IN THE WAITANGI TRIBUNAL	**WAI 1700** **WAI 1511**
CONCERNING	the Treaty of Waitangi Act 1975
AND **IN THE MATTER OF**	The North Eastern Bay of Plenty Inquiry
AND **IN THE MATTER OF**	Kate Keita Hudson on behalf of ngā uri o Te Waru Tamatea and Ngāi Tamatea ki Waiotahe

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MEMORANDUM OF COUNSEL

Dated this 27th day of February 2026

RECEIVED
Waitangi Tribunal
27 Feb 26
Ministry of Justice
WELLINGTON

TE WHENUA LAW

Tania Te Whenua
Principal
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MAY IT PLEASE THE TRIBUNAL

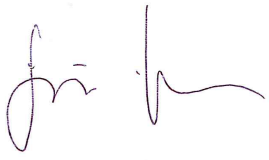
1. This Memorandum of Counsel is filed on behalf of Wai 1511 a claim by Kate Keita Hudson on behalf of Ngā Uri o Te Waru Tamatea – Ngāi Tamatea ki Waiotahe hapū.

2. During Hearing Week Seven, under cross-examination from Counsel, Ms Susan Woodley referred to section 98A of the Local Government (Rating of Whenua Māori) Amendment Act 2021 entitled *How rating unit on Māori freehold land divided into separate rating areas.*

3. Counsel was directed to file a copy of section 98A with the Tribunal.

4. Accordingly, appended for filing is a copy of section 98A of the Local Government (Rating of Whenua Māori) Amendment Act 2021.

DATED this 27th day of February 2026



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Tania Te Whenua
Claimant Counsel

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Lauren Chand
Claimant Counsel