



FACT SHEET



Rating of whenua Maaori *Reiti whenua Maaori*

There have been changes to the way that councils can rate Maaori freehold land.

The Local Government (Rating of Whenua Māori) Amendment Act 2021, aims to reduce barriers for owners of Maaori freehold land who want to use, and build houses on their land.

The legislation provides the ability to:

- Make wholly unused* whenua Maaori non-rateable
- Historic rate arrears on unused Maaori whenua will automatically be removed and no further rates charged on wholly unused land
- Council must write off outstanding rates on any Maaori freehold land considered unrecoverable, including debt inherited from deceased owners
- Maaori freehold landowners may apply for a rates remission while their land is under development. If the application is successful, it will provide some rates relief while the land is being developed
- All Ngā Whenua Rāhui kawenata land to be non-rateable (and outstanding rates arrears written off). *Continued...*

***Unused means that no part of the land must be:**

- Used or leased by any person
- Used as residential accommodation, or
- Used for any activity other than for personal visits to the land

Note: If only a portion of Maaori freehold land is unused it may still qualify for rates remission under council policy.

The legislation provides the ability to:

- Maaori freehold landowners can apply to have multiple land blocks from the same parent block treated as one rating unit (reducing the number of uniform annual general charges applied)
- Council can rate individual houses on whenua Maaori as a separate rating unit. The homeowner is then responsible for rates. Low-income homeowners may be eligible for a rebate through the Rates Rebate Scheme.

While the 2021 legislative changes made most unused land non-rateable, occupied land is treated as rateable, and individuals can be responsible for rates on their specific dwellings.

Occupied Maaori freehold land is generally liable for rates particularly if it has houses, is being leased or used for economic purposes, or is used for residential purposes.

All General land owned by Maaori are charged rates.

Contact us

We are committed to working with you to ensure the rating status of Maaori freehold land accurately reflects current land use.

If you think that any of these changes apply to you, please contact us:

- from our website waikatodistrict.govt.nz/whenuamaaori and complete the online form
- call 0800 492 452 and ask for a member of the rates team
- email info@waidc.govt.nz

MARCH 2026



New Whenua Maaori Rates Remissions Policy

We're also developing a new Whenua Maaori Rates Remissions Policy, which will cover all things relating to whenua Maaori.

It will be developed with input from our Maaori communities, and you will have an opportunity to share your whakaaro on the draft policy during consultation in April 2026.

More information will be available on our website.



Contact us

0800 492 452
info@waidc.govt.nz
waikatodistrict.govt.nz