

11 February 2020

Hon David Parker, Attorney-General

Consistency with the New Zealand Bill of Rights Act 1990: Local Government (Rating of Whenua Māori) Legislation Amendment Bill

1. We have considered whether the Local Government (Rating of Whenua Māori) Legislation Amendment Bill ('the Bill') is consistent with the rights and freedoms affirmed in the New Zealand Bill of Rights Act 1990 ('the Bill of Rights Act').
2. The Bill's primary objectives are to support the development of, and provision of housing on, Māori land, and to modernise rating legislation affecting Māori land. The Bill principally amends the Local Government Rating Act 2002 ('the Rating Act'), with minor amendments to the Te Ture Whenua Māori Act 1993, the Rates Rebate Act 1973 and the Māori Land Court Fees Regulations 2013.
3. The Bill provides powers for local authorities to:
 - a. write off rates arrears where they cannot be recovered, or in the case of Māori land, where a person has inherited rate arrears from a deceased owner;
 - b. make unused Māori land non-rateable;
 - c. create a statutory remission process to promote rates remissions for Māori freehold land under development;
 - d. allow the ratepayer for multiple rating units of Māori freehold land to apply to have them treated as one for the purposes of calculating rates; and,
 - e. allow for multiple homes on rating unit of Māori freehold land to have separate rate accounts if the owner requests.
4. The Bill also:
 - a. removes land area restrictions from rates exemptions for marae and urupā;
 - b. provides protection to Māori land made general land by amendments to the Māori Affairs Act in 1967 from abandoned land and rating sale provisions of the Rating Act;
 - c. clarifies the current exemption for marae, meeting places and meeting houses in the Rating Act;
 - d. clarifies the obligations on trustees not liable to pay rates for lack of income derived from land held in trust; and,
 - e. includes new purpose statements in the provisions of the Rating Act and the Local Government Act 2002 relating to Māori land rating.
5. We have concluded that the Bill appears to be consistent with the rights and freedoms affirmed in the Bill of Rights Act.

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