

# Exemptions, Waivers, and Valuation

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# Exemptions

- Most exemptions to be removed – Crown and non-Crown
- Except for
  - DOC and other land used for conservation purpose, foreshore and seabed
  - Parliament/vice-regal residences
  - roads
  - Maori customary land

# Exemptions

- Government costs to be funded centrally
- Mandatory 50 percent remissions removed
- Encouragement to apply remissions

## Alternative

- scope of targeted rates extended  
(including regional councils)

# Remissions and Postponements

- DIA developed template remission and postponement policies
- OAG to review postponement policies
- better information on 'optional' rates postponement policies
- clarification of relationships between tax and reverse annuity mortgages



# Assistance for the Low Incomes

- transfer of administration of the rates rebate scheme to IRD
- annual indexation of rates rebates
- clarification of eligibility
  - retirement homes
  - papakainga
  - trusts
  - public water supplies

# Assistance for the Low Income

- Better information about the scheme
- Better information about the relationship between the scheme and war pensions

# Valuation

- a central government valuation agency to prepare valuations (i.e. the old VNZ) or
- an increase in resources for OVG
- local authorities to make their standards explicit
- remission policies to better reflect 'value in use'
- assessments clarify the status of rating valuations