

## Schedule 1 Categories of non-rateable land

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### Part 1

#### Land fully non-rateable

- 1 Land forming part of—
  - (a) a National Park under the National Parks Act 1980:
  - (b) a reserve under the Reserves Act 1977:
  - (c) a conservation area under the Conservation Act 1987:
  - (d) a wildlife management reserve, wildlife refuge, or wildlife sanctuary under the Wildlife Act 1953.
- 2 Land vested in the Crown and forming part of—
  - (a) a flood ponding area:
  - (b), (c) *Repealed*.
  - (d) the bed of any navigable lake or navigable river.

#### History

Clause (2)(b) and (c) were repealed, as from 1 April 2011, by s 128 Marine and Coastal Area (Takutai Moana) Act 2011 (2011 No 3).

- 3 Land that is—
  - (a) owned by a society or association of persons (whether incorporated or not); and
  - (b) used for conservation or preservation purposes; and
  - (c) not used for private pecuniary profit; and
  - (d) able to be accessed by the general public.
- 4 Land used by a local authority—
  - (a) for a public garden, reserve, or children's playground:
  - (b) for games and sports (except galloping races, harness races, or greyhound races):
  - (c) for a public hall, library, athenaeum, museum, art gallery, or other similar institution:
  - (d) for public baths, swimming baths, bathhouses, or sanitary conveniences:
  - (e) for soil conservation and rivers control purposes, being land for which no revenue is received.
- 5 Land owned or used by, and for the purposes of,—
  - (a) the New Zealand Historic Places Trust:
  - (b) the Queen Elizabeth the Second National Trust:
  - (c) the Museum of New Zealand Te Papa Tongarewa Board:
  - (d) the charitable trust known as Children's Health Camps—The New Zealand Foundation for Child and Family Health and Development:
  - (e) the [Royal New Zealand Foundation of the Blind], except as an endowment.

#### History

Clause 5(e) was amended, as from 30 April 2003, by s 28(1) Royal New Zealand Foundation of the Blind Act (2002 No 3(P)) by substituting "Royal New Zealand Foundation of the Blind" for "Royal New Zealand Foundation for the Blind".

See cl 2 Royal New Zealand Foundation of the Blind Act Commencement Order 2003 (SR 2003/56).

- 6 Land owned or used by, and for the purposes of,—

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- (a) a special school established under section 98(1) of the Education Act 1964:
- (b) an educational establishment defined as—
  - (i) a state school under section 2(1) of the Education Act 1989:
  - (ii) an integrated school under section 2(1) of the Private Schools Conditional Integration Act 1975:
  - (iii) a special institution under section 92(1) of the Education Act 1989:
  - (iv) an [early childhood education and care centre under] [section 309] of the Education Act 1989, excluding any early childhood centres that operate for profit:
  - (v) a school under section 35A of the Education Act 1989, excluding any registered schools that operate for profit:
- (c) an institution under section 159(1) of the Education Act 1989.

**History**

Clause 6(b)(iv) was amended, as from 1 December 2008, by s 60(1) Education Amendment Act 2006 (2006 No 19) by substituting “early childhood education and care centre under section 309” for “early childhood centre under section 308(1)”.

See cl 2 Education Amendment Act 2006 Commencement Order 2008 (SR 2008/203).

- 7 Land owned or used by, and for the purposes of, an institution for the instruction and training of students in theology and associated subjects, being land that does not exceed 1.5 hectares for any 1 institution.
- 8 Land owned or used by a district health board and used to provide health or related services (including living accommodation for hospital purposes and child welfare homes).
- 9 Land used solely or principally—
  - (a) as a place of religious worship:
  - (b) for a Sunday or Sabbath school or other form of religious education and not used for private pecuniary profit.
- 10 Land that does not exceed 2 hectares and that is used as—
  - (a) a cemetery, crematorium, or burial ground, within the meaning of section 2(1) of the Burial and Cremation Act 1964 (except a burial ground or crematorium that is owned and conducted for private pecuniary profit):
  - (b) a Maori burial ground.
- 11 Maori customary land.
- 12 Land that is set apart under section 338 of Te Ture Whenua Maori Act 1993 or any corresponding former provision of that Act and—
  - (a) that is used for the purposes of a marae or meeting place and that does not exceed 2 hectares; or
  - (b) that is a Maori reservation under section 340 of that Act.
- 13 Maori freehold land that does not exceed 2 hectares and on which a Maori meeting house is erected.
- 14 Maori freehold land that is, for the time being, non-rateable by virtue of an Order in Council made under section 116 of this Act, to the extent specified in the order.
- 15 Machinery, whether fixed to the soil or not, but excluding, in the case of a hydro-electric power station, everything other than the turbines, generator, and associated equipment through which the electricity produced by the generator passes.

- 16 Land that is specifically exempt from rates under the provisions of any other enactment, to the extent specified in the enactment.
- 17 Land vested in the Crown or a local authority that is formed and used for a road, limited access road, access way, or service lane.
- 18 Land vested in and occupied by the Crown, or by any airport authority, that is—
- (a) within the operational area of an aerodrome; and
  - (b) used solely or principally—
    - (i) for the landing, departure, or movement of aircraft; or
    - (ii) for the loading of goods and passengers on to or from aircraft.
- 19 Land occupied by the New Zealand Railways Corporation, or by a railway operator, that is
- (a) part of the permanent way of the railway, being land on which is sited any railway line together with contiguous areas of land that are occupied incidentally and not otherwise used; or
  - (b) used, solely or principally, for the loading or unloading of goods or passengers on to or from trains situated on the railway line.
- 20 Land used as a wharf.
- 21 Land used or occupied by, or for the purposes of, an institution that is carried on for the free maintenance or relief of persons in need, being land that does not exceed 1.5 hectares for any 1 institution.
- 22 Land on which any vice-regal residence or Parliament building is situated.
- [23 The common marine and coastal area, including any customary marine title area, within the meaning of the Marine and Coastal Area (Takutai Moana) Act 2011.]

**History**

Clause 23 was inserted, as from 1 April 2011, by s 128 Marine and Coastal Area (Takutai Moana) Act 2011 (2011 No 3).

- [24 The bed of Te Whaanga Lagoon in the Chatham Islands.]

**History**

Clause 24 was inserted, as from 1 April 2011, by s 128 Marine and Coastal Area (Takutai Moana) Act 2011 (2011 No 3).

- [25 Structures that are—
- (a) fixed to, or under, or over any part of the common marine and coastal area; and
  - (b) owned, or deemed to be owned, by the Crown under section 18 or 19 of the Marine and Coastal Area (Takutai Moana) Act 2011.]

**History**

Clause 25 was inserted, as from 1 April 2011, by s 128 Marine and Coastal Area (Takutai Moana) Act 2011 (2011 No 3).

**Notes:**

- 1 For the purposes of this Part, unless the context otherwise requires,
- aerodrome** has the same meaning as in section 2 of the Civil Aviation Act 1990
- airport authority** has the same meaning as in section 2 of the Airport Authorities Act 196
- persons in need** means persons in New Zealand who need care, support, or assistance because they are orphaned, aged, infirm, disabled, sick, or needy

[**railway line** has the same meaning as in section 4(1) of the Railways Act 2005]

**railway operator** has the same meaning as in section 2(1) of the New Zealand Railways Corporation Restructuring Act 1990

**wharf**—

- (a) means any quay, pier, jetty, or other land or premises in, on, or from which passengers or goods are taken on board or landed from vessels; but
  - (b) does not include land that is used primarily or exclusively for private recreational or personal transport purposes.
- 2 For the purposes of clauses 1 and 2, **land** does not include land that is used primarily or exclusively for private or commercial purposes under a lease, licence, or other agreement.
- 3 For the purposes of clauses 3, 9, and 10, land must not be treated as being used for private pecuniary profit solely because charges are made for the admission to, or use of, that land if the net proceeds of the charges are applied,
- (a) in the case of a local authority, as part of the local authority's revenues;
  - (b) solely for the purposes of the society, organisation, association, or administering body of a reserve that makes those charges, and no part of the charges is distributed as profit to any individual.
- 4 For the purposes of clause 6, **land** must be treated as being used for the purposes of a school, institution, or centre described in that clause if—
- (a) it is used solely or predominantly as residential accommodation for any principal, teacher, or caretaker; and
  - (b) it is let at a discounted or subsidised rent.
- 5 For the purposes of clauses 18 to 20, **land** does not include land that is used—
- (a) for administrative purposes; or
  - (b) for the purposes of parking, the storage of freight or machinery, maintenance, cleaning, freight consolidation, passenger waiting areas, and the buying and selling of tickets.
- 6 For the purposes of clause 21, an institution must be treated as being carried on for the free maintenance and relief of the persons to whom that clause applies if—
- (a) those persons are admitted to the institution regardless of their ability to pay for the maintenance or relief; and
  - (b) No charge is made to those persons or any other persons if payment of the charge would cause those persons to suffer hardship.

## Part 2

### Land 50% non-rateable

- 1 Land owned or used by a society incorporated under the Agricultural and Pastoral Societies Act 1908 as a showground or place of meeting.
- 2 Land owned or used by a society or association of persons (whether incorporated or not) for games or sports, except galloping races, harness races, or greyhound races.
- 3 Land owned or used by a society or association of persons (whether incorporated or not) for the purpose of any branch of the arts.

#### Notes:

For the purposes of this Part, unless the context otherwise requires,—

**land** does not include land used for the private pecuniary profit of any members of the society or association

**land**, in clause 2, excludes land in respect of which a club licence under the [Sale and Supply of Alcohol Act 2012] is for the time being in force.

Compare: 1988 No 97 Schedule 1, Schedule 2

#### History

The Notes to Part 2 of Schedule 1 were amended, as from 18 December 2013, by s 417(1) Sale and Supply of Alcohol Act 2012 (2012 No 120) by substituting "Sale and Supply of Alcohol Act 2012" for "Sale of Liquor Act 1989".