

	<b>Objective</b>	<b>Desirability and importance</b>	<b>Extent prejudicially affected if there is no rates relief</b>	<b>Extent facilitated by the rates relief</b>	<b>Extent to which different criteria and conditions facilitate</b>
(a)	supporting the use of the land by the owners for traditional purposes	High	High	High	Addressed directly by criteria 2
(b)	recognising and supporting the relationship of Māori and their culture and traditions with their ancestral lands	High	Moderate	High. Rates relief is available, not only for MFL but also “1967 land”. The criteria recognise several aspects of the relationship of Māori with their ancestral lands (e.g. land used to support marae and associated papakāinga housing)	Addressed by several different criteria
(c)	avoiding further alienation of Māori freehold land	High	Moderate (since other “relief” is also provided such as non-rateability for unused MFL, and the ability to write off rates)	Recognised as a specific criteria and objective	The MFL Policy as a whole addresses this, but it is also addressed directly by criteria 8
(d)	facilitating any wish of the owners to develop the land for economic use	High	Moderate/High	MFL Policy provides for remissions of MFL under development	Addressed by criteria 9 and some other criteria
(e)	recognising and taking account of the presence of waahi tapu that may affect the use of the land for other purposes	High	High	High	Addressed directly by criteria 4

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(f)	recognising and taking account of the importance of the land in providing economic and infrastructure support for marae and associated papakainga housing (whether on the land or elsewhere):	High	High	High	Addressed directly by criteria 3
(g)	recognising and taking account of the importance of the land for community goals relating to preservation/protection of the natural environment	High	Moderate (since other forms of “relief” are also available)	High	Addressed directly by criteria 5
(h)	recognising the level of community services provided to the land and its occupiers	High	Low. In Christchurch, rates are set predominantly based on the capital value (CV) of the land. The CV of land will already largely reflect the remoteness of the land from Council and community services.	Relief from rates on the basis of the level of Council services or other community services is not a focus of the MFL Policy, largely because Council considers the CV of the land will already reflect this aspect. Rates relief is provided for unused MFL.	Rates relief is provided for unused MFL. A criteria could have been included to allow rates relief specifically recognising the remoteness of the land, but in the Christchurch context where rates are predominantly CV based, this was not considered necessary or appropriate.

	Objective	Desirability and importance	Extent prejudicially affected if there is no rates relief	Extent facilitated by the rates relief	Extent to which different criteria and conditions facilitate
(i)	recognising matters related to the physical accessibility of the land.	High	Low. As for issue (h) above, Council rates will already reflect the physical accessibility of the land.	Relief from rates on the basis of physical accessibility of the land is not a focus of the MFL Policy, largely because Council considers the CV of the land will already reflect this aspect. Rates relief is provided for unused MFL.	Rates relief is provided for unused MFL. A criteria could have been included to allow rates relief specifically recognising the remoteness of the land, but in the Christchurch context where rates are predominantly CV based, this was not considered necessary or appropriate.