

## Footnote A.1 General Title Rates and Water arrears comparison

### First quarter report 2023-2024 Financial Year General Title Rates

General Title Rates 2023-2024						
General Title Rates - 30 September 2023	2022-2023	2021-2022	2020-2021	2019-2020	2018+	Total
Abandoned Land	66,860	59,465	55,061	56,094	117,043	354,524
Payment Arrangement	36,963	14,912	10,064	4,033	2,415	68,387
Deceased Rate Payer	95,195	80,438	70,077	64,160	115,128	424,999
Mortgage Run 2023-2024	1,924,390	1,208,917	932,624	607,634	859,237	5,532,802
Legal Action Commenced (external)	116,059	98,493	90,829	83,746	249,011	638,138
Legal Action Commenced (FNDC)	15,458	14,789	14,097	14,617	31,335	90,296
Liquidation	2,183	2,074	1,938	1,966	2,063	10,225
Direct Debit	245,727	53,660	26,243	17,437	7,080	350,147
Debt recovery action to commence	1,480,643	137,641	69,978	41,645	50,820	1,780,727
<b>Rates Total</b>	<b>3,983,477.99</b>	<b>1,670,389</b>	<b>1,270,911</b>	<b>891,333</b>	<b>1,434,133</b>	<b>9,250,245</b>

### Comparison to the First quarter report 2022-2023 Financial Year General Title Rates

General Title Rates Arrears 2022-2023							
General Title Rates - 31 December 2022	2021-2022	2020-2021	2019-2020	2018-2019	2017+	Total	# accounts
Abandoned Land	59,666	56,917	56,696	55,460	161,438	390,178	40
Payment Arrangement	89,519	13,218	10,654	4,448	2,542	120,381	54
Deceased Rate Payer	87,962	77,590	72,476	64,794	159,536	462,357	48
Mortgage Run 2022-23	1,124,308	389,560	79,529	48,164	66,925	1,708,485	647
Legal Action Commenced (external)	104,357	98,169	93,165	67,897	195,393	558,980	53
Legal Action Commenced (FNDC)	16,119	15,371	15,775	12,064	29,845	89,173	8
Liquidation	2,074	1,938	1,966	1,892	171	8,041	2
Direct Debit	137,837	39,438	21,689	11,708	8,591	219,263	105
Debt recovery action to commence	1,475,032	997,382	653,935	507,013	923,696	4,557,057	867
<b>Rates Total</b>	<b>3,096,874</b>	<b>1,689,582</b>	<b>1,005,884</b>	<b>773,440</b>	<b>1,548,137</b>	<b>8,113,917</b>	<b>1,824</b>

### First quarter report 2023-2024 Financial Year General Title Water

General Water Arrears 2023-2024							
General Title Water 30 September 2023	2022-2023	2021-2022	2020-2021	2019-2020	2018+	Total	# accounts
Abandoned Land	-	-	-	-	-	-	-
Payment Arrangement	82	-	-	-	-	82	1
Deceased Rate Payer	12,673	8,590	11,689	26,763	34,157	93,873	10
Mortgage Run 2023-2024	253,263	132,673	124,582	49,408	63,632	623,558	380
Legal Action Commenced (external)	6,611	9,548	4,945	4,949	23,966	50,018	9
Legal Action Commenced (FNDC)	4,373	6,074	4,038	4,860	10,825	30,169	2
Liquidation	-	-	-	-	-	-	-
Direct Debit	113,796	19,326	9,171	1,790	1,098	145,181	202
Debt recovery action to commence	294,569	48,028	19,319	8,775	34,838	405,530	526
<b>Water Total</b>	<b>685,367</b>	<b>224,239</b>	<b>173,744</b>	<b>96,545</b>	<b>168,516</b>	<b>1,348,410</b>	<b>1,130</b>

### Comparison to the First quarter report 2022-2023 Financial Year General Title water

General Title Water Arrears 2022-2023							
General Title Water 31 December 2022	2021-2022	2020-2021	2019-2020	2018-2019	2017+	Total	# accounts
Abandoned Land	-	-	-	-	-	-	-
Payment Arrangement	1,430	1,301	1,282	468	1,021	5,502	3
Deceased Rate Payer	10,051	11,689	26,763	21,266	24,327	94,097	10
Mortgage Run 2021-2022	198,361	90,420	55,804	45,020	26,883	416,488	369
Legal Action Commenced (external)	11,594	6,201	6,280	7,187	16,779	48,040	10
Legal Action Commenced (FNDC)	6,074	4,038	4,860	3,409	7,816	26,196	2
Liquidation	-	-	-	-	-	-	-
Direct Debit	63,914	26,591	16,283	4,529	12,564	123,881	119
Debt recovery action to commence	189,731	150,257	57,959	50,456	72,883	521,287	274
<b>Water Total</b>	<b>481,154</b>	<b>290,498</b>	<b>169,232</b>	<b>132,335</b>	<b>162,273</b>	<b>1,235,491</b>	<b>787</b>

Please note: The prior comparative period report is as at 31 December 2022 due to the first Te Miromiro Committee meeting being held at a different time period due to onboarding of new Elected Members.

## Footnote A.2 Missed instalment 1 2023-2024 Data

### Missed Instalment 1 2023-2024 Data

Category	Percent
Abandoned land	0.2%
Contacted and will make payment	2.0%
Called no Answer	3.0%
Deceased Rate payer	1.0%
Didn't receive invoice	0.3%
Direct debit set up	1.6%
Disputing rates	0.7%
Email address contact details only	8.0%
Financial difficulties	1.0%
Instalment paid late	57.0%
Issues with contact details on account	9.1%
Legal	5.1%
Paid account no further action	2.5%
Note on RA	0.3%
Paid to incorrect account	0.8%
Underpaid due to financial difficulty	7.3%
<b>TOTAL</b>	<b>100.0%</b>

## Footnote A.3 Maori Freehold Land Remissions

Remissions Summary	Remissions to 30th		Remissions to 30 June	
	June 2024	2024	2023	2023
	Qty	\$Value	Qty	\$value
Maori Freehold Land Remissions	416	\$ 152,803.36	415	\$152,639.67
Charitable or Community Organisations	69	\$ 38,549.17	70	\$37,717.07
Remission of Postponements	0	\$ -	44	\$25,682.76
Common use properties	506	\$ 185,870.86	472	\$162,504.95
Properties partly in District	1	\$ 251.80	1	\$228.35
Conservation Property	253	\$ 37,469.87	250	\$29,893.47
Unusable Land	2	\$ 784.39	3	\$2,372.89
Landlocked Land	0	\$ -	1	281.63
<b>Total</b>	<b>1247</b>	<b>\$ 415,729.45</b>	<b>1,256</b>	<b>\$411,320.79</b>

Please note: The prior comparative period report is as at 31 December 2022 due to the first Te Miromiro Committee meeting being held at a different time period due to onboarding of new Elected Members.

## Footnote A.4 Maori Freehold Land Rates and Water

### First quarter report 2023-2024 Financial Year Maori Freehold Land Rates

MFL Rates Arrears 2023-2024							
MFL Rates 30 September 2023	2022-2023	2021-2022	2020-2021	2019-2020	2018+	Total	# accounts
Payment Arrangement	6,193	5,115	5,004	5,035	8,809	30,156	4
Deceased ratepayer	21,582	20,594	20,726	20,185	14,066	97,154	12
Direct debit	49,631	35,494	31,813	24,882	41,110	182,930	32
Abandoned Land	3,851	3,683	3,492	3,653	7,253	21,932	2
Debt recovery action to commence	2,214,368	2,076,732	2,018,705	1,954,591	1,612,383	9,876,778	1,257
Rates Total	2,295,625	2,141,618	2,079,741	2,008,347	1,683,620	10,208,950	1,307

### Comparison to the First quarter report 2022-2023 Financial Year Maori Freehold Land Rates

MFL Rates Arrears 2022-2023							
MFL Rates 31 December 2022	2021-2022	2020-2021	2019-2020	2018-2019	2017+	Total	# accounts
Payment Arrangement	9,626	7,425	6,637	5,166	6,573	35,428	8
Deceased ratepayer	20,594	20,726	20,185	7,565	11,197	80,267	12
Direct debit	44,910	34,824	28,880	25,224	55,198	189,036	24
Abandoned Land	3,683	3,492	3,653	3,604	10,551	24,983	2
Debt recovery action to commence	2,169,261	2,068,720	1,997,971	900,431	2,336,611	9,472,995	1,266
Rates Total	2,248,074	2,135,188	2,057,327	941,990	2,420,129	9,802,708	1,312

### First quarter report 2023-2024 Financial Year Maori Freehold Water

MFL Water Arrears 2023-2024							
MFL Water 30 September 2023	2022-2023	2021-2022	2020-2021	2019-2020	2018+	Total	# accounts
Payment Arrangement	889	753	490	3,916	-	6,048	1
Direct Debit	10,322	4,764	-	-	-	15,085	5
Debt recovery action to commence	46,468	46,328	66,503	45,932	102,729	307,960	47
Water total	57,678	51,845	66,993	49,848	102,729	329,093	53

### Comparison to the First quarter report 2022-2023 Financial Year Maori Freehold Land Water

MFL Water Arrears 2022-2023							
MFL Water 31 December 2022	2021-2022	2020-2021	2019-2020	2018-2019	2017+	Total	# accounts
Payment Arrangement	-	-	-	-	-	-	-
Direct Debit	7,095	688	-	-	-	7,783	3
Debt recovery action to commence	48,011	68,034	49,848	53,732	95,655	315,280	43
Water total	55,106	68,721	49,848	53,732	95,655	323,062	46

Please note: The prior comparative period report is as at 31 December 2022 due to the first Te Miromiro Committee meeting being held at a different time period due to onboarding of new Elected Members.



## Footnote A.5 Sundry Debtors

### First quarter report 2023-2024 Financial Year Sundry Debtors

Sundry Debtors Aged Period Report as at 30 September 2023						
Category	30 Days	60 Days	90 Days	90 Days +	Total	% Debt
Sundry	679,154	28,633	16,787	134,001	858,575	33%
Bookings	1,015	4,430	315	7,813	13,573	1%
Septage	12,774	3,994	-	9,653	26,421	1%
Refuse	-	-	-	3,030	3,030	0%
Building	83,345	106,377	49,213	384,683	623,618	24%
Resource	105,242	113,182	47,865	652,275	918,564	35%
Liquor	16,929	3,802	5,353	1,946	28,030	1%
Health	12,633	10,575	7,025	119,344	149,576	6%
Total	911,090	270,993	126,558	1,312,745	2,621,386	100%

### Comparison to the First quarter report 2022-2023 Financial Year Sundry Debtors

Sundry Debtors Aged Period Report as at 31 December 2022						
Category	30 Days	60 Days	90 Days	90 Days +	Total	% Debt
Sundry	197,679	611,894	17,163	81,859	908,596	52%
Bookings	4,243	-	-	4,035	8,278	0%
Septage	362	1,292	-	109	1,763	0%
Refuse	-	-	-	3,030	3,030	0%
Building	43,228	35,705	11,921	235,151	326,005	19%
Resource	65,970	29,371	37,754	268,019	401,113	23%
Liquor	3,496	4,060	3,243	2,966	13,765	1%
Health	4,883	4,443	5,631	80,304	95,260	5%
Total	319,860	686,764	75,712	675,474	1,757,810	100%

Please note: The prior comparative period report is as at 31 December 2022 due to the first Te Miromiro Committee meeting being held at a different time period due to onboarding of new Elected Members.