North Eastern Bay of Plenty District Inquiry

Local Government and Māori Land Rating Issues Report, 1871-2021 (Wai 1750 #A26)

Response to Memorandum-Directions of Presiding Officer following hearing seven (Wai 1750, #2.6.57)

Suzanne Woodley

18 March 2026

RECEIVED
Waitangi Tribunal
19 Mar 26
Ministry of Justice
WELLINGTON

A report prepared for the North Eastern Bay of Plenty inquiry (Wai 1750) and commissioned by the Crown Forestry Rental Trust

Response to memorandum-directions (31)

> *During claimant counsel cross-examination, Ms Fellowes, counsel for The Hiwarau Block (Wai 339) and the Hiwarau No. 1 B1 and Hiwarau B No. 1 B2 Land Blocks (Wai 1865) claims, asked Ms Woodley if she was aware of any situations, similar to the decision to amalgamate the Hiwarau C blocks, in terms of the role of Māori versus the role of the local council in the decision. Ms Woodley stated she could provide her answer to this question in writing.*

One such situation is the amalgamation in the 1960s of the Opape 1H2A1, 1H2A3 and 1H2A4 blocks with other Opape 1H2 blocks to form the Opape 16 block. The Opape 1H2A1, 1H2A3 and 1H2A4 blocks had all been subject to rates charging orders. Prior to the amalgamation, the Ōpōtiki County Council was asked for its approval. It consented to the amalgamation but acknowledged that charging orders remained a charge on the land. In 1968, the Court ordered the amalgamation of the block and vested it in the Māori Trustee to be leased. The Court ordered that the outstanding rates charging orders would be paid from the proceeds of the lease.[1]

Response to memorandum-directions (32)

> *Ms Woodley also referred to a brochure from the Te Puni Kōkiri website on the rating of individual houses on Māori land. Counsel is to please file this information.*

The document is entitled *Changes to the rating of Māori land: Local Government (Rating of Whenua Māori) Amendment Act 2021*. The relevant information is on page 6.

The link is: https://www.tpk.govt.nz/docs/tpk-rating-maori-land-2021.pdf.

A copy of the relevant page has been re-produced below:

[1] Suzanne Woodley (Wai 1750, #A26), p. 347.

Rating individual homeowners on Māori land separately

A rates rebate is a partial refund for people who pay rates to the council. For 2020/2021, the maximum rebate available was $655. This amount is adjusted each year for inflation.

The Rates Rebate Scheme provides a rebate of rates to eligible ratepayers to assist low-income households. It is administered by local authorities.

Before	Multiple homeowners on the same block of Māori land are treated as a separate rating unit. If there are low-income homeowners on Māori land and the property has more than one home, or is used for a variety of purposes, they are not eligible for a rates rebate.
After	Upon request, local authorities can rate individual houses on Māori land as a separate rating unit. If the houses are chosen to be rated individually, the occupant of the house becomes responsible for the rates on the house, and each homeowner will also have access to the Rates Rebate Scheme.
Benefits	It makes it easier for individual homeowners to pay rates for their home and ensures they are not liable for any rates arrears owed by neighbouring homeowners. It also ensures low income homeowners on Māori land are eligible for the rates rebate scheme, which provides a partial refund of rates paid to council.
Comes into effect	1 July 2021

The building of papakāinga on whenua Māori is increasingly regarded as a viable housing option for whānau and hapū. The legislative change to the rating of individual homeowners on collectively owned Māori land will ensure homeowners have the same rating liability and access to rates rebates as other homeowners.