

Attachment B – Summary of Auckland Council Rates remission and postponement policy schemes

Notes to tables

The following tables show the value of remissions and postponements for the 2016/2017 year unless otherwise stated. The total amount of remissions or postponements granted any rating year is not capped. Any application for remission or postponement that meets the relevant criteria will be granted. Applications can be received throughout the year, so the total value of remissions and postponements for 2017/2018 will not be available until after 30 June 2018. Any significant variances in year to date values are noted below the table.

Regional Schemes: Remissions

Scheme	Provides	Value of Remission	2016/2017 year:		
			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 \$620	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 purposes¹</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
<i>Remission for rates transition management policy changed properties</i>	Redundant scheme: supported equity in the application of the Rates Transition Management Policy which expired 30 June 2015	N/A	0	0	0

¹Miscellaneous purposes scheme: \$1.85 million has been granted in the current year (to January 2018). This follows the June 2017 council decision to consider applications for remission of the Accommodation provider targeted rate (APTR) under this scheme. A new remission scheme for the APTR is proposed for 2018/2019.

Regional Schemes: Postponements

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

Legacy schemes: 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"> • Queen Elizabeth II National Trust Act 1977 covenant • conservation covenant under section 77 of the Reserves Act 1977 	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

Legacy schemes: Postponements

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