



# **REVIEW OF RATING POLICY**

**District Council of Yankalilla**

**Discussion Paper**

October 2008



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## **FOREWORD**

The District Council of Yankalilla receives the majority of its revenue from rates. Over the past years Council has developed a number of remission arrangements in seeking the fairest and most equitable distribution of rates across the community. Council is considering changing the existing method of rating to a system which will continue to provide equity in rate distribution in a more effective manner.

Council is keen to seek views and comments from ratepayers and interested parties prior to making a decision on the rating system for the 2009/2010 financial year. It is Council's desire to consult effectively on important issues and therefore a number of opportunities are available for you to be involved including:

- Reading the Fact Sheet (posted to all ratepayers)
- Requesting the Discussion Paper for detailed information
- Accessing the District Council of Yankalilla's website
- Attending the Public Meeting
- Preparing a Written Submission

(Refer to Section 9 of this report for further details)

Your views and comments are critical to the review. I encourage you to take the time to be involved.

Roger Sweetman  
**Chief Executive**  
**District Council of Yankalilla**



## EXECUTIVE SUMMARY

Each Council provides a unique range of services for its community and each community has its own special needs and challenges. Council obtains income to provide for the needs of their communities through the imposition of rates. Council rates are a form of property taxation. There are five principles that apply to the imposition of taxes on communities. The principles are: *equity, benefit, ability to pay, efficiency, simplicity*. Councils must balance the need for funds to provide services and infrastructure to the community whilst balancing the application of these principles.

The Local Government Act 1999 allows Councils to raise rates. It also allows Councils some flexibility in the methods used to raise rates.

The District Council of Yankalilla has brought in capping over recent years to attempt to offer a level of protection for residents whose properties have been affected dramatically by valuation increases. For the past two years Council also offered capping to assist farmers affected by drought conditions.

Difficulties have arisen in recent years with methods Council has used in attempting to assist groups of ratepayers under the principles of taxation. Manipulation of the current system has become complex and is having some unintended effects on some ratepayers. Council is therefore considering a review of the rating method used.

**After consideration of the alternative rating options, Council is proposing the introduction of a differential rate with a minimum rate, based on Land Use instead of Locality. Properties would be categorised into the following:**

- **Residential**
- **Primary Production**
- **Vacant Land**
- **Other, including commercial and industrial**

Using Land Use will allow Council to assist all primary producers by offering a lower rate in the dollar. Primary Production is an important part of the economy of the area, and farmland adds to a pleasant outlook in the district which is highly valued by residents and visitors. A Primary Production rate could be set at a lower figure during difficult economic times caused by extreme conditions such as drought. A lower rate in the dollar for difficult economic times recognises the '*ability to pay*' principle. The ability to adjust the rate in the dollar annually to assist this group results in a simpler rating system.

Vacant land could be set a higher rate in the dollar to discourage people from withholding land from development whilst recognising the costs of supporting the surrounding infrastructure. This would allow a lower rate in the dollar for other categories and more equitably distributes the rating impost thus recognising the '*equity*' principle.

The minimum rate could be reduced thus assisting residents owning lower valued properties.

Capping for residents would be continued. It is important to note that a **residential rate** would be on all properties with a house. The capping for residents is only for ratepayers whose property is their principal place of residence.



# 1 INTRODUCTION

## 1.1 Background

Council has undertaken its rating process in the past few years with a philosophy of protecting residents, and primary producers affected by drought conditions, from large increases in rates due mainly from valuation increases.

Council has also raised the minimum rate over a number of years. This has been in an attempt to rate vacant land higher, allowing lower rates for other ratepayers. This has been for the purpose of more evenly distributing the costs of maintaining and supplying infrastructure between properties. However raising the minimum rate has now started to capture low valued housing whose owners may have difficulty in being able to pay these increases.

Manipulating Council's current rating system is difficult and leading to a more complex system where it is difficult to ensure a level of protection for ratepayers that Council wishes to assist. Therefore Council has determined that there is a need for a rate review to consider alternative rating options.

## 1.2 The Aims of Council's Consultation

Council is keen to seek the views and comments from ratepayers and interested parties prior to making the final decision on the rating review in January 2009. In consideration of the legislative requirements and Council's desire to consult effectively on issues affecting its community, the community consultation for the Rating review is intended to:

- Provide clear and transparent information about the proposed rating approach in an accessible and open manner.
- Provide a range of consultation and communication techniques that maximise opportunities for stakeholder and ratepayer involvement.
- Seek comments and issues on the proposed model presented.
- Analyse the results of the consultation and propose possible amendments to the rating approach where relevant.
- To raise awareness of the range of services provided by Council to the community.

## 1.3 The Consultation Program

In order to change the method of rating, the Council is consulting widely with the community on the proposed changes. Consultation must comply with the Local Government Act 1999, which sets out the minimum consultation requirements before deciding to change its rating method. Council's consultation program, however, exceeds these requirements.

Council's consultation program includes:

- The preparation of a comprehensive report on the proposed change, to be available to the public, (ie. this discussion paper) which includes, but is not limited to, the reasons for the proposed change, the relationship of the proposed change to the Council's overall rates structure and policies, and (as far as is reasonably practicable) details of the likely impact of the proposed change on ratepayers including issues concerning equity.

- The distribution by post of a summary paper on the proposal to all ratepayers.
- A public notice, describing the proposed change and opportunities to participate in the consultations.
- An invitation for written submissions on the proposed change by email, mail or feedback on website.
- Public meetings to consider Council's proposal.

For further details about how you can be involved in this consultation refer to Section 9 of this discussion paper.

## **1.4 The Purpose of this Discussion Paper**

The purpose of this discussion paper is to provide the community with information relative to:

- Why Council collects rates
- A summary of the current policy
- Legislative framework by which Council can set rates
- Analysis of the various options
- Discussion of Council's preferred option
- Information on how the community can be involved in the Rating Review

## 2 THE RATING CONTEXT

### 2.1 Why Councils collect rates

Councils are responsible for the delivery of a broad range of services to the community. The range of services continues to grow.

To support the provision of services and to improve the quality of life for all ratepayers, whether residential or business, Council provides significant levels of infrastructure in the form of roads, bridges, drainage, buildings and park and recreation facilities. This infrastructure needs to be maintained and replaced.

Each Council provides a unique range of services for its community. It is clear that different communities have different priorities. This provides each Council with the challenge to:

- Establish a level of goods and services for its community; and
- Equitably distribute revenue raising measures sufficient for the purposes of a Council providing an appropriate rate burden across a community and taking account of the principles of taxation.

In recognising that each Council faces different circumstances and provides a different mix of services, it follows that its need to raise revenue is different from its neighbours, as is its capacity to raise revenue and the way that its ratepayers will share the revenue-raising burden. To some extent, this explains why similar properties in different Council areas pay different rates. The mix and range of property values in each Council area also contribute to the reason for similarly valued properties paying different rates in different areas.

### 2.2 Nature of Council Rates

Taxation is the major source of revenue for governments. Council is responsible for raising its own revenue by way of property taxation (Rates) and user charges as prescribed by the Local Government Act. Local Government in South Australia relies almost exclusively on rates as its revenue base, which is consistent with Councils in the other Australian states.

### 2.3 Principles of Taxation

There are five principles that apply to the imposition of taxes on communities. The principles are:

- *equity* – taxpayers with the same income pay the same tax (horizontal equity), wealthier taxpayers pay more tax (vertical equity);
- *benefit* – taxpayers should receive some benefits from paying tax, but not necessarily to the extent of the tax paid;
- *ability-to-pay* – in levying taxes the ability of the taxpayer to pay the tax must be taken into account;
- *efficiency* – if a tax is designed to change consumers behaviour and the behaviour changes, the tax is efficient (e.g. tobacco taxes), if a tax is designed to be neutral in its effect on taxpayers and it changes taxpayers behaviour the tax is inefficient; and
- *simplicity* – the tax must be understandable, hard to avoid, easy to collect.

To some extent these principles are in conflict with each other. Governments must balance the application of the principles, the policy objectives of taxation, the need to raise revenue and the effects of the tax on the community.

## **2.4 Land Valuation**

The District Council of Yankalilla uses the Capital Value provided annually by the Valuer-General as the basis for valuing its property within its area. The Capital Value method of valuation includes both the value of the land and improvements on the land.

Sales of all property types are analysed to determine market movements, if any. This analysis of sales happens continuously throughout the year and occurs both in reference to Site (Land) Values and Capital (Improved) Values. The Valuer-General advises that different market movements can occur amongst varying property types and localities.

Certain properties may be eligible for a notional (concessional) value under the Valuation of Land Act 1971, where the property is the principal place of residence of a ratepayer. This can relate to certain primary production land or where there is a state heritage recognition. A notional value is generally less than the capital value and therefore will result in reduced rates, unless the minimum rate is applicable.

## **2.5 Rate Rebates and Remissions**

The Local Government Act requires Councils to rebate the rates payable for certain land uses. The requirement to grant a rebate is for 100% of the rates payable for certain land uses and 75% of the rates payable for other land uses. The minimum rebate of 75% applies to land used predominantly for educational and community service organisations (subject to some qualifications).

Councils also have a general power to grant rebates and remissions subject to meeting certain conditions. The exercise of this power allows for:

- Local discretion;
- The pursuit of local policy objectives;
- Assistance to some community organisations;
- Assistance to local businesses; and
- Assistance in the case of hardship.

The District Council of Yankalilla provides remissions to ratepayers whose property is their principal place of residence. Council's Rates Remission Policy provides that in 2008/09:

- No resident ratepayer will be required to pay an increase greater than 10% of the previous year's rates unless the increase is as a result of a change of status of their property.
- No pensioner, self funded retiree, or Centrelink supported ratepayers who are residents, will be required to pay an increase greater than 5% unless the increase is as a result of a change of status of their property.

Council also provides for capping of rates for ratepayers who are eligible for Exceptional Circumstances Drought Relief which limits a rise in rates to 7.5%.

Rebates granted by Council for the 2008/09 financial year are \$51,000. The amount budgeted to allow for Remissions for Capping is \$95,000.

The effect of granting such rebates and remissions is a redistribution of the rate responsibility to other ratepayers.

## 2.6 Rate Concessions

Rate concessions are available to the following types of ratepayers:

- *Pensioners* who meet certain conditions may be entitled to a concession on their Council rates. A concession of up to \$190.00 is available through SA Water on your principal place of residence.
- *Self Funded Retirees* who meet certain conditions may be entitled to a concession on their Council rates. A concession of up to \$100.00 is available through Revenue SA on your principal place of residence.
- *Centrelink beneficiaries* and low-income earners may receive assistance with the payment of Council rates. Assistance of up to \$190.00 is available throughout the Department of Family and youth Services on your principal place of residence.

The above rate concessions are provided by the State Government.

## 2.7 Methods of Payment

For the ease of payment of Council rates, various payment options have been adopted. These include:

- *Instalments* – Rates may be paid by quarterly instalments with a separate rate notice being issued each quarter.
- *Early Payment* – Council can accommodate ratepayers who prefer to pay more frequently than quarterly, for example fortnightly or monthly to match their budget requirements.
- *Hardship Payment Arrangements* – Council can wholly or partially postpone rates on the basis of hardship. Such enquiries are treated confidentially by Council.
- *Postponement of Rates – Seniors* – Ratepayers who hold a Seniors Card are able to apply to Council to postpone payment of a prescribed portion of rates on their principal place of residence. Postponed rates remain a charge on the land and are not required to be repaid until the property is sold or disposed of.

## **3 SERVICES PROVIDED BY COUNCIL**

### **3.1 Community and Support Services**

- Financial assistance to community and recreation facilities owned by the community such as halls and recreation grounds
- Financial assistance to the supply of the Library Service
- Supply of community and recreation facilities owned by Council such as halls and the Youth and Community Centre
- Services for the elderly including community cars and community bus
- Services and programs for youth
- Financial support of cultural events such as the Leafy Sea Dragon Festival and the New Year's Eve Pageant
- Provision of Council and community information
- Citizenship ceremonies

### **3.2 Infrastructure**

- Stormwater management (including drains)
- Road management (including footpaths, street lighting, driveway access, signage)
- Traffic management
- Bicycle and walking tracks

### **3.3 Improving and Maintaining Local Amenity**

- Rubbish and recycling
- Waste removal from public rubbish bins
- Street sweeping
- Local parks and reserves
- Care and protection of the coast
- Seating
- Parking Controls

### **3.4 Protecting the Health of the Community**

- Immunisation
- Hygiene premises inspections
- Dog control

### **3.5 Economic Development**

- Provision of Visitor Information Centre
- Projects in partnership and support with the Fleurieu Development Board

### **3.6 Ensuring Appropriate Development**

- Planning matters
- Development controls and applications, building and planning approvals
- Zoning controls

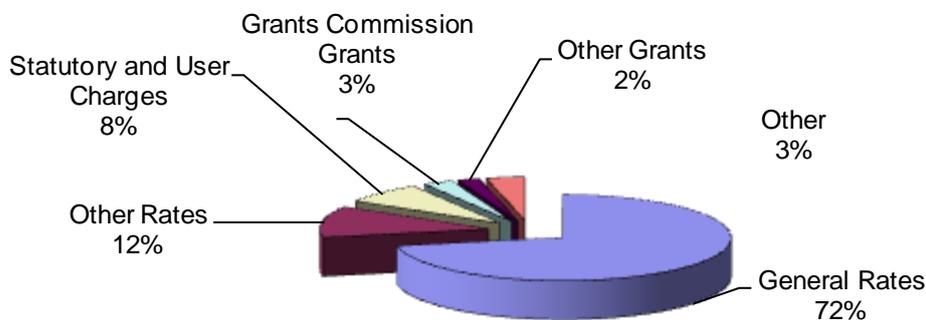
## 4 RELATIONSHIP BETWEEN COUNCIL'S BUDGET AND RATES

### 4.1 Introduction

In setting its rates for the financial year, the Council considers its current strategic plans, specific issues faced by the community, the current economic climate and the impact of rates on the community.

### 4.2 The significance of rates in forming Council's annual budget

**District Council of Yankalilla Budgeted Income Sources for 2008/09**



### 4.3 Other Income Sources

#### 4.3.1 Grants Commission Grant

The General Purpose Grants were introduced in 1974 to enable Councils to have the resources to provide services to their communities. The grant is distributed by formula. As seen from the above graph, the amount received from the Grants Commission is a small component of Council's annual income.

#### 4.3.2 User Charges and Statutory Charges

The basis for raising general rates from ratepayers is to pay for the goods and services that a Council provides to its community. However there are goods and services that the Council provides that are specifically available to individuals or groups and for which a user charge is appropriate. Some examples of User Charges are Caravan Park fees, Dump fees, Road Rent and Search fees.

User charges are an appropriate mechanism for Councils to use to reduce the rate burden on ratepayers. From the *benefit* principle perspective, it is considered fair that people pay for the services they use where the benefit is restricted to a particular individual or group.

Council must also apply the *ability to pay* principle when setting user charges to ensure that a wide range of the community can access the facility.

Statutory charges are set by State Government on regulatory services provided by Council, for example dog registrations, building and planning fees and parking fines.

User charges and statutory fees play an important role in enabling Council to provide a range of specific services and community facilities. However the fees and charges make a relatively modest contribution to the overall budget.

#### **4.4 Why rates have increased by more than CPI**

Council is facing increasing expenditure pressure in the form of:

- New service demands
- Infrastructure maintenance and replacement
- Cost shifting from other levels of government
- Imposed new standards
- Reduction in untied grants

A significant amount of service improvement has been achieved through increased productivity as a result of improved skills, systems development and better utilisation of resources. However, Council must deal with a budget involving a large proportion of its expenditure on road making materials, plant and machinery, electricity (street lighting), public liability insurance and wage costs, all of which have risen above the CPI index.

Council has responded over the years to issues such as:

- Changing demographics, e.g. ageing population requiring support services.
- The cost of maintaining Council's infrastructure including roads, drains, footpaths is increasing at a rapid rate due to the age of the assets and increasing strain being placed on them. A recently commissioned study into local government infrastructure indicates that not enough is being spent to maintain existing assets. A funding crisis will occur unless Councils increase their resources in this area.
- Councils have been disadvantaged over a number of years as both State and Federal governments transfer services without adequate funding (known as cost shifting). Often a service is initially funded or subsidised by government and progressively withdrawn leaving Councils to fund the difference.
- Councils are statutory authorities and must comply with a vast array of new standards imposed by government. Due to the nature of local government, Council accepts a leading role in the implementation of these standards. In recent years these included significant changes brought about by Occupational Health & Safety, disability, environmental, accounting and governance standards.

## 5 YANKALILLA'S CURRENT RATING METHOD

### 5.1 How Council determines the amount of rates you pay

#### 5.1.1 Capital Value

The District Council of Yankalilla uses the Capital Value as the basis for valuing land within its Council area. The Valuations are purchased from the Valuer-General on an annual basis and adopted by Council for its use. Council currently adopts a rate in the dollar to apply against each separate valuation to arrive at a property levy (rate). This formula is adjusted by the application of a minimum rate set by Council each year to ensure that all property owners contribute at least a set minimum amount to the cost of services, and maintaining infrastructure that supports each property. It should be noted that Councils are restricted from applying the minimum rate to no more than 35% properties.

#### 5.1.2 Rate in the Dollar

To determine how much rates you pay and in order to share the costs, Council uses a formula that is based on property values as required under the Local Government Act. Before setting rates for the year Council prepares a budget in accordance with its Strategic Plans. The formula used to determine the rate in the dollar is detailed below:

$$\frac{\text{Total rate revenue required}}{\text{Total value of rateable properties}} = \text{rate in the dollar}$$

The determination of a rate in the dollar provides a mechanism to avoid a windfall gain from changes in property values. For example, Council often reduces its rate in the dollar to offset a large increase in valuations.

This result is adjusted for the discounted rate in the dollar for properties in the rural areas and to take into account rates raised by properties levied the minimum rate and also the amount needed to provide for capping for residents, pensioners, government supported ratepayers and drought affected farmers.

#### 5.1.3 The amount of rate levied

Council uses the following formula to determine the amount of rates levied on each property.

Formula – Example urban property

Capital value of Property \*rate in \$ = rate levied (subject to minimum rate)

Example 1:	Property with a Capital value of \$200,000			
	CV \$200,000	x	.004064	= \$812.80
Example 2:	Property with a \$100,000 (minimum rate adjustment)			
	CV \$100,000	x	.004064	= \$406.40
	Add minimum rate adjustment			<u>\$293.60</u>
				\$700.00 minimum rate

Council set the minimum rate at \$700 in 2008/09 affecting 21% of all property types at a valuation less than \$172,244 for an urban property.

#### **5.1.4 Summary**

Council currently has:

- Differential Rates based on Locality, either in the Urban area or in the Rural area
  - Urban
  - Rural at 92% of Urban rate in the dollar
- Minimum Rate
- Capping Remission for Residents and Drought affected Primary Producers

## **6 WHY THERE IS A NEED FOR A REVIEW**

### **6.1 What are the Issues?**

In setting rates, Councils attempt to distribute the rate burden as equitably as possible across the community taking into account the following principles of taxation detailed in 2.3. The District Council of Yankalilla attempts to adjust rates by the following methods:

- Rural differential – rural properties are charged a lower rate in the dollar
- Capping of Residential properties, capping is more favourable for pensioners, self funded retirees and those receiving Centrelink support (Capping means that ratepayers receive a remission to bring their rates increase to no more than a set percentage increase from the previous years rates payment – certain conditions apply)
- Capping of farms affected by drought
- Using a minimum rate to ensure that developers with vacant land pay a fair share of the community's costs.

#### **6.1.1 Rural Differential**

Traditionally a rural differential was allowed as it had been considered that ratepayers in the rural areas did not receive the same benefits as those in urban areas. However rates are raised on the capital value of a property. Council has considered an analysis of differential rates in the past. The analysis found that there was no reason to reduce rates due to a property being distant from town services as the value of the property reflected this condition and rates were therefore affected anyway. These properties are therefore already receiving a discounted rate. A rural differential allows a further discount.

However Primary Producers are an important part of the economy of the area, and farmland also adds to a pleasant outlook in the district, which Council surveys have discovered is highly valued by residents and visitors.

For the past two years, Council has recognised the financial stress that some Primary Producers are under with the affect of drought. A capping remission has been introduced to assist those who qualify under the Exceptional Circumstances Drought Relief Grant Scheme. The capping remission provided that eligible recipients would receive capping remission if their rates they pay have increased by more than 7.5%. Although this has been of assistance to some, feedback during the 2008/09 Annual Business Plan consultation provided the information that many farmers are suffering increased costs (such as stock feed) due to drought conditions both here and in other parts of Australia.

#### **6.1.2 Capping for Residents**

Currently Council provides that residents can apply for a capping remission if their rates they pay have increased by more than the following percentages: (conditions apply)

- Residents – more than 10%
- Pensioners, self funded retirees, recipients of Centrelink support – more than 5%

For Pensioners, self funded retirees and recipients of Centrelink support, the provision of capping has been provided in recognition that these ratepayers have less ability to cope with large increases in costs.

For residents, the provision of capping has been provided in recognition that these ratepayers' properties have increased in value considerably due to the increased popularity of the coastal areas for non-resident ratepayers.

Council has received requests as to whether the capping could be applied automatically. Pensioners and self funded retirees are provided additional financial support through the State Government so these groups are easily identified and therefore Council could consider automatic application of capping.

The other groups are not identified and would need to continue to apply.

### **6.1.3 Minimum Rates**

For 2008/09 Council's minimum rate is \$700. Minimum rates were introduced to ensure that undeveloped property owners still contributed fairly to the costs of the community. Sometimes this type of rate has been used to encourage development of blocks into housing.

Council has gradually increased the minimum rate over the past years in an attempt to ensure fairer distribution of the community's costs. A higher minimum rate allows for a lower rate in the dollar for other ratepayers. However lower valued properties with houses are now getting captured under the minimum rate and the owners of these properties may have limited resources to cope with these increases. This was not the intention of the minimum rate.

# 7 ALTERNATIVE OPTIONS AVAILABLE FOR RATING

## 7.1 Introduction

As discussed in Section 2.3, there are five principles that apply to the imposition of taxes on communities. The principles are:

- *equity*
- *benefit*
- *ability-to-pay*
- *efficiency*
- *simplicity*

The principles of taxation formed the basis for the assessment of the various options reviewed by Council. Council in applying the principles considered the impact of a significant shift in rate responsibility due to valuation movements in recent years.

## 7.2 The Alternative Options

There are a number of alternative rating options available under the Local Government Act 1999. The options being considered by Council are:

- A Differential General Rate
- A Differential General Rate with a minimum
- Tiered Rating
- Fixed Charge
- Flat General Rate

## 7.3 A Differential General Rate

Council currently rates on the locality of the land, either Urban or Rural. Council could rate on the following land uses or a combination of Urban/Locality and Land Use.

- Residential
- Commercial (can be further divided into Shop, Office, Other)
- Industrial (can be further divided into Light, Other)
- Primary Production
- Vacant Land
- Other

The use of differential rates makes the rating system more complex, but not usually to the extent that it offends the *simplicity* principle. This is reflected by the fact that the majority of South Australian Councils use this rating method.

Council is considering using land use instead of locality. This could be further simplified by using only:

- Residential
- Primary Production
- Vacant Land
- Other, Industrial and Commercial.

Changing to differential land use rating would allow Council to offer different rates in the dollar to the above groups.

Primary producers could be offered a lower rate in the dollar to acknowledge and encourage the continuation of farming which delivers the rural ambience desired in the area and to offer assistance due to circumstances such as drought.

Vacant land could be set at a higher rate in the dollar to discourage people from withholding land from development whilst recognising the costs of supporting the surrounding infrastructure.

The change to a differential rate based on land use instead of locality would allow Council more flexibility to target or assist certain groups of ratepayers when attempting to address equity and ability to pay issues.

A differential rate based on land use on locality would be more complex and costly to maintain.

## **7.4 A Differential General Rate with a minimum**

Council can use the Differential General Rate (as described in 7.3) with a minimum. This assists in spreading the costs of Council more equitably but the minimum can be held from further increases as a vacant land differential would achieve Council's objectives.

Estimated figures using this system with a reduced primary production rate in the dollar and a minimum as per 2008/09 would result in 0.65% of properties paying less and 6.7% of properties paying more. The properties paying more would be, in the majority, those ratepayers in the rural area who are not primary producers.

## **7.5 Tiered Rating**

In some Council areas there is a large number of low valued residential properties with relatively few high valued properties. The rate in the dollar will be set to obtain a reasonable contribution from every property towards the cost of providing goods and services. It may well be the case that the few high valued properties are paying disproportionately more as compared to the impact of services on their property values. The Local Government Act makes a provision which allows Councils to make adjustments to the rate in the dollar applied to properties in a specified range of values, provided that no more than 35% of rateable properties in a Council's area are affected by this measure and the minimum rate.

The effect of this provision (often called a 'two-tier' rates system) is that a significant number of lower valued properties will attract an increase in rates.

This method offends the *equity* principle. It would also affect negatively the '*ability to pay*' principle. However in considering the *benefit* principle, there may be some justification for considering this method.

## 7.6 Fixed Charge

Under this system a fixed amount is first applied evenly against all ratepayers. There is no restriction to the fixed amount and it could be applied so that all ratepayers pay almost the same amount. The remaining amount of rate revenue would be based on the valuation of the property. The effect of a fixed charge is a lower rate in the dollar so the higher valued properties are paying a lower rate in the dollar.

This system would disadvantage owners of lower valued properties and could offend the '*ability to pay*' principle. Developers with a number of adjoining blocks will only pay one fixed charge and all the remaining properties will be charged at a lower rate in the dollar. This would be contrary to Council's intention of discouraging the holding of vacant land and ensuring these ratepayers contribute to the surrounding infrastructure.

Estimates show that if this rating system was adopted then 56% of properties would pay more rates and 44% would pay less. The properties paying more would be the lower valued properties and the properties paying less would be higher valued properties and vacant land developments.

## 8 HOW TO BE INVOLVED

Council is keen to consult with the community about the Rating Review prior to making its final recommendation in January 2009. Responses and feedback received will help Council make its decision. A range of opportunities have been developed to give as many people as possible a chance to be involved and to have a say on the Rating Review.

You are encouraged to be involved and have your say by:

- Attending the public meeting on 4<sup>th</sup> December 2008 at 9.00am at the Yankalilla Council, public may make a submission at this meeting
- Making a written submission
- Recording your views via our website.

All responses must be received by 4<sup>th</sup> December 2008 and forwarded to:

Mail:                                 RATING REVIEW  
District Council of Yankalilla  
PO Box 9  
Yankalilla SA 5203

Deliver:                               RATING REVIEW  
(please address as) District Council of Yankalilla  
1 Charles Street  
Yankalilla SA 5203

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## 9 Acknowledgments and References

**Review of Rating Policy Discussion Paper**, January 2003: City of Marion

**Flexible Approaches to Rate Setting – A Guide**: Local Government Association and Office of Local Government, December 2003.