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Submission: I note that you seek comment on:

Does the current rating system cause any equity and efficiency issues associated with the rating burden across communities?

I note that you have interpreted this as meaning different local government areas. I recommend that you expand your investigation to include equity issues within local government areas.

Our local Council (Bellingen) has a base amount plus ad valorem rate structure. It has established 11 different ad valorem rates for the various categories/sub-categories it has designated. There appears to be no rhyme or reason to these rates. For example, the two major population centres in the Shire have the same average land value for the residential properties in those areas but significantly different ad valorem rates.

The Council has not and will not provide any explanation for this anomaly - it is not required to do so.

In my view, the Act should be amended to require a council at the very least to provide justification for any proposal to levy different rates for sub-categories within a category and to clearly define the methodology it has used to distribute the rate burden across the various categories/sub-categories.

The current Act specifies the criteria that must be taken into account when determining a base amount (I wonder how many councils comply with that section) but is silent on the ad valorem component. Something needs to be done to ensure equity and accountability.