

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

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