

## Submission to IPART on Rating Review

This submission is made as a ratepayer of a council and one interested in productivity and transparency in local government.

Support the recommendation to move from Unimproved Value (UV) to Capital Improved value (CIV) for rating and the removal of minimums to be replaced by base rates. Support the view that this is more equitable.

Support that the new Emergency Service Levy (ESL) should be based on the same value. It makes most sense that as it replaces an insurance tax related to insured total property value, the ESL should be based on CIV.

Given the above and amount to be raised by ESL is a statewide amount cannot see how you can have the same basis and give councils the option to select which valuation methodology either for the rates or the ESL. Therefore the move to CIV should be mandatory.

Support the continuation of the rate peg and support the recommendations the ability of councils to raise additional revenue above this peg based on the value of new developments determined by supplementary valuations. Having observed IPN&R process in many councils remain unconvinced that the community can exercise sufficient control over a monopoly which after amalgamation are even more remote from their needs. Thus suggest continuation of a rate peg to drive some productivity and critical evaluation of expenditure.

Support recommendation of an upper limit of 10% above the rate peg for changes from amalgamated council but also suggest that the move to CIV for both rates and ESL should also not cause rate increase greater than 10% above the rate peg

Suggest that there be a lower limit of a maximum reduction of 2% coming from the process of amalgamation and the move from UV To CIV

Support the recommendations for greater transparency of the cost of exemptions.

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