

16 September 2026

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 27 August 2026. Your initial request is attached as **Appendix A**.

On 2 September 2026, you clarified question five of your request. Your clarification is attached as **Appendix B**.

Information released

The information you requested in question one was created by Inland Revenue for the 2026 Long Term Insights Briefing. The data is from the 2023-24 March year. The information is released in the attached **Appendix C** spreadsheet, in the tabs titled '*Types of Land Holdings*' and '*Type of land by type of owner*'.

This information also includes the value of land and number of direct and indirect owners by general ownership subtypes, which is part of what you have requested in question four. This information is in the tab titled '*Type of owner holdings*' in the **Appendix C** spreadsheet.

Please note, the number of individuals has been rounded to the nearest 10. Detail on how the information has been created is available on Inland Revenue's website at the following link [Analytical note 3 - Property data](#).

Information publicly available

We hold, and have previously released under the OIA, statistical information on the number of residential rental properties held and the number of entities declaring residential rental income that is partially relevant to question five. However, the former is only a subset of residential rental property and captures information where the property owner has filed one or more non-compulsory IR3R tax information returns. This part of question five is refused under section 18(d) of the OIA as the information requested is publicly available through the previously published OIA replies in the following links:

- [2026-04-20-number-of-rental-properties-held-by-individuals-2022-2024.pdf](#)
- [2024-10-29-total-number-of-taxpayers-who-declared-income-from-rental-properties.pdf](#)

Information refused

Inland Revenue does not hold any existing analysis on the distribution of rating land values for properties or productive rural land values, as requested in questions two and three. Other than those released above, Inland Revenue also does not hold any further unpublished or internally

held methodological papers, statistical summaries, briefing papers or analytical material concerning question five.

Inland Revenue does not hold the information you have requested in question four regarding the distribution of aggregate land values by identifiable owners or owner groups, and the distribution of multi-property ownership.

Therefore, questions two and three are refused in full and questions four and five are partially refused under section 18(g) of the OIA as the information requested is not held by Inland Revenue.

Right of review

If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Sandra Watson

Policy Lead - Forecasting and Analysis

Appendix A

Dear Sir or Madam,

I am making a request under the Official Information Act 1982.

I am undertaking independent analysis of the distribution of New Zealand land values and the potential effects of progressive land-value taxation. I am seeking aggregate statistical information only. I am not requesting names, addresses, title numbers, taxpayer information, or any other information identifying individual persons, entities or properties.

I appreciate that a request requiring substantial new analysis may be difficult to fulfil. Accordingly, I would prefer existing aggregate tables, statistical outputs or analytical material, even where these do not exactly match the bands or classifications below. My principal objective is to obtain the best available existing information rather than require the creation of new modelling.

1. Exempt or non-taxable land

Please provide any existing aggregate estimates, tables or classifications showing the number of properties and/or total land value associated with major categories of land that may be excluded from a broad-based land-value tax.

Where available, this should include existing categories relating to:

- central and local government land;*
- conservation land;*
- land subject to QEII National Trust or comparable conservation covenants;*
- parks and reserves;*
- education and health institutions;*
- social housing;*
- charities and non-profit organisations;*
- churches and non-commercial religious land;*
- clubs, incorporated societies and other non-commercial community land; and*
- other significant exempt or non-taxable categories.*

If the requested categories are not held in this form, please provide the closest existing aggregate classification or statistical information.

2. Distribution of land values by property

Please provide any existing aggregate statistical tables showing the distribution of rating land values for properties in Inland Revenue's property datasets.

Where available, please provide separate distributions for broad property classes such as:

- residential;*
- commercial;*
- industrial;*

- *productive rural land;*
- *lifestyle or rural residential land; and*
- *other significant categories.*

The preferred output is:

Land-value band | Number of properties/holdings | Total land value

Existing bands are acceptable. If Inland Revenue does not hold a national table in this exact form, please provide the closest existing aggregate distribution.

3. Distribution of productive rural land values

Please provide any existing aggregate statistical information showing the distribution of productive rural land values by property, holding or other available unit.

If available, please provide separate information for broad productive uses such as dairy, grazing/sheep and beef, horticulture, forestry and other productive rural land.

The preferred output is:

Land-value band | Number of properties/holdings | Total land value

Existing classifications and bands are entirely acceptable.

4. Existing ownership aggregation information

In Inland Revenue's published land and property ownership analysis, Inland Revenue has described linking property information, title ownership and, where possible, company ownership information.

Please provide any existing aggregate tables, statistical outputs, analytical material or modelling results showing:

- *the number or value of properties associated with identifiable common owners;*
- *the distribution of aggregate land values held by identifiable owners or owner groups;*
- *the distribution of multiple-property ownership; or*
- *the effects of available company ownership look-through on property ownership concentration.*

I am not requesting the creation of new owner-level datasets. I am requesting existing aggregate outputs or analysis.

5. Existing methodological and analytical material

Please provide copies of, or links to, existing unpublished or internally held methodological papers, statistical summaries, briefing papers or analytical material prepared since 1 January 2023 concerning:

- *national land-value distributions;*
- *multiple-property ownership;*
- *concentration of property ownership;*
- *common ownership across multiple properties; or*
- *property ownership through companies, trusts, partnerships or other entities.*

This request is limited to existing material and does not require the creation of new research.

Preferred format and assistance

My preferred format is Excel, CSV or another machine-readable format where this is readily available.

If any part of this request is considered too broad or would require substantial collation or research, please contact me before refusing the request. I would be happy to narrow the request and would prefer to receive existing aggregate tables or the closest available information rather than have information withheld solely because it does not exactly match the requested format.

If different parts of the information are held more appropriately by another agency, please consider transfer of the relevant part of the request under the Official Information Act.

Appendix B

First clarification: the interpretation of the “multiple-property ownership” phrase in question five.

By “multiple-property ownership”, I mean **ownership concentration at the owner level**, specifically information or analysis concerning situations where the same identifiable individual, legal entity, or ownership group owns more than one property.

For clarity, I am interested in existing methodological or analytical material concerning matters such as:

- the number of properties associated with the same identifiable owner or legal entity;
- the distribution of the number of properties owned by identifiable owners or entities;
- the aggregate land value or property value associated with owners who hold multiple properties;
- the concentration of property ownership among owners with multiple properties;
- common ownership across multiple titles or properties; and
- any existing analysis of property ownership through companies, trusts, partnerships or other entities, including any available ownership look-through analysis.

I am **not requesting that Inland Revenue create new analysis or undertake new matching or aggregation work** for this request.

Rather, Question 5 is intended to capture any **existing unpublished or internally held methodological papers, statistical summaries, briefing papers or analytical material** prepared since 1 January 2023 which address, analyse, describe or use these forms of multiple-property ownership or common ownership.

If Inland Revenue holds existing analysis that is limited to houses rather than all property types, that information would still be of interest. Similarly, I would be happy to receive existing material using property value rather than land value if that is the form in which the information is already held.

The key distinction is that I am seeking information about **multiple properties associated with the same owner or ownership group**, rather than the geographical distribution of properties across regions.

Second clarification: the difference between "multiple-property ownership" and "common ownership across multiple properties" phrases and the interpretation of the "concentration of property ownership" phrase in question five.

There is substantial overlap between the terms "multiple-property ownership" and "common ownership across multiple properties", and I do not intend them to require separate searches or separate datasets.

*For the purposes of my request, they can be treated together as referring to situations in which **the same identifiable owner, entity, or ownership group is associated with more than one property or landholding.***

The distinction I had in mind was broadly:

- **multiple-property ownership:** the fact that an identifiable owner or entity owns more than one property or landholding; and
- **common ownership across multiple properties:** the identification or linkage of separate properties or landholdings that are associated with the same owner, entity, or ownership group.

However, I am happy for Inland Revenue to treat these as one combined concept for the purpose of identifying existing material.

*Importantly, my request is **not limited to houses or residential property**. I am interested in ownership concentration and common ownership across **all forms of property and landholding** covered by Inland Revenue's relevant property data, including, where existing information is available:*

- residential property;
- commercial property;
- industrial property;
- productive rural land and farms;
- lifestyle and rural-residential property; and
- other significant property or land categories.

*Regarding "concentration of property ownership", I am seeking information about the **distribution or concentration of property or land ownership among owners or ownership groups**, rather than simply the geographical distribution of properties.*

Accordingly, information such as the following would be relevant if it already exists:

- the number of properties or landholdings associated with individual identifiable owners or entities;
- the number or proportion of owners holding one, two, three or more properties or landholdings;

- *the number or value of properties or landholdings held by owners with multiple properties;*
- *the distribution of property or land value across owners or ownership groups;*
- *the share of total property or land value associated with owners holding multiple properties or larger portfolios; or*
- *other existing measures of concentration based on ownership rather than geography.*

*Therefore, the proposed interpretation as **the number and total value of houses by region would not, by itself, cover what I mean by "concentration of property ownership"**, unless the information is also linked to common ownership, the number of properties held by owners, or otherwise measures concentration of ownership.*

I am not seeking any new analysis, matching, aggregation, or creation of a new dataset. I am seeking any existing methodological papers, statistical summaries, briefing papers or analytical material that already address these ownership concepts.

If existing materials partially address these questions—for example, if they are limited to particular property types, regions, ownership structures, or use property value rather than land value—I would still be happy to receive those materials.

Type of property classifications

Year ended 31 March 2024

PROPERTY_CLASS	Estimated land value (\$m)	Estimated value and improvements values (\$m)	Number of direct owners
Assembly Halls	1,680	2,896	2,900
Commercial	123,118	251,840	140,100
Educational Use	17,327	40,683	4,470
Forestry	11,376	12,488	18,440
Health and other Medical Uses	2,136	12,501	440
Industrial	94,839	164,164	100,140
Lifestyle	163,298	276,592	415,530
Maori Sites Including Marae and Burial Sites	861	1,637	10,660
Mining	664	786	630
Multiple Mining Activities not Otherwise Specified	61	78	30
Multiple Uses	12,558	25,675	8,590
Other	6,952	19,281	10,290
Passive Reserves	14,165	15,485	24,640
Religious Uses	6,206	9,437	4,520
Residential	1,123,850	1,767,366	3,123,580
Rural	224,827	287,398	166,900
Specialist	1,983	3,764	2,440
Specialist Deer - Average to Good	1,047	1,306	620
Specialist Horse Stud and Training	1,116	1,570	1,120
Specialist Pigs	17	28	30
Sports Grounds	9,235	15,310	3,540
Utilities Power	565	768	100
Vacant land without Obvious Use	2,597	2,666	24,250
All	1,820,478	2,913,719	4,063,930

Created by Inland Revenue for the purpose of the 2026 Long Term Insight Briefing.

A description of the methodology used to create these statistics is available at the following link

<https://www.taxpolicy.ird.govt.nz/-/media/project/ir/tp/publications/2025/ir-ltib/analytical-note-3.pdf?modified=20250702215054>

Property ownership by Direct/Indirect Owners

Property ownership by Direct Owners (ie those listed on the property title)

Year ended 31 March 2024

Type of property owner	Direct Owner			Indirect Owner		
	Estimated land value (\$millions)	Estimated property value (\$millions)	Number of owners	Estimated land value (\$millions)	Estimated property value (\$millions)	Number of owners
Central & Local Govt	102,571	168,998	119,600	108,040	178,238	123,400
Company	482,859	771,613	489,800	157,199	277,483	150,500
Individual	1,084,437	1,726,329	3,124,700	1,399,898	2,204,060	4,288,700
Maori Authority	2,415	3,128	2,300	2,490	3,245	2,500
Partnership	14,320	25,152	7,300	16,440	28,179	8,800
Society/Club	17,567	28,342	12,600	18,078	29,451	12,900
Trust	12,698	21,793	9,400	14,919	24,950	11,700
Unknown	103,610	168,365	384,300	103,634	168,406	384,500
All	1,820,478	2,913,719	4,150,000	1,820,698	2,914,011	4,983,000

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A description of the methodology used to create these statistics is available at the following link:

<https://www.taxpolicy.ird.govt.nz/-/media/project/ir/tp/publications/2025/ir-ltib/analytical-note-3.pdf?modified=20250702215054>

Type of land by types of owners tab

Cross tab of land property type with type of direct owner - value of land

Year ended 31 March 2024

Type of owner

Property type	Central & Local Govt	Company	Individual	Maori Authority	Partnership	Society/Club	Trust	Unknown	Total	Number of owners
	Value of land									
Assembly Halls	720	140	90	0	0	490	130	110	1,680	2,900
Commercial	8,510	81,730	15,220	150	3,070	2,670	2,730	9,040	123,120	140,100
Educational Use	10,910	1,070	480	20	190	2,330	1,270	1,060	17,330	4,470
Forestry	1,580	5,660	2,390	240	350	20	140	990	11,380	18,440
Health and other Medical Uses	1,580	280	10	10	0	100	110	40	2,140	440
Industrial	3,000	69,560	14,650	50	1,260	420	470	5,440	94,840	100,140
Lifestyle	1,120	30,070	122,900	190	340	290	430	7,960	163,300	415,530
Maori Sites Including Marae and Burial Sites	20	60	240	10	0	20	180	330	860	10,660
Mining	20	580	50	0	0	10	0	10	660	630
Multiple Mining Activities not Otherwise Specified	10	40	0	20	0	0	0	0	60	30
Multiple Uses	7,140	1,600	390	0	160	1,830	870	570	12,560	8,590
Other	1,690	3,390	590	0	860	90	20	300	6,950	10,290
Passive Reserves	12,080	620	350	10	20	140	90	860	14,170	24,640
Religious Uses	80	270	150	0	0	3,450	1,900	360	6,210	4,520
Residential	44,030	173,130	830,440	140	4,660	2,530	3,050	65,880	1,123,850	3,123,580
Rural	3,030	111,390	94,080	1,560	3,270	400	1,130	9,960	224,830	166,900
Specialist	10	870	1000	0	20	10	10	70	1,980	2,440
Specialist Deer - Average to Good	20	410	560	0	10	0	0	40	1,050	620
Specialist Horse Stud and Training	0	440	580	0	0	30	0	70	1,120	1,120
Specialist Pigs	0	0	10	0	0	0	0	0	20	30
Sports Grounds	4,970	900	110	10	100	2,650	150	360	9,240	3,540
Utilities Power	230	330	0	0	0	0	0	0	570	100
Vacant land without Obvious Use	1,830	330	160	0	10	100	20	160	2,600	24,250
All	102,570	482,860	1,084,440	2,420	14,320	17,570	12,700	103,610	1,820,480	4,063,930

Type of land by types of owners tab

Cross tab of land property type with type of beneficial owner - value of land

PROPERTY_CLASS	Type of owner								Total	Number of owners
	Central & Local Govt	Company	Individual	Maori Authority	Partnership	Society/Club	Trust	Unknown		
Assembly Halls	730	80	130	0	0	470	130	130	1,680	3,170
Commercial	10,090	31,850	62,560	160	3,490	2,840	3,110	9,030	123,130	398,010
Educational Use	10,950	650	820	20	190	2,350	1,290	1,070	17,330	5,830
Forestry	1,640	3,020	4,850	240	360	20	250	990	11,370	28,100
Health and other Medical Uses	1,580	130	80	10	10	170	120	50	2,140	790
Industrial	6,210	28,250	51,980	80	1,670	450	770	5,440	94,850	226,340
Lifestyle	1,200	7,620	145,170	200	410	290	470	7,950	163,300	481,420
Maori Sites Including Marae and Burial Sites	30	0	290	10	0	20	170	340	860	10,860
Mining	30	370	240	0	0	10	0	10	660	1,870
Multiple Mining Activities not Otherwise Specified	10	30	10	20	0	0	0	0	60	40
Multiple Uses	7,210	1,110	790	0	160	1,840	880	580	12,560	12,710
Other	2,190	1,860	1,610	0	870	90	40	290	6,950	17,460
Passive Reserves	12,320	370	520	10	20	150	120	650	14,170	27,490
Religious Uses	80	180	240	0	0	3,430	1,910	380	6,210	4,680
Residential	44,700	46,770	954,440	150	5,350	2,560	3,990	65,910	1,123,870	3,565,590
Rural	3,720	19,910	183,780	1,600	3,880	530	1,650	9,940	225,000	260,520
Specialist	10	160	1,690	0	20	10	10	70	1,980	4,360
Specialist Deer - Average to Good	30	80	890	0	20	0	0	40	1,050	1,000
Specialist Horse Stud and Training	0	70	950	0	0	30	0	70	1,120	1,390
Specialist Pigs	0	0	20	0	0	0	0	0	20	40
Sports Grounds	4,990	510	470	10	100	2,670	160	330	9,240	4,610
Utilities Power	510	10	40	0	0	0	0	0	570	160
Vacant land without Obvious Use	1,840	110	360	0	10	100	20	160	2,600	29,730
All	110,070	143,120	1,411,930	2,500	16,550	18,040	15,070	103,430	1,820,700	5,086,140

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