

Mangatu Guidance Notes

Covering letter to Valuers and Councils

Mangatu Decision – Outstanding Objections

As you are aware the Court of Appeal decision, in the judgement known as the *Mangatu* case, ruled that due to the restrictions on the ability to alienate Maori land (because of Te Turewhenua Maori Act 1993) land subject to the Act should be valued at something less when compared to general land for the purposes of the district valuation roll.

Under the Rating Valuations Act 1998 the Valuer-General has an obligation to maintain national consistency. Consequently, I have been liaising with various parties including Mangatu Incorporation, Federation of Maori Authorities, Te Puni Kokori and the Maori Land Court on the most efficient way to implement the *Mangatu* decision.

I am aware that there are outstanding objections that need resolution and that these objections have not been processed as the valuers have been awaiting guidance on how the *Mangatu* decision should be implemented. To that end I have reached general agreement with all the above parties on the considerations that should be taken into account and their effect. These are attached.

It is important to note that to comply with the Court's decision our agreement on these considerations is for guidance only and each case should be taken on its merits. Please be aware that there may be other elements that affect a particular property that may need to be considered when assessing the value. Therefore the outstanding objections can be processed in accordance with the guidelines.

If you have any questions please do not hesitate to contact me.

Yours sincerely

Warwick Quinn
Valuer-General

The following guidelines have been established to assist when assessing the value of Maori land that is subject to Te Turewhenua Maori Act 1993 for inclusion on the district valuation roll. Each case must be considered individually and taken on its merits. Any other influences not listed should also be considered.

The land should be initially valued as general land with the following adjustments.

Initial discount for multiple ownership

Number of owners	Discount
Under 10	3.5%
Under 25	4.0%
Under 50	5.0%
Under 100	6.0%
Under 500	7.0%
Under 1000	8.0%
Under 2000	9.0%
Over 2000	10.0%

Additional discount for special significance sites

Special significance of specific sites	Discount
Pa site	1.50%
Urupa	1.50%
Runanga sites	1.50%
Whaiwhai sites	1.50%
Indigenous Forest	1.50%
Kainga	.50%
Access trails	.50%
Garden sites	.50%
Kai Moana sites	.50%
Other Wahi Tapu sites	.50%
Maximum	5.00%