



Presbyterian Church  
of Aotearoa New Zealand

# TREASURERS' NEWSLETTER

July 2019 - Issue 215

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## Welcome

Welcome to our July newsletter.

It is hard to believe that it is nearly the end of June already and we have passed the shortest day! I hope this newsletter finds you well and keeping warm over these colder months. It is a busy time of year for all of us involved in finance with the end of the financial year coming for many, along with the annual update in stipend calculations and Assembly Assessment. The Assembly Office team is happy to help with any questions you may have – please call us.


## Assembly Assessment

Invoices for the new Assembly Assessment charges will be sent out on 2 July. For those parishes that pay by direct debit, no action is required. If you pay by direct credit, please update your bank details to the new amount payable; this can be done online if you use internet banking.

Parishes were advised of the new Assembly Assessment charges earlier this month. Please contact Katrina Graham at [katrina@presbyterian.org.nz](mailto:katrina@presbyterian.org.nz) if you would like any further information or assistance regarding your Assembly Assessment payment.

## Stipend calculation from 1 July 2019

In May we sent out information on the Ministers' Stipend and Allowances from 1 July 2019. Please [click here](#) for a link to this. For parishes wanting assistance setting up the new stipend rates within their payroll system, please call our payroll 0800 number which is available through Laurenson Chartered Accountants - 0800 567 957. Rowena at Laurenson's will help ensure that your new stipend calculation is correctly set up, which can be tricky if the increase covers a portion of a pay period. Assembly Office provides this service at no cost to parishes, so please don't hesitate to ask for assistance.



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## Auckland Council Rates update

At the recent Interchurch Bureau meeting, we were advised that on 22 May the Auckland Council adopted the proposed changes to rating of religious use properties.

The new approach, zero-rates for land used by religious organisations, includes:

- housing for religious leaders that is onsite or adjacent to the place of religious worship
- halls and gymnasiums used for community not-for-profit purposes
- not-for-profit childcare for the benefit of the community
- libraries
- offices that are onsite and which exist for religious purposes
- non-commercial op-shops operating from the same title
- car parks serving multiple land uses, but for which the primary purpose is for religious purposes.

There is no requirement for the religious organisation to own the property; the primary determinant is that the property is used by a religious organisation, which recognises that some religious organisations do not own the property they use. However, to be clear, the Council would not consider an incidental or irregular use to qualify, particularly if the religious organisation did not own the property.

Halls, gymnasiums, childcare, and libraries need not be onsite or adjacent to the place of religious worship. Halls, gymnasiums, childcare would still need to meet the criteria as being for community not-for-profit purposes. For a car park to meet the criteria that its primary purpose is for religious use, then it would be expected to be in close proximity to a property that is used for religious purposes.

This policy change will take effect from 1 July 2019. The Council will write to all the affected ratepayers advising them of the decisions and the new approach that will be taken when assessing rates for next year.

