

## Attachment C: Remission Data for the Rural Advisory Panel

### Summary of Schemes: Regional Remission Schemes:

| Scheme   | Provides  | 2017/2018 year:                 |          |                |                   |
|--|---|---------------------------------|----------|----------------|-------------------|
|  |   | Value of Remission              | Number   | Rates Remitted | Average remission |
| <i>Remission of rates to top-up the rates rebate</i>   | Remits the difference in value between the central government's rates rebate and the amount of rebate that would be given if government's rates rebate scheme included Watercare's water charges.   | Up to \$610                     | \$10,889 | \$898,961      | \$82.56           |
| <i>Remission for residents of licence to occupy retirement villages and Papakāinga housing</i>                         | Remits the uniform annual general charge and Transport levy targeted rate for residents of retirement villages and Papakāinga housing residents who would otherwise qualify for central government's rate rebate scheme, except they occupy their property under a licence to occupy agreement. | \$507.85 (UAGC + ITL)           | 1,450    | \$736,383      | \$507.85          |
| <i>Remission of rates penalties</i>  | Enables the council to act fairly and reasonably in relation to penalties applied when rates have not been received by the due date.  | up to 100% of penalties applied | 16,319   | \$1,548,603    | \$94.90           |
| <i>Remission of rates for miscellaneous purposes</i>   | Enables the council to remit rates in circumstances that are not specifically covered by other schemes in the rates remission and postponement policy, but where the council considers it appropriate to do so.   | Up to 100% of rates             | 36       | \$25,453       | \$707.03          |
| <i>Remission of uniform annual general charges and targeted rates levied as uniform annual charges on rating units</i> | Promotes fairness in the application of uniform annual charges by allowing the council to remit the charges in circumstances where it is equitable to do so.  | UAGC + ITL                      | 628      | \$364,250      | \$580.02          |

### Summary of Schemes: Regional Postponements Schemes:

The following postponement scheme is designed to be cost neutral. Interest charges are added to the postponed amount. The postponed rates are repaid in full when the property sells, is transferred, or the ratepayer elects to end the postponement.

| Scheme  | Provides   | No of recipients | Rates Postponed 2016/2017 | Total Rates Postponed |
|---|--|------------------|---------------------------|-----------------------|
| <i>Postponement of rates for residential properties</i> | Assists residential ratepayers who want to defer the payment of rates by using the equity in their property. This scheme also applies to those who may have financial difficulties or unusual circumstances, as long as they have the required equity in their property. | 251              | \$1,058,755               | \$1,902,007           |

## Summary of Schemes: Legacy Remission schemes:

Data shown excludes remissions applied to Council properties, as the cost to ratepayers remains the same whether the remission is applied or not.

### Legacy remission schemes for community, sporting and other organisations providing community services:

| Scheme  | Location Available:         | Criteria  | Value of Remission | Number | Rates Remitted |
|---|-----------------------------|---|--------------------|--------|----------------|
| <i>Remission of rates for community, sporting and other organisations providing community services in the district of the former Auckland Regional Council</i>        | Region wide                 | Not for profit sport, recreation clubs or associations, or organisations providing community services providing significant public good                 | 5-10%              | 196    | \$121,721      |
| <i>Remission of rates for community, sporting and other organisations providing community services in the district of the former Franklin District Council</i>        | Former Franklin District    | Land owned and occupied by a charitable organisation, which is used exclusively or principally for sporting, recreation, or community purposes          | 50 to 100%         | 53     | \$117,877      |
| <i>Remission of rates for community, sporting and other organisations providing community services in the district of the former North Shore City Council</i>         | Former North Shore District | Land owned and occupied by a charitable organisation, which is used exclusively or principally for sporting, recreation, or community purposes          | up to 100%         | 48     | \$231,686      |
| <i>Remission of rates where organisations by their existence in the district directly benefit the residents of the district of the former Rodney District Council</i> | Former Rodney District      | Sport, recreation and welfare organisations in the district of the former Rodney District Council which directly benefit the residents of the district. | 50-100%            | 55     | \$158,826      |

## Legacy rates remission schemes for land protected for natural or historic heritage (covenanted land)

| Scheme   | Location Available:      | Criteria   | Value of Remission                                   | No | Rates Remitted |
|--|--------------------------|--|--|----|----------------|
| <i>Remission of rates for private covenanted land in the district of the former Auckland City Council</i>  | Former Auckland City     | <ul style="list-style-type: none"> <li>• Queen Elizabeth II National Trust Act 1977 covenant</li> <li>• conservation covenant under section 77 of the Reserves Act 1977</li> </ul> | 100% of the rates for the part of the land protected | 20 | \$23,399       |
| <i>Remission of rates for rating units in the district of the former Auckland Regional Council protected for natural or historic or cultural conservation purposes</i> | Region wide              | Land voluntarily protected by a covenant or equivalent protection mechanism  | 10% of the rates for the part of the land protected  | 32 | \$1,641        |
| <i>Remission of rates for natural areas protected in the district of the former Franklin District Council</i>  | Former Franklin District | Natural areas that have, voluntarily, been appropriately physically and legally protected or classified.   | 100% of the rates for the part of the land protected | 5  | \$1,273        |
| <i>Remission of rates on land in the district of the former Papakura District Council protected for natural conservation purposes</i>                                  | Former Papakura District | Queen Elizabeth II National Trust Act 1977 covenant or similar covenant for natural conservation purposes  | 100% of the rates for the part of the land protected | 8  | \$5,571        |
| <i>Remission for land in the district of the former Rodney District Council voluntarily protected for natural or historic or cultural conservation purposes</i>        | Former Rodney District   | Land voluntarily protected by a covenant or equivalent protection mechanism  | 100% of the rates for the part of the land protected | 34 | \$27,044       |

## Summary of Schemes: Legacy Postponement schemes:

| Scheme   | Location Available:          | Provides   | No of recipients | Rates Postponed 2016/2017 | Total Rates Postponed |
|--|------------------------------|--|------------------|---------------------------|-----------------------|
| <i>Postponement of rates for sports clubs in the district of the former Manukau City Council</i> | Former Manukau City District | Provide relief to sports clubs where the rateable value of land that is owned and used by a recognised sports club for sports is significantly attributable to potential residential development or subdivision.                                   | 2                | \$94,618                  | \$821,739             |
| <i>Postponement of rates for commercial properties on Great Barrier Island</i>                   | Great Barrier Island         | Provides relief where the rateable value of a rating unit that is used for commercial purposes on Great Barrier Island is significantly attributable to the potential use that the land may be put to for residential or other non-commercial use. | 5                | \$2,785                   | \$10,400              |

### Value of legacy remission schemes by local board area:

| Local Board:        | Local Community and Sporting Remissions |                     | Regional Community and Sporting Remissions |                     | Regional Heritage (Covenanted land) Remissions |                    |
|---------------------|---|---------------------|--|---------------------|--|--------------------|
|                     | Number granted                          | Amount Remitted     | Number granted                             | Amount Remitted     | Number granted                                 | Amount Remitted    |
| Albert-Eden         | 21                                      | \$21,142.44         | 8  | \$21,552.96         |  |                    |
| Devonport-Takapuna  | 10                                      | \$55,608.48         | 3  | \$7,811.53          |  |                    |
| Franklin            | 41                                      | \$86,531.28         | 15   | \$31,548.71         | 18   | \$7,264            |
| Great Barrier       | 1                                       | \$77.73             |  |                     | 5  | \$1,959            |
| Henderson-Massey    | 2                                       | \$293.85            | 13   | \$1,777.16          | 1  | \$12               |
| Hibiscus and Bays   | 16                                      | \$54,855.64         | 5  | \$19,123.20         | 3  | \$10,054           |
| Howick              | 2                                       | \$4,888.22          | 6  | \$1,071.49          |  |                    |
| Kaipātiki           | 16                                      | \$33,331.08         | 12   | \$35,765.48         |  |                    |
| Māngere-Ōtāhuhu     | 2                                       | \$1,148.24          | 4  | \$1,014.80          |  |                    |
| Manurewa            | 2                                       | \$884.60            | 3  | \$765.71            |  |                    |
| Maungakiekie-Tāmaki | 5                                       | \$1,274.33          | 5  | \$11,327.30         |  |                    |
| Ōrākei              | 11                                      | \$21,846.83         | 2  | \$2,257.92          |  |                    |
| Ōtara-Papatoetoe    | 10                                      | \$1,427.35          | 8  | \$1,124.41          |  |                    |
| Papakura            | 3                                       | \$841.88            | 11   | \$1,831.91          | 1  | \$164              |
| Puketāpapa          | 6                                       | \$1,626.73          | 2  | \$524.41            |  |                    |
| Rodney              | 40                                      | \$112,909.12        | 5  | \$11,243.17         | 31   | \$16,704           |
| Upper Harbour       | 9                                       | \$6,723.05          | 10   | \$57,190.79         | 2  | \$84               |
| Waiheke             | 5                                       | \$1,616.76          | 2  | \$406.63            | 15   | \$21,440           |
| Waitākere Ranges    | 12                                      | \$2,460.28          | 5  | \$544.21            | 21   | \$1,213            |
| Waitematā           | 3                                       | \$947.75            | 4  | \$8,297.94          |  |                    |
| Whau                | 9                                       | \$3,750.21          | 3  | \$745.77            | 2  | \$35               |
| <b>Total</b>        | <b>226</b>                              | <b>\$414,185.85</b> | <b>126</b>                                 | <b>\$215,925.50</b> | <b>99</b>                                      | <b>\$58,928.00</b> |

## Average value of legacy remission per property by Local Board Area

| Local Board         | Average value of remission per property |  |                                       |
|---------------------|---|--|---------------------------------------|
|                     | Local Community and Sporting Remissions | Regional Community and Sporting Remissions | Heritage (Covenanted land) Remissions |
| Albert-Eden         | \$1,006.78                              | \$2,694.12                                 |                                       |
| Devonport-Takapuna  | \$5,560.85                              | \$2,603.84                                 |                                       |
| Franklin            | \$2,110.52                              | \$2,103.25                                 | \$403.56                              |
| Great Barrier       | \$77.73                                 |  | \$391.80                              |
| Henderson-Massey    | \$146.93                                | \$136.70                                   | \$12.00                               |
| Hibiscus and Bays   | \$3,428.48                              | \$3,824.64                                 | \$3,351.33                            |
| Howick              | \$2,444.11                              | \$178.58                                   |                                       |
| Kaipātiki           | \$2,083.19                              | \$2,980.46                                 |                                       |
| Māngere-Ōtāhuhu     | \$574.12                                | \$253.70                                   |                                       |
| Manurewa            | \$442.30                                | \$255.24                                   |                                       |
| Maungakiekie-Tāmaki | \$254.87                                | \$2,265.46                                 |                                       |
| Ōrākei              | \$1,986.08                              | \$1,128.96                                 |                                       |
| Ōtara-Papatoetoe    | \$142.74                                | \$140.55                                   |                                       |
| Papakura            | \$280.63                                | \$166.54                                   | \$164.00                              |
| Puketāpapa          | \$271.12                                | \$262.21                                   |                                       |
| Rodney              | \$2,822.73                              | \$2,248.63                                 | \$538.84                              |
| Upper Harbour       | \$747.01                                | \$5,719.08                                 | \$42.00                               |
| Waiheke             | \$323.35                                | \$203.32                                   | \$1,429.33                            |
| Waitākere Ranges    | \$205.02                                | \$108.84                                   | \$57.76                               |
| Waitematā           | \$315.92                                | \$2,074.49                                 |                                       |
| Whau                | \$416.69                                | \$248.59                                   | \$17.50                               |
| <b>Total</b>        | <b>\$1,832.68</b>                       | <b>\$1,713.69</b>                          | <b>\$595.23</b>                       |

**Value of legacy schemes for community and sporting organisations by organisation category\***

| Category                          | Amount of remission | No of properties |
|-----------------------------------|---------------------|------------------|
| <b>A&amp;P</b>                    | \$4,576             | 1                |
| <b>Aero clubs</b>                 | \$40,678            | 3                |
| <b>Animals</b>                    | \$827.92            | 2                |
| <b>Boating</b>                    | \$24,437            | 9                |
| <b>Bowls</b>                      | \$45,591            | 18               |
| <b>Boxing</b>                     | \$689               | 1                |
| <b>Bridge</b>                     | \$1,815             | 2                |
| <b>Business Club</b>              | \$4,879             | 1                |
| <b>Car Club/Motorsports</b>       | \$1,476             | 3                |
| <b>Care home/Assisted Living</b>  | \$139,829.48        | 99               |
| <b>Community Assistance</b>       | \$6,491.96          | 5                |
| <b>Community Centre</b>           | \$5,542             | 2                |
| <b>Croquet</b>                    | \$1,110             | 3                |
| <b>Cultural</b>                   | \$14,053.50         | 5                |
| <b>Education</b>                  | \$1,713             | 3                |
| <b>Environmental Organisation</b> | \$2,897.01          | 4                |
| <b>Gardening club</b>             | \$425               | 2                |
| <b>Girl Guides/Scouts</b>         | \$7,638             | 4                |
| <b>Golf</b>                       | \$31,217            | 12               |
| <b>Hall</b>                       | \$16,856            | 12               |
| <b>Health</b>                     | \$36,180.45         | 25               |
| <b>Historic Railway</b>           | \$3,997             | 3                |
| <b>Historical society</b>         | \$565               | 1                |
| <b>Horse Riding</b>               | \$3,936             | 2                |

| Category                         | Amount of remission | No of properties |
|----------------------------------|---------------------|------------------|
| <b>Hospice</b>                   | \$16,748            | 2                |
| <b>Housing</b>                   | \$9,773             | 28               |
| <b>Hunting club</b>              | \$1,220             | 1                |
| <b>Library</b>                   | \$756               | 2                |
| <b>Martial Arts</b>              | \$4,878             | 3                |
| <b>Masonic</b>                   | \$4,433             | 3                |
| <b>Nudists club</b>              | \$913               | 2                |
| <b>Ratepayers Association</b>    | \$10,094            | 7                |
| <b>Recreation</b>                | \$1,065             | 1                |
| <b>Religious</b>                 | \$40,452.62         | 19               |
| <b>RSA</b>                       | \$1,433             | 4                |
| <b>Rugby</b>                     | \$17,936            | 10               |
| <b>Rugby League</b>              | \$163               | 1                |
| <b>Shooting club</b>             | \$6,111             | 3                |
| <b>Social club</b>               | \$6,987             | 5                |
| <b>Sports</b>                    | \$43,873            | 6                |
| <b>Squash</b>                    | \$12,723            | 3                |
| <b>Squash/Tennis</b>             | \$2,520             | 2                |
| <b>Stadium</b>                   | \$18,768.80         | 2                |
| <b>Surf Club</b>                 | \$84                | 1                |
| <b>Tennis</b>                    | \$3,551             | 11               |
| <b>Theatre</b>                   | \$277               | 1                |
| <b>Young people and families</b> | \$3,993             | 3                |

Category has been determined from the ratepayer name rather than an analysis of actual use of the property. Religious will normal indicate some sort of charitable activity undertaken by a church group eg a care home or a community hall