

**Table 1: Review of the rates remission and postponement policy: Options for legacy remission and postponement schemes**

Option	Description	Pros	Cons	Implementation
<b>Option 1: Integrate with grants schemes</b>	<ul style="list-style-type: none"> <li>• Legacy remission and postponements schemes (excluding MCC postponement for sports clubs) transfer to regional or local grants schemes.</li> <li>• Three year transition – same level of support given as provided in remission or postponement</li> </ul>	<ul style="list-style-type: none"> <li>• Increased transparency and accountability – grants assessed for value for money</li> <li>• Can cap costs</li> <li>• No change for three years for current recipients – time to adjust</li> <li>• Greater flexibility in application – not restricted to organisations that own land, level of support can reflect outcomes not property rates</li> <li>• Reduced rates administration</li> </ul>	<ul style="list-style-type: none"> <li>• Increased grants administration</li> </ul>	<ul style="list-style-type: none"> <li>• Administrative systems already in place for grants</li> <li>• Increase in grants volume</li> </ul>
<b>Option 2: Retain the status quo</b>	<ul style="list-style-type: none"> <li>• Legacy remission and postponements schemes continue unchanged</li> </ul>	<ul style="list-style-type: none"> <li>• Minimises change</li> </ul>	<ul style="list-style-type: none"> <li>• Inequitable – only available in some areas, and only available to groups that own land</li> <li>• Lacks transparency – spending not reviewed against other council priorities</li> <li>• No cap on costs</li> </ul>	<ul style="list-style-type: none"> <li>• No change to current processes</li> </ul>
<b>Option 3: Extend to entire region</b>	<ul style="list-style-type: none"> <li>• Schemes expanded to regional schemes. Costs will depend on the criteria applied</li> </ul>	<ul style="list-style-type: none"> <li>• Increases equity across the region</li> </ul>	<ul style="list-style-type: none"> <li>• Cost – estimated at \$4.5m to \$6m</li> <li>• No cap on costs</li> <li>• Lacks transparency – spending not reviewed against other council priorities</li> <li>• Lack of evidence this would improve outcomes</li> <li>• Only available to groups that own property</li> </ul>	<ul style="list-style-type: none"> <li>• Increases volume of remissions to process</li> </ul>
<b>Option 4: Remove the schemes</b>	<ul style="list-style-type: none"> <li>• Legacy schemes removed without transition</li> </ul>	<ul style="list-style-type: none"> <li>• \$700,000 reduction in cost of rates for 2018/2019</li> </ul>	<ul style="list-style-type: none"> <li>• No time for recipients to adjust</li> </ul>	<ul style="list-style-type: none"> <li>• Reduces rates administration</li> </ul>