpreted.

<sup>&</sup>lt;sup>1</sup> The proposed changes only affect landowners of Māori land blocks that are governed by Te Ture Whenua Māori Act 1993

<sup>&</sup>lt;sup>2</sup> The rating Act is the Local Government (Rating) Act 2002.